
**IN-YEAR FINANCIAL
MANAGEMENT REPORT
MFMA S71 REPORT
FEBRUARY 2020**

In-Year Report of the Municipality

Prepared in terms of Section 71 of the Local Government:
Municipal Finance Management Act (56/2003) and Municipal
Budget and Reporting Regulations, Government Gazette
32141, 17 April 2009.



BREEDDE VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2019/2020 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71

71. Monthly budget statements

(1) The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:

- (a) Actual revenue, per revenue source;
- (b) actual borrowings;
- (c) actual expenditure, per vote;
- (d) actual capital expenditure, per vote;
- (e) the amount of any allocations received;
- (f) actual expenditure on those allocations, excluding expenditure on
 - (i) its share of the local government equitable share; and
 - (ii) allocations exempted by the annual Division of Revenue Act from compliance with this paragraph; and
- (g) when necessary, an explanation of-
- (h) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote.
 - (i) any material variances from the service delivery and budget implementation plan; and
 - (ii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality has approved budget.

(2) The statement must include-

- (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and
- (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10).

(3) The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.

(4) The statement to the provincial treasury must be in the format of a signed document and in electronic format.

(5) The accounting officer of a municipality which has received an allocation referred to in subsection (1) (e) during any particular month must, by no later than 10 working days after the end of that month, submit that part of the statement reflecting the particulars referred to in subsection (1) (e) and (f) to the national or provincial organ of state or municipality which transferred the allocation.

(6) The provincial treasury must by no later than 22 working days after the end of each month submit to the National Treasury a consolidated statement in the prescribed format on the state of the municipalities' budgets, per municipality and per municipal entity.

(7) The provincial treasury must, within 30 days after the end of each quarter, make public as may be prescribed, a consolidated statement in the prescribed format on the state of municipalities' budgets per municipality and per municipal entity. The MEC for finance must submit such consolidated statement to the provincial legislature no later than 45 days after the end of each quarter.

GLOSSARY

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality December revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of the municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as a non-current asset on the Municipality's balance sheet.

Cash flow statement – A statement including only actual receipts and expenditure by the Municipality. Cash payments and receipts do not always coincide with budgeted timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period. The same principle applies with the cash receipts. The Municipality recognises the revenue on date of billing whilst payment may not appear in the same period; the receipt is recognised at date of receipt.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable Share – A general grant paid to Municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between Municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

MTREF – Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating expenditure – Spending on the day-to-day operations of the Municipality such as salaries and wages and general expenses.

Rates – Local Government tax levied in terms of the Local Government: Municipal Property Rates Act, Act 6 of 2004. The tax is based on the assessed market value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, is spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments of the municipality

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYOR'S REPORT

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for February 2020 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Other Information

Additional clarity on the content of this report or answers to any questions is available from the Chief Financial Officer.

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

2. Recommended resolution to Council with regards to February 2020 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for February 2020 as set out in the schedules contained in Section 4 (In-year budget statement tables) as well as the supporting documentation in Section 6 to 13.

1. Table C1 – Monthly Budget Statement Summary;
2. Table C2 – Monthly Budget Statement – Financial Performance (Standard classification);
3. Table C3 – Monthly Budget Statement – Financial Performance Standard classification (Revenue and expenditure by Municipal Vote)
4. Table C4 – Monthly Budget Statement – Financial Performance (Revenue by Source and Expenditure by Type)
5. Table C5 – Monthly Budget Statement – Capital Expenditure;
6. Table C6 – Monthly Budget statement – Financial Position; and
7. Table C7 – Monthly Budget statement – Cash Flows

(b) Any other resolutions required by the Council.

PART 1 –IN-YEAR REPORT

SECTION 3 – EXECUTIVE SUMMARY

3.1 INTRODUCTION

The audited outcome for 2018/19 reflected in this report are final as the Annual Financial Statements were completed and audited by the Auditor General. The in-year report for February 2020 contains the final outcomes for the 2018/2019 audit. The municipality has obtained an unqualified audit opinion.

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

The figures represented in this section are the accrued amounts and not actual cash receipts; in other words, the amounts billed for property rates; service charges and interest as it become due.

The total revenue excluding capital transfers and contributions for the period 1 July 2019 – 29 February 2020 is R698 809 547 or 58.64% of the total budgeted revenue R1 191 728 262.

Property Rates

The reported revenue on property rates reflects and over-performance. This is due to the fact that there are some clients who have been billed their services annually. These annual services are due in September and includes an amount of R28 279 747.

Service charges – electricity revenue

The reported revenue excludes Prepaid Electricity Revenue to the value of R1 147 339 sold in February 2020 but received in March 2020 as well as the year-end journal of R28 723 629 for accrual of revenue accrued for the 2018/2019 financial year but billed in July 2019. During the year end processes in July 2020 a journal will be processed to include revenue accrued before 30 June 2020 but billed in July 2020.

Service charges - water revenue

The reported revenue for water services reflects an over-performance. This is due to the result of high consumption during summer months. There will be a balancing of revenue with the May and June winter months.

Service charges – sanitation revenue

The reported revenue for sanitation services reflects and over-performance. This is due to the fact that there are some clients who have been billed their services annually. These annual services are due in September and includes an amount of R2 486 546.

Service charges – refuse revenue

The reported revenue for refuse services reflects and over-performance. This is due to the fact that there are some clients who have been billed their services annually. These annual services are due in September and includes an amount of R6 762 760.

Rental of facilities and equipment

The reported revenue for rental of facilities and equipment reflects an under-performance. This revenue also includes revenue from ad-hoc rentals such as halls, library halls and sports facilities. These are rented on demand.

Interest earned – external investments

Less funds invested in prior months resulted in less interest earned than anticipated. The interest on investments will improve in the following months as there was a significant improvement on funds invested compared to prior months.

Fines, penalties and forfeits

An accrual for traffic fines has been raised for the period. Final traffic fine provisions and accounting treatment are done at financial year end.

Licenses and permits

Less licenses and permits have been issued than anticipated.

Agency services

More agency fees were earned during the period than budgeted for.

Transfers and subsidies – operating

All unconditional grants received has been recognized where the conditions are met. Transfers of grants to the municipality are done throughout the year.

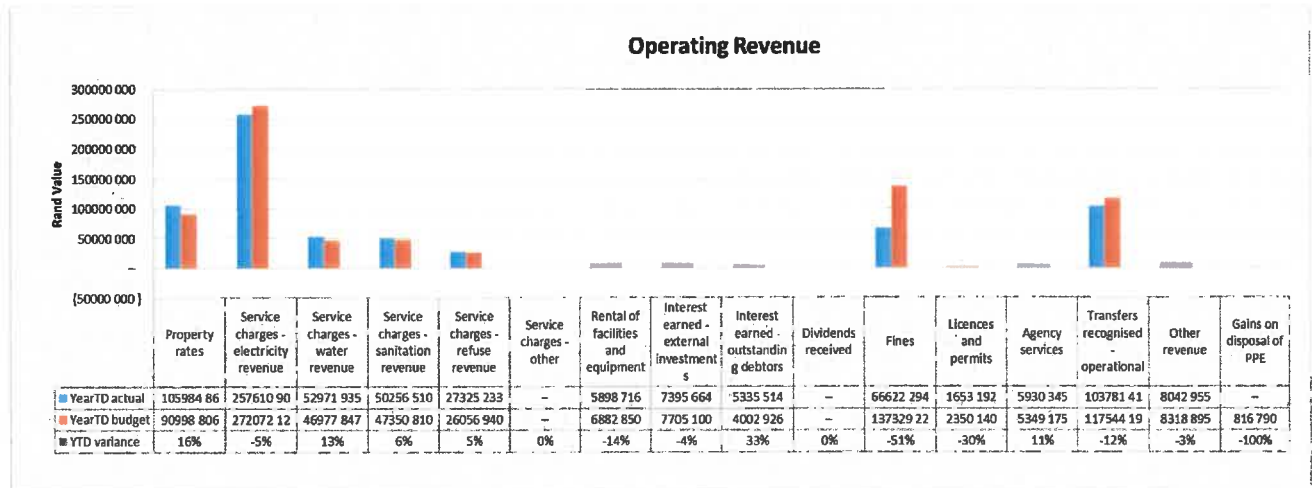
Transfers and subsidies – capital

Capital grants are recognized when capital expenditure has been capitalized.

Gains on disposal of PPE

No disposals were done for 2019/20 financial year.

Refer to Section 4 – table C4 – Total revenue by source (excluding capital transfers and contributions)

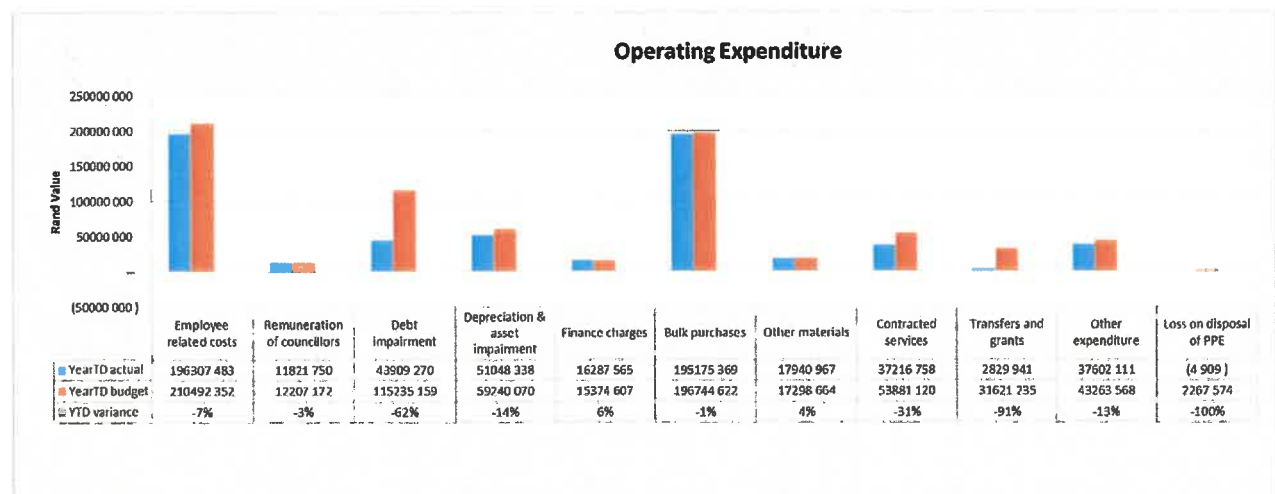


Operating Expenditure by Type

The figures in this section should represent the accrued amounts; in other words when the goods have been ordered; received or the invoice has been completed (reconciled with goods received and prices quoted) it should be captured as an expense. Shadow figures are reflected on the financial system once an order is issued. This action serves as a budgetary control mechanism and no actual financial entries are passed. These figures cannot be used for reporting purposes. The amounts included as expenditure are currently only those for which a payment run has been completed.

The total expenditure amounts to R610 134 644 or 52.85% of the total budgeted expenditure R1 154 498 663

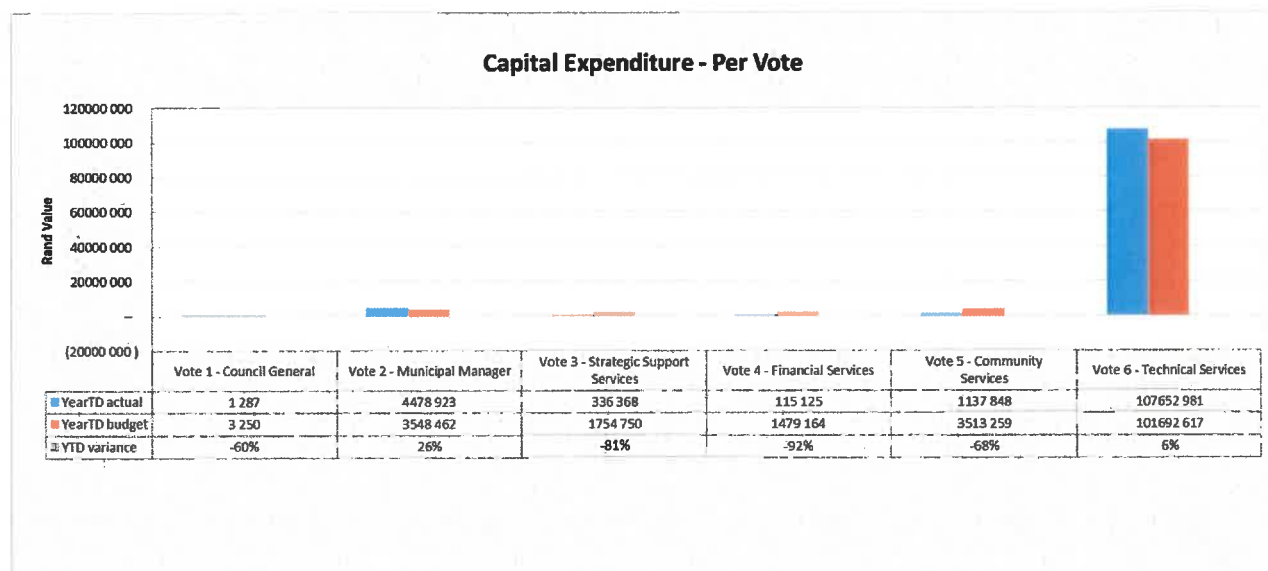
Refer to Section 4 – table C4 – Total expenditure by type



Capital Expenditure

The total capital expenditure for the period 1 July 2019 – 29 February 2020, amounts to R113 722 533 or 57.39% of the total capital budget that amounts to R198 156 185. **Capital grant funding** spending for the period amounts to R77 296 724 or 66.60% of the total capital grant budget that amounts to R116 069 631.

