
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT JANUARY 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.



BREED 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 January 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 January 2020 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for January 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 January 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 – 31 January 2020 is R624 950 550 or 57% of the total budgeted revenue R1 096 376 360.

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 114 109 sold in January 2020 but received in February 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 – outstanding debtors

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.

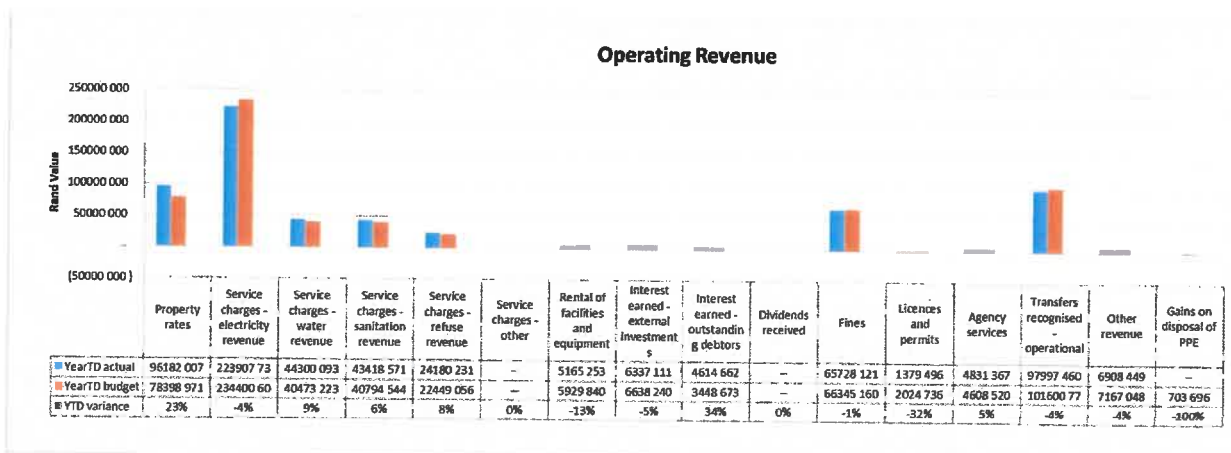
Transfers and subsidies – capital

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)

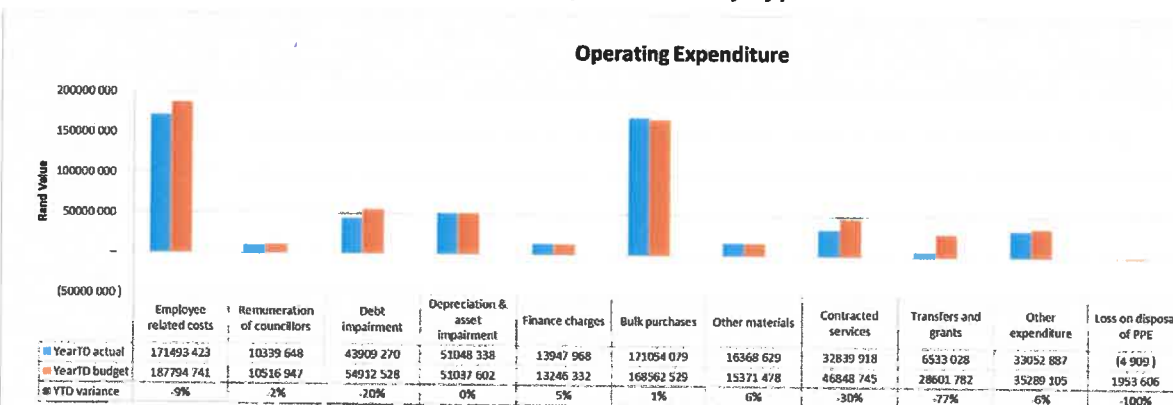


Operating Expenditure by Type

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 payments run has been completed.

The total expenditure amounts to R550 582 278 or 50.42% of the total budgeted expenditure R1 092 091 103.

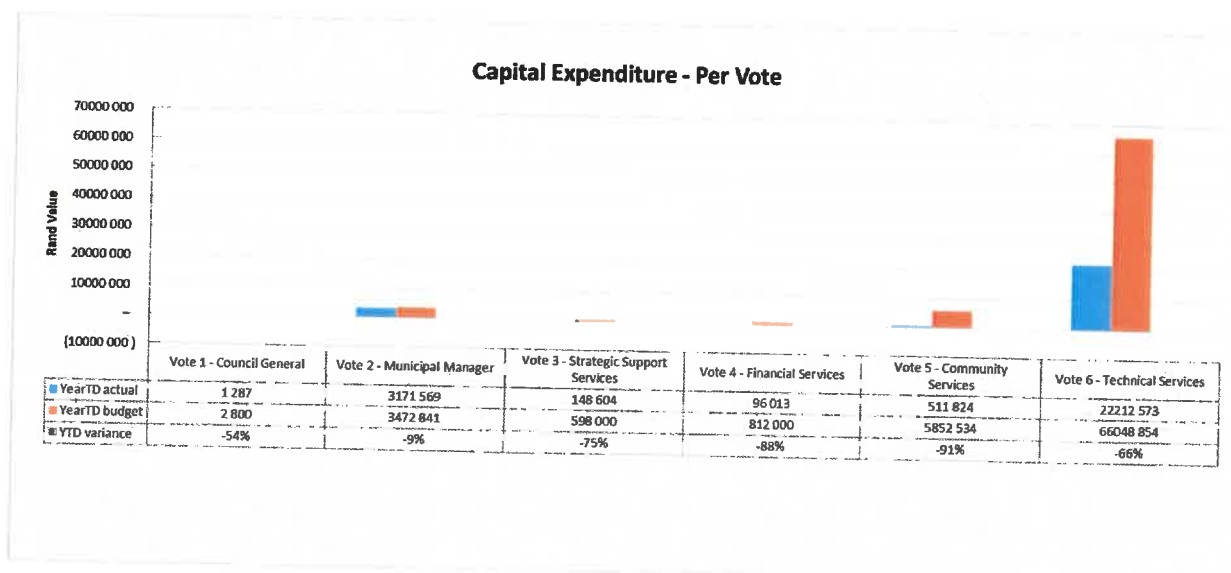
Refer to Section 4 – table C4 – Total expenditure by type



Capital Expenditure

The total capital expenditure for the period 1 July 2019 – 31 January 2020, amounts to R38 673 182 or 18.96% of the total capital budget that amounts to R203 973 473. **Capital grant funding** spending for the period amounts to R7 726 754 or 7.02% of the total capital grant budget that amounts to R110 102 000.

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 R170 891 417.

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 January 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 - M07 January

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	9 781	96 182	78 399	17 783	23%	139 998
Service charges	564 827	603 781	603 781	52 814	335 807	338 117	(2 311)	-1%	603 781
Investment revenue	11 233	11 854	11 854	1 014	6 337	6 638	(301)	-5%	11 854
Transfers and subsidies	133 233	259 056	179 622	497	97 997	101 601	(3 603)	-4%	179 622
Other own revenue	93 029	161 121	161 121	4 026	88 627	90 228	(1 600)	-2%	161 121
Total Revenue (excluding capital transfers and contributions)	939 793	1 175 810	1 096 376	68 133	624 951	614 983	9 967	2%	1 096 376
Employee costs	278 623	336 104	334 654	25 116	171 493	187 795	(16 301)	-9%	334 654
Remuneration of Councillors	17 675	18 780	18 780	1 484	10 340	10 517	(177)	-2%	18 780
Depreciation & asset impairment	87 921	91 139	91 139	51 048	51 048	51 038	11	0%	91 139
Finance charges	24 682	23 654	23 654	1 965	13 948	13 246	702	5%	23 654
Materials and bulk purchases	314 601	321 263	327 774	24 774	187 423	183 934	3 489	2%	327 774
Transfers and subsidies	16 317	125 484	49 112	134	6 533	28 602	(22 069)	-77%	49 112
Other expenditure	206 907	255 482	246 978	9 679	109 797	139 004	(29 207)	-21%	246 978
Total Expenditure	946 727	1 171 905	1 092 091	114 201	550 582	614 135	(63 553)	-10%	1 092 091
Surplus/(Deficit)	(6 934)	3 905	4 285	(46 068)	74 368	848	73 521	8673%	4 285
Transfers and subsidies - capital (monetary alloc	165 738	110 052	110 052	-	-	61 641	(61 641)	-100%	110 052
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	158 804	113 957	114 337	(46 068)	74 368	62 488	11 880	19%	114 337
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	158 804	113 957	114 337	(46 068)	74 368	62 488	11 880	19%	114 337
Capital expenditure & funds sources									
Capital expenditure	266 003	191 723	203 973	5 297	38 673	116 759	(78 086)	-87%	203 973
Capital transfers recognised	165 738	110 102	110 102	297	7 727	63 668	(55 941)	-88%	110 102
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	6 281	-	162	-	-	94	(94)	-100%	162
Internally generated funds	93 984	81 621	93 710	4 999	30 946	52 997	(22 051)	-42%	93 710
Total sources of capital funds	266 003	191 723	203 973	5 297	38 673	116 759	(78 086)	-87%	203 973
Financial position									
Total current assets	258 181	347 239	347 239		322 926				347 239
Total non current assets	2 288 637	2 382 017	2 382 017		2 283 055				2 382 017
Total current liabilities	170 630	120 863	120 863		147 608				120 863
Total non current liabilities	442 532	428 590	428 590		432 772				428 590
Community wealth/Equity	1 933 657	2 179 803	2 179 803		2 025 600				2 179 803
Cash flows									
Net cash from (used) operating	167 760	195 970	195 970	7 278	104 585	148 587	44 002	30%	(801 770)
Net cash from (used) investing	(210 336)	(191 673)	(203 923)	(5 271)	(38 629)	(107 331)	(68 701)	64%	(206 174)
Net cash from (used) financing	(9 377)	(10 360)	(10 360)	(9)	(4 931)	(5 017)	(86)	2%	(162)
Cash/cash equivalents at the month/year end	98 498	114 388	91 553	-	170 891	146 106	(24 785)	-17%	(898 238)
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	39 025	8 715	4 963	5 482	7 849	4 485	19 601	89 103	179 223
Creditors Age Analysis									
Total Creditors	32 744	18	-	-	-	-	4	-	32 766

