
**IN-YEAR FINANCIAL
MANAGEMENT REPORT
MFMA S71 REPORT
(PRELIMINARY)
JULY 2020**

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

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 July 2020 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

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

RESOLVED

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

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 – EXECUTIVE SUMMARY

3.1 INTRODUCTION

The audited outcome for 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 30 November 2020. 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 July 2020 is R159 956 776 or 13.84% of the total budgeted revenue R1 155 494 775.

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 over performance an adjusting journal entry still needs to be processed as part of the annual financial statement processes.

Service charges - water revenue

Water revenue shows an under performance an adjusting journal entry still needs to be processed as part of the annual financial statement processes.

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 / reduced with the rental of subsidized clients. (indigent)

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

Final calculation and accrual for traffic fines to be performed as part of financial year end and Annual Financial Statement preparation.

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 underperformance due to the fact that the accrual for 1 week's agency service for the month still needs to be journalized and allocated to the correct month.

Transfers and subsidies – operating

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

Transfers and subsidies – capital

Capital grants are recognized when capital expenditure has been capitalized.

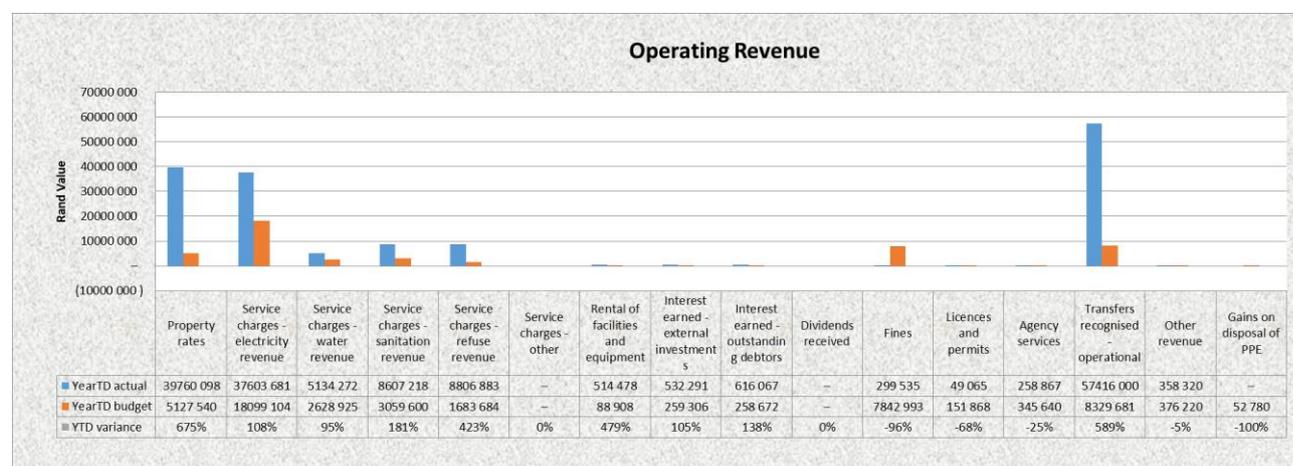
Other revenue

Other revenue shows a slight under performance, although most of the operations are no longer suspended the revenue has been affected by the lockdown.

Gains on disposal of PPE

No disposals were done for the month of July 2020.

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

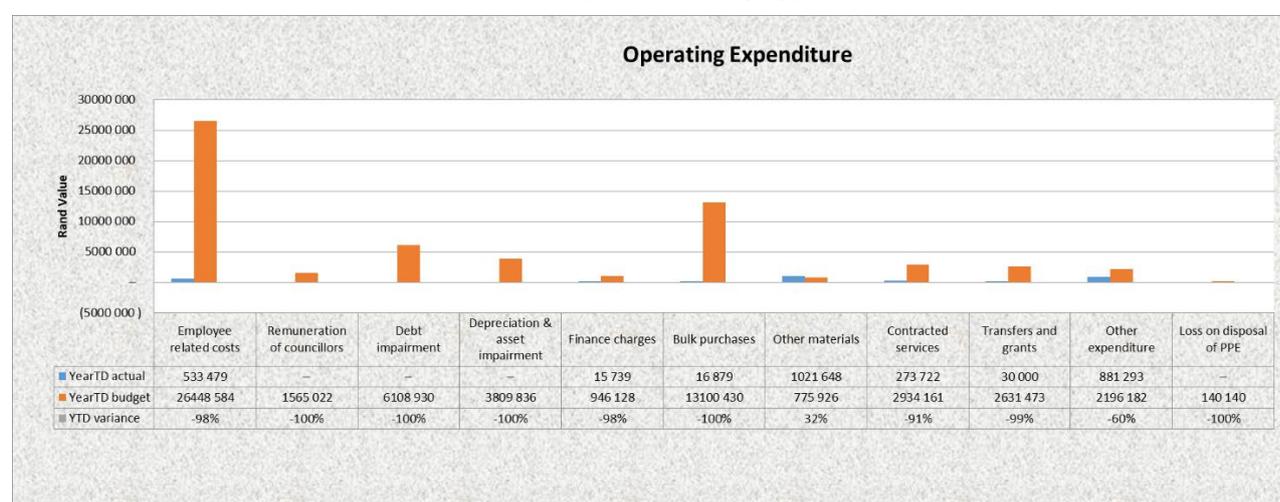


Operating Expenditure by Type

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 R2 772 760 or 0.26% of the total budgeted expenditure R1 074 875 275.

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

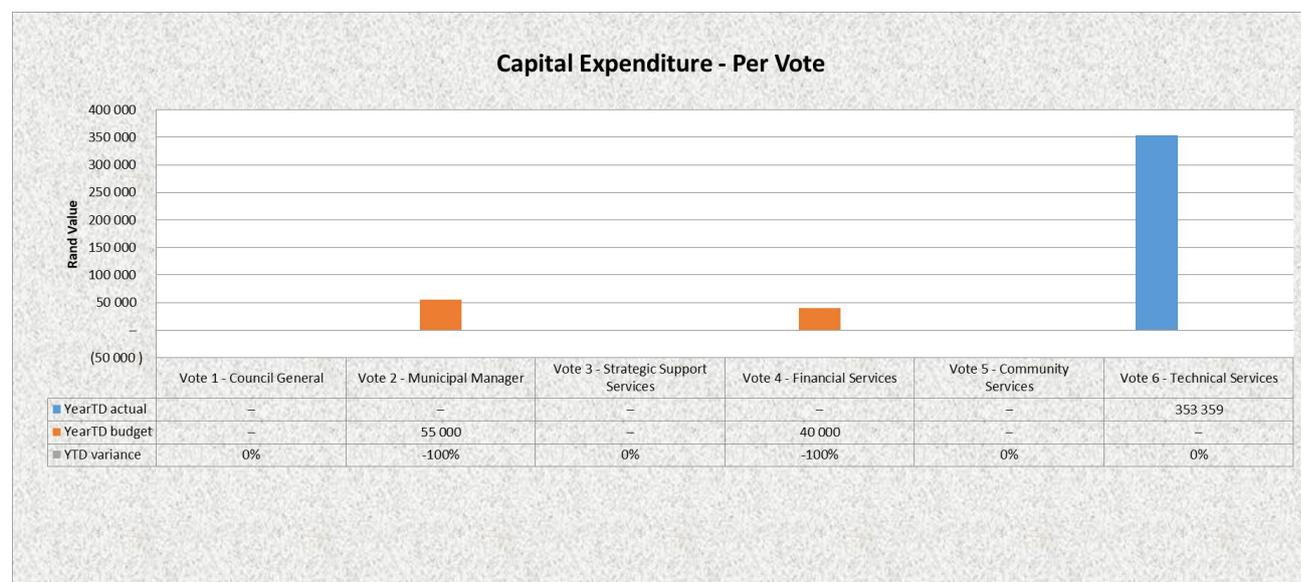


Capital Expenditure

The total capital expenditure for the period 1 July 2020 – 31 July 2020, amounts to R353 359 or 0.35% of the total capital budget that amounts to R99 913 588.

Capital grant funding spending for the period amounts to R353 359 or 0.42% of the total capital grant budget that amounts to R83 474 274.

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 R218 858 501.

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 July 2020.

Refer to Section 10 – Supporting Table SC1

3.4 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

PART 1 - IN-YEAR REPORT

SECTION 4 - IN-YEAR BUDGET TABLES

4.1 Monthly budget statements

4.1.1 Table C1: Monthly Budget Statement Summary

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

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M01 July

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	39 760	39 760	5 128	34 633	675%	146 998
Service charges	621 596	646 947	646 947	60 152	60 152	25 471	34 681	136%	646 947
Investment revenue	10 674	3 112	3 112	532	532	259	273	105%	3 112
Transfers and subsidies	137 552	208 112	208 112	57 416	57 416	8 330	49 086	589%	208 112
Other own revenue	243 976	150 326	150 326	2 096	2 096	9 117	(7 021)	-77%	150 326
Total Revenue (excluding capital transfers and contributions)	1 158 905	1 155 495	1 155 495	159 957	159 957	48 305	111 652	231%	1 155 495
Employee costs	294 911	317 416	317 416	533	533	26 449	(25 915)	-98%	317 416
Remuneration of Councillors	18 395	18 780	18 780	-	-	1 565	(1 565)	-100%	18 780
Depreciation & asset impairment	84 481	95 246	95 246	-	-	3 810	(3 810)	-100%	95 246
Finance charges	23 643	23 653	23 653	16	16	946	(930)	-98%	23 653
Materials and bulk purchases	345 023	346 130	346 122	1 039	1 039	13 876	(12 838)	-93%	346 122
Transfers and subsidies	6 170	65 605	65 685	30	30	2 631	(2 601)	-99%	65 685
Other expenditure	263 894	208 045	207 972	1 155	1 155	11 379	(10 224)	-90%	207 972
Total Expenditure	1 036 518	1 074 875	1 074 875	2 773	2 773	60 657	(57 884)	-95%	1 074 875
Surplus/(Deficit)	122 387	80 620	80 620	157 184	157 184	(12 352)	169 536	-1373%	80 620
Transfers and subsidies - capital (monetary allocations)	1 725	82 337	82 337	-	-	3 293	(3 293)	-100%	82 337
Contributions & Contributed assets	185	1 147	1 147	-	-	46	(46)	-100%	1 147
Surplus/(Deficit) after capital transfers & contributions	124 297	164 104	164 104	157 184	157 184	(9 013)	166 197	-1844%	164 104
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	124 297	164 104	164 104	157 184	157 184	(9 013)	166 197	-1844%	164 104
Capital expenditure & funds sources									
Capital expenditure	195 379	99 914	99 914	353	353	95	258	272%	99 914
Capital transfers recognised	144 355	83 484	83 484	353	353	-	353	#DIV/0!	83 484
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	159	-	-	-	-	-	-	-	-
Internally generated funds	50 865	16 429	16 429	-	-	95	(95)	-100%	16 429
Total sources of capital funds	195 379	99 914	99 914	353	353	95	258	272%	99 914
Financial position									
Total current assets	377 022	278 552	278 552	-	475 105	-	-	-	278 552
Total non current assets	2 252 475	2 400 226	2 400 226	-	2 310 279	-	-	-	2 400 226
Total current liabilities	113 394	107 669	107 669	-	111 256	-	-	-	107 669
Total non current liabilities	439 259	424 474	424 474	-	439 259	-	-	-	424 474
Community wealth/Equity	2 076 845	2 146 636	2 146 636	-	2 234 869	-	-	-	2 146 636
Cash flows									
Net cash from (used) operating	143 019	34 810	34 810	57 483	57 483	34 000	(23 483)	-69%	34 810
Net cash from (used) investing	(82 049)	(99 864)	(99 864)	(348)	(348)	(35)	313	-908%	(99 864)
Net cash from (used) financing	(10 400)	(11 652)	(11 652)	4	4	4	-	-	(11 652)
Cash/cash equivalents at the month/year end	160 437	23 325	23 325	-	218 859	134 000	(84 859)	-63%	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	83 341	2 751	5 219	4 715	5 089	3 290	18 850	96 964	220 219
Creditors Age Analysis									
Total Creditors	1	2 329	30	27	77	-	37	0	2 501

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) - M01 July

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>		212 564	212 426	212 426	57 092	57 092	7 879	49 213	625%	212 426
Executive and council		425	108	108	20	20	4	16	360%	108
Finance and administration		212 138	212 318	212 318	57 072	57 072	7 875	49 197	625%	212 318
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		193 514	213 570	213 570	8 362	8 362	11 652	(3 290)	-28%	213 570
Community and social services		11 078	11 323	11 323	133	133	453	(320)	-71%	11 323
Sport and recreation		2 872	1 811	1 811	-	-	72	(72)	-100%	1 811
Public safety		158 783	118 761	118 761	301	301	7 860	(7 559)	-96%	118 761
Housing		20 780	81 675	81 675	7 928	7 928	3 267	4 661	143%	81 675
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		61 591	24 568	24 568	388	388	983	(595)	-61%	24 568
Planning and development		1 232	3 209	3 209	81	81	128	(47)	-37%	3 209
Road transport		59 546	19 109	19 109	306	306	764	(458)	-60%	19 109
Environmental protection		813	2 250	2 250	-	-	90	(90)	-100%	2 250
<i>Trading services</i>		693 147	788 416	788 416	94 115	94 115	31 130	62 985	202%	788 416
Energy sources		423 974	483 733	483 733	40 474	40 474	19 349	21 125	109%	483 733
Water management		107 754	114 878	114 878	13 111	13 111	4 189	8 922	213%	114 878
Waste water management		104 909	129 575	129 575	23 900	23 900	5 183	18 717	361%	129 575
Waste management		56 509	60 230	60 230	16 630	16 630	2 409	14 221	590%	60 230
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 160 815	1 238 979	1 238 979	159 957	159 957	51 644	108 312	210%	1 238 979
Expenditure - Functional										
<i>Governance and administration</i>		186 275	212 950	212 947	1 546	1 546	14 045	(12 500)	-89%	212 947
Executive and council		31 831	34 373	34 370	565	565	2 649	(2 084)	-79%	34 370
Finance and administration		151 298	175 137	175 137	981	981	11 118	(10 138)	-91%	175 137
Internal audit		3 146	3 440	3 440	-	-	278	(278)	-100%	3 440
<i>Community and public safety</i>		224 158	233 542	233 542	102	102	15 730	(15 628)	-99%	233 542
Community and social services		22 755	23 802	23 802	11	11	1 769	(1 758)	-99%	23 802
Sport and recreation		26 765	24 824	24 824	69	69	1 830	(1 761)	-96%	24 824
Public safety		159 534	111 459	111 459	5	5	8 976	(8 971)	-100%	111 459
Housing		14 943	73 371	73 371	16	16	3 151	(3 135)	-99%	73 371
Health		161	85	85	-	-	3	(3)	-100%	85
<i>Economic and environmental services</i>		106 412	78 560	78 563	40	40	4 929	(4 889)	-99%	78 563
Planning and development		15 271	17 689	17 692	0	0	1 366	(1 366)	-100%	17 692
Road transport		90 129	58 185	58 185	37	37	3 448	(3 411)	-99%	58 185
Environmental protection		1 013	2 686	2 686	3	3	116	(112)	-97%	2 686
<i>Trading services</i>		518 510	547 807	547 807	1 085	1 085	25 871	(24 787)	-96%	547 807
Energy sources		377 427	385 532	385 532	555	555	16 402	(15 847)	-97%	385 532
Water management		56 024	59 664	59 664	297	297	3 529	(3 231)	-92%	59 664
Waste water management		53 676	60 472	60 472	93	93	3 452	(3 359)	-97%	60 472
Waste management		31 383	42 139	42 139	140	140	2 489	(2 349)	-94%	42 139
<i>Other</i>		1 164	2 017	2 017	-	-	81	(81)	-100%	2 017
Total Expenditure - Functional	3	1 036 518	1 074 875	1 074 875	2 773	2 773	60 657	(57 884)	-95%	1 074 875
Surplus/ (Deficit) for the year		124 297	164 104	164 104	157 184	157 184	(9 013)	166 197	-1844%	164 104

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) - M01 July

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	425	108	108	20	20	4	16	360,2%	108
Vote 2 - Municipal Manager		-	14 734	14 734	-	-	589	(589)	-100,0%	14 734
Vote 3 - Strategic Support Services		2 635	1 110	1 110	141	141	44	97	217,6%	1 110
Vote 4 - Financial Services		206 148	195 113	195 113	56 883	56 883	7 187	49 696	691,5%	195 113
Vote 5 - Community Services		252 657	226 081	226 081	8 575	8 575	12 153	(3 578)	-29,4%	226 081
Vote 6 - Technical Services		698 949	801 832	801 832	94 338	94 338	31 667	62 672	197,9%	801 832
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	1 160 815	1 238 979	1 238 979	159 957	159 957	51 644	108 312	209,7%	1 238 979
Expenditure by Vote										
Vote 1 - Council General	1	29 063	30 581	30 581	565	565	2 361	(1 796)	-76,1%	30 581
Vote 2 - Municipal Manager		9 103	10 939	10 939	0	0	818	(818)	-100,0%	10 939
Vote 3 - Strategic Support Services		56 856	56 019	56 019	494	494	3 378	(2 884)	-85,4%	56 019
Vote 4 - Financial Services		61 678	88 654	88 654	411	411	5 874	(5 464)	-93,0%	88 654
Vote 5 - Community Services		270 466	244 974	244 974	96	96	16 652	(16 556)	-99,4%	244 974
Vote 6 - Technical Services		609 352	643 709	643 709	1 208	1 208	31 574	(30 366)	-96,2%	643 709
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	1 036 518	1 074 875	1 074 875	2 773	2 773	60 657	(57 884)	-95,4%	1 074 875
Surplus/ (Deficit) for the year	2	124 297	164 104	164 104	157 184	157 184	(9 013)	166 197	-1844,1%	164 104

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) - M01 July

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	39 760	39 760	5 128	34 633	675%	146 998
Service charges - electricity revenue		416 706	452 478	452 478	37 604	37 604	18 099	19 505	108%	452 478
Service charges - water revenue		91 361	75 888	75 888	5 134	5 134	2 629	2 505	95%	75 888
Service charges - sanitation revenue		73 482	76 490	76 490	8 607	8 607	3 060	5 548	181%	76 490
Service charges - refuse revenue		40 048	42 092	42 092	8 807	8 807	1 684	7 123	423%	42 092
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		7 932	2 223	2 223	514	514	89	426	479%	2 223
Interest earned - external investments		10 674	3 112	3 112	532	532	259	273	105%	3 112
Interest earned - outstanding debtors		8 133	6 467	6 467	616	616	259	357	138%	6 467
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		206 677	118 474	118 474	300	300	7 843	(7 543)	-96%	118 474
Licences and permits		2 211	3 797	3 797	49	49	152	(103)	-68%	3 797
Agency services		7 543	8 641	8 641	259	259	346	(87)	-25%	8 641
Transfers and subsidies		137 552	208 112	208 112	57 416	57 416	8 330	49 086	589%	208 112
Other revenue		11 480	9 406	9 406	358	358	376	(18)	-5%	9 406
Gains on disposal of PPE		-	1 320	1 320	-	-	53	(53)	-100%	1 320
Total Revenue (excluding capital transfers and contributions)		1 158 905	1 155 495	1 155 495	159 957	159 957	48 305	111 652	231%	1 155 495
Expenditure By Type										
Employee related costs		294 911	317 416	317 416	533	533	26 449	(25 915)	-98%	317 416
Remuneration of councillors		18 395	18 780	18 780	-	-	1 565	(1 565)	-100%	18 780
Debt impairment		151 574	85 167	85 167	-	-	6 109	(6 109)	-100%	85 167
Depreciation & asset impairment		84 481	95 246	95 246	-	-	3 810	(3 810)	-100%	95 246
Finance charges		23 643	23 653	23 653	16	16	946	(930)	-98%	23 653
Bulk purchases		318 771	326 798	326 798	17	17	13 100	(13 084)	-100%	326 798
Other materials		26 253	19 332	19 325	1 022	1 022	776	246	32%	19 325
Contracted services		61 414	64 602	64 491	274	274	2 934	(2 660)	-91%	64 491
Transfers and subsidies		6 170	65 605	65 685	30	30	2 631	(2 601)	-99%	65 685
Other expenditure		50 872	54 773	54 811	881	881	2 196	(1 315)	-60%	54 811
Loss on disposal of PPE		34	3 504	3 504	-	-	140	(140)	-100%	3 504
Total Expenditure		1 036 518	1 074 875	1 074 875	2 773	2 773	60 657	(57 884)	-95%	1 074 875
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		122 387	80 620	80 620	157 184	157 184	(12 352)	169 536	(0)	80 620
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		1 725	82 337	82 337	-	-	3 293	(3 293)	(0)	82 337
Transfers and subsidies - capital (in-kind - all)		-	1 147	1 147	-	-	46	(46)	(0)	1 147
Transfers and subsidies - capital (in-kind - all)		185	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		124 297	164 104	164 104	157 184	157 184	(9 013)			164 104
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		124 297	164 104	164 104	157 184	157 184	(9 013)			164 104
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		124 297	164 104	164 104	157 184	157 184	(9 013)			164 104
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		124 297	164 104	164 104	157 184	157 184	(9 013)			164 104

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M01 July

Ref	Description	Variances of 5% and Greater	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	675%	Property rates shows an over performance due to the annual billing that was done in the month of July.	
	Service charges - electricity revenue	108%	Electricity revenue shows an over performance an adjusting journal entry still needs to be processed as part of the annual financial statement processes.	
	Service charges - water revenue	95%	Water revenue shows an under performance an adjusting journal entry still needs to be processed as part of the annual financial statement processes.	
	Service charges - sanitation revenue	181%	Sanitation shows an over performance due to the annual billing that was done in the month of July.	
	Service charges - refuse revenue	423%	Refuse shows an over performance due to the annual billing that was done in the month of July.	
	Rental of facilities and equipment	479%	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 / reduced with the rental of subsidized clients.(indigent)	
	Interest earned - external investments	105%	Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies	
	Interest earned - outstanding debtors	138%	The interest on debtors shows an over performance as a result of the increase of outstanding debtors.	
	Fines, penalties and forfeits	-96%	Final calculation and accrual for traffic fines to be performed as part of financial year end and Annual Financial Statement preparation.	
	Licences and permits	-68%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Agency services	-25%	The income on agency services shows a under performance due to the fact that the accrual for 1 weeks agency service for the month still needs to be journalised and allocated to the correct month.	
	Transfers and subsidies	589%	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 first transfer of the equitable share has been fully recognised due to the fact that it is an unconditional grant.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants recognised when capital expenditure has been capitalised.	
	Other revenue	-5%	Other revenue shows a slight under performance. Although most of the operations are no longer suspended the revenue has been affected by the lockdown.	
	Gains on disposal of PPE	-100%	No disposals of assets done for the month of July.	
2	Expenditure By Type			
	Employee related costs	-98%	Employee related costs for July 2020 are not yet updated on the financial system.	
	Remuneration of councillors	-100%	Employee related costs for July 2020 are not yet updated on the financial system.	
	Debt impairment	-100%	Debt impairment for July 2020 will be calculated after the finalisation of the year-end procedures of 2019/2020.	
	Depreciation & asset impairment	-100%	Depreciation for July 2020 will be calculated after the final depreciation of 2019/2020 was calculated.	
	Finance charges	-98%	Provision for interest for July 2020 will be calculated after the finalisation of the year-end procedures of 2019/2020.	
	Bulk purchases	-100%	The accounts for bulk purchases will only be paid in August 2020, because this was not yet accrued in July 2020.	
	Other materials	32%	Expenditure on materials and supplies for July 2020 are pro-rata higher than anticipated.	
	Contracted services	-91%	Expenditure on contracted and outsourced services for July 2020 are pro-rata less than anticipated.	
	Transfers and subsidies	-99%	Housing Top Structure expenditure and payments are done within different timeframes.	
	Other expenditure	-60%	Expenditure on general expenses for July 2020 are pro-rata less than anticipated.	
	Loss on disposal of PPE	-100%	No assets (Insurance Claims) were written off in July 2020.	
3	Capital Expenditure			
	Total Capital Expenditure	272%	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	52%	Related to the uncertainty of the Covid 19 impact - we budget for a possible 65% payment ratio. Normal credit control processes has been implemented	
	Property Rates	70%	Related to the uncertainty of the Covid 19 impact - we budget for a possible 65% payment ratio. Normal credit control processes has been implemented	
	Other revenue	462%	Related to the uncertainty of the Covid 19 impact - we budget for a possible 65% payment ratio. Normal credit control processes has been implemented	
	Government - Operating	8%	The portion of the EQ share portion paid over is more than budget	
	Government Capital	-84%	Just a portion of the MIG grant was paid over to BVM - we budget for over R5 million and just received R908 000.	
	Interest	83%	Interest on the investment and the current account was higher than anticipated.	
	Suppliers	-27%	Spending is concentrated only on essential services.	
	Transfer and grants	99%	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	-783%	Capital projects is currently on there way, but to ensure we have control over spending the demand mangement plan will start later as from the 1st of July 2020	
	Consumer deposits	0%	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) - M01 July

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	65	-	-	55	(55)	-100%	65
Vote 3 - Strategic Support Services		305	5	5	-	-	-	-	-	5
Vote 4 - Financial Services		167	-	-	-	-	-	-	-	-
Vote 5 - Community Services		2 146	5	5	-	-	-	-	-	5
Vote 6 - Technical Services		113 121	61 701	61 701	353	353	-	353	#DIV/0!	61 701
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	119 077	61 721	61 776	353	353	55	298	542%	61 776
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		2 103	1 900	1 900	-	-	-	-	-	1 900
Vote 3 - Strategic Support Services		334	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		8	1 005	1 005	-	-	40	(40)	-100%	1 005
Vote 5 - Community Services		811	700	700	-	-	-	-	-	700
Vote 6 - Technical Services		73 046	34 588	34 533	-	-	-	-	-	34 533
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	76 302	38 193	38 138	-	-	40	(40)	-100%	38 138
Total Capital Expenditure	3	195 379	99 914	99 914	353	353	95	258	272%	99 914
Capital Expenditure - Functional Classification										
Governance and administration		838	1 625	1 680	-	-	95	(95)	-100%	1 680
Executive and council		6	5	60	-	-	55	(55)	-100%	60
Finance and administration		832	1 620	1 620	-	-	40	(40)	-100%	1 620
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3 860	100	100	-	-	-	-	-	100
Community and social services		818	100	100	-	-	-	-	-	100
Sport and recreation		2 490	-	-	-	-	-	-	-	-
Public safety		552	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		69 869	19 546	19 546	-	-	-	-	-	19 546
Planning and development		5 434	1 900	1 900	-	-	-	-	-	1 900
Road transport		64 435	17 646	17 646	-	-	-	-	-	17 646
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		120 813	78 642	78 587	353	353	-	353	#DIV/0!	78 587
Energy sources		20 641	28 212	28 157	-	-	-	-	-	28 157
Water management		29 033	24 984	24 984	353	353	-	353	#DIV/0!	24 984
Waste water management		49 686	25 446	25 446	-	-	-	-	-	25 446
Waste management		21 452	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	195 379	99 914	99 914	353	353	95	258	272%	99 914
Funded by:										
National Government		31 666	56 337	56 337	353	353	-	353	#DIV/0!	56 337
Provincial Government		112 433	26 000	26 000	-	-	-	-	-	26 000
District Municipality		71	-	-	-	-	-	-	-	-
Other transfers and grants		185	1 147	1 147	-	-	-	-	-	1 147
Transfers recognised - capital		144 355	83 484	83 484	353	353	-	353	#DIV/0!	83 484
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	159	-	-	-	-	-	-	-	-
Internally generated funds		50 865	16 429	16 429	-	-	95	(95)	-100%	16 429
Total Capital Funding		195 379	99 914	99 914	353	353	95	258	272%	99 914

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M01 July

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		133 693	13 325	13 318	123 874	13 318
Call investment deposits		15 000	10 000	10 000	95 000	10 000
Consumer debtors		113 041	215 871	215 871	115 277	215 871
Other debtors		88 856	26 734	26 734	113 933	26 734
Current portion of long-term receivables		1 763	1 675	1 675	1 763	1 675
Inventory		24 670	10 946	10 954	25 257	10 954
Total current assets		377 022	278 552	278 552	475 105	278 552
Non current assets						
Long-term receivables		10 792	1 827	1 827	10 790	1 827
Investments		-	-	-	-	-
Investment property		43 750	43 750	43 750	45 626	43 750
Investments in Associate		-	-	-	-	-
Property, plant and equipment		2 157 116	2 314 047	2 314 047	2 213 051	2 314 047
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		4 186	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		2 252 475	2 400 226	2 400 226	2 310 279	2 400 226
TOTAL ASSETS		2 629 498	2 678 779	2 678 779	2 785 384	2 678 779
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		11 702	13 041	13 041	11 702	13 041
Consumer deposits		4 231	4 328	4 328	4 229	4 328
Trade and other payables		72 377	49 535	49 535	70 242	49 535
Provisions		25 085	40 765	40 765	25 085	40 765
Total current liabilities		113 394	107 669	107 669	111 256	107 669
Non current liabilities						
Borrowing		192 179	179 139	179 139	192 179	179 139
Provisions		247 079	245 335	245 335	247 079	245 335
Total non current liabilities		439 259	424 474	424 474	439 259	424 474
TOTAL LIABILITIES		552 653	532 143	532 143	550 515	532 143
NET ASSETS	2	2 076 845	2 146 636	2 146 636	2 234 869	2 146 636
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 076 845	2 146 636	2 146 636	2 234 869	2 146 636
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 076 845	2 146 636	2 146 636	2 234 869	2 146 636

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 - M01 July

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	10 400	10 400	6 100	4 300	70%	96 634
Service charges		620 705	488 603	488 603	58 285	58 285	38 251	20 034	52%	488 603
Other revenue		176 012	44 147	44 147	18 183	18 183	3 237	14 946	462%	44 147
Government - operating		140 434	208 112	208 112	57 416	57 416	53 167	4 249	8%	208 112
Government - capital		50 052	83 484	83 484	908	908	5 821	(4 913)	-84%	83 484
Interest		17 405	7 315	7 315	1 312	1 312	718	594	83%	7 315
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(925 131)	(805 204)	(805 204)	(88 990)	(88 990)	(70 043)	18 947	-27%	(805 204)
Finance charges		(23 996)	(22 676)	(22 676)	-	-	-	-	-	(22 676)
Transfers and Grants		(13 202)	(65 605)	(65 605)	(30)	(30)	(3 250)	(3 220)	99%	(65 605)
NET CASH FROM/(USED) OPERATING ACTIVITIES		143 019	34 810	34 810	57 483	57 483	34 000	(23 483)	-69%	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	6	6	6	-	-	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(82 036)	(99 914)	(99 914)	(353)	(353)	(40)	313	-783%	(99 914)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(82 049)	(99 864)	(99 864)	(348)	(348)	(35)	313	-908%	(99 864)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		10	50	50	4	4	4	-	-	50
Payments										
Repayment of borrowing		(10 410)	(11 702)	(11 702)	-	-	-	-	-	(11 702)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(10 400)	(11 652)	(11 652)	4	4	4	-	-	(11 652)
NET INCREASE/ (DECREASE) IN CASH HELD		50 570	(76 705)	(76 705)	57 139	57 139	33 969			(76 705)
Cash/cash equivalents at beginning:		109 867	100 031	100 031		161 720	100 031			161 720
Cash/cash equivalents at month/year end:		160 437	23 325	23 325		218 859	134 000			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 - M01 July

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	10 921	33	967	881	843	745	3 591	13 600	31 580	19 659	4 637	16 083
Trade and Other Receivables from Exchange Transactions - Electricity	1300	26 884	16	994	1 011	996	292	582	4 157	34 932	7 038	66	5 354
Receivables from Non-exchange Transactions - Property Rates	1400	37 289	3	1 004	727	635	440	2 983	11 489	54 569	16 273	773	15 780
Receivables from Exchange Transactions - Waste Water Management	1500	9 161	6	1 037	940	844	780	4 166	19 863	36 797	26 592	3 748	22 444
Receivables from Exchange Transactions - Waste Management	1600	9 537	12	616	566	505	464	2 519	12 177	26 397	16 231	2 296	13 974
Receivables from Exchange Transactions - Property Rental Debtors	1700	578	10	214	204	194	197	1 042	5 284	7 723	6 921	173	4 079
Interest on Arrear Debtor Accounts	1810	54	1	31	56	90	83	872	18 265	19 454	19 367	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(11 083)	2 669	355	329	982	288	3 096	12 131	8 767	16 826	389	10 132
Total By Income Source	2000	83 341	2 751	5 219	4 715	5 089	3 290	18 850	96 964	220 219	128 908	12 083	87 846
2019/20 - totals only		47 047	13 668	8 230	7 531	4 727	4 245	26 675	94 069	206 191	137 247	19 437	87 846
Debtors Age Analysis By Customer Group													
Organs of State	2200	11 042	0	135	32	25	17	325	504	12 080	902	–	–
Commercial	2300	14 106	1	213	155	203	220	657	3 000	18 555	4 235	–	–
Households	2400	44 412	136	4 153	3 638	3 908	2 816	16 336	83 516	159 914	110 213	12 083	87 846
Other	2500	13 782	2 613	717	891	953	236	1 533	9 944	30 669	13 557	–	–
Total By Customer Group	2600	83 341	2 751	5 219	4 715	5 089	3 290	18 850	96 964	220 219	128 908	12 083	87 846

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

	July 2020	June 2020	May 2020
Gross consumer debtors, as per debtors age analysis	220 218 711	206 191 298	190 336 498
Total Provision for bad debts	-89 669 677	-89 669 677	-89 669 677
Provision bad debts Consumers (SC3)	-87 845 785	-87 845 785	-87 845 785
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-19 855 939	-17 751 827	-15 373 607
Net consumers debtors:	110 693 095	98 769 794	85 293 214

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 July 2020.

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 220 218 711 as at 31 July 2020 compared to R 206 191 298 as at 30 June 2020. Current debt represents 33.3% of the total outstanding debt, while the total debt in arrears represents 61.2% of the debt and 5.5% of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 50% of the total debt. It should be noted that that that 29 % of arrear debt representing R 63 120 987 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 21 168 064 when compared to the outstanding amount of R 199 050 646 on 31 July 2019, representing an 10.65 % annual increase.

It should be noted that the above debt includes Annual Services Billed in July and due in September 2020 amounts to R 35 317 195.

2. Additional Information:

The increase of outstanding debt for service levies is 8.9 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 26.7 and the average days outstanding are 98 days, which is 3 months.

The electricity distribution losses for the period July 2019 to June 2020 were 5.41%. The June Figures will be available later.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2019 to June 2020	290 563 916 kWh	274 831 292 kWh	15 732 624 kWh	5.41 %

The preliminary cumulative water distribution losses from July 2019 until June 2020 were 29.93% of which 28.72% is the real losses. It Should be noted that the Municipality is in the process of procuring the services of Service Provider to render Bulk Meter Calibration for the Bulk Meter in Stettynskloof Dam as this has not been done in the last year.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
Jul 2019 – June 2020	15 424 595 kl	10 807 266 kl	4 617 329 kl	29.93%
Less:			-	
	Unbilled Authorized Consumption		23 058 kl	
	Customer Meter and Data Errors		164 578 kl	
Real Losses			4 429 693 kl	28.72%

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 July 2020.

1. 17 039 SMS's were sent during the month to clients with arrear accounts to the value of R105 296 483 and 1 782 final demands with arrears to the value of R 27 160 392 were delivered.
2. 6 670 Reminders to the value of R 84 262 301 were emailed and 17 655 SMS's were sent as reminders to clients with arrears amounting to R 91 091 618.
3. 68 Arrangements with clients owing arrears to the value of R 282 678 were concluded during the month.
4. 5525 Non indigent clients with arrears to the value of R 56 814 736 were blocked at 60% during the month, while all indigent clients remain unblocked. The 60% means that for every R1 of electricity paid 60 cents will be deducted to pay off outstanding debt.
5. R 775 496 was recovered through pre-paid electricity restriction.
6. There were 180 phone call reminders made to clients with arrears on their accounts.
7. There are currently 30 accounts owing R 241 755 with section 58 Magistrate Courts Act Garnishee orders. The total monthly payments amount to R 5 407.

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 July 2020.

1. The total applications approved for all services by the end of July 2020 were 8 997.
2. The outstanding amount for Indigent consumers is R 6 330 208 of which R 3 668 685 is in arrears.
3. An amount of R 12 083 144 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.
4. Subsidies from July 2020 were allocated for the following services:

• Refuse	R	1 021 458
• Rates	R	236 779
• Sewerage	R	1 766 788
• Electricity	R	443 824
• Water	R	1 104 615
• Rent	R	862 310

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 July 2020.

Attorneys

The outstanding handed over debt as at 31 July 2020 was R 63 120 987 made up of 1 882 accounts.

1. An amount of R101 371 was received as payments from the handed over accounts, while an amount of R 3 497 (vat incl.) was paid as commission.
2. 50 registered letters were sent to clients during the month resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R 4 000.00.
3. 22 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R14 098.48. 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. 28 judgments with arrears amounting to R 1 525 422 were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R 14 546. The judgements will be followed by Section 65A2 notices informing the clients that a judgement has been obtained against them and give them 10 working days to reply. Should they fail to reply in 10 working days a section 65A1 notice will be issued requiring them to appear in court, which is then followed by execution processes.

5. There were 12 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 2 070.12.
6. All the costs listed above have been charged against the accounts of the clients concerned.

5.2.5 Arrears Councillors

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

1. The total outstanding arrear debt of Councillors after the July 2020 due date was R 4 727.
2. An amount of R 4 727 was deducted from the July 2020 salaries of 10 councillors who did not pay their accounts in full on the due date. (The arrear amount was R 4 727)

5.2.6 Arrears Employees

1. The outstanding debt of employees after the July 2020 due date was R 143 310.
2. An amount of R 8 350 was automatically deducted from the July 2020 salaries of 6 officials who had arrangements with a balance of R 112 339 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R 30 971 was, in accordance with the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the July 2020 salaries of 83 officials who did not pay their account in full on the due date. (The arrear amount was R 30 971).

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

Description	NT Code	Budget Year 2020/21									Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	
Bulk Water	0200	590	-	-	-	-	-	-	-	590	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	9 794	-	-	-	-	-	-	-	9 794	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	1	2 329	30	27	77	-	37	-	2 501	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	3 077	-	-	-	-	-	-	-	3 077	
Total By Customer Type	1000	13 462	2 329	30	27	77	-	37	-	15 961	

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 - M01 July

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
Standard Bank		5 Months	Fixed Deposit	01 Jul 2020	-		5 000	5 000	-
Standard Bank		5 Months	Fixed Deposit	29 Jul 2020	29		5 000	5 000	-
Nedbank		6 Months	Fixed Deposit	26 Aug 2020	32		5 000	-	5 000
First National Bank		1 Month	Fixed Deposit	27 Aug 2020	2		5 000	-	5 000
ABSA Bank		1 Month	Fixed Deposit	31 Aug 2020	2		5 000	-	5 000
Nedbank		1 Month	Fixed Deposit	31 Aug 2020	2		5 000	-	5 000
Standard Bank		1 Month	Fixed Deposit	31 Aug 2020	2		5 000	-	5 000
ABSA Bank		2 Months	Fixed Deposit	28 Sep 2020	5		10 000	-	10 000
Nedbank		2 Months	Fixed Deposit	28 Sep 2020	7		15 000	-	15 000
Standard Bank		2 Months	Fixed Deposit	28 Sep 2020	7		15 000	-	15 000
Nedbank		3 Months	Fixed Deposit	27 Oct 2020	2		5 000	-	5 000
Standard Bank		3 Months	Fixed Deposit	28 Oct 2020	2		5 000	-	5 000
Standard Bank		4 Months	Fixed Deposit	27 Nov 2020	2		5 000	-	5 000
Nedbank		4 Months	Fixed Deposit	30 Nov 2020	2		5 000	-	5 000
ABSA Bank		5 Months	Fixed Deposit	28 Dec 2020	2		5 000	-	5 000
First National Bank		5 Months	Fixed Deposit	28 Dec 2020	2		5 000	-	5 000
Municipality sub-total					104		105 000	10 000	95 000
TOTAL INVESTMENTS AND INTEREST	2				104		105 000	10 000	95 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 July 2020.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
Invest as at 31/07/2020 at the following A1 Banks as prescribed by Council's Investment Policy:							
ABSA	R	20 000 000,00					
NEDBANK	R	35 000 000,00					
FNB	R	10 000 000,00					
STANDARD	R	30 000 000,00					
INVESTEC	R	-					
		R 95 000 000,00					
ABSA LT	R	-					
		R 95 000 000,00					

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	28 767,12	5 000 000		5 000 000	0
26/Feb/20	NEDBANK	03/7881531576/278	7,60%	182	26/Aug/20	32 273,97	5 000 000			5 000 000
28/Jul/20	FNB	74860881869	4,03%	30	27/Aug/20	2 208,22		5 000 000		5 000 000
28/Jul/20	ABSA	2079330373	4,13%	34	31/Aug/20	2 263,01		5 000 000		5 000 000
28/Jul/20	NEDBANK	03/7881531576/279	4,25%	34	31/Aug/20	2 328,77		5 000 000		5 000 000
28/Jul/20	STANDARD	288460898-054	4,400%	34	31/Aug/20	2 410,96		5 000 000		5 000 000
28/Jul/20	ABSA	2079331311	4,18%	62	28/Sep/20	4 580,82		10 000 000		10 000 000
28/Jul/20	NEDBANK	03/7881531576/280	4,35%	62	28/Sep/20	7 150,68		15 000 000		15 000 000
28/Jul/20	STANDARD	288460898-055	4,450%	62	28/Sep/20	7 315,07		15 000 000		15 000 000
28/Jul/20	NEDBANK	03/7881531576/281	4,40%	91	27/Oct/20	2 410,96		5 000 000		5 000 000
28/Jul/20	STANDARD	288460898-056	4,500%	92	28/Oct/20	2 465,75		5 000 000		5 000 000
28/Jul/20	STANDARD	288460898-057	4,525%	122	27/Nov/20	2 479,45		5 000 000		5 000 000
28/Jul/20	NEDBANK	03/7881531576/282	4,40%	125	30/Nov/20	2 410,96		5 000 000		5 000 000
28/Jul/20	ABSA	2079330624	4,25%	153	28/Dec/20	2 328,77		5 000 000		5 000 000
28/Jul/20	FNB	74860880184	4,21%	153	28/Dec/20	2 306,85		5 000 000		5 000 000
Sub Total						103 701,36	15 000 000	90 000 000	10 000 000	95 000 000
						103 701,36	15 000 000,00	90 000 000	10 000 000	95 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month July 2020.

Funds Allocations

The schedule reflecting all council's Investments as at 31 July 2020 R95 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	Preliminary		Preliminary	
	30/06/2020		31/07/2020	
	Liability	Cash back	Liability	Cash back
		160 436 934		218 858 501
Unutilized grants	35 771 432	35 771 432	82 094 024	82 094 024
Consumer and Sundry deposits	4 635 843	4 635 843	4 835 122	4 835 122
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	6 185 962	6 185 962
Capital Replacement reserve	59 473 146	59 473 146	65 119 787	65 119 787
Brandwacht Trust	97 893	97 893	97 893	97 893
Retained surplus (unidentified dep.)	7 897 094	7 897 094	14 821 713	14 821 713
Performance Bonus Provison	947 787	947 787	947 787	947 787
Set aside for retention	7 362 994	7 362 994	4 531 301	4 531 301
Set aside for Creditor payments	17 592 020	25 666 738	21 500 000	25 653 412
Provision for leave Payment	3 936 342	3 936 342	3 936 342	3 936 342
	152 362 216	160 436 934	214 705 089	218 858 501
Cash Surplus (Deficit)		8 074 718		4 153 412
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2020		31/07/2020	
ABSA	0		0	
Nedbank	5 000 000		20 000 000	
First National Bank	0		35 000 000	
Standard Bank	10 000 000		10 000 000	
Investec	0		30 000 000	
Total short term	15 000 000		95 000 000	
Bank and Cash	145 423 759		123 845 326	
Cash on hand 3 9020 127 404 00	13 175		13 175	
	160 436 934		218 858 501	
			-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in July 2020.

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

All payments are recorded in the cashbook (general ledger) as from cheque number 169 to 170 and electronic transfer number 278 388 to 279 080.

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 JULY 2020				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/07/2020				146 706 375,04
Deposits for the July 2020				156 512 248,76
Cheques for the July 2020				(179 373 298,17)
Balance as per Cash Book at 31/07/2020				<u>123 845 325,63</u>
Votes Balances and Transactions:				
	40101012690	Balance B/f	146 706 375,04	
	40101012690	Balance B/f	0,00	146 706 375,04
	40101012691	Movements	156 512 248,76	
	40101012692	Movements	(179 373 298,17)	(22 861 049,41)
Balance as per Ledger at 31/07/2020				<u>123 845 325,63</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/07/2020				115 240 219,32
Cash on Hand	Not yet Banked			2 484 988,32
Outstanding Cheques				(424 840,13)
Amounts Under Banked				0,00
Amounts Over Banked				0,00
Deposits not Receipted	Previous months	0,00		
	July 2020	(7 123 411,53)	(7 123 411,53)	(7 123 411,53)
Deposits receipted in Duplicate				1 164,37
Unpaid Cheques not Re-deposited				1 880,20
Other Items				13 520 387,76
Cash Surpluses / Shortages	Iro Payments Received			10,46
Adjustments to be Made for July 2020	MOLTENO MAINTENANCE	(200,00)		
	BANK CHARGES	(144 726,86)	(144 926,86)	144 926,86
Balance as per Cash Book at 31/07/2020				<u>123 845 325,63</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 JULY 2020			
			TOTAL
Balance as per Bank Statement at 01/07/2020			148 605 539,91
Cheques for July 2020			(181 408 130,75)
Deposits for July 2020			156 511 073,93
Other Adjustments / Transactions			(13 523 358,89)
Other Adjustments / Transactions now cleared			2 971,13
Direct Deposits from previous months Received			0,00
Direct Deposits not Receipted			7 123 411,53
Amounts Under Banked now cleared			0,00
R/D Cheques			(1 880,20)
Cash on Hand - 01/07/2020			415 580,98
Cash on Hand - 31/07/2020			(2 484 988,32)
Balance as per Bank Statements at 31/07/2020			115 240 219,32

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 R35 606 583 for the period July 2020 and conditional grants to the value of R 58 324 000 were received. The value of the unspent conditional grants at the end of July 2020 is R 82 094 024.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July

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	132 217	57 416	57 416	53 167	4 249	8,0%	132 217
Operational Revenue:General Revenue:Equitable Share		117 997	127 591	127 591	57 416	57 416	53 167	4 249	8,0%	127 591
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		3 215	3 076	3 076	-	-	-	-	-	3 076
Local Government Financial Management Grant (Schedule 5B)		1 550	1 550	1 550	-	-	-	-	-	1 550
Municipal Disaster Grant (Schedule 5B)		138	-	-	-	-	-	-	-	-
Provincial Government:		13 979	72 525	72 525	-	-	-	-	-	72 525
Capacity Building		1 080	-	-	-	-	-	-	-	-
Capacity Building and Other		1 310	401	401	-	-	-	-	-	401
Disaster and Emergency Services	4	-	-	-	-	-	-	-	-	-
Health	4	-	-	-	-	-	-	-	-	-
Housing	4	1 299	61 725	61 725	-	-	-	-	-	61 725
Infrastructure	4	-	-	-	-	-	-	-	-	-
Libraries, Archives and Museums	4	9 738	10 125	10 125	-	-	-	-	-	10 125
Other	4	406	94	94	-	-	-	-	-	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	-	-	-	-	-	2 870
Departmental Agencies and Accounts		631	2 250	2 250	-	-	-	-	-	2 250
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		637	620	620	-	-	-	-	-	620
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	140 247	208 112	208 112	57 416	57 416	53 167	4 249	8,0%	208 112
Capital Transfers and Grants										
National Government:		44 612	56 337	56 337	908	908	5 821	(4 913)	-84,4%	56 337
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		10 000	22 097	22 097	908	908	-	908	#DIV/0!	22 097
Municipal Infrastructure Grant (Schedule 5B)		34 452	34 240	34 240	-	-	5 821	(5 821)	-100,0%	34 240
Municipal Disaster Relief Grant		160	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		109 520	26 000	26 000	-	-	-	-	-	26 000
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		5 100	-	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		104 420	24 000	24 000	-	-	-	-	-	24 000
Infrastructure		-	-	-	-	-	-	-	-	-
Libraries, Archives and Museums		-	100	100	-	-	-	-	-	100
Other		-	1 900	1 900	-	-	-	-	-	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	-	-	-	-	-	1 147
Departmental Agencies and Accounts		-	1 147	1 147	-	-	-	-	-	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	83 484	908	908	5 821	(4 913)	-84,4%	83 484
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	295 064	291 596	291 596	58 324	58 324	58 988	(664)	-1,1%	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 - M01 July

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	132 217	12 192	11 592	53 167	(41 576)	-78,2%	132 217
Operational Revenue:General Revenue:Equitable Share		117 997	127 591	127 591	11 483	11 483	53 167	(41 684)	-78,4%	127 591
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		3 215	3 076	3 076	667	67	-	67	#DIV/0!	3 076
Local Government Financial Management Grant (Schedule 5B)		1 470	1 550	1 550	42	42	-	42	#DIV/0!	1 550
Municipal Disaster Grant (Schedule 5B)		138	-	-	-	-	-	-	-	-
Provincial Government:		15 092	72 525	72 525	758	758	-	758	#DIV/0!	72 525
Capacity Building		1 755	-	-	-	-	-	-	-	-
Capacity Building and Other		909	401	401	2	2	-	2	#DIV/0!	401
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		2 221	61 725	61 725	-	-	-	-	-	61 725
Infrastructure		-	-	-	-	-	-	-	-	-
Libraries, Archives and Museums		9 738	10 125	10 125	755	755	-	755	#DIV/0!	10 125
Other		323	94	94	-	-	-	-	-	94
Public Transport		146	180	180	-	-	-	-	-	180
Road Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
District Municipality:		-	500	500	-	-	-	-	-	500
All Grants		-	500	500	-	-	-	-	-	500
Other grant providers:		1 444	2 870	2 870	-	-	-	-	-	2 870
Departmental Agencies and Accounts		631	2 250	2 250	-	-	-	-	-	2 250
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		813	620	620	-	-	-	-	-	620
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		139 356	208 112	208 112	12 950	12 349	53 167	(40 818)	-76,8%	208 112
Capital expenditure of Transfers and Grants										
National Government:		26 334	56 337	56 337	353	353	5 821	(5 467)	-93,9%	56 337
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		5 327	22 097	22 097	-	-	-	-	-	22 097
Municipal Infrastructure Grant (Schedule 5B)		20 847	34 240	34 240	353	353	5 821	(5 467)	-93,9%	34 240
Municipal Disaster Relief Grant		160	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		109 057	26 000	26 000	-	-	-	-	-	26 000
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		4 637	-	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		104 420	24 000	24 000	-	-	-	-	-	24 000
Infrastructure		-	-	-	-	-	-	-	-	-
Libraries, Archives and Museums		-	100	100	-	-	-	-	-	100
Other		-	1 900	1 900	-	-	-	-	-	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	-	-	-	-	-	1 147
Departmental Agencies and Accounts		-	1 147	1 147	-	-	-	-	-	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	83 484	353	353	5 821	(5 467)	-93,9%	83 484
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		275 003	291 596	291 596	13 303	12 703	58 988	(46 285)	-78,5%	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 July 2020, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

	Summary Grants Received and Utilised: 2020/2021					July 2020		Refunded	To Other Debtors	Balance 31/07/2021
	Unutilised balance 01/07/2020	Debit Balance	Received 01/07/2020 to 31/07/2021	Other Income	Capital Donated	Debtor created at	Conditions met (TRF TO Income Statement) - Operating			
National Government:-	18 277 737.17	-	58 324 000.00	-	-	-	-12 192 236.07	-353 359.41	709 036.07	64 765 177.76
Operating grants:-	-	-	57 416 000.00	-	-	-	-12 192 236.07	-	709 036.07	45 932 800.00
Equitable share	-	-	57 416 000.00	-	-	-	-11 483 200.00	-	-	45 932 800.00
Financial Management Grant	-	-	-	-	-	-	-41 666.65	-	41 666.65	-
EPWP: Expanded Public Works	-	-	-	-	-	-	-667 369.42	-	667 369.42	-
NT Disaster Management - COVID 19	-	-	-	-	-	-	-	-	-	-
Capital grants:-	18 277 737.17	-	908 000.00	-	-	-	-	-353 359.41	-	18 832 377.76
Municipal Infrastructure Grant	13 404 996.42	-	908 000.00	-	-	-	-	-353 359.41	-	14 159 637.01
Integrated National Electrification Grant	4 672 740.75	-	-	-	-	-	-	-	-	4 672 740.75
NT Disaster Management - COVID 19	-	-	-	-	-	-	-	-	-	-
Provincial Government:-	14 730 802.16	-	-	-	-	-	-755 196.57	-	755 196.57	14 730 802.16
Operating Grants plus Operating Housing:-	7 183 590.86	-	-	-	-	-	-755 196.57	-	755 196.57	7 183 590.86
Operating Provincial	1 408 259.04	-	-	-	-	-	-755 196.57	-	755 196.57	1 408 259.04
Library Service Conditional Grant	-	-	-	-	-	-	-755 196.57	-	755 196.57	-0.00
Proclaimed Roads	-	-	-	-	-	-	-	-	-	-
CDW Grant Operational Support	-	-	-	-	-	-	-	-	-	-
Financial Management Capacity Building Grant	710 000.00	-	-	-	-	-	-	-	-	710 000.00
FMSG - Implementation of mSCOA	325 147.00	-	-	-	-	-	-	-	-	325 147.00
FMSG - Revenue Enhancement	83 097.00	-	-	-	-	-	-	-	-	83 097.00
Thusong Centre	-	-	-	-	-	-	-	-	-	-
PT Disaster Management - COVID 19	-	-	-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building	239 175.04	-	-	-	-	-	-	-	-	239 175.04
RSEP (Operational)	-	-	-	-	-	-	-	-	-	-
Local Government Graduate Internship Grant	50 840.00	-	-	-	-	-	-	-	-	50 840.00
Operating Provincial Housing	5 775 331.82	-	-	-	-	-	-	-	-	5 775 331.82
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:-	7 547 211.30	-	-	-	-	-	-	-	-	7 547 211.30
Other	1 445 036.83	-	-	-	-	-	-	-	-	1 445 036.83
RSEP	1 445 036.83	-	-	-	-	-	-	-	-	1 445 036.83
PAWC: Fire Services Capacity Building	-	-	-	-	-	-	-	-	-	-
Capital- grants Housing	6 102 174.47	-	-	-	-	-	-	-	-	6 102 174.47
Housing: Transhex	6 102 174.47	-	-	-	-	-	-	-	-	6 102 174.47
Cape Winelands District Municipality:-	2 528 755.00	-	-	-	-	-	-	-	-	2 528 755.00
Operating grants:-	2 100 000.00	-	-	-	-	-	-	-	-	2 100 000.00
Cape Winelands District Municipality	2 100 000.00	-	-	-	-	-	-	-	-	2 100 000.00
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	-	-	-	-	-	-	422 643.00	69 288.83
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	-	-	-	-	-56 049.62	-	231 556.27	-
Operating grants:-	-	-175 506.65	-	-	-	-	-56 049.62	-	231 556.27	-
LGWSETA - Learnership	-	-	-	-	-	-	-	-	-	-
LGWSETA	-	-	-	-	-	-	-	-	-	-
Work for water	-	-175 506.65	-	-	-	-	-56 049.62	-	231 556.27	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-	-	-
	35 406 583.16	-598 149.65	58 324 000.00	-	-	-	-13 003 482.26	-353 359.41	2 118 431.91	82 094 023.75
			58 324 000.00				-13 356 841.67			
									GROSS BALANCE	82 094 023.75

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 - M01 July

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	–	–	1 188	(1 188)	-100%	6 731
Pension and UIF Contributions		1 565	1 602	1 602	–	–	133	(133)	-100%	1 602
Medical Aid Contributions		280	305	305	–	–	25	(25)	-100%	305
Motor Vehicle Allowance		731	794	794	–	–	66	(66)	-100%	794
Cellphone Allowance		1 667	1 673	1 673	–	–	139	(139)	-100%	1 673
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		147	148	148	–	–	12	(12)	-100%	7 675
Sub Total - Councillors		18 395	18 780	18 780	–	–	1 565	(1 565)	-100%	18 780
% increase	4		2,1%	2,1%						2,1%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6 920	6 845	6 845	–	–	570	(570)	-100%	6 845
Pension and UIF Contributions		553	674	674	–	–	56	(56)	-100%	674
Medical Aid Contributions		86	92	92	–	–	8	(8)	-100%	92
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		894	999	999	–	–	83	(83)	-100%	999
Cellphone Allowance		225	204	204	–	–	17	(17)	-100%	204
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		36	78	78	–	–	6	(6)	-100%	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	–	–	741	(741)	-100%	8 891
% increase	4		2,0%	2,0%						2,0%
Other Municipal Staff										
Basic Salaries and Wages		174 387	193 872	192 191	–	–	16 014	(16 014)	-100%	192 191
Pension and UIF Contributions		33 034	36 423	36 423	–	–	3 035	(3 035)	-100%	36 423
Medical Aid Contributions		18 606	21 753	21 753	–	–	1 813	(1 813)	-100%	21 753
Overtime		18 401	16 160	14 666	–	–	1 222	(1 222)	-100%	18 129
Performance Bonus		–	–	–	–	–	–	–	–	16 160
Motor Vehicle Allowance		8 193	8 609	8 609	–	–	717	(717)	-100%	8 609
Cellphone Allowance		1 495	1 302	1 302	–	–	108	(108)	-100%	1 302
Housing Allowances		2 044	2 893	2 893	–	–	241	(241)	-100%	2 893
Other benefits and allowances		23 824	20 758	23 932	–	–	1 994	(1 994)	-100%	4 310
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	2	6 213	6 756	6 756	533	533	563	(29)	-5%	6 756
Sub Total - Other Municipal Staff		286 198	308 526	308 526	533	533	25 708	(25 174)	-98%	308 526
% increase	4		7,8%	7,8%						7,8%
Total Parent Municipality		313 307	336 197	336 197	533	533	28 013	(27 480)	-98%	336 197
TOTAL SALARY, ALLOWANCES & BENEFITS		313 307	336 197	336 197	533	533	28 013	(27 480)	-98%	336 197
% increase	4		7,3%	7,3%						7,3%
TOTAL MANAGERS AND STAFF		294 911	317 416	317 416	533	533	26 449	(25 915)	-98%	317 416

99PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R14 666 300**.

Overtime payments are one month in arrear, this being the reason that no spending been reflecting on the end of July 2020 reports. Overtime should be monitored closely.

From 1 July 2020 till 31 July 2020	Budget for the year	Estimate for the 1 month	Actual to Date	Variance
Overtime	14 666 300	1 222 192	0	1 222 192
Temporary personnel	11 970 300	997 525	667 369	330 156

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

		<u>May 2020</u>	<u>June 2020</u>	<u>July 2020</u>
EPWP	Temporary	292	262	179
Temporary	For 6 months	12	12	13
Permanent		890	889	889
Councillors		41	41	41
TOTAL		<u>1 235</u>	<u>1 204</u>	<u>1 122</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 - M01 July

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	95	353	353	95	(258)	-272,0%	0%
August	6 365	12 059	12 059			12 154	–	0,0%	0%
September	4 068	10 700	10 700			22 854	–	0,0%	0%
October	7 376	11 390	11 340			34 194	–	0,0%	0%
November	7 618	4 093	4 093			38 287	–	0,0%	0%
December	6 571	11 835	11 835			50 122	–	0,0%	0%
January	5 297	11 187	11 182			61 304	–	0,0%	0%
February	75 049	3 080	3 080			64 384	–	0,0%	0%
March	11 929	13 863	13 863			78 248	–	0,0%	0%
April	3 042	4 776	4 776			83 024	–	0,0%	0%
May	5 150	4 703	4 703			87 727	–	0,0%	0%
June	61 536	12 187	12 187			99 914	–	0,0%	0%
Total Capital expenditure	195 379	99 914	99 914	353					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

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

Capital Progress Report 2020/2021 - July 2020										
PROJECT FUNDING	Total Approved Budget 2019/20	Veriments/ Additional funding	Adjustments Feb 2021	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	0,00%
CAPITAL REPLACEMENT RESERVE										
Projects New	11 575 114	0	0	11 575 114	55 434,81	92 235,00	0,00	0,00	11 575 114,00	0,00%
CRR Connections (Public Contr)	3 839 200	0	0	3 839 200	0,00	0,00	0,00	0,00	3 839 200,00	0,00%
Furniture and Equipment	15 000	0	0	15 000	0,00	0,00	0,00	0,00	15 000,00	0,00%
TOTAL CRR	15 429 314	0	0	15 429 314	55 434,81	92 235,00	0,00	0,00	15 429 314,00	0,00%
INSURANCE RESERVE										
Insurance Reserve	1 000 000	0	0	1 000 000	0,00	0,00	0,00	0,00	1 000 000,00	0,00%
TOTAL INSURANCE RESERVE	1 000 000	0	0	1 000 000	0,00	0,00	0,00	0,00	1 000 000,00	0,00%
TOTAL BASIC CAPITAL	16 429 314	0	0	16 429 314	55 434,81	92 235,00	0,00	0,00	16 429 314,00	0,00%
CAPITAL: GRANT FUNDING										
PAWC: Libraries	100 000	0	0	100 000	0,00	0,00	0,00	0,00	100 000,00	0,00%
PAWC: RSEP	1 900 000	0	0	1 900 000	104 347,83	0,00	0,00	0,00	1 900 000,00	0,00%
National Government: MIG (DORA)	34 239 999	0	0	34 239 999	0,00	422 679,41	353 359,41	353 359,41	33 886 639,59	1,03%
National Government: INEP (DORA)	22 097 000	0	0	22 097 000	0,00	0,00	0,00	0,00	22 097 000,00	0,00%
Other	1 147 275	0	0	1 147 275	0,00	0,00	0,00	0,00	1 147 275,00	0,00%
PAWC: Housing (Services)	24 000 000	0	0	24 000 000	0,00	0,00	0,00	0,00	24 000 000,00	0,00%
TOTAL : GRANT FUNDING	83 484 274	0	0	83 484 274	104 347,83	422 679,41	353 359,41	353 359,41	83 130 914,59	0,42%
TOTAL FUNDING	99 913 588	0	0	99 913 588	159 782,64	514 914,41	353 359,41	353 359,41	99 560 228,59	0,35%

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 July 2020.

COUNCIL'S MONTHLY REPORT													
Type of Claim	July	Aug	Sept	October	Nov	Dec	Jan	Feb	March	Apr	May	June	Year End
Public Liability/possible Liability	6												0
Council vehicles	2												2
Private vehicles													0
Fire/ Theft/ Damage to buildings	2												2
Theft/ Loss of Property	1												1
Injury on duty claims	1												1
Claims within excess not submitted to insurer (Marsh Africa)/not covered													
Public Liability/possible Liability													0
Council vehicles													0
Private vehicles													0
Fire/ Theft/ Damage to buildings													0
Theft/ Loss of Property													0
Damage Electrical Poles no cover													0
RESOLVED CLAIMS													0
Total claims submitted	12	0	0	0	0	0	0	0	0	0	0	0	12
NOTE PLEASE: Totals will be adjusted monthly as actual expenses and payment from insurer occur.													
TOTAL QUOTED EXPENSE	R 95 795,03												R 95 795,03
VALUE OF REJECTED CLAIMS													R 0,00
ACTUAL CAPITAL EXPENSE: SAMRAS													
ORDERS (excl VAT)													R 0,00
ACTUAL M & R EXPENSE: SAMRAS													
ORDERS (excl VAT)	R 2 737,51												R 2 737,51
DIRECT PAYMENT TO SUPPLIER/TP													
FROM INSURER													R 0,00
PAYMENT FROM INSURER:													
CAPITAL REPLACEMENT (excl VAT)	R 71 644,35												R 71 644,35
PAYMENT FROM INSURER:													
OPERATING REPAIRS (excl VAT)													R 0,00
LOSS TO COUNCIL													
LEGAL DEP APPROVED													R 0,00
EXCESS:	R 21 739,13												R 21 739,13
COMMENTS:	4 Claims submitted dept reports, 3 claims awaiting insurers further instructions from insurers. 4 Claims await quotes												
ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR													

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 July 2020 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 363/2020	TECHNICAL SERVICES	BULK SERVICES	EMERGENCY	THE 90 m SEWER PIPE REPLACEMENT WAS AN EMERGENCY TO PREVENT SEWER SPILLAGE, UNHEALTHY CONDITIONS, ODOURS, FLOODING OF HOUSES WITH RAW SEWAGE ENVIRONMENTAL AND OR RIVER POLLUTION PREVENTION. ONLY LIMITED SERVICE PROVIDERS ARE WILLING TO ASSIST. BVM DOES NOT HAVE THE HEAVY MACHINERY TO ASSIST DURING LOCKDOWN. WINTERBACH BROTHERS BK WAS APPROACHED TO ASSIST WITH THE EMERGENCY PIPE REPLACEMENT DURING LOCKDOWN.	R76 176,00	Once-off		WINTERBACH BROTHERS BK
2	BVD 367/2020	FINANCIAL SERVICES	REVENUE	EMERGENCY	ON 7 MAY 2020, THE DIRECTIVE FROM THE DEPARTMENT OF LABOUR AND COGTA REQUIRES THAT THE MUNICIPALITY SHOULD UNDERTAKE EMERGENCY PROCUREMENT OF SCREEN DIVIDERS FOR VARIOUS PAY POINTS, TO PERFORM VARIOUS LEGISLATED FUNCTIONS, INCLUDING THE ADOPTION OF IDP'S AND OPERATIONS RELATING TO MUNICIPAL SERVICES AND REVENUE COLLECTION. THIS DIRECTIVE WAS TO BE IMPLEMENTED WITH IMMEDIATE EFFECT, IN ORDER TO MEET THE REQUIREMENTS OF THE MENTIONED DIRECTIVE. THE PROCUREMENT OF SCREEN DIVIDERS FOR VARIOUS PAY POINTS FORM PART OF THE MUNICIPALITY'S STRATEGY AND PREVENTION MEASURES TO ADDRESS OCCUPATIONAL HEALTH AND SAFETY RISK WITHIN THE WORKPLACE.	RATE BASED	1 Calendar month	R200 000,00	AUTACS
3	BVD 371/2020	TECHNICAL SERVICES	BULK SERVICES	EMERGENCY	THE AVIAN PARK PUMP STATION ONLY OPERATED ON ONE PUMP OPERATIONAL. THE OTHER TWO PUMPS ARE FAULTY. DUE TO BUDGET LIMITATIONS, THE PUMPS CAN NOT BE REPAIRED IN THE 2019-20 FINANCIAL YEAR. THE LAST PUMP COULD NOT HANDLE THE HIGH VOLUMES OF SEWAGE AND STORMWATER INGRESS AND HAD TO BE REPAIRED IMMEDIATELY TO PREVENT OVERFLOW CAUSING POLLUTION, ODOURS, NUISANCES AND DETRIMENTAL HEALTH PROBLEMS ASSOCIATED WITH RAW SEWAGE. BENZMARK PUMPS WAS APPROACHED TO ASSIST WITH IN THE EMERGENCY REPAIRS TO THE SUBMERCIBLE PUMP.	R50 510,00	Once-off		BENZMARK PUMPS
4	BVD 372/2020	COMMUNITY SERVICES	FIRE AND RESCUE SERVICES	EMERGENCY	BREERIVIER KOMMUNIKASIE IS THE ONLY COMPANY IN WORCESTER AVAILABLE TO PERFORM EMERGENCY REPAIRS ON THIS TYPE OF EMERGENCY GENERATORS. THE BREAKDOWN OCCURRED DURING A PERIOD OFFLOAD SHEDDING. IT IS OF THE UTMOST IMPORTANCE THAT THE MUNICIPALITY HAVE A STANDBY GENERATOR RUNNING DURING LOAD SHEDDING, AS THE FIRE DEPARTMENT AND EMERGENCY CALL CENTRE NEED TO BE OPERATIONAL AT ALL TIMES.	R3 547,69	Once-off		BREERIVIER KOMMUNIKASIE
5	BVD 373/2020	TECHNICAL SERVICES	BULK SERVICES	EMERGENCY	SCREEN NO 1 BECAME FAULTY AND THE CHAIN PROPELLING THE SCREEN BROKE. THE CHAIN NEEDED TO BE REPLACED URGENTLY TO ENSURE EFFICIENT AND EFFECTIVE PROCESS CONTINUATION. BENZMARK PUMPS WAS APPROACHED TO ASSIST WITH IN THE EMERGENCY REPAIRS TO THE WWTW INLET SCREEN.	R136 735,00	Once-off		FIAB MECHANICAL
6	BVD 374/2020	FINANCIAL SERVICES	SCMU	EMERGENCY	ON 15 MARCH 2020, THE COVID 19 PANDEMIC WAS DECLARED AS A NATIONAL DISASTER. THE ANNOUNCEMENT TRIGGERED PANIC OF THE PUBLIC AND EMPLOYEES WITHIN THE MUNICIPALITY. THE RESULTANT PANIC WARRANTS THE MUNICIPALITY TO PROTECT EMPLOYEES AND THE PUBLIC WHOM ENTERS THE MUNICIPAL BUILDINGS, AS PER THE OCCUPATIONAL HEALTH AND SAFETY REGULATIONS ISSUED BY THE DEPARTMENT OF LABOUR ON 29 APRIL 2020, CLOTHMASKS WERE DEEMED MANDATORY. IN ADDITION THE STIPULATION FOR SCREENING AND TAKING TEMPERATURES OF EMPLOYEES AND PUBLIC ENTERING MUNICIPAL BUILDING BECAME APPARENT. THUS, THE EMERGENCY PROCUREMENT OF CLOTH MASKS AND THERMOMETERES (PPE) OR VARIOUS OFFICES FORMED PART OF THE MUNICIPALITY'S STRATEGY AND PREVENTION MEASURES TO ADDRESS OCCUPATIONAL HEALTH AND SAFETY RISK WITHIN THE WORKPLACE (OVER A PERIOD OF 12 CALENDARE MONTHS FROM MARCH 2020).	RATE BASED	12 Calendar months	R2 000 000,00	
7	BVD 375/2020	COMMUNITY SERVICES	TRAFFIC AND LAW ENFORCEMENT SERVICES	EXCEPTIONAL CASE	THE CURRENT CONTRACT CAME TO AN END ON THE 30TH OF JUNE 2020 BUT WITH THE COVID - 19 LOCKDOWN STILL IN PLACE THE PRESCRIBED SCM PROCEDURES COULD NOT BE FOLLOWED TO APPOINT A SERVICE PROVIDER TO PERFORM THE DUTIES ON BEHALF OF THE BREEDE VALLEY MUNICIPALITY. SCHEDULE 5, PART B OF THE CONSTITUTION OF RSA REFERS TO THE MANDATE OF THE MANAGEMENT AND CONTROL OF ANIMALS AS FOLLOWS: FACILITATE THE HANDLING AND TRANSPORTATION OF STRAY ANIMALS. ACCOMMODATION AND CARE OF IMPOUNDED STRAY ANIMALS. EUTHANASIA OF IMPOUNDED STRAY ANIMALS AND BURIAL OF IMPOUNDED STRAY ANIMALS. THE MANAGEMENT OF A POUND IS SPECIALIZED AND ITS REQUIRED OF ANY POTENTIAL SERVICE PROVIDER TO BRING IN HIS OR HER OWN TRANSPORT AND SPECIALIZED EQUIPMENT.	R100,000 PER MONTH	3 Calendar months	R300 000,00	ANIMAL WELFARE SOCIETY
8	BVD 376/2020	COMMUNITY SERVICES	LIBRARIES	EXCEPTIONAL CASE	AFRIKAANS NEWSPAPERS FOR PUBLIC INFORMATION ARE PROVIDED TO AVIAN PARK. ESSELAN AN ZWELENTHEMBA LIBRARIES. MEDIA 24 IS THE PROVIDER OF AFRIKAANS NEWSPAPERS (DIE BURGER AND RAPPORT) AND SUBSCRIPTION ARE ONLY OBTAINABLE FOR THEM, HENCE IT IS IMPRACTICAL AND IMPOSSIBLE TO ACQUIRE MORE THAN ONE QUOTATION FOR THE REQUIRED SERVICE.	RATES	Once-off	R10 000,00	MEDIA 24

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/ Constructor/ Supplier
9	BVD 377/2020	COMMUNITY SERVICES	LIBRARIES	EXCEPTIONAL CASE	ENGLISH NEWSPAPERS FOR PUBLIC INFORMATION ARE PROVIDED TO AVIAN PARK, ESSELAN AN ZWELNTHEMBA LIBRARIES. MEDIA 24 IS THE PROVIDER OF ENGLISH NEWSPAPERS (CAPE TIMES, WEEKEND ARGUS AND CAPE ARGUS) AND SUBSCRIPTION ARE ONLY OBTAINABLE FOR THEM, HENCE IT IS IMPRACTICAL AND IMPOSSIBLE TO ACQUIRE MORE THAN ONE QUOTATION FOR THE REQUIRED SERVICE.	RATES	Once-off	R10 000,00	INDEPENDENT NEWSPAPER
10	BVD 378/2020	TECHNICAL SERVICES	PUBLIC WORKS	SOLE PROVIDER	THE DIGGER LOADER IS DUE FOR 500HR SERVICE. THERE ARE ADDITIONAL PARTS THAT NEEDS TO BE REPLACE AT THIS SERVICE AS WELL AS NEW TIPS THAT NEEDS TO BE FILLED, FOR BREEDE VALLEY MUNICIPALITY TO MAINTAIN THE REST OF THE WARRANTY ON THE MACHINE, WE NEED TO MAKE USE OF THE SERVICE PROVIDER WHO IS BARLOWORLD EQUIPMENT IN THIS CASE. BARLOWORLD EQUIPMENT IS THE SOLE SERVICE PROVIDER LOCALLY FOR CATERPILLAR. NO GENERIC PARTS SHOULD BE USED AS IT WOULD VOID THE GUARANTEE ON THE DIGGER LOADER.	R35 218,99	once-off		BARLOWORLD EQUIPMENT
11	BVD 381/2020	STRATEGIC SUPPORT SERVICES	ADMINISTRATION	EXCEPTIONAL CASE	THE SERVICES RELATING TO THE SUPPLY, INSTALLATION COMMISSIONING, SERVICING AND INSPECTION OF LIFTS/ELEVATORS (PASSENGER CONVEYING COMMODITY) IS REGULATED BY THE DEPARTMENT OF LABOUR THROUGH OHASA. LIFTS ARE A COMMODITY THAT HAS GOT H&S ASPECTS AND INVOLVE PUBLIC USAGE. THE MAIN BUILDING HAS A VISION & SCHINDLER ELEVATOR THAT NEEDS TO BE SERVICED ON A MONTHLY BASIS ACCORDING SECTION 7(1) OF THE LIFT, ESCALATOR AND PASSENGER CONVEYOR REGULATIONS, 2009. SECTION 7(1) OF THE LIFT, ESCALATOR AND PASSENGER CONVEYOR REGULATIONS, 2009 STATES: "THE USER SHALL DESIGNATE A COMPETENT LIFT SERVICE PROVIDER TO EXAMINE AND MAINTAIN A LIFT, ESCALATOR OR PASSENGER CONVEYOR AT LEAST ONCE A MONTH OR AT SUCH LONGER INTERVALS AS MAY BE PRESCRIBED BY THE MANUFACTURER OF SUCH LIFT, ESCALATOR OR PASSENGER CONVEYOR: " VISION ELEVATORS/ SCHINDLERS LIFTS WAS IDENTIFIED TO ASSIST WITH THE MAINTENANCE AND REPAIRS TO LIFTS, RESPECTIVELY, FOR THE PERIOD 1 AUGUST 2020 UNTIL 31 DECEMBER 2020	R6.636,49 PER MONTH	5 Calendar months	R57 437,95	VISION ELEVATORS/ SCHINDLERS LIFTS
12	BVD 382/2020	OFFICE OF THE MUNICIPAL MANAGER	INTERNAL AUDIT	EXCEPTIONAL CASE	SURTECH SOLUTIONS RSA (PTY) LTD, PREVIOUSLY KNOWN AS COS HAS INSTALLED THE ACL SOFTWARE WHICH IS USED BY THE MUNICIPALITY AS A CONTINUOUS MONITORING TOOL. THE BREEDE VALLEY MUNICIPALITY IS PAYING THE ANNUAL LICENCE FEE FOR ACL SOFTWARE. IT WILL BE IMPRACTICAL TO FOLLOW THE NORMAL SUPPLY CHAIN PROCESS, AS THE CURRENT SOFTWARE(ACL) IN PLACE CAN ONLY BE FACILITATED BY THE RELEVANT SERVICE PROVIDER (SURTECH SOLUTIONS RSA (PTY) LTD).	R207 564,65	once-off		SURTECH SOLUTIONS
13	BVD 384/2020	TECHNICAL SERVICES	WORKSHOP	EMERGENCY	ON 9 JULY 2020, A VEHICLE FROM THE FIRE AND RESCUE SERVICES DEPARTMENT GOT STUCK DURING SADVERSE WEATHER CONDITIONS. EMERGENCY TOWING SERVICES WERE REQUIRED PULL AND TOW VEHICLE BACK TO SAFETY. THE VEHICLE LEFT UNATTENDED ALONG THE ROAD OR AT ANY UNSAFE PLACE WHERE THE VEHICLE CAN BE VANDALIZED OR STRIPPED CONSTITUTES AND EMERGENCY.	R5 000,00	once-off		WORCESTER BREAKDOWN SERVICES
14	BVD 385/2020	FINANCIAL SERVICES	SCMU	EXCEPTIONAL CASE	THE DEVIATION IS THEREFORE A DUPLICATION CONTRACT OF THE RT46 TRANSVERSAL TENDER OF NATIONAL TREASURY (NT), WITH THE SAME SERVICE PROVIDERS INCLUDED IN THE RT46 CONTRACT FOR FUEL (EXCLUDING MAINTENANCE), OF WHICH THE MARKET HAS BEEN TESTED BY NT IN A TENDER PROCESS. THE ENTIRE FLEET OF BVM HAS BEEN ANALYSED BY THE FLEET DEPARTMENT AND IT WAS FOUND NOT TO BE COST EFFECTIVE FOR SMALLER AND OLDER FLEET TO TAKE PART IN THE RT46 CONTRACT, DUE TO FUNCTION, AGE AND UTILISATION FREQUENCY NOT BEEN VALUE FOR MONEY IN COMPARISON WITH THE MONTHLY ADMINISTRATION COST AND INSTALLATION COST FOR E-FUEL CHIPS/SENSORS. IT IS THEREFORE IMPRACTICALLY AND IMPOSSIBLE TO TEST THE MARKET AGAIN FOR A NEW TENDER, WHEN CURRENTLY UTILISING THE RT46 CONTRACT OF NT.	RATES	12 Calendar months	R10 000 000,00	FRANK VOS MOTORS , FRIEDSHELF, SENTRALE GARAGE AND GRAPE VALLEY FILL, JAFFE'S GARAGE, KAAP AGR, RAWSONVILLE POMPSTASIE')
Note:									
Deviations BVD367/2020, BVD374/2020, BVD375/2020 and BVD381/2020 are not included in the total calculated amount for deviation, due to being rate based.									
BVD374/2020 still requires Mr. Potgieter's recommendation and the AO's approval (the deviation was circulated to Mr. Potgieter on 08/07/2020.									
						R514 752,33		R12 577 437,95	
Total (included is the anticipated expenditure approved)						R13 092 190,28			

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

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SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.4 No awards made at Supply Chain for the month of July 2020.

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SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of July 2020.

PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF JULY 2020									
Request Reference	Date of Order	Order Reference	Service Provider/ Contractor/ Supplier with lowest acceptable offer	Lowest acceptable offer amount	Awarded Service Provider/ Contractor/ Supplier	Awarded amount	Premium Payable	Premium Payable as %	National Treasury Norm >25% (Acceptable/ Not Acceptable)
307280	16/07/2020	1175750	HN Landboukontrakteur	R179 640,00	Mpeke plant hire	R186 300,00	R6 660,00	4%	Acceptable
TOTAL PREMIUMS PAID FOR THE MONTH							R6 660,00		

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

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: _____



DATE: 17 August 2020