Refer to Section 4 – table C5 for more detail.



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R183 224 130.

Refer to Section 4

– Supporting Table C7 and Section 7 for more detail on the cash position.

3.3 MATERIAL VARIANCES FROM SDBIP

Comments for February 2020.

Refer to Section 10 – Supporting Table SC1

3.4 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

PART 1 – IN-YEAR REPORT

SECTION 4 – IN-YEAR BUDGET TABLES

4.1 Monthly budget statements

4.1.1 Table C1: Monthly Budget Statement Summary

This table provide a summary of the most important information by pulling its information from the other tables to follow.

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M08 February

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	137 472	139 998	139 998	9 803	105 985	90 999	14 986	16%	139 998
Service charges	564 827	603 781	603 781	52 359	388 165	392 458	(4 293)	-1%	603 781
Investment revenue	11 233	11 854	11 854	1 059	7 396	7 705	(309)	-4%	11 854
Transfers and subsidies	133 233	259 056	186 339	5 784	103 781	117 544	(13 763)	-12%	179 722
Other own revenue	93 029	161 121	249 756	4 856	93 483	165 050	(71 567)	-43%	249 756
Total Revenue (excluding capital transfers and contributions)	939 793	1 175 810	1 191 728	73 860	698 810	773 756	(74 946)	-10%	1 185 112
Employee costs	278 623	336 104	315 738	24 814	196 307	210 492	(14 185)	-7%	315 738
Remuneration of Councillors	17 675	18 780	18 780	1 482	11 822	12 207	(385)	-3%	18 780
Depreciation & asset impairment	87 921	91 139	91 139	–	51 048	59 240	(8 192)	-14%	91 139
Finance charges	24 682	23 654	23 654	1 965	16 288	15 375	913	6%	23 654
Materials and bulk purchases	314 601	321 263	327 276	25 694	213 116	214 043	(927)	-0%	328 486
Transfers and subsidies	16 317	125 484	52 739	(3 703)	2 830	31 621	(28 791)	-91%	47 482
Other expenditure	206 907	255 482	325 173	8 928	118 723	214 647	(95 924)	-45%	322 603
Total Expenditure	946 727	1 171 905	1 154 499	59 178	610 135	757 626	(147 491)	-19%	1 147 882
Surplus/(Deficit)	(6 934)	3 905	37 230	14 682	88 675	16 130	72 545	450%	37 230
Transfers and subsidies - capital (monetary alloc	165 738	110 052	115 835	–	–	71 542	(71 542)	-100%	110 052
Contributions & Contributed assets	–	–	185	–	–	123	(123)	-100%	185
Surplus/(Deficit) after capital transfers & contributions	158 804	113 957	153 249	14 682	88 675	87 795	880	1%	147 467
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	158 804	113 957	153 249	14 682	88 675	87 795	880	1%	147 467
Capital expenditure & funds sources									
Capital expenditure	266 003	191 723	198 156	75 049	113 723	111 992	1 731	2%	198 156
Capital transfers recognised	165 738	110 102	116 070	69 570	77 297	60 789	16 508	27%	116 070
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	6 281	–	162	146	146	108	38	36%	162
Internally generated funds	93 984	81 621	81 925	5 333	36 280	51 095	(14 815)	-29%	81 925
Total sources of capital funds	266 003	191 723	198 156	75 049	113 723	111 992	1 731	2%	198 156
Financial position									
Total current assets	258 181	347 239	357 561	–	353 765	–	–	–	357 561
Total non current assets	2 286 637	2 382 017	2 388 451	–	2 284 719	–	–	–	2 388 451
Total current liabilities	170 630	120 863	120 863	–	178 666	–	–	–	120 863
Total non current liabilities	442 532	428 590	428 590	–	445 298	–	–	–	428 590
Community wealth/Equity	1 933 657	2 179 803	2 196 558	–	2 014 520	–	–	–	2 196 558
Cash flows									
Net cash from (used) operating	167 760	195 970	210 018	17 764	122 349	107 541	(14 808)	-14%	195 970
Net cash from (used) investing	(210 336)	(191 673)	(198 111)	(5 460)	(44 089)	(55 882)	(11 793)	21%	(191 673)
Net cash from (used) financing	(9 377)	(10 360)	50	28	(4 903)	(4 927)	(24)	0%	(10 360)
Cash/cash equivalents at the month/year end	98 498	114 388	121 824	–	183 224	156 599	(26 625)	-17%	103 804
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	52 189	5 131	3 721	4 210	3 956	1 932	19 830	86 554	177 524
Creditors Age Analysis									
Total Creditors	6 823	271	0	–	2	4	4	–	7 103

4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications, which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

WC025 Breede Valley - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 February

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		203 000	202 984	205 595	12 659	151 770	132 782	18 988	14%	204 235
Executive and council		1 044	647	647	21	317	429	(112)	-26%	647
Finance and administration		201 912	202 337	204 948	12 638	151 453	132 353	19 100	14%	203 588
Internal audit		44	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		106 490	169 899	305 220	6 009	47 550	195 325	#####	-76%	295 249
Community and social services		15 025	11 585	11 585	3 334	10 543	7 530	3 013	40%	11 585
Sport and recreation		3 461	11 374	11 374	634	2 741	7 393	(4 652)	-63%	11 374
Public safety		47 478	1 577	207 427	1 700	18 525	137 536	#####	-87%	207 427
Housing		40 526	145 363	74 835	341	15 741	42 866	(27 125)	-63%	64 863
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		33 837	153 865	37 718	2 454	58 336	23 823	34 513	145%	36 651
Planning and development		5 464	6 823	7 890	260	1 040	4 435	(3 395)	-77%	6 823
Road transport		27 158	144 780	27 566	2 194	57 296	17 918	39 378	220%	27 566
Environmental protection		1 215	2 262	2 262	-	-	1 470	(1 470)	-100%	2 262
<i>Trading services</i>		762 204	759 114	759 114	52 738	441 153	493 424	(52 271)	-11%	759 114
Energy sources		403 650	437 077	437 084	33 801	262 295	284 105	(21 809)	-8%	437 084
Water management		135 542	122 146	122 139	8 672	65 267	79 390	(14 123)	-18%	122 139
Waste water management		162 297	134 483	134 483	6 838	73 827	87 414	(13 587)	-16%	134 483
Waste management		60 716	65 408	65 408	3 426	39 764	42 515	(2 751)	-6%	65 408
<i>Other</i>	4	-	-	100	-	-	67	(67)	-100%	100
Total Revenue - Functional	2	1 105 531	1 285 862	1 307 748	73 860	698 810	845 421	#####	-17%	1 295 349
Expenditure - Functional										
<i>Governance and administration</i>		192 127	226 021	226 141	14 650	126 271	149 183	(22 912)	-15%	224 781
Executive and council		37 040	35 162	36 677	3 037	21 214	24 130	(2 916)	-12%	36 677
Finance and administration		151 939	186 804	185 867	11 370	102 966	122 655	(19 689)	-16%	184 507
Internal audit		3 148	4 055	3 597	243	2 091	2 398	(307)	-13%	3 597
<i>Community and public safety</i>		161 424	227 544	312 349	4 242	77 027	204 552	#####	-62%	307 093
Community and social services		22 041	24 705	23 258	1 551	14 968	15 482	(514)	-3%	23 258
Sport and recreation		27 592	29 926	29 469	2 402	17 728	19 611	(1 884)	-10%	29 469
Public safety		85 064	31 462	197 055	3 994	35 561	131 339	(95 778)	-73%	197 055
Housing		26 638	141 345	62 468	(3 705)	8 677	38 056	(29 379)	-77%	57 211
Health		89	106	100	-	94	65	29	45%	100
<i>Economic and environmental services</i>		68 572	173 603	77 800	3 724	82 625	51 446	31 179	61%	77 800
Planning and development		15 442	15 789	15 844	1 168	10 160	10 557	(397)	-4%	15 844
Road transport		51 475	154 155	59 154	2 486	71 943	39 021	32 922	84%	59 154
Environmental protection		1 656	3 658	2 802	71	523	1 868	(1 345)	-72%	2 802
<i>Trading services</i>		523 107	543 855	534 269	36 481	323 840	349 819	(25 979)	-7%	534 269
Energy sources		350 328	373 300	367 523	27 141	234 463	239 684	(5 221)	-2%	367 523
Water management		64 010	61 945	61 306	3 692	35 659	40 580	(4 921)	-12%	61 306
Waste water management		64 772	61 754	58 674	3 511	34 416	38 643	(4 227)	-11%	58 674
Waste management		43 996	46 856	46 765	2 138	19 303	30 913	(11 609)	-38%	46 765
<i>Other</i>		1 497	882	3 940	81	371	2 626	(2 255)	-86%	3 940
Total Expenditure - Functional	3	946 727	1 171 905	1 154 499	59 178	610 135	757 626	#####	-19%	1 147 882
Surplus/ (Deficit) for the year		158 804	113 957	153 249	14 682	88 675	87 795	880	1%	147 467

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

The budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality. On the next paged; as part of Table C3; a table with the sub-votes is also prepared.

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council General	1	448	147	147	21	317	95	221	232,2%	147
Vote 2 - Municipal Manager		4 770	7 103	8 170	-	-	4 625	(4 625)	-100,0%	7 103
Vote 3 - Strategic Support Services		2 508	1 896	2 261	240	1 265	1 476	(211)	-14,3%	2 261
Vote 4 - Financial Services		193 965	195 104	197 264	12 080	149 468	127 351	22 117	17,4%	195 904
Vote 5 - Community Services		108 794	298 864	317 158	8 135	104 481	203 088	(98 606)	-48,6%	307 186
Vote 6 - Technical Services		795 046	782 748	782 748	53 385	443 279	508 786	(65 507)	-12,9%	782 748
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 105 531	1 285 862	1 307 748	73 860	698 810	845 421	#####	-17,3%	1 295 349
Expenditure by Vote										
Vote 1 - Council General	1	33 471	31 992	31 945	2 577	19 146	20 975	(1 829)	-8,7%	31 945
Vote 2 - Municipal Manager		9 807	10 657	11 402	892	6 182	7 600	(1 419)	-18,7%	11 402
Vote 3 - Strategic Support Services		56 938	59 013	60 191	4 612	39 342	40 093	(751)	-1,9%	60 191
Vote 4 - Financial Services		59 175	89 078	89 235	4 461	41 736	58 305	(16 569)	-28,4%	87 875
Vote 5 - Community Services		168 618	334 757	329 630	5 681	120 998	216 099	(95 101)	-44,0%	324 374
Vote 6 - Technical Services		618 718	646 409	632 097	40 955	382 732	414 554	(31 822)	-7,7%	632 097
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	946 727	1 171 905	1 154 499	59 178	610 135	757 626	#####	-19,5%	1 147 882
Surplus/ (Deficit) for the year	2	158 804	113 957	153 249	14 682	88 675	87 795	880	1,0%	147 467

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M08 February

Vote Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote										
Vote 1 - Council General	1	448	147	147	21	317	95	221	232%	147
1,1 - Admin		448	147	147	21	317	95	221	232%	147
1,2 - Mayoral Office		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		4 770	7 103	8 170	-	-	4 625	(4 625)	-100%	7 103
2,1 - Office Support		596	2 003	2 003	-	-	1 310	(1 310)	-100%	2 003
2,2 - Internal Audit		44	-	-	-	-	-	-	-	-
2,3 - Project Management		4 130	5 100	6 167	-	-	3 315	(3 315)	-100%	5 100
2,4 - Ombudsman		-	-	-	-	-	-	-	-	-
2,5 - Enterprise Risk Management		-	-	-	-	-	-	-	-	-
2,6 - Jobs4U		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		2 508	1 896	2 281	240	1 265	1 476	(211)	-14%	2 261
3,1 - Administration & Support Services		1 521	1 604	1 604	142	1 111	1 043	69	7%	1 604
3,2 - Human Resources		838	157	237	-	-	156	(156)	-100%	237
3,3 - Information Communication Technology		5	3	3	1	6	2	4	251%	3
3,4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-	-
3,5 - Communications & Media Relations		-	-	-	-	-	-	-	-	-
3,6 - Local Economic Development		127	133	233	100	133	153	(20)	-13%	233
3,7 - Legal Services		17	-	185	(3)	15	123	(109)	-88%	185
Vote 4 - Financial Services		193 965	195 104	197 264	12 080	149 468	127 351	22 117	17%	195 904
4,1 - Administration		40 021	36 307	36 667	1 785	28 016	23 600	4 416	19%	36 307
4,2 - Revenue		152 772	156 685	158 485	10 295	120 929	102 379	18 550	18%	157 485
4,3 - Financial Planning		1 172	1 961	1 981	-	523	1 275	(752)	-59%	1 961
4,4 - Supply Chain Management		-	151	151	-	-	98	(98)	-100%	151
Vote 5 - Community Services		108 794	296 864	317 158	8 135	104 481	203 088	(98 606)	-49%	307 186
5,1 - Administration & Support Services		-	-	186	-	-	124	(124)	-100%	186
5,2 - Human Settlements & Housing		40 934	145 647	75 119	376	16 014	43 051	(27 037)	-63%	65 147
5,3 - Libraries		13 791	10 228	10 228	3 261	9 843	6 648	3 195	48%	10 228
5,4 - Fire Brigade & Disaster Risk Management		1 533	1 577	1 577	801	1 452	1 025	426	42%	1 577
5,5 - Traffic Services		48 394	129 219	217 855	2 680	73 859	144 314	(70 455)	-49%	217 855
5,6 - Municipal Halls and Resorts		3 211	4 152	4 152	597	2 356	2 699	(343)	-13%	4 152
5,7 - Customer Care Services		474	497	497	373	497	323	174	54%	497
5,8 - Sports and Recreation		457	7 544	7 544	48	460	4 903	(4 443)	-91%	7 544
5,9 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		795 046	782 748	782 748	53 385	443 279	508 786	(65 507)	-13%	782 748
6,1 - Public Works		56 061	38 715	38 715	588	1 528	25 165	(23 636)	-94%	38 715
6,2 - Cemeteries		932	834	834	58	567	542	26	5%	834
6,3 - Recreational Facilities		65	58	58	2	30	38	(8)	-21%	58
6,4 - Refuse Removal		60 716	65 408	65 408	3 426	39 764	42 515	(2 751)	-6%	65 408
6,5 - Sewerages		138 081	119 483	119 483	6 838	73 827	77 664	(3 837)	-5%	119 483
6,6 - Electricity Management		403 650	436 104	436 104	33 802	262 178	283 468	(21 289)	-8%	436 104
6,7 - Water Management		135 542	122 146	122 146	8 671	65 385	79 395	(14 010)	-18%	122 146
Total Revenue by Vote	2	1 105 531	1 285 862	1 307 748	73 860	698 810	845 421	(146 612)	-17%	1 295 349

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M08 February

Vote Description	Ref	Budget Year 2019/20								
		2018/19	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
Expenditure by Vote	1									
Vote 1 - Council General		33 471	31 992	31 945	2 577	19 146	20 975	(1 829)	-9%	31 945
1,1 - Admin		20 333	19 792	18 033	1 396	10 977	11 852	(874)	-7%	18 033
1,2 - Mayoral Office		13 137	12 200	13 912	1 181	8 169	9 124	(955)	-10%	13 912
Vote 2 - Municipal Manager		9 807	10 657	11 402	892	6 182	7 600	(1 419)	-19%	11 402
2,1 - Office Support		3 569	3 171	4 732	451	2 046	3 154	(1 109)	-35%	4 732
2,2 - Internal Audit		3 148	4 055	3 597	243	2 091	2 398	(307)	-13%	3 597
2,3 - Project Management		1 707	1 095	1 139	82	1 095	759	336	44%	1 139
2,4 - Ombudsman		0	1	2	0	0	2	(1)	-82%	2
2,5 - Enterprise Risk Management		1 362	2 243	1 848	107	945	1 232	(287)	-23%	1 848
2,6 - Jobs4U		20	93	83	-	5	55	(50)	-92%	83
Vote 3 - Strategic Support Services		56 938	59 013	60 191	4 612	39 342	40 093	(751)	-2%	60 191
3,1 - Administration & Support Services		22 630	23 245	22 003	1 847	13 974	14 642	(667)	-5%	22 003
3,2 - Human Resources		13 192	12 686	12 886	1 349	8 855	8 591	264	3%	12 886
3,3 - Information Communication Technology		9 452	9 829	9 741	540	9 006	6 491	2 515	39%	9 741
3,4 - IDP/ PMS/ SDBIP		2 048	2 174	2 298	191	1 367	1 532	(165)	-11%	2 298
3,5 - Communications & Media Relations		2 183	2 813	2 845	212	1 739	1 896	(157)	-9%	2 845
3,6 - Local Economic Development		4 194	3 609	6 593	233	2 275	4 390	(2 115)	-48%	6 593
3,7 - Legal Services		3 240	4 658	3 826	240	2 126	2 561	(425)	-17%	3 826
Vote 4 - Financial Services		59 175	89 078	89 235	4 461	41 736	56 305	(16 569)	-28%	87 875
4,1 - Administration		12 460	26 158	24 367	1 463	15 287	15 992	(705)	-4%	24 007
4,2 - Revenue		22 404	44 573	46 566	1 956	16 453	30 117	(13 664)	-45%	46 566
4,3 - Financial Planning		10 295	2 933	3 475	23	1 187	2 313	(1 126)	-49%	3 475
4,4 - Supply Chain Management		14 017	15 412	14 826	1 019	8 810	9 884	(1 074)	-11%	14 826
Vote 5 - Community Services		168 618	334 757	329 630	5 681	120 998	216 099	(95 101)	-44%	324 374
5,1 - Administration & Support Services		7 065	10 278	11 510	802	4 458	7 673	(3 215)	-42%	11 510
5,2 - Human Settlements & Housing		26 657	141 360	62 483	(3 705)	8 698	38 066	(29 368)	-77%	57 227
5,3 - Libraries		13 331	14 760	14 252	1 078	9 140	9 493	(353)	-4%	14 252
5,4 - Fire Brigade & Disaster Risk Management		28 589	30 655	29 944	2 289	17 874	19 946	(2 072)	-10%	29 944
5,5 - Traffic Services		69 284	114 580	187 313	3 216	65 649	124 858	(59 209)	-47%	187 313
5,6 - Municipal Halls and Resorts		9 500	9 263	9 348	657	5 750	6 228	(478)	-8%	9 348
5,7 - Customer Care Services		3 399	3 048	3 202	285	2 115	2 134	(19)	-1%	3 202
5,8 - Sports and Recreation		10 704	10 727	11 479	1 060	7 285	7 636	(371)	-5%	11 479
5,9 - Health		89	106	100	-	49	65	(16)	-25%	100
Vote 6 - Technical Services		618 718	646 409	632 097	40 955	382 732	414 554	(31 822)	-8%	632 097
6,1 - Public Works		91 338	100 794	96 880	4 182	57 557	84 024	(6 487)	-10%	96 880
6,2 - Cemeteries		2 478	2 732	2 425	136	1 449	1 612	(163)	-10%	2 425
6,3 - Recreational Facilities		8 034	9 981	8 918	625	5 137	5 934	(798)	-13%	8 918
6,4 - Refuse Removal		46 430	49 619	49 470	2 348	20 879	32 716	(11 837)	-38%	49 470
6,5 - Sewerages		59 310	52 077	49 277	3 122	30 464	32 443	(1 979)	-6%	49 277
6,6 - Electricity Management		347 117	389 260	363 841	26 870	231 587	237 245	(5 658)	-2%	363 841
6,7 - Water Management		64 010	61 945	61 306	3 692	35 859	40 580	(4 821)	-12%	61 306
Total Expenditure by Vote	2	946 727	1 171 905	1 154 499	59 178	610 135	757 626	(147 491)	(0)	1 147 882
Surplus/ (Deficit) for the year	2	158 804	113 957	153 249	14 682	88 675	87 795	880	0	147 467

4.1.4 Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

This table reflects the operating budget and actual figures of the financial performance. The revenue is specifically set out by source due to the fact that Council approves the revenue budget by source and the expenditure budget by vote.

WC025 Breede Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February

Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		137 472	139 998	139 998	9 803	105 985	90 999	14 986	16%	139 998
Service charges - electricity revenue		389 166	418 573	418 573	33 704	257 611	272 072	(14 461)	-5%	418 573
Service charges - water revenue		70 217	72 274	72 274	8 672	52 972	46 978	5 994	13%	72 274
Service charges - sanitation revenue		67 133	72 847	72 847	6 838	50 257	47 351	2 906	6%	72 847
Service charges - refuse revenue		38 310	40 088	40 088	3 145	27 325	26 057	1 268	5%	40 088
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		25 194	10 589	10 589	733	5 899	6 883	(984)	-14%	10 589
Interest earned - external investments		11 233	11 854	11 854	1 059	7 396	7 705	(309)	-4%	11 854
Interest earned - outstanding debtors		6 356	6 158	6 158	721	5 336	4 003	1 333	33%	6 158
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		37 240	118 474	207 109	894	66 622	137 329	(70 707)	-51%	207 109
Licences and permits		2 952	3 616	3 616	274	1 653	2 350	(697)	-30%	3 616
Agency services		8 507	8 230	8 230	1 099	5 930	5 349	581	11%	8 230
Transfers and subsidies		133 233	259 056	186 339	5 784	103 781	117 544	(13 763)	-12%	179 722
Other revenue		9 707	12 798	12 798	1 135	8 043	8 319	(276)	-3%	12 798
Gains on disposal of PPE		3 073	1 257	1 257	-	-	817	(817)	-100%	1 257
Total Revenue (excluding capital transfers and contributions)		939 793	1 175 810	1 191 728	73 860	698 810	773 756	(74 946)	-10%	1 185 112
Expenditure By Type										
Employee related costs		278 623	336 104	315 738	24 814	196 307	210 492	(14 185)	-7%	315 738
Remuneration of councillors		17 675	18 780	18 780	1 482	11 822	12 207	(385)	-3%	18 780
Debt impairment		62 896	98 058	173 398	-	43 909	115 235	(71 326)	-62%	173 398
Depreciation & asset impairment		87 921	91 139	91 139	-	51 048	59 240	(8 192)	-14%	91 139
Finance charges		24 682	23 654	23 654	1 965	16 288	15 375	913	6%	23 654
Bulk purchases		287 305	296 838	302 538	24 121	195 175	196 745	(1 569)	-1%	302 538
Other materials		27 296	24 425	24 739	1 572	17 941	17 299	642	4%	25 948
Contracted services		72 243	82 705	83 042	4 377	37 217	53 881	(16 664)	-31%	80 821
Transfers and subsidies		16 317	125 484	52 739	(3 703)	2 830	31 621	(28 791)	-91%	47 482
Other expenditure		71 659	71 229	65 244	4 549	37 602	43 264	(5 661)	-13%	64 895
Loss on disposal of PPE		109	3 489	3 489	-	(5)	2 268	(2 272)	-100%	3 489
Total Expenditure		946 727	1 171 905	1 154 499	59 178	610 135	757 626	#####	-19%	1 147 882
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(6 934)	3 905	37 230	14 682	88 675	16 130	72 545	0	37 230
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all))		165 738	110 052	115 835	-	-	71 542	(71 542)	(0)	110 052
Transfers and subsidies - capital (in-kind - all)		-	-	185	-	-	123	(123)	(0)	185
Surplus/(Deficit) after capital transfers & contributions		158 804	113 957	153 249	14 682	88 675	87 795			147 467
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		158 804	113 957	153 249	14 682	88 675	87 795			147 467
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		158 804	113 957	153 249	14 682	88 675	87 795			147 467
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		158 804	113 957	153 249	14 682	88 675	87 795			147 467

Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M08 February

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	16%	The annual property Rates included in this report amounts to R28 279 747.	
	Service charges - electricity revenue	-5%	The reported revenue excludes prepaid electricity revenue to the value of R1 147 338,75 sold in February 2020 but received in March 2020 as well as a year end accrual journal to the value of R28 723 629 of which the journal will be processed at year end.	
	Service charges - water revenue	13%	This is due to the result of high consumption during summer months. There will be a balancing of revenue with the May and June winter months.	
	Service charges - sanitation revenue	6%	The annual sanitation revenue included in this report amounts to R 2 486 546.	
	Service charges - refuse revenue	5%	The annual refuse revenue included in in this report amounts to R 6 762 760.	
	Rental of facilities and equipment	-14%	Rental of facilities occurs on an ad-hoc basis right throughout the year.	
	Interest earned - outstanding debtors	33%	Growth in resulting in more interest being earned than anticipated.	
	Fines, penalties and forfeits	-51%	An accrual for traffic fines has been raised. Final traffic fine provisions and accounting treatment are done at year end.	
	Licences and permits	-30%	Less Licenses and permits than anticipated.	
	Agency services	11%	More Agency fees were earned during the month than budgeted for.	
	Transfers and subsidies	-12%	All operational conditional grant revenue has been recognised where the conditions are met. Transfers of grants and subsidies are done throughout the financial year.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants recognised when capital expenditure has been capitalised.	
	Gains on disposal of PPE	-100%	No disposals done for 2019/20 financial year.	
2	Expenditure By Type			
	Employee related costs	-7%	Positions are budgeted for 12 months of the financial year. Vacant position, employees resigning and retiring results in savings which are reappropriated with the Mid-year Adjustment Budget. Only critical vacant positions are currently advertised and filled as a result of the TASK Implementation and Job Evaluation processes that are currently in progress.	
	Debt impairment	-62%	Provision for debt impairment has been raised for the two quarters. Accounting treatment for debt impairments are done at financial year end.	
	Depreciation & asset impairment	-14%	Depreciation run for February 2020 done in March 2020	
	Finance charges	6%	Interest paid are pro-rata overspend as at 29 February 2020.	
	Contracted services	-31%	Expenditure on contracted and outsourced services, and repairs and maintenance are less than anticipated.	
	Transfers and subsidies	-91%	Housing Top Structure expenditure and payments are done within different timeframes.	
	Other expenditure	-13%	Expenditure on operational cost items and general expenses are less than anticipated.	
	Loss on disposal of PPE	-100%	No disposals done for 2019/20 financial year.	
3	Capital Expenditure			
	None			
4	Financial Position			
	None			
5	Cash Flow			
	Service Charges	1%	Debt collection processes been uphold and implemented monthly	
	Property Rates	-3%	Clients moved from annual to monthly, but budget process was still on annual clients.	
	Other revenue	6%	Vigorous credit control processes been implemented.	
	Government - Operating	-1%	Housing grants will be received if the project and or phase is finalised, top structures that will be done next financial year. Housing development of Transhex is done at Provincial not in BVM. We will incorporate the expenses and income as we received the information from the Provincial department	
	Government Capital	-35%	Housing grants will be received if the project and or phase is finalised.	
	Interest	1%	Budget controls around capital spending have been strengthened resulting in better spending and less funds available for investments.	
	Suppliers	1%	Payment of supplier's process updated to ensure more accurate invoice management	
	Transfer and grants	59%	Housing Top Structure expenditure and payments are done within different timeframes. / No payments were done for any top structures in the year.	
	Capital assets	21%	Capital spending plan has been compiled, implemented, the first payments of transhex been reported	
	Consumer deposits	20%	The movement in debtors will have an influence on the deposits %.	

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC025 Breede Valley - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M08 February

Vote Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation										
Vote 1 - Council General	1	-	5	5	-	1	3	(2)	-60%	5
1,1 - Admin		-	-	-	-	-	-	-	-	-
1,2 - Mayoral Office		-	5	5	-	1	3	(2)	-60%	5
Vote 2 - Municipal Manager		-	2 495	3 920	2	3 173	2 606	567	22%	3 920
2,1 - Office Support		-	5	5	-	2	3	(2)	-47%	5
2,2 - Internal Audit		-	-	-	-	-	-	-	-	-
2,3 - Project Management		-	2 490	3 915	2	3 171	2 603	568	22%	3 915
2,4 - Ombudsman		-	-	-	-	-	-	-	-	-
2,5 - Enterprise Risk Management		-	-	-	-	-	-	-	-	-
2,6 - Jobs4U		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		-	1 422	1 122	39	188	605	(417)	-69%	1 122
3,1 - Administration & Support Services		-	685	685	30	43	186	(143)	-77%	685
3,2 - Human Resources		-	-	-	-	-	-	-	-	-
3,3 - Information Communication Technology		-	737	437	9	145	419	(274)	-65%	437
3,4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-	-
3,5 - Communications & Media Relations		-	-	-	-	-	-	-	-	-
3,6 - Local Economic Development		-	-	-	-	-	-	-	-	-
3,7 - Legal Services		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		-	1 450	1 450	19	115	943	(827)	-88%	1 450
4,1 - Administration		-	50	50	-	-	33	(33)	-100%	50
4,2 - Revenue		-	-	-	-	-	-	-	-	-
4,3 - Financial Planning		-	-	-	-	-	-	-	-	-
4,4 - Supply Chain Management		-	1 400	1 400	19	115	910	(795)	-87%	1 400
Vote 5 - Community Services		-	9 915	2 765	7	518	1 909	(1 391)	-73%	2 765
5,1 - Administration & Support Services		-	5	5	-	3	3	0	3%	5
5,2 - Human Settlements & Housing		-	-	-	-	-	-	-	-	-
5,3 - Libraries		-	30	30	7	30	20	10	53%	30
5,4 - Fire Brigade & Disaster Risk Management		-	1 424	1 424	-	-	926	(926)	-100%	1 424
5,5 - Traffic Services		-	400	64	-	64	43	21	50%	64
5,6 - Municipal Halls and Resorts		-	-	-	-	-	-	-	-	-
5,7 - Customer Care Services		-	-	-	-	-	-	-	-	-
5,8 - Sports and Recreation		-	8 056	1 242	-	421	918	(497)	-54%	1 242
5,9 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		-	114 191	113 955	52 148	74 360	67 434	6 927	10%	113 955
6,1 - Public Works		-	17 905	30 034	20 317	23 300	15 685	7 615	49%	30 034
6,2 - Cemeteries		-	-	-	-	-	-	-	-	-
6,3 - Recreational Facilities		-	420	420	-	37	273	(236)	-86%	420
6,4 - Refuse Removal		-	21 203	21 203	-	15 768	13 782	1 986	14%	21 203
6,5 - Sewerages		-	21 595	15 148	15 887	15 887	9 846	6 041	61%	15 148
6,6 - Electricity Management		-	16 735	21 205	-	3 357	10 983	(7 626)	-69%	21 205
6,7 - Water Management		-	36 435	25 946	15 943	16 011	16 866	(855)	-5%	25 946
Total multi-year capital expenditure		-	129 478	123 217	52 214	78 358	73 500	4 856	7%	123 217
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation										
Vote 1 - Council General	1	-	-	-	-	-	-	-	-	-
1,1 - Admin		-	-	-	-	-	-	-	-	-
1,2 - Mayoral Office		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		4 143	2 610	2 252	-	1 306	942	364	39%	2 252
2,1 - Office Support		10	-	-	-	-	-	-	-	-
2,2 - Internal Audit		-	-	-	-	-	-	-	-	-
2,3 - Project Management		4 133	2 610	2 252	-	1 306	942	364	39%	2 252
2,4 - Ombudsman		-	-	-	-	-	-	-	-	-
2,5 - Enterprise Risk Management		-	-	-	-	-	-	-	-	-
2,6 - Jobs4U		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		25 349	-	1 385	11	149	1 150	(1 001)	-87%	1 385
3,1 - Administration & Support Services		21 302	-	-	-	-	-	-	-	-
3,2 - Human Resources		1 950	-	-	-	-	-	-	-	-
3,3 - Information Communication Technology		2 033	-	1 200	11	149	1 150	(1 001)	-87%	1 200
3,4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-	-
3,5 - Communications & Media Relations		64	-	-	-	-	-	-	-	-
3,6 - Local Economic Development		-	-	-	-	-	-	-	-	-
3,7 - Legal Services		-	-	185	-	-	-	-	-	185
Vote 4 - Financial Services		1 426	805	825	-	-	537	(537)	-100%	825
4,1 - Administration		43	5	25	-	-	17	(17)	-100%	25
4,2 - Revenue		135	-	-	-	-	-	-	-	-
4,3 - Financial Planning		1 248	800	800	-	-	520	(520)	-100%	800
4,4 - Supply Chain Management		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		10 232	6 551	2 459	186	520	1 604	(985)	-61%	2 459
5,1 - Administration & Support Services		5	-	-	-	-	-	-	-	-
5,2 - Human Settlements & Housing		-	-	-	-	-	-	-	-	-
5,3 - Libraries		5 860	-	264	17	282	176	105	60%	264
5,4 - Fire Brigade & Disaster Risk Management		1 497	-	-	-	-	-	-	-	-
5,5 - Traffic Services		798	-	-	-	-	-	-	-	-
5,6 - Municipal Halls and Resorts		1 198	-	-	-	-	-	-	-	-
5,7 - Customer Care Services		-	-	-	-	-	-	-	-	-
5,8 - Sports and Recreation		875	6 551	2 195	169	338	1 428	(1 090)	-76%	2 195
5,9 - Health		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		224 853	52 278	68 018	22 538	33 293	34 259	(966)	-3%	68 018
6,1 - Public Works		66 842	24 237	41 978	21 907	26 312	16 308	10 004	61%	41 978
6,2 - Cemeteries		1 072	-	-	-	-	-	-	-	-
6,3 - Recreational Facilities		117	-	97	-	-	-	-	-	97
6,4 - Refuse Removal		14 818	2 100	2 100	-	845	1 365	(520)	-38%	2 100
6,5 - Sewerages		58 774	10 106	6 706	582	1 809	4 373	(2 564)	-59%	6 706
6,6 - Electricity Management		27 408	11 544	13 323	146	1 090	9 008	(7 918)	-88%	13 323
6,7 - Water Management		55 824	4 292	3 814	3	3 236	3 205	32	1%	3 814
Total single-year capital expenditure		266 003	62 245	74 939	22 835	35 367	38 492	(3 126)	(0)	74 939
Total Capital Expenditure		266 003	191 723	198 156	75 049	113 723	111 992	1 731	0	198 156

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M08 February

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		94 867	74 388	71 414	83 240	71 414
Call investment deposits		15 221	40 000	40 000	100 000	40 000
Consumer debtors		110 444	150 394	150 394	100 715	150 394
Other debtors		25 461	66 081	79 376	40 450	79 376
Current portion of long-term receivables		1 763	524	524	1 763	524
Inventory		10 425	15 853	15 853	27 597	15 853
Total current assets		258 181	347 239	357 561	353 765	357 561
Non current assets						
Long-term receivables		1 923	3 882	3 882	11 075	3 882
Investments		-	-	-	-	-
Investment property		43 750	21 786	21 786	43 750	21 786
Investments in Associate		-	-	-	-	-
Property, plant and equipment		2 238 532	2 349 185	2 355 618	2 225 625	2 355 618
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		4 432	7 165	7 165	4 269	7 165
Other non-current assets		-	-	-	-	-
Total non current assets		2 288 637	2 382 017	2 388 451	2 284 719	2 388 451
TOTAL ASSETS		2 546 818	2 729 256	2 746 011	2 638 484	2 746 011
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		16 495	11 702	11 702	11 026	11 702
Consumer deposits		4 083	4 147	4 147	4 222	4 147
Trade and other payables		111 594	68 373	68 373	136 296	68 373
Provisions		38 458	36 642	36 642	27 122	36 642
Total current liabilities		170 630	120 863	120 863	178 666	120 863
Non current liabilities						
Borrowing		203 881	192 179	192 179	198 219	192 179
Provisions		238 651	236 411	236 411	247 079	236 411
Total non current liabilities		442 532	428 590	428 590	445 298	428 590
TOTAL LIABILITIES		613 162	549 453	549 453	623 964	549 453
NET ASSETS	2	1 933 657	2 179 803	2 196 558	2 014 520	2 196 558
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 933 657	2 179 803	2 196 558	2 014 520	2 196 558
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 933 657	2 179 803	2 196 558	2 014 520	2 196 558

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

Table C7 includes the balance of the Cashbook and Current Investment Deposits. Refer to section 7 for a more comprehensive view of the cash position of the municipality, which includes non-current investments and commitments against available cash resources.

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M08 February

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		106 902	132 998	134 608	8 384	69 768	72 284	(2 516)	-3%	132 998
Service charges		551 971	596 038	596 038	54 881	426 481	422 220	4 261	1%	596 038
Other revenue		194 100	62 863	64 355	12 488	129 813	122 525	7 288	6%	62 863
Government - operating		133 606	259 006	179 672	6 814	105 876	106 749	(873)	-1%	259 006
Government - capital		113 179	110 102	110 287	1 500	24 789	38 084	(13 295)	-35%	110 102
Interest		15 710	18 012	18 012	1 638	11 833	11 743	90	1%	18 012
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(917 843)	(833 571)	(816 220)	(64 238)	(623 805)	(629 160)	(5 356)	1%	(833 571)
Finance charges		(24 951)	(23 996)	(23 996)	-	(12 171)	(12 171)	-	-	(23 996)
Transfers and Grants		(4 915)	(125 484)	(52 739)	(3 703)	(10 236)	(24 733)	(14 497)	59%	(125 484)
NET CASH FROM/(USED) OPERATING ACTIVITIES		167 760	195 970	210 018	17 764	122 349	107 541	(14 806)	-14%	195 970
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		67	50	50	20	64	46	18	38%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(210 403)	(191 723)	(198 161)	(5 479)	(44 153)	(55 928)	(11 776)	21%	(191 723)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(210 336)	(191 673)	(198 111)	(5 460)	(44 089)	(55 882)	(11 793)	21%	(191 673)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		50	50	50	28	143	120	24	20%	50
Payments										
Repayment of borrowing		(9 427)	(10 410)	-	-	(5 046)	(5 046)	(0)	0%	(10 410)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(9 377)	(10 360)	50	28	(4 903)	(4 927)	(24)	0%	(10 360)
NET INCREASE/ (DECREASE) IN CASH HELD		(51 953)	(6 062)	11 957	12 333	73 357	46 732			(6 062)
Cash/cash equivalents at beginning:		150 451	120 450	109 867		109 867	109 867			109 867
Cash/cash equivalents at month/year end:		98 498	114 388	121 824		183 224	156 599			103 804

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

Table SC3 is the only debtors report required by the MBRR.

The age analysis includes all debtor accounts from the billing module. This only includes debtor amounts that originated from a billing perspective.

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M08 February

Description	NT Code	Budget Year 2018/20										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dye	151-180 Dye	181 Dye-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	9 353	1 464	830	1 075	871	0	4 085	11 648	29 334	17 878	5 080	15 083	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	26 453	424	268	103	98	0	2 107	3 518	32 969	5 825	97	5 354	
Receivables from Non-exchange Transactions - Property Rates	1400	8 933	541	432	396	351	1 536	1 817	11 575	25 561	15 674	701	15 780	
Receivables from Exchange Transactions - Waste Water Management	1500	6 533	1 091	1 025	1 040	1 009	190	4 656	17 527	33 068	24 418	4 712	22 444	
Receivables from Exchange Transactions - Waste Management	1600	3 921	695	631	639	620	101	2 854	10 648	20 090	14 873	2 881	13 974	
Receivables from Exchange Transactions - Property Rental Debtors	1700	570	227	199	204	215	13	1 012	4 678	7 117	6 121	552	4 079	
Interest on Arrear Debtor Accounts	1810	72	36	59	92	114	64	768	16 082	17 287	17 120	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(3 645)	684	260	663	680	29	2 722	10 879	12 079	14 773	1 978	10 132	
Total By Income Source	3000	52 189	5 131	3 721	4 210	3 956	1 932	19 830	86 554	177 524	116 483	16 000	87 846	
2018/19 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	1 759	59	252	42	24	253	114	708	3 213	1 142	-	-	
Commercial	2300	12 304	225	80	84	45	92	461	2 808	16 088	3 489	-	-	
Households	2400	32 010	4 525	3 227	3 919	3 722	816	18 260	73 728	140 226	100 464	18 437	87 846	
Other	2500	6 116	321	162	166	165	772	875	9 310	17 988	11 388	-	-	
Total By Customer Group	2600	52 189	5 131	3 721	4 210	3 956	1 932	19 830	86 554	177 524	116 483	18 437	87 846	

The age analysis reflects the debtors without taking the provision for bad debts into account, and included VAT. Therefore, reconciliation to net debtors as per the Statement of Financial Position is provided below.

	February 2020	January 2020	December 2019
Gross consumer debtors, as per debtors age analysis	177 524 066	179 222 974	175 254 255
Total Provision for bad debts	-89 669 677	-89 669 677	-89 669 677
Provision bad debts Consumers (SC3)	-87 845 785	-87 845 785	-87 845 785
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-13 451 742	-13 706 578	-13 111 270
Net consumers debtors:	74 402 647	75 846 718	72 473 307

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.1 Outstanding Debtors

This report serves to inform Council on the status of outstanding debtors for February 2020.

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R177 524 066 as at 29 February 2020 compared to R179 222 974 as at 31 January 2020. Current debt represents 26% of the total outstanding debt, while the total debt in arrears represents 66% of the debt and 8% of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 57% of the total debt.

The outstanding debtors increased by R21 686 541 when compared to the outstanding amount of R155 837 525 on 29 February 2019, representing a 13.9% annual increase.

2. Additional Information:

The decrease of outstanding debt for service levies is 3 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 22% and the average days outstanding are 82 days, which is 2.7 months.

The electricity distribution losses for the period July 2019 to February 2020 were 9.2%.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2019 to Feb 2020	202 934 857 kWh	184 198 676 kWh	18 736 181kWh	9.2%

The cumulative water distribution losses from July 2019 until February 2020 were 36.39 % of which 34.97 % is the real losses.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
Jul 2019 – Feb 2020	10 772 718 kl	6 852 885 kl	3 919 833 kl	36.39 %
Less:			-	
	Unbilled Authorized Consumption		12 789 kl	
	Customer Meter and Data Errors		139 594 kl	
Real Losses			3 767 450 kl	34.97%

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

This report serves to inform Council on the processes of Credit Control for the month of February 2020.

1. 15 248 SMS's were sent during the month to clients with arrear accounts to the value of R 77 355 148 and 1019 final demands to the value of R13 952 454 were emailed.
2. 1 292 Reminders to the value of R20 514 729 were emailed and 12 481 SMS's were sent as reminders to the value of R 94 707 188.
3. 4 829 Non indigent clients with arrears to the value of R 42 336 877 were blocked at 60% while 3 915 indigent clients with arrears to the value of R5 375 039 were blocked at 30%, resulting in a total of 8 744 prepaid meters being restricted for total value of R47 711 916.
4. R 824 326 was recovered through pre-paid electricity restriction.
5. 151 Reminder phone calls were made.
6. 55 Arrangements to the value of R825 795 were signed during the month.
7. Garnishee payments to the value of R6 837 were received, the receipts are not yet updated by the receipting department.
8. There are 34 total outstanding garnishee orders.
9. 26 Disconnection notices were issued
10. 8 Disconnection actions took place through electricity department.
11. 8 Conventional meters were reconnected during the month.
12. 9 KVA meters were cut.

PART 2 - SUPPORTING DOCUMENTATION

SECTION 5 - DEBTORS ANALYSIS

5.2.3 Indigent Consumers

This report serves to inform Council on the status of Indigent consumers at the end of February 2020.

1. The total applications approved for all services by the end of February 2020 were 8 848.
2. The outstanding amount for Indigent consumers is R11 436 752 of which R 9 007 220 is in arrears.
3. Subsidies from July 2019 to February 2020 were allocated for the following services:

• Refuse	R	7 243 172
• Rates	R	1 620 141
• Sewerage	R	11 574 585
• Electricity	R	2 832 166
• Water	R	7 094 716
• Rent	R	6 114 360

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.4 Debt Collection

This report serves to inform council on the progress made by the attorneys on debt collection, for February 2020.

Attorneys

The outstanding handed over debt as at 29 February 2020 was R62 480 760 made up of 1 885 accounts.

1. An amount of R242 921 was received as payments from the handed over accounts, while an amount of R 8381 (vat incl.) was paid as commission.
2. 26 registered letters were sent to clients during the month resulting in party to party costs R4 485.
3. No Summons were issued during the month resulting in no payment of party to party costs.
4. 29 judgments were obtained during the month resulting in a payment of party to party costs R15 641.
5. 23 cases were handled by the sheriffs during the month, therefore sheriff costs of R6 872 were paid.
6. All the costs listed above have been charged against the accounts of the clients concerned.

5.2.5 Arrears Councillors

A list of the accounts is available for scrutiny in the office of the Speaker. The following information was extracted from the list for February 2020:

1. The total outstanding arrear debt of Councillors after the February 2020 due date was R5 081.
2. An amount of R5 081 was deducted from the February 2020 salaries of 11 councillors who did not pay their accounts in full on the due date. (The arrear amount was R5 081)

5.2.6 Arrears Employees

1. The outstanding debt of employees after the February 2020 due date was R174 120.
2. An amount of R12 350 was deducted from the February 2020 salaries of 9 officials who had arrangements with a balance of R141 863.
3. An amount of R32 337 was deducted from the February 2020 salaries of 81 officials who did not pay their account in full on the due date. (The arrear amount was R32 337)

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

Description	NT Code	Budget Year 2019/20								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	–	–	–	–	–	–	–	–	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	3 622	–	–	–	–	–	–	–	3 622
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	198	271	0	–	2	4	4	–	479
Auditor General	0800	–	–	–	–	–	–	–	–	–
Other	0900	3 002	–	–	–	–	–	–	–	3 002
Total By Customer Type	1000	6 823	271	0	–	2	4	4	–	7 103

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.1 Supporting Table SC5

WC025 Breede Valley - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
Nedbank		3 Months	Fixed Deposit	25 Jul 2019	-		5 000	5 000	-
Standard Bank		4 Months	Fixed Deposit	26 Aug 2019	-		5 000	5 000	-
Nedbank		5 Months	Fixed Deposit	25 Sep 2019	-		5 000	5 000	-
Nedbank		1 Month	Fixed Deposit	26 Aug 2019	-		5 000	5 000	-
Standard Bank		1 Month	Fixed Deposit	26 Aug 2019	-		5 000	5 000	-
ABSA Bank		2 Months	Fixed Deposit	23 Sep 2019	-		5 000	5 000	-
Nedbank		2 Months	Fixed Deposit	25 Sep 2019	-		10 000	10 000	-
Standard Bank		2 Months	Fixed Deposit	25 Sep 2019	-		5 000	5 000	-
ABSA Bank		3 Months	Fixed Deposit	24 Oct 2019	-		5 000	5 000	-
Nedbank		4 Months	Fixed Deposit	25 Nov 2019	-		5 000	5 000	-
Standard Bank		3 Months	Fixed Deposit	28 Jan 2020	-		5 000	5 000	-
Nedbank		4 Months	Fixed Deposit	28 Feb 2020	28		5 000	5 000	-
Standard Bank		5 Months	Fixed Deposit	30 Mar 2020	31		5 000	-	5 000
ABSA Bank		2 Months	Fixed Deposit	27 Jan 2020	-		5 000	5 000	-
Nedbank		2 Months	Fixed Deposit	27 Jan 2020	-		5 000	5 000	-
Standard Bank		2 Months	Fixed Deposit	28 Jan 2020	-		5 000	5 000	-
Standard Bank		3 Months	Fixed Deposit	25 Feb 2020	24		5 000	5 000	-
Nedbank		3 Months	Fixed Deposit	26 Feb 2020	25		5 000	5 000	-
Nedbank		4 Months	Fixed Deposit	27 Mar 2020	30		5 000	-	5 000
First National Bank		4 Months	Fixed Deposit	27 Mar 2020	29		5 000	-	5 000
Standard Bank		4 Months	Fixed Deposit	27 Mar 2020	30		5 000	-	5 000
First National Bank		5 Months	Fixed Deposit	28 Apr 2020	30		5 000	-	5 000
Nedbank		6 Months	Fixed Deposit	27 May 2020	31		5 000	-	5 000
Standard Bank		1 Month	Fixed Deposit	02 Mar 2020	28		5 000	-	5 000
Nedbank		2 Months	Fixed Deposit	30 Mar 2020	28		5 000	-	5 000
ABSA Bank		3 Months	Fixed Deposit	28 Apr 2020	27		5 000	-	5 000
First National Bank		3 Months	Fixed Deposit	29 Apr 2020	28		5 000	-	5 000
Nedbank		4 Months	Fixed Deposit	29 May 2020	29		5 000	-	5 000
Investec Bank		4 Months	Fixed Deposit	29 May 2020	28		5 000	-	5 000
Nedbank		5 Months	Fixed Deposit	29 Jun 2020	30		5 000	-	5 000
Standard Bank		5 Months	Fixed Deposit	01 Jul 2020	30		5 000	-	5 000
Standard Bank		2 Months	Fixed Deposit	28 Apr 2020	4		5 000	-	5 000
Nedbank		3 Months	Fixed Deposit	27 May 2020	4		5 000	-	5 000
First National Bank		4 Months	Fixed Deposit	26 Jun 2020	4		5 000	-	5 000
Standard Bank		4 Months	Fixed Deposit	26 Jun 2020	4		5 000	-	5 000
Standard Bank		5 Months	Fixed Deposit	29 Jul 2020	4		5 000	-	5 000
Nedbank		6 Months	Fixed Deposit	26 Aug 2020	4		5 000	-	5 000
Municipality sub-total					512		190 000	90 000	100 000
TOTAL INVESTMENTS AND INTEREST	2				512		190 000	90 000	100 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7, – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 29 February 2020.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF
THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)

Invest as at 29/02/2020 at the following A1 Banks as prescribed by Council's Investment Policy:

ABSA	R	5 000 000,00	
NEDBANK	R	35 000 000,00	
FNB	R	20 000 000,00	
STANDARD	R	35 000 000,00	
INVESTEC	R	5 000 000,00	
		R 100 000 000,00	
ABSA LT	R	-	
		R 100 000 000,00	

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SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
25/Apr/19	NEDBANK	03/7881531576/264	7,90%	91	25/Jul/19	0,00	5 000 000		5 000 000	0
25/Apr/19	STANDARD	288460898-041	7,975%	123	26/Aug/19	0,00	5 000 000		5 000 000	0
25/Apr/19	NEDBANK	03/7881531576/265	8,20%	153	25/Sep/19	0,00	5 000 000		5 000 000	0
24/Jul/19	NEDBANK	03/7881531576/266	7,35%	33	26/Aug/19	0,00		5 000 000	5 000 000	0
24/Jul/19	STANDARD	288460898-042	7,225%	33	26/Aug/19	0,00	5 000 000		5 000 000	0
24/Jul/19	ABSA	2078627759	7,215%	61	23/Sep/19	0,00	5 000 000		5 000 000	0
24/Jul/19	NEDBANK	03/7881531576/267	7,40%	63	25/Sep/19	0,00	10 000 000		10 000 000	0
24/Jul/19	STANDARD	288460898-043	7,325%	63	25/Sep/19	0,00	5 000 000		5 000 000	0
24/Jul/19	ABSA	2078627733	7,315%	92	24/Oct/19	0,00	5 000 000		5 000 000	0
24/Jul/19	NEDBANK	03/7881531576/268	7,70%	124	25/Nov/19	0,00	5 000 000		5 000 000	0
28/Oct/19	STANDARD	288460898-044	7,375%	92	28/Jan/20	0,00	5 000 000		5 000 000	0
28/Oct/19	NEDBANK	03/7881531576/269	7,65%	123	28/Feb/20	28 294,52	5 000 000		5 000 000	0
28/Oct/19	STANDARD	288460898-045	7,825%	154	30/Mar/20	31 085,62	5 000 000			5 000 000
27/Nov/19	ABSA	2078891538	6,99%	61	27/Jan/20	0,00		5 000 000	5 000 000	0
27/Nov/19	NEDBANK	03/7881531576/270	7,30%	61	27/Jan/20	0,00	5 000 000		5 000 000	0
27/Nov/19	STANDARD	288460898-046	7,30%	62	28/Jan/20	0,00	5 000 000		5 000 000	0
27/Nov/19	STANDARD	288460898-047	7,40%	90	25/Feb/20	24 328,77	5 000 000		5 000 000	0
27/Nov/19	NEDBANK	03/7881531576/271	7,40%	91	26/Feb/20	25 342,47	5 000 000		5 000 000	0
27/Nov/19	NEDBANK	03/7881531576/272	7,65%	121	27/Mar/20	30 390,41	5 000 000			5 000 000
27/Nov/19	FNB	71834653802	7,38%	121	27/Mar/20	29 317,81	5 000 000			5 000 000
27/Nov/19	STANDARD	288460898-048	7,65%	121	27/Mar/20	30 390,41	5 000 000			5 000 000
27/Nov/19	FNB	71834654769	7,52%	153	28/Apr/20	29 873,97	5 000 000			5 000 000
27/Nov/19	NEDBANK	03/7881531576/273	7,85%	182	27/May/20	31 184,98	5 000 000			5 000 000
29/Jan/20	STANDARD	288460898-049	6,925%	33	2/Mar/20	27 510,27		5 000 000		5 000 000
29/Jan/20	NEDBANK	03/7881531576/274	7,05%	61	30/Mar/20	28 006,85		5 000 000		5 000 000
29/Jan/20	ABSA	2079015305	6,74%	90	28/Apr/20	26 775,34		5 000 000		5 000 000
29/Jan/20	FNB	74841051415	7,04%	91	29/Apr/20	27 967,12		5 000 000		5 000 000
29/Jan/20	NEDBANK	03/881531576/275	7,40%	121	29/May/20	29 397,26		5 000 000		5 000 000
29/Jan/20	INVESTE	JB10259350	7,10%	121	29/May/20	28 205,48		5 000 000		5 000 000
29/Jan/20	NEDBANK	03/7881531576/276	7,55%	152	29/Jun/20	29 993,15		5 000 000		5 000 000
29/Jan/20	STANDARD	288460898-050	7,550%	154	1/Jul/20	29 993,15		5 000 000		5 000 000
26/Feb/20	STANDARD	288460898-051	7,000%	62	28/Apr/20	3 835,62		5 000 000		5 000 000
26/Feb/20	NEDBANK	03/7881531576/277	7,15%	91	27/May/20	3 917,81		5 000 000		5 000 000
26/Feb/20	FNB	71844738149	7,12%	121	26/Jun/20	3 901,37		5 000 000		5 000 000
26/Feb/20	STANDARD	288460898-052	7,350%	121	26/Jun/20	4 027,40		5 000 000		5 000 000
26/Feb/20	STANDARD	288460898-053	7,500%	154	29/Jul/20	4 109,59		5 000 000		5 000 000
26/Feb/20	NEDBANK	03/7881531576/278	7,60%	182	26/Aug/20	4 164,38		5 000 000		5 000 000
Sub Total						512 013,70	15 000 000	175 000 000	90 000 000	100 000 000
						512 013,70	15 000 000,00	175 000 000	90 000 000	100 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month February 2020.

Funds Allocations

The schedule reflecting all council's Investments as at 29 February 2020 R100 000 000. (R15 000 000 at 30 June 2019).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents

Cash and cash equivalents are allocated to	30/06/2019		29/02/2020	
	Liability	Cash back	Liability	Cash back
			98 497 186	
Unutilized grants	23 252 344	23 252 344	50 590 066	50 590 066
Consumer and Sundry deposits	4 638 893	4 638 893	4 846 235	4 846 235
External loans unspent	1 020 001	1 020 001	115 493	115 493
LT loan - cash back	0	0		0
EFF Accumulated Depreciation	8 425 820	8 425 820	12 638 730	12 638 730
Self Insurance Reserve	5 314 962	5 314 962	5 850 962	5 850 962
Capital Replacement reserve	26 122 392	26 122 392	45 842 883	45 842 883
Brandwacht Trust	97 893	97 893	97 893	97 893
Retained surplus (unidentified dep.)	2 678 138	2 678 138	6 872 572	6 872 572
Performance Bonus Provison	778 941	778 941	947 787	947 787
Set aside for retention	5 783 329	5 783 329	4 209 104	4 209 104
Set aside for Creditor payments	14 197 763	16 448 133	18 184 741	54 086 945
Provision for leave Payment	3 936 342	3 936 342	3 936 342	3 936 342
	96 246 816	98 497 186	154 132 807	190 035 011
Cash Surplus (Deficit)		2 250 370		35 902 204

Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA

	30/06/2019	29/02/2020
ABSA	0	5 000 000
Nedbank	10 000 000	35 000 000
First National Bank	0	20 000 000
Standard Bank	5 000 000	35 000 000
Investec	0	5 000 000
Total short term	15 000 000	100 000 000
Bank and Cash	83 483 375	83 210 953
Cash on hand	13 811	13 175
	98 497 186	183 224 128

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in February 2020.

Attached in annexure is the computerised bank reconciliation for February 2020.

All payments are recorded in the cashbook (general ledger) as from cheque number 158 to 160 and electronic transfer number 274134 to 274977.

The reconciliation, together with the supporting details, is attached. The ledger account printout (cashbook) will be available for scrutiny.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK BREDE VALLEY MUNICIPALITY BANK RECONCILIATION AS AT 29 FEBRUARY 2020

CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/02/2020				85 878 240,22
Deposits for the February 2020				100 752 786,91
Cheques for the February 2020				(103 420 074,24)
Balance as per Cash Book at 29/02/2020				83 210 952,89
Votes Balances and Transactions:				
	40101012690 Balance B/f		85 878 240,22	
	40101012690 Balance B/f		0,00	85 878 240,22
	40101012691 Movements		100 752 786,91	
	40101012692 Movements		(103 420 074,24)	(2 667 287,33)
Balance as per Ledger at 29/02/2020				83 210 952,89
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 29/02/2020				66 917 167,79
Cash on Hand	Not yet Banked			1 427 533,23
Outstanding Cheques				143 762,85
Amounts Under Banked				0,00
Amounts Over Banked				0,00
Deposits not Received	Previous months	(4 124 116,96)		
	February 2020	(9 081 757,66)	(13 205 874,62)	(13 205 874,62)
Deposits received in Duplicate				19 892,70
Unpaid Cheques not Re-deposited				0,00
Other Items				(5 193,96)
Cash Surpluses / Shortages	Iro Payments Received			(55 276,79)
Adjustments to be Made for Feb 2020	MOLTENO MAINTENANCE (JAFS)	(1 400,00)		
	SARS PAYMENT	(27 817 198,20)		
	NEDBANK BANK CHARGES	(150 343,49)	(27 968 941,69)	27 968 941,69
Balance as per Cash Book at 29/02/2020				83 210 952,89

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 29 FEBRUARY 2020

	TOTAL
Balance as per Bank Statement at 01/02/2020	79 071 597,62
Cheques for February 2020	(109 087 449,60)
Deposits for February 2020	100 811 517,87
Other Adjustments / Transactions	0,00
Other Adjustments / Transactions now cleared	1 266 553,95
Direct Deposits from previous months Received	(14 428 329,52)
Direct Deposits not Received	9 081 757,66
Amounts Under Banked now cleared	0,00
R/D Cheques	0,00
Cash on Hand - 01/02/2020	1 629 053,04
Cash on Hand - 29/02/2020	(1 427 533,23)
Balance as per Bank Statements at 29/02/2020	<u>66 917 167,79</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with unspent conditional grants to the value of R21 301 107 for the period February 2020 and conditional grants to the value of R 200 207 203 were received. The value of the unspent conditional grants at the end of February 2020 is R43 779 183.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 February

Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		113 593	122 712	122 712	2 411	93 262	92 411	851	0,9%	122 712
Operational Revenue:General Revenue:Equitable Share		108 977	117 997	117 997	–	88 497	88 498	(1)	0,0%	117 997
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 066	3 215	3 215	2 411	3 215	2 413	802	33,2%	3 215
Local Government Financial Management Grant [Schedule 5B]		1 550	1 500	1 500	–	1 550	1 500	50	3,3%	1 500
Provincial Government:		18 380	134 032	61 214	4 038	12 021	27 478	(15 457)	-56,3%	56 860
Capacity Building		750	280	2 080	–	800	1 080	(280)	-25,9%	–
Capacity Building and Other		–	448	448	–	–	328	(328)	-100,0%	56 860
Housing		6 389	122 820	47 576	–	191	15 320	(15 129)	-98,8%	–
Libraries, Archives and Museums	4	9 017	9 738	9 738	3 246	9 738	9 738	–	–	–
Other	4	2 074	600	1 226	646	1 146	866	280	32,3%	–
Public Transport	4	150	146	146	146	146	146	–	–	–
District Municipality:		500	–	100	–	100	–	100	#DIV/0!	100
All Grants		500	–	100	–	100	–	100	#DIV/0!	100
Other grant providers:		759	2 262	2 262	365	467	1 508	(1 041)	-69,0%	–
Departmental Agencies and Accounts		734	–	–	–	–	–	–	–	–
Non-profit Institutions		25	2 262	2 262	365	467	1 508	(1 041)	-69,0%	–
Total Operating Transfers and Grants	5	133 233	259 006	186 289	6 814	105 850	121 397	(15 547)	-12,8%	179 672
Capital Transfers and Grants										
National Government:		37 488	44 502	44 502	1 000	19 189	28 388	(9 199)	-32,4%	44 452
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		5 000	10 000	10 000	1 000	10 000	8 700	1 300	14,9%	10 000
Municipal Infrastructure Grant [Schedule 5B]		32 488	34 452	34 452	–	9 189	19 638	(10 449)	-53,2%	34 452
Local Government Financial Management Grant [Schedule 5B]		–	50	50	–	–	50	(50)	-100,0%	–
Provincial Government:		126 722	65 100	70 883	69 568	74 668	50 100	24 568	49,0%	65 150
Capacity Building and Other		–	5 100	6 167	–	5 100	5 100	–	–	5 150
Housing		117 977	60 000	64 715	69 568	69 568	45 080	24 568	54,6%	–
Libraries, Archives and Museums		4 615	–	–	–	–	–	–	–	–
Other		4 130	–	–	–	–	–	–	–	–
District Municipality:		–	500	500	500	500	500	–	–	500
All Grants		–	500	500	500	500	500	–	–	500
Other grant providers:		–	–	185	–	–	–	–	–	–
Non-Profit Institutions		–	–	185	–	–	–	–	–	–
Total Capital Transfers and Grants	5	164 210	110 102	116 070	71 068	94 357	78 988	15 370	19,5%	110 102
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	297 443	369 108	302 358	77 882	200 207	200 385	(178)	-0,1%	289 774

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.2 Supporting Table SC7 (1) – Grant expenditure

WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		114 043	122 712	122 712	13 320	91 577	92 411	(834)	-0,9%	4 715
Operational Revenue:General Revenue:Equitable Share		108 977	117 997	117 997	13 110	88 497	88 498	(1)	0,0%	–
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 000	3 215	3 215	145	1 834	2 413	(579)	-24,0%	3 215
Local Government Financial Management Grant [Schedule 5B]		2 069	1 500	1 500	66	1 246	1 500	(254)	-17,0%	1 500
Provincial Government:		14 571	134 032	61 214	916	7 530	27 478	(19 948)	-72,6%	46 919
Capacity Building		750	280	2 080	–	256	1 080	(824)	-76,3%	–
Capacity Building and Other		–	448	448	–	–	328	(328)	-100,0%	46 919
Housing		11 650	122 620	47 576	–	768	15 320	(14 552)	-95,0%	–
Libraries, Archives and Museums		–	9 738	9 738	763	6 322	9 738	(3 416)	-35,1%	–
Other		1 983	600	1 226	8	38	886	(828)	-95,7%	–
Public Transport		188	146	146	146	146	146	–	–	–
District Municipality:		500	–	100	–	–	–	–	–	–
All Grants		500	–	100	–	–	–	–	–	–
Other grant providers:		1 018	2 262	2 262	52	408	1 508	(1 100)	-72,9%	–
Departmental Agencies and Accounts		1 018	–	–	–	–	–	–	–	–
Non-profit Institutions		–	2 262	2 262	52	408	1 508	(1 100)	-72,9%	–
Total operating expenditure of Transfers and Grants:		130 132	259 006	186 289	14 289	99 515	121 397	(21 882)	-18,0%	51 634
Capital expenditure of Transfers and Grants										
National Government:		37 488	44 502	44 502	–	3 251	28 388	(25 137)	-88,5%	44 452
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		5 000	10 000	10 000	–	1 596	8 700	(7 104)	-81,7%	10 000
Municipal Infrastructure Grant [Schedule 5B]		32 488	34 452	34 452	–	1 655	19 638	(17 983)	-91,8%	34 452
Local Government Financial Management Grant [Schedule 5B]		–	50	50	–	–	50	(50)	-100,0%	–
Provincial Government:		128 219	65 100	70 883	69 570	74 046	50 100	23 946	47,8%	70 933
Capacity Building and Other		–	5 100	6 167	2	4 477	5 100	(623)	-12,2%	6 217
Disaster and Emergency Services		1 497	–	–	–	–	–	–	–	–
Housing		117 977	60 000	64 715	69 568	69 568	45 000	24 568	54,6%	–
Libraries, Archives and Museums		4 615	–	–	–	–	–	–	–	–
Other		4 130	–	–	–	–	–	–	–	–
District Municipality:		–	500	500	–	–	500	(500)	-100,0%	500
All Grants		–	500	500	–	–	500	(500)	-100,0%	500
Other grant providers:		93 220	–	185	–	–	–	–	–	81 925
Non-Profit Institutions		–	–	185	–	–	–	–	–	–
Transfer from Operational Revenue		93 220	–	–	–	–	–	–	–	81 925
Total capital expenditure of Transfers and Grants		258 927	110 102	116 070	69 570	77 297	78 988	(1 691)	-2,1%	197 809
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		389 059	369 108	302 358	83 859	176 812	200 385	(23 573)	-11,8%	249 443

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.3 Attached summary of the Grants and Subsidies as at 29 February 2020, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: February 2020									
	Unutilised Balance 01/07/2019	Debit Balance	Received 01/07/2019 29/02/2020	Other Income	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital	Refunded	To Other Debtors	Balance 29/02/2020
National Government:-	1 321 838,63	-	112 451 000,00	-	-91 577 162,70	-3 251 065,50	-	-	17 622 771,80
Operating grants:-	-	-	93 262 000,00	-	-91 577 162,70	-	-	-	1 684 837,30
Equitable share	-	-	86 497 000,00	-	-86 497 000,00	-	-	-	-
Financial Management Grant	-	-	1 550 000,00	-	-1 245 698,40	-	-	-	304 301,60
EPWP: Expanded Public Works	-	-	3 215 000,00	-	-1 834 464,30	-	-	-	1 380 535,70
Capital grants:-	1 321 838,63	-	19 189 000,00	-	-	-3 251 065,50	-1 321 838,63	-	15 937 934,50
Municipal Infrastructure Grant	1 321 838,63	-	9 189 000,00	-	-	-1 655 075,84	-1 321 838,63	-	7 533 924,16
Integrated National Electrification Grant	-	-	10 000 000,00	-	-	-1 595 989,66	-	-	8 404 010,34
Provincial Government:-	15 469 691,45	-85 000,00	17 120 633,00	69 568 470,25	-7 529 920,46	-74 045 658,39	-	85 000,00	20 579 734,84
Operating Grants plus Operating Housing:-	8 296 811,00	-85 000,00	12 920 633,00	-	-7 529 920,46	-	-	85 000,00	12 787 523,54
Operating Provincial	1 360 000,00	-85 000,00	11 830 000,00	-	-6 761 951,97	-	-	85 000,00	6 428 048,03
Library Service Conditional Grant	-	-	9 738 000,00	-	-6 321 968,38	-	-	-	3 416 031,62
Proclaimed Roads	-	-	146 000,00	-	-146 000,00	-	-	-	-
CDW Grant Operational Support	-	-	186 000,00	-	-	-	-	-	186 000,00
Financial Management Capacity Building Grant	360 000,00	-	580 000,00	-	-30 000,00	-	-	-	710 000,00
RMSG - Implementation of mSCOA	-	-	280 000,00	-	-256 423,59	-	-	-	23 576,41
RMSG - Revenue Enhancement	1 000 000,00	-	800 000,00	-	-	-	-	-	1 800 000,00
Thusong Centre	-	-	220 000,00	-	-	-	-	-	220 000,00
Municipal Service Delivery and Capacity Building RSEP (Operational)	-	-85 000,00	-	-	-	-	-	85 000,00	-
Local Government Graduate Internship Grant	-	-	80 000,00	-	-7 560,00	-	-	-	72 440,00
Operating Provincial Housing	6 936 811,00	-	190 633,00	-	-767 968,49	-	-	-	6 359 475,51
Housing from Capital to Operating Top structure	-	-	-	-	-	-	-	-	-
Touwsriver (8 Topstructure)	-	-	-	-	-767 968,49	-	-	-	-
Zwelethema 242 Erven	767 968,49	-	-	-	-	-	-	-	-
UISP De Doorns - 577 New erven	-	-	-	-	-	-	-	-	-
De Doorns 1400 PLS	259 510,69	-	-	-	-	-	-	-	259 510,69
Avian Park 439 Houses	2 039 797,06	-	-	-	-	-	-	-	2 039 797,06
Rawsonville: De Nova	-	-	190 633,00	-	-	-	-	-	190 633,00
Sunnyside/Orchard - De Doorns	-	-	-	-	-	-	-	-	-
Avian Park 205 Houses	-	-	-	-	-	-	-	-	-
Tille Deeds	3 869 534,76	-	-	-	-	-	-	-	3 869 534,76
Transhex	-	-	-	-	-	-	-	-	-
Capital grants:-	7 172 880,45	-	5 100 000,00	69 568 470,25	-	-74 045 658,39	-3 481,01	-	7 792 211,30
Other	1 070 705,98	-	5 100 000,00	-	-	-4 477 188,14	-3 481,01	-	1 690 036,83
RSEP	1 067 224,97	-	5 100 000,00	-	-	-4 477 188,14	-3 481,01	-	1 690 036,83
PAWC: Fire Services Capacity Building	3 481,01	-	-	-	-	-	-	-	-
Capital - grants Housing	6 102 174,47	-	-	69 568 470,25	-	-69 568 470,25	-	-	6 102 174,47
Sunny Side Orchard - 109 Erven	-	-	-	-	-	-	-	-	-
Touwsriver 900	-	-	-	-	-	-	-	-	-
De Doorns South of the N1	-	-	-	-	-	-	-	-	-
Housing: Transhex	6 102 174,47	-	-	69 568 470,25	-	-69 568 470,25	-	-	6 102 174,47
Cape Winelands District Municipality:-	-	-	600 000,00	-	-	-	-	-	600 000,00
Operating grants:-	-	-	100 000,00	-	-	-	-	-	100 000,00
Cape Winelands District Municipality	-	-	100 000,00	-	-	-	-	-	100 000,00
Capital grants:-	-	-	-	-	-	-	-	-	500 000,00
Cape Winelands District Municipality	-	-	500 000,00	-	-	-	-	-	500 000,00
Housing Grants	1 518 294,13	-422 643,00	-	-	-	-	-	422 643,00	1 518 294,13
58 Houses for staff (SAMWU)	44 824,54	-	-	-	-	-	-	-	44 824,54
350 Houses Avian Park	-	-422 643,00	-	-	-	-	-	422 643,00	-
1800 Zwelethema Housing Project (A + B)	1 449 005,30	-	-	-	-	-	-	-	1 449 005,30
339 Houses	24 464,29	-	-	-	-	-	-	-	24 464,29
Housing Grants: Other Operational	2 991 282,53	-	-	-	-	-	-	-	2 991 282,53
708 Avianpark	466 875,79	-	-	-	-	-	-	-	466 875,79
331 People Housing Proj. Zwelethema	2 524 406,74	-	-	-	-	-	-	-	2 524 406,74
Other Grants	-	-	467 100,07	-	-408 354,87	-	-	408 354,87	467 100,07
Operating grants:-	-	-	467 100,07	-	-408 354,87	-	-	408 354,87	467 100,07
LGWSEFA - Learnership	-	-	467 100,07	-	-	-	-	-	467 100,07
LGWSEFA	-	-	-	-	-	-	-	-	-
Work for water	-	-	-	-	-408 354,87	-	-	408 354,87	-
Capital grants:-	-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-	-
	21 301 106,74	-507 643,00	130 636 733,07	69 568 470,25	-99 515 438,03	-77 296 723,89	-1 325 319,64	915 997,87	43 779 183,37
			200 207 203,32		-176 812 161,92			GROSS BALANCE	43 779 183,37

A caring valley of excellence.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.1 Supporting Table SC8

WC025 Breede Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February

Summary of Employee and Councillor remuneration	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		13 357	14 259	14 259	1 121	8 940	9 492	(552)	-6%	6 731
Pension and UIF Contributions		1 516	1 602	1 602	125	1 000	1 066	(67)	-6%	1 602
Medical Aid Contributions		261	305	305	23	187	203	(17)	-8%	305
Motor Vehicle Allowance		736	794	794	61	488	529	(40)	-8%	794
Cellphone Allowance		1 658	1 673	1 673	139	1 109	1 114	(4)	0%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		146	148	148	12	98	98	(0)	0%	7 675
Sub Total - Councillors		17 675	18 780	18 780	1 482	11 822	12 503	(681)	-5%	18 780
% increase	4		6,3%	6,3%						6,3%
Senior Managers of the Municipality										
Basic Salaries and Wages		6 463	6 645	6 645	570	4 551	4 430	121	3%	6 645
Pension and UIF Contributions		500	655	655	46	368	437	(68)	-16%	655
Medical Aid Contributions		104	93	93	7	56	62	(6)	-9%	93
Overtime		-	-	-	-	-	-	-	-	1 548
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		840	970	970	68	544	647	(102)	-16%	970
Cellphone Allowance		215	204	204	19	150	136	14	10%	204
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		106	75	75	3	24	50	(27)	-53%	75
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 228	8 643	8 643	713	5 694	5 762	(68)	-1%	10 191
% increase	4		5,0%	5,0%						23,9%
Other Municipal Staff										
Basic Salaries and Wages		163 469	206 073	191 607	14 479	117 095	127 738	(10 644)	-8%	190 034
Pension and UIF Contributions		31 113	39 096	36 062	2 745	22 154	24 041	(1 887)	-8%	36 062
Medical Aid Contributions		17 111	23 229	21 037	1 615	12 118	14 025	(1 907)	-14%	21 037
Overtime		20 134	13 709	18 480	1 718	11 594	12 320	(726)	-6%	20 179
Performance Bonus		-	-	-	-	-	-	-	-	14 472
Motor Vehicle Allowance		7 053	8 139	9 012	682	5 661	6 008	(347)	-6%	9 012
Cellphone Allowance		1 424	1 269	1 354	125	1 014	903	112	12%	1 354
Housing Allowances		1 973	3 265	2 948	168	1 366	1 965	(599)	-30%	2 948
Other benefits and allowances		22 176	26 367	20 281	2 041	15 537	13 520	2 016	15%	4 134
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		5 941	6 314	6 314	527	4 075	4 210	(135)	-3%	6 314
Sub Total - Other Municipal Staff		270 395	327 461	307 095	24 101	190 613	204 731	(14 117)	-7%	305 547
% increase	4		21,1%	13,6%						13,0%
Total Parent Municipality		296 297	354 884	334 518	26 296	208 129	222 995	(14 866)	-7%	334 518
TOTAL SALARY, ALLOWANCES & BENEFITS		296 297	354 884	334 518	26 296	208 129	222 995	(14 866)	-7%	334 518
% increase	4		19,8%	12,9%						12,9%
TOTAL MANAGERS AND STAFF		278 623	336 104	315 738	24 814	196 307	210 492	(14 185)	-7%	315 738

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R17 311 316**.

Overtime payments are one month in arrear, this being the reason that 7 months spending been reflecting on the end of February 2020 reports. Overtime should be monitored closely.

From 1 July 2019 till 29 February 2020	Budget for the year	Estimate for the 7 months	Actual to Date	Variance
Overtime	17 311 316	10 098 268	11 890 499	-1 792 231
Temporary personnel	16 472 286	10 981 524	9 265 309	1 716 215

Summary of number of employees and councillors paid during February 2020.

		<u>December 2019</u>	<u>January 2020</u>	<u>February 2020</u>
EPWP	Temporary	276	183	304
Temporary	For 6 months	66	64	69
Permanent		890	897	895
Councillors		41	41	41
TOTAL		1 273	1 185	1 309

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	1 419	15 338	15 338	1 379	1 379	15 338	13 959	91,0%	1%
August	3 446	13 421	13 421	6 365	7 743	28 758	21 015	73,1%	4%
September	8 678	15 338	15 338	4 068	11 811	44 096	32 285	73,2%	6%
October	12 521	15 338	15 338	7 376	19 188	59 434	40 246	67,7%	10%
November	10 392	15 338	15 338	7 618	26 805	74 772	47 967	64,2%	14%
December	2 393	15 338	15 338	6 571	33 376	90 110	56 733	63,0%	17%
January	3 281	17 255	17 255	5 297	38 673	107 365	68 691	64,0%	20%
February	3 613	17 255	17 255	75 049	113 723	124 620	10 897	8,7%	59%
March	26 514	15 338	15 338			139 957	-	0,0%	0%
April	11 961	17 255	17 255			157 212	-	0,0%	0%
May	22 284	17 255	17 255			174 467	-	0,0%	0%
June	159 500	17 255	23 689			198 156	-	0,0%	0%
Total Capital expenditure	266 003	191 723	198 156	113 723					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 29 February 2020.

Capital Progress Report 2019/20		February 2020									
PROJECT FUNDING	Total Approved Budget 2019/20	Roll overs requests from 2018/19	Veriments/ Additional funding	Adjustments Feb 2020	Total Funded budget 2019/20	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
1,0 EXTERNAL LOAN											
1,4 Projects (B/F) (R38.5m)	0	161 793	0	0	161 793	0,00	158 908,70	148 300,00	148 300,00	15 493,00	90,42%
TOTAL EXTERNAL LOAN	0	161 793	0	0	161 793	0,00	158 908,70	148 300,00	148 300,00	15 493,00	90,42%
3 CAPITAL REPLACEMENT RESERVE											
3,0 Projects New	71 595 359	2 534 104	-37 000	-10 804 019	63 287 544	938 840,77	35 445 719,31	30 787 661,61	5 207 376,70	32 499 861,95	48,65%
3,1 Projects (B/F)	3 000 000	9 555 061	2 300 000	-1 000 000	13 855 061	0,00	5 754 706,40	4 787 091,74	13 863,00	9 067 969,28	34,55%
3,2 Projects (MIG Counter Funding)	4 450 000	0	-2 005 000	0	2 445 000	0,00	416 373,92	345 000,00	0,00	2 100 000,00	14,11%
3,3 CRR Connectors (Public Contr)	723 556	0	0	0	723 556	0,00	80 587,37	80 587,37	56 114,96	642 968,63	11,14%
4,0 Furniture and Equipment	1 051 600	0	-258 000	20 000	813 600	39 725,07	324 000,42	279 168,23	55 725,87	534 431,77	34,31%
TOTAL CRR	80 820 515	12 089 165	0	-11 784 919	81 124 761	978 365,84	42 021 387,42	36 279 508,95	5 333 080,53	44 845 251,61	44,72%
INSURANCE RESERVE											
12,0 Insurance Reserve	800 000	0	0	0	800 000	0,00	0,00	0,00	0,00	800 000,00	0,00%
TOTAL INSURANCE RESERVE	800 000	0	0	0	800 000	0,00	0,00	0,00	0,00	800 000,00	0,00%
TOTAL BASIC CAPITAL	81 620 515	12 250 958	0	-11 784 919	82 086 554	978 365,84	42 180 286,12	36 425 808,95	5 479 380,53	45 650 744,61	44,37%
CAPITAL: GRANT FUNDING											
5,0 District Municipality	500 000	0	0	0	500 000	0,00	163 480,00	0,00	0,00	500 000,00	0,00%
6,4 PAWC: RSEP	5 100 000	0	0	1 067 224	6 167 224	21 738,14	4 521 085,75	4 477 188,14	1 500,00	1 690 036,66	72,60%
8,0 National Government: MIG (DORA)	34 452 000	0	0	0	34 452 000	669 221,79	2 169 789,14	1 655 075,84	0,00	32 798 924,16	4,80%
8,2 National Government: INEP (DORA)	10 000 000	0	0	0	10 000 000	0,00	1 595 989,86	1 595 989,86	0,00	8 404 010,34	15,96%
8,6 National Government: FMG (DORA)	50 000	0	0	0	50 000	0,00	0,00	0,00	0,00	50 000,00	0,00%
11,0 Other	0	0	0	185 000	185 000	0,00	0,00	0,00	0,00	185 000,00	0,00%
20,0 PAWC: Housing (Services)	60 000 000	0	0	4 715 407	64 715 407	0,00	69 568 470,25	69 568 470,25	69 568 470,25	-4 853 063,25	107,50%
TOTAL : GRANT FUNDING	110 162 000	0	0	5 967 831	116 069 831	690 960,93	78 018 812,80	77 296 723,89	69 568 970,25	38 772 907,11	66,60%
TOTAL FUNDING	191 722 515	12 250 958	0	-5 817 288	198 156 185	1 669 326,77	120 199 108,92	113 722 532,84	75 049 350,78	84 433 651,72	57,39%

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 29 February 2020.

COUNCIL MONTHLY REPORT													
Type of Claim	July	Aug	Sept	October	Nov	Dec	Jan	Feb	Mrch	Apr	May	June	Year End
Public Liability/possible Liability	5	7	3	2	2	3	5	3					28
Council vehicles	5		6	2	6	2		2					23
Private vehicles				1									1
Fire/ Theft /Damage to buildings		1	1		1		1						4
Theft/ Loss of Property								1					1
Injury on duty claims	6	4	2	6	7			5					30
Claims within excess not submitted to insurer (Marsh Africa)/not covered													
Public Liability/possible Liability			2	2		2							6
Council vehicles													0
Private vehicles													0
Fire/ Theft /Damage to buildings													0
Theft/ Loss of Property													0
Damage Electrical Poles no cover													0
RESOLVED CLAIMS			3	3		3							6
Total claims submitted	16	12	14	16	14	10	6	11	0	0	0	0	99
NOTE PLEASE: Totals will be adjusted monthly as actual expenses and payment from insurer occur.													
TOTAL QUOTED EXPENSE	R 85 233,81	R 82 182,20	R 30 796,69	R 17 139,55	R 14 809,50	R 75 187,99	R 2 479,91	R 805 111,30					R 1 112 999,95
VALUE OF REJECTED CLAIMS	R 6 326,35			R 21 658,34		R 30 670,88		R 2 286,29					R 60 941,86
ACTUAL CAPITAL EXPENSE:													
SAMRAS ORDERS (excl VAT)													R 0,00
ACTUAL IM & R EXPENSE: SAMRAS ORDERS (excl VAT)		R 75 476,09	R 70 862,11	R 128 026,17	R 43 544,46								R 317 908,83
DIRECT PAYMENT TO SUPPLIER/TP FROM INSURER													R 59 407,22
PAYMENT FROM INSURER:													
CAPITAL REPLACEMENT (excl VAT)		R 26 615,00											R 266 652,16
PAYMENT FROM INSURER:													
OPERATING REPAIRS (excl VAT)													R 0,00
LOSS TO COUNCIL													
LEGAL DEP APPROVED EXCESS:	R 1 486,72	R 1 068,25	R 1 897,50	R 3 590,00	R 7 975,90	R 3 946,88	R 6 146,75	R 740,00					R 22 905,12
	R 15 188,00	R 2 173,92	R 8 695,65	R 63 427,16	R 42 230,27	R 3 946,88	R 59 920,39	R 7 322,70					R 202 904,97
COMMENTS:	3 Claims referred to legal department.1 Claim authorised for repairs. 3 Claims await quotes from user departments.3 Claims await further advice from insurer.												
ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR	4 Claims referred to legal department.3 claims submitted to insurer. 1 claim insurer awaiting further advice. 1 Claims awaits quotes from user departments.3 Claims await further advice from insurer.												
	3 Claims referred to legal department.3 claims have been authorised for repairs. 3 Claims awaiting responses. 1 Claim awaiting docs from user department.												
	2 Claims awaiting further advice from insurer. 1 claim referred to legal department. 2 Claims request documents from user department.												
	1 claim awaiting departmental report to be submitted to insurer. 4 claims await feedback from the insurer. 1 claim approved for repairs. 1 claim departed below within excess.												
	2 Claims awaits departmental reports. 1 claim awaits further notice from insurer. 2 claims referred to Legal Department.												
	3 claims referred to legal department. 3 claims have been approved for an assessor. 3 Claim referred to legal dept for evaluation. 1 claim awaiting insurers response.												

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.2 The list of deviations from, and rectification of minor breaches of the procurement process for the period February 2020 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

DEVIATIONS FOR THE MONTH ENDED FEBRUARY 2020						
Deviation #	Amount	Service Provider	Deviation Category	Additional Information (where necessary) SHORT SUMMARY	Directorate	Department
BVD 328	R24 863,00	BREERMIER KOMMUNKASIE	EMERGENCY	During loadshedding on 8 November 2019 at 2H00 AM one of the UPS's alerted an internal fault. The UPS also switched into automatic bypass mode indicating that it would not supply backup power in the event of a power failure. To reduce the risk of complete power failure to the server environment, the backup UPS at the DR site in Touwsrivier will need to be temporarily disconnected and installed at the main building in Worcester. Hence, emergency repairs must be done to both UPS's at the main building, to avoid system failure.	SSS	ICT
BVD 329	R360 000,00	INDEPENDENT NEWSPAPER	EXCEPTIONAL CASE	Publication of notices and advertisements by the municipality is done in accordance with the applicable legislation. The Breede Valley Municipality has in the past and currently, used Die Burger and Argus for publication of its tenders, vacancies and other media releases. Section 21 of the Municipal Systems Act prescribe the mechanism in which the municipality has to communicate its intentions and decisions to the media. It states that communication with the media must be done through newspapers of records circulating within the region. There are various newspapers circulating within the Western Cape, included is: Die Son, Daily Sun, Die Burger, Cape Times, Cape Argus, Isolezwe etc. We must also take into account that communication with the public must done in the languages that have been gazetted and are governing in the province. It is for this reason that it is for the best interest of the municipality to use Cape Argus for English medium and Die Burger for Afrikaans medium, Worcester Standard for local communication, so that the community or society is not being confused or the competitive nature of procurement is jeopardised in the process. Therefore, it makes it impossible and impractical to follow a normal procurement process by obtaining at least three quotations when requiring advertising services in order to reach the intended targeted audience.	ALL	ALL
BVD 330	R800 000,00	MEDIA 24	EXCEPTIONAL CASE	Publication of notices and advertisements by the municipality is done in accordance with the applicable legislation. The Breede Valley Municipality has in the past and currently, used Die Burger and Argus for publication of its tenders, vacancies and other media releases. Section 21 of the Municipal Systems Act prescribe the mechanism in which the municipality has to communicate its intentions and decisions to the media. It states that communication with the media must be done through newspapers of records circulating within the region. There are various newspapers circulating within the Western Cape, included is: Die Son, Daily Sun, Die Burger, Cape Times, Cape Argus, Isolezwe etc. We must also take into account that communication with the public must done in the languages that have been gazetted and are governing in the province. It is for this reason that it is for the best interest of the municipality to use Cape Argus for English medium and Die Burger for Afrikaans medium, Worcester Standard for local communication, so that the community or society is not being confused or the competitive nature of procurement is jeopardised in the process. Therefore, it makes it impossible and impractical to follow a normal procurement process by obtaining at least three quotations when requiring advertising services in order to reach the intended targeted audience.	ALL	ALL
BVD 331	R34 500,00	ETL CONSULTING	EXCEPTIONAL CASE	A formal SCM has been followed to obtain the professional services of an engineering consultant. ETL Consulting was the appointed bidder. Upon an intensive site evaluation meeting by ETL Consulting, it came to light that there is more work to be done as projected which could not be foreseen for the upgrade of the Zwelethemba Sportgrounds project. Due to the risk of changing ownership on the project, it makes it impractical and impossible to keep more than one service provider accountable for potential defects.	COMMUNITY SERVICES	SPORTS AND RECREATION L
BVD 333	R220 000,00	CARTRACK	EXCEPTIONAL CASE	Contract BV 456 expired at the end of December 2019. It is not the intention of the Municipality to advertise another tender with the current/ same specifications. A detailed investigation needs to be conducted on the total value through this process and if any addition services might be required. The system in use can only be managed by the current service provider. It is envisaged that the decommissioning and data will be completed by end of February 2020. Hence, it makes it impossible and impractical to follow a normal procurement process to appoint another service provider to implement and manage the system without a proper investigation,	TECHNICAL SERVICES	PUBLIC WORKS
R1 439 363,00						
5						

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.3 No Irregular and/or unauthorized Expenditure for the period February 2020 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.4 Awards made at Supply Chain for the month of February 2020.

TENDERS AWARDED DURING FEBRUARY 2020					
<u>AWARD DATE</u>	<u>BID NUMBER</u>	<u>TENDER DESCRIPTION</u>	<u>AWARDED TO</u>	<u>AMOUNT</u>	<u>ANTICIPATED EXPENDITURE OF THE CONTRACT PERIOD</u>
21/02/2020	BV795/ 2019	SERVICES FOR THE PROVISION OF A BUSINESS CASE ON AN INTEGRATED IT SYSTEM (TO CONDUCT A ERP FEASIBILITY STUDY)	Zimele ERP IT Services	R 874 800,00	
21/02/2020	BV851/ 2019	SUPPLY AND DELIVERY OF SEDAN, LIGHT AND HEAVY COMMERCIAL VEHICLES, BUSES, MOTOR CYCLES, AGRICULTURAL TRACTORS, CONSTRUCTION PLANT AND EQUIPMENT TO THE STATE FOR THE PERIOD 1 APRIL 2019 – 31 MARCH 2022 (PHASE 3)	Barloworld ISUZU Johannesburg	R 3 125 461,98	
21/02/2020	BV852/ 2019	BULK ELECTRICAL SERVICES FOR THE TRANSHEX HOUSING DEVELOPMENT IN WORCESTER - PHASE 2	VE Reticulation (Pty) Ltd	R 21 804 082,17	

Note: The rates for BV795/ 2019 includes all applicable taxes (e.g. VAT)
Note: The amounts for BV851/ 2019 includes all applicable taxes (e.g. VAT)
Note: The amount for BV852/ 2019 includes 10% contingencies and 15% VAT

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of February 2020.

REPORT ON PROCUREMENT PREMIUM PAID FOR THE MONTH: FEBRUARY 2020									
DATE	ORDER No	REQ NR	AWARDED TO	AMOUNT PAID	LOWEST ACCEPTABLE BIDDER	AMOUNT	PREMIUM PAID	PERCENTAGE	NORM (<25%)
18.02.2020	1174047	304470	OBHEJANE TRADING (PTY) LTD	R 8 731,25	EDURO WORKS (PTY) LTD	R 86 788,60	R 582,65	0,67%	Acceptable
TOTAL PREMIUM PAID FOR THE MONTH							R 582,65		

PART 2 – SUPPORTING DOCUMENTATION

SECTION 12 – MUNICIPAL MANAGER'S QUALITY CERTIFICATE

QUALITY CERTIFICATE

I David McThomas, Municipal Manager of Breede Valley Municipality (WC025), hereby certify that-

(mark as appropriate)

- the monthly budget statement
- the quarterly report on the implementation of the budget and financial state of affairs of the municipality
- the mid-year budget and performance assessment

for the month, February of 2020 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: 

DATE: 12/3/2020

HB

SENIOR MANAGER'S SIGNATURE

12-03-2020
DATE:



CHIEF FINANCIAL OFFICER SIGNATURE

12.03.2020
DATE:



MUNICIPAL MANAGER'S SIGNATURE

12.03.2020
DATE:



MMC: FINANCE SIGNATURE

12/03/2020
DATE:



EXECUTIVE MAYOR'S/ THE SPEAKER SIGNATURE

12/03/2020
DATE: