
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT MAY 2020

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2019/2020 FINANCIAL YEAR

TABLE OF CONTENTS

Description	Page
LEGISLATIVE FRAMEWORK	3
GLOSSARY	5
PART 1 – IN-YEAR REPORT	7
Section 1 - MAYOR'S REPORT	7
Section 2 – RESOLUTIONS	8
Section 3 - EXECUTIVE SUMMARY	9
Section 4 - IN-YEAR BUDGET STATEMENT TABLES	14
PART 2 – SUPPORTING DOCUMENTATION	24
Section 5 – DEBTORS ANALYSIS	24
Section 6 – CREDITORS ANALYSIS	30
Section 7 – INVESTMENTS PORTFOLIO ANALYSIS	31
Section 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE	38
Section 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS	41
Section 10 – CAPITAL PROGRAMME PERFORMANCE	43
Section 11 – OTHER SUPPORTING DOCUMENTATION (ANNEXURES)	45
Section 12 – QUALITY CERTIFICATE	50

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 May 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 May 2020 In-year report is:

RESOLVED

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

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 - EXECUTIVE SUMMARY

3.1 INTRODUCTION

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

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2019 – 31 May 2020 is R1 039 837 604 or 87.25% of the total budgeted revenue R1 191 728 262.

Property Rates

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

Service charges – electricity revenue

The reported revenue excludes Prepaid Electricity Revenue to the value of R1 699 076 sold in May 2020 but received in June 2020 as well as the year-end journal of R28 723 629 for accrual of revenue accrued for the 2018/2019 financial year but billed in July 2019. During the year end processes in July 2020 a journal will be processed to include revenue accrued before 30 June 2020 but billed in July 2020.

Service charges - water revenue

The reported revenue for water services reflects an over-performance. This is due to the result of consumption being higher than expected.

Service charges – sanitation revenue

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

Service charges – refuse revenue

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

Rental of facilities and equipment

The reported revenue for rental of facilities and equipment reflects an under-performance. This revenue also includes revenue from ad-hoc rentals such as halls, library halls and sports facilities. These are rented on demand. All our facilities have been closed due to the lockdown. This will have an effect on our Revenue.

Interest earned – external investments

No funds have been invested since the lockdown to ensure sufficient cashflow for day to day operations.

Fines, penalties and forfeits

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

Licenses and permits

Less licenses and permits have been issued than anticipated and the effects of the lockdown.

Agency services

The lockdown has affected agency fees that were earned during the period.

Transfers and subsidies – operating

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

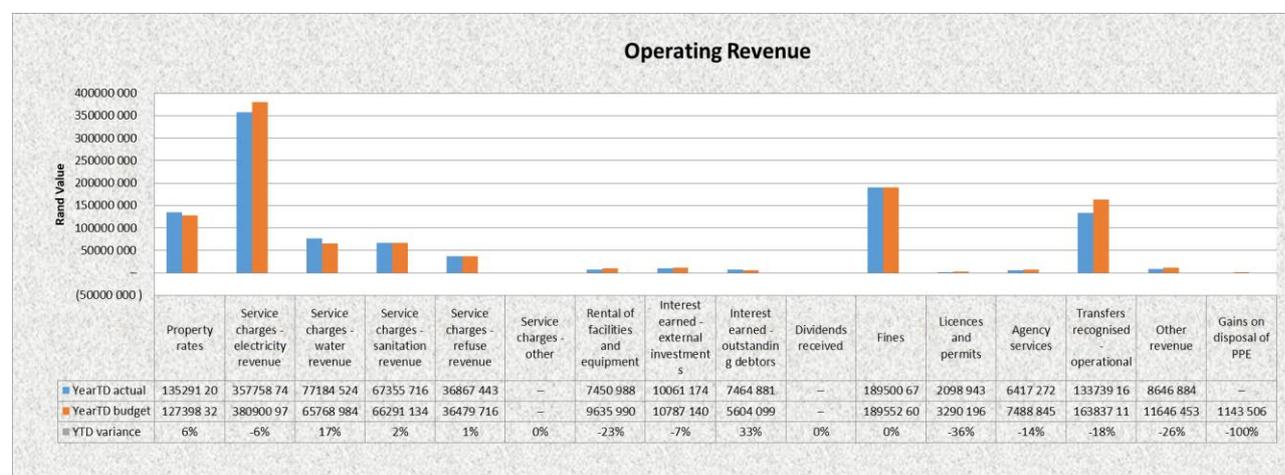
Transfers and subsidies – capital

Capital grants are recognized when capital expenditure has been capitalized.

Gains on disposal of PPE

No disposals were done for 2019/20 financial year.

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

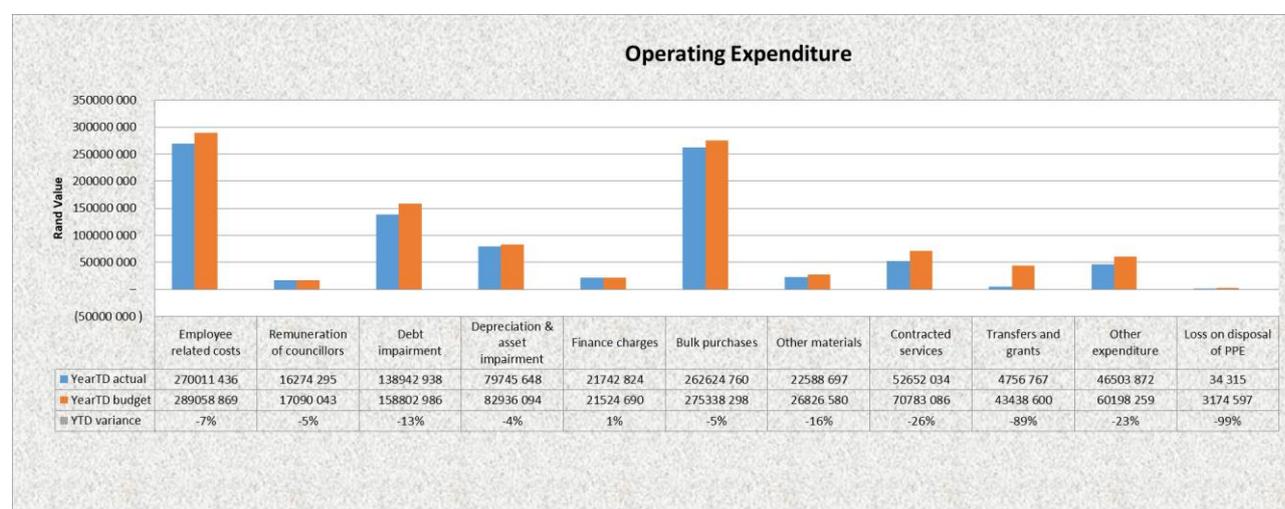


Operating Expenditure by Type

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

The total expenditure amounts to R915 877 586 or 79.33% of the total budgeted expenditure R1 154 498 663.

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

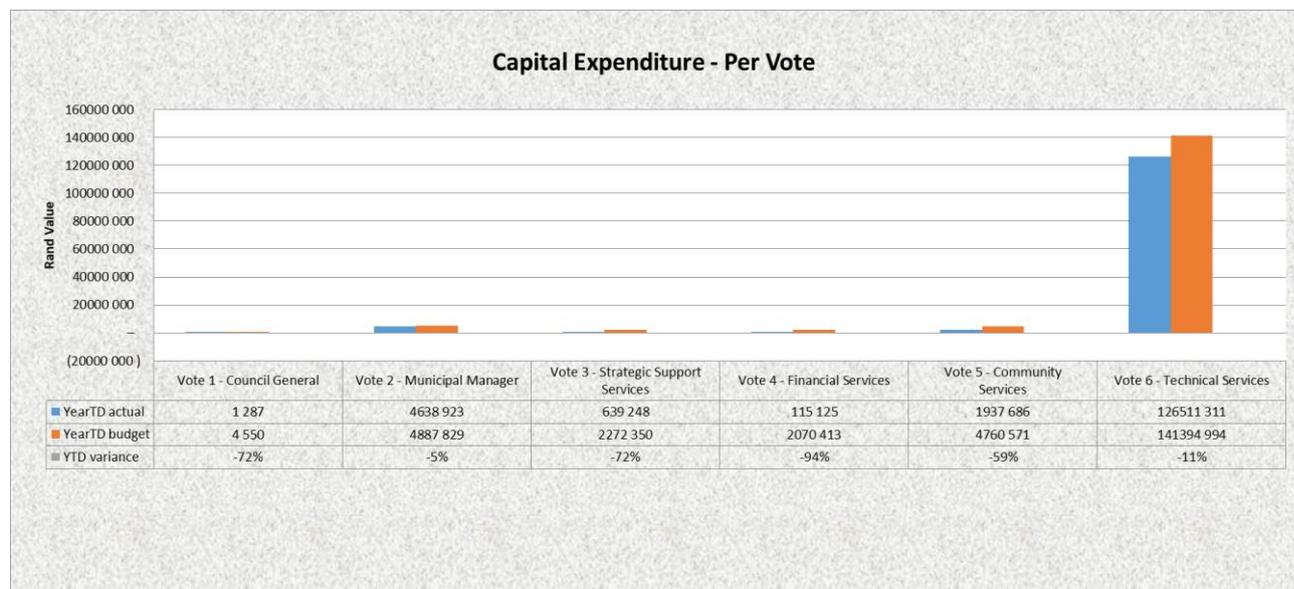


Capital Expenditure

The total capital expenditure for the period 1 July 2019 – 31 May 2020, amounts to R133 843 581 or 67.54% of the total capital budget that amounts to R198 156 185.

Capital grant funding spending for the period amounts to R87 723 363 or 75.58% of the total capital grant budget that amounts to R116 069 631.

Refer to Section 4 – table C5 for more detail.



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R187 777 149.

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 May 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 - M11 May

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	137 472	139 998	139 998	9 863	135 291	127 398	7 893	6%	139 998
Service charges	564 827	603 781	603 781	47 261	539 166	549 441	(10 274)	-2%	603 781
Investment revenue	11 233	11 854	11 854	759	10 061	10 787	(726)	-7%	11 854
Transfers and subsidies	133 233	259 056	186 339	253	133 739	163 837	(30 098)	-18%	179 722
Other own revenue	93 029	161 121	249 756	18 551	221 580	228 362	(6 782)	-3%	249 756
Total Revenue (excluding capital transfers and contributions)	939 793	1 175 810	1 191 728	76 688	1 039 838	1 079 825	(39 987)	-4%	1 185 112
Employee costs	278 623	336 104	315 738	24 184	270 011	289 059	(19 047)	-7%	315 336
Remuneration of Councillors	17 675	18 780	18 780	1 488	16 274	17 090	(816)	-5%	18 780
Depreciation & asset impairment	87 921	91 139	91 139	7 350	79 746	82 936	(3 190)	-4%	91 139
Finance charges	24 682	23 654	23 654	1 916	21 743	21 525	218	1%	23 654
Materials and bulk purchases	314 601	321 263	327 276	22 319	285 213	302 165	(16 951)	-6%	331 793
Transfers and subsidies	16 317	125 484	52 739	305	4 757	43 439	(38 682)	-89%	47 402
Other expenditure	206 907	255 482	325 173	19 464	238 133	292 959	(54 826)	-19%	319 776
Total Expenditure	946 727	1 171 905	1 154 499	77 027	915 878	1 049 172	(133 295)	-13%	1 147 881
Surplus/(Deficit)	(6 934)	3 905	37 230	(340)	123 960	30 653	93 307	304%	37 231
Transfers and subsidies - capital (monetary allocations)	165 738	110 052	115 835	-	-	100 151	(100 151)	-100%	110 052
Contributions & Contributed assets	-	-	185	-	-	170	(170)	-100%	185
Surplus/(Deficit) after capital transfers & contributions	158 804	113 957	153 249	(340)	123 960	130 973	(7 013)	-5%	147 468
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	158 804	113 957	153 249	(340)	123 960	130 973	(7 013)	-5%	147 468
Capital expenditure & funds sources									
Capital expenditure	266 003	191 723	198 156	5 150	133 844	155 391	(21 547)	-14%	198 156
Capital transfers recognised	165 738	110 102	116 070	4 571	87 723	85 024	2 700	3%	116 070
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	6 281	-	162	13	159	148	11	7%	162
Internally generated funds	93 984	81 621	81 925	567	45 961	70 219	(24 257)	-35%	81 925
Total sources of capital funds	266 003	191 723	198 156	5 150	133 844	155 391	(21 547)	-14%	198 156
Financial position									
Total current assets	258 181	347 239	357 561		396 996				357 561
Total non current assets	2 288 637	2 382 017	2 388 451		2 262 133				2 388 451
Total current liabilities	170 630	120 863	120 863		166 305				120 863
Total non current liabilities	442 532	428 590	428 590		439 259				428 590
Community wealth/Equity	1 933 657	2 179 803	2 196 558		2 053 566				2 196 558
Cash flows									
Net cash from (used) operating	3 311	195 970	210 018	9 764	152 598	160 332	7 734	5%	195 970
Net cash from (used) investing	(206 359)	(191 673)	(198 111)	(5 234)	(64 288)	(105 720)	(41 432)	39%	(191 673)
Net cash from (used) financing	(9 149)	(10 360)	(10 360)	(143)	(10 400)	(10 275)	125	-1%	(10 360)
Cash/cash equivalents at the month/year end	(61 746)	114 388	111 414	-	187 777	154 205	(33 572)	-22%	103 804
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	50 146	9 233	19	9 356	4 319	13	24 929	92 321	190 336
Creditors Age Analysis									
Total Creditors	6 891	148	311	13	1	-	11	-	7 375

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) - M11 May

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		203 000	202 984	205 595	11 678	195 064	185 865	9 198	5%	204 235
Executive and council		1 044	647	647	30	406	592	(185)	-31%	647
Finance and administration		201 912	202 337	204 948	11 648	194 657	185 274	9 384	5%	203 588
Internal audit		44	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		106 490	169 899	305 220	17 608	175 101	270 042	(94 941)	-35%	295 249
Community and social services		15 025	11 585	11 585	27	10 805	10 542	263	2%	11 585
Sport and recreation		3 461	11 374	11 374	42	2 889	10 350	(7 462)	-72%	11 374
Public safety		47 478	1 577	207 427	17 176	141 451	189 842	(48 391)	-25%	207 427
Housing		40 526	145 363	74 835	363	19 956	59 308	(39 351)	-66%	64 863
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		33 837	153 865	37 718	116	60 018	33 352	26 666	80%	36 651
Planning and development		5 464	6 823	7 890	5	1 137	6 209	(5 072)	-82%	6 823
Road transport		27 158	144 780	27 566	35	58 194	25 085	33 109	132%	27 566
Environmental protection		1 215	2 262	2 262	76	687	2 059	(1 372)	-67%	2 262
<i>Trading services</i>		762 204	759 114	759 114	47 285	609 655	690 794	(81 139)	-12%	759 114
Energy sources		403 650	437 077	437 084	30 807	363 966	397 747	(33 780)	-8%	437 084
Water management		135 542	122 146	122 139	7 593	93 578	111 146	(17 568)	-16%	122 139
Waste water management		162 297	134 483	134 483	5 703	98 783	122 380	(23 597)	-19%	134 483
Waste management		60 716	65 408	65 408	3 182	53 328	59 521	(6 194)	-10%	65 408
<i>Other</i>	4	-	-	100	-	-	92	(92)	-100%	100
Total Revenue - Functional	2	1 105 531	1 285 862	1 307 748	76 688	1 039 838	1 180 145	(140 308)	-12%	1 295 349
Expenditure - Functional										
<i>Governance and administration</i>		192 127	226 021	226 141	12 604	168 185	207 955	(39 770)	-19%	227 153
Executive and council		37 040	35 162	36 677	2 511	28 925	33 365	(4 440)	-13%	36 539
Finance and administration		151 939	186 804	185 867	9 817	136 381	171 311	(34 930)	-20%	187 037
Internal audit		3 148	4 055	3 597	275	2 879	3 279	(400)	-12%	3 577
<i>Community and public safety</i>		161 424	227 544	312 349	21 083	201 082	282 049	(80 967)	-29%	307 767
Community and social services		22 041	24 705	23 258	1 726	20 655	21 686	(1 030)	-5%	23 667
Sport and recreation		27 592	29 926	29 469	1 805	24 659	26 954	(2 295)	-9%	29 420
Public safety		85 064	31 462	197 055	16 658	142 168	180 634	(38 466)	-21%	197 068
Housing		26 638	141 345	62 468	882	13 452	52 685	(39 233)	-74%	57 511
Health		89	106	100	14	147	91	56	62%	100
<i>Economic and environmental services</i>		68 572	173 603	77 800	5 852	102 058	70 669	31 388	44%	77 277
Planning and development		15 442	15 789	15 844	1 338	13 973	14 340	(367)	-3%	15 646
Road transport		51 475	154 155	59 154	4 434	87 244	53 761	33 483	62%	58 830
Environmental protection		1 656	3 658	2 802	79	841	2 568	(1 728)	-67%	2 802
<i>Trading services</i>		523 107	543 855	534 269	36 981	443 485	486 313	(42 828)	-9%	533 299
Energy sources		350 328	373 300	367 523	24 665	315 679	334 724	(19 045)	-6%	367 480
Water management		64 010	61 945	61 306	4 885	50 992	55 736	(4 745)	-9%	60 930
Waste water management		64 772	61 754	58 674	4 412	48 760	53 664	(4 903)	-9%	58 749
Waste management		43 996	46 856	46 765	3 019	28 053	42 188	(14 135)	-34%	46 139
<i>Other</i>		1 497	882	3 940	507	1 069	2 186	(1 117)	-51%	2 385
Total Expenditure - Functional	3	946 727	1 171 905	1 154 499	77 027	915 878	1 049 172	(133 295)	-13%	1 147 881
Surplus/ (Deficit) for the year		158 804	113 957	153 249	(340)	123 960	130 973	(7 013)	-5%	147 468

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 page; 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) - M11 May

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council General	1	448	147	147	30	406	133	273	204,6%	147
Vote 2 - Municipal Manager		4 770	7 103	8 170	-	-	6 467	(6 467)	-100,0%	7 103
Vote 3 - Strategic Support Services		2 508	1 896	2 261	112	1 676	2 060	(385)	-18,7%	2 261
Vote 4 - Financial Services		193 965	195 104	197 264	11 355	191 983	178 278	13 705	7,7%	195 904
Vote 5 - Community Services		108 794	298 864	317 158	17 736	233 016	280 906	(47 889)	-17,0%	307 186
Vote 6 - Technical Services		795 046	782 748	782 748	47 455	612 756	712 301	(99 545)	-14,0%	782 748
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 105 531	1 285 862	1 307 748	76 688	1 039 838	1 180 145	(140 308)	-11,9%	1 295 349
Expenditure by Vote										
Vote 1 - Council General	1	33 471	31 992	31 945	2 278	26 168	29 055	(2 887)	-9,9%	31 837
Vote 2 - Municipal Manager		9 807	10 657	11 402	867	8 571	10 385	(1 814)	-17,5%	11 330
Vote 3 - Strategic Support Services		56 938	59 013	60 191	4 032	51 901	55 278	(3 377)	-6,1%	60 318
Vote 4 - Financial Services		59 175	89 078	89 235	4 289	55 482	80 240	(24 757)	-30,9%	87 655
Vote 5 - Community Services		168 618	334 757	329 630	22 062	247 494	297 221	(49 727)	-16,7%	324 306
Vote 6 - Technical Services		618 718	646 409	632 097	43 498	526 262	576 994	(50 732)	-8,8%	632 435
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	946 727	1 171 905	1 154 499	77 027	915 878	1 049 172	(133 295)	-12,7%	1 147 881
Surplus/ (Deficit) for the year	2	158 804	113 957	153 249	(340)	123 960	130 973	(7 013)	-5,4%	147 468

