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**IN-YEAR FINANCIAL  
MANAGEMENT REPORT  
MFMA S71 REPORT  
NOVEMBER 2019**

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**In-Year Report of the Municipality**

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



**BREED VALLEY**  
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

**2019/2020 FINANCIAL YEAR**

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## LEGISLATIVE FRAMEWORK

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### MFMA SECTION 71

#### 71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

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## GLOSSARY

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**Adjustments budget** – Prescribed in section 28 of the MFMA. The formal means by which a municipality November 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

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## PART 1 – IN-YEAR REPORT

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### SECTION 1 – MAYOR'S REPORT

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#### **1.1 In-Year Report - Monthly Budget Statement**

The monthly budget statement for November 2019 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.

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## PART 1 – IN-YEAR REPORT

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### SECTION 2 – RESOLUTIONS

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#### **2. Recommended resolution to Council with regards to November 2019 In-year report is:**

#### **RESOLVED**

(a) That the Council takes note of the contents in the In-year monthly report for November 2019 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

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### SECTION 3 – EXECUTIVE SUMMARY

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#### 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 November 2019 contains the final outcomes for the 2018/2019 audit. The municipality has obtained a 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 – 30 November 2019 is R 445 451 428 or 37.86% of the total budgeted revenue R 1 176 610 360.

###### Property Rates

The reported revenue on property rates reflects and over-performance. This is due to the fact that there are some clients who have been billed their services annually. The total annual billing amount to R 28 279 747.

###### Service charges – electricity revenue

The reported revenue excludes Prepaid Electricity Revenue to the value of R 1 464 252 sold in November 2019 but received in December 2019 as well as the year-end journal of R 28 723 629 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 water revenue is performing within the budget figures. It should be noted that a year-end journal of R 6 280 202 which was processed in July 2019 for the accrual of revenue in the 2018/2019 financial year is influencing the current reported revenue. In July 2020 an accrual journal will be processed after the billing to accrue revenue that

has been earned on or before 30 June 2020 but billed in July 2020. This will ensure that revenue earned during this financial year is complete.

#### **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 October and includes an amount of R 2 486 546.

#### **Service charges – refuse revenue**

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

#### **Rental of facilities and equipment**

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

#### **Interest earned – outstanding debtors**

Growth in debtors resulted in more interest being earned than anticipated.

#### **Fines, penalties and forfeits**

There was an increase of fine payments received. An accrual for traffic fines has been raised for the period. Final traffic fine provisions and accounting treatment are done at financial year end.

#### **Licenses and permits**

Less licenses and permits have been issued than anticipated.

#### **Agency services**

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

#### **Transfers and subsidies – operating**

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

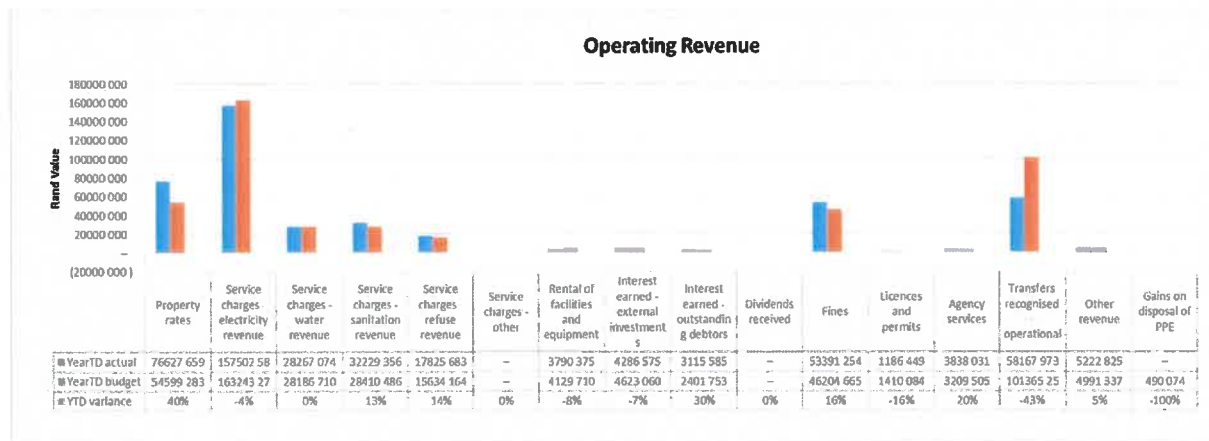
#### **Transfers and subsidies – capital**

Capital grants are recognised when capital expenditure has been capitalised.

## Gains on disposal of PPE

No disposals were done for 2019/20 financial year.

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

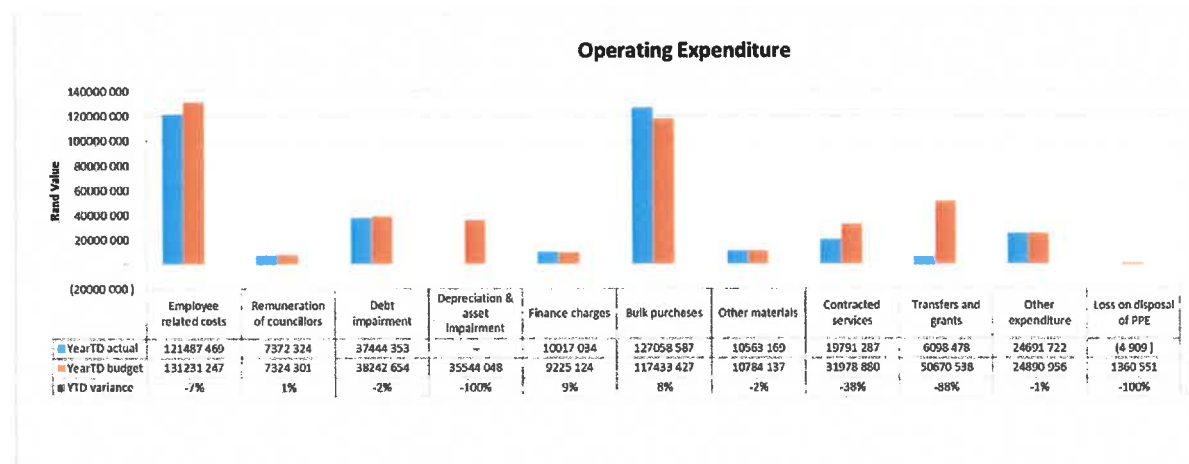


## Operating Expenditure by Type

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

The total expenditure amounts to R 364 519 514 or 31.08% of the total budgeted expenditure R1 172 705 103.

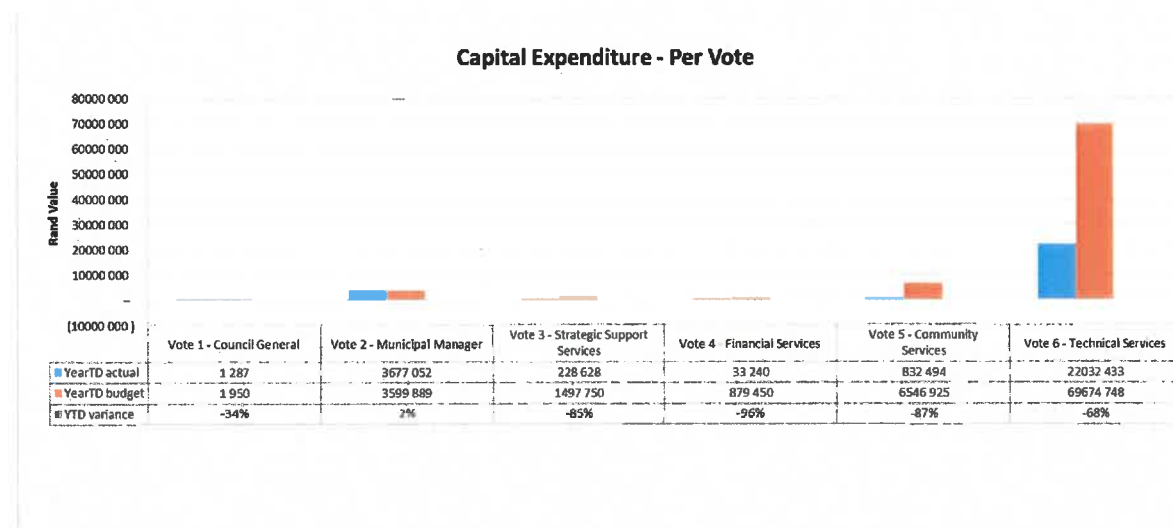
Refer to Section 4 – table C4 – Total expenditure by type



## Capital Expenditure

The total capital expenditure for the period 1 July 2019 – 30 November 2019, amounts to R 26 805 133 or 13.14% of the total capital budget that amounts to R 203 973 473. **Capital grant funding** spending for the period amounts to R 6 222 572 or 5.65% of the total capital grant budget that amounts to R 110 102 000.

Refer to Section 4 – table C5 for more detail.



## Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R 141 744 088.

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 November 2019.

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 - M05 November

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	137 472	139 998	139 998	9 819	76 628	54 599	22 028	40%	139 998
Service charges	564 827	603 781	603 781	49 685	235 825	235 475	350	0%	603 781
Investment revenue	11 233	11 854	11 854	865	4 287	4 623	(336)	-7%	11 854
Transfers and subsidies	133 233	259 056	259 856	801	58 168	101 365	(43 197)	-43%	259 856
Other own revenue	93 029	161 121	161 121	15 079	70 545	62 837	7 707	12%	161 121
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>939 793</b>	<b>1 175 810</b>	<b>1 176 610</b>	<b>76 250</b>	<b>445 451</b>	<b>458 899</b>	<b>(13 448)</b>	<b>-3%</b>	<b>1 176 610</b>
Employee costs	278 623	336 104	336 104	25 214	121 487	131 231	(9 744)	-7%	336 104
Remuneration of Councillors	17 675	18 780	18 780	1 484	7 372	7 324	48	1%	18 780
Depreciation & asset impairment	87 921	91 139	91 139	-	-	35 544	(35 544)	-100%	91 139
Finance charges	24 682	23 654	23 654	1 965	10 017	9 225	792	9%	23 654
Materials and bulk purchases	314 601	321 263	327 672	26 460	137 622	128 218	9 404	7%	327 672
Transfers and subsidies	16 317	125 484	129 632	2 776	6 098	50 671	(44 572)	-88%	129 632
Other expenditure	206 907	255 482	245 723	15 144	81 922	96 473	(14 551)	-15%	245 723
<b>Total Expenditure</b>	<b>946 727</b>	<b>1 171 905</b>	<b>1 172 705</b>	<b>73 043</b>	<b>364 520</b>	<b>458 686</b>	<b>(94 166)</b>	<b>-21%</b>	<b>1 172 705</b>
<b>Surplus/(Deficit)</b>	<b>(6 934)</b>	<b>3 905</b>	<b>3 905</b>	<b>3 207</b>	<b>80 932</b>	<b>214</b>	<b>80 718</b>	<b>37807%</b>	<b>3 905</b>
Transfers and subsidies - capital (monetary allocations)	165 738	110 052	110 052	-	-	42 934	(42 934)	-100%	110 052
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>158 804</b>	<b>113 957</b>	<b>113 957</b>	<b>3 207</b>	<b>80 932</b>	<b>43 147</b>	<b>37 785</b>	<b>88%</b>	<b>113 957</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>158 804</b>	<b>113 957</b>	<b>113 957</b>	<b>3 207</b>	<b>80 932</b>	<b>43 147</b>	<b>37 785</b>	<b>88%</b>	<b>113 957</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>266 003</b>	<b>191 723</b>	<b>203 973</b>	<b>7 618</b>	<b>26 805</b>	<b>82 201</b>	<b>(55 396)</b>	<b>-67%</b>	<b>203 973</b>
Capital transfers recognised	165 738	110 102	110 102	2 658	6 223	44 549	(38 326)	-86%	110 102
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	6 281	-	162	-	-	67	(67)	-100%	162
Internally generated funds	93 984	81 621	93 710	4 960	20 583	37 585	(17 002)	-45%	93 710
<b>Total sources of capital funds</b>	<b>266 003</b>	<b>191 723</b>	<b>203 973</b>	<b>7 618</b>	<b>26 805</b>	<b>82 201</b>	<b>(55 396)</b>	<b>-67%</b>	<b>203 973</b>
<b>Financial position</b>									
Total current assets	270 162	347 239	347 239	-	295 070	-	-	-	347 239
Total non current assets	2 284 564	2 382 017	2 382 017	-	2 323 911	-	-	-	2 382 017
Total current liabilities	330 923	120 863	120 863	-	218 073	-	-	-	120 863
Total non current liabilities	451 225	428 590	428 590	-	431 629	-	-	-	428 590
<b>Community wealth/Equity</b>	<b>1 772 578</b>	<b>2 179 803</b>	<b>2 179 803</b>	<b>-</b>	<b>1 969 279</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 179 803</b>
<b>Cash flows</b>									
Net cash from (used) operating	167 760	195 970	195 970	13 415	63 582	72 116	8 533	12%	195 970
Net cash from (used) investing	(210 336)	(191 673)	(203 923)	(7 470)	(26 774)	(74 744)	(47 970)	64%	(191 673)
Net cash from (used) financing	(9 377)	(10 360)	(10 360)	15	(4 932)	5 063	9 994	197%	(10 360)
<b>Cash/cash equivalents at the month/year end</b>	<b>98 497</b>	<b>114 388</b>	<b>91 553</b>	<b>-</b>	<b>141 744</b>	<b>112 302</b>	<b>(29 443)</b>	<b>-26%</b>	<b>103 804</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	63 954	6 548	3 412	5 662	6 612	2 394	13 398	75 896	177 875
<b>Creditors Age Analysis</b>									
Total Creditors	33 012	387	28	8	-	4	-	1	33 439

## 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) - M05 November

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
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		203 000	202 984	203 784	12 163	103 330	79 510	23 820	30%	203 784
Executive and council		1 044	647	647	19	250	266	(16)	-6%	647
Finance and administration		201 912	202 337	203 137	12 144	103 080	79 245	23 835	30%	203 137
Internal audit		44	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		106 490	169 899	169 899	2 390	22 348	66 281	(43 913)	-66%	169 899
Community and social services		15 025	11 585	11 585	111	7 032	4 518	2 514	56%	11 585
Sport and recreation		3 461	11 374	11 374	309	1 220	4 436	(3 216)	-72%	11 374
Public safety		47 478	1 577	1 577	812	4 623	615	4 008	651%	1 577
Housing		40 526	145 363	145 363	1 158	9 473	56 692	(47 219)	-83%	145 363
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		33 837	153 865	153 865	11 925	54 616	60 007	(5 391)	-9%	153 865
Planning and development		5 464	6 823	6 823	159	668	2 661	(1 993)	-75%	6 823
Road transport		27 158	144 780	144 780	11 767	53 949	56 464	(2 515)	-4%	144 780
Environmental protection		1 215	2 262	2 262	-	-	882	(882)	-100%	2 262
<i>Trading services</i>		762 204	759 114	759 114	49 772	265 157	296 055	(30 897)	-10%	759 114
Energy sources		403 650	437 077	437 077	33 730	160 029	170 460	(10 431)	-6%	437 077
Water management		135 542	122 146	122 146	6 641	35 182	47 637	(12 455)	-26%	122 146
Waste water management		162 297	134 483	134 483	6 258	45 324	52 448	(7 125)	-14%	134 483
Waste management		60 716	65 408	65 408	3 143	24 622	25 509	(887)	-3%	65 408
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	1 105 531	1 285 862	1 286 662	76 250	445 451	501 833	(56 382)	-11%	1 286 662
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		192 127	226 021	226 821	15 571	76 643	88 788	(12 145)	-14%	226 821
Executive and council		37 040	35 162	35 162	2 732	12 870	13 788	(918)	-7%	35 162
Finance and administration		151 939	186 804	187 604	12 598	62 484	73 418	(10 934)	-15%	187 604
Internal audit		3 148	4 055	4 055	241	1 289	1 582	(293)	-18%	4 055
<i>Community and public safety</i>		161 424	227 544	227 544	10 989	44 382	88 814	(44 432)	-50%	227 544
Community and social services		22 041	24 705	24 705	1 765	8 502	9 646	(1 144)	-12%	24 705
Sport and recreation		27 592	29 926	29 926	2 189	9 314	11 723	(2 409)	-21%	29 926
Public safety		85 064	31 462	31 462	3 599	17 706	12 279	5 427	44%	31 462
Housing		26 638	141 345	141 345	3 436	8 859	55 125	(46 266)	-84%	141 345
Health		89	106	106	-	-	41	(41)	-100%	106
<i>Economic and environmental services</i>		68 572	173 603	173 603	10 195	56 362	67 862	(11 500)	-17%	173 603
Planning and development		15 442	15 789	15 789	1 153	6 241	6 159	82	1%	15 789
Road transport		51 475	154 155	154 155	8 968	49 807	60 216	(10 409)	-17%	154 155
Environmental protection		1 656	3 658	3 658	73	313	1 487	(1 174)	-79%	3 658
<i>Trading services</i>		523 107	543 855	543 855	36 266	186 907	212 877	(25 970)	-12%	543 855
Energy sources		350 328	373 300	373 300	26 165	143 648	145 978	(2 330)	-2%	373 300
Water management		64 010	61 945	61 945	3 683	16 383	24 412	(8 029)	-33%	61 945
Waste water management		64 772	61 754	61 754	3 457	16 061	24 147	(8 086)	-33%	61 754
Waste management		43 996	46 856	46 856	2 961	10 815	18 340	(7 525)	-41%	46 856
<i>Other</i>		1 497	882	882	23	226	344	(118)	-34%	882
<b>Total Expenditure - Functional</b>	3	946 727	1 171 905	1 172 705	73 043	364 520	458 686	(94 166)	-21%	1 172 705
<b>Surplus/ (Deficit) for the year</b>		158 804	113 957	113 957	3 207	80 932	43 147	37 785	88%	113 957

### 4.1.3 Table C3: Monthly Budget Statement - Financial Performance

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

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Council General		448	147	147	19	250	57	193	337.2%	147
Vote 2 - Municipal Manager		4 770	7 103	7 103	-	-	2 783	(2 783)	-100.0%	7 103
Vote 3 - Strategic Support Services		2 508	1 896	1 896	133	742	740	3	0.4%	1 896
Vote 4 - Financial Services		193 965	195 104	195 904	11 962	102 027	76 424	25 603	33.5%	195 904
Vote 5 - Community Services		108 794	298 864	298 864	14 100	76 068	116 557	(40 489)	-34.7%	298 864
Vote 6 - Technical Services		795 046	782 748	782 748	50 035	266 364	305 272	(38 908)	-12.7%	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]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>1 105 531</b>	<b>1 285 862</b>	<b>1 286 662</b>	<b>76 250</b>	<b>445 451</b>	<b>501 833</b>	<b>(56 382)</b>	<b>-11.2%</b>	<b>1 286 662</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Council General		33 471	31 992	31 992	2 477	11 735	12 551	(816)	-6.5%	31 992
Vote 2 - Municipal Manager		9 807	10 657	10 707	685	3 460	4 187	(727)	-17.4%	10 707
Vote 3 - Strategic Support Services		56 938	59 013	59 013	3 986	23 739	23 057	683	3.0%	59 013
Vote 4 - Financial Services		59 175	89 078	89 827	5 437	26 458	35 124	(8 667)	-24.7%	89 827
Vote 5 - Community Services		168 618	334 757	334 757	18 275	86 001	130 771	(44 769)	-34.2%	334 757
Vote 6 - Technical Services		618 718	646 409	646 409	42 181	213 126	252 996	(39 870)	-15.8%	646 409
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]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>946 727</b>	<b>1 171 905</b>	<b>1 172 705</b>	<b>73 043</b>	<b>364 520</b>	<b>458 686</b>	<b>(94 166)</b>	<b>-20.5%</b>	<b>1 172 705</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>158 804</b>	<b>113 957</b>	<b>113 957</b>	<b>3 207</b>	<b>80 932</b>	<b>43 147</b>	<b>37 785</b>	<b>87.6%</b>	<b>113 957</b>



### 4.1.3 Table C3: Monthly Budget Statement - Financial Performance

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M05 November

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
<b>Revenue by Vote</b>	1									
<b>Vote 1 - Council General</b>		448	147	147	19	250	57	193	337%	147
1.1 - Admin		448	147	147	19	250	57	193	337%	147
1.2 - Mayoral Office		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Municipal Manager</b>		4 770	7 103	7 103	-	-	2 783	(2 783)	-100%	7 103
2.1 - Office Support		596	2 003	2 003	-	-	794	(794)	-100%	2 003
2.2 - Internal Audit		44	-	-	-	-	-	-	-	-
2.3 - Project Management		4 130	5 100	5 100	-	-	1 989	(1 989)	-100%	5 100
2.4 - Ombudsman		-	-	-	-	-	-	-	-	-
2.5 - Enterprise Risk Management		-	-	-	-	-	-	-	-	-
2.6 - Jobs4U		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Strategic Support Services</b>		2 508	1 896	1 896	133	742	740	3	0%	1 896
3.1 - Administration & Support Services		1 521	1 604	1 604	132	688	626	63	10%	1 604
3.2 - Human Resources		838	157	157	-	-	61	(61)	-100%	157
3.3 - Information Communication Technology		5	3	3	1	4	1	3	318%	3
3.4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-	-
3.5 - Communications & Media Relations		-	-	-	-	-	-	-	-	-
3.6 - Local Economic Development		127	133	133	-	33	52	(19)	-36%	133
3.7 - Legal Services		17	-	-	0	17	-	17	#DIV/0!	-
<b>Vote 4 - Financial Services</b>		193 965	195 104	195 904	11 982	102 027	76 424	25 603	34%	195 904
4.1 - Administration		40 021	36 307	36 307	1 653	16 244	14 160	2 084	15%	36 307
4.2 - Revenue		152 772	156 685	157 485	10 309	85 561	61 441	24 120	39%	157 485
4.3 - Financial Planning		1 172	1 961	1 961	-	223	765	(542)	-71%	1 961
4.4 - Supply Chain Management		-	151	151	-	-	59	(59)	-100%	151
<b>Vote 5 - Community Services</b>		108 794	298 864	298 864	14 100	76 068	116 557	(40 489)	-35%	298 864
5.1 - Administration & Support Services		-	-	-	-	-	-	-	-	-
5.2 - Human Settlements & Housing		40 934	145 647	145 647	1 193	9 643	56 802	(47 159)	-83%	145 647
5.3 - Libraries		13 791	10 228	10 228	11	6 564	3 989	2 575	65%	10 228
5.4 - Fire Brigade & Disaster Risk Management		1 533	1 577	1 577	24	581	615	(34)	-6%	1 577
5.5 - Traffic Services		48 394	129 219	129 219	12 554	57 894	50 395	7 498	15%	129 219
5.6 - Municipal Halls and Resorts		3 211	4 152	4 152	288	1 185	1 619	(434)	-27%	4 152
5.7 - Customer Care Services		474	497	497	-	124	194	(70)	-36%	497
5.8 - Sports and Recreation		457	7 544	7 544	30	76	2 942	(2 866)	-97%	7 544
5.9 - Health		-	-	-	-	-	-	-	-	-
<b>Vote 6 - Technical Services</b>		795 046	782 748	782 748	50 035	266 364	305 272	(38 908)	-13%	782 748
6.1 - Public Works		56 061	38 715	38 715	172	801	15 099	(14 297)	-95%	38 715
6.2 - Cemeteries		932	834	834	90	382	325	57	17%	834
6.3 - Recreational Facilities		65	58	58	1	23	23	1	4%	58
6.4 - Refuse Removal		60 716	65 408	65 408	3 143	24 622	25 509	(887)	-3%	65 408
6.5 - Sewerages		138 081	119 483	119 483	6 258	45 324	46 598	(1 275)	-3%	119 483
6.6 - Electricity Management		403 650	436 104	436 104	33 730	160 029	170 081	(10 052)	-6%	436 104
6.7 - Water Management		135 542	122 146	122 146	6 641	35 182	47 637	(12 455)	-26%	122 146
<b>Total Revenue by Vote</b>	2	1 105 531	1 285 862	1 286 662	76 250	445 451	501 833	(56 382)	-11%	1 286 662



## WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M05 November

Vote Description	Ref	Budget Year 2019/20								
		2018/19	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
<b>Expenditure by Vote</b>	1									
<b>Vote 1 - Council General</b>		33 471	31 992	31 992	2 477	11 735	12 551	(816)	-7%	31 992
1.1 - Admin		20 333	19 792	18 050	1 405	6 830	7 067	(236)	-3%	18 050
1.2 - Mayoral Office		13 137	12 200	13 941	1 072	4 905	5 484	(580)	-11%	13 941
		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Municipal Manager</b>		9 807	10 657	10 707	685	3 460	4 187	(727)	-17%	10 707
2.1 - Office Support		3 569	3 171	3 171	255	1 135	1 237	(102)	-8%	3 171
2.2 - Internal Audit		3 148	4 055	4 055	241	1 289	1 582	(293)	-18%	4 055
2.3 - Project Management		1 707	1 095	1 095	82	409	427	(18)	-4%	1 095
2.4 - Ombudsman		0	1	2	0	0	1	(1)	-84%	2
2.5 - Enterprise Risk Management		1 362	2 243	2 291	107	627	904	(277)	-31%	2 291
2.6 - Jobs4U		20	93	93	-	-	36	(36)	-100%	93
		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Strategic Support Services</b>		56 938	59 013	59 013	3 986	23 739	23 057	683	3%	59 013
3.1 - Administration & Support Services		22 630	23 245	23 245	1 684	6 822	9 073	(2 251)	-25%	23 245
3.2 - Human Resources		13 192	12 686	12 686	901	5 537	4 950	587	12%	12 686
3.3 - Information Communication Technology		9 452	9 829	9 829	574	6 566	3 833	2 733	71%	9 829
3.4 - IDP/ PMS/ SDBIP		2 048	2 174	2 174	123	847	848	(1)	0%	2 174
3.5 - Communications & Media Relations		2 183	2 813	2 813	220	1 059	1 097	(37)	-3%	2 813
3.6 - Local Economic Development		4 194	3 609	3 609	217	1 566	1 408	159	11%	3 609
3.7 - Legal Services		3 240	4 658	4 658	266	1 342	1 848	(506)	-27%	4 658
		-	-	-	-	-	-	-	-	-
<b>Vote 4 - Financial Services</b>		59 175	89 078	89 827	5 437	26 458	35 124	(8 667)	-25%	89 827
4.1 - Administration		12 460	26 159	26 159	2 342	10 359	10 202	157	2%	26 159
4.2 - Revenue		22 404	44 573	45 322	2 006	9 945	17 767	(7 821)	-44%	45 322
4.3 - Financial Planning		10 295	2 933	2 973	53	671	1 161	(490)	-42%	2 973
4.4 - Supply Chain Management		14 017	15 412	15 372	1 035	5 483	5 995	(512)	-9%	15 372
		-	-	-	-	-	-	-	-	-
<b>Vote 5 - Community Services</b>		168 618	334 757	334 757	18 275	86 001	130 771	(44 769)	-34%	334 757
5.1 - Administration & Support Services		7 065	10 278	10 278	612	2 537	4 119	(1 582)	-38%	10 278
5.2 - Human Settlements & Housing		26 657	141 360	141 360	3 436	8 880	55 131	(46 250)	-84%	141 360
5.3 - Libraries		13 331	14 760	14 760	1 152	5 474	5 757	(283)	-5%	14 760
5.4 - Fire Brigade & Disaster Risk Management		28 589	30 655	30 655	2 269	10 435	11 964	(1 529)	-13%	30 655
5.5 - Traffic Services		69 284	114 560	114 560	8 914	50 652	44 716	5 936	13%	114 560
5.6 - Municipal Halls and Resorts		9 500	9 263	9 223	673	3 327	3 645	(318)	-9%	9 223
5.7 - Customer Care Services		3 389	3 048	3 048	308	1 274	1 190	84	7%	3 048
5.8 - Sports and Recreation		10 704	10 727	10 767	911	3 422	4 207	(786)	-19%	10 767
5.9 - Health		89	106	106	-	-	41	(41)	-100%	106
		-	-	-	-	-	-	-	-	-
<b>Vote 6 - Technical Services</b>		618 718	646 409	646 409	42 181	213 128	252 998	(39 870)	-16%	646 409
6.1 - Public Works		91 338	100 794	100 794	5 598	24 815	39 434	(14 620)	-37%	100 794
6.2 - Cemeteries		2 478	2 732	2 732	198	806	1 066	(260)	-24%	2 732
6.3 - Recreational Facilities		8 034	9 981	9 981	619	2 886	3 893	(1 006)	-26%	9 981
6.4 - Refuse Removal		46 430	49 619	49 619	3 165	11 744	19 418	(7 674)	-40%	49 619
6.5 - Sewerages		59 310	52 077	52 077	2 874	14 064	20 371	(6 307)	-31%	52 077
6.6 - Electricity Management		347 117	369 260	369 260	26 045	142 429	144 402	(1 973)	-1%	369 260
6.7 - Water Management		64 010	61 945	61 945	3 683	16 383	24 412	(8 029)	-33%	61 945
		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	946 727	1 171 905	1 172 705	73 043	364 520	458 686	(94 166)	(0)	1 172 705
<b>Surplus/ (Deficit) for the year</b>	2	158 804	113 957	113 957	3 207	80 932	43 147	37 785	0	113 957

#### 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) - M05 November

Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		137 472	139 998	139 998	9 819	76 628	54 599	22 028	40%	139 998
Service charges - electricity revenue		389 166	418 573	418 573	33 657	157 503	163 243	(5 741)	-4%	418 573
Service charges - water revenue		70 217	72 274	72 274	6 628	28 267	28 187	80	0%	72 274
Service charges - sanitation revenue		67 133	72 847	72 847	6 258	32 229	28 410	3 819	13%	72 847
Service charges - refuse revenue		38 310	40 088	40 088	3 142	17 826	15 634	2 192	14%	40 088
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		25 194	10 589	10 589	674	3 790	4 130	(339)	-8%	10 589
Interest earned - external investments		11 233	11 854	11 854	865	4 287	4 623	(336)	-7%	11 854
Interest earned - outstanding debtors		6 356	6 158	6 158	807	3 116	2 402	714	30%	6 158
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		37 240	118 474	118 474	11 509	53 391	46 205	7 187	16%	118 474
Licences and permits		2 952	3 616	3 616	155	1 186	1 410	(224)	-16%	3 616
Agency services		8 507	8 230	8 230	920	3 838	3 210	629	20%	8 230
Transfers and subsidies		133 233	259 056	259 856	801	58 168	101 365	(43 197)	-43%	259 856
Other revenue		9 707	12 798	12 798	1 014	5 223	4 991	231	5%	12 798
Gains on disposal of PPE		3 073	1 257	1 257	-	-	490	(490)	-100%	1 257
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>939 793</b>	<b>1 175 810</b>	<b>1 176 610</b>	<b>76 250</b>	<b>445 451</b>	<b>458 899</b>	<b>(13 448)</b>	<b>-3%</b>	<b>1 176 610</b>
<b>Expenditure By Type</b>										
Employee related costs		278 623	336 104	336 104	25 214	121 487	131 231	(9 744)	-7%	336 104
Remuneration of councillors		17 675	18 780	18 780	1 484	7 372	7 324	48	1%	18 780
Debt impairment		62 896	98 058	98 058	6 465	37 444	38 243	(798)	-2%	98 058
Depreciation & asset impairment		87 921	91 139	91 139	-	-	35 544	(35 544)	-100%	91 139
Finance charges		24 682	23 654	23 654	1 965	10 017	9 225	792	9%	23 654
Bulk purchases		287 305	296 838	300 838	23 921	127 059	117 433	9 625	8%	300 838
Other materials		27 296	24 425	26 834	2 539	10 563	10 784	(221)	-2%	26 834
Contracted services		72 243	82 705	80 683	4 349	19 791	31 979	(12 188)	-38%	80 683
Transfers and subsidies		16 317	125 484	129 632	2 776	6 098	50 671	(44 572)	-88%	129 632
Other expenditure		71 659	71 229	83 493	4 330	24 692	24 891	(199)	-1%	83 493
Loss on disposal of PPE		109	3 489	3 489	-	(5)	1 361	(1 365)	-100%	3 489
<b>Total Expenditure</b>		<b>946 727</b>	<b>1 171 905</b>	<b>1 172 705</b>	<b>73 043</b>	<b>364 520</b>	<b>458 686</b>	<b>(94 166)</b>	<b>-21%</b>	<b>1 172 705</b>
<b>Surplus/(Deficit)</b>										
(National / Provincial and District)		(6 934)	3 905	3 905	3 207	80 932	214	80 718	0	3 905
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		165 738	110 052	110 052	-	-	42 934	(42 934)	(0)	110 052
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>158 804</b>	<b>113 957</b>	<b>113 957</b>	<b>3 207</b>	<b>80 932</b>	<b>43 147</b>			<b>113 957</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>158 804</b>	<b>113 957</b>	<b>113 957</b>	<b>3 207</b>	<b>80 932</b>	<b>43 147</b>			<b>113 957</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>158 804</b>	<b>113 957</b>	<b>113 957</b>	<b>3 207</b>	<b>80 932</b>	<b>43 147</b>			<b>113 957</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>158 804</b>	<b>113 957</b>	<b>113 957</b>	<b>3 207</b>	<b>80 932</b>	<b>43 147</b>			<b>113 957</b>

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

### Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M05 November				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
R thousands				
1	<b>Revenue By Source</b>			
	Property rates	40%	The annual property Rates included in this report amounts to R28 279 747.	
	Service charges - sanitation revenue	13%	The annual sanitation revenue included in this report amounts to R 2 486 546.	
	Service charges - refuse revenue	14%	The annual refuse revenue included in this report amounts to R 6 762 760.	
	Rental of facilities and equipment	-8%	Rental of facilities occurs on an ad-hoc basis right throughout the year.	
	Interest earned - external investments	-7%	Less investments being made in prior months as a result of improved capital spending resulted in less interest being earned.	
	Interest earned - outstanding debtors	30%	Growth in resulting in more interest being earned than anticipated.	
	Fines, penalties and forfeits	16%	Increase of fine payments received. Accrual for traffic fines has been raised for the quarter. Traffic fine provisions and accounting treatment are done at financial year end.	
	Licences and permits	-16%	Less Licenses and permits than anticipated.	
	Agency services	20%	More Agency fees were earned during the month than budgeted for.	
	Transfers and subsidies - operating	-43%	All unconditional grants received has been recognised. Transfers of grants to the municipality are done throughout the year.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants recognised when capital expenditure has been capitalised.	
	Other revenue	5%	Vigorous credit control processes been implemented.	
	Gains on disposal of PPE	-100%	No disposals done for 2019/20 financial year.	
2	<b>Expenditure By Type</b>			
	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 re-prioritised with the Mid-year Adjustment Budget. Only critical vacant positions are currently advertised and filled as a result of the TASK Implementation and Job Evaluation processes that are currently in progress.	
	Depreciation & asset impairment	-100%	No monthly depreciation runs performed before the submission and finalisation of prior year AFS and audit in November 2019. After the finalisation of the audit depreciation runs will be performed.	
	Finance charges	9%	Interest paid are pro-rata overspend as at 30 November 2019.	
	Bulk purchases	8%	Expenditure on bulk purchases are pro-rata overspend as at 30 November 2019.	
	Contracted services	-38%	Expenditure on contracted and outsourced services, and repairs and maintenance are less than anticipated.	
	Transfers and subsidies	-88%	Housing Top Structure expenditure and payments are done within different timeframes.	
	Loss on disposal of PPE	-100%	No disposals done for 2019/20 financial year.	
3	<b>Capital Expenditure</b>			
	Total Capital Expenditure	-67%	Capital project are "work-in-progress" for the 2019/2020 financial year. Capital implementation for the current financial year is still in the initial phases and will accelerate as the year progress. Monthly and quarterly monitoring of capital implementation are done and adjustments will be effected during the mid-year adjustment budget if risk of underspending is foreseen.	
4	<b>Financial Position</b>			
	None			
5	<b>Cash Flow</b>			
	Service Charges	10%	Electricity increase from NERSA have an influence on billing and cash receipts. Water tariffs structural change also have an influence.	
	Property Rates	-24%	Clients moved from annual to monthly, but budget process was still on annual clients.	
	Other revenue	287%	Vigorous credit control processes been implemented.	
	Government - Operating	-48%	Housing grants will be received if the project and or phase is finalised, we received an gazette in November were the operational grants will be decreased with an amount of R80.5 million, top structures that will be done next financial year.	
	Government Capital	-42%	Housing grants will be received if the project and or phase is finalised	
	Interest	-5%	Budget controls around capital spending have been strengthened resulting in better spending and less funds available for investments.	
	Suppliers	-18%	Payment of supplier's process updated to ensure more accurate invoice management.	
	Transfer and grants	88%	Housing Top Structure expenditure and payments are done within different timeframes. / No payments were done for any top structures in the year.	
	Capital assets	64%	Roll over budget has been approved in August. Capital spending plan has been compiled and will be implemented.	
	Consumer deposits	596%	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) - M05 November

Vote Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Council General		-	5	5	-	1	2	(1)	-34%	5
Vote 2 - Municipal Manager		-	2 495	3 660	241	2 480	2 222	259	12%	3 660
Vote 3 - Strategic Support Services		-	1 422	1 122	89	91	385	(294)	-76%	1 122
Vote 4 - Financial Services		-	1 450	1 450	-	33	566	(532)	-94%	1 450
Vote 5 - Community Services		-	9 915	10 215	40	448	3 867	(3 419)	-88%	10 215
Vote 6 - Technical Services		-	114 191	116 420	6 326	16 612	45 527	(28 915)	-64%	116 420
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]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	129 478	132 872	6 695	19 665	52 588	(32 903)	-63%	132 872
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		4 143	2 610	1 445	544	1 197	1 378	(181)	-13%	1 445
Vote 3 - Strategic Support Services		25 349	-	1 200	-	138	1 113	(975)	-88%	1 200
Vote 4 - Financial Services		1 426	805	805	-	-	314	(314)	-100%	805
Vote 5 - Community Services		10 232	6 551	6 551	216	385	2 680	(2 295)	-86%	6 551
Vote 6 - Technical Services		224 853	52 278	61 100	163	5 421	24 148	(18 727)	-78%	61 100
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]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	266 003	62 245	71 102	922	7 140	29 633	(22 493)	-76%	71 102
<b>Total Capital Expenditure</b>	3	266 003	191 723	203 973	7 618	26 805	82 201	(55 396)	-67%	203 973
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		30 488	3 312	4 254	90	266	2 343	(2 076)	-89%	4 254
Executive and council		15	10	10	-	1	4	(3)	-67%	10
Finance and administration		30 473	3 302	4 244	90	265	2 339	(2 073)	-89%	4 244
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		13 958	17 561	18 619	254	829	7 200	(6 370)	-86%	18 619
Community and social services		8 059	7 766	8 024	216	216	3 046	(2 831)	-93%	8 024
Sport and recreation		2 190	7 971	8 771	38	550	3 442	(2 692)	-84%	8 771
Public safety		3 709	1 824	1 824	-	64	711	(648)	-91%	1 824
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		40 510	27 560	29 794	784	10 398	13 382	(2 986)	-22%	29 794
Planning and development		-	5 100	5 100	784	3 677	3 598	79	2%	5 100
Road transport		40 510	22 460	24 694	-	6 719	9 784	(3 065)	-31%	24 694
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		181 047	143 290	151 306	6 489	15 314	59 277	(43 963)	-74%	151 306
Energy sources		27 408	30 595	36 990	316	1 296	14 650	(13 354)	-91%	36 990
Water management		55 824	40 727	42 249	37	1 158	16 518	(15 359)	-93%	42 249
Waste water management		83 000	48 665	48 765	126	151	19 021	(18 870)	-99%	48 765
Waste management		14 816	23 303	23 303	6 010	12 708	9 088	3 620	40%	23 303
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	266 003	191 723	203 973	7 618	26 805	82 201	(55 396)	-67%	203 973
<b>Funded by:</b>										
National Government		37 488	44 452	44 452	1 873	2 546	17 336	(14 791)	-85%	44 452
Provincial Government		128 219	65 150	65 150	784	3 677	27 017	(23 340)	-86%	65 150
District Municipality		31	500	500	-	-	195	(195)	-100%	500
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		165 738	110 102	110 102	2 658	6 223	44 549	(38 326)	-88%	110 102
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	6 281	-	162	-	-	67	(67)	-100%	162
<b>Internally generated funds</b>		93 984	81 621	93 710	4 960	20 583	37 585	(17 002)	-45%	93 710
<b>Total Capital Funding</b>		266 003	191 723	203 973	7 618	26 805	82 201	(55 396)	-67%	203 973

## 4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		94 867	74 388	74 388	76 760	74 388
Call investment deposits		15 000	40 000	40 000	65 000	40 000
Consumer debtors		144 435	150 394	150 394	90 029	150 394
Other debtors		3 691	66 081	66 081	49 041	66 081
Current portion of long-term receivables		1 763	524	524	1 763	524
Inventory		10 407	15 853	15 853	12 478	15 853
<b>Total current assets</b>		<b>270 162</b>	<b>347 239</b>	<b>347 239</b>	<b>295 070</b>	<b>347 239</b>
<b>Non current assets</b>						
Long-term receivables		1 923	3 882	3 882	1 923	3 882
Investments		-	-	-	-	-
Investment property		23 126	21 786	21 786	43 750	21 786
Investments in Associate		-	-	-	-	-
Property, plant and equipment		2 218 509	2 349 185	2 349 185	2 237 174	2 349 185
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		4 374	7 165	7 165	4 432	7 165
Other non-current assets		36 631	-	-	36 631	-
<b>Total non current assets</b>		<b>2 284 564</b>	<b>2 382 017</b>	<b>2 382 017</b>	<b>2 323 911</b>	<b>2 382 017</b>
<b>TOTAL ASSETS</b>		<b>2 554 726</b>	<b>2 729 256</b>	<b>2 729 256</b>	<b>2 618 981</b>	<b>2 729 256</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		10 410	11 702	11 702	11 026	11 702
Consumer deposits		4 083	4 147	4 147	4 187	4 147
Trade and other payables		290 805	68 373	68 373	166 802	68 373
Provisions		25 624	36 642	36 642	36 057	36 642
<b>Total current liabilities</b>		<b>330 923</b>	<b>120 863</b>	<b>120 863</b>	<b>218 073</b>	<b>120 863</b>
<b>Non current liabilities</b>						
Borrowing		203 881	192 179	192 179	198 219	192 179
Provisions		247 344	236 411	236 411	233 410	236 411
<b>Total non current liabilities</b>		<b>451 225</b>	<b>428 590</b>	<b>428 590</b>	<b>431 629</b>	<b>428 590</b>
<b>TOTAL LIABILITIES</b>		<b>782 148</b>	<b>549 453</b>	<b>549 453</b>	<b>649 702</b>	<b>549 453</b>
<b>NET ASSETS</b>	2	<b>1 772 578</b>	<b>2 179 803</b>	<b>2 179 803</b>	<b>1 969 279</b>	<b>2 179 803</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		1 772 578	2 179 803	2 179 803	1 969 279	2 179 803
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>1 772 578</b>	<b>2 179 803</b>	<b>2 179 803</b>	<b>1 969 279</b>	<b>2 179 803</b>

#### 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 - M05 November

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
<b>R thousands</b>	<b>1</b>									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		106 902	132 998	132 998	8 332	44 378	58 530	(14 152)	-24%	132 998
Service charges		551 971	596 038	596 038	49 673	267 711	242 964	24 747	10%	596 038
Other revenue		194 100	62 863	62 863	13 750	96 741	25 027	71 714	287%	62 863
Government - operating		133 606	259 006	259 806	411	58 448	113 162	(54 714)	-48%	259 006
Government - capital		113 179	110 102	110 102	10 100	23 289	40 437	(17 148)	-42%	110 102
Interest		15 710	18 012	18 012	1 503	6 953	7 338	(385)	-5%	18 012
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(917 843)	(833 571)	(830 457)	(67 577)	(415 669)	(351 122)	64 547	-18%	(833 571)
Finance charges		(24 951)	(23 996)	(23 996)	-	(12 171)	(12 171)	0	0%	(23 996)
Transfers and Grants		(4 915)	(125 484)	(129 397)	(2 776)	(6 098)	(52 050)	(45 952)	88%	(125 484)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>167 760</b>	<b>195 970</b>	<b>195 970</b>	<b>13 415</b>	<b>63 582</b>	<b>72 116</b>	<b>8 533</b>	<b>12%</b>	<b>195 970</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		67	50	50	1	32	28	4	13%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(210 403)	(191 723)	(203 973)	(7 471)	(26 805)	(74 772)	(47 967)	64%	(191 723)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(210 336)</b>	<b>(191 673)</b>	<b>(203 923)</b>	<b>(7 470)</b>	<b>(26 774)</b>	<b>(74 744)</b>	<b>(47 970)</b>	<b>64%</b>	<b>(191 673)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		50	50	50	15	115	16	98	596%	50
<b>Payments</b>										
Repayment of borrowing		(9 427)	(10 410)	(10 410)	-	(5 046)	5 046	10 093	200%	(10 410)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(9 377)</b>	<b>(10 360)</b>	<b>(10 360)</b>	<b>15</b>	<b>(4 932)</b>	<b>5 063</b>	<b>9 994</b>	<b>197%</b>	<b>(10 360)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(51 954)</b>	<b>(6 062)</b>	<b>(18 313)</b>	<b>5 960</b>	<b>31 877</b>	<b>2 435</b>			<b>(6 062)</b>
Cash/cash equivalents at beginning:		150 451	120 450	109 867		109 867	109 867			109 867
Cash/cash equivalents at month/year end:		98 497	114 388	91 553		141 744	112 302			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 - M05 November

Description	NT Code	Budget Year 2019/20									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dya	151-180 Dya	181 Dya-1 Yr	Over 1Yr	Total			
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	10 575	1 649	5	1 640	1 501	483	2 760	9 480	28 094	15 864	4 896	16 083
Trade and Other Receivables from Exchange Transactions - Electricity	1300	31 631	865	9	114	114	172	278	1 802	35 007	2 481	97	5 354
Receivables from Non-exchange Transactions - Property Rates	1400	10 595	929	2 723	830	924	294	1 550	11 131	28 976	14 729	655	15 780
Receivables from Exchange Transactions - Waste Water Management	1500	8 233	1 147	231	1 043	1 758	552	3 493	15 934	32 360	22 779	4 541	22 444
Receivables from Exchange Transactions - Waste Management	1600	4 668	816	400	636	1 044	334	2 082	10 027	20 206	14 122	2 787	13 974
Receivables from Exchange Transactions - Property Rental Debtors	1700	855	259	10	224	392	129	900	4 592	7 361	6 236	486	4 079
Interest on Arrear Debtor Accounts	1810	925	55	31	61	108	63	564	14 484	16 300	15 289	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(3 729)	807	2	1 114	771	367	1 772	8 436	9 541	12 460	446	10 132
<b>Total By Income Source</b>	<b>2000</b>	<b>63 954</b>	<b>6 548</b>	<b>3 412</b>	<b>5 662</b>	<b>6 612</b>	<b>2 384</b>	<b>13 398</b>	<b>75 896</b>	<b>177 875</b>	<b>103 861</b>	<b>13 907</b>	<b>87 846</b>
2018/19 - totals only		44 325	9 308	35	7 467	2 105	70	14 951	66 861	145 123	91 454	18 175	79 271
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	2 762	1 003	950	871	354	11	63	1 152	7 170	2 455	-	-
Commercial	2300	13 820	80	93	47	88	48	246	1 668	16 090	2 097	-	-
Households	2400	39 484	4 539	1 051	4 559	5 913	2 190	12 215	65 003	135 054	89 880	13 907	87 846
Other	2500	7 888	826	1 317	186	257	145	869	8 072	19 550	9 528	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>63 954</b>	<b>6 548</b>	<b>3 412</b>	<b>5 662</b>	<b>6 612</b>	<b>2 384</b>	<b>13 398</b>	<b>75 896</b>	<b>177 875</b>	<b>103 861</b>	<b>13 907</b>	<b>87 846</b>

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.

	November 2019	October 2019	September 2019
<b>Gross consumer debtors, as per debtors age analysis</b>	177 874 601	177 530 755	196 814 387
Total Provision for bad debts	-89 669 677	-89 669 677	-94 459 480
Provision bad debts Consumers (sc3)	-87 845 785	-87 845 785	-92 635 588
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-13 504 322	-13 452 745	-15 626 820
<b>Net consumers debtors:</b>	<b>74 700 601</b>	<b>74 408 332</b>	<b>86 728 087</b>

## 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 November 2019.

##### 1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 177 874 601 as at 30 November 2019 compared to R 177 530 755 as at 31 October 2019. Current debt represents 24 % of the total outstanding debt, while the total debt in arrears represents 69 % 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 56 % of the total debt.

The outstanding debtors increased by R 28 204 025 when compared to the outstanding amount of R 149 670 576 on 30 November 2018, representing a 19 % annual increase.

##### 2. Additional Information:

The increase of outstanding debt for service levies is .5 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 22 % and the average days outstanding are 81 days, which is 2.7 months.

The electricity distribution losses for the period July 2019 to Oct 2019 were 8.48 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2019 to Oct 2019	100 608 573 kWh	92 079 865 kWh	8 528 708 kWh	8.48 %



The cumulative water distribution losses from July 2019 until October 2019 were 27.9 % of which 26 % is the real losses.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
July 2019 – October 2019	4 626 874 kl	3 336 735 kl	1 290 139 kl	27.9 %
<b>Less :</b>			-	
Unbilled Authorized Consumption			1 431 kl	
Customer Meter and Data Errors			85 560 kl	
<b>Real Losses</b>			<b>1 203 148 kl</b>	<b>26 %</b>

## PART 2 – SUPPORTING DOCUMENTATION

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### SECTION 5 – DEBTORS ANALYSIS

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#### 5.2.2 Credit Control

This report serves to inform council on the processes of credit control for the month of November 2019.

1. 12659 SMS's were sent during the month to clients with arrear accounts to the value of R 93 471 889, 1044 final demands to the value of R 16 576 391 were emailed.
2. 6203 non indigent clients with arrears to the value of R33 839 819 were blocked at 60 %, while 3999 indigent clients with arrears to the value of R6 037 747, and total 10202 pre-paid meters were restricted for the total of R39 877 666.
3. R923 225 was recovered through pre-paid electricity restriction.
4. 343 Reminder phone calls were made.
5. 103 Arrangements to the value of R 1 037 556 were entered into.
6. Garnishee payments to the value of R6 965 were received.
7. There are currently 35 total outstanding garnishee orders on the system.
8. 354 Disconnection notices issued.
9. There were 263 conventional electricity disconnection/reconnection actions were performed, and these can be broken down as follows:
  - a. 52 Were disconnections
  - b. 7 Have denied to give access to their premises.
  - c. 46 Properties could not be accessed.
  - d. 9 Were found to already have been converted to prepaid meters.
  - e. 62 Showed proof of payment by the time the contractor arrived.
  - f. 5 Were Disputed accounts.
  - g. 5 Were still disconnected from previous actions.
10. 40 Conventional meters were reconnected during the month.
11. 7 KVA meters were cut.

## PART 2 – SUPPORTING DOCUMENTATION

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### SECTION 5 – DEBTORS ANALYSIS

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#### 5.2.3 Indigent Consumers

This report serves to inform council on the status of indigent consumers at the end of November 2019.

1. The total applications approved for all services by the end of November 2019 were 8627.
2. The outstanding amount for indigent consumers is R 8 349 613 of which R 6 464 536 is in arrears.
3. Subsidies from July 2019 to November 2019 were allocated for the following services:

• Refuse	R	4 391 086
• Rates	R	1 003 505
• Sewerage	R	7 070 647
• Electricity	R	2 002 021
• Water	R	4 211 982
• Rent	R	3 711 090

## PART 2 – SUPPORTING DOCUMENTATION

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### SECTION 5 – DEBTORS ANALYSIS

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#### 5.2.4 Debt Collection

This report serves to inform council on the progress made by the attorneys on debt collection, for November 2019.

#### Attorneys

The total outstanding handed over debt as at 30 November 2019 was R67 226 465 made up of 2 162 accounts.

1. An amount of R347 810 was received as payments from the handed over accounts, while an amount of R11 999 (vat incl.) was paid as commission.
2. 77 Registered letters were sent to clients during the month resulting in a payment of party to party costs of R13 283.27.
3. 3 Summons's were issued during the month resulting in a payment of party to party costs of R 1 381.
4. No judgments were obtained during the month resulting in no payment of party to party costs.
5. No cases were handled by the sherrifs during the month, therefor no sheriff fees were paid.
6. All the costs listed above have been charged against the accounts of the clients concerned.

#### 5.2.5 Arrears Councillors

A list of the accounts is available for scrutiny in the office of the speaker. The following information was extracted from the list for November 2019:

1. The total outstanding arrear debt of Councilors after the November 2019 due date was R 4 675.
2. An amount of R 4 675 was deducted from the November 2019 salaries of 10 councilors who did not pay their accounts in full on the due date.(The arrear amount was R 4 675)

### 5.2.6 Arrears Employees

1. The outstanding debt of employees after the November 2019 due date was R 178 073.
2. An amount of R9 600 was deducted from the November 2019 salaries of 11 officials who had arrangements with a balance of R147 819.
3. An amount of R 30 254 was deducted from the November 2019 salaries of officials with 87 accounts that did not pay their account in full on the due date. (The arrear amount was R30 254)

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 6 – CREDITORS ANALYSIS

#### 6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

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	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	22 336	-	-	-	-	-	-	-	22 336
Bulk Water	0200	615	-	-	-	-	-	-	-	615
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	2 304	-	-	-	-	-	-	-	2 304
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	85	387	28	8	-	4	-	1	512
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	7 671	-	-	-	-	-	-	-	7 671
<b>Total By Customer Type</b>	<b>1000</b>	<b>33 012</b>	<b>387</b>	<b>28</b>	<b>8</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>1</b>	<b>33 439</b>

## 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 - M05 November

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							
<b>Municipality</b>									
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	25		5 000	5 000	-
Standard Bank		3 Months	Fixed Deposit	28 Jan 2020	30		5 000	-	5 000
Nedbank		4 Months	Fixed Deposit	28 Feb 2020	31		5 000	-	5 000
Standard Bank		5 Months	Fixed Deposit	30 Mar 2020	32		5 000	-	5 000
ABSA Bank		2 Months	Fixed Deposit	27 Jan 2020	4		5 000	-	5 000
Nedbank		2 Months	Fixed Deposit	27 Jan 2020	4		5 000	-	5 000
Standard Bank		2 Months	Fixed Deposit	28 Jan 2020	4		5 000	-	5 000
Standard Bank		3 Months	Fixed Deposit	25 Feb 2020	4		5 000	-	5 000
Nedbank		3 Months	Fixed Deposit	26 Feb 2020	4		5 000	-	5 000
Nedbank		4 Months	Fixed Deposit	27 Mar 2020	4		5 000	-	5 000
First National Bank		4 Months	Fixed Deposit	27 Mar 2020	4		5 000	-	5 000
Standard Bank		4 Months	Fixed Deposit	27 Mar 2020	4		5 000	-	5 000
First National Bank		5 Months	Fixed Deposit	28 Apr 2020	4		5 000	-	5 000
Nedbank		6 Months	Fixed Deposit	27 May 2020	4		5 000	-	5 000
<b>Municipality sub-total</b>					<b>160</b>		<b>120 000</b>	<b>55 000</b>	<b>65 000</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>160</b>		<b>120 000</b>	<b>55 000</b>	<b>65 000</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

#### 7.2 Summary of Investment Portfolio as at 30 November 2019.

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 30/11/2019 at the following A1 Banks as prescribed by Council's Investment Policy:**

ABSA	R	5 000 000.00	
NEDBANK	R	25 000 000.00	
FNB	R	10 000 000.00	
STANDARD	R	25 000 000.00	
INVESTEC	R	-	
		<b>R 65 000 000.00</b>	
ABSA LT	R	-	
		<b>R 65 000 000.00</b>	



## 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
<b>SHORT TERM INVESTMENTS</b>										
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	25 315.07		5 000 000	5 000 000	0
28/Oct/19	STANDARD	288460898-044	7.375%	92	28/Jan/20	30 308.22		5 000 000		5 000 000
28/Oct/19	NEDBANK	03/78815631576/269	7.65%	123	28/Feb/20	31 438.36		5 000 000		5 000 000
28/Oct/19	STANDARD	288460898-045	7.825%	154	30/Mar/20	32 157.53		5 000 000		5 000 000
27/Nov/19	ABSA	2078891538	6.99%	61	27/Jan/20	3 830.14		5 000 000		5 000 000
27/Nov/19	NEDBANK	03/7881531576/270	7.30%	61	27/Jan/20	4 000.00		5 000 000		5 000 000
27/Nov/19	STANDARD	288460898-046	7.30%	62	28/Jan/20	4 000.00		5 000 000		5 000 000
27/Nov/19	STANDARD	288460898-047	7.40%	90	25/Feb/20	4 054.79		5 000 000		5 000 000
27/Nov/19	NEDBANK	03/7881531576/271	7.40%	91	26/Feb/20	4 054.79		5 000 000		5 000 000
27/Nov/19	NEDBANK	03/7881531576/272	7.65%	121	27/Mar/20	4 191.78		5 000 000		5 000 000
27/Nov/19	FNB	71834653802	7.38%	121	27/Mar/20	4 043.84		5 000 000		5 000 000
27/Nov/19	STANDARD	288460898-048	7.65%	121	27/Mar/20	4 191.78		5 000 000		5 000 000
27/Nov/19	FNB	71834654769	7.52%	153	28/Apr/20	4 120.55		5 000 000		5 000 000
27/Nov/19	NEDBANK	03/7881531576/273	7.85%	182	27/May/20	4 301.37		5 000 000		5 000 000
<b>Sub Total</b>						<b>160 008.22</b>	<b>15 000 000</b>	<b>105 000 000</b>	<b>55 000 000</b>	<b>65 000 000</b>
						160 008.22	15 000 000.00	105 000 000	55 000 000	65 000 000.00

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – CASH AND CASH EQUIVALENTS

#### 7.3 Cash and cash equivalents for the month November 2019.

##### Funds Allocations

The schedule reflecting all council's Investments as at 30 November 2019 R 65 000 000. (R 15 000 000 at 30 June 2019).

More information with regard to Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated to	30/06/2019		30/11/2019	
	Liability	Cash back	Liability	Cash back
			98 497 186	
Unutilized grants	23 252 344	23 252 344	39 794 670	39 794 670
Consumer and Sundry deposits	4 638 893	4 638 893	4 785 385	4 785 385
External loans unspent	1 020 001	1 020 001	261 793	261 793
LT loan - cash back	0	0		0
EFF Accumulated Depreciation	8 425 820	8 425 820	6 319 365	6 319 365
Self Insurance Reserve	5 314 962	5 314 962	5 649 962	5 649 962
Capital Replacement reserve	26 122 392	26 122 392	37 539 831	37 539 831
Brandwacht Trust	97 893	97 893	97 893	97 893
Retained surplus (unidentified dep.)	2 678 138	2 678 138	3 559 245	3 559 245
Performance Bonus Provison	778 941	778 941	947 787	947 787
Set aside for retention	5 783 329	5 783 329	7 133 304	7 133 304
Set aside for Creditor payments	14 197 763	16 448 133	12 421 649	31 977 015
Provision for leave Payment	3 936 342	3 936 342	3 936 342	3 936 342
	<b>96 246 816</b>	<b>98 497 186</b>	<b>122 447 226</b>	<b>142 002 591</b>
Cash Surplus (Deficit)		<b>2 250 370</b>		<b>19 555 366</b>

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

	30/06/2019	30/11/2019
ABSA	0	5 000 000
Nedbank	10 000 000	25 000 000
First National Bank	0	10 000 000
Standard Bank	5 000 000	25 000 000
Investec	0	0
Total short term	<b>15 000 000</b>	<b>65 000 000</b>
Bank and Cash	83 483 375	76 730 912
Cash on hand	13 811	13 175
	<b>98 497 186</b>	<b>141 744 087</b>

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## PART 2 - SUPPORTING DOCUMENTATION

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### SECTION 7 - BANK RECONCILIATION

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#### **7.4 Bank Reconciliation and Payments made in November 2019.**

Attached in annexure is the computerised bank reconciliation for November 2019.

All payments are recorded in the cashbook (general ledger) as from cheque number 144 to 148 and electronic transfer number 271022 to 271938.

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 30 NOVEMBER 2019

CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/11/2019				115 770 918.12
Deposits for the November 2019				88 784 315.01
Cheques for the November 2019				(127 824 320.94)
Balance as per Cash Book at 30/11/2019				76 730 912.19
Votes Balances and Transactions:				
	40101012690	Balance B/f	115 770 918.12	
	40101012690	Balance B/f	0.00	115 770 918.12
	40101012691	Movements	88 784 315.01	
	40101012692	Movements	(127 824 320.94)	(39 040 005.93)
Balance as per Ledger at 30/11/2019				76 730 912.19
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 30/11/2019				73 145 871.43
Cash on Hand		Not yet Banked		1 621 555.78
Outstanding Cheques				(2 656 337.48)
Amounts Under Banked				0.00
Amounts Over Banked				0.00
Deposits not Receipted		Previous months	(619 199.38)	
		November 2019	(11 138 460.16)	(11 757 659.54)
				(11 757 659.54)
Deposits receipted in Duplicate				3 765.00
Unpaid Cheques not Re-deposited				19 385.00
Other Items				629 052.40
Cash Surpluses / Shortages		Iro Payments Received		0.00
Adjustments to be Made for Nov 2019		MOLTENO MAINTENANCE (JAF	(1 000.00)	
		SARS PAYMENT	(15 656 383.72)	
		NEDBANK BANK CHARGES	(67 895.88)	(15 725 279.60)
				15 725 279.60
Balance as per Cash Book at 30/11/2019				76 730 912.19

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – BANK RECONCILIATION

#### RECONCILIATION OF BANK STATEMENTS AS AT 30 NOVEMBER 2019

	<b>TOTAL</b>
Balance as per Bank Statement at 01/11/2019	115 080 994.08
Cheques for November 2019	(136 231 406.05)
Deposits for November 2019	88 786 172.91
Other Adjustments / Transactions	(317 626.92)
Other Adjustments / Transactions now cleared	0.00
Direct Deposits from previous months Received	(5 322 165.50)
Direct Deposits not Received	11 138 460.16
Amounts Under Banked now cleared	0.00
R/D Cheques	(22 315.90)
Cash on Hand - 01/11/2019	1 655 314.43
Cash on Hand - 30/11/2019	(1 621 555.78)
Balance as per Bank Statements at 30/11/2019	<u>73 145 871.43</u>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

#### 8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with unspent conditional grants to the value of R 21 301 107 for the period November 2019 and conditional grants to the value of R 81 710 633 were received. The value of the unspent conditional grants at the end of November 2019 is R 41 620 187.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M05 November

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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>			122 712	122 712		51 469	52 278	(809)	-1.5%	122 712
Operational Revenue:General Revenue:Equitable Share			117 997	117 997		49 165	49 169	(4)	0.0%	117 997
Expended Public Works Programme Integrated Grant for Municipalities [Schedule 5B]			3 215	3 215		804	1 609	(805)	-50.0%	3 215
Local Government Financial Management Grant [Schedule 5B]			1 500	1 500		1 500	1 500			1 500
<b>Provincial Government:</b>			134 032	134 832	411	6 903	59 376	(52 473)	-88.4%	134 032
Capacity Building			448	1 245			488	(488)	-100.0%	448
Capacity Building and Other			660	660						660
Housing	4		122 820	122 820	191	191	51 584	(51 394)	-99.6%	122 820
Libraries, Archives and Museums	4		9 738	9 738		6 492	7 304	(812)	-11.1%	9 738
Other	4		220	220	220	220		220	#DIV/0!	220
Public Transport	4		146	146						146
<b>District Municipality:</b>										
All Grants										
<b>Other grant providers:</b>			2 262	2 262			1 508	(1 508)	-100.0%	2 262
Departmental Agencies and Accounts			2 262	2 262			1 508	(1 508)	-100.0%	2 262
<b>Total Operating Transfers and Grants</b>	5		259 006	259 806	411	58 372	113 162	(54 791)	-48.4%	259 006
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>			44 502	44 502	5 000	18 239	10 387	7 852	75.6%	44 502
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]			10 000	10 000	5 000	9 000	4 480	4 520	100.9%	10 000
Municipal Infrastructure Grant [Schedule 5B]			34 452	34 452		9 189	5 857	3 332	56.9%	34 452
Local Government Financial Management Grant [Schedule 5B]			50	50		50	50			50
<b>Provincial Government:</b>			65 100	65 100	5 100	5 100	29 550	(24 450)	-82.7%	65 100
Capacity Building and Other			5 100	5 100	5 100	5 100	2 550	2 550	100.0%	5 100
Housing			60 000	60 000			27 000	(27 000)	-100.0%	60 000
<b>District Municipality:</b>			500	500			500	(500)	-100.0%	500
All Grants			500	500			500	(500)	-100.0%	500
<b>Other grant providers:</b>										
<b>Total Capital Transfers and Grants</b>	5		110 102	110 102	10 100	23 339	40 437	(17 098)	-42.3%	110 102
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5		369 108	369 908	10 511	81 711	153 599	(71 888)	-46.8%	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 - M05 November

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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	122 712	122 712	9 965	51 369	52 278	(910)	-1.7%	122 712
Operational Revenue:General Revenue:Equitable Share		-	117 997	117 997	9 833	49 165	49 169	(4)	0.0%	117 997
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	3 215	3 215	31	1 196	1 609	(412)	-25.6%	3 215
Local Government Financial Management Grant [Schedule 5B]		-	1 500	1 500	101	1 007	1 500	(493)	-32.9%	1 500
<b>Provincial Government:</b>		-	134 032	134 832	1 559	4 788	59 376	(54 588)	-91.9%	134 032
Capacity Building		-	448	1 248	-	95	488	(393)	-80.6%	448
Capacity Building and Other		-	660	660	-	30	-	30	#DIV/0!	660
Housing		-	122 820	122 820	768	768	51 584	(50 816)	-98.5%	122 820
Libraries, Archives and Museums		-	9 738	9 738	791	3 885	7 304	(3 418)	-46.8%	9 738
Other		-	220	220	-	10	-	10	#DIV/0!	220
Public Transport		-	146	146	-	-	-	-	-	146
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
All Grants		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	2 262	2 262	51	254	1 508	(1 254)	-83.1%	2 262
Departmental Agencies and Accounts		-	2 262	2 262	51	254	1 508	(1 254)	-83.1%	2 262
<b>Total operating expenditure of Transfers and Grants:</b>		-	259 006	259 806	11 575	56 410	113 162	(56 752)	-50.2%	259 006
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	44 502	44 502	1 873	2 546	10 387	(7 841)	-75.5%	44 502
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		-	10 000	10 000	286	958	4 480	(3 522)	-78.6%	10 000
Municipal Infrastructure Grant [Schedule 5B]		-	34 452	34 452	1 588	1 588	5 857	(4 269)	-72.9%	34 452
Local Government Financial Management Grant [Schedule 5B]		-	50	50	-	-	50	(50)	-100.0%	50
<b>Provincial Government:</b>		-	65 100	65 100	784	3 677	29 550	(25 873)	-87.6%	65 100
Capacity Building and Other		-	5 100	5 100	784	3 677	2 550	1 127	44.2%	5 100
Housing		-	60 000	60 000	-	-	27 000	(27 000)	-100.0%	60 000
<b>District Municipality:</b>		-	500	500	-	-	500	(500)	-100.0%	500
All Grants		-	500	500	-	-	500	(500)	-100.0%	500
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	110 102	110 102	2 658	6 223	40 437	(34 214)	-84.6%	110 102
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	369 108	369 908	14 232	62 633	153 599	(90 966)	-59.2%	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 30 November 2019, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilise		November 2019						
	Unutilised Balance 01/07/2019	Debit Balance	Received 01/07/2019 30/09/2019	Other Income	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)- Capital	To Other Debtors	Balance 30/09/2019
<b>National Government:-</b>	<b>1 321 838.63</b>	-	<b>69 708 000.00</b>	-	<b>-51 368 551.83</b>	<b>-2 545 520.61</b>	<b>392 407.10</b>	<b>16 186 334.66</b>
<b>Operating grants:-</b>	-	-	51 519 000.00	-	-51 368 551.83	-	392 407.10	542 855.27
Equitable share	-	-	49 165 000.00	-	-49 165 000.00	-	-	-
Financial Management Grant	-	-	1 550 000.00	-	-1 007 144.73	-	-	542 855.27
EPWP- Expanded Public Works	-	-	804 000.00	-	-1 196 407.10	-	392 407.10	-
<b>Capital grants:-</b>	<b>1 321 838.63</b>	-	<b>18 189 000.00</b>	-	-	<b>-2 545 520.61</b>	-	<b>15 643 479.39</b>
Municipal Infrastructure Grant	1 321 838.63	-	9 189 000.00	-	-	-1 587 600.00	-	7 601 400.00
Integrated National Electrification Grant	-	-	9 000 000.00	-	-	-957 920.61	-	8 042 079.39
<b>Provincial Government:-</b>	<b>15 469 691.45</b>	<b>-85 000.00</b>	<b>12 002 633.00</b>	-	<b>-4 787 754.70</b>	<b>-3 677 051.68</b>	<b>2 005 238.50</b>	<b>20 124 275.56</b>
<b>Operating Grants plus Operating Housing:-</b>	<b>8 296 811.00</b>	<b>-85 000.00</b>	<b>6 902 633.00</b>	-	<b>-4 787 754.70</b>	-	<b>179 722.00</b>	<b>10 506 411.30</b>
<b>Operating Provincial</b>	<b>1 360 000.00</b>	<b>-85 000.00</b>	<b>6 712 000.00</b>	-	<b>-4 019 786.21</b>	-	<b>179 722.00</b>	<b>4 146 935.79</b>
Library Service Conditional Grant	-	-	6 492 000.00	-	-3 885 243.34	-	-	2 606 756.66
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	-	-	-	-	-	-	-	-
Financial Management Capacity Building Grant	360 000.00	-	-	-	-30 000.00	-	-	330 000.00
FMSC - Implementation of mSCOA	-	-	-	-	-94 722.00	-	94 722.00	-
FMSC - Revenue Enhancement	1 000 000.00	-	-	-	-	-	-	1 000 000.00
Thusong Centre	-	-	220 000.00	-	-9 820.87	-	-	210 179.13
RSEP (Operational)	-	-85 000.00	-	-	-	-	85 000.00	-
Local Government Graduate Internship Grant	-	-	-	-	-	-	-	-
<b>Operating Provincial Housing</b>	<b>6 936 811.00</b>	-	<b>190 633.00</b>	-	<b>-767 968.49</b>	-	-	<b>6 359 475.51</b>
<b>Housing from Capital to Operating Top structure</b>	-	-	-	-	-	-	-	-
Touwsriver (B Topstructure)	-	-	-	-	-	-	-	-
Zwelethemba 242 Erven	767 968.49	-	-	-	-767 968.49	-	-	-
USP De Doorns - 577 New Erven	-	-	-	-	-	-	-	-
De Doorns 1 400 PLS	259 510.69	-	-	-	-	-	-	259 510.69
Avian Park 439 Houses	2 039 797.06	-	-	-	-	-	-	2 039 797.06
Rowsonville De Nova	-	-	190 633.00	-	-	-	-	190 633.00
Sunnyside/Orchard - De Doorns	-	-	-	-	-	-	-	-
Avian Park 205 Houses	-	-	-	-	-	-	-	-
Tile Deeds	3 869 534.76	-	-	-	-	-	-	3 869 534.76
Transhex	-	-	-	-	-	-	-	-
<b>Capital grants:-</b>	<b>7 172 880.45</b>	-	<b>5 100 000.00</b>	-	-	<b>-3 677 051.68</b>	<b>1 825 516.50</b>	<b>10 417 864.26</b>
<b>Other</b>	<b>1 070 705.98</b>	-	<b>5 100 000.00</b>	-	-	<b>-3 677 051.68</b>	<b>1 825 516.50</b>	<b>4 315 689.79</b>
Library Service Conditional Grant	-	-	-	-	-	-	-	-
RSEP	1 067 224.97	-	5 100 000.00	-	-	-3 677 051.68	1 825 516.50	4 315 689.79
PAWC: Fire Services Capacity Building	3 481.01	-	-	-	-	-	-	-
<b>Capital- grants Housing</b>	<b>6 102 174.47</b>	-	-	-	-	-	-	<b>6 102 174.47</b>
Sunny Side Orchard - 109 Erven	-	-	-	-	-	-	-	-
Touwsriver 900	-	-	-	-	-	-	-	-
De Doorns South of the N1	-	-	-	-	-	-	-	-
Housing: Transhex	6 102 174.47	-	-	-	-	-	-	6 102 174.47
<b>Cape Winelands District Municipality:-</b>	-	-	-	-	-	-	-	-
<b>Operating grants:-</b>	-	-	-	-	-	-	-	-
<b>Capital grants:-</b>	-	-	-	-	-	-	-	-
<b>Housing Grants</b>	<b>1 518 294.13</b>	<b>-422 643.00</b>	-	-	-	-	<b>422 643.00</b>	<b>1 518 294.13</b>
58 Houses for staff (SAMWU)	44 824.54	-	-	-	-	-	-	44 824.54
350 Houses Avian Park	-	-422 643.00	-	-	-	-	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
<b>Housing Grants: Other Operational</b>	<b>2 991 282.53</b>	-	-	-	-	-	-	<b>2 991 282.53</b>
708 Avianpark	466 875.79	-	-	-	-	-	-	466 875.79
331 People Housing Proj. Zwelethemba	2 524 406.74	-	-	-	-	-	-	2 524 406.74
<b>Other Grants</b>	-	-	-	-	<b>-254 165.60</b>	-	<b>254 165.60</b>	-
<b>Operating grants:-</b>	-	-	-	-	<b>-254 165.60</b>	-	<b>254 165.60</b>	-
LGWSEIA - Learnership	-	-	-	-	-	-	-	-
LGWSEIA	-	-	-	-	-	-	-	-
Work for water	-	-	-	-	-254 165.60	-	254 165.60	-
<b>Capital grants:-</b>	-	-	-	-	-	-	-	-
<b>Other Municipalities</b>	-	-	-	-	-	-	-	-
<b>21 301 106.74</b>	<b>-507 643.00</b>	<b>81 710 633.00</b>	-	<b>-56 410 472.13</b>	<b>-6 222 572.29</b>	<b>3 074 454.20</b>	<b>41 620 186.88</b>	
		<b>81 710 633.00</b>			<b>-62 633 044.42</b>		<b>GROSS BALANCE 41 620 186.88</b>	

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## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

#### 9.1 Supporting Table SC8

WC025 Breede Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration R thousands	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
		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		13 357	14 259	14 259	1 122	5 574	5 567	7	0%	6 731
Pension and UIF Contributions		1 516	1 602	1 602	126	624	625	(1)	0%	1 602
Medical Aid Contributions		261	305	305	23	116	119	(3)	-2%	305
Motor Vehicle Allowance		736	794	794	61	306	310	(4)	-1%	794
Cellphone Allowance		1 658	1 673	1 673	139	691	653	38	6%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		146	148	148	12	61	58	3	6%	7 675
<b>Sub Total - Councillors</b>		<b>17 675</b>	<b>18 780</b>	<b>18 780</b>	<b>1 484</b>	<b>7 372</b>	<b>7 332</b>	<b>40</b>	<b>1%</b>	<b>18 780</b>
<b>% increase</b>	4		<b>6.3%</b>	<b>6.3%</b>						<b>6.3%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		6 463	6 645	6 645	569	2 843	2 595	249	10%	6 645
Pension and UIF Contributions		500	655	655	46	230	256	(25)	-10%	655
Medical Aid Contributions		104	93	93	7	35	36	(2)	-5%	93
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		840	970	970	68	340	379	(38)	-10%	970
Cellphone Allowance		215	204	204	19	94	80	14	18%	204
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		106	75	75	3	15	29	(15)	-50%	75
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>8 228</b>	<b>8 643</b>	<b>8 643</b>	<b>712</b>	<b>3 557</b>	<b>3 375</b>	<b>182</b>	<b>5%</b>	<b>8 643</b>
<b>% increase</b>	4		<b>5.0%</b>	<b>5.0%</b>						<b>5.0%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		163 469	206 073	206 073	14 592	73 558	80 461	(6 903)	-9%	206 073
Pension and UIF Contributions		31 113	39 096	39 096	2 763	13 901	15 265	(1 363)	-9%	39 096
Medical Aid Contributions		17 111	23 229	23 229	1 482	7 408	9 070	(1 662)	-18%	23 229
Overtime		20 134	13 709	13 709	1 802	6 281	5 353	929	17%	16 946
Performance Bonus		-	-	-	-	-	-	-	-	17 316
Motor Vehicle Allowance		7 053	8 139	8 139	716	3 590	3 178	413	13%	8 139
Cellphone Allowance		1 424	1 269	1 269	126	641	495	146	29%	1 269
Housing Allowances		1 973	3 265	3 265	169	862	1 275	(413)	-32%	3 265
Other benefits and allowances		22 176	26 367	26 367	2 341	9 183	10 295	(1 112)	-11%	5 814
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		5 941	6 314	6 314	511	2 506	2 465	40	2%	6 314
<b>Sub Total - Other Municipal Staff</b>		<b>270 395</b>	<b>327 461</b>	<b>327 461</b>	<b>24 502</b>	<b>117 931</b>	<b>127 857</b>	<b>(9 926)</b>	<b>-8%</b>	<b>327 461</b>
<b>% Increase</b>	4		<b>21.1%</b>	<b>21.1%</b>						<b>21.1%</b>
<b>Total Parent Municipality</b>		<b>296 297</b>	<b>354 884</b>	<b>354 884</b>	<b>26 697</b>	<b>128 860</b>	<b>138 564</b>	<b>(9 704)</b>	<b>-7%</b>	<b>354 884</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>296 297</b>	<b>354 884</b>	<b>354 884</b>	<b>26 697</b>	<b>128 860</b>	<b>138 564</b>	<b>(9 704)</b>	<b>-7%</b>	<b>354 884</b>
<b>% Increase</b>	4		<b>19.8%</b>	<b>19.8%</b>						<b>19.8%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>278 623</b>	<b>336 104</b>	<b>336 104</b>	<b>25 214</b>	<b>121 487</b>	<b>131 231</b>	<b>(9 744)</b>	<b>-7%</b>	<b>336 104</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

#### 9.2 Breakdown of Overtime and cost for temporary employment

##### Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R13 709 163**.

Overtime payments are one month in arrear, this being the reason that 4 months spending been reflecting on the end of November 2019 reports. Overtime should be monitored closely.

From 1 July 2019 till 30 November 2019	Budget for the year	Estimate for the 4 month	Actual to Date	Variance
Overtime	13 709 163	4 569 721	6 580 951	-2 011 230
Temporary personnel	9 975 193	4 156 330	4 903 017	-746 687

#### Summary of number of employees and councillors paid during November 2019.

		<u>September 2019</u>	<u>October 2019</u>	<u>November 2019</u>
EPWP	Temporary	230	246	205
Temporary	For 6 months	20	49	57
Permanent		893	896	891
Councillors		41	41	41
<b>TOTAL</b>		<b>1 184</b>	<b>1 232</b>	<b>1 194</b>

## 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 - M05 November

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	1 419	15 338	15 819	1 379	1 379	15 819	14 440	91.3%	1%
August	3 446	13 421	13 984	6 365	7 743	29 803	22 059	74.0%	4%
September	8 678	15 338	15 964	4 068	11 811	45 766	33 955	74.2%	6%
October	12 521	15 338	17 950	7 376	19 188	63 716	44 528	69.9%	10%
November	10 392	15 338	18 485	7 618	26 805	82 201	55 396	67.4%	14%
December	2 393	15 338	16 302	–	–	98 503	–	0.0%	0%
January	3 281	17 255	18 848	–	–	117 351	–	0.0%	0%
February	3 613	17 255	17 653	–	–	136 005	–	0.0%	0%
March	26 514	15 338	16 829	–	–	150 834	–	0.0%	0%
April	11 961	17 255	17 653	–	–	168 487	–	0.0%	0%
May	22 284	17 255	18 103	–	–	186 590	–	0.0%	0%
June	159 500	17 255	17 383	–	–	203 973	–	0.0%	0%
<b>Total Capital expenditure</b>	<b>266 003</b>	<b>191 723</b>	<b>203 973</b>	<b>26 805</b>					

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

#### 10.2 Capital Expenditure Report for the period ended 30 November 2019.

Capital Progress Report 2019/20		November 2019									
PROJECT FUNDING	Total Approved Budget 2019/20	Roll overs requests from 2018/19	Veriments/ Additional funding	Total Funded budget 2019/20	Requests issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget	
<b>1.0 EXTERNAL LOAN</b>											
1.4 Projects (B/F) (R38.5m)	0	161 793	0	161 793	0.00	157 808.70	0.00	0.00	161 793.00	0.00%	
<b>TOTAL EXTERNAL LOAN</b>	<b>0</b>	<b>161 793</b>	<b>0</b>	<b>161 793</b>	<b>0.00</b>	<b>157 808.70</b>	<b>0.00</b>	<b>0.00</b>	<b>161 793.00</b>	<b>0.00%</b>	
<b>3 CAPITAL REPLACEMENT RESERVE</b>											
3.0 Projects New	71 595 359	2 534 104	-37 000	74 092 463	1 853 640.55	25 293 783.13	18 539 300.07	4 832 303.67	56 563 162.93	25.02%	
3.1 Projects (B/F)	3 000 000	9 555 081	300 000	12 855 081	0.00	2 746 495.02	1 582 654.13	37 282.40	11 272 406.87	12.31%	
3.2 Projects (MIG Counter Funding)	4 450 000	0	-5 000	4 445 000	0.00	418 373.92	345 000.00	0.00	4 100 000.00	7.76%	
3.3 CRR Connections (Public Contr)	723 558	0	0	723 558	0.00	21 444.05	21 444.05	0.00	702 111.95	2.96%	
4.0 Furniture and Equipment	1 051 800	0	-258 000	793 800	16 455.88	191 065.06	94 182.65	90 259.94	699 437.35	11.87%	
<b>TOTAL CRR</b>	<b>80 820 515</b>	<b>12 089 185</b>	<b>0</b>	<b>92 909 680</b>	<b>1 870 096.43</b>	<b>28 669 161.18</b>	<b>20 582 560.90</b>	<b>4 859 846.01</b>	<b>72 327 119.10</b>	<b>22.15%</b>	
<b>INSURANCE RESERVE</b>											
12.0 Insurance Reserve	800 000	0	0	800 000	0.00	0.00	0.00	0.00	800 000.00	0.00%	
<b>TOTAL INSURANCE RESERVE</b>	<b>800 000</b>	<b>0</b>	<b>0</b>	<b>800 000</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>800 000.00</b>	<b>0.00%</b>	
<b>TOTAL BASIC CAPITAL</b>	<b>81 620 515</b>	<b>12 250 958</b>	<b>0</b>	<b>93 871 473</b>	<b>1 870 096.43</b>	<b>28 626 769.88</b>	<b>20 582 560.90</b>	<b>4 959 846.01</b>	<b>73 288 912.10</b>	<b>21.93%</b>	
<b>CAPITAL : GRANT FUNDING</b>											
5.0 District Municipality	500 000	0	0	500 000	0.00	0.00	0.00	0.00	500 000.00	0.00%	
6.4 PAWC: RSEP	5 100 000	0	0	5 100 000	0.00	3 735 339.62	3 677 051.66	784 310.21	1 422 948.32	72.10%	
8.0 National Government MIG (DORA)	34 452 000	0	0	34 452 000	30 000.00	1 753 460.00	1 587 600.00	1 587 600.00	32 864 400.00	4.81%	
8.2 National Government INEP (DORA)	10 000 000	0	0	10 000 000	0.00	957 920.61	957 920.61	285 802.70	9 042 079.39	9.58%	
8.6 National Government FMG (DORA)	50 000	0	0	50 000	0.00	0.00	0.00	0.00	50 000.00	0.00%	
20.0 PAWC: Housing (Services)	60 000 000	0	0	60 000 000	0.00	0.00	0.00	0.00	60 000 000.00	0.00%	
<b>TOTAL : GRANT FUNDING</b>	<b>110 102 000</b>	<b>0</b>	<b>0</b>	<b>110 102 000</b>	<b>30 000.00</b>	<b>6 446 720.23</b>	<b>6 222 572.20</b>	<b>2 657 712.91</b>	<b>103 879 427.71</b>	<b>5.65%</b>	
<b>TOTAL FUNDING</b>	<b>191 722 515</b>	<b>12 250 958</b>	<b>0</b>	<b>203 973 473</b>	<b>1 900 096.43</b>	<b>35 273 490.11</b>	<b>26 805 133.19</b>	<b>7 617 558.92</b>	<b>177 168 339.81</b>	<b>13.14%</b>	



## 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 November 2019 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

ANNEXURE A: DEVIATIONS FOR THE MONTH: NOVEMBER 2019					
Deviation #	Amount	Service Provider	Deviation Category	Additional Information (where necessary) SHORT SUMMARY	Directorate
BVD 310/2020	10 949.15	De Kock & Cronje MV Switchgear	Emergency	Repairs and cable jointing services to restore electricity supply at Field street after cables were stolen. A further delay in intervention or obtaining three quotations, could have resulted in the community suffering without electricity.	Technical Services
BVD 312/ 2020	25 416.15	Lexis Nexis (Pty) Ltd	Sole Service Provider	The current pieces of legislations that the municipality utilises, were supplied by Lexis Nexis (Pty) Ltd. Therefore Lexis Nexis are the only service provider that provide and updates on legislations on an ongoing basis, to be incorporated into the existing pieces of legislations	Strategic Support Services
BVD 316/ 2020	39 654.35	Fairbridges Wertheim Becker	Exceptional case whereby it is impossible or impractical to follow a normal procurement process	Legal Services are critical in the municipal environment in order to protect the organisation. Due to the fact that is not always possible/practical to attend to all legal disputes internally. Legal services rendered to the municipality, which were specific to contractual law. The matter is of a complex technical nature. Insurance claim	Strategic Support Services
<b>Total</b>	<b>76 319.65</b>				
3					

ANNEXURE B: APPROVED DEVIATIONS WHOSE AMOUNTS HAVE INCREASED DUE TO CONTINUATION OF PENDING MATTERS					
Deviation #	Amount	Service Provider	Deviation Category	Additional Information (where necessary) SHORT SUMMARY	Directorate
BVD 287	11 605.79	Fairbridges Wertheim Becker	Exceptional case whereby it is impossible or impractical to follow a normal procurement process	This is a pending matter for which the external legal representative rendered their invoice for services rendered. The matter relates to a dispute regarding assets of the municipality. This deviations is an increase on case of previous deviation BVD 287 (Contractual dispute)	Strategic Support Services
BVD 294	77 917.10	Bradley Conradie Attorneys	Exceptional case whereby it is impossible or impractical to follow a normal procurement process	This deviation is an increasement of previous case BVD 294	Strategic Support Services
<b>Total</b>	<b>89 522.89</b>				
[2]					

## **PART 2 - SUPPORTING DOCUMENTATION**

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### **SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES**

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**11.3 No Irregular and/or unauthorized Expenditure for the period November 2019 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 November 2019.

TENDERS AWARDED DURING NOVEMBER 2019				
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT
11/11/2019	BV 851/ 2019 (phase 1)	SUPPLY AND DELIVERY OF SEDAN, LIGHT AND HEAVY COMMERCIAL VEHICLES, BUSES, MOTOR CYCLES, AGRICULTURAL TRACTORS, CONSTRUCTION PLANT AND EQUIPMENT TO THE STATE FOR THE PERIOD 1 APRIL 2019 – 31 MARCH 2022 (REGULATION 32 APPOINTMENT)	Barloworld Equipment (Item 1: Backhoe Loaders) Toyota South Africa (Pty) Ltd (Item 2: LDVs 4X2 ) Nissan South Africa (Pty) Ltd (Item 2: LDVs 4X4 )	R 1 960 370,00 R 1 627 857,00 R 435 315,00
15/11/2019	BV 787/ 2019	COMPILATION AND MAINTENANCE OF THE GENERAL VALUATION (GV) AND SUPPLEMENTARY VALUATION (SV) ROLLS FOR THE PERIOD ENDING 30 JUNE 2022	HCB Valuations and Services (Pty) Ltd	rates
21/11/2019	BV 851/ 2019 (phase 2)	SUPPLY AND DELIVERY OF SEDAN, LIGHT AND HEAVY COMMERCIAL VEHICLES, BUSES, MOTOR CYCLES, AGRICULTURAL TRACTORS, CONSTRUCTION PLANT AND EQUIPMENT TO THE STATE FOR THE PERIOD 1 APRIL 2019 – 31 MARCH 2022 (REGULATION 32 APPOINTMENT)	Merafe Holdings (Pty) Ltd (Item 1: Refuse Compressor Truck) Nkopetzi Fleet (Pty) Ltd (Item 2: Tractor) Merafe Holdings (Pty) Ltd (Item 3: Vacuum Tanker (Honey Sucker))	R 2 655 159,22 R 687 750,00 R 1 116 200,34
28/11/2019	BV 635/ 2019	MAINTENANCE OF TRAFFIC SIGNAL EQUIPMENT WITHIN THE BREEDE VALLEY MUNICIPALITY FOR THE PERIOD ENDING 30 JUNE 2022	TMT Services and Supplies (Pty) Ltd	rates
29/11/2019	BV 809/ 2019	SUPPLY, DELIVER, INSTALLATION AND HAND OVER OF NEW HIGH MAST LIGHTS WITHIN THE BREEDE VALLEY MUNICIPALITY	Alsu Ondernemings (Pty) Ltd	R 1 621 884,33

**Note:** The amounts for BV851/ 2019 includes all applicable taxes (e.g. VAT)  
**Note:** The rates for BV787/ 2019 includes all applicable taxes (e.g. VAT)  
**Note:** The rates for BV635/ 2019 includes all applicable taxes (e.g. VAT)  
**Note:** The amount for BV809/ 2019 includes 10% contingencies and 15% VAT



## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.5 Procurement premiums paid for the month of November 2019.

REPORT ON PROCUREMENT PREMIUM PAID FOR THE MONTH: NOVEMBER 2019									
DATE	ORDER No	REQ NR	AWARDED TO	AMOUNT PAID	LOWEST ACCEPTABLE BIDDER	AMOUNT	PREMIUM PAID	PERCENTAGE	NORM (<25%)
									Acceptable
<b>NIL RETURN</b>									
<b>TOTAL PREMIUM PAID FOR THE MONTH</b>								<b>R 0.00</b>	

**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, November of 2019 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE:  .....

DATE: 12.12.2019 .....

HHB  
\_\_\_\_\_  
SENIOR MANAGER'S SIGNATURE

12.12.2019  
\_\_\_\_\_  
DATE:

  
\_\_\_\_\_  
CHIEF FINANCIAL OFFICER SIGNATURE

12.12.2019  
\_\_\_\_\_  
DATE:

  
\_\_\_\_\_  
MUNICIPAL MANAGER'S SIGNATURE

12.12.2019  
\_\_\_\_\_  
DATE:

  
\_\_\_\_\_  
MMC: FINANCE SIGNATURE

12.12.2019  
\_\_\_\_\_  
DATE:

  
\_\_\_\_\_  
EXECUTIVE MAYOR'S/ THE SPEAKER SIGNATURE

12.12.2019  
\_\_\_\_\_  
DATE: