
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT JANUARY 2021

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

2020/2021 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.
 - (ii) any material variances from the service delivery and budget implementation plan; and
 - (iii) 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 2021 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 2021 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for January 2021 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 2019/2020 reflected in this report are preliminary as the regulatory audit is still in process for the 2019/2020 financial year. The final audit- and management report will only be issued on 28 February 2021. The municipality has obtained an unqualified audit opinion for the 2018/2019 financial year.

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 2020 – 31 January 2021 is R592 481 568 or 53.32% of the total budgeted revenue R1 111 107 775.

Property Rates

Property rates shows an over performance due to the annual billing that was done in the month of July.

Service charges - electricity revenue

Electricity revenue shows an under performance due to electricity sales being less than anticipated.

Service charges – sanitation revenue

Sanitation shows an over performance due to the annual billing that was done in the month of July.

Service charges – refuse revenue

Refuse shows an over performance due to the annual billing that was done in the month of July.

Rental of facilities and equipment

The reported revenue for rental of facilities and equipment shows an over performance this is due to the budget for rental revenue that has been amended downwards in line with the Covid - regulations. Rentals income has improved due to processes starting to normalise as a result of Lockdown Level 1.

Interest earned – external investments

Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies.

Interest earned – outstanding debtors

The interest on debtors shows an over performance as a result of the increase of outstanding debtors.

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

The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.

Agency services

The income on agency services shows an over performance. The increase is mainly due to processes starting to normalise as a result of Lockdown Level 1.

Transfers and subsidies – operating

Transfers of grants and subsidies are done throughout the financial year. All operational conditional grant revenue has been recognised where the conditions are met. The second transfer of the equitable share has been fully recognised due to the fact that it is an unconditional grant.

Transfers and subsidies – capital

Capital grants are recognized when capital expenditure has been capitalized.

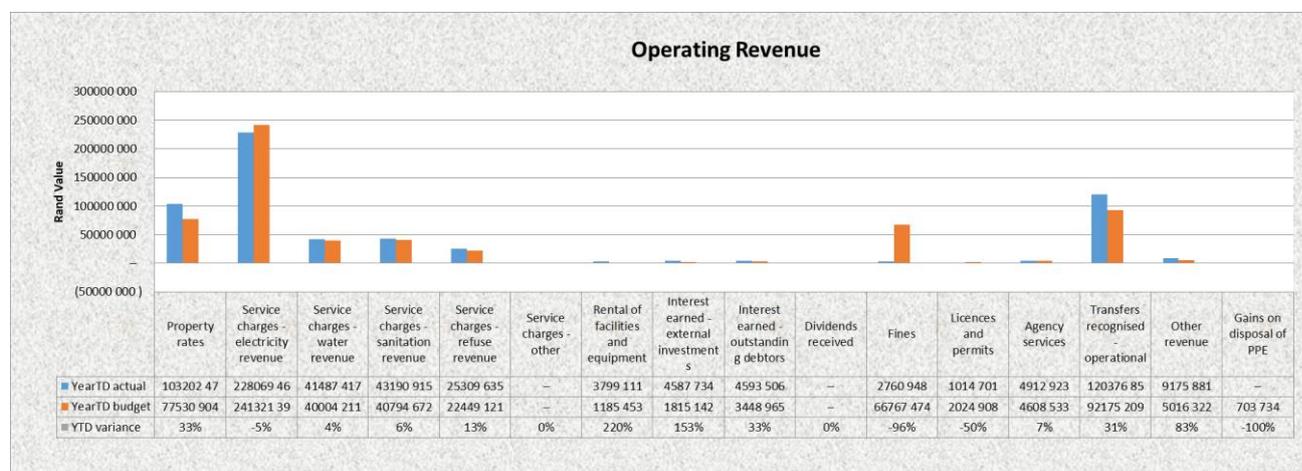
Other revenue

The reported revenue for Other Revenue shows and over performance this is due to the budget for other revenue that has been amended downwards in line with the Covid - regulations. Other revenue has improved due to processes starting to normalise as a result of Lockdown Level 1.

Gains on disposal of PPE

No assets have yet been sold or written-off during the 2020/2021 financial year.

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

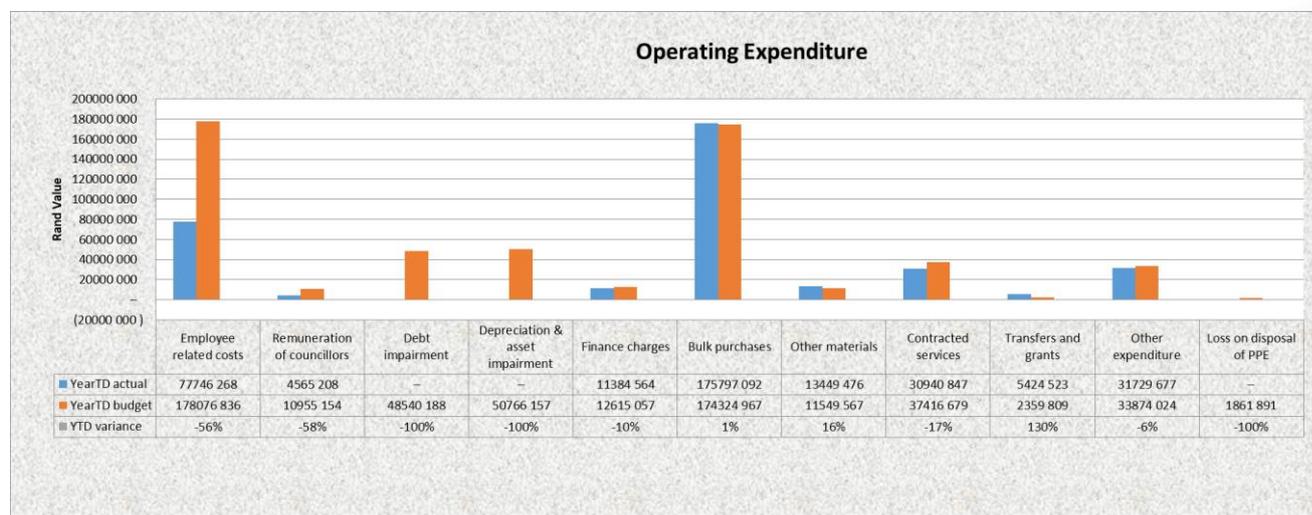


Operating Expenditure by Type

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

The total expenditure amounts to R351 037 655 or 34.58% of the total budgeted expenditure R1 015 010 275.

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

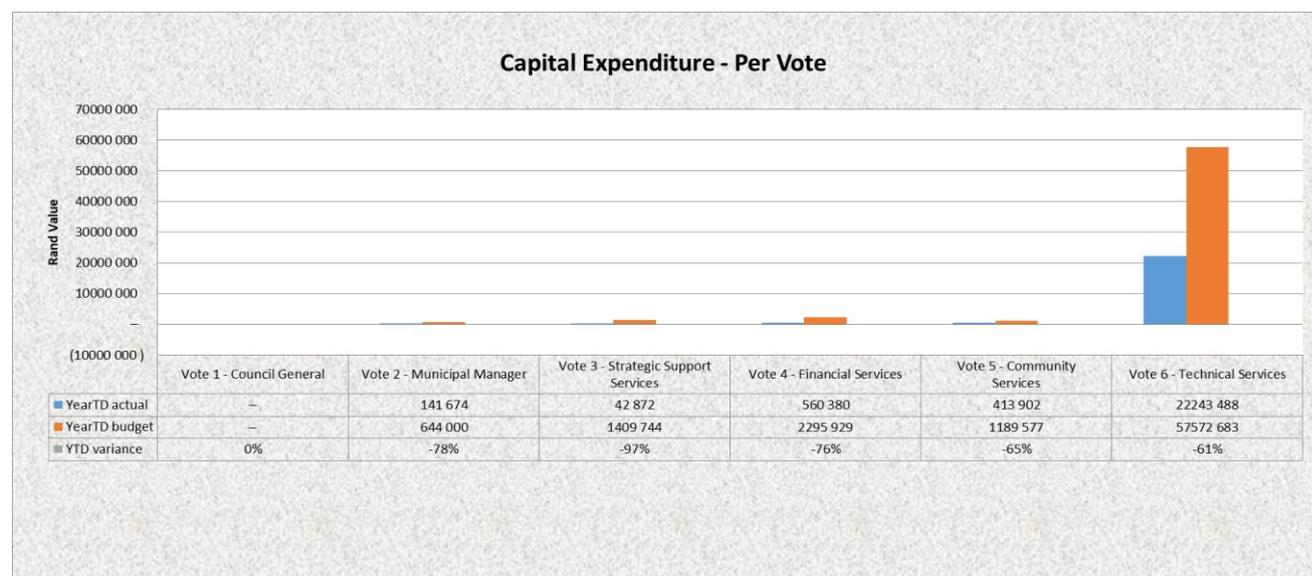


Capital Expenditure

The total capital expenditure for the period 1 July 2020 – 31 January 2021, amounts to R23 402 315 or 24.77% of the total capital budget that amounts to R94 466 205.

Capital grant funding spending for the period amounts to R17 081 217 or 31.41% of the total capital grant budget that amounts to R54 387 274.

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 R246 075 832.

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 2021.

Refer to Section 10 – Supporting Table SC1

3.4 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

The financial state will be monitored continuously, and possible remedial actions will be taken-up in the Adjustment Budget portfolio during the month of February 2021.

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	2019/20	Budget Year 2020/21							
	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	145 107	146 998	146 998	10 482	103 202	77 531	25 672	33%	146 998
Service charges	622 044	646 947	646 947	53 395	338 057	344 569	(6 512)	-2%	646 947
Investment revenue	10 457	3 112	3 112	782	4 588	1 815	2 773	153%	3 112
Transfers and subsidies	141 850	208 112	163 725	486	120 377	92 175	28 202	31%	163 725
Other own revenue	91 210	150 326	150 326	2 929	26 257	83 755	(57 498)	-69%	150 326
Total Revenue (excluding capital transfers and contributions)	1 010 668	1 155 495	1 111 108	68 074	592 482	599 846	(7 364)	-1%	1 111 108
Employee costs	297 258	317 416	305 280	25 305	77 746	178 077	(100 331)	-56%	305 280
Remuneration of Councillors	18 413	18 780	18 780	1 491	4 565	10 955	(6 390)	-58%	18 780
Depreciation & asset impairment	87 504	95 246	95 246	-	-	50 766	(50 766)	-100%	95 246
Finance charges	23 643	23 653	23 653	-	11 385	12 615	(1 230)	-10%	23 653
Materials and bulk purchases	345 745	346 130	347 981	25 412	189 247	185 875	3 372	2%	347 981
Transfers and subsidies	6 938	65 605	4 362	124	5 425	2 360	3 065	130%	4 362
Other expenditure	229 881	208 045	219 708	9 475	62 671	121 693	(59 022)	-49%	219 708
Total Expenditure	1 009 382	1 074 875	1 015 010	61 807	351 038	562 340	(211 303)	-38%	1 015 010
Surplus/(Deficit)	1 286	80 620	96 098	6 267	241 444	37 506	203 938	544%	96 098
Transfers and subsidies - capital (monetary allocations)	146 877	82 337	53 240	-	-	29 245	(29 245)	-100%	53 240
Contributions & Contributed assets	185	1 147	1 147	-	-	612	(612)	-100%	1 147
Surplus/(Deficit) after capital transfers & contributions	148 348	164 104	150 485	6 267	241 444	67 362	174 082	258%	150 485
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	148 348	164 104	150 485	6 267	241 444	67 362	174 082	258%	150 485
Capital expenditure & funds sources									
Capital expenditure	195 481	99 914	94 466	1 079	23 402	63 112	(39 710)	-63%	94 466
Capital transfers recognised	147 062	83 484	54 387	232	17 081	26 662	(9 581)	-36%	54 387
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	159	-	-	-	-	-	-	-	-
Internally generated funds	48 260	16 429	40 079	847	6 321	36 450	(30 129)	-83%	40 079
Total sources of capital funds	195 481	99 914	94 466	1 079	23 402	63 112	(39 710)	-63%	94 466
Financial position									
Total current assets	312 267	238 547	238 547	-	438 095	-	-	-	238 547
Total non current assets	2 410 862	2 498 469	2 498 469	-	2 441 047	-	-	-	2 498 469
Total current liabilities	190 342	131 650	131 650	-	129 748	-	-	-	131 650
Total non current liabilities	444 043	424 474	424 474	-	437 094	-	-	-	424 474
Community wealth/Equity	2 088 744	2 180 893	2 180 893	-	2 312 300	-	-	-	2 180 893
Cash flows									
Net cash from (used) operating	143 019	34 810	21 419	5 300	113 277	104 311	(8 965)	-9%	34 810
Net cash from (used) investing	(82 049)	(99 864)	(94 394)	(1 073)	(23 371)	(59 409)	(36 038)	61%	(99 864)
Net cash from (used) financing	(10 400)	(11 652)	(11 652)	34	(5 549)	(5 574)	(25)	0%	(11 652)
Cash/cash equivalents at the month/year end	160 437	23 325	77 093	-	246 076	201 048	(45 028)	-22%	85 014
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	38 579	10 462	6 905	6 401	7 974	5 780	23 969	108 054	208 124
Creditors Age Analysis									
Total Creditors	-	(82)	486	96	614	197	-	332	1 644

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	2019/20	Budget Year 2020/21							
		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>		299 802	212 426	213 325	13 406	149 799	113 126	36 674	32%	213 325
Executive and council		2 449	108	108	19	312	57	255	443%	108
Finance and administration		297 353	212 318	213 217	13 387	149 487	113 068	36 419	32%	213 217
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		42 087	213 570	150 545	1 127	26 815	84 003	(57 188)	-68%	150 545
Community and social services		11 080	11 323	9 312	351	5 060	(20)	5 079	0%	9 312
Sport and recreation		3 034	1 811	1 811	60	639	966	(327)	-34%	1 811
Public safety		3 140	118 761	118 997	361	3 669	67 064	(63 396)	-95%	118 997
Housing		24 833	81 675	20 425	355	17 447	10 893	6 554	60%	20 425
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		86 944	24 568	18 568	112	7 640	9 903	(2 263)	-23%	18 568
Planning and development		6 666	3 209	3 209	80	937	1 711	(774)	-45%	3 209
Road transport		79 465	19 109	13 109	32	6 703	6 991	(289)	-4%	13 109
Environmental protection		813	2 250	2 250	-	-	1 200	(1 200)	-100%	2 250
<i>Trading services</i>		728 897	788 416	783 058	53 429	408 227	422 672	(14 444)	-3%	783 058
Energy sources		434 289	483 733	480 132	35 397	234 305	257 313	(23 008)	-9%	480 132
Water management		108 331	114 878	113 047	8 536	58 567	60 918	(2 351)	-4%	113 047
Waste water management		128 062	129 575	125 563	6 137	74 335	69 065	5 270	8%	125 563
Waste management		58 215	60 230	64 316	3 359	41 021	35 375	5 646	16%	64 316
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 157 730	1 238 979	1 165 495	68 074	592 482	629 703	(37 221)	-6%	1 165 495
Expenditure - Functional										
<i>Governance and administration</i>		206 846	212 950	221 665	14 759	71 715	125 248	(53 533)	-43%	221 665
Executive and council		42 639	34 373	34 281	2 552	14 872	19 782	(4 910)	-25%	34 281
Finance and administration		160 944	175 137	183 944	11 951	56 011	103 470	(47 459)	-46%	183 944
Internal audit		3 263	3 440	3 440	256	833	1 996	(1 163)	-58%	3 440
<i>Community and public safety</i>		132 945	233 542	175 246	8 759	33 528	101 015	(67 488)	-67%	175 246
Community and social services		23 513	23 802	24 516	1 613	5 733	14 088	(8 355)	-59%	24 516
Sport and recreation		27 661	24 824	25 569	1 628	6 009	14 639	(8 631)	-59%	25 569
Public safety		58 427	111 459	108 164	3 896	11 584	62 735	(51 152)	-82%	108 164
Housing		23 184	73 371	16 911	1 621	10 203	9 507	696	7%	16 911
Health		161	85	85	-	-	45	(45)	-100%	85
<i>Economic and environmental services</i>		107 095	78 560	77 722	3 777	14 671	43 552	(28 882)	-66%	77 722
Planning and development		15 655	17 689	18 233	1 175	4 497	10 510	(6 013)	-57%	18 233
Road transport		90 316	58 185	56 794	2 353	9 213	31 514	(22 301)	-71%	56 794
Environmental protection		1 125	2 686	2 696	248	960	1 528	(567)	-37%	2 696
<i>Trading services</i>		561 298	547 807	539 755	34 488	230 817	292 186	(61 370)	-21%	539 755
Energy sources		378 176	385 532	383 155	25 938	191 470	205 527	(14 057)	-7%	383 155
Water management		68 515	59 664	57 589	3 613	16 514	31 924	(15 410)	-48%	57 589
Waste water management		66 446	60 472	59 467	2 397	14 579	32 852	(18 273)	-56%	59 467
Waste management		48 160	42 139	39 544	2 540	8 254	21 883	(13 629)	-62%	39 544
<i>Other</i>		1 197	2 017	622	24	307	338	(31)	-9%	622
Total Expenditure - Functional	3	1 009 382	1 074 875	1 015 010	61 807	351 038	562 340	(211 303)	-38%	1 015 010
Surplus/ (Deficit) for the year		148 348	164 104	150 485	6 267	241 444	67 362	174 082	258%	150 485

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	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council General	1	449	108	108	19	312	57	255	442,9%	108
Vote 2 - Municipal Manager		7 434	14 734	14 734	-	-	7 858	(7 858)	-100,0%	14 734
Vote 3 - Strategic Support Services		3 094	1 110	1 110	36	702	592	110	18,6%	1 110
Vote 4 - Financial Services		290 816	195 113	196 012	13 303	148 207	103 892	44 315	42,7%	196 012
Vote 5 - Community Services		101 230	226 081	163 056	848	32 535	90 675	(58 140)	-64,1%	163 056
Vote 6 - Technical Services		754 706	801 832	790 474	53 868	410 725	426 627	(15 902)	-3,7%	790 474
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	1 157 730	1 238 979	1 165 495	68 074	592 482	629 703	(37 221)	-5,9%	1 165 495
Expenditure by Vote										
Vote 1 - Council General	1	37 996	30 581	30 492	2 326	13 748	17 603	(3 855)	-21,9%	30 492
Vote 2 - Municipal Manager		11 268	10 939	10 994	674	2 598	6 310	(3 713)	-58,8%	10 994
Vote 3 - Strategic Support Services		59 431	56 019	60 638	4 355	24 726	34 109	(9 383)	-27,5%	60 638
Vote 4 - Financial Services		66 397	88 654	90 217	5 014	19 001	50 907	(31 906)	-62,7%	90 217
Vote 5 - Community Services		178 895	244 974	184 987	9 856	37 063	106 673	(69 610)	-65,3%	184 987
Vote 6 - Technical Services		655 394	643 709	637 681	39 583	253 903	346 739	(92 836)	-26,8%	637 681
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	1 009 382	1 074 875	1 015 010	61 807	351 038	562 340	(211 303)	-37,6%	1 015 010
Surplus/ (Deficit) for the year	2	148 348	164 104	150 485	6 267	241 444	67 362	174 082	258,4%	150 485

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M07 January

Vote Description	Ref	Budget Year 2020/21								
		2019/20	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
Expenditure by Vote	1									
Vote 1 - Council General		37 996	30 581	30 492	2 326	13 748	17 603	(3 855)	-22%	
1,1 - Admin		24 924	17 314	16 906	1 448	10 200	9 853	347	4%	
1,2 - Mayoral Office		13 072	13 267	13 586	878	3 548	7 750	(4 202)	-54%	
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
Vote 2 - Municipal Manager		11 268	10 939	10 994	674	2 598	6 310	(3 713)	-59%	
2,1 - Office Support		4 610	3 745	3 742	226	1 124	2 153	(1 030)	-48%	
2,2 - Internal Audit		3 263	3 440	3 440	256	833	1 996	(1 163)	-58%	
2,3 - Project Management		1 964	2 285	2 288	87	263	1 279	(1 016)	-79%	
2,4 - Ombudsman		2	2	2	-	2	1	0	27%	
2,5 - Enterprise Risk Management		1 423	1 447	1 502	106	377	870	(493)	-57%	
2,6 - Jobs4U		7	21	21	-	-	11	(11)	-100%	
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
Vote 3 - Strategic Support Services		59 431	56 019	60 638	4 355	24 726	34 109	(9 383)	-28%	
3,1 - Administration & Support Services		23 060	20 624	21 221	2 502	9 111	11 780	(2 668)	-23%	
3,2 - Human Resources		12 038	11 591	11 656	695	3 595	6 447	(2 852)	-44%	
3,3 - Information Communication Technology		12 150	11 089	14 100	495	7 362	8 057	(696)	-9%	
3,4 - IDP/ PMS/ SDBIP		2 194	2 152	2 152	155	555	1 226	(671)	-55%	
3,5 - Communications & Media Relations		2 236	1 245	1 525	77	415	876	(460)	-53%	
3,6 - Local Economic Development		4 005	4 968	4 114	218	1 696	2 353	(656)	-28%	
3,7 - Legal Services		3 749	4 349	5 869	212	1 992	3 371	(1 379)	-41%	
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
Vote 4 - Financial Services		66 397	88 654	90 217	5 014	19 001	50 907	(31 906)	-63%	
4,1 - Administration		21 969	29 675	31 681	1 685	7 434	17 945	(10 511)	-59%	
4,2 - Revenue		29 310	46 516	45 873	2 279	8 033	25 732	(17 699)	-69%	
4,3 - Financial Planning		1 630	2 190	2 390	47	268	1 290	(1 022)	-79%	
4,4 - Supply Chain Management		13 488	10 272	10 272	1 002	3 266	5 940	(2 674)	-45%	
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
Vote 5 - Community Services		178 895	244 974	184 987	9 856	37 063	106 673	(69 610)	-65%	
5,1 - Administration & Support Services		7 123	5 293	5 859	422	1 622	3 343	(1 720)	-51%	
5,2 - Human Settlements & Housing		23 205	73 386	16 926	1 607	10 182	9 515	667	7%	
5,3 - Libraries		14 324	14 944	15 056	1 124	3 593	8 731	(5 137)	-59%	
5,4 - Fire Brigade & Disaster Risk Management		30 007	33 469	30 418	2 499	7 435	17 512	(10 077)	-58%	
5,5 - Traffic Services		81 399	97 095	96 122	2 858	9 258	55 802	(46 544)	-83%	
5,6 - Municipal Halls and Resorts		8 668	8 045	8 381	617	2 318	4 795	(2 477)	-52%	
5,7 - Customer Care Services		3 105	3 712	3 230	281	795	1 858	(1 063)	-57%	
5,8 - Sports and Recreation		10 981	8 946	8 911	449	1 861	5 072	(3 211)	-63%	
5,9 - Health		83	85	85	-	-	45	(45)	-100%	
		-	-	-	-	-	-	-	-	
Vote 6 - Technical Services		655 394	643 709	637 681	39 583	253 903	346 739	(92 836)	-27%	
6,1 - Public Works		90 788	95 622	97 500	4 738	23 365	54 002	(30 637)	-57%	
6,2 - Cemeteries		2 264	2 192	2 784	118	708	1 580	(872)	-55%	
6,3 - Recreational Facilities		8 537	7 803	8 252	590	1 931	4 749	(2 818)	-59%	
6,4 - Refuse Removal		50 597	44 879	42 284	2 693	8 780	23 475	(14 695)	-63%	
6,5 - Sewerages		60 292	50 544	49 544	1 975	13 356	27 354	(13 998)	-51%	
6,6 - Electricity Management		374 400	383 005	379 728	25 856	189 248	203 654	(14 406)	-7%	
6,7 - Water Management		68 515	59 664	57 589	3 613	16 514	31 924	(15 410)	-48%	
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
		-	-	-	-	-	-	-	-	
Total Expenditure by Vote	2	1 009 382	1 074 875	1 015 010	61 807	351 038	562 340	(211 303)	(0)	
Surplus/ (Deficit) for the year	2	148 348	164 104	150 485	6 267	241 444	67 362	174 082	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	2019/20	Budget Year 2020/21							
		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		145 107	146 998	146 998	10 482	103 202	77 531	25 672	33%	146 998
Service charges - electricity revenue		416 707	452 478	452 478	35 364	228 069	241 321	(13 252)	-5%	452 478
Service charges - water revenue		91 484	75 888	75 888	8 536	41 487	40 004	1 483	4%	75 888
Service charges - sanitation revenue		73 688	76 490	76 490	6 137	43 191	40 795	2 396	6%	76 490
Service charges - refuse revenue		40 166	42 092	42 092	3 358	25 310	22 449	2 861	13%	42 092
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		10 671	2 223	2 223	456	3 799	1 185	2 614	220%	2 223
Interest earned - external investments		10 457	3 112	3 112	782	4 588	1 815	2 773	153%	3 112
Interest earned - outstanding debtors		8 133	6 467	6 467	705	4 594	3 449	1 145	33%	6 467
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		51 034	118 474	118 474	372	2 761	66 767	(64 007)	-96%	118 474
Licences and permits		2 211	3 797	3 797	44	1 015	2 025	(1 010)	-50%	3 797
Agency services		7 543	8 641	8 641	-	4 913	4 609	304	7%	8 641
Transfers and subsidies		141 850	208 112	163 725	486	120 377	92 175	28 202	31%	163 725
Other revenue		11 618	9 406	9 406	1 353	9 176	5 016	4 160	83%	9 406
Gains on disposal of PPE		-	1 320	1 320	-	-	704	(704)	-100%	1 320
Total Revenue (excluding capital transfers and contributions)		1 010 668	1 155 495	1 111 108	68 074	592 482	599 846	(7 364)	-1%	1 111 108
Expenditure By Type										
Employee related costs		297 258	317 416	305 280	25 305	77 746	178 077	(100 331)	-56%	305 280
Remuneration of councillors		18 413	18 780	18 780	1 491	4 565	10 955	(6 390)	-58%	18 780
Debt impairment		90 509	85 167	85 167	-	-	48 540	(48 540)	-100%	85 167
Depreciation & asset impairment		87 504	95 246	95 246	-	-	50 766	(50 766)	-100%	95 246
Finance charges		23 643	23 653	23 653	-	11 385	12 615	(1 230)	-10%	23 653
Bulk purchases		318 842	326 798	326 798	23 524	175 797	174 325	1 472	1%	326 798
Other materials		26 904	19 332	21 183	1 888	13 449	11 550	1 900	16%	21 183
Contracted services		64 401	64 602	68 649	5 665	30 941	37 417	(6 476)	-17%	68 649
Transfers and subsidies		6 938	65 605	4 362	124	5 425	2 360	3 065	130%	4 362
Other expenditure		74 578	54 785	62 402	3 811	31 730	33 874	(2 144)	-6%	62 402
Loss on disposal of PPE		394	3 491	3 491	-	-	1 862	(1 862)	-100%	3 491
Total Expenditure		1 009 382	1 074 875	1 015 010	61 807	351 038	562 340	(211 303)	-38%	1 015 010
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 286	80 620	96 098	6 267	241 444	37 506	203 938	0	96 098
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		146 877	82 337	53 240	-	-	29 245	(29 245)	(0)	53 240
Transfers and subsidies - capital (in-kind - all)		-	1 147	1 147	-	-	612	(612)	(0)	1 147
Transfers and subsidies - capital (in-kind - all)		185	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		148 348	164 104	150 485	6 267	241 444	67 362			150 485
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		148 348	164 104	150 485	6 267	241 444	67 362			150 485
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		148 348	164 104	150 485	6 267	241 444	67 362			150 485
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		148 348	164 104	150 485	6 267	241 444	67 362			150 485

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	Variances greater than 5% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	33%	Property rates shows an over performance due to the annual billing that was done in the month of July.	
	Service charges - electricity revenue	-5%	Electricity revenue shows an under performance due to electricity sales being less than anticipated.	
	Service charges - sanitation revenue	6%	Sanitation shows an over performance due to the annual billing that was done in the month of July.	
	Service charges - refuse revenue	13%	Refuse shows an over performance due to the annual billing that was done in the month of July.	
	Rental of facilities and equipment	220%	The reported revenue for rental of facilities and equipment shows an over performance this is due to the budget for rental revenue that has been amended downwards in line with the Covid - regulations. Rentals income has improved due to processes starting to normalise as a result of Lockdown Level 1.	
	Interest earned - external investments	153%	Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies	
	Interest earned - outstanding debtors	33%	The interest on debtors shows an over performance as a result of the increase of outstanding debtors.	
	Fines, penalties and forfeits	-96%	An accrual for traffic fines has been raised for the period. Final traffic fine provisions and accounting treatment are done at financial year end.	
	Licences and permits	-50%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Agency services	7%	The income on agency services shows an over performance. The increase are mainly due to processes starting to normalise as a result of Lockdown Level 1.	
	Transfers and subsidies - operating	31%	Transfers of grants and subsidies are done throughout the financial year. All operational conditional grant revenue has been recognised where the conditions are met. The second transfer of the equitable share has been fully recognised due to the fact that it is an unconditional grant.	
	Transfers and subsidies - capital	100%	Capital grants recognised when capital expenditure has been capitalised.	
	Other revenue	83%	The reported revenue for Other Revenue shows an over performance this is due to the budget for other revenue that has been amended downwards in line with the Covid - regulations. Other revenue has improved due to processes starting to normalise as a result of Lockdown Level 1.	
	Gains on disposal of PPE	-100%	No assets has yet been sold or written-off during the 2020/2021 financial year.	
2	Expenditure By Type			
	Employee related costs	-56%	Employee related costs for 2020/2021 are only partially updated on the financial system. 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.	
	Remuneration of councillors	-58%	Employee related costs for 2020/2021 are only partially updated on the financial system. Councillors are currently remunerated on the 2019/2020 Gazette.	
	Debt impairment	-100%	Debt impairment for 2020/2021 will be calculated after the finalisation of the 2019/2020 audit processes.	
	Depreciation & asset impairment	-100%	Depreciation for 2020/2021 will be calculated after the finalisation of the 2019/2020 audit processes.	
	Finance charges	-10%	Provision for interest till January 2021 are pro-rata less than anticipated.	
	Other materials	16%	Expenditure on materials and supplies till January 2021 are pro-rata higher than anticipated.	
	Contracted services	-17%	Expenditure on contracted and outsourced services till January 2021 are pro-rata less than anticipated.	
	Transfers and subsidies	130%	The Human Settlement Grant was transferred back to the Provincial department.	
	Other expenditure	-6%	Expenditure on general expenses till January 2021 are pro-rata less than anticipated.	
	Loss on disposal of PPE	-100%	No assets has yet been sold or written-off during the 2020/2021 financial year.	
3	Capital Expenditure			
	Total Capital Expenditure	-63%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	Financial Position			
	None			
5	Cash Flow			
	Service Charges	4%	Due to the uncertainty of the Covid 19 lockdown regulations the municipality only budgeted for a 65% payment ratio. Normal credit control processes has however been implemented. During the adjustment budget Febr this item will be review	
	Property Rates	4%	Due to the uncertainty of the Covid 19 lockdown regulations the municipality only budgeted for a 65% payment ratio. Normal credit control processes has however been implemented. During the adjustment budget Febr this item will be review	
	Other revenue	22%	Due to the uncertainty of the Covid 19 lockdown regulations the municipality only budgeted for a 65% payment ratio. Normal credit control processes has however been implemented. During the adjustment budget Febr this item will be review	
	Government - Operating	8%	The municipality budgeted for an additional amount for Libraries, but was also cut from PT side. No Housing funding will be received this financial year. EQ share for the second quarter was received in December 2020.	
	Government Capital	-19%	The Municipality are in process of following up and will recognise it in the books if it is the grant portion.	
	Interest	26%	Interest on the investment and the current account was higher than anticipated.	
	Suppliers	-7%	Spending is focussed only on essential services, the amount on the bulk electricity and water is higher.	
	Transfer and grants	-11%	Housing Top Structure expenditure and payments are done within different timeframes. / No payments were done for any top structures and or housing schemes this month.	
	Capital assets	61%	Capital projects is currently on there way, but to ensure we have control over spending and the issue of the Covid 19 impact the project plans is later in the year.	
	Consumer deposits	-28%	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	Budget Year 2020/21								
		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		4	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		3 333	10	104	-	3	104	(101)	-97%	104
Vote 3 - Strategic Support Services		305	5	482	42	43	482	(439)	-91%	482
Vote 4 - Financial Services		167	-	1 233	443	443	1 233	(790)	-64%	1 233
Vote 5 - Community Services		2 153	5	540	-	297	540	(243)	-45%	540
Vote 6 - Technical Services		109 852	61 701	59 633	6	17 851	39 514	(21 664)	-55%	59 633
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	115 815	61 721	61 991	490	18 636	41 873	(23 236)	-55%	61 991
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		2 103	1 900	1 900	(0)	138	540	(402)	-74%	1 900
Vote 3 - Strategic Support Services		334	-	928	-	-	928	(928)	-100%	928
Vote 4 - Financial Services		8	1 005	1 813	12	118	1 063	(945)	-89%	1 813
Vote 5 - Community Services		811	700	700	36	117	650	(533)	-82%	700
Vote 6 - Technical Services		76 410	34 588	27 134	541	4 393	18 058	(13 665)	-76%	27 134
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	79 666	38 193	32 475	589	4 766	21 239	(16 473)	-78%	32 475
Total Capital Expenditure	3	195 481	99 914	94 466	1 079	23 402	63 112	(39 710)	-63%	94 466
Capital Expenditure - Functional Classification										
Governance and administration		838	1 625	5 115	508	627	4 365	(3 738)	-86%	5 115
Executive and council		6	5	60	-	3	60	(57)	-95%	60
Finance and administration		832	1 620	5 055	508	624	4 305	(3 681)	-86%	5 055
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3 874	100	715	25	403	665	(262)	-39%	715
Community and social services		818	100	685	25	393	635	(241)	-38%	685
Sport and recreation		2 497	-	31	-	10	31	(21)	-68%	31
Public safety		559	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		69 869	19 546	23 319	(0)	13 554	17 312	(3 758)	-22%	23 319
Planning and development		5 434	1 900	1 900	(0)	138	540	(402)	-74%	1 900
Road transport		64 435	17 646	21 419	-	13 416	16 772	(3 356)	-20%	21 419
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		120 901	78 642	65 317	546	8 818	40 769	(31 952)	-78%	65 317
Energy sources		20 710	28 212	32 399	207	3 648	25 316	(21 668)	-86%	32 399
Water management		29 044	24 984	19 276	307	1 442	7 011	(5 569)	-79%	19 276
Waste water management		49 695	25 446	12 464	32	3 523	7 264	(3 742)	-52%	12 464
Waste management		21 452	-	1 178	-	204	1 178	(973)	-83%	1 178
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	195 481	99 914	94 466	1 079	23 402	63 112	(39 710)	-63%	94 466
Funded by:										
National Government		34 373	56 337	51 240	-	16 637	24 925	(8 287)	-33%	51 240
Provincial Government		112 433	26 000	2 000	25	237	590	(353)	-60%	2 000
District Municipality		71	-	-	-	-	-	-	-	-
Other transfers and grants		185	1 147	1 147	207	207	1 147	(940)	-82%	1 147
Transfers recognised - capital		147 062	83 484	54 387	232	17 081	26 662	(9 581)	-36%	54 387
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	159	-	-	-	-	-	-	-	-
Internally generated funds		48 260	16 429	40 079	847	6 321	36 450	(30 129)	-83%	40 079
Total Capital Funding		195 481	99 914	94 466	1 079	23 402	63 112	(39 710)	-63%	94 466

4.1.6 Table C6: Monthly Budget Statement – Financial Position

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

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		146 720	13 325	13 325	140 623	13 325
Call investment deposits		15 420	10 000	10 000	155 000	10 000
Consumer debtors		132 848	175 866	175 866	88 489	175 866
Other debtors		4 881	26 734	26 734	40 539	26 734
Current portion of long-term receivables		1 968	1 675	1 675	1 968	1 675
Inventory		10 432	10 946	10 946	11 477	10 946
Total current assets		312 267	238 547	238 547	438 095	238 547
Non current assets						
Long-term receivables		3 314	1 827	1 827	10 335	1 827
Investments		–	–	–	–	–
Investment property		47 145	43 750	43 750	47 145	43 750
Investments in Associate		–	–	–	–	–
Property, plant and equipment		2 319 592	2 412 290	2 412 290	2 342 755	2 412 290
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		4 182	3 971	3 971	4 182	3 971
Other non-current assets		36 631	36 631	36 631	36 631	36 631
Total non current assets		2 410 862	2 498 469	2 498 469	2 441 047	2 498 469
TOTAL ASSETS		2 723 129	2 737 016	2 737 016	2 879 142	2 737 016
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		17 433	13 041	13 041	13 041	13 041
Consumer deposits		4 231	4 328	4 328	4 308	4 328
Trade and other payables		121 511	73 515	73 515	66 138	73 515
Provisions		47 167	40 765	40 765	46 261	40 765
Total current liabilities		190 342	131 650	131 650	129 748	131 650
Non current liabilities						
Borrowing		192 180	179 139	179 139	185 178	179 139
Provisions		251 864	245 335	245 335	251 916	245 335
Total non current liabilities		444 043	424 474	424 474	437 094	424 474
TOTAL LIABILITIES		634 386	556 123	556 123	566 842	556 123
NET ASSETS	2	2 088 744	2 180 893	2 180 893	2 312 300	2 180 893
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 088 744	2 180 893	2 180 893	2 312 300	2 180 893
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	2 088 744	2 180 893	2 180 893	2 312 300	2 180 893

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	Budget Year 2020/21								
		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		100 740	96 634	96 634	9 055	65 660	63 003	2 657	4%	96 634
Service charges		620 705	488 603	488 603	51 541	364 654	349 492	15 162	4%	488 603
Other revenue		176 012	44 147	44 147	11 667	143 213	117 480	25 733	22%	44 147
Government - operating		140 434	208 112	163 590	-	123 279	113 776	9 503	8%	208 112
Government - capital		50 052	83 484	54 387	-	33 249	40 867	(7 618)	-19%	83 484
Interest		17 405	7 315	7 315	1 354	8 558	6 766	1 792	26%	7 315
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(925 131)	(805 204)	(806 226)	(68 194)	(609 364)	(571 548)	37 816	-7%	(805 204)
Finance charges		(23 996)	(22 676)	(22 676)	-	(11 526)	(11 526)	-	-	(22 676)
Transfers and Grants		(13 202)	(65 605)	(4 355)	(124)	(4 445)	(3 997)	447	-11%	(65 605)
NET CASH FROM/(USED) OPERATING ACTIVITIES		143 019	34 810	21 419	5 300	113 277	104 311	(8 965)	-9%	34 810
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		(13)	50	50	7	33	34	(1)	-4%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(82 036)	(99 914)	(94 444)	(1 081)	(23 404)	(59 443)	(36 039)	61%	(99 914)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(82 049)	(99 864)	(94 394)	(1 073)	(23 371)	(59 409)	(36 038)	61%	(99 864)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		10	50	50	34	113	89	25	28%	50
Payments										
Repayment of borrowing		(10 410)	(11 702)	(11 702)	-	(5 662)	(5 662)	(0)	0%	(11 702)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(10 400)	(11 652)	(11 652)	34	(5 549)	(5 574)	(25)	0%	(11 652)
NET INCREASE/ (DECREASE) IN CASH HELD		50 570	(76 705)	(84 627)	4 261	84 356	39 328			(76 705)
Cash/cash equivalents at beginning:		109 867	100 031	161 720		161 720	161 720			161 720
Cash/cash equivalents at month/year end:		160 437	23 325	77 093		246 076	201 048			85 014

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

Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		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	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	8 229	2 181	1 675	1 587	1 441	1 269	5 078	15 861	37 321	25 236	5 428	24 153
Trade and Other Receivables from Exchange Transactions - Electricity	1300	22 144	2 660	1 173	504	419	553	2 027	3 307	32 786	6 809	81	3 436
Receivables from Non-exchange Transactions - Property Rates	1400	8 548	1 616	1 232	860	2 752	646	2 544	12 883	31 121	19 725	958	18 161
Receivables from Exchange Transactions - Waste Water Management	1500	5 246	1 581	1 362	1 277	1 414	1 199	4 828	22 059	38 965	30 776	5 340	31 073
Receivables from Exchange Transactions - Waste Management	1600	3 239	930	816	761	1 166	724	2 882	13 434	23 953	18 967	3 281	19 272
Receivables from Exchange Transactions - Property Rental Debtors	1700	342	247	221	213	213	209	1 080	5 786	8 311	7 501	890	8 810
Interest on Arrear Debtor Accounts	1810	41	1	40	64	136	110	878	20 600	21 674	21 791	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(9 210)	1 247	385	1 134	391	1 070	4 652	14 125	13 794	21 372	596	18 439
Total By Income Source	2000	38 579	10 462	6 905	6 401	7 974	5 780	23 969	108 054	208 124	152 177	16 574	123 344
2019/20 - totals only		39 025	8 715	4 953	5 482	7 849	4 485	19 601	89 103	179 223	126 520	16 000	87 846
Debtors Age Analysis By Customer Group													
Organs of State	2200	1 165	375	274	246	766	72	120	613	3 633	1 819	-	-
Commercial	2300	11 656	1 581	599	299	429	200	443	2 751	17 958	4 122	-	-
Households	2400	21 964	7 632	5 245	5 607	5 470	5 232	18 402	93 891	163 443	128 602	16 574	123 344
Other	2500	3 794	874	788	247	1 308	275	5 005	10 798	23 090	17 634	-	-
Total By Customer Group	2600	38 579	10 462	6 905	6 401	7 974	5 780	23 969	108 054	208 124	152 177	16 574	123 344

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.

	January 2021	December 2020	November 2020
Gross consumer debtors, as per debtors age analysis	208 123 600	201 300 928	204 265 481
Total Provision for bad debts	-125 168 136	-125 168 136	-125 168 136
Provision bad debts Consumers (SC3)	-123 344 244	-123 344 244	-123 344 244
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)	-12 716 903	-11 693 503	-12 138 186
Net consumers debtors:	70 238 560	64 439 289	66 959 159

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.1 Outstanding Debtors

This report serves to inform Council on the status of preliminary outstanding debtors for January 2021.

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 208 123 600 as at 31 January 2021 compared to R 201 300 928 as at 31 December 2020. Current debt represents 18.5 % of the total outstanding debt, while the total debt in arrears represents 74.9 % of the debt and 6.6 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 64 % of the total debt. It should be noted that that 30 % of arrear debt representing R 62 444 345 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 28 900 626 when compared to the outstanding amount of R 179 222 974 on 31 January 2020, representing a 16.1 % annual increase.

2. Additional Information:

The increase of outstanding debt for service levies is 3.266 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 24.3 % and the average days outstanding are 89 days, which is 3 months.

The electricity distribution losses for the period of July 2020 to December 2020 were 6.29 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2020 to Dec 2020	140 966 849 kWh	132 096 360 kWh	8 870 360 kWh	6.29 %

The water distribution losses for the period of July 2020 till December 2020 were 26.69% off which real losses were 25.56 %. It should be noted that the bulk of meter readings was read up until the 24th of December 2020, while the bulk meter readings read around the 1st of January 2021.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
Jul 2020 – Dec 2020	7 034 266 kl	5 157 165 kl	1 877 101 kl	26.69 %
Less:			-	
		Unbilled Authorized Consumption	79 053 kl	
		Customer Meter and Data Errors	0 kl	
Real Losses			1 798 048	25.56 %

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 2021.

1. 18 254 SMS's were sent during the month to clients with arrear accounts to the value of R 147 348 369 while 3 874 final demands with arrears to the value of R 74 114 365 were emailed, and 14 final demands were hand delivered.
2. 18 279 accounts were sent via MMS (Multimedia Messaging Services) for clients to receive their accounts on their cellphones, while 7794 friendly due date Reminders to the value of R 80 996 214 were emailed to clients.
3. 36 Arrangements with clients owing arrears to the value of R 246 909 were concluded during the month.
4. R 637 739 was recovered through pre-paid electricity restrictions on Non-Indigent clients.
5. There were 203 phone call reminders made to clients with arrears on their accounts.
6. There are currently 23 accounts owing R 244 298 with section 58 Magistrate Courts Act Garnishee Orders which were entered into before the Stellenbosch Garnishee Order Court ruling which requires someone to now appear before the court. The total monthly payments amount to R 4 432,09.

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 2021.

1. The total applications approved for all services by the end of January 2021 were 9 300.
2. The outstanding amount for Indigent consumers is R 14 010 143 of which R 11 616 001 is in arrears.
3. An amount of R 600 697 which represented amounts which were arrears owed by indigent debtors as at 30 June 2020 was written off during the month as per the provisions of the policy on write offs. This brings the total written off since 1 July 2020 to R 16 574 315.
4. Subsidies from July 2020 to January 2021 were allocated for the following services:

• Refuse	R	7 321 067
• Rates	R	1 565 545
• Sewerage	R	11 734 690
• Electricity	R	1 950 787
• Water	R	8 153 651
• Rent	R	6 042 155

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 2021.

Attorneys

The outstanding handed over debt as at 31 January 2021 was R 62 444 345 made up of 1 688 accounts,

1. An amount of R 167 172 was received as payments from the handed over accounts, while an amount of R 5 768 (vat incl.) was paid as commission.
2. 24 registered letters were sent to clients during the month resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R 2 058.
3. 69 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R 39 874. The summonses will be followed by Judgements if there is no reply within 10 days. Should they fail to reply in 10 working days a Sheriff of court will issue judgment notice requiring them to make payment arrangement.
4. 89 Sheriff fees for the value of R 19 909, were paid to the sheriff of court for the serving of all court documents including summonses, notices, warrants, orders and execution of judgements and orders
5. 19 judgments were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R 8 012.
 - a. 3 Section 65A1 notices were issued informing the clients that they need appear in court, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R 1 804.

6. There were 8 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they owe the money (the amount will be stated), and signed a document where they promised to pay deferred monthly instalments each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R 1 538.
7. 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 2021:

1. The total outstanding arrear debt of Councillors after the January 2021 due date was R 3 822.
2. An amount of R 3 822 was deducted from the January 2021 salaries of 7 councillors who did not pay their accounts in full on the due date. (The arrear amount was R 3 822)

5.2.6 Arrears Employees

1. The outstanding debt of employees after the January 2021 due date was R181 015.
2. An amount of R 15 100 was automatically deducted from the January 2021 salaries of 11 officials who had arrangements with a balance of R146 538 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R 34 477 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the January 2021 salaries of 80 officials who did not pay their account in full on the due date. (The arrear amount was R 34 477).

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 2020/21								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	(82)	486	96	608	160	-	308	1 578	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	
Other	0900	-	-	-	-	6	36	-	24	66	-	
Total By Customer Type	1000	-	(82)	486	96	614	197	-	332	1 644	-	

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
		Yrs/Months							
R thousands									
Municipality									
Standard Bank		5 Months	Fixed Deposit	01 Jul 2020	–		5 000	5 000	–
Standard Bank		5 Months	Fixed Deposit	29 Jul 2020	–		5 000	5 000	–
Nedbank		6 Months	Fixed Deposit	26 Aug 2020	–		5 000	5 000	–
First National Bank		1 Month	Fixed Deposit	27 Aug 2020	–		5 000	5 000	–
ABSA Bank		1 Month	Fixed Deposit	31 Aug 2020	–		5 000	5 000	–
Nedbank		1 Month	Fixed Deposit	31 Aug 2020	–		5 000	5 000	–
Standard Bank		1 Month	Fixed Deposit	31 Aug 2020	–		5 000	5 000	–
ABSA Bank		2 Months	Fixed Deposit	28 Sep 2020	–		10 000	10 000	–
Nedbank		2 Months	Fixed Deposit	28 Sep 2020	–		15 000	15 000	–
Standard Bank		2 Months	Fixed Deposit	28 Sep 2020	–		15 000	15 000	–
Nedbank		3 Months	Fixed Deposit	27 Oct 2020	–		5 000	5 000	–
Standard Bank		3 Months	Fixed Deposit	28 Oct 2020	–		5 000	5 000	–
Standard Bank		4 Months	Fixed Deposit	27 Nov 2020	–		5 000	5 000	–
Nedbank		4 Months	Fixed Deposit	30 Nov 2020	–		5 000	5 000	–
ABSA Bank		5 Months	Fixed Deposit	28 Dec 2020	–		5 000	5 000	–
First National Bank		5 Months	Fixed Deposit	28 Dec 2020	–		5 000	5 000	–
First National Bank		3 Months	Fixed Deposit	24 Nov 2020	–		5 000	5 000	–
ABSA Bank		3 Months	Fixed Deposit	26 Nov 2020	–		5 000	5 000	–
Standard Bank		3 Months	Fixed Deposit	26 Nov 2020	–		5 000	5 000	–
ABSA Bank		4 Months	Fixed Deposit	28 Dec 2020	–		5 000	5 000	–
Standard Bank		4 Months	Fixed Deposit	28 Dec 2020	–		5 000	5 000	–
First National Bank		6 Months	Fixed Deposit	24 Feb 2021	17		5 000	–	5 000
Standard Bank		6 Months	Fixed Deposit	26 Feb 2021	17		5 000	–	5 000
Nedbank		6 Months	Fixed Deposit	26 Feb 2021	17		5 000	–	5 000
ABSA Bank		7 Months	Fixed Deposit	26 Mar 2021	17		5 000	–	5 000
Standard Bank		7 Months	Fixed Deposit	29 Mar 2021	18		5 000	–	5 000
ABSA Bank		3 Months	Fixed Deposit	26 Jan 2021	13		5 000	5 000	–
Standard Bank		3 Months	Fixed Deposit	28 Jan 2021	14		5 000	5 000	–
Nedbank		4 Months	Fixed Deposit	26 Feb 2021	16		5 000	–	5 000
Standard Bank		4 Months	Fixed Deposit	01 Mar 2021	17		5 000	–	5 000
ABSA Bank		5 Months	Fixed Deposit	29 Mar 2021	16		5 000	–	5 000
Nedbank		5 Months	Fixed Deposit	29 Mar 2021	16		5 000	–	5 000
First National Bank		5 Months	Fixed Deposit	29 Mar 2021	16		5 000	–	5 000
Standard Bank		5 Months	Fixed Deposit	29 Mar 2021	17		5 000	–	5 000
Nedbank		4 Months	Fixed Deposit	26 Mar 2021	17		5 000	–	5 000
First National Bank		5 Months	Fixed Deposit	26 Apr 2021	17		5 000	–	5 000
Standard Bank		5 Months	Fixed Deposit	28 Apr 2021	34		10 000	–	10 000
Nedbank		6 Months	Fixed Deposit	26 May 2021	17		5 000	–	5 000
Investec Bank		6 Months	Fixed Deposit	27 May 2021	15		5 000	–	5 000
ABSA Bank		7 Months	Fixed Deposit	28 Jun 2021	16		5 000	–	5 000
Standard Bank		7 Months	Fixed Deposit	28 Jun 2021	17		5 000	–	5 000
First National Bank		1 Month	Fixed Deposit	18 Jan 2021	18		10 000	10 000	–
Nedbank		4 Months	Fixed Deposit	19 Apr 2021	18		5 000	–	5 000
Standard Bank		4 Months	Fixed Deposit	19 Apr 2021	19		5 000	–	5 000
Nedbank		5 Months	Fixed Deposit	17 May 2021	19		5 000	–	5 000
Standard Bank		5 Months	Fixed Deposit	17 May 2021	20		5 000	–	5 000
Nedbank		6 Months	Fixed Deposit	17 Jun 2021	19		5 000	–	5 000
Standard Bank		6 Months	Fixed Deposit	17 Jun 2021	20		5 000	–	5 000
Nedbank		7 Months	Fixed Deposit	19 Jul 2021	19		5 000	–	5 000
Standard Bank		7 Months	Fixed Deposit	19 Jul 2021	20		5 000	–	5 000
Nedbank		6 Months	Fixed Deposit	26 Jul 2021	4		5 000	–	5 000
ABSA Bank		7 Months	Fixed Deposit	26 Aug 2021	4		5 000	–	5 000
Standard Bank		7 Months	Fixed Deposit	26 Aug 2021	4		5 000	–	5 000
Nedbank		8 Months	Fixed Deposit	27 Sep 2021	4		5 000	–	5 000
Municipality sub-total					530		305 000	150 000	155 000
TOTAL INVESTMENTS AND INTEREST	2				530		305 000	150 000	155 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 January 2021.

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 31/01/2021 at the following A1 Banks as prescribed by Council's Investment Policy:							
ABSA		R	20 000 000,00				
NEDBANK		R	55 000 000,00				
FNB		R	15 000 000,00				
STANDARD		R	60 000 000,00				
INVESTEC		R	5 000 000,00				
			R 155 000 000,00				
ABSA LT		R	-				
			R 155 000 000,00				

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										
29/Jan/20	STANDARD	288460898-050	7,550%	154	1/Jul/20	0,00	5 000 000		5 000 000	0
26/Feb/20	STANDARD	288460898-053	7,500%	154	29/Jul/20	0,00	5 000 000		5 000 000	0
26/Feb/20	NEDBANK	03/7881531576/278	7,60%	182	26/Aug/20	0,00	5 000 000		5 000 000	0
28/Jul/20	FNB	74860881869	4,03%	30	27/Aug/20	0,00		5 000 000	5 000 000	0
28/Jul/20	ABSA	2079330373	4,13%	34	31/Aug/20	0,00		5 000 000	5 000 000	0
28/Jul/20	NEDBANK	03/7881531576/279	4,25%	34	31/Aug/20	0,00		5 000 000	5 000 000	0
28/Jul/20	STANDARD	288460898-054	4,400%	34	31/Aug/20	0,00		5 000 000	5 000 000	0
28/Jul/20	ABSA	2079331311	4,18%	62	28/Sep/20	0,00		10 000 000	10 000 000	0
28/Jul/20	NEDBANK	03/7881531576/280	4,35%	62	28/Sep/20	0,00		15 000 000	15 000 000	0
28/Jul/20	STANDARD	288460898-055	4,450%	62	28/Sep/20	0,00		15 000 000	15 000 000	0
28/Jul/20	NEDBANK	03/7881531576/281	4,40%	91	27/Oct/20	0,00		5 000 000	5 000 000	0
28/Jul/20	STANDARD	288460898-056	4,500%	92	28/Oct/20	0,00		5 000 000	5 000 000	0
28/Jul/20	STANDARD	288460898-057	4,525%	122	27/Nov/20	0,00		5 000 000	5 000 000	0
28/Jul/20	NEDBANK	03/7881531576/282	4,40%	125	30/Nov/20	0,00		5 000 000	5 000 000	0
28/Jul/20	ABSA	2079330624	4,25%	153	28/Dec/20	0,00		5 000 000	5 000 000	0
28/Jul/20	FNB	74860880184	4,21%	153	28/Dec/20	0,00		5 000 000	5 000 000	0
26/Aug/20	FNB	74864639149	3,81%	90	24/Nov/20	0,00		5 000 000	5 000 000	0
26/Aug/20	ABSA	2079382477	3,92%	92	26/Nov/20	0,00		5 000 000	5 000 000	0
26/Aug/20	STANDARD	288460898-058	4,000%	92	26/Nov/20	0,00		5 000 000	5 000 000	0
26/Aug/20	ABSA	2079382508	3,940%	124	28/Dec/20	0,00		5 000 000	5 000 000	0
26/Aug/20	STANDARD	288460898-059	4,025%	124	28/Dec/20	0,00		5 000 000	5 000 000	0
26/Aug/20	FNB	74864638498	3,96%	182	24/Feb/21	16 816,44		5 000 000		5 000 000
26/Aug/20	STANDARD	288460898-060	4,100%	184	26/Feb/21	17 410,96		5 000 000		5 000 000
26/Aug/20	NEDBANK	03/7881531576/283	3,90%	184	26/Feb/21	16 561,64		5 000 000		5 000 000
26/Aug/20	ABSA	2079382320	4,00%	212	26/Mar/21	16 986,30		5 000 000		5 000 000
26/Aug/20	STANDARD	288460898-061	4,125%	215	29/Mar/21	17 517,12		5 000 000		5 000 000
28/Oct/20	ABSA	2079483483	3,78%	90	26/Jan/21	12 945,21		5 000 000	5 000 000	0
28/Oct/20	STANDARD	288460898-062	3,900%	92	28/Jan/21	14 424,66		5 000 000	5 000 000	0
28/Oct/20	NEDBANK	03/7881531576/284	3,76%	121	26/Feb/21	15 967,12		5 000 000		5 000 000
28/Oct/20	STANDARD	288460898-063	3,925%	124	1/Mar/21	16 667,81		5 000 000		5 000 000
28/Oct/20	ABSA	2079483637	3,73%	152	29/Mar/21	15 839,73		5 000 000		5 000 000
28/Oct/20	NEDBANK	03/7881531576/285	3,79%	152	29/Mar/21	16 094,52		5 000 000		5 000 000
28/Oct/20	FNB	74873662967	3,75%	152	29/Mar/21	15 924,66		5 000 000		5 000 000
28/Oct/20	STANDARD	288460898-064	3,925%	152	29/Mar/21	16 667,81		5 000 000		5 000 000
26/Nov/20	NEDBANK	03/7881531576/286	3,90%	120	26/Mar/21	16 561,64		5 000 000		5 000 000
26/Nov/20	FNB	74877492211	3,93%	151	26/Apr/21	16 689,04		5 000 000		5 000 000
26/Nov/20	STANDARD	288460898-065	4,050%	153	28/Apr/21	34 397,26		10 000 000		10 000 000
26/Nov/20	NEDBANK	03/7881531576/287	3,97%	181	26/May/21	16 858,90		5 000 000		5 000 000
26/Nov/20	INVESTEC	J810494786	3,60%	182	27/May/21	15 287,67		5 000 000		5 000 000
26/Nov/20	ABSA	2079524441	3,85%	214	28/Jun/21	16 349,32		5 000 000		5 000 000
26/Nov/20	STANDARD	288460898-066	4,100%	214	28/Jun/21	17 410,96		5 000 000		5 000 000
17/Dec/20	FNB	74880054785	3,85%	32	18/Jan/21	17 931,51		10 000 000	10 000 000	0
17/Dec/20	NEDBANK	03/7881531576/288	4,30%	123	19/Apr/21	18 260,27		5 000 000		5 000 000
17/Dec/20	STANDARD	288460898-067	4,550%	123	19/Apr/21	19 321,92		5 000 000		5 000 000
17/Dec/20	NEDBANK	03/7881531576/289	4,40%	151	17/May/21	18 684,93		5 000 000		5 000 000
17/Dec/20	STANDARD	288460898-068	4,625%	151	17/May/21	19 640,41		5 000 000		5 000 000
17/Dec/20	NEDBANK	03/7881531576/290	4,45%	182	17/Jun/21	18 897,26		5 000 000		5 000 000
17/Dec/20	STANDARD	288460898-069	4,700%	182	17/Jun/21	19 958,90		5 000 000		5 000 000
17/Dec/20	NEDBANK	03/7881531576/291	4,50%	214	19/Jul/21	19 109,59		5 000 000		5 000 000
17/Dec/20	STANDARD	288460898-070	4,750%	214	19/Jul/21	20 171,23		5 000 000		5 000 000
26/Jan/21	NEDBANK	03/7881531576/292	4,55%	181	26/Jul/21	3 739,73		5 000 000		5 000 000
26/Jan/21	ABSA	2079605435	4,35%	212	26/Aug/21	3 575,34		5 000 000		5 000 000
26/Jan/21	STANDARD	288460898-071	4,525%	212	26/Aug/21	3 719,18		5 000 000		5 000 000
26/Jan/21	NEDBANK	03/7881531576/293	4,65%	244	27/Sep/21	3 821,92		5 000 000		5 000 000
Sub Total						530 210,96	15 000 000	290 000 000	150 000 000	155 000 000
						530 210,96	15 000 000,00	290 000 000	150 000 000	155 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month January 2021.

Funds Allocations

The schedule reflecting all council's Investments as at 31 January 2021 R155 000 000. (R15 000 000 at 30 June 2020).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated	30/06/2020		31/01/2021	
	Liability	Cash back	Liability	Cash back
			160 436 934	
Unutilized grants	35 771 432	35 771 432	40 753 024	40 753 024
Consumer and Sundry deposits	4 635 843	4 635 843	4 971 438	4 971 438
External loans unspent	102 884	102 884	102 884	102 884
LT loan - cash back		0		0
EFF Accumulated Depreciation	8 425 820	8 425 820	10 532 275	10 532 275
Self Insurance Reserve	6 118 962	6 118 962	6 584 299	6 584 299
Capital Replacement reserve	59 473 146	59 473 146	93 753 150	93 753 150
Brandwacht Trust	97 893	97 893	97 893	97 893
Retained surplus (unidentified dep.) 30111068430	7 897 094	7 897 094	18 276 759	18 276 759
Performance Bonus Provison	947 787	947 787	1 011 111	1 011 111
Set aside for retention	7 362 994	7 362 994	6 977 263	6 977 263
Set aside for Creditor payments	17 592 020	25 666 738	29 580 000	58 665 693
Provision for leave Payment 3 9030 231 120	3 936 342	3 936 342	4 350 000	4 350 000
	152 362 216	160 436 934	216 990 096	246 075 789
Cash Surplus (Deficit)		8 074 718		29 085 693
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2020		31/01/2021	
ABSA	0		20 000 000	
Nedbank	5 000 000		55 000 000	
First National Bank	0		15 000 000	
Standard Bank	10 000 000		60 000 000	
Investec	0		5 000 000	
Total short term	15 000 000		155 000 000	
Bank and Cash	145 423 759		91 062 614	
Cash on hand 3 9020 127 404 00	13 175		13 175	
	160 436 934		246 075 789	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in January 2021.

Attached in annexure is the computerised bank reconciliation for January 2021.

All payments are recorded in the cashbook (general ledger) as from cheque number 176 to 176 and electronic transfer number 281 764 to 282 176.

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 31 JANUARY 2021				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/01/2021				135 790 747,57
Deposits for the January 2021				93 658 861,17
Cheques for the January 2021				(88 861 020,87)
Balance as per Cash Book at 31/01/2021				<u>140 588 587,87</u>
Votes Balances and Transactions:				
40101012690	Balance B/f		135 790 747,57	
40101012690	Balance B/f		0,00	135 790 747,57
40101012691	Movements		93 658 861,17	
40101012692	Movements		(88 861 020,87)	4 797 840,30
Balance as per Ledger at 31/01/2021				<u>140 588 587,87</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/01/2021				94 269 999,41
Cash on Hand	Not yet Banked			1 302 781,89
Outstanding Cheques				(104 930,11)
Amounts Under Banked				0,00
Amounts Over Banked				0,00
Deposits not Receipted	Previous months	1 801,58		
	January 2021	(4 551 188,43)	(4 549 386,85)	(4 549 386,85)
Deposits receipted in Duplicate				7 399,79
Unpaid Cheques not Re-deposited				0,00
Other Items				49 525 973,86
Cash Surpluses / Shortages	Iro Payments Received			180,10
Adjustments to be Made for Jan 2021	BANK CHARGES	(136 569,78)	(136 569,78)	136 569,78
Balance as per Cash Book at 31/01/2021				<u>140 588 587,87</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 JANUARY 2021				
				TOTAL
Balance as per Bank Statement at 01/01/2021				100 968 892,24
Cheques for January 2021				(89 896 875,73)
Deposits for January 2021				93 658 861,18
Other Adjustments / Transactions				(14 664 536,87)
Other Adjustments / Transactions now cleared				14 440 310,55
Direct Deposits from previous months Received				(14 538 230,62)
Direct Deposits not Receipted				4 551 188,43
Amounts Under Banked now cleared				0,00
R/D Cheques				0,00
Cash on Hand - 01/01/2021				1 053 172,12
Cash on Hand - 31/01/2021				(1 302 781,89)
Balance as per Bank Statements at 31/01/2021				94 269 999,41

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 R 21 779 041 for the period January 2021 and conditional grants to the value of R 154 628 000 were received. The value of the unspent conditional grants at the end of January 2021 is R 40 753 024.

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

Description	Ref	2019/20				Budget Year 2020/21				
		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:		122 900	132 217	149 956	-	117 135	105 464	11 671	11,1%	132 217
Operational Revenue: General Revenue: Equitable Share		117 997	127 591	145 330	-	113 432	101 606	11 826	11,6%	127 591
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		3 215	3 076	3 076	-	2 153	2 309	(156)	-6,7%	3 076
Local Government Financial Management Grant (Schedule 5B)		1 550	1 550	1 550	-	1 550	1 550	-	-	1 550
Municipal Disaster Grant (Schedule 5B)		138	-	-	-	-	-	-	-	-
Provincial Government:		13 979	72 525	10 399	-	8 351	8 191	161	2,0%	72 525
Capacity Building		1 080	-	1 000	-	-	1 000	(1 000)	-100,0%	-
Capacity Building and Other		1 310	401	300	-	237	536	(299)	-55,8%	401
Disaster and Emergency Services	4	-	-	236	-	-	-	-	-	-
Health	4	-	-	-	-	-	-	-	-	-
Housing	4	1 299	61 725	475	-	-	475	(475)	-100,0%	61 725
Infrastructure	4	-	-	-	-	-	-	-	-	-
Libraries, Archives and Museums	4	9 738	10 125	8 114	-	8 114	6 086	2 029	33,3%	10 125
Other	4	406	94	94	-	-	94	(94)	-100,0%	94
Public Transport	4	146	180	180	-	-	-	-	-	180
Road Infrastructure - Maintenance	4	-	-	-	-	-	-	-	-	-
Sports and Recreation	4	-	-	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance	4	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance	4	-	-	-	-	-	-	-	-	-
District Municipality:		2 100	500	500	-	-	-	-	-	500
All Grants		2 100	500	500	-	-	-	-	-	500
Other grant providers:		1 268	2 870	2 870	-	-	1 753	(1 753)	-100,0%	2 870
Departmental Agencies and Accounts		631	2 250	2 250	-	-	1 508	(1 508)	-100,0%	2 250
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		637	620	620	-	-	245	(245)	-100,0%	620
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	140 247	208 112	163 725	-	125 486	115 408	10 078	8,7%	208 112
Capital Transfers and Grants										
National Government:		44 612	56 337	51 240	-	29 042	28 885	157	0,5%	56 337
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		10 000	22 097	17 000	-	13 000	9 368	3 632	38,8%	22 097
Municipal Infrastructure Grant (Schedule 5B)		34 452	34 240	34 240	-	16 042	19 517	(3 475)	-17,8%	34 240
Municipal Disaster Relief Grant		160	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		109 520	26 000	2 000	-	100	1 500	(1 400)	-93,3%	26 000
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		5 100	-	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		104 420	24 000	-	-	-	-	-	-	24 000
Infrastructure		-	-	-	-	-	-	-	-	-
Libraries, Archives and Museums		-	100	100	-	100	75	25	33,3%	100
Other		-	1 900	1 900	-	-	1 425	(1 425)	-100,0%	1 900
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
District Municipality:		500	-	-	-	-	-	-	-	-
All Grants		500	-	-	-	-	-	-	-	-
Other grant providers:		185	1 147	1 147	-	-	1 767	(1 767)	-100,0%	1 147
Departmental Agencies and Accounts		-	1 147	1 147	-	-	1 767	(1 767)	-100,0%	1 147
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-Profit Institutions		185	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	154 817	83 484	54 387	-	29 142	32 152	(3 010)	-9,4%	83 484
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	295 064	291 596	218 112	-	154 628	147 560	7 068	4,8%	291 596

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	2019/20	Budget Year 2020/21							
		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:		122 820	132 217	149 956	18 714	98 698	105 464	(6 767)	-6.4%	132 217
Operational Revenue:General Revenue:Equitable Share		117 997	127 591	145 330	18 672	94 760	101 606	(6 846)	-6.7%	127 591
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		3 215	3 076	3 076	-	3 076	2 309	767	33.2%	3 076
Local Government Financial Management Grant (Schedule 5B)		1 470	1 550	1 550	42	862	1 550	(688)	-44.4%	1 550
Municipal Disaster Grant (Schedule 5B)		138	-	-	-	-	-	-	-	-
Provincial Government:		15 092	72 525	10 399	683	4 696	8 191	(3 494)	-42.7%	72 525
Capacity Building		1 755	-	1 000	-	-	1 000	(1 000)	-100.0%	-
Capacity Building and Other		909	401	300	-	-	536	(536)	-100.0%	401
Disaster and Emergency Services		-	-	236	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		2 221	61 725	475	-	-	475	(475)	-100.0%	61 725
Infrastructure		-	-	-	-	-	-	-	-	-
Libraries, Archives and Museums		9 738	10 125	8 114	683	4 696	6 086	(1 389)	-22.8%	10 125
Other		323	94	94	-	-	94	(94)	-100.0%	94
Public Transport		146	180	180	-	-	-	-	-	180
Road Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
District Municipality:		1 528	500	500	-	-	-	-	-	500
All Grants		1 528	500	500	-	-	-	-	-	500
Other grant providers:		1 444	2 870	2 870	240	1 080	1 753	(673)	-38.4%	2 870
Departmental Agencies and Accounts		631	2 250	2 250	240	1 080	1 508	(428)	-28.4%	2 250
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		813	620	620	-	-	245	(245)	-100.0%	620
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		140 884	208 112	163 725	19 636	104 474	115 408	(10 934)	-9.5%	208 112
Capital expenditure of Transfers and Grants										
National Government:		26 334	56 337	51 240	-	16 637	28 885	(12 248)	-42.4%	56 337
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		5 327	22 097	17 000	-	3 311	9 368	(6 057)	-64.7%	22 097
Municipal Infrastructure Grant (Schedule 5B)		20 847	34 240	34 240	-	13 326	19 517	(6 191)	-31.7%	34 240
Municipal Disaster Relief Grant		160	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		109 057	26 000	2 000	25	237	1 500	(1 263)	-84.2%	26 000
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		4 637	-	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		104 420	24 000	-	-	-	-	-	-	24 000
Infrastructure		-	-	-	-	-	-	-	-	-
Libraries, Archives and Museums		-	100	100	25	98	75	23	31.1%	100
Other		-	1 900	1 900	(0)	138	1 425	(1 287)	-90.3%	1 900
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
District Municipality:		71	-	-	-	-	-	-	-	-
All Grants		71	-	-	-	-	-	-	-	-
Other grant providers:		185	1 147	1 147	207	207	1 767	(1 560)	-88.3%	1 147
Departmental Agencies and Accounts		-	1 147	1 147	207	207	1 767	(1 560)	-88.3%	1 147
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-Profit Institutions		185	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		135 647	83 484	54 387	232	17 081	32 152	(15 071)	-46.9%	83 484
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		276 531	291 596	218 112	19 868	121 555	147 560	(26 005)	-17.6%	291 596

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 2021, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2020/2021		January 2021							
	Unutilised Balance 01/07/2020	Debit Balance	Received 01/07/2020 31/01/2021	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital	Refunded	To Other Debtors	Balance 31/01/2021	
National Government:-	10 151 162,62	-	146 177 000,00	-98 697 855,61	-16 637 279,25	-10 151 162,62	923 000,00	31 764 865,14	
Operating grants:-	-	-	117 135 000,00	-98 697 855,61	-	-	923 000,00	19 360 144,39	
Equitable share	-	-	113 432 000,00	-94 760 000,00	-	-	-	18 672 000,00	
Financial Management Grant	-	-	1 550 000,00	-861 855,61	-	-	-	688 144,39	
EPWP: Expanded Public Works	-	-	2 153 000,00	-3 076 000,00	-	-	923 000,00	-	
NT Disaster Management - COVID 19	-	-	-	-	-	-	-	-	
Capital grants:-	10 151 162,62	-	29 042 000,00	-	-16 637 279,25	-10 151 162,62	-	12 404 720,75	
Municipal Infrastructure Grant	10 151 162,62	-	16 042 000,00	-	-13 326 077,69	-10 151 162,62	-	2 715 922,31	
Integrated National Electrification Grant	-	-	13 000 000,00	-	-3 311 201,56	-	-	9 688 798,44	
NT Disaster Management - COVID 19	-	-	-	-	-	-	-	-	
Provincial Government:-	11 029 834,72	-	8 451 000,00	-4 696 207,35	-236 738,01	-5 893 089,63	-	8 654 799,73	
Operating Grants plus Operating Housing:-	6 858 443,86	-	8 351 000,00	-4 696 207,35	-	-2 369 797,06	-	8 143 439,45	
Operating Provincial	1 083 112,04	-	8 351 000,00	-4 696 207,35	-	-330 000,00	-	4 407 904,69	
Library Service Conditional Grant	-	-	8 114 000,00	-4 696 207,35	-	-	-	3 417 792,65	
Proclaimed Roads	-	-	-	-	-	-	-	-	
CDW Grant Operational Support	-	-	-	-	-	-	-	-	
Financial Management Capacity Building Grant	710 000,00	-	-	-	-	-330 000,00	-	380 000,00	
FMSG - Revenue Enhancement	-	-	-	-	-	-	-	-	
Thusong Centre	83 097,00	-	-	-	-	-	-	83 097,00	
PT Disaster Management - COVID 19	-	-	-	-	-	-	-	-	
Municipal Service Delivery and Capacity Building RSEP (Operational)	239 175,04	-	237 000,00	-	-	-	-	476 175,04	
Local Government Graduate Internship Grant	50 840,00	-	-	-	-	-	-	50 840,00	
Operating Provincial Housing	5 775 331,82	-	-	-	-	-2 039 797,06	-	3 735 534,76	
Housing from Capital to Operating Top structure	-	-	-	-	-	-	-	-	
Avian Park 439 Houses	2 039 797,06	-	-	-	-	-2 039 797,06	-	-	
Title Deeds	3 735 534,76	-	-	-	-	-	-	3 735 534,76	
Transhex	-	-	-	-	-	-	-	-	
Capital grants:-	4 171 390,86	-	100 000,00	-	-236 738,01	-3 523 292,57	-	511 360,28	
Other	648 098,29	-	100 000,00	-	-236 738,01	-	-	511 360,28	
RSEP	648 098,29	-	-	-	-138 379,00	-	-	509 719,29	
Library Service Conditional Grant	-	-	100 000,00	-	-98 359,01	-	-	1 640,99	
Capital- grants Housing	3 523 292,57	-	-	-	-	-3 523 292,57	-	-0,00	
Housing: Transhex	3 523 292,57	-	-	-	-	-3 523 292,57	-	-0,00	
Cape Winelands District Municipality:-	528 755,00	-	-	-	-	-	-	528 755,00	
Operating grants:-	100 000,00	-	-	-	-	-	-	100 000,00	
Cape Winelands District Municipality	100 000,00	-	-	-	-	-	-	100 000,00	
Capital grants:-	428 755,00	-	-	-	-	-	-	428 755,00	
Cape Winelands District Municipality	428 755,00	-	-	-	-	-	-	428 755,00	
Housing Grants	69 288,83	-422 643,00	-	-	-	-24 464,29	422 643,00	44 824,54	
58 Houses for staff (SAMWU)	44 824,54	-	-	-	-	-	-	44 824,54	
350 Houses Avian Park	-	-422 643,00	-	-	-	-	422 643,00	-	
1800 Zweletemba Housing Project (A + B)	-	-	-	-	-	-	-	-	
339 Houses	24 464,29	-	-	-	-	-24 464,29	-	-	
Other Grants	-	-175 506,65	-	-1 080 128,48	-207 200,00	-	1 222 614,30	-240 220,83	
Operating grants:-	-	-175 506,65	-	-1 080 128,48	-	-	1 015 414,30	-240 220,83	
LGWSETA	-	-	-	-	-	-	-	-	
Work for water	-	-175 506,65	-	-1 080 128,48	-	-	1 015 414,30	-240 220,83	
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-	
Capital grants:-	-	-	-	-	-207 200,00	-	207 200,00	-	
Area Lighting	-	-	-	-	-207 200,00	-	207 200,00	-	
Other Municipalities	-	-	-	-	-	-	-	-	
	21 779 041,17	-598 149,65	154 628 000,00	-104 474 191,44	-17 081 217,26	-16 068 716,54	2 568 257,30	40 753 023,58	
			154 628 000,00	-121 555 408,70				-	
						GROSS BALANCE		40 753 023,58	

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	Budget Year 2020/21								
		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		14 006	14 259	14 259	1 133	3 479	8 317	(4 839)	-58%	6 731
Pension and UIF Contributions		1 563	1 602	1 602	126	389	934	(545)	-58%	1 602
Medical Aid Contributions		299	305	305	24	70	178	(108)	-61%	305
Motor Vehicle Allowance		731	794	794	57	174	463	(290)	-63%	794
Cellphone Allowance		1 667	1 673	1 673	138	417	976	(559)	-57%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		147	148	148	12	37	86	(49)	-57%	7 675
Sub Total - Councillors		18 413	18 780	18 780	1 491	4 565	10 955	(6 390)	-58%	18 780
% increase	4		2,0%	2,0%						2,0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6 920	6 845	6 845	583	2 906	3 993	(1 086)	-27%	6 845
Pension and UIF Contributions		553	674	674	46	280	393	(113)	-29%	674
Medical Aid Contributions		86	92	92	7	45	54	(9)	-17%	92
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		894	999	999	75	447	583	(136)	-23%	999
Cellphone Allowance		225	204	204	20	372	119	253	213%	204
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		36	78	78	3	18	45	(27)	-60%	78
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 714	8 891	8 891	734	4 068	5 186	(1 118)	-22%	8 891
% increase	4		2,0%	2,0%						2,0%
Other Municipal Staff										
Basic Salaries and Wages		174 387	193 872	180 054	15 269	47 145	105 030	(57 885)	-55%	180 054
Pension and UIF Contributions		33 034	36 423	36 423	2 898	8 703	21 246	(12 544)	-59%	36 423
Medical Aid Contributions		18 588	21 753	21 753	1 629	4 920	12 689	(7 769)	-61%	21 753
Overtime		20 119	16 160	14 666	1 589	3 361	8 555	(5 194)	-61%	18 129
Performance Bonus		-	-	-	-	-	-	-	-	16 160
Motor Vehicle Allowance		8 193	8 609	8 609	690	2 006	5 022	(3 016)	-60%	8 609
Cellphone Allowance		1 495	1 302	1 302	140	409	759	(350)	-46%	1 302
Housing Allowances		2 044	2 893	2 893	179	532	1 688	(1 156)	-68%	2 893
Other benefits and allowances		24 470	20 758	23 932	1 622	2 866	13 960	(11 095)	-79%	4 310
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	6 213	6 756	6 756	554	3 737	3 941	(204)	-5%	6 756
Sub Total - Other Municipal Staff		288 545	308 526	296 389	24 570	73 678	172 891	(99 212)	-57%	296 389
% increase	4		6,9%	2,7%						2,7%
Total Parent Municipality		315 671	336 197	324 060	26 796	82 311	189 032	(106 720)	-56%	324 060
TOTAL SALARY, ALLOWANCES & BENEFITS		315 671	336 197	324 060	26 796	82 311	189 032	(106 720)	-56%	324 060
% increase	4		6,5%	2,7%						2,7%
TOTAL MANAGERS AND STAFF		297 258	317 416	305 280	25 305	77 746	178 077	(100 331)	-56%	305 280

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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 **R14 666 300**.

Overtime payments are one month in arrear, this being the reason that 6 Month spending been reflecting on the end of January 2021 reports. Overtime should be monitored closely.

From 1 July 2020 till 31 January 2021	Budget for the year	Estimate for the 6 months	Actual to Date	Variance
Overtime	14 666 300	7 333 150	4 888 973	2 444 177
Temporary personnel	12 055 300	7 032 258	3 711 373	3 320 885

Summary of number of employees and councillors paid during January 2021.

		<u>November 2020</u>	<u>December 2020</u>	<u>January 2021</u>
EPWP	Temporary	282	283	263
Temporary	For 6 months	14	14	13
Permanent		878	872	873
Councillors		41	41	41
TOTAL		<u>1 215</u>	<u>1 210</u>	<u>1 190</u>

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	2019/20	Budget Year 2020/21							
	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	1 379	40	1 622	353	353	1 622	1 268	78,2%	0%
August	6 365	12 059	5 586	349	702	7 208	6 505	90,3%	1%
September	4 068	10 700	4 227	3 065	3 767	11 434	7 667	67,1%	4%
October	7 376	11 390	5 085	186	3 953	16 519	12 566	76,1%	4%
November	7 618	4 093	1 823	9 562	13 515	18 342	4 827	26,3%	14%
December	6 571	11 835	36 084	8 808	22 323	54 426	32 102	59,0%	22%
January	5 297	11 187	8 686	1 079	23 402	63 112	39 710	62,9%	23%
February	75 049	3 080	4 567			67 679	–	0,0%	0%
March	11 929	13 863	11 350			79 029	–	0,0%	0%
April	3 042	4 776	6 263			85 292	–	0,0%	0%
May	5 150	4 703	2 189			87 481	–	0,0%	0%
June	61 637	12 187	6 985			94 466	–	0,0%	0%
Total Capital expenditure	195 481	99 914	94 466	23 402					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 31 January 2021.

Capital Progress Report 2020/21		January 2021									
PROJECT FUNDING	Total Approved Budget 2019/20	Roll overs requests from 2018/19	Veriments/ Additional funding	Other Adjustments	Total Funded budget 2019/20	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN											
TOTAL EXTERNAL LOAN	0	0	0		0	0,00	0,00	0,00	0,00	0,00	
CAPITAL REPLACEMENT RESERVE											
Projects New	11 575 114	14 618 143	23 770	0	26 217 027	174 210,10	7 490 781,14	6 107 847,01	789 156,93	20 109 179,99	23,30%
Projects (B/F)	0	5 512 430	0	0	5 512 430	0,00	0,00	0,00	0,00	5 512 430,00	0,00%
Projects (MIG Counter Funding)	0	2 000 000	0	0	2 000 000	0,00	0,00	0,00	0,00	2 000 000,00	0,00%
CRR Connections (Public Contr)	3 839 200	260 659	0	0	4 099 859	0,00	52 786,62	52 786,62	5 721,74	4 047 072,38	1,29%
Furniture and Equipment	15 000	381 385	53 230	0	449 615	51 495,71	62 701,63	56 501,63	53 694,70	393 113,37	12,57%
TOTAL CRR	15 429 314	22 772 617	77 000	0	38 278 931	225 705,81	7 606 269,39	6 217 135,26	848 573,37	32 061 795,74	16,24%
INSURANCE RESERVE											
Insurance Reserve	1 000 000	800 000	0	0	1 800 000	0,00	112 947,03	105 662,61	0,00	1 694 337,39	5,87%
TOTAL INSURANCE RESERVE	1 000 000	800 000	0	0	1 800 000	0,00	112 947,03	105 662,61	0,00	1 694 337,39	5,87%
TOTAL BASIC CAPITAL	16 429 314	23 572 617	77 000	0	40 078 931	225 705,81	7 719 216,42	6 322 797,87	848 573,37	33 756 133,13	15,78%
CAPITAL: GRANT FUNDING											
PAWC: Libraries	100 000	0	0	0	100 000	0,00	99 759,72	98 359,01	24 775,01	1 640,99	98,36%
PAWC: RSEP	1 900 000	0	0	0	1 900 000	0,00	178 399,00	138 379,00	-1,00	1 761 621,00	7,28%
PAWC: Municipal Disaster Relief Grant Funds	0	0	0	0	0	0,00	0,00	0,00	0,00	0,00	#DIV/0!
Other	1 147 275	0	0	0	1 147 275	0,00	207 200,00	207 200,00	207 200,00	940 075,00	18,06%
National Government: MIG (DORA)	34 239 999	0	0	0	34 239 999	0,00	13 326 077,69	13 326 077,69	0,00	20 913 921,31	38,92%
National Government: INEP (DORA)	22 097 000	0	0	-5 097 000	17 000 000	0,00	3 311 201,56	3 311 201,56	0,00	13 688 798,44	19,48%
PAWC: Housing (Services)	24 000 000	0	0	-24 000 000	0	0,00	0,00	0,00	0,00	0,00	#DIV/0!
TOTAL : GRANT FUNDING	83 484 274	0	0	-29 097 000	54 387 274	0,00	17 122 637,97	17 081 217,26	231 974,01	37 306 056,74	31,41%
TOTAL FUNDING	99 913 588	23 572 617	77 000	-29 097 000	94 466 205	225 705,81	24 841 854,39	23 404 015,13	1 080 547,38	71 062 189,87	24,78%

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 2021 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

No	Deviation reference	Directorate	Department	Reason for Deviation (Deviation category)	Short Summary of Deviation	Amount approved	Period Approved	Maximum Anticipated expenditure approved	Approved Service Provider/ Contractor/ Supplier
1.	BVD 417	TECHNICAL SERVICES	ELECTRICITY	EMERGENCY	An incident occurred at Robertson Substation on 09/12/2020. Copper earthing between substation equipment was removed and the substation alarm system was vandalised, and alarm system equipment removed. Robertson Substation provides electrical power to a great area of Worcester. Because of the damage that was caused, the alarm system is now only partially working. The Substation and equipment is now been placed on risk, for further vandalism. A second incident occurred within the night of 10/12/2020 where more copper earthing was removed. On Saturday morning 12/12/2020 around 03h00am another vandalism incident occurred at Roberson Sub-Station. The perimeter fence was damaged, and the alarm system was deactivated and damaged by the intruders. The switching room of the sub-station was broken in and the doors was damaged. The intruders stole earthing equipment from the switching rooms and transformer rooms – the 66kV oil pipes was also damaged. The standby superintendent Mr. M. Viljoen reported the incident to SAPS and a case was opened (case nr. CAS 276/12/2020). No mitigation could effectively be applied to reduce the risk to the substation infrastructure, due to evidence of continued vandalism despite the partial active alarm system. Due to the time frame and the imposed risk to the electrical network, it was impractical and impossible to follow the SCM process.	R36 337,15	ONCE OFF	R36 337,15	LTS SECURITY
						R36 337,15		R36 337,15	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.3 No Irregular and/or unauthorized Expenditure for the period January 2021 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 2021.

TENDERS AWARDED DURING JANUARY 2021					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE OF THE CONTRACT PERIOD
29/01/2020	BV838/2020	SUPPLY AND DELIVERY OF IT EQUIPMENT	Innovo Networks	R303 958,39	
			Total sum	R303 958,39	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 No procurement premiums paid for the month of January 2021.

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 2021 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: 11 February 2021