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M11 May

Vote Description	Ref	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Expenditure by Vote	1									
Vote 1 - Council General		33 471	31 992	31 945	2 278	26 168	29 055	(2 887)	-10%	31 837
1,1 - Admin		20 333	19 792	18 033	1 370	15 118	16 292	(1 174)	-7%	17 848
1,2 - Mayoral Office		13 137	12 200	13 912	908	11 050	12 763	(1 713)	-13%	13 989
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		9 807	10 657	11 402	867	8 571	10 385	(1 814)	-17%	11 330
2,1 - Office Support		3 569	3 171	4 732	230	2 721	4 310	(1 588)	-37%	4 702
2,2 - Internal Audit		3 148	4 055	3 597	275	2 879	3 279	(400)	-12%	3 577
2,3 - Project Management		1 707	1 095	1 139	201	1 644	1 035	609	59%	1 129
2,4 - Ombudsman		0	1	2	0	0	2	(2)	-82%	2
2,5 - Enterprise Risk Management		1 362	2 243	1 848	160	1 319	1 683	(364)	-22%	1 836
2,6 - Jobs4U		20	93	83	1	7	76	(69)	-91%	83
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		56 938	59 013	60 191	4 032	51 901	55 278	(3 377)	-6%	60 318
3,1 - Administration & Support Services		22 630	23 245	22 003	1 377	19 059	19 657	(598)	-3%	21 456
3,2 - Human Resources		13 192	12 686	12 886	699	11 210	11 766	(555)	-5%	12 835
3,3 - Information Communication Technology		9 452	9 829	9 741	538	10 938	10 950	(12)	0%	11 947
3,4 - IDP/ PMS/ SDBIP		2 048	2 174	2 298	209	1 992	2 056	(64)	-3%	2 243
3,5 - Communications & Media Relations		2 183	2 813	2 845	80	2 121	2 526	(405)	-16%	2 755
3,6 - Local Economic Development		4 194	3 609	6 593	744	3 592	4 599	(1 006)	-22%	5 019
3,7 - Legal Services		3 240	4 658	3 826	385	2 988	3 724	(736)	-20%	4 063
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		59 175	89 078	89 235	4 289	55 482	80 240	(24 757)	-31%	87 655
4,1 - Administration		12 460	26 159	24 367	1 908	20 192	22 361	(2 169)	-10%	24 400
4,2 - Revenue		22 404	44 573	46 566	2 056	22 417	41 154	(18 737)	-46%	45 008
4,3 - Financial Planning		10 295	2 933	3 475	(701)	966	3 395	(2 429)	-72%	3 705
4,4 - Supply Chain Management		14 017	15 412	14 826	1 027	11 908	13 330	(1 422)	-11%	14 542
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		168 618	334 757	329 630	22 062	247 494	297 221	(49 727)	-17%	324 306
5,1 - Administration & Support Services		7 065	10 278	11 510	631	6 202	10 495	(4 293)	-41%	11 449
5,2 - Human Settlements & Housing		26 657	141 360	62 483	882	13 473	52 698	(39 226)	-74%	57 527
5,3 - Libraries		13 331	14 760	14 252	1 110	12 548	13 061	(513)	-4%	14 252
5,4 - Fire Brigade & Disaster Risk Management		28 589	30 655	29 944	2 819	25 926	27 478	(1 552)	-6%	29 983
5,5 - Traffic Services		69 284	114 560	187 313	15 300	168 580	171 407	(2 827)	-2%	186 997
5,6 - Municipal Halls and Resorts		9 500	9 263	9 348	527	7 820	8 506	(686)	-8%	9 281
5,7 - Customer Care Services		3 399	3 048	3 202	240	2 852	2 930	(78)	-3%	3 197
5,8 - Sports and Recreation		10 704	10 727	11 479	547	10 016	10 554	(538)	-5%	11 521
5,9 - Health		89	106	100	7	76	91	(15)	-16%	100
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		618 718	646 409	632 097	43 498	526 262	576 994	(50 732)	-9%	632 435
6,1 - Public Works		91 338	100 794	96 860	6 134	80 494	89 483	(8 988)	-10%	97 857
6,2 - Cemeteries		2 478	2 732	2 425	133	1 895	2 506	(611)	-24%	2 736
6,3 - Recreational Facilities		8 034	9 981	8 918	707	7 369	8 170	(801)	-10%	8 918
6,4 - Refuse Removal		46 430	49 619	49 470	3 223	30 249	44 622	(14 373)	-32%	48 794
6,5 - Sewerages		59 310	52 077	49 277	3 860	43 213	45 121	(1 908)	-4%	49 402
6,6 - Electricity Management		347 117	369 260	363 841	24 555	312 049	331 355	(19 306)	-6%	363 798
6,7 - Water Management		64 010	61 945	61 306	4 885	50 992	55 736	(4 745)	-9%	60 930
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	946 727	1 171 905	1 154 499	77 027	915 878	1 049 172	(133 295)	(0)	1 147 881
Surplus/ (Deficit) for the year	2	158 804	113 957	153 249	(340)	123 960	130 973	(7 013)	(0)	147 468

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) - M11 May

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		137 472	139 998	139 998	9 863	135 291	127 398	7 893	6%	139 998
Service charges - electricity revenue		389 166	418 573	418 573	30 784	357 759	380 901	(23 142)	-6%	418 573
Service charges - water revenue		70 217	72 274	72 274	7 593	77 185	65 769	11 416	17%	72 274
Service charges - sanitation revenue		67 133	72 847	72 847	5 703	67 356	66 291	1 065	2%	72 847
Service charges - refuse revenue		38 310	40 088	40 088	3 181	36 867	36 480	388	1%	40 088
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		25 194	10 589	10 589	507	7 451	9 636	(2 185)	-23%	10 589
Interest earned - external investments		11 233	11 854	11 854	759	10 061	10 787	(726)	-7%	11 854
Interest earned - outstanding debtors		6 356	6 158	6 158	685	7 465	5 604	1 861	33%	6 158
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		37 240	118 474	207 109	17 159	189 501	189 553	(52)	0%	207 109
Licences and permits		2 952	3 616	3 616	39	2 099	3 290	(1 191)	-36%	3 616
Agency services		8 507	8 230	8 230	-	6 417	7 489	(1 072)	-14%	8 230
Transfers and subsidies		133 233	259 056	186 339	253	133 739	163 837	(30 098)	-18%	179 722
Other revenue		9 707	12 798	12 798	162	8 647	11 646	(3 000)	-26%	12 798
Gains on disposal of PPE		3 073	1 257	1 257	-	-	1 144	(1 144)	-100%	1 257
Total Revenue (excluding capital transfers and contributions)		939 793	1 175 810	1 191 728	76 688	1 039 838	1 079 825	(39 987)	-4%	1 185 112
Expenditure By Type										
Employee related costs		278 623	336 104	315 738	24 184	270 011	289 059	(19 047)	-7%	315 336
Remuneration of councillors		17 675	18 780	18 780	1 488	16 274	17 090	(816)	-5%	18 780
Debt impairment		62 896	98 058	173 398	12 631	138 943	158 803	(19 860)	-13%	173 398
Depreciation & asset impairment		87 921	91 139	91 139	7 350	79 746	82 936	(3 190)	-4%	91 139
Finance charges		24 682	23 654	23 654	1 916	21 743	21 525	218	1%	23 654
Bulk purchases		287 305	296 838	302 538	20 474	262 625	275 338	(12 714)	-5%	302 528
Other materials		27 296	24 425	24 739	1 846	22 589	26 827	(4 238)	-16%	29 266
Contracted services		72 243	82 705	83 042	3 755	52 652	70 783	(18 131)	-26%	77 218
Transfers and subsidies		16 317	125 484	52 739	305	4 757	43 439	(38 682)	-89%	47 402
Other expenditure		71 659	71 229	65 244	3 078	46 504	60 198	(13 694)	-23%	65 671
Loss on disposal of PPE		109	3 489	3 489	-	34	3 175	(3 140)	-99%	3 489
Total Expenditure		946 727	1 171 905	1 154 499	77 027	915 878	1 049 172	(133 295)	-13%	1 147 881
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(6 934)	3 905	37 230	(340)	123 960	30 653	93 307	0	37 231
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		165 738	110 052	115 835	-	-	100 151	(100 151)	(0)	110 052
Transfers and subsidies - capital (in-kind - all)		-	-	185	-	-	170	(170)	(0)	185
Surplus/(Deficit) after capital transfers & contributions		158 804	113 957	153 249	(340)	123 960	130 973			147 468
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		158 804	113 957	153 249	(340)	123 960	130 973			147 468
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		158 804	113 957	153 249	(340)	123 960	130 973			147 468
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		158 804	113 957	153 249	(340)	123 960	130 973			147 468

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M11 May

Ref	Description	Variances of 5% and Greater	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	6%	The annual property Rates included in this report amounts to R28 279 747.	
	Service charges - electricity revenue	-6%	The reported revenue excludes Prepaid Electricity Revenue to the value of R5 677 460 sold in April 2020 but received in May 2020 as well as the year-end journal of R28 723 629 for accrual of revenue accrued for the 2018/2019 financial year but billed in July 2019. During the year end processes in July 2020 a journal will be processed to include revenue accrued before 30 June 2020 but billed in July 2020.	
	Service charges - water revenue	17%	The reported revenue for water services reflects an over-performance. This is due to the result of consumption being higher than expected.	
	Rental of facilities and equipment	-23%	This revenue also includes revenue from ad-hoc rentals such as halls, library halls and sports facilities. These are rented on demand. All our facilities have been closed due to the lockdown	
	Interest earned - external investments	-7%	No funds have been invested since the lockdown to ensure sufficient cashflow for day to day operations.	
	Interest earned - outstanding debtors	33%	Growth debtors in resulting in more interest being earned than anticipated.	
	Licences and permits	-36%	Less Licenses and permits issued due to offices being closed during lockdown.	
	Agency services	-14%	More Agency fees were earned during the month than budgeted for.	
	Transfers and subsidies	-18%	All operational conditional grant revenue has been recognised where the conditions are met. Transfers of grants and subsidies are done throughout the financial year.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants recognised when capital expenditure has been capitalised.	
	Other revenue	-26%	All other operational revenue services has been suspended for the Month of April due to the COVID 19 lockdown.	
	Gains on disposal of PPE	-100%	Gains on the disposal of assets are less than anticipated.	
2	Expenditure By Type			
	Employee related costs	-7%	Positions are budgeted for 12 months of the financial year. Vacant position, employees resigning and retiring results in savings which are prioritised with the Mid-year Adjustment Budget. Only critical vacant positions are currently advertised and filled as a result of the TASK Implementation and Job Evaluation processes that are currently in progress.	
	Remuneration of councillors	-5%	Councillors are currently remunerated on the 2018/19 gazette. The remuneration increase of Councillors for 2019/20 will only be paid after concurrence was granted by the Western Cape MEC for Local Government.	
	Debt impairment	-13%	Provision for debt impairment has been raised for the two quarters. Accounting treatment for debt impairments are done at financial year end.	
	Bulk purchases	-5%	Expenditure on bulk electricity and water purchases are less than anticipated.	
	Other materials	-16%	Expenditure on materials and supplies are less than anticipated.	
	Contracted services	-26%	Expenditure on contracted and outsourced services, and repairs and maintenance are less than anticipated.	
	Transfers and subsidies	-89%	Housing Top Structure expenditure and payments are done within different timeframes.	
	Other expenditure	-23%	Expenditure on operational cost items and general expenses are less than anticipated.	
	Loss on disposal of PPE	-99%	Losses on the disposal of assets are less than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	-14%	Capital projects are "work-in-progress" for the 2019/2020 financial year. Certain projects for the current financial year are still 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	0%	Debt collection was suspended for the level 5 lockdown COVID 19. Cashiers reopened in the first week of May 2020.	
	Property Rates	-11%	Debt collection was suspended for the level 5 lockdown COVID 19. Cashiers reopened in the first week of May 2020.	
	Other revenue	14%	Debt collection was suspended for the level 5 lockdown COVID 19. Cashiers reopened in the first week of May 2020.	
	Government - Operating	-16%	Operational grants are lower because we have not yet received a progress report from Transhex. The top structures are currently not being built any further, no progress no funds.	
	Government Capital	-28%	Capital spending is currently only on essential projects. Due to the uncertainty of the COVID 19 on the municipal funds, only essential projects will be dealt with.	
	Interest	1%	As a result of the lockdown rules, businesses cannot open their doors, they do not currently have the funds to pay the municipal services and there are currently no funds to invest.	
	Suppliers	-1%	Spending is concentrated only on essential services	
	Transfer and grants	74%	Housing Top Structure expenditure and payments are done within different timeframes. / No payments were done for any top structures in the year.	
	Capital assets	39%	Capital spending plan has been compiled, implemented, the first payments of transhex been reported	
	Consumer deposits	-93%	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) - M11 May

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		-	5	5	-	1	5	(3)	-72%	5
Vote 2 - Municipal Manager		-	2 495	3 920	-	3 333	3 591	(258)	-7%	3 920
Vote 3 - Strategic Support Services		-	1 422	1 243	-	305	1 207	(901)	-75%	1 243
Vote 4 - Financial Services		-	1 450	1 450	-	115	1 320	(1 204)	-91%	1 450
Vote 5 - Community Services		-	9 915	2 765	245	1 157	2 546	(1 389)	-55%	2 765
Vote 6 - Technical Services		-	114 191	113 941	210	80 333	94 612	(14 279)	-15%	113 941
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	129 478	123 325	455	85 244	103 280	(18 035)	-17%	123 325
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		4 143	2 610	2 252	-	1 306	1 297	9	1%	2 252
Vote 3 - Strategic Support Services		25 349	-	1 263	185	334	1 066	(732)	-69%	1 263
Vote 4 - Financial Services		1 426	805	825	-	-	751	(751)	-100%	825
Vote 5 - Community Services		10 232	6 551	2 459	-	781	2 214	(1 433)	-65%	2 459
Vote 6 - Technical Services		224 853	52 278	68 032	4 510	46 179	46 783	(604)	-1%	68 032
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	266 003	62 245	74 832	4 695	48 599	52 111	(3 512)	-7%	74 832
Total Capital Expenditure	3	266 003	191 723	198 156	5 150	133 844	155 391	(21 547)	-14%	198 156
Capital Expenditure - Functional Classification										
Governance and administration		30 488	3 312	4 459	185	751	3 996	(3 245)	-81%	4 459
Executive and council		15	10	10	-	3	9	(6)	-67%	10
Finance and administration		30 473	3 302	4 449	185	748	3 987	(3 239)	-81%	4 449
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		13 958	17 561	7 175	245	2 832	6 505	(3 673)	-56%	7 175
Community and social services		8 059	7 766	1 029	-	419	903	(484)	-54%	1 029
Sport and recreation		2 190	7 971	4 658	245	2 350	4 248	(1 898)	-45%	4 658
Public safety		3 709	1 824	1 488	-	64	1 354	(1 291)	-95%	1 488
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40 510	27 560	58 797	3 749	46 026	32 519	13 507	42%	58 797
Planning and development		-	5 100	6 167	-	4 637	4 883	(246)	-5%	6 167
Road transport		40 510	22 460	52 630	3 749	41 389	27 636	13 753	50%	52 630
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		181 047	143 290	127 726	971	84 234	112 370	(28 136)	-25%	127 726
Energy sources		27 408	30 595	36 845	864	8 879	29 473	(20 594)	-70%	36 845
Water management		55 824	40 727	29 760	-	19 439	27 272	(7 833)	-29%	29 760
Waste water management		83 000	48 665	37 819	28	34 500	34 421	79	0%	37 819
Waste management		14 816	23 303	23 303	79	21 417	21 205	211	1%	23 303
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	266 003	191 723	198 156	5 150	133 844	155 391	(21 547)	-14%	198 156
Funded by:										
National Government		37 488	44 452	44 452	4 386	13 261	25 040	(11 779)	-47%	44 452
Provincial Government		128 219	65 150	70 933	-	74 206	59 529	14 677	25%	70 933
District Municipality		31	500	500	-	71	455	(384)	-84%	500
Other transfers and grants		-	-	185	185	185	-	185	#DIV/0!	185
Transfers recognised - capital		165 738	110 102	116 070	4 571	87 723	85 024	2 700	3%	116 070
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	6 281	-	162	13	159	148	11	7%	162
Internally generated funds		93 984	81 621	81 925	567	45 961	70 219	(24 257)	-35%	81 925
Total Capital Funding		266 003	191 723	198 156	5 150	133 844	155 391	(21 547)	-14%	198 156

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2018/19	Budget Year 2019/20			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands	1					
ASSETS						
Current assets						
Cash		94 867	74 388	71 414	157 803	71 414
Call investment deposits		15 221	40 000	40 000	30 000	40 000
Consumer debtors		110 444	150 394	150 394	114 320	150 394
Other debtors		25 461	66 081	79 376	66 080	79 376
Current portion of long-term receivables		1 763	524	524	1 763	524
Inventory		10 425	15 853	15 853	27 030	15 853
Total current assets		258 181	347 239	357 561	396 996	357 561
Non current assets						
Long-term receivables		1 923	3 882	3 882	10 795	3 882
Investments		-	-	-	-	-
Investment property		43 750	21 786	21 786	43 750	21 786
Investments in Associate		-	-	-	-	-
Property, plant and equipment		2 238 532	2 349 185	2 355 618	2 166 761	2 355 618
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		4 432	7 165	7 165	4 196	7 165
Other non-current assets		-	-	-	36 631	-
Total non current assets		2 288 637	2 382 017	2 388 451	2 262 133	2 388 451
TOTAL ASSETS		2 546 818	2 729 256	2 746 011	2 659 129	2 746 011
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		16 495	11 702	11 702	11 702	11 702
Consumer deposits		4 083	4 147	4 147	4 229	4 147
Trade and other payables		111 594	68 373	68 373	124 275	68 373
Provisions		38 458	36 642	36 642	26 099	36 642
Total current liabilities		170 630	120 863	120 863	166 305	120 863
Non current liabilities						
Borrowing		203 881	192 179	192 179	192 179	192 179
Provisions		238 651	236 411	236 411	247 079	236 411
Total non current liabilities		442 532	428 590	428 590	439 259	428 590
TOTAL LIABILITIES		613 162	549 453	549 453	605 563	549 453
NET ASSETS	2	1 933 657	2 179 803	2 196 558	2 053 566	2 196 558
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 933 657	2 179 803	2 196 558	2 053 566	2 196 558
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 933 657	2 179 803	2 196 558	2 053 566	2 196 558

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2018/19		Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		407 221	132 998	134 608	8 073	93 343	104 584	(11 241)	-11%	132 998
Service charges		367 336	596 038	596 038	54 537	576 913	574 640	2 274	0%	596 038
Other revenue		44	62 863	64 355	6 406	160 162	140 213	19 949	14%	62 863
Government - operating		21 146	259 006	179 672	612	138 032	165 024	(26 992)	-16%	259 006
Government - capital		-	110 102	110 287	-	50 052	69 383	(19 331)	-28%	110 102
Interest		3 311	18 012	18 012	1 324	16 243	16 138	104	1%	18 012
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(754 797)	(833 571)	(816 220)	(60 883)	(845 988)	(839 421)	6 566	-1%	(833 571)
Finance charges		(24 682)	(23 996)	(23 996)	-	(23 996)	(23 996)	0	0%	(23 996)
Transfers and Grants		(16 268)	(125 484)	(52 739)	(305)	(12 163)	(46 233)	(34 070)	74%	(125 484)
NET CASH FROM/(USED) OPERATING ACTIVITIES		3 311	195 970	210 018	9 764	152 598	160 332	7 734	5%	195 970
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		98	50	50	(84)	(13)	56	(69)	-123%	50
Decrease (increase) in non-current investments		30 000	-	-	-	-	-	-	-	-
Payments										
Capital assets		(236 457)	(191 723)	(198 161)	(5 150)	(64 275)	(105 776)	(41 501)	39%	(191 723)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(206 359)	(191 673)	(198 111)	(5 234)	(64 288)	(105 720)	(41 432)	39%	(191 673)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		278	50	50	(143)	10	135	(125)	-93%	50
Payments										
Repayment of borrowing		(9 427)	(10 410)	(10 410)	-	(10 410)	(10 410)	(0)	0%	(10 410)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(9 149)	(10 360)	(10 360)	(143)	(10 400)	(10 275)	125	-1%	(10 360)
NET INCREASE/ (DECREASE) IN CASH HELD		(212 197)	(6 062)	1 547	4 386	77 910	44 338			(6 062)
Cash/cash equivalents at beginning:		150 451	120 450	109 867		109 867	109 867			109 867
Cash/cash equivalents at month/year end:		(61 746)	114 388	111 414		187 777	154 205			103 804

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

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

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

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description	NT Code	Budget Year 2019/20										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L1.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	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	11 600	1 733	0	2 470	1 168	0	5 197	12 744	34 911	21 578	5 895	16 083
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24 050	2 721	0	696	219	0	1 101	3 538	32 324	5 553	97	5 354
Receivables from Non-exchange Transactions - Property Rates	1400	10 479	1 195	0	1 170	399	–	3 379	11 847	28 468	16 795	861	15 780
Receivables from Exchange Transactions - Waste Water Management	1500	6 980	1 376	1	2 184	988	–	6 053	18 760	36 341	27 984	6 192	22 444
Receivables from Exchange Transactions - Waste Management	1600	4 123	816	6	1 312	609	4	3 546	11 552	21 970	17 024	3 825	13 974
Receivables from Exchange Transactions - Property Rental Debtors	1700	569	218	10	409	204	8	1 166	4 965	7 549	6 752	865	4 079
Interest on Arrear Debtor Accounts	1810	56	65	0	148	108	0	1 163	17 557	19 089	18 977	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	(7 710)	1 109	1	967	624	0	3 325	11 358	9 675	16 275	703	10 132
Total By Income Source	2000	50 146	9 233	19	9 356	4 319	13	24 929	92 321	190 336	130 939	18 437	87 846
2018/19 - totals only		41 623	6 093	4 440	8 069	213	7 321	20 893	75 858	164 511	112 355	19 792	79 271
Debtors Age Analysis By Customer Group													
Organs of State	2200	5 693	553	–	172	26	–	424	689	7 557	1 311	–	–
Commercial	2300	9 433	398	0	523	211	0	393	2 893	13 851	4 020	–	–
Households	2400	29 705	6 251	17	8 110	3 856	13	22 512	79 020	149 484	113 511	18 437	87 846
Other	2500	5 315	2 031	2	551	226	0	1 600	9 719	19 444	12 096	–	–
Total By Customer Group	2600	50 146	9 233	19	9 356	4 319	13	24 929	92 321	190 336	130 939	18 437	87 846

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

	May 2020	April 2020	March 2020
Gross consumer debtors, as per debtors age analysis	190 336 498	192 737 392	176 834 925
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)	-15 373 607	-15 733 741	-13 348 371
Net consumers debtors:	85 293 214	87 333 974	73 816 877

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.1 Outstanding Debtors

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

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 190 336 498 as at 31 May 2020 compared to R192 737 392 as at 30 April 2020. Current debt represents 19% of the total outstanding debt, while the total debt in arrears represents 74% of the debt and 7% of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 59% of the total debt.

The outstanding debtors increased by R 25 825 683 when compared to the outstanding amount of R 164 510 815 on 31 May 2019, representing an 15.7% annual increase.

2. Additional Information:

The decrease of outstanding debt for service levies is 0.7 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 23.75% and the average days outstanding are 87 days, which is 2.6 months.

The electricity distribution losses for the period July 2019 to May 2020 were 5.08%.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2019 to May 2020	266 596 450 kWh	253 058 292 kWh	13 538 158 kWh	5.08 %

The cumulative water distribution losses from July 2019 until May 2020 were 32.18 % of which 31.00 % is the real losses.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
Jul 2019 – May 2020	14 469 371 kl	9 813 056 kl	4 656 315 kl	32.18%
Less:			-	
	Unbilled Authorized Consumption		21 267 kl	
	Customer Meter and Data Errors		0 kl	
Real Losses			4 485 610 kl	31.00%

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 May 2020.

1. 8193 SMS's were sent during the month to clients with arrear accounts to the value of R77 512 625 and 3725 final demands to the value of R42 897 548 were emailed.
2. 5921 Reminders to the value of R64 676 283 were emailed and 18 739 SMS's were sent as reminders to the value of R117 057 822.
3. Due to lockdown, there were no blockages at 60% and 30% for indigent and non-indigent clients.
4. R547,529 was recovered through pre-paid electricity restriction,
5. 330 Reminder phone calls were made.
6. Due to lockdown no arrangements were signed for the month.
7. Garnishee payments to the value of R5 815 were received, the receipts are not yet updated by the receipting department.
8. There are 32 total outstanding garnishee orders.
9. Due to lockdown no disconnection notices were issued.
- 10.No disconnection actions took place through electricity department due to lockdown.
- 11.No conventional meters were reconnected during the month due to lockdown.
- 12.No KVA meters were cut due to lockdown.

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 May 2020.

1. The total applications approved for all services by the end of May 2020 were 8 879.
2. The outstanding amount for Indigent consumers is R14 852 337 of which R 12 661 858 is in arrears.
3. Subsidies from July 2019 to May 2020 were allocated for the following services:

• Refuse	R	10 118 171
• Rates	R	2 241 114
• Sewerage	R	16 113 701
• Electricity	R	3 668 270
• Water	R	9 075 003
• Rent	R	8 536 860

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 May 2020.

Attorneys

The outstanding handed over debt as at 31 May 2020 was R63 139 840 made up of 1 881 accounts.

1. An amount of R87 350 was received as payments from the handed over accounts, while an amount of R3 014 (vat incl.) was paid as commission.
2. 54 registered letters were sent to clients during the month resulting in party to party costs of R4 160.
3. No summonses were issued during the month resulting in no payment of party to party costs.
4. 11 judgments and 3 SS57/58 fees were obtained during the month resulting in a payment of party to party costs R4863.
5. No cases were handled by the sheriffs during the month, therefore no sheriff costs were paid.
6. All the costs listed above have been charged against the accounts of the clients concerned.

5.2.5 Arrears Councillors

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

1. The total outstanding arrear debt of Councilors after the May 2020 due date was R4294
2. An amount of R4294 was deducted from the May 2020 salaries of 12 councilors who did not pay their accounts in full on the due date. (The arrear amount was R4294)

5.2.6 Arrears Employees

1. The outstanding debt of employees after the May 2020 due date was R149 592.
2. An amount of R 6000 was deducted from the May 2020 salaries of 8 officials who had arrangements with a balance of R121 187.
3. An amount of R28 405 was deducted from the May 2020 salaries of 81 officials who did not pay their account in full on the due date. (The arrear amount was R28 405)

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description	NT Code	Budget Year 2019/20								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	677	-	-	-	-	-	-	-	677
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	2 360	-	-	-	-	-	-	-	2 360
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	245	148	311	13	1	-	11	-	729
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	3 610	-	-	-	-	-	-	-	3 610
Total By Customer Type	1000	6 891	148	311	13	1	-	11	-	7 375

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 - M11 May

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
Nedbank		3 Months	Fixed Deposit	25 Jul 2019	-		5 000	5 000	-
Standard Bank		4 Months	Fixed Deposit	26 Aug 2019	-		5 000	5 000	-
Nedbank		5 Months	Fixed Deposit	25 Sep 2019	-		5 000	5 000	-
Nedbank		1 Month	Fixed Deposit	26 Aug 2019	-		5 000	5 000	-
Standard Bank		1 Month	Fixed Deposit	26 Aug 2019	-		5 000	5 000	-
ABSA Bank		2 Months	Fixed Deposit	23 Sep 2019	-		5 000	5 000	-
Nedbank		2 Months	Fixed Deposit	25 Sep 2019	-		10 000	10 000	-
Standard Bank		2 Months	Fixed Deposit	25 Sep 2019	-		5 000	5 000	-
ABSA Bank		3 Months	Fixed Deposit	24 Oct 2019	-		5 000	5 000	-
Nedbank		4 Months	Fixed Deposit	25 Nov 2019	-		5 000	5 000	-
Standard Bank		3 Months	Fixed Deposit	28 Jan 2020	-		5 000	5 000	-
Nedbank		4 Months	Fixed Deposit	28 Feb 2020	-		5 000	5 000	-
Standard Bank		5 Months	Fixed Deposit	30 Mar 2020	-		5 000	5 000	-
ABSA Bank		2 Months	Fixed Deposit	27 Jan 2020	-		5 000	5 000	-
Nedbank		2 Months	Fixed Deposit	27 Jan 2020	-		5 000	5 000	-
Standard Bank		2 Months	Fixed Deposit	28 Jan 2020	-		5 000	5 000	-
Standard Bank		3 Months	Fixed Deposit	25 Feb 2020	-		5 000	5 000	-
Nedbank		3 Months	Fixed Deposit	26 Feb 2020	-		5 000	5 000	-
Nedbank		4 Months	Fixed Deposit	27 Mar 2020	-		5 000	5 000	-
First National Bank		4 Months	Fixed Deposit	27 Mar 2020	-		5 000	5 000	-
Standard Bank		4 Months	Fixed Deposit	27 Mar 2020	-		5 000	5 000	-
First National Bank		5 Months	Fixed Deposit	28 Apr 2020	-		5 000	5 000	-
Nedbank		6 Months	Fixed Deposit	27 May 2020	28		5 000	5 000	-
Standard Bank		1 Month	Fixed Deposit	02 Mar 2020	-		5 000	5 000	-
Nedbank		2 Months	Fixed Deposit	30 Mar 2020	-		5 000	5 000	-
ABSA Bank		3 Months	Fixed Deposit	28 Apr 2020	-		5 000	5 000	-
First National Bank		3 Months	Fixed Deposit	29 Apr 2020	-		5 000	5 000	-
Nedbank		4 Months	Fixed Deposit	29 May 2020	28		5 000	5 000	-
Investec Bank		4 Months	Fixed Deposit	29 May 2020	27		5 000	5 000	-
Nedbank		5 Months	Fixed Deposit	29 Jun 2020	32		5 000	-	5 000
Standard Bank		5 Months	Fixed Deposit	01 Jul 2020	32		5 000	-	5 000
Standard Bank		2 Months	Fixed Deposit	28 Apr 2020	-		5 000	5 000	-
Nedbank		3 Months	Fixed Deposit	27 May 2020	25		5 000	5 000	-
First National Bank		4 Months	Fixed Deposit	26 Jun 2020	30		5 000	-	5 000
Standard Bank		4 Months	Fixed Deposit	26 Jun 2020	31		5 000	-	5 000
Standard Bank		5 Months	Fixed Deposit	29 Jul 2020	32		5 000	-	5 000
Nedbank		6 Months	Fixed Deposit	26 Aug 2020	32		5 000	-	5 000
Municipality sub-total					299		190 000	160 000	30 000
TOTAL INVESTMENTS AND INTEREST	2				299		190 000	160 000	30 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 May 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 31/05/2020 at the following A1 Banks as prescribed by Council's Investment Policy:							
ABSA	R	-					
NEDBANK	R	10 000 000,00					
FNB	R	5 000 000,00					
STANDARD	R	15 000 000,00					
INVESTEC	R	-					
		R 30 000 000,00					
ABSA LT	R	-					
		R 30 000 000,00					

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
25/Apr/19	NEDBANK	03/7881531576/264	7,90%	91	25/Jul/19	0,00	5 000 000		5 000 000	0
25/Apr/19	STANDARD	288460898-041	7,975%	123	26/Aug/19	0,00	5 000 000		5 000 000	0
25/Apr/19	NEDBANK	03/7881531576/265	8,20%	153	25/Sep/19	0,00	5 000 000		5 000 000	0
24/Jul/19	NEDBANK	03/7881531576/266	7,35%	33	26/Aug/19	0,00		5 000 000	5 000 000	0
24/Jul/19	STANDARD	288460898-042	7,225%	33	26/Aug/19	0,00		5 000 000	5 000 000	0
24/Jul/19	ABSA	2078627759	7,215%	61	23/Sep/19	0,00		5 000 000	5 000 000	0
24/Jul/19	NEDBANK	03/7881531576/267	7,40%	63	25/Sep/19	0,00		10 000 000	10 000 000	0
24/Jul/19	STANDARD	288460898-043	7,325%	63	25/Sep/19	0,00		5 000 000	5 000 000	0
24/Jul/19	ABSA	2078627733	7,315%	92	24/Oct/19	0,00		5 000 000	5 000 000	0
24/Jul/19	NEDBANK	03/7881531576/268	7,70%	124	25/Nov/19	0,00		5 000 000	5 000 000	0
28/Oct/19	STANDARD	288460898-044	7,375%	92	28/Jan/20	0,00		5 000 000	5 000 000	0
28/Oct/19	NEDBANK	03/7881531576/269	7,65%	123	28/Jan/20	0,00		5 000 000	5 000 000	0
28/Oct/19	STANDARD	288460898-045	7,825%	154	30/Mar/20	0,00		5 000 000	5 000 000	0
27/Nov/19	ABSA	2078891538	6,99%	61	27/Jan/20	0,00		5 000 000	5 000 000	0
27/Nov/19	NEDBANK	03/7881531576/270	7,30%	61	27/Jan/20	0,00		5 000 000	5 000 000	0
27/Nov/19	STANDARD	288460898-046	7,30%	62	28/Jan/20	0,00		5 000 000	5 000 000	0
27/Nov/19	STANDARD	288460898-047	7,40%	90	25/Jan/20	0,00		5 000 000	5 000 000	0
27/Nov/19	NEDBANK	03/7881531576/271	7,40%	91	26/Jan/20	0,00		5 000 000	5 000 000	0
27/Nov/19	NEDBANK	03/7881531576/272	7,65%	121	27/Mar/20	0,00		5 000 000	5 000 000	0
27/Nov/19	FNB	71834653802	7,38%	121	27/Mar/20	0,00		5 000 000	5 000 000	0
27/Nov/19	STANDARD	288460898-048	7,65%	121	27/Mar/20	0,00		5 000 000	5 000 000	0
27/Nov/19	FNB	71834654769	7,52%	153	28/Apr/20	0,00		5 000 000	5 000 000	0
27/Nov/19	NEDBANK	03/7881531576/273	7,85%	182	27/May/20	27 958,90		5 000 000	5 000 000	0
29/Jan/20	STANDARD	288460898-049	6,925%	33	2/Mar/20	0,00		5 000 000	5 000 000	0
29/Jan/20	NEDBANK	03/7881531576/274	7,05%	61	30/Mar/20	0,00		5 000 000	5 000 000	0
29/Jan/20	ABSA	2079015305	6,74%	90	28/Apr/20	0,00		5 000 000	5 000 000	0
29/Jan/20	FNB	74841051415	7,04%	91	29/Apr/20	0,00		5 000 000	5 000 000	0
29/Jan/20	NEDBANK	03/881531576/275	7,40%	121	29/May/20	28 383,56		5 000 000	5 000 000	0
29/Jan/20	INVESTEC	JB10259350	7,10%	121	29/May/20	27 232,88		5 000 000	5 000 000	0
29/Jan/20	NEDBANK	03/7881531576/276	7,55%	152	29/Jun/20	32 061,64		5 000 000		5 000 000
29/Jan/20	STANDARD	288460898-050	7,550%	154	1/Jul/20	32 061,64		5 000 000		5 000 000
26/Jan/20	STANDARD	288460898-051	7,000%	62	28/Apr/20	0,00		5 000 000	5 000 000	0
26/Jan/20	NEDBANK	03/7881531576/277	7,15%	91	27/May/20	25 465,75		5 000 000	5 000 000	0
26/Jan/20	FNB	71844738149	7,12%	121	26/Jun/20	30 235,62		5 000 000		5 000 000
26/Jan/20	STANDARD	288460898-052	7,350%	121	26/Jun/20	31 212,33		5 000 000		5 000 000
26/Jan/20	STANDARD	288460898-053	7,500%	154	29/Jul/20	31 849,32		5 000 000		5 000 000
26/Jan/20	NEDBANK	03/7881531576/278	7,60%	182	26/Aug/20	32 273,97		5 000 000		5 000 000
Sub Total						298 735,61	15 000 000	175 000 000	160 000 000	30 000 000
						298 735,61	15 000 000,00	175 000 000	160 000 000	30 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month May 2020.

Funds Allocations

The schedule reflecting all council's Investments as at 31 May 2020 R30 000 000. (R15 000 000 at 30 June 2019).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated	30/06/2019		31/05/2020	
	Liability	Cash back	Liability	Cash back
			98 497 186	
Unutilized grants	23 252 344	23 252 344	61 825 231	61 825 231
Consumer and Sundry deposits	4 638 893	4 638 893	4 635 843	4 635 843
External loans unspent	1 020 001	1 020 001	102 884	102 884
LT loan - cash back	0	0		0
EFF Accumulated Depreciation	8 425 820	8 425 820	6 319 365	6 319 365
Self Insurance Reserve	5 314 962	5 314 962	6 051 962	6 051 962
Capital Replacement reserve	26 122 392	26 122 392	60 161 083	60 161 083
Brandwacht Trust	97 893	97 893	97 893	97 893
Retained surplus (unidentified dep.)	2 678 138	2 678 138	2 404 899	2 404 899
Performance Bonus Provison	778 941	778 941	947 787	947 787
Set aside for retention	5 783 329	5 783 329	7 362 994	7 362 994
Set aside for Creditor payments	14 197 763	16 448 133	19 890 250	33 930 871
Provision for leave Payment	3 936 342	3 936 342	3 936 342	3 936 342
	96 246 816	98 497 186	173 736 532	187 777 153
Cash Surplus (Deficit)		2 250 370		14 040 621
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2019		31/05/2020	
ABSA	0		0	
Nedbank	10 000 000		10 000 000	
First National Bank	0		5 000 000	
Standard Bank	5 000 000		15 000 000	
Investec	0		0	
Total short term	15 000 000		30 000 000	
Bank and Cash	83 483 375		157 763 978	
Cash on hand	13 811		13 175	
	98 497 186		187 777 153	
	-		-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in May 2020.

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

All payments are recorded in the cashbook (general ledger) as from cheque number 169 to 169 and electronic transfer number 276 695 to 277 424.

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 MAY 2020				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/05/2020				133 377 793,62
Deposits for the May 2020				90 724 523,70
Cheques for the May 2020				(66 338 339,14)
Balance as per Cash Book at 31/05/2020				<u>157 763 978,18</u>
Votes Balances and Transactions:				
	40101012690	Balance B/f	133 377 793,62	
	40101012690	Balance B/f	0,00	133 377 793,62
	40101012691	Movements	90 724 523,70	
	40101012692	Movements	(66 338 339,14)	24 386 184,56
Balance as per Ledger at 31/05/2020				<u>157 763 978,18</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/05/2020				155 316 512,00
Cash on Hand	Not yet Banked			1 235 530,70
Outstanding Cheques				190 437,01
Amounts Under Banked				0,00
Amounts Over Banked				0,00
Deposits not Received	Previous months	(5 270 192,95)		
	May 2020	(5 836 435,28)	(11 106 628,23)	(11 106 628,23)
Deposits received in Duplicate				6 195,00
Unpaid Cheques not Re-deposited				301 710,98
Other Items				75 481,88
Cash Surpluses / Shortages	Iro Payments Received			63 998,82
Adjustments to be Made for May 2020	MOLTENO MAINTENANCE (JAFT	(800,00)		
	SARS PAYMENT	(11 617 220,87)		
	SA HOME LOANS	(32 936,72)		
	CREDITORS PAYMENT RUN	63 500,00		
	NEDBANK BANK CHARGES	(93 282,43)	(11 680 740,02)	11 680 740,02
Balance as per Cash Book at 31/05/2020				<u>157 763 978,18</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 MAY 2020			
			TOTAL
Balance as per Bank Statement at 01/05/2020			136 871 294,10
Cheques for May 2020			(70 545 747,70)
Deposits for May 2020			90 707 804,37
Other Adjustments / Transactions			(80 525,84)
Other Adjustments / Transactions now cleared			0,00
Direct Deposits from previous months Received			(7 722 578,78)
Direct Deposits not Receipted			5 836 435,28
Amounts Under Banked now cleared			0,00
R/D Cheques			(32 444,36)
Cash on Hand - 01/05/2020			1 517 805,63
Cash on Hand - 31/05/2020			(1 235 530,70)
Balance as per Bank Statements at 31/05/2020			155 316 512,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with unspent conditional grants to the value of R21 301 107 for the period May 2020 and conditional grants to the value of R 257 625 624 were received. The value of the unspent conditional grants at the end of April 2020 is R 62 388 231.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

Description	Ref	2018/19				Budget Year 2019/20				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		113 593	122 712	122 712	298	123 010	122 712	298	0,2%	122 712
Operational Revenue:General Revenue:Equitable Share		108 977	117 997	117 997	–	117 997	117 997	–	60,8%	117 997
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 066	3 215	3 215	–	3 215	3 215	–	–	3 215
Local Government Financial Management Grant [Schedule 5B]		1 550	1 500	1 500	–	1 500	1 500	–	–	1 500
Municipal Disaster Grant [Schedule 5B]		–	–	–	298	298	–	298	#DIV/0!	–
Provincial Government:		18 380	134 032	61 214	314	13 741	54 598	(40 857)	-74,8%	134 032
Capacity Building		750	280	2 080	–	1 460	908	552	60,8%	280
Capacity Building and Other		–	828	1 268	–	80	1 080	(1 000)	-92,6%	828
Disaster and Emergency Services	4	–	–	–	–	850	–	850	#DIV/0!	–
Health	4	–	–	–	–	–	–	–	–	–
Housing	4	6 389	122 820	47 576	314	1 061	42 320	(41 259)	-97,5%	122 820
Infrastructure	4	–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums	4	9 017	9 738	9 738	–	9 738	9 738	–	–	9 738
Other	4	2 074	220	406	–	406	406	–	–	220
Public Transport	4	150	146	146	–	146	146	–	–	146
Road Infrastructure - Maintenance	4	–	–	–	–	–	–	–	–	–
Sports and Recreation	4	–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance	4	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance	4	–	–	–	–	–	–	–	–	–
District Municipality:		500	–	100	–	100	100	–	–	–
All Grants		500	–	100	–	100	100	–	–	–
Other grant providers:		759	2 262	2 262	–	1 104	2 262	(1 158)	-51,2%	2 262
Departmental Agencies and Accounts		734	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		25	2 262	2 262	–	1 104	2 262	(1 158)	-51,2%	2 262
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	133 233	259 006	186 289	612	137 955	179 672	(41 717)	-23,2%	259 006
Capital Transfers and Grants										
National Government:		37 488	44 502	44 502	–	44 502	44 502	–	–	44 502
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		5 000	10 000	10 000	–	10 000	10 000	–	–	10 000
Municipal Infrastructure Grant [Schedule 5B]		32 488	34 452	34 452	–	34 452	34 452	–	–	34 452
Local Government Financial Management Grant [Schedule 5B]		–	50	50	–	50	50	–	–	50
Provincial Government:		126 722	65 100	70 883	–	74 668	65 100	9 568	14,7%	65 100
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	5 100	6 167	–	5 100	5 100	–	–	5 100
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		117 977	60 000	64 715	–	69 568	60 000	9 568	15,9%	60 000
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		4 615	–	–	–	–	–	–	–	–
Other		4 130	–	–	–	–	–	–	–	–
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		–	500	500	–	500	500	–	–	500
All Grants		–	500	500	–	500	500	–	–	500
Other grant providers:		–	–	185	–	–	185	(185)	-100,0%	–
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	185	–	–	185	(185)	-100,0%	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	164 210	110 102	116 070	–	119 670	110 287	9 383	8,5%	110 102
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	297 443	369 108	302 358	612	257 626	289 959	(32 334)	-11,2%	369 108

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.2 Supporting Table SC7 (1) – Grant expenditure

WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		5 066	122 712	122 712	8 008	114 884	122 712	(7 828)	-6.4%	122 712
Operational Revenue: General Revenue: Equitable Share		–	117 997	117 997	7 375	110 622	117 997	(7 375)	-6.3%	117 997
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 003	3 215	3 215	590	2 838	3 215	(377)	-11.7%	3 215
Local Government Financial Management Grant [Schedule 5B]		2 063	1 500	1 500	42	1 424	1 500	(76)	-5.1%	1 500
Provincial Government:		14 571	134 032	61 214	1 863	12 154	54 598	(42 444)	-77.7%	134 032
Capacity Building		750	280	2 080	413	703	908	(205)	-22.6%	280
Capacity Building and Other		–	828	1 268	5	25	1 080	(1 055)	-97.7%	828
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		11 650	122 820	47 576	407	2 181	42 320	(40 139)	-94.8%	122 820
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	9 738	9 738	908	8 832	9 738	(906)	-9.3%	9 738
Other		1 983	220	406	130	267	406	(139)	-34.3%	220
Public Transport		188	146	146	–	146	146	–	–	146
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
District Municipality:		500	–	100	–	–	100	(100)	-100.0%	–
All Grants		500	–	100	–	–	100	(100)	-100.0%	–
Other grant providers:		1 018	2 262	2 262	76	687	2 262	(1 576)	-69.7%	2 262
Departmental Agencies and Accounts		1 018	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		–	2 262	2 262	76	687	2 262	(1 576)	-69.7%	2 262
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		21 155	259 006	186 289	9 947	127 724	179 672	(51 948)	-28.9%	259 006
Capital expenditure of Transfers and Grants										
National Government:		37 488	44 502	44 502	4 386	13 261	44 502	(31 241)	-70.2%	44 502
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		5 000	10 000	10 000	–	2 317	10 000	(7 683)	-76.8%	10 000
Municipal Infrastructure Grant [Schedule 5B]		32 488	34 452	34 452	4 386	10 945	34 452	(23 507)	-68.2%	34 452
Local Government Financial Management Grant [Schedule 5B]		–	50	50	–	–	50	(50)	-100.0%	50
Provincial Government:		128 219	65 100	70 883	–	74 206	54 598	19 608	35.9%	65 100
Capacity Building		–	–	–	–	–	908	(908)	-100.0%	–
Capacity Building and Other		–	5 100	6 167	–	4 637	1 080	3 557	329.4%	5 100
Disaster and Emergency Services		1 497	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		117 977	60 000	64 715	–	69 568	42 320	27 248	64.4%	60 000
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		4 615	–	–	–	–	9 738	(9 738)	-100.0%	–
Other		4 130	–	–	–	–	406	(406)	-100.0%	–
Public Transport		–	–	–	–	–	146	(146)	-100.0%	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		–	500	500	–	71	500	(429)	-85.8%	500
All Grants		–	500	500	–	71	500	(429)	-85.8%	500
Other grant providers:		93 220	–	185	–	–	185	(185)	-100.0%	–
Departmental Agencies and Accounts		–	–	–	–	–	–	–	–	–
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		–	–	185	–	–	185	(185)	-100.0%	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		93 220	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		258 927	110 102	116 070	4 386	87 538	99 785	(12 247)	-12.3%	110 102
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		280 082	369 108	302 358	14 333	215 263	279 457	(64 195)	-23.0%	369 108

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

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

	Summary Grants Received and Utilised: May 2020						Refunded	To Other Debtors	Balance 31/05/2020
	Unutilised Balance 01/07/2019	Debit Balance	Received 01/07/2019 31/05/2020	Other Income	Conditions met (TRF TO Income Statement) - Operating	Conditions met (TRF TO Income Statement) - Capital			
National Government:-	1 321 838.63	-	167 512 000.00	-	-114 884 046.88	-13 261 459.80	-1 321 838.63	-	39 366 493.32
Operating grants:-	-	-	123 060 000.00	-	-114 884 046.88	-	-	-	8 175 953.12
Equitable share	-	-	117 997 000.00	-	-110 622 000.00	-	-	-	7 375 000.00
Financial Management Grant	-	-	1 550 000.00	-	-1 423 967.88	-	-	-	126 032.12
EPWP: Expanded Public Works	-	-	3 215 000.00	-	-2 838 079.00	-	-	-	376 921.00
NT Disaster Management - COVID 19	-	-	298 000.00	-	-	-	-	-	298 000.00
Capital grants:-	1 321 838.63	-	44 452 000.00	-	-	-13 261 459.80	-1 321 838.63	-	31 190 540.20
Municipal Infrastructure Grant	1 321 838.63	-	34 452 000.00	-	-	-10 944 732.78	-1 321 838.63	-	23 507 267.22
Integrated National Electrification Grant	-	-	10 000 000.00	-	-	-2 316 727.02	-	-	7 683 272.98
Provincial Government:-	15 469 691.45	-85 000.00	18 840 832.95	69 568 470.25	-12 153 549.05	-74 205 658.39	-3 481.01	85 000.00	17 516 306.20
Operating Grants plus Operating Housing:-	8 296 811.00	-85 000.00	13 740 832.95	-	-12 153 549.05	-	-	85 000.00	9 884 094.90
Operating Provincial	1 808 000.00	-85 000.00	12 680 000.00	-	-10 379 236.92	-	-	85 000.00	4 108 763.08
Library Service Conditional Grant	-	-	9 738 000.00	-	-8 831 853.16	-	-	-	906 146.84
Proclaimed Roads	-	-	146 000.00	-	-146 000.00	-	-	-	-
CDW Grant Operational Support	-	-	186 000.00	-	-130 000.00	-	-	-	56 000.00
Financial Management Capacity Building Grant	360 000.00	-	380 000.00	-	-30 000.00	-	-	-	710 000.00
FMSG - Implementation of mSCOA	-	-	280 000.00	-	-260 118.25	-	-	-	19 881.75
FMSG - Revenue Enhancement	1 000 000.00	-	800 000.00	-	-412 575.71	-	-	-	1 387 424.29
Thusong Centre	-	-	220 000.00	-	-136 903.00	-	-	-	83 097.00
PT Disaster Management - COVID 19	-	-	850 000.00	-	-	-	-	-	850 000.00
Municipal Service Delivery and Capacity Building RSEF (Operational)	448 000.00	-	-	-	-407 162.80	-	-	-	40 837.20
Local Government Graduate Internship Grant	-	-85 000.00	80 000.00	-	-24 624.00	-	-	85 000.00	55 376.00
Operating Provincial Housing	6 488 811.00	-	1 060 832.95	-	-1 774 312.13	-	-	-	5 775 331.82
Housing from Capital to Operating Top structure	-	-	-	-	-	-	-	-	-
Touwsriver (8 Topstructure)	-	-	-	-	-	-	-	-	-
Zwelethemba 242 Erven	767 968.49	-	-	-	-767 968.49	-	-	-	-
UISP De Doorns - 577 New erven	-	-	-	-	-	-	-	-	-
De Doorns 1400 PLS	259 510.69	-	-	-	-259 510.69	-	-	-	-
Avian Park 439 Houses	2 039 797.06	-	-	-	-	-	-	-	2 039 797.06
Rawsonville; De Nova	-	-	190 633.00	-	-190 633.00	-	-	-	-
Sunnyside/Orchard - De Doorns	-	-	556 199.95	-	-556 199.95	-	-	-	-
Avian Park 205 Houses	-	-	-	-	-	-	-	-	-
Title Deeds	3 421 534.76	-	314 000.00	-	-	-	-	-	3 735 534.76
Transhex	-	-	-	-	-	-	-	-	-
Capital grants:-	7 172 880.45	-	5 100 000.00	69 568 470.25	-	-74 205 658.39	-3 481.01	-	7 632 211.30
Other	1 070 705.98	-	5 100 000.00	-	-	-4 637 188.14	-3 481.01	-	1 530 036.83
RSEF	1 067 224.97	-	5 100 000.00	-	-	-4 637 188.14	-	-	1 530 036.83
PAWC: Fire Services Capacity Building	3 481.01	-	-	-	-	-	-3 481.01	-	-
Capital - grants Housing	6 102 174.47	-	-	69 568 470.25	-	-69 568 470.25	-	-	6 102 174.47
Sunny Side Orchard - 109 Erven	-	-	-	-	-	-	-	-	-
Touwsriver 900	-	-	-	-	-	-	-	-	-
De Doorns South of the N1	-	-	-	-	-	-	-	-	-
Housing: Transhex	6 102 174.47	-	-	69 568 470.25	-	-69 568 470.25	-	-	6 102 174.47
Cape Winelands District Municipality:-	-	-	600 000.00	-	-	-71 245.00	-	-	528 755.00
Operating grants:-	-	-	100 000.00	-	-	-	-	-	100 000.00
Cape Winelands District Municipality	-	-	100 000.00	-	-	-	-	-	100 000.00
Capital grants:-	-	-	-	-	-	-71 245.00	-	-	428 755.00
Cape Winelands District Municipality	-	-	500 000.00	-	-	-71 245.00	-	-	428 755.00
Housing Grants	1 518 294.13	-422 643.00	-	-	-	-	-	422 643.00	1 518 294.13
58 Houses for staff (SAMWU)	44 824.54	-	-	-	-	-	-	422 643.00	44 824.54
350 Houses Avian Park	-	-422 643.00	-	-	-	-	-	-	-
1800 Zwelethemba Housing Project (A + B)	1 449 005.30	-	-	-	-	-	-	-	1 449 005.30
339 Houses	24 464.29	-	-	-	-	-	-	-	24 464.29
Housing Grants: Other Operational	2 991 282.53	-	-	-	-	-	-	-	2 991 282.53
708 Avianpark	466 875.79	-	-	-	-	-	-	-	466 875.79
331 People Housing Proj. Zwelethemba	2 524 406.74	-	-	-	-	-	-	-	2 524 406.74
Other Grants	-	-	1 104 320.07	-	-686 590.53	-	-	49 370.53	467 100.07
Operating grants:-	-	-	1 104 320.07	-	-686 590.53	-	-	49 370.53	467 100.07
LGWSETA - Learnership	-	-	467 100.07	-	-	-	-	-	467 100.07
Work for water	-	-	637 220.00	-	-686 590.53	-	-	49 370.53	0.00
Capital grants:-	-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-	-
21 301 106.74	-507 643.00	188 057 153.02	69 568 470.25	-127 724 186.46	-87 538 363.19	-1 325 319.64	557 013.53	62 388 231.25	
			257 625 623.27		-215 262 549.65				
							GROSS BALANCE	62 388 231.25	

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 - M11 May

Summary of Employee and Councillor remuneration	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		13 357	14 259	14 259	1 126	12 309	13 049	(740)	-6%	6 731
Pension and UIF Contributions		1 516	1 602	1 602	125	1 376	1 466	(90)	-6%	1 602
Medical Aid Contributions		261	305	305	24	257	280	(23)	-8%	305
Motor Vehicle Allowance		736	794	794	61	670	727	(57)	-8%	794
Cellphone Allowance		1 658	1 673	1 673	139	1 527	1 531	(3)	0%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		146	148	148	12	135	135	(0)	0%	7 675
Sub Total - Councillors		17 675	18 780	18 780	1 488	16 274	17 188	(913)	-5%	18 780
% increase	4		6,3%	6,3%						6,3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6 463	6 645	6 645	576	6 343	6 084	260	4%	6 645
Pension and UIF Contributions		500	655	655	46	506	600	(93)	-16%	655
Medical Aid Contributions		104	93	93	7	79	85	(6)	-8%	93
Overtime		-	-	-	-	-	-	-	-	1 548
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		840	970	970	75	820	888	(68)	-8%	970
Cellphone Allowance		215	204	204	19	207	187	20	11%	204
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		106	75	75	3	33	69	(36)	-53%	75
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 228	8 643	8 643	726	7 988	7 912	75	1%	10 191
% increase	4		5,0%	5,0%						23,9%
Other Municipal Staff										
Basic Salaries and Wages		163 469	206 073	191 607	14 339	160 057	175 417	(15 360)	-9%	189 634
Pension and UIF Contributions		31 113	39 096	36 062	2 713	30 315	33 015	(2 699)	-8%	36 060
Medical Aid Contributions		17 111	23 229	21 037	1 621	16 981	19 260	(2 279)	-12%	21 037
Overtime		20 134	13 709	18 480	1 569	16 784	16 918	(134)	-1%	20 179
Performance Bonus		-	-	-	-	-	-	-	-	14 472
Motor Vehicle Allowance		7 053	8 139	9 012	628	7 565	8 251	(686)	-8%	9 012
Cellphone Allowance		1 424	1 269	1 354	119	1 376	1 240	136	11%	1 354
Housing Allowances		1 973	3 265	2 948	165	1 878	2 699	(821)	-30%	2 948
Other benefits and allowances		22 176	26 367	20 281	1 769	21 393	18 567	2 826	15%	4 134
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	5 941	6 314	6 314	534	5 676	5 781	(105)	-2%	6 314
Sub Total - Other Municipal Staff		270 395	327 461	307 095	23 458	262 024	281 147	(19 123)	-7%	305 145
% increase	4		21,1%	13,6%						12,9%
Total Parent Municipality		296 297	354 884	334 518	25 673	286 286	306 246	(19 961)	-7%	334 117
TOTAL SALARY, ALLOWANCES & BENEFITS		296 297	354 884	334 518	25 673	286 286	306 246	(19 961)	-7%	334 117
% increase	4		19,8%	12,9%						12,8%
TOTAL MANAGERS AND STAFF		278 623	336 104	315 738	24 184	270 011	289 059	(19 047)	-7%	315 336

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

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

Overtime payments are one month in arrear, this being the reason that 10 months spending been reflecting on the end of May 2020 reports. Overtime should be monitored closely.

From 1 July 2019 till 31 May 2020	Budget for the year	Estimate for the 10 months	Actual to Date	Variance
Overtime	17 311 316	14 426 097	16 979 278	-2 553 181
Temporary personnel	16 468 107	13 723 423	12 491 302	1 232 121

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

		<u>March 2020</u>	<u>April 2020</u>	<u>May 2020</u>
EPWP	Temporary	322	309	292
Temporary	For 6 months	55	15	12
Permanent		891	889	890
Councillors		41	41	41
TOTAL		<u>1 309</u>	<u>1 254</u>	<u>1 235</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 - M11 May

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	1 419	15 338	12 454	1 379	1 379	12 454	11 075	88,9%	1%
August	3 446	13 421	11 080	6 365	7 743	23 534	15 790	67,1%	4%
September	8 678	15 338	15 112	4 068	11 811	38 646	26 835	69,4%	6%
October	12 521	15 338	12 670	7 376	19 188	51 316	32 128	62,6%	10%
November	10 392	15 338	13 582	7 618	26 805	64 898	38 092	58,7%	14%
December	2 393	15 338	15 062	6 571	33 376	79 960	46 584	58,3%	17%
January	3 281	17 255	17 082	5 297	38 673	97 042	58 369	60,1%	20%
February	3 613	17 255	14 827	75 049	113 723	111 870	(1 853)	-1,7%	59%
March	26 514	15 338	15 284	11 929	125 652	127 154	1 502	1,2%	66%
April	11 961	17 255	13 959	3 042	128 693	141 113	12 420	8,8%	67%
May	22 284	17 255	14 277	5 150	133 844	155 391	21 547	13,9%	70%
June	159 500	17 255	42 765			198 156	-	0,0%	0%
Total Capital expenditure	266 003	191 723	198 156	133 844					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

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

Capital Progress Report 2019/2	May 2020									
PROJECT FUNDING	Total Approved Budget 2019/20	Roll overs requests from 2018/19	Adjustments Feb 2020	Total Funded budget 2019/20	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN										
Projects (B/F) (R38.5m)	0	161 793	0	161 793	0,00	158 908,70	158 908,70	12 608,70	2 884,30	98,22%
TOTAL EXTERNAL LOAN	0	161 793	0	161 793	0,00	158 908,70	158 908,70	12 608,70	2 884,30	98,22%
CAPITAL REPLACEMENT RESERVE										
Projects New	71 595 359	2 534 104	-10 804 919	63 287 544	0,00	39 437 822,97	39 003 080,55	483 019,80	24 284 463,45	61,63%
Projects (B/F)	3 000 000	9 555 061	-1 000 000	13 733 190	0,00	7 167 040,63	6 233 807,26	83 946,24	7 499 382,74	45,39%
Projects (MIG Counter Funding)	4 450 000	0	0	2 445 000	0,00	416 373,92	345 000,00	0,00	2 100 000,00	14,11%
CRR Connections (Public Contr)	723 556	0	0	723 556	0,00	80 587,37	80 587,37	0,00	642 968,63	11,14%
Furniture and Equipment	1 051 600	0	20 000	935 471	0,00	333 202,61	298 833,61	0,00	636 637,39	31,94%
TOTAL CRR	80 820 515	12 089 165	-11 784 919	81 124 761	0,00	47 435 027,50	45 961 308,79	566 966,04	35 163 452,21	56,66%
INSURANCE RESERVE										
Insurance Reserve	800 000	0	0	800 000	0,00	0,00	0,00	0,00	800 000,00	0,00%
TOTAL INSURANCE RESERVE	800 000	0	0	800 000	0,00	0,00	0,00	0,00	800 000,00	0,00%
TOTAL BASIC CAPITAL	81 620 515	12 250 958	-11 784 919	82 086 554	0,00	47 593 936,20	46 120 217,49	579 574,74	35 966 336,51	56,18%
CAPITAL: GRANT FUNDING										
District Municipality	500 000	0	0	500 000	0,00	163 611,20	71 245,00	0,00	428 755,00	14,25%
PAWC: RSEP	5 100 000	0	1 067 224	6 167 224	0,00	4 727 063,75	4 637 188,14	0,00	1 530 035,86	75,19%
National Government: MIG (DORA)	34 452 000	0	0	34 452 000	303 547,83	11 217 358,12	10 944 732,78	4 385 557,24	23 507 267,22	31,77%
National Government: INEP (DORA)	10 000 000	0	0	10 000 000	0,00	2 316 727,02	2 316 727,02	0,00	7 683 272,98	23,17%
National Government: FMG (DORA)	50 000	0	0	50 000	0,00	0,00	0,00	0,00	50 000,00	0,00%
Other	0	0	185 000	185 000	0,00	185 000,00	185 000,00	185 000,00	0,00	100,00%
PAWC: Housing (Services)	60 000 000	0	4 715 407	64 715 407	0,00	69 568 470,25	69 568 470,25	0,00	-4 853 063,25	107,50%
TOTAL : GRANT FUNDING	110 102 000	0	5 967 631	116 069 631	303 547,83	88 178 230,34	87 723 363,19	4 570 557,24	28 346 267,81	75,58%
TOTAL FUNDING	191 722 515	12 250 958	-5 817 288	198 156 185	303 547,83	135 772 166,54	133 843 580,68	5 150 131,98	64 312 604,32	67,54%

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

DEVIATIONS FOR THE MONTH ENDED MAY 2020						
Deviation Reference	Amount	Service Provider	Deviation Category	Additional Information (where necessary) SHORT SUMMARY	Directorate	Department
BVD 358/ 2020	R96 593,10	Neo technologies	EXCEPTIONAL CASE	Red Hat Enterprise Linux is an operating system that has been in use at BVM for more than 10 years. SAMRAS, our financial system and our Offsite backup system run on this platform. Many Linux distros serve as more of a bleeding-edge Linux distro in terms of features and technology, but they do not offer the stability or the length and quality of commercial support that Red Hat Enterprise Linux is eminent for bleeding edge technology is a category of technologies so new that they could have a high risk of being unreliable and lead adopters to incur greater expense in order to make use of them. Therefore, it is impractical to replace the existing operating system due to the risk of causing instability of municipal financial system.	SSS	ICT
BVD 359/ 2020	R7 309,70	BARLOWORLD EQUIPMENT	SOLE PROVIDER	Two Caterpillar Digger loader was purchased from Bartoworld Equipment earlier this year with maintenance plans, but the maintenance plans only covered the labour component on the servicing of the digger loaders and not the parts. Only genuine parts are replaced on the machinery and Barloworld is the sole agent for the parts required.	TECHNICAL SERVICES	PUBLIC WORKS
BVD 360/ 2020	R75 269,80	FIAB MECHANICAL	EMERGENCY	Emergency repair to Worcester WWTW inlet screen No.1 and clarifier wheel and gearbox, on 7 May 2020. The screenings must be removed daily and the service provider was the only one that was willing to travel to Worcester to do repairs during COVID-19, the same service provider also repaired the clarifier wheel during the same trip to reduce cost.	TECHNICAL SERVICES	BULK SERVICES
BVD 361/ 2020	R198 500,00	BENZMARK PUMPS	EMERGENCY	Emergency repairs to submersible pumps at various Wastewater Treatment Works stations. on 5 May 2020, Duty pumps must be repaired immediately to lengthen the remaining useful life of the other pump that is now pumping continuously without switching over and 'resting', if the standby pump also become faulty, the pump station will overflow causing pollution, odours, nuisances and detrimental health problems associated with raw sewage.	TECHNICAL SERVICES	BULK SERVICES
BVD 362/ 2020	R29 497,50	LAZAR CIIL ENGINEERING	EMERGENCY	On 5 May 2020, a sewerage spil caused by a blockage hindered the Transshex Development progress as well as posing a risk for polluting the Breede River, which in turn may cause a health risk for residents in the area, The sewerage spil gave effect to odours which may also cause detrimental health problems associated with raw sewerage, No tankers in the BVM fleet was available and limited service providers were willing to assist, hence a sewerage tanker was contracted in to assist with the sewerage spil to empty the canal due to the emerging health risk.	TECHNICAL SERVICES	BULK SERVICES
BVD 364/ 2020	R23 484,73	BARLOWORLD EQUIPMENT	SOLE PROVIDER	The Digger loader bucket cylinder was damaged during operations and therefore there is an oil leak on the cylinder that needs to be repaired. This does not form part as a warranty claim, therefore this repair is not covered by the warranty on the machine. Only genuine parts are replaced on the machinery and Barloworld is the sole agent for the parts required, in order to retain the warranty on the machine.	TECHNICAL SERVICES	PUBLIC WORKS
BVD 365/ 2020	R60 730,00	BENZMARK PUMPS	EMERGENCY	Emergency repair to Worcester WWTW inlet screen No.1 and clarifier wheel and gearbox, on 15 May 2020. The recycling pumps are crucial in denitrification, whereby it recycles the wastewater in the phoredox, if no recycling take place, wastewater cannot be circulated to remove nutrients and ineffective microbiological processes, The service provider was the only one that was willing to travel to Worcester to do repairs during COVID-19.	TECHNICAL SERVICES	BULK SERVICES
	R491 384,83					

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

TENDERS AWARDED DURING MAY 2020								
<u>AWARD DATE</u>	<u>BID NUMBER</u>	<u>TENDER DESCRIPTION</u>	<u>AWARDED TO</u>	<u>AMOUNT</u>	<u>ANTICIPATED EXPENDITURE OF THE CONTRACT PERIOD.</u>	<u>PREMIUM PAYABLE</u>	<u>% OF PREMIUM</u>	
07/05/2020	BV850/2019	EXTERNAL UPGRADES TO THE DE DOORNS FIRE STATION	Futi Construction	R 1 488 468,58		No	N/A	
Note: The amount for BV850/2019 includes 10% contingencies and 15% VAT								

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 No procurement premiums paid for the month of May 2020.

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, May 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: 11 June 2020