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) - M07 January

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	204 050	13 102	139 112	114 304	24 808	22%	204 050
Executive and council		1 044	647	647	19	296	374	(78)	-21%	647
Finance and administration		201 912	202 337	203 403	13 083	138 816	113 931	24 886	22%	203 403
Internal audit		44	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		106 490	169 899	206 613	1 772	41 541	116 691	(75 150)	-64%	206 613
Community and social services		15 025	11 585	11 585	97	7 209	6 487	721	11%	11 585
Sport and recreation		3 461	11 374	11 374	556	2 107	6 369	(4 262)	-67%	11 374
Public safety		47 478	1 577	118 791	746	16 825	66 523	(49 698)	-75%	118 791
Housing		40 526	145 363	64 863	373	15 400	37 311	(21 911)	-59%	64 863
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		33 837	153 865	36 651	433	55 881	20 525	35 357	172%	36 651
Planning and development		5 464	6 823	6 823	92	779	3 821	(3 041)	-80%	6 823
Road transport		27 158	144 780	27 566	342	55 102	15 437	39 665	257%	27 566
Environmental protection		1 215	2 262	2 262	-	-	1 267	(1 267)	-100%	2 262
<i>Trading services</i>		762 204	759 114	759 114	52 826	388 416	425 104	(36 688)	-9%	759 114
Energy sources		403 650	437 077	437 084	35 292	228 494	244 767	(16 273)	-7%	437 084
Water management		135 542	122 146	122 139	8 909	56 595	68 398	(11 803)	-17%	122 139
Waste water management		162 297	134 483	134 483	5 439	66 989	75 311	(8 322)	-11%	134 483
Waste management		60 716	65 408	65 408	3 185	36 338	36 628	(291)	-1%	65 408
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 105 531	1 285 862	1 206 428	68 133	624 951	676 624	(51 673)	-8%	1 206 428
Expenditure - Functional										
<i>Governance and administration</i>		192 127	226 021	226 707	19 607	111 247	127 591	(16 344)	-13%	226 707
Executive and council		37 040	35 162	35 162	2 573	18 176	19 762	(1 586)	-8%	35 162
Finance and administration		151 939	186 804	187 490	16 760	91 222	105 558	(14 336)	-14%	187 490
Internal audit		3 148	4 055	4 055	274	1 849	2 271	(423)	-19%	4 055
<i>Community and public safety</i>		161 424	227 544	239 012	13 426	72 785	134 947	(62 162)	-46%	239 012
Community and social services		22 041	24 705	24 705	3 212	13 417	13 853	(436)	-3%	24 705
Sport and recreation		27 592	29 926	29 926	3 576	15 325	16 804	(1 479)	-9%	29 926
Public safety		85 064	31 462	123 429	4 222	31 567	69 129	(37 561)	-54%	123 429
Housing		26 638	141 345	60 845	2 322	12 382	35 103	(22 721)	-65%	60 845
Health		89	106	106	94	94	59	35	59%	106
<i>Economic and environmental services</i>		68 572	173 603	81 635	18 396	78 901	45 857	33 044	72%	81 635
Planning and development		15 442	15 789	15 789	1 573	8 992	8 846	146	2%	15 789
Road transport		51 475	154 155	62 188	16 749	69 457	34 910	34 547	99%	62 188
Environmental protection		1 656	3 658	3 658	74	452	2 101	(1 649)	-78%	3 658
<i>Trading services</i>		523 107	543 855	543 855	62 748	287 359	305 236	(17 877)	-6%	543 855
Energy sources		350 328	373 300	373 300	36 055	207 322	209 390	(2 068)	-1%	373 300
Water management		64 010	61 945	61 945	11 118	31 966	34 911	(2 945)	-8%	61 945
Waste water management		64 772	61 754	61 754	11 409	30 905	34 637	(3 732)	-11%	61 754
Waste management		43 996	46 856	46 856	4 166	17 166	26 298	(9 132)	-35%	46 856
<i>Other</i>		1 497	882	882	24	290	504	(214)	-42%	882
Total Expenditure - Functional	3	946 727	1 171 905	1 092 091	114 201	550 582	614 135	(63 553)	-10%	1 092 091
Surplus/ (Deficit) for the year		158 804	113 957	114 337	(46 068)	74 368	62 488	11 880	19%	114 337

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) - M07 January

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	1									
Vote 1 - Council General		448	147	147	19	296	82	214	260,2%	147
Vote 2 - Municipal Manager		4 770	7 103	7 103	-	-	3 989	(3 989)	-100,0%	7 103
Vote 3 - Strategic Support Services		2 508	1 896	1 976	142	1 025	1 109	(84)	-7,6%	1 976
Vote 4 - Financial Services		193 965	195 104	195 904	12 894	137 389	109 725	27 664	25,2%	195 904
Vote 5 - Community Services		108 794	298 864	218 550	2 076	96 347	123 380	(27 033)	-21,9%	218 550
Vote 6 - Technical Services		795 046	782 748	782 748	53 003	389 894	438 339	(48 445)	-11,1%	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	1 206 428	68 133	624 951	676 624	(51 673)	-7,6%	1 206 428
Expenditure by Vote	1									
Vote 1 - Council General		33 471	31 992	31 992	2 328	16 569	17 986	(1 417)	-7,9%	31 992
Vote 2 - Municipal Manager		9 807	10 657	10 707	1 137	5 290	6 033	(743)	-12,3%	10 707
Vote 3 - Strategic Support Services		56 938	59 013	60 313	7 261	34 730	33 877	853	2,5%	60 313
Vote 4 - Financial Services		59 175	89 078	89 427	4 953	36 901	50 349	(13 448)	-26,7%	89 427
Vote 5 - Community Services		168 618	334 757	254 443	13 101	115 317	143 724	(28 407)	-19,8%	254 443
Vote 6 - Technical Services		618 718	646 409	645 209	85 421	341 776	362 166	(20 390)	-5,6%	645 209
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	1 092 091	114 201	550 582	614 135	(63 553)	-10,3%	1 092 091
Surplus/ (Deficit) for the year	2	158 804	113 957	114 337	(46 068)	74 368	62 488	11 880	19,0%	114 337

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 - M07 January

Vote Description		Ref	Budget Year 2019/20									
R thousand			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
Revenue by Vote			1									
Vote 1 - Council General				448	147	147	19	296	82	214	260%	147
1,1 - Admin				448	147	147	19	296	82	214	260%	147
1,2 - Mayoral Office				-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager				4 770	7 103	7 103	-	-	3 989	(3 989)	-100%	7 103
2,1 - Office Support				596	2 003	2 003	-	-	1 133	(1 133)	-100%	2 003
2,2 - Internal Audit				44	-	-	-	-	-	-	-	-
2,3 - Project Management				4 130	5 100	5 100	-	-	2 856	(2 856)	-100%	5 100
2,4 - Ombudsman				-	-	-	-	-	-	-	-	-
2,5 - Enterprise Risk Management				-	-	-	-	-	-	-	-	-
2,6 - Jobs4U				-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services				2 508	1 896	1 976	142	1 025	1 109	(84)	-8%	1 976
3,1 - Administration & Support Services				1 521	1 604	1 604	141	969	898	71	8%	1 604
3,2 - Human Resources				838	157	237	-	-	135	(135)	-100%	237
3,3 - Information Communication Technology				5	3	3	0	5	1	4	264%	3
3,4 - IDP/ PMS/ SDBIP				-	-	-	-	-	-	-	-	-
3,5 - Communications & Media Relations				-	-	-	-	-	-	-	-	-
3,6 - Local Economic Development				127	133	133	-	33	74	(41)	-55%	133
3,7 - Legal Services				17	-	-	0	17	-	17	#DIV/0!	-
Vote 4 - Financial Services				193 965	195 104	195 904	12 894	137 389	109 725	27 664	25%	195 904
4,1 - Administration				40 021	36 307	36 307	2 199	26 231	20 332	5 899	29%	36 307
4,2 - Revenue				152 772	156 685	157 485	10 439	110 635	88 210	22 425	25%	157 485
4,3 - Financial Planning				1 172	1 961	1 961	256	523	1 098	(575)	-52%	1 961
4,4 - Supply Chain Management				-	151	151	-	-	84	(84)	-100%	151
Vote 5 - Community Services				108 794	298 864	218 550	2 076	96 347	123 380	(27 033)	-22%	218 550
5,1 - Administration & Support Services				-	-	186	-	-	109	(109)	-100%	186
5,2 - Human Settlements & Housing				40 934	145 647	65 147	407	15 639	37 470	(21 831)	-58%	65 147
5,3 - Libraries				13 791	10 228	10 228	13	6 583	5 728	855	15%	10 228
5,4 - Fire Brigade & Disaster Risk Management				1 533	1 577	1 577	29	650	883	(233)	-26%	1 577
5,5 - Traffic Services				48 394	129 219	129 219	1 059	71 180	72 363	(1 183)	-2%	129 219
5,6 - Municipal Halls and Resorts				3 211	4 152	4 152	327	1 759	2 325	(566)	-24%	4 152
5,7 - Customer Care Services				474	497	497	-	124	278	(154)	-55%	497
5,8 - Sports and Recreation				457	7 544	7 544	241	412	4 224	(3 812)	-90%	7 544
5,9 - Health				-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services				795 046	782 748	782 748	53 003	389 894	438 339	(48 445)	-11%	782 748
6,1 - Public Works				56 061	38 715	38 715	105	941	21 680	(20 740)	-96%	38 715
6,2 - Cemeteries				932	834	834	70	510	467	43	9%	834
6,3 - Recreational Facilities				65	58	58	2	28	32	(5)	-14%	58
6,4 - Refuse Removal				60 716	65 408	65 408	3 185	36 338	38 628	(291)	-1%	65 408
6,5 - Sewerages				138 081	119 483	119 483	5 439	66 989	66 911	78	0%	119 483
6,6 - Electricity Management				403 650	436 104	436 104	35 270	228 376	244 218	(15 842)	-6%	436 104
6,7 - Water Management				135 542	122 146	122 146	8 932	56 713	68 402	(11 689)	-17%	122 146
Total Revenue by Vote			2	1 105 531	1 285 862	1 206 428	68 133	624 951	676 624	(51 673)	-8%	1 206 428

Expenditure by Vote									
Vote 1 - Council General		33 471	31 992	31 992	2 328	16 569	17 986	-	
1,1 - Admin		20 333	19 792	18 017	1 399	9 582	10 118	(1 417)	-8%
1,2 - Mayoral Office		13 137	12 200	13 975	929	6 987	7 868	(537)	-5%
		-	-	-	-	-	-	(881)	-11%
Vote 2 - Municipal Manager		9 807	10 657	10 707	1 137	5 290	6 033	-	
2,1 - Office Support		3 569	3 171	3 171	223	1 585	1 776	(743)	-12%
2,2 - Internal Audit		3 148	4 055	4 055	274	1 849	2 271	(190)	-11%
2,3 - Project Management		1 707	1 095	1 095	523	1 013	613	(423)	-19%
2,4 - Ombudsman		0	1	2	0	0	1	400	65%
2,5 - Enterprise Risk Management		1 362	2 243	2 291	114	838	1 319	(1)	-83%
2,6 - Jobs4U		20	93	93	5	5	52	(482)	-37%
		-	-	-	-	-	-	(48)	-91%
Vote 3 - Strategic Support Services		56 938	59 013	60 313	7 261	34 730	33 877	-	
3,1 - Administration & Support Services		22 630	23 245	24 465	3 781	12 127	13 752	853	3%
3,2 - Human Resources		13 192	12 888	12 766	1 044	7 506	7 158	(1 625)	-12%
3,3 - Information Communication Technology		9 452	9 829	9 829	1 514	8 485	5 504	348	5%
3,4 - IDP/ PMS/ SDBIP		2 048	2 174	2 174	146	1 176	1 218	2 981	54%
3,5 - Communications & Media Relations		2 183	2 813	2 813	206	1 527	1 579	(42)	-3%
3,6 - Local Economic Development		4 194	3 609	3 609	235	2 043	2 031	(52)	-3%
3,7 - Legal Services		3 240	4 658	4 658	335	1 886	2 636	12	1%
		-	-	-	-	-	-	(750)	-28%
Vote 4 - Financial Services		59 175	89 078	89 427	4 953	36 901	50 349	-	
4,1 - Administration		22 460	26 159	25 759	1 468	13 824	14 428	(13 448)	-27%
4,2 - Revenue		22 404	44 573	45 322	2 103	14 122	25 480	(604)	-4%
4,3 - Financial Planning		10 295	2 933	2 973	223	1 164	1 696	(11 338)	-45%
4,4 - Supply Chain Management		14 017	15 412	15 372	1 158	7 791	8 765	(532)	-31%
		-	-	-	-	-	-	(975)	-11%
Vote 5 - Community Services		168 618	334 757	254 443	13 101	115 317	143 724	-	
5,1 - Administration & Support Services		7 065	10 278	10 464	603	3 656	5 965	(28 407)	-20%
5,2 - Human Settlements & Housing		26 657	141 360	60 860	2 322	12 403	35 111	(2 309)	-38%
5,3 - Libraries		13 331	14 760	14 760	1 403	8 062	8 267	(22 708)	-65%
5,4 - Fire Brigade & Disaster Risk Management		28 589	30 655	30 655	3 019	15 586	17 175	(205)	-2%
5,5 - Traffic Services		69 284	114 560	114 560	2 659	62 433	64 188	(1 589)	-9%
5,6 - Municipal Halls and Resorts		9 500	9 263	9 223	969	5 092	5 214	(1 754)	-3%
5,7 - Customer Care Services		3 399	3 048	3 048	287	1 830	1 708	(122)	-2%
5,8 - Sports and Recreation		10 704	10 727	10 767	1 789	6 205	6 037	123	7%
5,9 - Health		89	106	106	49	49	59	168	3%
		-	-	-	-	-	-	(11)	-18%
Vote 6 - Technical Services		618 718	646 409	645 209	85 421	341 776	362 166	-	
6,1 - Public Works		91 338	100 794	99 594	23 282	53 395	55 946	(20 390)	-6%
6,2 - Cemeteries		2 478	2 732	2 732	347	1 313	1 530	(2 552)	-5%
6,3 - Recreational Facilities		8 034	9 981	9 981	951	4 512	5 590	(217)	-14%
6,4 - Refuse Removal		46 430	49 619	49 619	4 416	18 531	27 845	(1 078)	-19%
6,5 - Sewerages		59 310	52 077	52 077	10 225	27 342	29 216	(9 314)	-33%
6,6 - Electricity Management		347 117	369 260	369 260	35 082	204 717	207 128	(1 874)	-6%
6,7 - Water Management		64 010	61 945	61 945	11 118	31 966	34 911	(2 410)	-1%
		-	-	-	-	-	-	(2 945)	-8%
Total Expenditure by Vote	2	946 727	1 171 905	1 092 091	114 201	550 582	614 135	(63 553)	(0)
Surplus/ (Deficit) for the year	2	158 804	113 957	114 337	(46 068)	74 368	62 488	11 880	0

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) - M07 January

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 Source											
Property rates			137 472	139 998	139 998	9 781	96 182	78 399	17 783	23%	139 998
Service charges - electricity revenue			389 166	418 573	418 573	35 282	223 908	234 401	(10 493)	-4%	418 573
Service charges - water revenue			70 217	72 274	72 274	8 909	44 300	40 473	3 827	9%	72 274
Service charges - sanitation revenue			67 133	72 847	72 847	5 439	43 419	40 795	2 624	6%	72 847
Service charges - refuse revenue			38 310	40 088	40 088	3 184	24 180	22 449	1 731	8%	40 088
Service charges - other			—	—	—	—	—	—	—	—	—
Rental of facilities and equipment			25 194	10 589	10 589	737	5 165	5 930	(765)	-13%	10 589
Interest earned - external investments			11 233	11 854	11 854	1 014	6 337	6 638	(301)	-5%	11 854
Interest earned - outstanding debtors			6 356	6 158	6 158	776	4 615	3 449	1 166	34%	6 158
Dividends received			—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits			37 240	118 474	118 474	935	65 728	66 345	(617)	-1%	118 474
Licences and permits			2 952	3 616	3 616	48	1 379	2 025	(645)	-32%	3 616
Agency services			8 507	8 230	8 230	308	4 831	4 609	223	5%	8 230
Transfers and subsidies			133 233	259 056	179 622	497	97 997	101 601	(3 603)	-4%	179 622
Other revenue			9 707	12 798	12 798	1 222	6 908	7 167	(259)	-4%	12 798
Gains on disposal of PPE			3 073	1 257	1 257	—	—	704	(704)	-100%	1 257
Total Revenue (excluding capital transfers and contributions)			939 793	1 175 810	1 096 376	68 133	624 951	614 983	9 967	2%	1 096 376
Expenditure By Type											
Employee related costs			278 623	336 104	334 654	25 116	171 493	187 795	(16 301)	-9%	334 654
Remuneration of councillors			17 675	18 780	18 780	1 484	10 340	10 517	(177)	-2%	18 780
Debt impairment			62 896	98 058	98 058	—	43 909	54 913	(11 003)	-20%	98 058
Depreciation & asset impairment			87 921	91 139	91 139	51 048	51 048	51 038	11	0%	91 139
Finance charges			24 682	23 654	23 654	1 965	13 948	13 246	702	5%	23 654
Bulk purchases			287 305	296 838	300 838	21 453	171 054	168 563	2 492	1%	300 838
Other materials			27 296	24 425	26 936	3 321	16 369	15 371	997	6%	26 936
Contracted services			72 243	82 705	82 692	6 834	32 840	46 849	(14 009)	-30%	82 692
Transfers and subsidies			16 317	125 484	49 112	134	6 533	28 602	(22 069)	-77%	49 112
Other expenditure			71 659	71 229	62 739	2 846	33 053	35 289	(2 236)	-6%	62 739
Loss on disposal of PPE			109	3 489	3 489	—	(5)	1 954	(1 959)	-100%	3 489
Total Expenditure			946 727	1 171 905	1 092 091	114 201	550 582	614 135	(63 553)	-10%	1 092 091
Surplus/(Deficit)			(6 934)	3 905	4 285	(46 068)	74 368	848	73 521	0	4 285
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			165 738	110 052	110 052	—	—	61 641	(61 641)	(0)	110 052
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (in-kind - all)			—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions			158 804	113 957	114 337	(46 068)	74 368	62 488			114 337
Taxation			—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after taxation			158 804	113 957	114 337	(46 068)	74 368	62 488			114 337
Attributable to minorities			—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality			158 804	113 957	114 337	(46 068)	74 368	62 488			114 337
Share of surplus/ (deficit) of associate			—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year			158 804	113 957	114 337	(46 068)	74 368	62 488			114 337

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M07 January				
Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	Revenue By Source			
	Property rates	23%	The annual property Rates included in this report amounts to R28 279 747.	
	Service charges - water revenue	9%	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	8%	The annual refuse revenue included in this report amounts to R 6 762 760.	
	Rental of facilities and equipment	-13%	Rental of facilities occurs on an ad-hoc basis right throughout the year.	
	Interest earned - external investments	-5%	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.	
	Interest earned - outstanding debtors	34%	Growth in resulting in more interest being earned than anticipated.	
	Licences and permits	-32%	Less Licenses and permits than anticipated.	
	Agency services	5%	More Agency fees were earned during the month than budgeted for.	
	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	-9%	Positions are budgeted for 12 months of the financial year. Vacant position, employees resigning and retiring results in savings which are re-prioritised 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	-20%	Provision for debt impairment has been raised for the two quarters. Accounting treatment for debt impairments are done at financial year end.	
	Finance charges	5%	Interest paid are pro-rata overspend as at 31 January 2020.	
	Other materials	6%	Materials and supplies purchases are pro-rata overspend as at 31 January 2020.	
	Contracted services	-30%	Expenditure on contracted and outsourced services, and repairs and maintenance are less than anticipated.	
	Transfers and subsidies	-77%	Housing Top Structure expenditure and payments are done within different timeframes.	
	Other expenditure	-6%	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			
	Total Capital Expenditure	-66%	Capital project are "work-in-progress" for the 2019/2020 financial year. Capital implementation for the current financial year is still in the initial phases and will accelerate as the year progress. Monthly and quarterly monitoring of capital implementation are done and adjustments will be effected during the mid-year adjustment budget if risk of underspending is foreseen.	
4	Financial Position			
	None			
5	Cash Flow			
	Service Charges	9%	Water tariffs structural change also have an influence.	
	Property Rates	-22%	Clients moved from annual to monthly, but budget process was still on annual clients.	
	Other revenue	251%	Vigorous credit control processes been implemented.	
	Government - Operating	-36%	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	-64%	Housing grants will be received if the project and or phase is finalised.	
	Interest	0%	Budget controls around capital spending have been strengthened resulting in better spending and less funds available for investments.	
	Suppliers	-18%	Payment of supplier's process updated to ensure more accurate invoice management.	
	Transfer and grants	86%	Housing Top Structure expenditure and payments are done within different timeframes. / No payments were done for any top structures in the year.	
	Capital assets	64%	Capital spending plan has been compiled and will be implemented.	
	Consumer deposits	294%	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) - M07 January

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	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		-	5	5	-	1	3	(2)	-54%	5
Vote 2 - Municipal Manager		-	2 495	3 660	4	3 172	3 473	(301)	-9%	3 660
Vote 3 - Strategic Support Services		-	1 422	1 122	25	149	598	(449)	-75%	1 122
Vote 4 - Financial Services		-	1 450	1 450	9	96	812	(716)	-88%	1 450
Vote 5 - Community Services		-	9 915	10 215	4	512	5 853	(5 341)	-91%	10 215
Vote 6 - Technical Services		-	114 191	117 175	3 023	22 213	66 049	(43 836)	-86%	117 175
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 Capital Multi-year expenditure	4,7	-	129 478	133 627	3 066	26 142	76 787	(50 645)	-66%	133 627
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		4 143	2 610	1 445	-	1 306	1 397	(91)	-7%	1 445
Vote 3 - Strategic Support Services		25 349	-	1 200	-	138	1 138	(1 000)	-88%	1 200
Vote 4 - Financial Services		1 426	805	805	-	-	451	(451)	-100%	805
Vote 5 - Community Services		10 232	6 551	6 551	49	433	3 844	(3 411)	-89%	6 551
Vote 6 - Technical Services		224 853	52 278	60 345	2 183	10 854	33 144	(22 489)	-68%	60 345
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 Capital single-year expenditure	4	266 003	62 245	70 347	2 231	12 531	39 972	(27 441)	-89%	70 347
Total Capital Expenditure	3	266 003	191 723	203 973	5 297	38 673	116 759	(78 086)	-67%	203 973
Capital Expenditure - Functional Classification										
Governance and administration		30 488	3 312	4 254	95	460	3 009	(2 548)	-85%	4 254
Executive and council		15	10	10	-	3	6	(3)	-46%	10
Finance and administration		30 473	3 302	4 244	95	457	3 003	(2 546)	-85%	4 244
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		13 958	17 561	18 619	53	1 577	10 561	(8 984)	-85%	18 619
Community and social services		8 058	7 766	8 024	53	288	4 309	(4 022)	-83%	8 024
Sport and recreation		2 190	7 971	8 771	-	1 226	5 230	(4 005)	-77%	8 771
Public safety		3 709	1 824	1 824	-	64	1 021	(958)	-94%	1 824
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40 510	27 560	29 794	4	11 195	18 816	(7 621)	-41%	29 794
Planning and development		-	5 100	5 100	4	4 476	4 867	(391)	-9%	5 100
Road transport		40 510	22 460	24 694	-	6 719	13 949	(7 230)	-52%	24 694
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		181 047	143 290	151 306	5 145	25 441	84 373	(58 932)	-70%	151 306
Energy sources		27 408	30 595	36 990	1 998	4 301	20 558	(16 257)	-79%	36 990
Water management		55 824	40 727	42 249	2 039	3 301	23 455	(20 154)	-86%	42 249
Waste water management		83 000	48 665	48 765	144	1 227	27 311	(26 084)	-96%	48 765
Waste management		14 816	23 303	23 303	965	16 613	13 049	3 563	27%	23 303
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	266 003	191 723	203 973	5 297	38 673	116 759	(78 086)	-67%	203 973
Funded by:										
National Government		37 488	44 452	44 452	294	3 251	24 893	(21 642)	-87%	44 452
Provincial Government		128 219	65 150	65 150	4	4 476	38 495	(34 019)	-88%	65 150
District Municipality		31	500	500	-	-	280	(280)	-100%	500
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		165 738	110 102	110 102	297	7 727	63 668	(55 941)	-88%	110 102
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	6 281	-	162	-	-	94	(94)	-100%	162
Internally generated funds		93 984	81 621	93 710	4 999	30 946	52 997	(22 051)	-42%	93 710
Total Capital Funding		266 003	191 723	203 973	5 297	38 673	116 759	(78 086)	-67%	203 973

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M07 January

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	74 388	85 918	74 388
Call investment deposits		15 221	40 000	40 000	85 000	40 000
Consumer debtors		110 444	150 394	150 394	91 377	150 394
Other debtors		25 461	66 081	66 081	54 552	66 081
Current portion of long-term receivables		1 763	524	524	1 763	524
Inventory		10 425	15 853	15 853	4 316	15 853
Total current assets		258 181	347 239	347 239	322 926	347 239
Non current assets						
Long-term receivables		1 923	3 882	3 882	1 923	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	2 349 185	2 233 030	2 349 185
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		4 432	7 165	7 165	4 351	7 165
Other non-current assets		–	–	–	–	–
Total non current assets		2 288 637	2 382 017	2 382 017	2 283 055	2 382 017
TOTAL ASSETS		2 546 818	2 729 256	2 729 256	2 605 980	2 729 256
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		16 495	11 702	11 702	11 026	11 702
Consumer deposits		4 083	4 147	4 147	4 208	4 147
Trade and other payables		111 594	68 373	68 373	98 303	68 373
Provisions		38 458	36 642	36 642	34 072	36 642
Total current liabilities		170 630	120 863	120 863	147 608	120 863
Non current liabilities						
Borrowing		203 881	192 179	192 179	198 219	192 179
Provisions		238 651	236 411	236 411	234 553	236 411
Total non current liabilities		442 532	428 590	428 590	432 772	428 590
TOTAL LIABILITIES		613 162	549 453	549 453	580 380	549 453
NET ASSETS	2	1 933 657	2 179 803	2 179 803	2 025 600	2 179 803
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 933 657	2 179 803	2 179 803	2 025 600	2 179 803
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 933 657	2 179 803	2 179 803	2 025 600	2 179 803

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 - M07 January

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		106 902	132 998	132 998	8 648	61 384	79 130	(17 746)	-22%	(327 422)
Service charges		551 971	596 038	596 038	55 985	371 600	342 179	29 421	9%	126 447
Other revenue		194 100	62 863	62 863	6 521	117 325	33 389	83 936	251%	153 135
Government - operating		133 606	259 006	179 572	1 282	99 062	153 975	(54 913)	-36%	127 699
Government - capital		113 179	110 102	110 102	-	23 289	64 193	(40 904)	-64%	-
Interest		15 710	18 012	18 012	1 636	10 195	10 227	(32)	0%	17 337
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(917 843)	(833 571)	(750 223)	(66 660)	(559 567)	(475 235)	84 332	-18%	(826 627)
Finance charges		(24 951)	(23 996)	(23 996)	-	(12 171)	(12 171)	-	-	(23 654)
Transfers and Grants		(4 915)	(125 484)	(129 397)	(134)	(6 533)	(47 100)	(40 567)	86%	(48 683)
NET CASH FROM/(USED) OPERATING ACTIVITIES		167 760	195 970	195 970	7 278	104 585	148 587	44 002	30%	(801 770)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	(2 201)
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		67	50	50	26	44	34	10	29%	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(210 403)	(191 723)	(203 973)	(5 297)	(38 673)	(107 365)	(68 691)	64%	(203 973)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(210 336)	(191 673)	(203 923)	(5 271)	(38 629)	(107 331)	(68 701)	64%	(206 174)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	(162)
Increase (decrease) in consumer deposits		50	50	50	(9)	115	29	86	294%	-
Payments										
Repayment of borrowing		(9 427)	(10 410)	(10 410)	-	(5 046)	(5 046)	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(9 377)	(10 360)	(10 360)	(9)	(4 931)	(5 017)	(86)	2%	(162)
NET INCREASE/ (DECREASE) IN CASH HELD		(51 953)	(6 062)	(18 313)	1 998	61 025	36 239			(1 008 105)
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	91 553		170 891	146 106			(898 238)

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 - M07 January

Woods Brede Valley - Supporting Table SCS monthly budget statement - aged debtors - MW January														
Description	NT Code	Budget Year 2019/20										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L. Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dye-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	8 681	1 979	1 477	1 759	1 404	1 091	3 718	11 965	32 073	19 937	5 080	16 083	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	22 258	1 838	246	145	178	79	2 483	3 549	30 783	6 432	97	5 354	
Receivables from Non-exchange Transactions - Property Rates	1400	7 647	1 843	970	819	2 825	711	2 094	11 791	28 701	18 240	701	15 780	
Receivables from Exchange Transactions - Waste Water Management	1500	5 074	1 259	1 085	1 072	1 258	1 002	4 433	18 217	33 400	25 982	4 712	22 444	
Receivables from Exchange Transactions - Waste Water Management	1600	3 065	780	661	668	1 023	587	2 500	11 542	20 886	16 380	2 881	13 974	
Receivables from Exchange Transactions - Property Rental Debtors	1700	340	242	208	212	221	207	1 025	4 944	7 399	6 609	552	4 079	
Interest on Arrear Debtor Accounts	1810	69	1	37	77	167	104	699	16 250	17 404	17 298	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(8 119)	774	279	730	776	703	2 589	10 845	8 576	15 642	1 978	10 132	
Total By Income Source	2000	39 625	8 715	4 863	5 482	7 849	4 485	19 801	89 103	179 223	128 520	16 000	87 846	
2018/19 - totals only		43 471	4 831	505	3 861	11 131	16	16 578	69 436	149 928	101 121	19 362	79 271	
Debtors Age Analysis By Customer Group														
Organs of State	2200	159	1 508	1 018	1 010	1 759	417	419	1 178	7 487	4 783	-	-	
Commercial	2300	12 820	361	114	111	140	39	584	2 795	16 954	3 669	-	-	
Households	2400	22 720	6 154	3 568	4 183	4 890	3 891	17 622	75 811	138 830	105 388	16 000	87 846	
Other	2500	3 325	692	264	177	1 070	137	876	9 320	15 952	11 681	-	-	
Total By Customer Group	2600	39 625	8 715	4 863	5 482	7 849	4 485	19 801	89 103	179 223	128 520	16 000	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.

	Jan-20	Dec-19	Nov-19
Gross consumer debtors, as per debtors age analysis	179 222 974	175 254 255	177 874 601
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)	-13 706 578	-13 111 270	-13 504 322
Net consumers debtors:	75 846 718	72 473 307	74 700 601

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 January 2020.

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R179 222 974 as at 31 January 2020 compared to R175 254 255 as at 31 December 2019. Current debt represents 22% of the total outstanding debt, while the total debt in arrears represents 70% 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 59% of the total debt.

The outstanding debtors increased by R29 295 105 when compared to the outstanding amount of R149 927 869 on 31 January 2019, representing a 20% annual increase.

2. Additional Information:

The increase of outstanding debt for service levies is 1.96%. 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 January 2020 were 5.2%.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2019 to Jan 2020	172 542 267 kWh	163 524 836 kWh	9 017 431 kWh	5.2%

The cumulative water distribution losses from July 2019 until December 2019 were 41.19% of which 39.62% is the real losses.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
Jul 2019 – Dec 2019	8 312 965 kl	4 888 826 kl	3 424 139 kl	41.19%
Less:			-	
Unbilled Authorized Consumption			7 787 kl	
Customer Meter and Data Errors			122 357 kl	
Real Losses			3 293 995 kl	39.62%

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 January 2020.

1. 14 796 SMS's were sent during the month to clients with arrear accounts to the value of R103 243 423 and 2 029 final demands to the value of R33 033 643 were emailed.
2. 5 335 Reminders to the value of R57 780 578 were emailed and 12 594 SMS's were sent as reminders to the value of R92 422 409.
3. 4 818 Non indigent clients with arrears to the value of R39 219 691 were blocked at 60% while 3 687 indigent clients with arrears to the value of R8 749 986 were blocked at 30%, resulting in a total of 8 050 prepaid meters being restricted for total value of R47 969 677.
4. R989 856 was recovered through pre-paid electricity restriction.
5. 260 Reminder phone calls were made.
6. 52 Arrangements to the value of R315 836 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. 58 Disconnection notices were issued
10. 97 Disconnection actions took place through the contractor. These can be broken down as follows:
 - a. 56 were disconnections.
 - b. 21 properties could not be accessed.
 - c. 8 Access denied.
 - d. 12 Need help from Electricians.
11. 35 Conventional meters were reconnected during the month
12. 5 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 January 2020.

1. The total applications approved for all services by the end of January 2020 were 8 795.
2. The outstanding amount for Indigent consumers is R10 088 569 of which R7 821 859 is in arrears.
3. Subsidies from July 2019 to January 2020 were allocated for the following services:

• Refuse	R	6 288 879
• Rates	R	1 414 125
• Sewerage	R	10 067 946
• Electricity	R	2 796 057
• Water	R	6 120 685
• Rent	R	5 310 690

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 January 2020.

Attorneys

The outstanding handed over debt as at 31 January 2020 was R66 670 702 made up of 2 120 accounts.

1. An amount of R241 206 was received as payments from the handed over accounts, while an amount of R8 322 (vat incl.) was paid as commission.
2. No registered letters were sent to clients during the month resulting in no party to party costs.
3. 50 Summons were issued during the month resulting in a payment of party to party costs of R25 847.
4. No judgments were obtained during the month resulting in a no payment of party to party costs.
5. No cases were handled by the sheriffs during the month, therefor no sheriff fees 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 January 2020:

1. The total outstanding arrear debt of Councilors after the January 2020 due date was R3 585.
2. An amount of R3 585 was deducted from the January 2020 salaries of 9 councilors who did not pay their accounts in full on the due date. (The arrear amount was R3 585)

5.2.6 Arrears Employees

1. The outstanding debt of employees after the January 2020 due date was R171 169.
2. An amount of R10 915 was deducted from the January 2020 salaries of 12 officials who had arrangements with a balance of R139 387.
3. An amount of R31 782 was deducted from the January 2020 salaries of 87 officials who did not pay their account in full on the due date. (The arrear amount was R31 782)

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2019/20								
		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	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	26 799	-	-	-	-	-	-	-	26 799
Bulk Water	0200	622	-	-	-	-	-	-	-	622
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	2 839	-	-	-	-	-	-	-	2 839
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	223	18	-	-	-	-	4	-	244
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	2 262	-	-	-	-	-	-	-	2 262
Total By Customer Type	1000	32 744	18	-	-	-	-	4	-	32 766

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 - M07 January

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	27		5 000	5 000	–
Nedbank		4 Months	Fixed Deposit	28 Feb 2020	32		5 000	–	5 000
Standard Bank		5 Months	Fixed Deposit	30 Mar 2020	33		5 000	–	5 000
ABSA Bank		2 Months	Fixed Deposit	27 Jan 2020	25		5 000	5 000	–
Nedbank		2 Months	Fixed Deposit	27 Jan 2020	26		5 000	5 000	–
Standard Bank		2 Months	Fixed Deposit	28 Jan 2020	27		5 000	5 000	–
Standard Bank		3 Months	Fixed Deposit	25 Feb 2020	31		5 000	–	5 000
Nedbank		3 Months	Fixed Deposit	26 Feb 2020	31		5 000	–	5 000
Nedbank		4 Months	Fixed Deposit	27 Mar 2020	32		5 000	–	5 000
First National Bank		4 Months	Fixed Deposit	27 Mar 2020	31		5 000	–	5 000
Standard Bank		4 Months	Fixed Deposit	27 Mar 2020	32		5 000	–	5 000
First National Bank		5 Months	Fixed Deposit	28 Apr 2020	32		5 000	–	5 000
Nedbank		6 Months	Fixed Deposit	27 May 2020	33		5 000	–	5 000
Standard Bank		1 Month	Fixed Deposit	02 Mar 2020	3		5 000	–	5 000
Nedbank		2 Months	Fixed Deposit	30 Mar 2020	3		5 000	–	5 000
ABSA Bank		3 Months	Fixed Deposit	28 Apr 2020	3		5 000	–	5 000
First National Bank		3 Months	Fixed Deposit	29 Apr 2020	3		5 000	–	5 000
Nedbank		4 Months	Fixed Deposit	29 May 2020	3		5 000	–	5 000
Investec Bank		4 Months	Fixed Deposit	29 May 2020	3		5 000	–	5 000
Nedbank		5 Months	Fixed Deposit	29 Jun 2020	3		5 000	–	5 000
Standard Bank		5 Months	Fixed Deposit	01 Jul 2020	3		5 000	–	5 000
Municipality sub-total					419		160 000	75 000	85 000
TOTAL INVESTMENTS AND INTEREST	2				419		160 000	75 000	85 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 January 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 31/01/2020 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	15 000 000,00
STANDARD	R	25 000 000,00
INVESTEC	R	5 000 000,00
	R	85 000 000,00
ABSA LT	R	-
	R	85 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

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	27 277,40		5 000 000	5 000 000	0
28/Oct/19	NEDBANK	03/78815631576/269	7,65%	123	28/Feb/20	32 486,30		5 000 000		5 000 000
28/Oct/19	STANDARD	288460898-045	7,825%	154	30/Mar/20	33 229,45		5 000 000		5 000 000
27/Nov/19	ABSA	2078891538	6,99%	61	27/Jan/20	24 895,89		5 000 000	5 000 000	0
27/Nov/19	NEDBANK	03/7881531576/270	7,30%	61	27/Jan/20	26 000,00		5 000 000	5 000 000	0
27/Nov/19	STANDARD	288460898-046	7,30%	62	28/Jan/20	27 000,00		5 000 000	5 000 000	0
27/Nov/19	STANDARD	288460898-047	7,40%	90	25/Feb/20	31 424,66		5 000 000		5 000 000
27/Nov/19	NEDBANK	03/7881531576/271	7,40%	91	26/Feb/20	31 424,66		5 000 000		5 000 000
27/Nov/19	NEDBANK	03/7881531576/272	7,65%	121	27/Mar/20	32 486,30		5 000 000		5 000 000
27/Nov/19	FNB	71834653802	7,38%	121	27/Mar/20	31 339,73		5 000 000		5 000 000
27/Nov/19	STANDARD	288460898-048	7,65%	121	27/Mar/20	32 486,30		5 000 000		5 000 000
27/Nov/19	FNB	71834654769	7,52%	153	28/Apr/20	31 934,25		5 000 000		5 000 000
27/Nov/19	NEDBANK	03/7881531576/273	7,85%	182	27/May/20	33 335,62		5 000 000		5 000 000
29/Jan/20	STANDARD	288460898-049	6,925%	33	2/Mar/20	2 845,89		5 000 000		5 000 000
29/Jan/20	NEDBANK	03/7881531576/274	7,05%	61	30/Mar/20	2 897,26		5 000 000		5 000 000
29/Jan/20	ABSA	2079015305	6,74%	90	28/Apr/20	2 769,86		5 000 000		5 000 000
29/Jan/20	FNB	74841051415	7,04%	91	29/Apr/20	2 893,15		5 000 000		5 000 000
29/Jan/20	NEDBANK	03/881531576/275	7,40%	121	29/May/20	3 041,10		5 000 000		5 000 000
29/Jan/20	INVESTEC	JB10259350	7,10%	121	29/May/20	2 917,81		5 000 000		5 000 000
29/Jan/20	NEDBANK	03/7881531576/276	7,55%	152	29/Jun/20	3 102,74		5 000 000		5 000 000
29/Jan/20	STANDARD	288460898-050	7,550%	154	1/Jul/20	3 102,74		5 000 000		5 000 000
Sub Total						418 891,11	15 000 000	145 000 000	75 000 000	85 000 000
						418 891,11	15 000 000,00	145 000 000	75 000 000	85 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month January 2020.

Funds Allocations

The schedule reflecting all council's Investments as at 31 January 2020 R85 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	Preliminary			
	30/06/2019		31/01/2020	
	Liability	Cash back	Liability	Cash back
		98 497 186		170 891 415
Unutilized grants	23 252 344	23 252 344	50 590 066	50 590 066
Consumer and Sundry deposits	4 638 893	4 638 893	4 798 330	4 798 330
External loans unspent	1 020 001	1 020 001	261 793	261 793
LT loan - cash back	0	0		0
EFF Accumulated Depreciation	8 425 820	8 425 820	10 532 275	10 532 275
Self Insurance Reserve	5 314 962	5 314 962	5 783 962	5 783 962
Capital Replacement reserve	26 122 392	26 122 392	41 175 963	41 175 963
Brandwacht Trust	97 893	97 893	97 893	97 893
Retained surplus (unidentified dep.)	2 678 138	2 678 138	4 171 529	4 171 529
Performance Bonus Provison	778 941	778 941	947 787	947 787
Set aside for retention	5 783 329	5 783 329	6 872 572	6 872 572
Set aside for Creditor payments	14 197 763	16 448 133	17 811 859	32 455 964
Provision for leave Payment	3 936 342	3 936 342	3 936 342	3 936 342
	96 246 816	98 497 186	146 980 370	161 624 476
Cash Surplus (Deficit)		2 250 370		14 644 105

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

	30/06/2019	31/01/2020
ABSA	0	5 000 000
Nedbank	10 000 000	35 000 000
First National Bank	0	15 000 000
Standard Bank	5 000 000	25 000 000
Investec	0	5 000 000
Total short term	15 000 000	85 000 000
Bank and Cash	83 483 375	85 878 240
Cash on hand	13 811	13 175
	98 497 186	170 891 415

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in January 2020.

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

All payments are recorded in the cashbook (general ledger) as from cheque number 153 to 156 and electronic transfer number 273171 to 274133.

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 BREEDE VALLEY MUNICIPALITY BANK RECONCILIATION AS AT 31 JANUARY 2020

CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/01/2020				103 880 022,39
Deposits for the January 2020				94 088 952,28
Cheques for the January 2020				(112 090 734,45)
Balance as per Cash Book at 31/01/2020				<u>85 878 240,22</u>
Votes Balances and Transactions:				
40101012690 Balance B/f		103 880 022,39		
40101012690 Balance B/f		<u>0,00</u>		103 880 022,39
40101012691 Movements		94 088 952,28		
40101012692 Movements		<u>(112 090 734,45)</u>		(18 001 782,17)
Balance as per Ledger at 31/01/2020				<u>85 878 240,22</u>
BANK RECONCILIATION				TOTAL
Balance as per Bank Statement at 31/01/2020				79 071 597,62
Cash on Hand	Not yet Banked			1 629 053,04
Outstanding Cheques				(1 362 175,38)
Amounts Under Banked				0,00
Amounts Over Banked				0,00
Deposits not Receipted	Previous months	(4 351 818,43)		
	January 2020	(14 200 628,05)	(18 552 446,48)	(18 552 446,48)
Deposits receipted in Duplicate				18 404,20
Unpaid Cheques not Re-deposited				4 944,66
Other Items				1 261 359,99
Cash Surpluses / Shortages	Iro Payments Received			(1,99)
Adjustments to be Made for Jan 2020	MOLTENO MAINTENANCE (JAF)	(1 200,00)		
	SARS PAYMENT	(23 647 443,18)		
	NEDBANK BANK CHARGES	(158 861,38)	(23 807 504,56)	23 807 504,56
Balance as per Cash Book at 31/01/2020				<u>85 878 240,22</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 JANUARY 2020

	TOTAL
Balance as per Bank Statement at 01/01/2020	104 190 168,87
Cheques for January 2020	(116 921 184,96)
Deposits for January 2020	94 156 660,38
Other Adjustments / Transactions	(322 603,46)
Other Adjustments / Transactions now cleared	0,00
Direct Deposits from previous months Receipted	(16 180 993,01)
Direct Deposits not Receipted	14 200 628,05
Amounts Under Banked now cleared	0,00
R/D Cheques	(73 645,96)
Cash on Hand - 01/01/2020	1 651 620,75
Cash on Hand - 31/01/2020	(1 629 053,04)
Balance as per Bank Statements at 31/01/2020	<u>79 071 597,62</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 January 2020 and conditional grants to the value of R122 324 930 were received. The value of the unspent conditional grants at the end of January 2020 is R50 590 066.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

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:		91 008	122 712	122 712	–	90 801	92 411	(1 610)	-1,7%	122 712
Operational Revenue: General Revenue: Equitable Share		89 265	117 997	117 997	–	88 497	88 498	(1)	0,0%	117 997
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		804	3 215	3 215	–	804	2 413	(1 609)	-68,7%	3 215
Local Government Financial Management Grant [Schedule 5B]		939	1 500	1 500	–	1 500	1 500	–		1 500
Provincial Government:		6 492	134 032	54 598	1 080	7 983	19 792	(11 809)	-58,7%	134 032
Capacity Building		–	448	1 248	800	800	–	800	#DIV/0!	448
Capacity Building and Other		6 492	660	740	280	280	660	(380)	-57,6%	660
Housing	4	–	122 820	42 320	–	191	11 608	(11 417)	-98,4%	122 820
Libraries, Archives and Museums	4	–	9 738	9 738	–	6 492	7 304	(812)	-11,1%	9 738
Other	4	–	220	406	–	220	220	–		220
Public Transport	4	–	146	146	–	–	–	–		146
District Municipality:		–	–	–	100	100	–	100	#DIV/0!	–
All Grants		–	–	–	100	100	–	100	#DIV/0!	–
Other grant providers:		–	2 262	2 262	102	102	1 508	(1 406)	-93,2%	2 262
Departmental Agencies and Accounts		–	2 262	2 262	–	–	1 508	(1 508)	-100,0%	2 262
Non-profit Institutions		–	–	–	102	102	–	102	#DIV/0!	–
Total Operating Transfers and Grants	5	97 500	259 006	179 572	1 282	98 986	113 711	(14 725)	-12,9%	259 006
Capital Transfers and Grants										
National Government:		–	44 502	44 502	–	18 239	27 868	(9 629)	-34,8%	44 502
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		–	10 000	10 000	–	9 000	8 180	820	10,0%	10 000
Municipal Infrastructure Grant [Schedule 5B]		–	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	–		50
Provincial Government:		–	65 100	65 100	–	5 100	35 825	(30 725)	-85,8%	65 100
Capacity Building and Other		–	5 100	5 100	–	5 100	3 825	1 275	33,3%	5 100
Housing		–	60 000	60 000	–	–	32 000	(32 000)	-100,0%	60 000
District Municipality:		–	500	500	–	–	500	(500)	-100,0%	500
All Grants		–	500	500	–	–	500	(500)	-100,0%	500
Other grant providers:		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	–	110 102	110 102	–	23 339	64 193	(40 854)	-63,6%	110 102
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	97 500	369 108	289 674	1 282	122 325	177 903	(55 578)	-31,2%	369 108

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 - M07 January

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:		1 131	122 712	122 712	13 547	78 256	92 411	(14 155)	-15,3%	122 712
Operational Revenue: General Revenue: Equitable Share		–	117 997	117 997	13 111	75 386	88 498	(13 111)	-14,8%	117 997
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		82	3 215	3 215	305	1 690	2 413	(724)	-30,0%	3 215
Local Government Financial Management Grant [Schedule 5B]		1 049	1 500	1 500	131	1 180	1 500	(320)	-21,3%	1 500
Provincial Government:		5 860	134 032	54 598	772	6 613	19 792	(13 178)	-66,6%	134 032
Capacity Building		–	448	1 248	23	256	–	256	#DIV/0!	448
Capacity Building and Other		5 860	660	740	–	30	660	(630)	-95,5%	660
Housing		–	122 820	42 320	–	768	11 608	(10 840)	-93,4%	122 820
Libraries, Archives and Museums		–	9 738	9 738	759	5 559	7 304	(1 744)	-23,9%	9 738
Other		–	220	406	(10)	–	220	(220)	-100,0%	220
Public Transport		–	146	146	–	–	–	–	–	146
District Municipality:		–	–	–	–	–	–	–	–	–
All Grants		–	–	–	–	–	–	–	–	–
Other grant providers:		–	2 262	2 262	51	356	1 508	(1 152)	-76,4%	2 262
Departmental Agencies and Accounts		–	2 262	2 262	51	356	1 508	(1 152)	-76,4%	2 262
Total operating expenditure of Transfers and Grants:		6 991	259 006	179 572	14 370	85 228	113 711	(28 485)	-25,1%	259 006
Capital expenditure of Transfers and Grants										
National Government:		2 957	44 502	44 502	294	3 252	27 868	(24 616)	-88,3%	44 452
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		1 302	10 000	10 000	294	1 597	8 180	(6 583)	-80,5%	10 000
Municipal Infrastructure Grant [Schedule 5B]		1 655	34 452	34 452	–	1 655	19 638	(17 983)	-91,6%	34 452
Local Government Financial Management Grant [Schedule 5B]		–	50	50	–	–	50	(50)	-100,0%	–
Provincial Government:		4 472	65 100	65 100	4	4 476	35 825	(31 349)	-87,5%	65 150
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		4 472	5 100	5 100	4	4 476	3 825	651	17,0%	5 150
Housing		–	60 000	60 000	–	–	32 000	(32 000)	-100,0%	60 000
District Municipality:		–	500	500	–	–	500	(500)	-100,0%	500
All Grants		–	500	500	–	–	500	(500)	-100,0%	500
Other grant providers:		–	–	–	–	–	–	–	–	93 710
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	93 710
Total capital expenditure of Transfers and Grants		7 429	110 102	110 102	297	7 728	64 193	(56 465)	-88,0%	203 812
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		14 420	369 108	289 674	14 667	92 954	177 903	(84 950)	-47,8%	462 818

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.3 Attached summary of the Grants and Subsidies as at 31 January 2020, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilise January 2020									
	Unutilised balance 01/07/2019	Debit balance	Received 01/07/2019 31/01/2020	Other Income	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)- Capital	Refunded	To Other Debtors	Balance 31.01.2020
National Government:-	1 321 838,63	-	109 040 000,00	-	-78 256 079,27	-3 251 065,50		885 678,30	28 418 533,53
Operating grants:-			90 851 000,00		-78 256 079,27			885 678,30	13 480 599,03
Equitable share			88 497 000,00		-75 386 333,34				13 110 666,66
Financial Management Grant			1 550 000,00		-1 180 067,43				369 932,57
EPWP: Expanded Public Works			804 000,00		-1 689 678,30			885 678,30	-
Capital grants:-	1 321 838,63		18 189 000,00			-3 251 065,50	-1 321 838,63		14 937 934,50
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			9 000 000,00			-1 595 989,66			7 404 010,34
Provincial Government:-	15 469 691,45	-85 000,00	13 082 633,00	-	-6 613 495,93	-4 475 688,14		85 000,00	17 459 659,37
Operating Grants plus Operating Housing:-	8 296 811,00	-85 000,00	7 982 633,00	-	-6 613 495,93	-		85 000,00	9 665 948,07
Operating Provincial	1 360 000,00	-85 000,00	7 792 000,00	-	-5 845 527,44	-		85 000,00	3 306 472,56
Library Service Conditional Grant			6 492 000,00		-5 559 103,85				932 896,15
Proclaimed Roads									
CDIW Grant Operational Support									
Financial Management Capacity Building Grant	360 000,00				-30 000,00				330 000,00
FMSG - Implementation of mSCOA			280 000,00		-256 423,59				23 576,41
FMSG - 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									
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)									
Zwelethema 242 Erven	767 968,49				-767 968,49				
UISP De Doorns - 577 New erven									
De Doorns 1400 PLS	259 510,69								259 510,69
Avlan Park 439 Houses	2 039 797,06								2 039 797,06
Rawsonville: De Nova			190 633,00						190 633,00
Sunnyside/Orchard - De Doorns									
Avlan Park 205 Houses									
Title Deeds	3 869 534,76								3 869 534,76
Transhex									
Capital grants:-	7 172 880,45		5 100 000,00			-4 475 688,14	-3 481,01		7 793 711,30
Other	1 070 795,98	-	5 100 000,00	-	-4 475 688,14	-3 481,01		-	1 691 536,83
Library Service Conditional Grant									
RSEP	1 067 224,97		5 100 000,00			-4 475 688,14			1 691 536,83
PAWC: Fire Services Capacity Building	3 481,01						-3 481,01		
Capital grants Housing	6 102 174,47	-	-	-	-	-		-	6 102 174,47
Sunny Side Orchard - 109 Erven									
Touwsriver 900									
De Doorns South of the N1									
Housing: Transhex	6 102 174,47								6 102 174,47
Cape Winelands District Municipality:-	-	-	100 000,00	-	-	-		-	100 000,00
Operating grants:-	-	-	100 000,00	-	-	-		-	100 000,00
Capital grants:-	-	-	-	-	-	-		-	-
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 Avlan 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 Avlanpark	466 875,79								466 875,79
331 People Housing Proj, Zwelethema	2 524 406,74								2 524 406,74
Other Grants	-	-	102 296,86	-	-356 338,40	-		356 338,40	102 296,86
Operating grants:-	-	-	102 296,86	-	-356 338,40	-		356 338,40	102 296,86
LGWSETA - Learnership									
LGWSETA			102 296,86						102 296,86
Work for water					-356 338,40			356 338,40	
Capital grants:-	-	-	-	-	-	-		-	-
Other Municipalities	-	-	-	-	-	-		-	-
21 301 106,74	-507 643,00	122 324 929,86	-	-85 225 913,60	-7 726 753,64	-1 325 319,64	1 749 659,70	50 590 046,42	50 590 046,42
		122 324 929,86			-92 952 667,24				
							GROSS BALANCE	50 590 046,42	

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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 - M07 January

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)		1									
Basic Salaries and Wages			13 357	14 259	14 259	1 122	7 819	8 001	(182)	-2%	6 731
Pension and UIF Contributions			1 516	1 602	1 602	124	874	899	(25)	-3%	1 602
Medical Aid Contributions			261	305	305	24	164	171	(8)	-4%	305
Motor Vehicle Allowance			736	794	794	61	428	446	(18)	-4%	794
Cellphone Allowance			1 658	1 673	1 673	139	970	939	31	3%	1 673
Housing Allowances			-	-	-	-	-	-	-	-	-
Other benefits and allowances			146	148	148	12	86	83	3	3%	7 675
Sub Total - Councillors			17 675	18 780	18 780	1 484	10 340	10 538	(198)	-2%	18 780
% Increase		4		6,3%	6,3%						6,3%
Senior Managers of the Municipality		3									
Basic Salaries and Wages			6 463	6 645	6 645	569	3 981	3 729	252	7%	6 645
Pension and UIF Contributions			500	655	655	46	322	367	(45)	-12%	655
Medical Aid Contributions			104	93	93	7	49	52	(3)	-6%	93
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			840	970	970	68	476	544	(68)	-12%	970
Cellphone Allowance			215	204	204	19	131	114	17	15%	204
Housing Allowances			-	-	-	-	-	-	-	-	-
Other benefits and allowances			106	75	75	3	21	42	(22)	-51%	75
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			8 228	8 643	8 643	712	4 981	4 850	131	3%	8 643
% Increase		4		5,0%	5,0%						5,0%
Other Municipal Staff											
Basic Salaries and Wages			163 469	206 073	204 613	14 646	102 615	114 821	(12 206)	-11%	204 613
Pension and UIF Contributions			31 113	39 096	39 096	2 775	19 409	21 939	(2 530)	-12%	39 096
Medical Aid Contributions			17 111	23 229	23 229	1 621	10 503	13 035	(2 532)	-19%	23 229
Overtime			20 134	13 709	13 719	1 901	9 876	7 699	2 177	28%	16 956
Performance Bonus			-	-	-	-	-	-	-	-	17 316
Motor Vehicle Allowance			7 053	8 139	8 139	687	4 978	4 567	411	9%	8 139
Cellphone Allowance			1 424	1 269	1 269	123	889	712	177	25%	1 269
Housing Allowances			1 973	3 265	3 265	166	1 199	1 832	(633)	-35%	3 265
Other benefits and allowances			22 176	26 367	26 367	1 948	13 495	14 796	(1 301)	-9%	5 814
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		2	5 941	6 314	6 314	536	3 547	3 543	4	0%	6 314
Sub Total - Other Municipal Staff			270 395	327 461	326 011	24 404	166 512	182 945	(16 432)	-9%	326 011
% Increase		4		21,1%	20,6%						20,6%
Total Parent Municipality			296 297	354 884	353 434	26 600	181 833	198 332	(16 499)	-8%	353 434
TOTAL SALARY, ALLOWANCES & BENEFITS			296 297	354 884	353 434	26 600	181 833	198 332	(16 499)	-8%	353 434
% Increase		4		19,8%	19,3%						19,3%
TOTAL MANAGERS AND STAFF			278 623	336 104	334 654	25 116	171 493	187 795	(16 301)	-9%	334 654

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 **R13 719 163**.

Overtime payments are one month in arrear, this being the reason that 6 months spending been reflecting on the end of January 2020 reports. Overtime should be monitored closely.

From 1 July 2019 till 31 January 2020	Budget for the year	Estimate for the 6 months	Actual to Date	Variance
Overtime	13 719 163	6 859 582	10 189 438	-3 329 856
Temporary personnel	11 615 193	6 775 529	7 811 901	-1 036 372

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

		<u>November 2019</u>	<u>December 2019</u>	<u>January 2020</u>
EPWP	Temporary	205	276	183
Temporary	For 6 months	57	66	64
Permanent		891	890	897
Councillors		41	41	41
TOTAL		1 194	1 273	1 185

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 - M07 January

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	15 340	1 379	1 379	15 340	13 962	91,0%	1%
August	3 446	13 421	13 566	6 365	7 743	28 906	21 163	73,2%	4%
September	8 678	15 338	15 485	4 068	11 811	44 392	32 581	73,4%	6%
October	12 521	15 338	17 471	7 376	19 188	61 863	42 676	69,0%	10%
November	10 392	15 338	18 007	7 618	26 805	79 870	53 065	66,4%	14%
December	2 393	15 338	15 824	6 571	33 376	95 694	62 318	65,1%	17%
January	3 281	17 255	21 065	5 297	38 673	116 759	78 086	66,9%	20%
February	3 613	17 255	18 115			134 875	–	0,0%	0%
March	26 514	15 338	15 573			150 447	–	0,0%	0%
April	11 961	17 255	17 115			167 563	–	0,0%	0%
May	22 284	17 255	18 565			186 128	–	0,0%	0%
June	159 500	17 255	17 845			203 973	–	0,0%	0%
Total Capital expenditure	266 003	191 723	203 973	38 673					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 31 January 2020.

Capital Progress Report 2019/20		January 2020								
PROJECT FUNDING	Total Approved Budget 2019/20	Roll overs requests from 2018/19	Verments/ Additional funding	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	161 793	0,00	158 841,70	0,00	0,00	161 793,00	0,00%
TOTAL EXTERNAL LOAN	0	161 793	0	161 793	0,00	158 841,70	0,00	0,00	161 793,00	0,00%
3 CAPITAL REPLACEMENT RESERVE										
3.0 Projects New	71 595 359	2 534 104	-37 000	74 092 463	669 653,35	30 701 370,59	25 580 284,91	2 874 797,02	48 512 178,09	34,52%
3.1 Projects (B/F)	3 000 000	9 555 061	2 300 000	14 855 061	0,00	5 754 692,98	4 773 228,74	2 038 770,89	10 081 832,28	32,13%
3.2 Projects (MIG Counter Funding)	4 450 000	0	-2 005 000	2 445 000	0,00	416 373,92	345 000,00	0,00	2 100 000,00	14,11%
3.3 CRR Connections (Public Contr)	723 556	0	0	723 556	0,00	24 472,41	24 472,41	-64,67	699 083,59	3,38%
4.0 Furniture and Equipment	1 051 600	0	-258 000	793 600	39 725,07	324 000,42	223 442,36	85 956,33	570 157,64	28,16%
TOTAL CRR	80 820 515	12 089 185	0	92 909 699	729 378,42	37 220 910,32	30 946 428,42	4 999 459,57	61 963 261,58	33,31%
INSURANCE RESERVE										
12.0 Insurance Reserve	800 000	0	0	800 000	0,00	0,00	0,00	0,00	800 000,00	0,00%
TOTAL INSURANCE RESERVE	800 000	0	0	800 000	0,00	0,00	0,00	0,00	800 000,00	0,00%
TOTAL BASIC CAPITAL	81 620 515	12 260 958	0	93 871 473	729 378,42	37 379 752,02	30 946 428,42	4 999 459,57	62 925 044,58	32,97%
CAPITAL: GRANT FUNDING										
5.0 District Municipality	500 000	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	5 100 000	21 739,14	4 521 083,75	4 475 688,14	3 634,00	624 311,86	87,76%
8.0 National Government: MIG (DORA)	34 452 000	0	0	34 452 000	696 525,05	1 805 179,14	1 655 075,64	0,00	32 796 924,36	4,80%
8.2 National Government: INEP (DORA)	10 000 000	0	0	10 000 000	0,00	1 595 989,66	1 595 989,66	293 791,49	8 404 010,34	15,98%
8.6 National Government: FMG (DORA)	50 000	0	0	50 000	0,00	0,00	0,00	0,00	50 000,00	0,00%
20.0 PAWC: Housing (Services)	60 000 000	0	0	60 000 000	0,00	0,00	0,00	0,00	60 000 000,00	0,00%
TOTAL : GRANT FUNDING	110 102 000	0	0	110 102 000	721 264,19	8 085 732,55	7 726 753,64	297 425,49	102 375 246,36	7,02%
TOTAL FUNDING	191 722 515	12 260 958	0	203 973 473	1 450 642,61	45 465 484,57	38 673 182,06	5 296 885,06	165 300 290,94	18,96%

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 January 2020.

COUNCIL'S MONTHLY REPORT												
Type of Claim	July	Aug	Sept	October	Nov	Dec	Jan	Feb	March	April	May	Year End
Public Liability/Possible Liability	5	7	3	2		3	5					25
Council vehicles	5		6	2	6	2						21
Private vehicles				1								1
Theft/Damage to buildings		1	1		1		1					4
Theft/Loss of Property												0
Injury on duty Claims	6	4	2	6	7							29
Claims within excess not submitted to insurer / Marsh Africa/not covered												
Public Liability/Possible Liability			2	2		2						0
Council vehicles												0
Private vehicles												0
Theft/Damage to buildings												0
Theft/Loss of Property												0
Damaged Electrical Poles no cover												0
RESOLVED CLAIMS				3		3						6
Total claims submitted	16	12	14	16	14	10	6					88
Totals will be adjusted monthly as actual expenses and payment from Insurer occur.												
(NOTE PLEASE:												
TOTAL TOTAL DEDUCTIBLE EXPENSE	R 65 213,91	R 82 182,20	R 90 796,69	R 17 138,55	R 14 808,50	R 75 187,99	R 2 479,91					R 307 828,65
VALUE OF REJECTED CLAIMS												
ACTUAL CAPITAL EXPENSE:												
SAMRAS ORDERS - V.A.1)	R 6 136,35			R 21 658,34								R 58 655,57
ACTUAL M.R.B EXPENSE-SAMRAS ORDERS (incl VA1)												R 0,00
DIRECT PAYMENT TO SUPPLIER FROM INSURER		R 75 476,09	R 70 862,11	R 126 026,17	R 54 543,53							R 317 508,90
PAYMENT FROM INSURER:		R 26 615,00										
CAPITAL REPLACEMENT (excl VA1)		R 223 107,64										
PAYMENT FROM INSURER:												
OPERATING REPAIRS (excl VA1)												
LOSS TO COUNCIL												
LEGAL DEF APPROVED	R 1 486,72	R 1 089,25	R 1 897,50	R 3 590,00	R 7 775,80							R 22 145,12
EXCESS:	R 15 188,00	R 2 179,92	R 8 695,65	R 63 427,36	R 42 290,27							R 197 581,27
COMMENTS: ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR												
<p>1) Claims referred to be authorised for settlement by Council's legal department</p> <p>2) Claims referred to be authorised for settlement by Council's legal department</p> <p>3) Claims referred to be authorised for settlement by Council's legal department</p> <p>4) Claims referred to be authorised for settlement by Council's legal department</p> <p>5) Claims referred to be authorised for settlement by Council's legal department</p> <p>6) Claims referred to be authorised for settlement by Council's legal department</p> <p>7) Claims referred to be authorised for settlement by Council's legal department</p> <p>8) Claims referred to be authorised for settlement by Council's legal department</p> <p>9) Claims referred to be authorised for settlement by Council's legal department</p> <p>10) Claims referred to be authorised for settlement by Council's legal department</p> <p>11) Claims referred to be authorised for settlement by Council's legal department</p> <p>12) Claims referred to be authorised for settlement by Council's legal department</p> <p>13) Claims referred to be authorised for settlement by Council's legal department</p> <p>14) Claims referred to be authorised for settlement by Council's legal department</p> <p>15) Claims referred to be authorised for settlement by Council's legal department</p> <p>16) Claims referred to be authorised for settlement by Council's legal department</p> <p>17) Claims referred to be authorised for settlement by Council's legal department</p> <p>18) Claims referred to be authorised for settlement by Council's legal department</p> <p>19) Claims referred to be authorised for settlement by Council's legal department</p> <p>20) Claims referred to be authorised for settlement by Council's legal department</p> <p>21) Claims referred to be authorised for settlement by Council's legal department</p> <p>22) Claims referred to be authorised for settlement by Council's legal department</p> <p>23) Claims referred to be authorised for settlement by Council's legal department</p> <p>24) Claims referred to be authorised for settlement by Council's legal department</p> <p>25) Claims referred to be authorised for settlement by Council's legal department</p> <p>26) Claims referred to be authorised for settlement by Council's legal department</p> <p>27) Claims referred to be authorised for settlement by Council's legal department</p> <p>28) Claims referred to be authorised for settlement by Council's legal department</p> <p>29) Claims referred to be authorised for settlement by Council's legal department</p> <p>30) Claims referred to be authorised for settlement by Council's legal department</p> <p>31) Claims referred to be authorised for settlement by Council's legal department</p> <p>32) Claims referred to be authorised for settlement by Council's legal department</p> <p>33) Claims referred to be authorised for settlement by Council's legal department</p> <p>34) Claims referred to be authorised for settlement by Council's legal department</p> <p>35) Claims referred to be authorised for settlement by Council's legal department</p> <p>36) Claims referred to be authorised for settlement by Council's legal department</p> <p>37) Claims referred to be authorised for settlement by Council's legal department</p> <p>38) Claims referred to be authorised for settlement by Council's legal department</p> <p>39) Claims referred to be authorised for settlement by Council's legal department</p> <p>40) Claims referred to be authorised for settlement by Council's legal department</p> <p>41) Claims referred to be authorised for settlement by Council's legal department</p> <p>42) Claims referred to be authorised for settlement by Council's legal department</p> <p>43) Claims referred to be authorised for settlement by Council's legal department</p> <p>44) Claims referred to be authorised for settlement by Council's legal department</p> <p>45) Claims referred to be authorised for settlement by Council's legal department</p> <p>46) Claims referred to be authorised for settlement by Council's legal department</p> <p>47) Claims referred to be authorised for settlement by Council's legal department</p> <p>48) Claims referred to be authorised for settlement by Council's legal department</p> <p>49) Claims referred to be authorised for settlement by Council's legal department</p> <p>50) Claims referred to be authorised for settlement by Council's legal department</p> <p>51) Claims referred to be authorised for settlement by Council's legal department</p> <p>52) Claims referred to be authorised for settlement by Council's legal department</p> <p>53) Claims referred to be authorised for settlement by Council's legal department</p> <p>54) Claims referred to be authorised for settlement by Council's legal department</p> <p>55) Claims referred to be authorised for settlement by Council's legal department</p> <p>56) Claims referred to be authorised for settlement by Council's legal department</p> <p>57) Claims referred to be authorised for settlement by Council's legal department</p> <p>58) Claims referred to be authorised for settlement by Council's legal department</p> <p>59) Claims referred to be authorised for settlement by Council's legal department</p> <p>60) Claims referred to be authorised for settlement by Council's legal department</p> <p>61) Claims referred to be authorised for settlement by Council's legal department</p> <p>62) Claims referred to be authorised for settlement by Council's legal department</p> <p>63) Claims referred to be authorised for settlement by Council's legal department</p> <p>64) Claims referred to be authorised for settlement by Council's legal department</p> <p>65) Claims referred to be authorised for settlement by Council's legal department</p> <p>66) Claims referred to be authorised for settlement by Council's legal department</p> <p>67) Claims referred to be authorised for settlement by Council's legal department</p> <p>68) Claims referred to be authorised for settlement by Council's legal department</p> <p>69) Claims referred to be authorised for settlement by Council's legal department</p> <p>70) Claims referred to be authorised for settlement by Council's legal department</p> <p>71) Claims referred to be authorised for settlement by Council's legal department</p> <p>72) Claims referred to be authorised for settlement by Council's legal department</p> <p>73) Claims referred to be authorised for settlement by Council's legal department</p> <p>74) Claims referred to be authorised for settlement by Council's legal department</p> <p>75) Claims referred to be authorised for settlement by Council's legal department</p> <p>76) Claims referred to be authorised for settlement by Council's legal department</p> <p>77) Claims referred to be authorised for settlement by Council's legal department</p> <p>78) Claims referred to be authorised for settlement</p>												

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 January 2020 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

ANNEXURE C: DEVIATIONS FOR THE MONTH: JANUARY 2020						
Deviation #	Amount	Service Provider	Deviation Category	Additional Information (where necessary) SHORT SUMMARY	Directorate	Department
BVD 314/ 2020	R29 820,88	VISION ELEVATORS	Any other exceptional case whereby it is impossible or impractical to follow a normal procurement process	Repair of elevator at Civic Centre. Section 7 (1) of the lift, Escalator and Passengers Conveyor Regulations, 2000 states " The user shall designate a competent lift service provider to examine and maintain a lift, escalator and Passengers Conveyor at least once a month or at such longer intervals as may be prescribe by the manufacturer of such lift, Escalator and Passengers Conveyor. BVM has signed a maintenance contract with Vision Elevators and is thereof the only service provider that can service, inspect and repair the Vision Elevator.	SSS	Administration and Support Services
BVD 315/ 2020	R4 936,95	VISION ELEVATORS	Any other exceptional case whereby it is impossible or impractical to follow a normal procurement process	Inspection of elevator at Civic Centre. Section 7 (1) of the lift, Escalator and Passengers Conveyor Regulations, 2000 states " The user shall designate a competent lift service provider to examine and maintain a lift, escalator and Passengers Conveyor at least once a month or at such longer intervals as may be prescribe by the manufacturer of such lift, Escalator and Passengers Conveyor. BVM has signed a maintenance contract with Vision Elevators and is thereof the only service provider that can service, inspect and repair the Vision Elevator.	SSS	Administration and Support Services
BVD 317/ 2020	R11 562,10	BNIT	Any other exceptional case whereby it is impossible or impractical to follow a normal procurement process	The communication section performs design on a daily basis using the Adobe suite. The license the municipality currently has have expired and the municipality require a renewal of the license to proceed with in-house design. Formal training was received to work on this software and it will be impractical to procure other software for this function as they would then require additional training.	SSS	ICT
BVD 319/ 2020	R140 130,35	DATATEGRA	Any other exceptional case whereby it is impossible or impractical to follow a normal procurement process	Renewal of the SOPHOS Antivirus Software licence. It is impractical to replace the SOPHOS Antivirus System due to down time, training cost and potential risks caused by the replacement process if we have to replace the SOPHOS Antivirus System with other Antivirus Software. To replace the system at this stage will require extensive research into any other possible system which will be an unknown quantity for quite a while until it has establish itself as a proven system for municipal specific requirements.	SSS	ICT
BVD 320/ 2020	R34 356,56	FAIRBRIDGES	Any other exceptional case whereby it is impossible or impractical to follow a normal procurement process	This payment relates to a pending legal dispute for which the firm submitted an invoice after the service was rendered. It was impossible and impractical to appoint another legal representative other than the one on record during litigation stage.	SSS	Legal Services
BVD 321/ 2020	R25 272,60	BRADLEY CONRADIE	Any other exceptional case whereby it is impossible or impractical to follow a normal procurement process	Legal Services are critical in the municipal environment in order to protect the organisation. This payment to pending legal for which the firm submitted an invoice after the service was rendered. It was impossible and impractical to appoint another legal representative other than the one on record during litigation stage.	SSS	Legal Services
BVD 322/ 2020	R20 556,25	CONRADIE INC	Any other exceptional case whereby it is impossible or impractical to follow a normal procurement process	The appointment of external attorneys is unique in nature and appointments are made based on expertise in a specific field of law, measured against past experience. It should be noted that it is impossible to determine the amount which will be due and payable to attorneys from the outset as it would amongst others depend on the complexity of the matter. Attorneys thus draft their bill of cost for the respective work done after the service was rendered.	SSS	Legal Services
BVD 323/ 2020	R43 766,76	FAIRBRIDGES	Any other exceptional case whereby it is impossible or impractical to follow a normal procurement process	Legal Services is critical in a Municipal environment in order to protect the interest of the organisation. It is however not always possible/ practical to attend to all Legal disputes internally, thus external attorneys are appointed in appropriate circumstances, based on their expertise in a specific field of law. This payment relates to a pending legal dispute for which the firm submitted an invoice after the service was rendered. It was impossible and impractical to appoint another legal representative other than the one on record during litigation stage. The specific firm has a good track record and proven experience in respect of similar disputes.	SSS	Legal Services
BVD 324/ 2020	R27 364,21	CONRADIE INC	Any other exceptional case whereby it is impossible or impractical to follow a normal procurement process	The appointment of external attorneys is unique in nature and appointments are made based on expertise in a specific field of law, measured against past experience. It should be noted that it is impossible to determine the amount which will be due and payable to attorneys from the outset as it would amongst others depend on the complexity of the matter. Attorneys thus draft their bill of cost for the respective work done after the service was rendered.	SSS	Legal Services
BVD 325/ 2020	R5 420,00	MANIE'S VERKOELING	Emergency	The Breede Valley Municipality's ICT Disaster Recovery server room is located in Touwsrivier. In the event of disaster, the Municipality will be able to fall over to the DR server room to ensure business continuity. All servers are also hourly replicated to the DR server room which act as a backup procedure. This room is regarded as a highly critical asset to the Municipality. Air conditioners form a critical part of any server room and therefore should be kept in perfect working order all the time. The reason for this is that computer equipment in a server room generates extreme amounts of heat. Air conditioners assist in regulating operational temperatures in server rooms. Disaster can strike at any time and it is of utmost importance to always have the DR site in a ready state. This includes hardware, software, UPS's and air conditioning. The DR Site server room is equipped with two air conditioners to regulate the operating temperature in the server room. One of the two air conditioners has now failed and needs to be repaired urgently.	SSS	ICT
BVD 326/ 2020	R37 483,74	ADENCO CONSTRUCTION	Emergency	On 28/11/2019 a power off were received. Fault-finding was carried out immediately and determined that the cable between Booster pump station and Aerodrome Mini Substation had a fault on. Fault finding on XLPE cables is difficult and a specialized work. The power had to be restored and the feeders is apart and could not be fed from another source. The Aerodrome and Horse-Riding Club were without power.	TECHNICAL SERVICES	Bulk Services
BVD 327/ 2020	R5 227,90	STRYDOM ARMATURE	Emergency	Call out to De Doorns WTW main pumps running again that supply water to De Doorns Reservoir after they failed to start up again after Loadshedding and cause reservoir to run out of water.	TECHNICAL SERVICES	Bulk Services
(12)	R386 937,30					

ANNEXURE B: APPROVED DEVIATIONS WHOSE AMOUNTS HAVE INCREASED DUE TO CONTINUATION OF PENDING MATTERS

Deviation #	Amount	Service Provider	Deviation Category	Additional Information (where necessary) SHORT SUMMARY	Directorate	Department
INCREASE on BVD 273/ 2019	14424,49	ANDREWS WATT AND NEL	Exceptional case whereby it is impossible or impractical to follow a normal procurement process	This is a pending matter for which the external legal representative rendered their invoice for services rendered. The matter relates to a dispute regarding assets of the municipality. Subdivision of erf 843 Touwsriver This deviations is an increase on case of previous deviation BVD 273 (Contractual dispute)	SSS	Legal Services

{1}

14424,49

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.3 No Irregular and/or unauthorized Expenditure for the period January 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 January 2020.

TENDERS AWARDED DURING JANUARY 2020

<u>AWARDED TO</u>	<u>AMOUNT</u>	<u>ANTICIPATED EXPENDITURE OF THE CONTRACT PERIOD</u>	
Momotheke Trade 1011 cc	rates based	R	6 258 107,14
Momotheke Trade 1011 cc	rates based	R	6 732 505,02
Sanitech (a division of WAC Africa) (Pty) Ltd	R 23 270,25	R	711 576,32

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of January 2020.

REPORT ON PROCUREMENT PREMIUM PAID FOR THE MONTH: JANUARY 2020									
DATE	ORDER No	REQ NR	AWARDED TO	AMOUNT PAID	LOWEST ACCEPTABLE BIDDER	AMOUNT	PREMIUM PAID	PERCENTAGE	NORM (<25%) Acceptable
			NIL RETURN						
TOTAL PREMIUM PAID FOR THE MONTH									

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, January 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 - 02 - 2020

HB

SENIOR MANAGER'S SIGNATURE

12.02.2020

DATE:

[Signature]

CHIEF FINANCIAL OFFICER SIGNATURE

12-02-2020

DATE:

[Signature]

MUNICIPAL MANAGER'S SIGNATURE

12-02-2020

DATE:

[Signature]

MMC: FINANCE SIGNATURE

12/02/2020

DATE:

[Signature]

EXECUTIVE MAYOR'S/ THE SPEAKER SIGNATURE

2020/02/12

DATE: