
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT NOVEMBER 2020

In-Year Report of the Municipality

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



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2020/2021 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71

71. Monthly budget statements

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

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

(2) The statement must include-

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

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

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

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

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

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

GLOSSARY

Adjustments budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality December revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Budget – The financial plan of the Municipality.

Budget related policy – Policy of the municipality affecting or affected by the budget, examples include tariff policy, rates policy, credit control and debt collection policy.

Capital expenditure - Spending on assets such as land, buildings and machinery. Any capital expenditure must be reflected as a non-current asset on the Municipality's balance sheet.

Cash flow statement – A statement including only actual receipts and expenditure by the Municipality. Cash payments and receipts do not always coincide with budgeted timings. For example, when an invoice is received by the Municipality it is shown as expenditure in the month it is received, even though it may not be paid in the same period. The same principle applies with the cash receipts. The Municipality recognises the revenue on date of billing whilst payment may not appear in the same period; the receipt is recognised at date of receipt.

DORA – Division of Revenue Act. Annual legislation that shows the total allocations made by national to provincial and local government.

Equitable Share – A general grant paid to Municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognised classification system that facilitates like for like comparison between Municipalities.

GRAP – Generally Recognised Accounting Practice. The new standard for municipal accounting.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

MBRR – Local Government: Municipal Finance Management Act (56/2003): Municipal budget and reporting regulations.

MFMA – Local Government: Municipal Finance Management Act (56/2003). The principle piece of legislation relating to municipal financial management. Sometimes referred to as the Act.

MTREF – Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating expenditure – Spending on the day-to-day operations of the Municipality such as salaries and wages and general expenses.

Rates – Local Government tax levied in terms of the Local Government: Municipal Property Rates Act, Act 6 of 2004. The tax is based on the assessed market value of a property. To determine the rates payable, the assessed rateable value is multiplied by the rate in the rand.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorised expenditure – Generally, is spending without, or in excess of, an approved budget.

Virement – A transfer of budget.

Virement policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments of the municipality

PART 1 - IN-YEAR REPORT

SECTION 1 - MAYOR'S REPORT

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for November 2020 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

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

RESOLVED

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

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 - EXECUTIVE SUMMARY

3.1 INTRODUCTION

The audited outcome for 2019/2020 reflected in this report are preliminary as the regulatory audit is still in process for the 2019/2020 financial year. The final audit- and management report will only be issued on 28 February 2021. The municipality has obtained an unqualified audit opinion for the 2018/2019 financial year.

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2020 – 30 November 2020 is R403 902 332 or 36.36% of the total budgeted revenue R1 110 972 775.

Property Rates

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

Service charges - electricity revenue

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

Service charges - water revenue

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

Service charges – sanitation revenue

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

Service charges – refuse revenue

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

Rental of facilities and equipment

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

Interest earned – external investments

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

Interest earned – outstanding debtors

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

Fines, penalties and forfeits

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

Licenses and permits

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

Agency services

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

Transfers and subsidies – capital

Capital grants are recognized when capital expenditure has been capitalized.

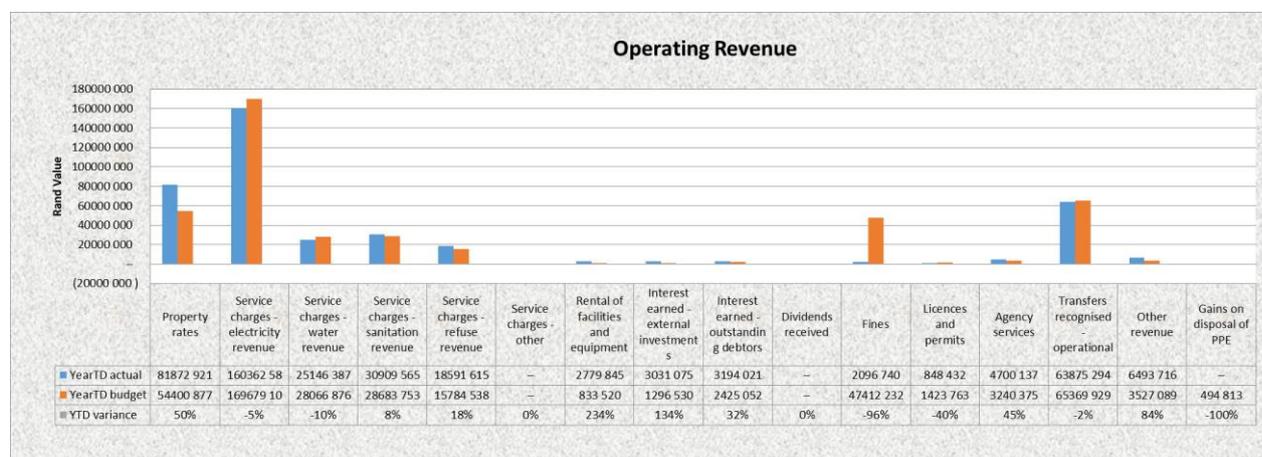
Other revenue

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

Gains on disposal of PPE

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

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

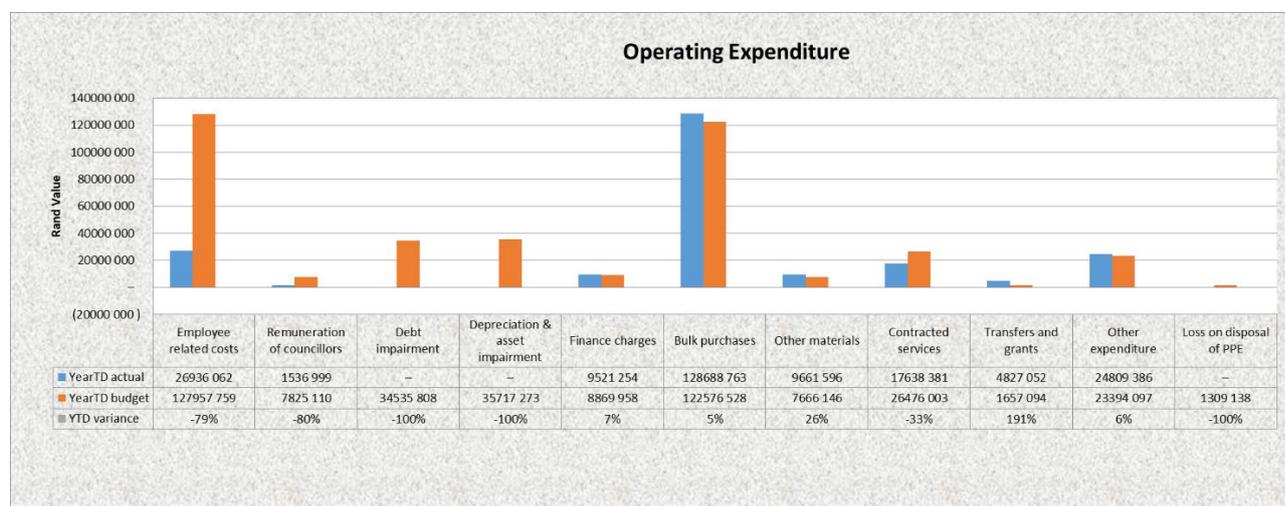


Operating Expenditure by Type

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

The total expenditure amounts to R223 619 493 or 22.04% of the total budgeted expenditure R1 014 647 275.

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

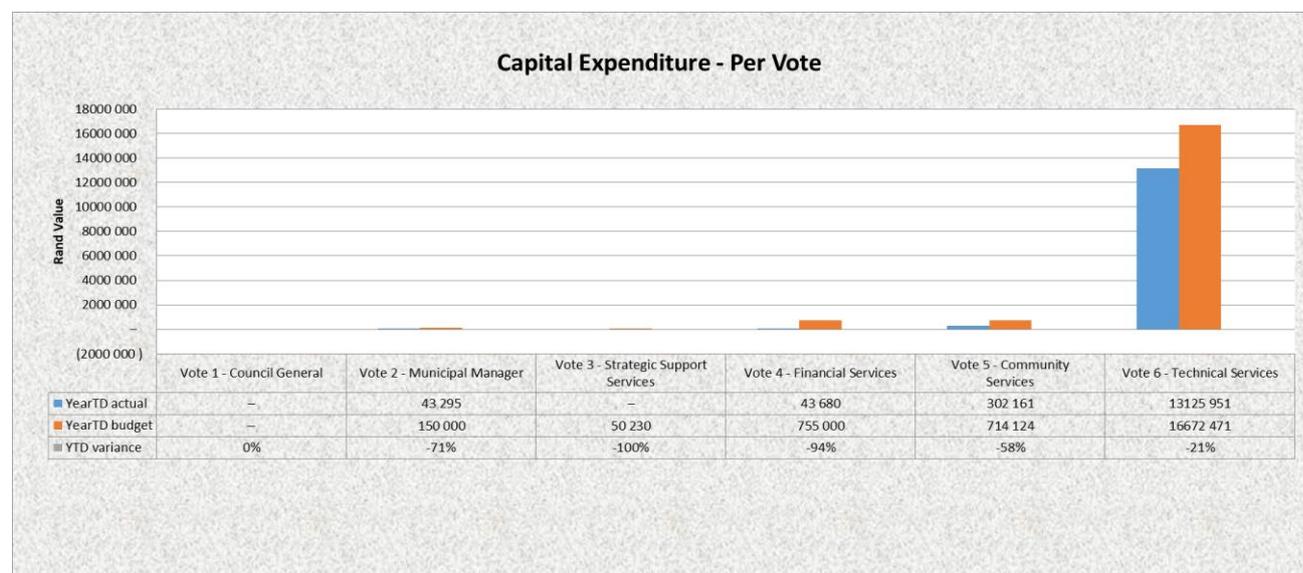


Capital Expenditure

The total capital expenditure for the period 1 July 2020 – 30 November 2020, amounts to R13 515 087 or 14.31% of the total capital budget that amounts to R94 444 205.

Capital grant funding spending for the period amounts to R9 737 316 or 17.90% of the total capital grant budget that amounts to R54 387 274.

Refer to Section 4 – table C5 for more detail.



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R201 236 957.

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 2020.

Refer to Section 10 – Supporting Table SC1

3.4 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

PART 1 – IN-YEAR REPORT

SECTION 4 – IN-YEAR BUDGET TABLES

4.1 Monthly budget statements

4.1.1 Table C1: Monthly Budget Statement Summary

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

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M05 November

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	145 107	146 998	146 998	10 455	81 873	54 401	27 472	50%	146 998
Service charges	622 044	646 947	646 947	50 134	235 010	242 214	(7 204)	-3%	646 947
Investment revenue	10 457	3 112	3 112	685	3 031	1 297	1 735	134%	3 112
Transfers and subsidies	141 850	208 112	163 590	1 594	63 875	65 370	(1 495)	-2%	163 590
Other own revenue	91 210	150 326	150 326	6 304	20 113	59 357	(39 244)	-66%	150 326
Total Revenue (excluding capital transfers and contributions)	1 010 668	1 155 495	1 110 973	69 173	403 902	422 638	(18 736)	-4%	1 110 973
Employee costs	297 258	317 416	307 105	25 065	26 936	127 958	(101 022)	-79%	307 105
Remuneration of Councillors	18 413	18 780	18 780	1 537	1 537	7 825	(6 288)	-80%	18 780
Depreciation & asset impairment	87 504	95 246	95 246	-	-	35 717	(35 717)	-100%	95 246
Finance charges	23 643	23 653	23 653	3 727	9 521	8 870	651	7%	23 653
Materials and bulk purchases	345 745	346 130	346 767	26 494	138 350	130 243	8 108	6%	346 767
Transfers and subsidies	6 938	65 605	4 385	271	4 827	1 657	3 170	191%	4 385
Other expenditure	229 881	208 045	218 711	9 452	42 448	85 715	(43 267)	-50%	218 711
Total Expenditure	1 009 382	1 074 875	1 014 647	66 546	223 619	397 985	(174 365)	-44%	1 014 647
Surplus/(Deficit)	1 286	80 620	96 326	2 627	180 283	24 654	155 629	631%	96 326
Transfers and subsidies - capital (monetary allocations)	146 877	82 337	53 240	-	-	20 673	(20 673)	-100%	53 240
Contributions & Contributed assets	185	1 147	1 147	-	-	430	(430)	-100%	1 147
Surplus/(Deficit) after capital transfers & contributions	148 348	164 104	150 713	2 627	180 283	45 757	134 526	294%	150 713
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	148 348	164 104	150 713	2 627	180 283	45 757	134 526	294%	150 713
Capital expenditure & funds sources									
Capital expenditure	195 481	99 914	94 444	9 562	13 515	18 342	(4 827)	-26%	94 444
Capital transfers recognised	147 062	83 484	54 387	8 586	9 737	11 676	(1 939)	-17%	54 387
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	159	-	-	-	-	-	-	-	-
Internally generated funds	48 260	16 429	40 057	976	3 778	6 666	(2 888)	-43%	40 057
Total sources of capital funds	195 481	99 914	94 444	9 562	13 515	18 342	(4 827)	-26%	94 444
Financial position									
Total current assets	312 267	238 547	238 547	-	399 709	-	-	-	238 547
Total non current assets	2 410 862	2 498 469	2 498 469	-	2 412 713	-	-	-	2 498 469
Total current liabilities	190 342	131 650	131 650	-	106 529	-	-	-	131 650
Total non current liabilities	444 043	424 474	424 474	-	437 094	-	-	-	424 474
Community wealth/Equity	2 088 744	2 180 893	2 180 893	-	2 268 798	-	-	-	2 180 893
Cash flows									
Net cash from (used) operating	143 019	34 810	21 419	4 766	58 587	53 526	(5 061)	-9%	34 810
Net cash from (used) investing	(82 049)	(99 864)	(94 394)	(9 573)	(13 487)	(8 065)	5 422	-67%	(99 864)
Net cash from (used) financing	(10 400)	(11 652)	(11 652)	20	(5 582)	(5 598)	(16)	0%	(11 652)
Cash/cash equivalents at the month/year end	160 437	23 325	77 093	-	201 237	201 582	345	0%	85 014
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	40 234	16 210	3 385	6 685	11 543	2 726	20 447	103 035	204 265
Creditors Age Analysis									
Total Creditors	153	1 472	70	50	1	-	-	-	1 746

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	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		299 802	212 426	213 426	12 774	107 807	79 483	28 324	36%	213 426
Executive and council		2 449	108	108	20	229	40	189	466%	108
Finance and administration		297 353	212 318	213 318	12 754	107 578	79 442	28 136	35%	213 318
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		42 087	213 570	150 309	1 628	17 345	59 449	(42 105)	-71%	150 309
Community and social services		11 080	11 323	9 312	77	4 560	3 586	974	27%	9 312
Sport and recreation		3 034	1 811	1 811	231	415	679	(264)	-39%	1 811
Public safety		3 140	118 761	118 761	996	3 004	47 525	(44 521)	-94%	118 761
Housing		24 833	81 675	20 425	323	9 365	7 659	1 706	22%	20 425
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		86 944	24 568	18 568	2 138	7 078	6 963	115	2%	18 568
Planning and development		6 666	3 209	3 209	197	757	1 203	(446)	-37%	3 209
Road transport		79 465	19 109	13 109	1 941	6 320	4 916	1 405	29%	13 109
Environmental protection		813	2 250	2 250	-	-	844	(844)	-100%	2 250
<i>Trading services</i>		728 897	788 416	783 058	52 633	271 673	297 847	(26 174)	-9%	783 058
Energy sources		434 289	483 733	480 132	35 052	163 701	181 085	(17 384)	-10%	480 132
Water management		108 331	114 878	113 047	7 424	34 282	42 914	(8 632)	-20%	113 047
Waste water management		128 062	129 575	125 563	6 644	47 022	48 835	(1 813)	-4%	125 563
Waste management		58 215	60 230	64 316	3 513	26 669	25 013	1 656	7%	64 316
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 157 730	1 238 979	1 165 360	69 173	403 902	443 742	(39 840)	-9%	1 165 360
Expenditure - Functional										
<i>Governance and administration</i>		206 846	212 950	221 988	14 740	42 009	89 083	(47 074)	-53%	221 988
Executive and council		42 639	34 373	34 295	2 659	9 271	14 094	(4 823)	-34%	34 295
Finance and administration		160 944	175 137	184 253	11 789	32 431	73 564	(41 134)	-56%	184 253
Internal audit		3 263	3 440	3 440	292	307	1 425	(1 118)	-78%	3 440
<i>Community and public safety</i>		132 945	233 542	173 503	8 957	16 320	71 303	(54 982)	-77%	173 503
Community and social services		23 513	23 802	23 984	1 815	2 357	9 833	(7 476)	-76%	23 984
Sport and recreation		27 661	24 824	25 569	1 720	2 638	10 424	(7 786)	-75%	25 569
Public safety		58 427	111 459	108 553	3 728	3 588	44 931	(41 342)	-92%	108 553
Housing		23 184	73 371	15 311	1 693	7 737	6 082	1 654	27%	15 311
Health		161	85	85	-	-	32	(32)	-100%	85
<i>Economic and environmental services</i>		107 095	78 560	77 669	4 438	6 079	30 877	(24 798)	-80%	77 669
Planning and development		15 655	17 689	18 233	1 713	2 166	7 493	(5 326)	-71%	18 233
Road transport		90 316	58 185	56 751	2 572	3 705	22 307	(18 602)	-83%	56 751
Environmental protection		1 125	2 686	2 686	153	209	1 078	(869)	-81%	2 686
<i>Trading services</i>		561 298	547 807	540 865	38 398	158 934	206 484	(47 549)	-23%	540 865
Energy sources		378 176	385 532	382 655	28 221	138 695	144 460	(5 765)	-4%	382 655
Water management		68 515	59 664	58 234	3 991	8 828	22 877	(14 049)	-61%	58 234
Waste water management		66 446	60 472	59 472	4 176	8 206	23 254	(15 048)	-65%	59 472
Waste management		48 160	42 139	40 504	2 010	3 206	15 893	(12 688)	-80%	40 504
<i>Other</i>		1 197	2 017	622	12	276	238	38	16%	622
Total Expenditure - Functional	3	1 009 382	1 074 875	1 014 647	66 546	223 619	397 985	(174 365)	-44%	1 014 647
Surplus/ (Deficit) for the year		148 348	164 104	150 713	2 627	180 283	45 757	134 526	294%	150 713

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	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council General	1	449	108	108	20	229	40	189	466,5%	108
Vote 2 - Municipal Manager		7 434	14 734	14 734	-	-	5 525	(5 525)	-100,0%	14 734
Vote 3 - Strategic Support Services		3 094	1 110	1 110	111	623	416	207	49,7%	1 110
Vote 4 - Financial Services		290 816	195 113	196 113	12 437	106 473	72 990	33 482	45,9%	196 113
Vote 5 - Community Services		101 230	226 081	162 820	3 374	23 127	64 141	(41 014)	-63,9%	162 820
Vote 6 - Technical Services		754 706	801 832	790 474	53 230	273 451	300 628	(27 178)	-9,0%	790 474
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 157 730	1 238 979	1 165 360	69 173	403 902	443 742	(39 840)	-9,0%	1 165 360
Expenditure by Vote										
Vote 1 - Council General	1	37 996	30 581	30 506	2 431	8 598	12 541	(3 943)	-31,4%	30 506
Vote 2 - Municipal Manager		11 268	10 939	10 994	706	1 234	4 495	(3 261)	-72,6%	10 994
Vote 3 - Strategic Support Services		59 431	56 019	60 638	4 418	15 809	24 214	(8 405)	-34,7%	60 638
Vote 4 - Financial Services		66 397	88 654	90 526	5 348	8 379	36 270	(27 891)	-76,9%	90 526
Vote 5 - Community Services		178 895	244 974	183 776	9 950	17 641	75 561	(57 920)	-76,7%	183 776
Vote 6 - Technical Services		655 394	643 709	638 206	43 692	171 958	244 903	(72 945)	-29,8%	638 206
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 009 382	1 074 875	1 014 647	66 546	223 619	397 985	(174 365)	-43,8%	1 014 647
Surplus/ (Deficit) for the year	2	148 348	164 104	150 713	2 627	180 283	45 757	134 526	294,0%	150 713

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

Vote Description	Ref	Budget Year 2020/21								
		2019/20	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
Expenditure by Vote	1									
Vote 1 - Council General		37 996	30 581	30 506	2 431	8 598	12 541	(3 943)	-31%	30 506
1,1 - Admin		24 924	17 314	16 959	1 416	7 318	7 043	275	4%	16 959
1,2 - Mayoral Office		13 072	13 267	13 547	1 015	1 280	5 498	(4 218)	-77%	13 547
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		11 268	10 939	10 994	706	1 234	4 495	(3 261)	-73%	10 994
2,1 - Office Support		4 610	3 745	3 742	228	673	1 535	(862)	-56%	3 742
2,2 - Internal Audit		3 263	3 440	3 440	292	307	1 425	(1 118)	-78%	3 440
2,3 - Project Management		1 964	2 285	2 288	87	89	907	(818)	-90%	2 288
2,4 - Ombudsman		2	2	2	0	1	1	0	0%	2
2,5 - Enterprise Risk Management		1 423	1 447	1 502	100	164	620	(456)	-74%	1 502
2,6 - Jobs4U		7	21	21	-	-	8	(8)	-100%	21
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		59 431	56 019	60 638	4 418	15 809	24 214	(8 405)	-35%	60 638
3,1 - Administration & Support Services		23 060	20 624	21 371	992	4 903	8 406	(3 503)	-42%	21 371
3,2 - Human Resources		12 038	11 591	11 656	491	2 362	4 563	(2 201)	-48%	11 656
3,3 - Information Communication Technology		12 150	11 089	14 100	439	5 262	5 736	(473)	-8%	14 100
3,4 - IDP/ PMS/ SDBIP		2 194	2 152	2 152	197	263	872	(610)	-70%	2 152
3,5 - Communications & Media Relations		2 236	1 245	1 525	147	262	624	(362)	-58%	1 525
3,6 - Local Economic Development		4 005	4 968	4 114	680	1 257	1 675	(418)	-25%	4 114
3,7 - Legal Services		3 749	4 349	5 719	1 471	1 500	2 339	(839)	-36%	5 719
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		66 397	88 654	90 526	5 348	8 379	36 270	(27 891)	-77%	90 526
4,1 - Administration		21 969	29 675	31 782	1 771	3 431	12 780	(9 349)	-73%	31 782
4,2 - Revenue		29 310	46 516	46 281	2 419	3 544	18 428	(14 883)	-81%	46 281
4,3 - Financial Planning		1 630	2 190	2 190	34	199	826	(626)	-76%	2 190
4,4 - Supply Chain Management		13 488	10 272	10 272	1 125	1 204	4 236	(3 033)	-72%	10 272
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		178 895	244 974	183 776	9 950	17 641	75 561	(57 920)	-77%	183 776
5,1 - Administration & Support Services		7 123	5 293	5 859	418	752	2 379	(1 627)	-68%	5 859
5,2 - Human Settlements & Housing		23 205	73 386	15 326	1 679	7 745	6 088	1 657	27%	15 326
5,3 - Libraries		14 324	14 944	15 021	1 120	1 328	6 233	(4 904)	-79%	15 021
5,4 - Fire Brigade & Disaster Risk Management		30 007	33 469	30 807	2 531	2 168	12 643	(10 475)	-83%	30 807
5,5 - Traffic Services		81 399	97 095	96 122	2 815	3 470	39 827	(36 357)	-91%	96 122
5,6 - Municipal Halls and Resorts		8 668	8 045	8 381	617	1 086	3 414	(2 328)	-68%	8 381
5,7 - Customer Care Services		3 105	3 712	3 230	251	259	1 324	(1 065)	-80%	3 230
5,8 - Sports and Recreation		10 981	8 946	8 946	519	834	3 623	(2 789)	-77%	8 946
5,9 - Health		83	85	85	-	-	32	(32)	-100%	85
		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		655 394	643 709	638 206	43 692	171 958	244 903	(72 945)	-30%	638 206
6,1 - Public Works		90 788	95 622	96 547	4 790	14 236	37 838	(23 601)	-62%	96 547
6,2 - Cemeteries		2 264	2 192	2 292	281	343	918	(575)	-63%	2 292
6,3 - Recreational Facilities		8 537	7 803	8 217	611	757	3 370	(2 613)	-78%	8 217
6,4 - Refuse Removal		50 597	44 879	43 244	2 195	3 384	17 029	(13 645)	-80%	43 244
6,5 - Sewerages		60 292	50 544	49 544	3 810	7 748	19 358	(11 611)	-60%	49 544
6,6 - Electricity Management		374 400	383 005	380 128	28 012	136 661	143 512	(6 851)	-5%	380 128
6,7 - Water Management		68 515	59 664	58 234	3 991	8 828	22 877	(14 049)	-61%	58 234
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 009 382	1 074 875	1 014 647	66 546	223 619	397 985	(174 365)	(0)	1 014 647
Surplus/ (Deficit) for the year	2	148 348	164 104	150 713	2 627	180 283	45 757	134 526	0	150 713

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	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		145 107	146 998	146 998	10 455	81 873	54 401	27 472	50%	146 998
Service charges - electricity revenue		416 707	452 478	452 478	34 661	160 363	169 679	(9 317)	-5%	452 478
Service charges - water revenue		91 484	75 888	75 888	6 278	25 146	28 067	(2 920)	-10%	75 888
Service charges - sanitation revenue		73 688	76 490	76 490	5 844	30 910	28 684	2 226	8%	76 490
Service charges - refuse revenue		40 166	42 092	42 092	3 351	18 592	15 785	2 807	18%	42 092
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		10 671	2 223	2 223	627	2 780	834	1 946	234%	2 223
Interest earned - external investments		10 457	3 112	3 112	685	3 031	1 297	1 735	134%	3 112
Interest earned - outstanding debtors		8 133	6 467	6 467	650	3 194	2 425	769	32%	6 467
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		51 034	118 474	118 474	444	2 097	47 412	(45 315)	-96%	118 474
Licences and permits		2 211	3 797	3 797	229	848	1 424	(575)	-40%	3 797
Agency services		7 543	8 641	8 641	1 112	4 700	3 240	1 460	45%	8 641
Transfers and subsidies		141 850	208 112	163 590	1 594	63 875	65 370	(1 495)	-2%	163 590
Other revenue		11 618	9 406	9 406	3 243	6 494	3 527	2 967	84%	9 406
Gains on disposal of PPE		-	1 320	1 320	-	-	495	(495)	-100%	1 320
Total Revenue (excluding capital transfers and contributions)		1 010 668	1 155 495	1 110 973	69 173	403 902	422 638	(18 736)	-4%	1 110 973
Expenditure By Type										
Employee related costs		297 258	317 416	307 105	25 065	26 936	127 958	(101 022)	-79%	307 105
Remuneration of councillors		18 413	18 780	18 780	1 537	1 537	7 825	(6 288)	-80%	18 780
Debt impairment		90 509	85 167	85 167	-	-	34 536	(34 536)	-100%	85 167
Depreciation & asset impairment		87 504	95 246	95 246	-	-	35 717	(35 717)	-100%	95 246
Finance charges		23 643	23 653	23 653	3 727	9 521	8 870	651	7%	23 653
Bulk purchases		318 842	326 798	326 798	24 695	128 689	122 577	6 112	5%	326 798
Other materials		26 904	19 332	19 970	1 799	9 662	7 666	1 995	26%	19 970
Contracted services		64 401	64 602	68 812	6 016	17 638	26 476	(8 838)	-33%	68 812
Transfers and subsidies		6 938	65 605	4 385	271	4 827	1 657	3 170	191%	4 385
Other expenditure		74 578	54 785	61 241	3 436	24 809	23 394	1 415	6%	61 241
Loss on disposal of PPE		394	3 491	3 491	-	-	1 309	(1 309)	-100%	3 491
Total Expenditure		1 009 382	1 074 875	1 014 647	66 546	223 619	397 985	(174 365)	-44%	1 014 647
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		1 286	80 620	96 326	2 627	180 283	24 654	155 629	0	96 326
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		146 877	82 337	53 240	-	-	20 673	(20 673)	(0)	53 240
Transfers and subsidies - capital (in-kind - all)		-	1 147	1 147	-	-	430	(430)	(0)	1 147
Transfers and subsidies - capital (in-kind - all)		185	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		148 348	164 104	150 713	2 627	180 283	45 757			150 713
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		148 348	164 104	150 713	2 627	180 283	45 757			150 713
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		148 348	164 104	150 713	2 627	180 283	45 757			150 713
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		148 348	164 104	150 713	2 627	180 283	45 757			150 713

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	Variances greater than 5% (over/ (under))	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	50%	Property rates shows an over performance due to the annual billing that was done in the month of July.	
	Service charges - electricity revenue	-5%	Electricity revenue shows an under performance due to electricity sales being less than anticipated.	
	Service charges - water revenue	-10%	Water revenue shows an under performance an adjusting journal entry still needs to be processed as part of the annual financial statement processes.	
	Service charges - sanitation revenue	8%	Sanitation shows an over performance due to the annual billing that was done in the month of July.	
	Service charges - refuse revenue	18%	Refuse shows an over performance due to the annual billing that was done in the month of July.	
	Rental of facilities and equipment	234%	The reported revenue for rental of facilities and equipment shows and over performance this is due to the budget for rental revenue that has been amended downwards in line with the Covid - regulations. Rentals income has improved due to processes starting to normalise as a result of Lockdown Level 1.	
	Interest eamed - external investments	134%	Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies	
	Interest eamed - outstanding debtors	32%	The interest on debtors shows an over performance as a result of the increase of outstanding debtors.	
	Fines, penalties and forfeits	-96%	Final calculation and accrual for traffic fines to be performed as part of financial year end and Annual Financial Statement preparation.	
	Licences and permits	-40%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Agency services	45%	The income on agency services shows a over performance. The increase are mainly due to processes starting to normalise as a result of Lockdown Level 1.	
	Transfers and subsidies - capital	100%	Capital grants recognised when capital expenditure has been capitalised.	
	Other revenue	84%	The reported revenue for Other Revenue shows and over performance this is due to the budget for other revenue that has been amended downwards in line with the Covid - regulations. Other revenue has improved due to processes starting to normalise as a result of Lockdown Level 1.	
	Gains on disposal of PPE	-100%	No assets has yet been sold or written-off during the 2020/2021 financial year.	
2	Expenditure By Type			
	Employee related costs	-79%	Employee related costs for 2020/2021 are only partially updated on the financial system.	
	Remuneration of councillors	-80%	Employee related costs for 2020/2021 are only partially updated on the financial system.	
	Debt impairment	-100%	Debt impairment for 2020/2021 will be calculated after the finalisation of the 2019/2020 year-end procedures.	
	Depreciation & asset impairment	-100%	Depreciation for 2020/2021 will be calculated after the finalisation of the 2019/2020 year-end procedures.	
	Finance charges	7%	Provision for interest till November 2020 are pro-rata higher than anticipated.	
	Bulk purchases	5%	Bulk purchases till November 2020 are pro-rata higher than anticipated.	
	Other materials	26%	Expenditure on materials and supplies till November 2020 are pro-rata higher than anticipated.	
	Contracted services	-33%	Expenditure on contracted and outsourced services till November 2020 are pro-rata less than anticipated.	
	Transfers and subsidies	191%	The Human Settlement Grant was transferred back to the Provincial department.	
	Other expenditure	6%	Expenditure on general expenses till November 2020 are pro-rata higher than anticipated.	
	Loss on disposal of PPE	-100%	No assets has yet been sold or written-off during the 2020/2021 financial year.	
3	Capital Expenditure			
	Total Capital Expenditure	-26%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	Financial Position			
	None			
5	Cash Flow			
	Service Charges	0%	Due to the uncertainty of the Covid 19 lockdown regulations the municipality only budgeted for a 65% payment ratio. Normal credit control processes has however been implemented.	
	Property Rates	1%	Due to the uncertainty of the Covid 19 lockdown regulations the municipality only budgeted for a 65% payment ratio. Normal credit control processes has however been implemented.	
	Other revenue	13%	Due to the uncertainty of the Covid 19 lockdown regulations the municipality only budgeted for a 65% payment ratio. Normal credit control processes has however been implemented.	
	Government - Operating	-2%	The municipality budgeted for an additional amount for Libraries, but his was also cut from PT side. No Housing operational grants has been received thus far from PT.	
	Government Capital	-48%	The Municipality are in process of following up and will recognise it in the books if it is the grant portion.	
	Interest	10%	Interest on the investment and the current account was higher than anticipated.	
	Suppliers	-3%	Spending is focussed only on essential services, the amount on the bulk electricity and water is higher.	
	Transfer and grants	-6%	Housing Top Structure expenditure and payments are done within different timeframes. / No payments were done for any top structures and or housing schemes this month.	
	Capital assets	-67%	Capital projects is currently on there way, but to ensure we have control over spending the demand management plan will start later as from the 1st of July 2020	
	Consumer deposits	25%	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 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		4	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		3 333	10	90	-	3	90	(87)	-96%	90
Vote 3 - Strategic Support Services		305	5	482	-	-	50	(50)	-100%	482
Vote 4 - Financial Services		167	-	1 233	-	-	-	-	-	1 233
Vote 5 - Community Services		2 153	5	240	235	235	89	145	163%	240
Vote 6 - Technical Services		109 852	61 701	56 854	8 991	10 045	21 992	(11 947)	-54%	56 854
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	115 815	61 721	58 898	9 225	10 282	22 221	(11 939)	-54%	58 898
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		2 103	1 900	1 900	-	40	60	(20)	-33%	1 900
Vote 3 - Strategic Support Services		334	-	928	-	-	-	-	-	928
Vote 4 - Financial Services		8	1 005	1 805	-	44	755	(711)	-94%	1 805
Vote 5 - Community Services		811	700	700	-	68	625	(557)	-89%	700
Vote 6 - Technical Services		76 410	34 588	30 213	337	3 081	(5 319)	8 401	-158%	30 213
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	79 666	38 193	35 546	337	3 233	(3 879)	7 112	-183%	35 546
Total Capital Expenditure	3	195 481	99 914	94 444	9 562	13 515	18 342	(4 827)	-26%	94 444
Capital Expenditure - Functional Classification										
Governance and administration		838	1 625	5 093	-	47	1 500	(1 453)	-97%	5 093
Executive and council		6	5	60	-	3	60	(57)	-95%	60
Finance and administration		832	1 620	5 033	-	44	1 440	(1 397)	-97%	5 033
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3 874	100	415	244	312	109	203	186%	415
Community and social services		818	100	385	235	302	109	193	177%	385
Sport and recreation		2 497	-	31	10	10	-	10	#DIV/0!	31
Public safety		559	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		69 869	19 546	20 540	6 739	6 839	2 233	4 606	206%	20 540
Planning and development		5 434	1 900	1 900	-	40	60	(20)	-33%	1 900
Road transport		64 435	17 646	18 640	6 739	6 799	2 173	4 626	213%	18 640
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		120 901	78 642	68 396	2 578	6 317	14 499	(8 182)	-56%	68 396
Energy sources		20 710	28 212	32 399	2 285	2 297	7 091	(4 794)	-68%	32 399
Water management		29 044	24 984	19 276	42	1 083	3 469	(2 387)	-69%	19 276
Waste water management		49 695	25 446	16 057	48	2 733	4 196	(1 463)	-35%	16 057
Waste management		21 452	-	663	204	204	(257)	461	-179%	663
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	195 481	99 914	94 444	9 562	13 515	18 342	(4 827)	-26%	94 444
Funded by:										
National Government		34 373	56 337	51 240	8 586	9 630	11 591	(1 961)	-17%	51 240
Provincial Government		112 433	26 000	2 000	-	108	85	23	27%	2 000
District Municipality		71	-	-	-	-	-	-	-	-
Other transfers and grants		185	1 147	1 147	-	-	-	-	-	1 147
Transfers recognised - capital		147 062	83 484	54 387	8 586	9 737	11 676	(1 939)	-17%	54 387
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	159	-	-	-	-	-	-	-	-
Internally generated funds		48 260	16 429	40 057	976	3 778	6 666	(2 888)	-43%	40 057
Total Capital Funding		195 481	99 914	94 444	9 562	13 515	18 342	(4 827)	-26%	94 444

4.1.6 Table C6: Monthly Budget Statement – Financial Position

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

Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		146 720	13 325	13 325	136 485	13 325
Call investment deposits		15 420	10 000	10 000	125 000	10 000
Consumer debtors		132 848	175 866	175 866	84 293	175 866
Other debtors		4 881	26 734	26 734	40 085	26 734
Current portion of long-term receivables		1 968	1 675	1 675	1 968	1 675
Inventory		10 432	10 946	10 946	11 879	10 946
Total current assets		312 267	238 547	238 547	399 709	238 547
Non current assets						
Long-term receivables		3 314	1 827	1 827	10 341	1 827
Investments		-	-	-	-	-
Investment property		47 145	43 750	43 750	47 145	43 750
Investments in Associate		-	-	-	-	-
Property, plant and equipment		2 319 592	2 412 290	2 412 290	2 314 415	2 412 290
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		4 182	3 971	3 971	4 182	3 971
Other non-current assets		36 631	36 631	36 631	36 631	36 631
Total non current assets		2 410 862	2 498 469	2 498 469	2 412 713	2 498 469
TOTAL ASSETS		2 723 129	2 737 016	2 737 016	2 812 421	2 737 016
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		17 433	13 041	13 041	13 041	13 041
Consumer deposits		4 231	4 328	4 328	4 280	4 328
Trade and other payables		121 511	73 515	73 515	42 106	73 515
Provisions		47 167	40 765	40 765	47 103	40 765
Total current liabilities		190 342	131 650	131 650	106 529	131 650
Non current liabilities						
Borrowing		192 180	179 139	179 139	185 178	179 139
Provisions		251 864	245 335	245 335	251 916	245 335
Total non current liabilities		444 043	424 474	424 474	437 094	424 474
TOTAL LIABILITIES		634 386	556 123	556 123	543 624	556 123
NET ASSETS	2	2 088 744	2 180 893	2 180 893	2 268 798	2 180 893
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 088 744	2 180 893	2 180 893	2 268 798	2 180 893
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 088 744	2 180 893	2 180 893	2 268 798	2 180 893

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		100 740	96 634	96 634	8 387	47 013	46 526	487	1%	96 634
Service charges		620 705	488 603	488 603	47 004	267 873	267 873	-		488 603
Other revenue		176 012	44 147	44 147	16 543	109 888	97 370	12 518	13%	44 147
Government - operating		140 434	208 112	163 590	1 384	65 363	66 837	(1 474)	-2%	208 112
Government - capital		50 052	83 484	54 387	8 000	24 759	16 784	7 975	48%	83 484
Interest		17 405	7 315	7 315	1 203	5 926	5 367	559	10%	7 315
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(925 131)	(805 204)	(806 226)	(77 484)	(446 862)	(432 079)	14 783	-3%	(805 204)
Finance charges		(23 996)	(22 676)	(22 676)	-	(11 526)	(11 526)	-		(22 676)
Transfers and Grants		(13 202)	(65 605)	(4 355)	(271)	(3 847)	(3 626)	221	-6%	(65 605)
NET CASH FROM/(USED) OPERATING ACTIVITIES		143 019	34 810	21 419	4 766	58 587	53 526	(5 061)	-9%	34 810
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		(13)	50	50	(11)	28	48	(20)	-41%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(82 036)	(99 914)	(94 444)	(9 562)	(13 515)	(8 113)	5 402	-67%	(99 914)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(82 049)	(99 864)	(94 394)	(9 573)	(13 487)	(8 065)	5 422	-67%	(99 864)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		10	50	50	20	80	64	16	25%	50
Payments										
Repayment of borrowing		(10 410)	(11 702)	(11 702)	-	(5 662)	(5 662)	(0)	0%	(11 702)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(10 400)	(11 652)	(11 652)	20	(5 582)	(5 598)	(16)	0%	(11 652)
NET INCREASE/ (DECREASE) IN CASH HELD		50 570	(76 705)	(84 627)	(4 786)	39 517	39 862			(76 705)
Cash/cash equivalents at beginning:		109 867	100 031	161 720		161 720	161 720			161 720
Cash/cash equivalents at month/year end:		160 437	23 325	77 093		201 237	201 582			85 014

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

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

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

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description	NT Code	Budget Year 2020/21									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	7 144	3 791	0	1 486	3 019	7	4 168	14 676	34 292	23 357	5 304	24 153	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	25 279	3 138	0	770	2 465	2	1 054	3 790	36 499	8 082	78	3 436	
Receivables from Non-exchange Transactions - Property Rates	1400	8 156	2 399	2 636	797	1 281	1	2 511	12 568	30 349	17 158	912	18 161	
Receivables from Exchange Transactions - Waste Water Management	1500	5 316	2 947	215	1 331	2 309	0	4 823	20 826	37 767	29 289	4 815	31 073	
Receivables from Exchange Transactions - Waste Management	1600	3 287	1 712	461	781	1 374	7	2 887	12 722	23 231	17 771	2 951	19 272	
Receivables from Exchange Transactions - Property Rental Debtors	1700	343	458	8	214	403	8	1 189	5 464	8 093	7 284	319	8 810	
Interest on Arrear Debtor Accounts	1810	41	35	21	66	194	61	890	19 707	21 015	20 918	–	–	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–	
Other	1900	(9 333)	1 730	43	1 241	492	–	2 639	13 282	13 018	20 578	530	18 439	
Total By Income Source	2000	40 234	16 210	3 385	6 685	11 543	2 726	20 447	103 035	204 265	144 437	14 909	123 344	
2019/20 - totals only		63 954	6 548	3 412	5 662	6 612	2 394	13 398	75 896	177 875	103 961	13 907	87 846	
Debtors Age Analysis By Customer Group														
Organs of State	2200	2 437	1 213	614	89	75	0	94	583	5 106	841	–	–	
Commercial	2300	10 792	1 348	192	333	513	0	959	3 185	17 322	4 991	–	–	
Households	2400	22 600	12 583	1 237	5 896	8 491	81	18 290	88 709	157 886	121 467	14 909	123 344	
Other	2500	4 406	1 065	1 342	367	2 463	2 645	1 105	10 558	23 952	17 138	–	–	
Total By Customer Group	2600	40 234	16 210	3 385	6 685	11 543	2 726	20 447	103 035	204 265	144 437	14 909	123 344	

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

	November 2020	October 2020	September 2020
Gross consumer debtors, as per debtors age analysis	204 265 481	200 050 627	202 202 115
Total Provision for bad debts	-125 168 136	-125 168 136	-125 168 136
Provision bad debts Consumers (SC3)	-123 344 244	-123 344 244	-123 344 244
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-12 138 186	-11 505 957	-11 828 681
Net consumers debtors:	66 959 159	63 376 533	65 205 298

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 2020.

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 204 265 481 as at 30 November 2020 compared to R 200 050 627 as at 31 October 2020. Current debt represents 20 % of the total outstanding debt, while the total debt in arrears represents 73 % 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 62 % of the total debt. It should be noted that that that 31 % of arrear debt representing R 62 837 138 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 26 390 879 when compared to the outstanding amount of R 177 530 755 on 30 September 2019, representing a 14.8 % annual increase.

2. Additional Information:

The increase of outstanding debt for service levies is 2.418 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 23.99% and the average days outstanding are 85 days, which is 3 months.

The electricity distribution losses for the period of July 2020 to October 2020 were 7.04 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2020 to Oct 2020	95 298 660 kWh	88 588 178 kWh	6 710 482 kWh	7.04 %

The water distribution losses for the period of July 2020 till October 2020 were 20.06 % off which real losses were 18.35%.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
Jul 2020 – October 2020	4 301 132 kl	3 438 452 kl	862 680 kl	20.06 %
Less:			-	
	Unbilled Authorized Consumption		73 440 kl	
	Customer Meter and Data Errors		0 kl	
Real Losses			789 240 kl	18.35 %

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

This report serves to inform Council on the processes of Credit Control for the month of November 2020.

1. 16 694 SMS's were sent during the month to clients with arrear accounts to the value of R 110 833 138 while 3 021 final demands with arrears to the value of R 46 818 278 were emailed, and 26 final demands were hand delivered.
2. 18 263 MMS accounts that were sent via mms for clients to receive on their accounts on their cellphones, while 7441 friendly due date Reminders to the value of R 51 236 225 were emailed to clients.
3. 52 Arrangements with clients owing arrears to the value of R 2 793 296 were concluded during the month.
4. 4862 Non-indigent clients with arrears to the value of R 62 471 939 were blocked at 60% during the month, while all indigent clients remain unblocked. The 60% means that for every R10 of electricity purchased R6 will be deducted to pay off outstanding debt.
5. R 585 280 was recovered through pre-paid electricity restriction on Non-Indigent clients (60%).
6. There were 290 phone call reminders made to clients with arrears on their accounts.
7. There are currently 27 accounts owing R 252 798 with section 58 Magistrate Courts Act Garnishee orders which were entered into before the Stellenbosch Garnishee Order Court ruling which requires someone to now appear before the court. The total monthly payments amount to R4 262.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

This report serves to inform Council on the status of Indigent consumers at the end of November 2020.

1. The total applications approved for all services by the end of November 2020 were 9 227.
2. The outstanding amount for Indigent consumers is R 11 297 796 of which R 8 946 995 is in arrears.
3. An amount of R 1 476 838 which represented amounts which were arrears owed by indigent debtors as at 30 June 2020 was written off during the month as per the provisions of the policy on write offs. This brings the total written since 1 July 2020 to R 14 909 498.
4. Subsidies from July 2020 to November 2020 were allocated for the following services:

• Refuse	R	5 178 893
• Rates	R	1 117 458
• Sewerage	R	8 345 387
• Electricity	R	1 041 697
• Water	R	5 805 489
• Rent	R	4 362 175

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.4 Debt Collection

This report serves to inform council on the progress made by the attorneys on debt collection, for November 2020.

Attorneys

The outstanding handed over debt as at 30 November 2020 was R 62 837 138 made up of 1 734 accounts,

1. An amount of R 198 232 was received as payments from the handed over accounts, while an amount of R 6 839 (vat incl.) was paid as commission.
2. 87 registered letters were sent to clients during the month resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R 7 460.
3. 34 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R19 925. The summonses will be followed by Judgements if there is no reply within 10 days. Should they fail to reply in 10 working days a Sheriff of court will issue judgment notice requiring them to make payment arrangement.
4. 64 Sheriff fees for the value of R12 232, were paid to the sheriff of court for the serving of all court documents including summonses, notices, warrants, orders and execution of judgements and orders
5. 3 judgments were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R1 185.
6. 3 Section 65A2 notices were issued informing the clients that a judgement has been obtained against them, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R 257

7. No Section 65A1 notices issued requiring clients to appear in court, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R 0.
8. There were 23 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they us owe the money (the amount will be stated), and signed a document where they promised to pay deferred monthly instalments each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R 4 421.
9. 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 2020:

1. The total outstanding arrear debt of Councilors after the November 2020 due date was R 7 485.
2. An amount of R 7 485 was deducted from the November 2020 salaries of 11 councilors who did not pay their accounts in full on the due date. (The arrear amount was R 7 485)

5.2.6 Arrears Employees

1. The outstanding debt of employees after the November 2020 due date was R 142 121.
2. An amount of R 9 850 was automatically deducted from the November 2020 salaries of 7 officials who had arrangements with a balance of R109 862 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R 32 259 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the November 2020 salaries of 81 officials who did not pay their account in full on the due date. (The arrear amount was R 32 259).

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 2020/21								Total	Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	153	1 472	70	50	1	-	-	-	1 746	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	153	1 472	70	50	1	-	-	-	1 746	-	-

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							
Municipality									
Standard Bank		5 Months	Fixed Deposit	01 Jul 2020	-		5 000	5 000	-
Standard Bank		5 Months	Fixed Deposit	29 Jul 2020	-		5 000	5 000	-
Nedbank		6 Months	Fixed Deposit	26 Aug 2020	-		5 000	5 000	-
First National Bank		1 Month	Fixed Deposit	27 Aug 2020	-		5 000	5 000	-
ABSA Bank		1 Month	Fixed Deposit	31 Aug 2020	-		5 000	5 000	-
Nedbank		1 Month	Fixed Deposit	31 Aug 2020	-		5 000	5 000	-
Standard Bank		1 Month	Fixed Deposit	31 Aug 2020	-		5 000	5 000	-
ABSA Bank		2 Months	Fixed Deposit	28 Sep 2020	-		10 000	10 000	-
Nedbank		2 Months	Fixed Deposit	28 Sep 2020	-		15 000	15 000	-
Standard Bank		2 Months	Fixed Deposit	28 Sep 2020	-		15 000	15 000	-
Nedbank		3 Months	Fixed Deposit	27 Oct 2020	-		5 000	5 000	-
Standard Bank		3 Months	Fixed Deposit	28 Oct 2020	-		5 000	5 000	-
Standard Bank		4 Months	Fixed Deposit	27 Nov 2020	16		5 000	5 000	-
Nedbank		4 Months	Fixed Deposit	30 Nov 2020	17		5 000	5 000	-
ABSA Bank		5 Months	Fixed Deposit	28 Dec 2020	17		5 000	-	5 000
First National Bank		5 Months	Fixed Deposit	28 Dec 2020	17		5 000	-	5 000
First National Bank		3 Months	Fixed Deposit	24 Nov 2020	12		5 000	5 000	-
ABSA Bank		3 Months	Fixed Deposit	26 Nov 2020	13		5 000	5 000	-
Standard Bank		3 Months	Fixed Deposit	26 Nov 2020	14		5 000	5 000	-
ABSA Bank		4 Months	Fixed Deposit	28 Dec 2020	16		5 000	-	5 000
Standard Bank		4 Months	Fixed Deposit	28 Dec 2020	17		5 000	-	5 000
First National Bank		6 Months	Fixed Deposit	24 Feb 2021	16		5 000	-	5 000
Standard Bank		6 Months	Fixed Deposit	26 Feb 2021	17		5 000	-	5 000
Nedbank		6 Months	Fixed Deposit	26 Feb 2021	16		5 000	-	5 000
ABSA Bank		7 Months	Fixed Deposit	26 Mar 2021	16		5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	29 Mar 2021	17		5 000	-	5 000
ABSA Bank		3 Months	Fixed Deposit	26 Jan 2021	16		5 000	-	5 000
Standard Bank		3 Months	Fixed Deposit	28 Jan 2021	16		5 000	-	5 000
Nedbank		4 Months	Fixed Deposit	26 Feb 2021	15		5 000	-	5 000
Standard Bank		4 Months	Fixed Deposit	01 Mar 2021	16		5 000	-	5 000
ABSA Bank		5 Months	Fixed Deposit	29 Mar 2021	15		5 000	-	5 000
Nedbank		5 Months	Fixed Deposit	29 Mar 2021	16		5 000	-	5 000
First National Bank		5 Months	Fixed Deposit	29 Mar 2021	15		5 000	-	5 000
Standard Bank		5 Months	Fixed Deposit	29 Mar 2021	16		5 000	-	5 000
Nedbank		4 Months	Fixed Deposit	26 Mar 2021	3		5 000	-	5 000
First National Bank		5 Months	Fixed Deposit	26 Apr 2021	3		5 000	-	5 000
Standard Bank		5 Months	Fixed Deposit	28 Apr 2021	6		10 000	-	10 000
Nedbank		6 Months	Fixed Deposit	26 May 2021	3		5 000	-	5 000
Investec Bank		6 Months	Fixed Deposit	27 May 2021	2		5 000	-	5 000
ABSA Bank		7 Months	Fixed Deposit	28 Jun 2021	3		5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	28 Jun 2021	3		5 000	-	5 000
Municipality sub-total					370		235 000	110 000	125 000
TOTAL INVESTMENTS AND INTEREST	2				370		235 000	110 000	125 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 30 November 2020.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
Invest as at 30/11/2020 at the following A1 Banks as prescribed by Council's Investment Policy:							
ABSA		R	30 000 000,00				
NEDBANK		R	25 000 000,00				
FNB		R	20 000 000,00				
STANDARD		R	45 000 000,00				
INVESTEC		R	5 000 000,00				
			R 125 000 000,00				
ABSA LT		R	-				
			R 125 000 000,00				

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
29/Jan/20	STANDARD	288460898-050	7,550%	154	1/Jul/20	0,00	5 000 000		5 000 000	0
26/Feb/20	STANDARD	288460898-053	7,500%	154	29/Jul/20	0,00	5 000 000		5 000 000	0
26/Feb/20	NEDBANK	03/7881531576/278	7,60%	182	26/Aug/20	0,00	5 000 000		5 000 000	0
28/Jul/20	FNB	74860881869	4,03%	30	27/Aug/20	0,00		5 000 000	5 000 000	0
28/Jul/20	ABSA	2079330373	4,13%	34	31/Aug/20	0,00		5 000 000	5 000 000	0
28/Jul/20	NEDBANK	03/7881531576/279	4,25%	34	31/Aug/20	0,00		5 000 000	5 000 000	0
28/Jul/20	STANDARD	288460898-054	4,400%	34	31/Aug/20	0,00		5 000 000	5 000 000	0
28/Jul/20	ABSA	2079331311	4,18%	62	28/Sep/20	0,00		10 000 000	10 000 000	0
28/Jul/20	NEDBANK	03/7881531576/280	4,35%	62	28/Sep/20	0,00		15 000 000	15 000 000	0
28/Jul/20	STANDARD	288460898-055	4,450%	62	28/Sep/20	0,00		15 000 000	15 000 000	0
28/Jul/20	NEDBANK	03/7881531576/281	4,40%	91	27/Oct/20	0,00		5 000 000	5 000 000	0
28/Jul/20	STANDARD	288460898-056	4,500%	92	28/Oct/20	0,00		5 000 000	5 000 000	0
28/Jul/20	STANDARD	288460898-057	4,25%	122	27/Nov/20	16 116,44		5 000 000	5 000 000	0
28/Jul/20	NEDBANK	03/7881531576/282	4,40%	125	30/Nov/20	17 479,45		5 000 000	5 000 000	0
28/Jul/20	ABSA	2079330624	4,25%	153	28/Dec/20	17 465,75		5 000 000		5 000 000
28/Jul/20	FNB	74860880184	4,21%	153	28/Dec/20	17 301,37		5 000 000		5 000 000
26/Aug/20	FNB	74864639149	3,81%	90	24/Nov/20	12 004,11		5 000 000	5 000 000	0
26/Aug/20	ABSA	2079382477	3,92%	92	26/Nov/20	13 424,66		5 000 000	5 000 000	0
26/Aug/20	STANDARD	288460898-058	4,000%	92	26/Nov/20	13 698,63		5 000 000	5 000 000	0
26/Aug/20	ABSA	2079382508	3,940%	124	28/Dec/20	16 191,78		5 000 000		5 000 000
26/Aug/20	STANDARD	288460898-059	4,025%	124	28/Dec/20	16 541,10		5 000 000		5 000 000
26/Aug/20	FNB	74864638498	3,96%	182	24/Feb/21	16 273,97		5 000 000		5 000 000
26/Aug/20	STANDARD	288460898-060	4,100%	184	26/Feb/21	16 849,32		5 000 000		5 000 000
26/Aug/20	NEDBANK	03/7881531576/283	3,90%	184	26/Feb/21	16 027,40		5 000 000		5 000 000
26/Aug/20	ABSA	2079382320	4,00%	212	26/Mar/21	16 438,36		5 000 000		5 000 000
26/Aug/20	STANDARD	288460898-061	4,125%	215	29/Mar/21	16 952,05		5 000 000		5 000 000
28/Oct/20	ABSA	2079483483	3,78%	90	26/Jan/21	15 534,25		5 000 000		5 000 000
28/Oct/20	STANDARD	288460898-062	3,900%	92	28/Jan/21	16 027,40		5 000 000		5 000 000
28/Oct/20	NEDBANK	03/7881531576/284	3,76%	121	26/Feb/21	15 452,05		5 000 000		5 000 000
28/Oct/20	STANDARD	288460898-063	3,925%	124	1/Mar/21	16 130,14		5 000 000		5 000 000
28/Oct/20	ABSA	2079483637	3,73%	152	29/Mar/21	15 328,77		5 000 000		5 000 000
28/Oct/20	NEDBANK	03/7881531576/285	3,79%	152	29/Mar/21	15 575,34		5 000 000		5 000 000
28/Oct/20	FNB	74873662967	3,75%	152	29/Mar/21	15 410,96		5 000 000		5 000 000
28/Oct/20	STANDARD	288460898-064	3,925%	152	29/Mar/21	16 130,14		5 000 000		5 000 000
26/Nov/20	NEDBANK	03/7881531576/286	3,90%	120	26/Mar/21	2 671,23		5 000 000		5 000 000
26/Nov/20	FNB	74877492211	3,93%	151	26/Apr/21	2 691,78		5 000 000		5 000 000
26/Nov/20	STANDARD	288460898-065	4,050%	153	28/Apr/21	5 547,95		10 000 000		10 000 000
26/Nov/20	NEDBANK	03/7881531576/287	3,97%	181	26/May/21	2 719,18		5 000 000		5 000 000
26/Nov/20	INVESTEC	1610494786	3,60%	182	27/May/21	2 465,75		5 000 000		5 000 000
26/Nov/20	ABSA	2079524441	3,85%	214	28/Jun/21	2 636,99		5 000 000		5 000 000
26/Nov/20	STANDARD	288460898-066	4,100%	214	28/Jun/21	2 808,22		5 000 000		5 000 000
Sub Total						369 894,54	15 000 000	220 000 000	110 000 000	125 000 000
						369 894,54	15 000 000,00	220 000 000	110 000 000	125 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month October 2020.

Funds Allocations

The schedule reflecting all council's Investments as at 30 November 2020 R125 000 000. (R15 000 000 at 30 June 2020).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated				
	30/06/2020		30/11/2020	
	Liability	Cash back	Liability	Cash back
		160 436 934		201 236 915
Unutilized grants	35 771 432	35 771 432	28 775 000	28 775 000
Consumer and Sundry deposits	4 635 843	4 635 843	4 933 577	4 933 577
External loans unspent	102 884	102 884	102 884	102 884
LT loan - cash back		0		0
EFF Accumulated Depreciation	8 425 820	8 425 820	6 319 365	6 319 365
Self Insurance Reserve	6 118 962	6 118 962	6 478 282	6 478 282
Capital Replacement reserve	59 473 146	59 473 146	81 233 334	81 233 334
Brandwacht Trust	97 893	97 893	97 893	97 893
Retained surplus (unidentified dep.)	7 897 094	7 897 094	13 649 592	13 649 592
Performance Bonus Provison	947 787	947 787	1 011 111	1 011 111
Set aside for retention	7 362 994	7 362 994	5 729 313	5 729 313
Set aside for Creditor payments	17 592 020	25 666 738	27 581 000	48 556 564
Provision for leave Payment	3 936 342	3 936 342	4 350 000	4 350 000
	152 362 216	160 436 934	180 261 351	201 236 915
Cash Surplus (Deficit)		8 074 718		20 975 564
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2020		30/11/2020	
ABSA	0		30 000 000	
Nedbank	5 000 000		25 000 000	
First National Bank	0		20 000 000	
Standard Bank	10 000 000		45 000 000	
Investec	0		5 000 000	
Total short term	15 000 000		125 000 000	
Bank and Cash	145 423 759		76 223 740	
Cash on hand	13 175		13 175	
	160 436 934		201 236 915	
			-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in November 2020.

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

All payments are recorded in the cashbook (general ledger) as from cheque number 175 to 175 and electronic transfer number 280 602 to 281 132.

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 2020				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/11/2020				153 918 111,72
Deposits for the November 2020				107 531 101,85
Cheques for the November 2020				(125 003 580,65)
Balance as per Cash Book at 30/11/2020				<u>136 445 632,92</u>
Votes Balances and Transactions:				
40101012690	Balance B/f		153 918 111,72	
40101012690	Balance B/f		0,00	153 918 111,72
40101012691	Movements		107 531 101,85	
40101012692	Movements		(125 003 580,65)	(17 472 478,80)
Balance as per Ledger at 30/11/2020				<u>136 445 632,92</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 30/11/2020				80 320 751,19
Cash on Hand	Not yet Banked			1 677 406,01
Outstanding Cheques				(237 465,18)
Amounts Under Banked				0,00
Amounts Over Banked				0,00
Deposits not Receipted	Previous months	(3 271,18)		
	November 2020	(5 669 685,56)	(5 672 956,74)	(5 672 956,74)
Deposits receipted in Duplicate				1 239,10
Unpaid Cheques not Re-deposited				0,00
Other Items				60 217 798,06
Cash Surpluses / Shortages	Iro Payments Received			180,10
Adjustments to be Made for Nov 2020	BANK CHARGES	(138 680,38)	(138 680,38)	138 680,38
Balance as per Cash Book at 30/11/2020				<u>136 445 632,92</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 30 NOVEMBER 2020			
			TOTAL
Balance as per Bank Statement at 01/11/2020			97 406 568,32
Cheques for November 2020			(124 805 060,60)
Deposits for November 2020			107 542 060,67
Other Adjustments / Transactions			(15 817 067,61)
Other Adjustments / Transactions now cleared			13 823 054,17
Direct Deposits from previous months Received			(3 220 038,64)
Direct Deposits not Receipted			5 669 685,56
Amounts Under Banked now cleared			0,00
R/D Cheques			0,00
Cash on Hand - 01/11/2020			1 398 955,33
Cash on Hand - 30/11/2020			(1 677 406,01)
Balance as per Bank Statements at 30/11/2020			<u>80 320 751,19</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 21 779 041 for the period November 2020 and conditional grants to the value of R 90 122 000 were received. The value of the unspent conditional grants at the end of November 2020 is R 28 775 000.

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

Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		122 900	132 217	149 956	1 384	61 119	56 256	4 863	8,6%	132 217
Operational Revenue: General Revenue: Equitable Share		117 997	127 591	145 330	–	57 416	53 167	4 249	8,0%	127 591
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 215	3 076	3 076	1 384	2 153	1 539	614	39,9%	3 076
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	–	1 550	1 550	–	–	1 550
Municipal Disaster Grant [Schedule 5B]		138	–	–	–	–	–	–	–	–
Provincial Government:		13 979	72 525	10 264	4 344	8 351	7 056	1 296	18,4%	72 525
Capacity Building		1 080	–	1 000	–	–	–	–	–	–
Capacity Building and Other		1 310	401	401	237	237	401	(164)	-40,9%	401
Disaster and Emergency Services	4	–	–	–	–	–	–	–	–	–
Health	4	–	–	–	–	–	–	–	–	–
Housing	4	1 299	61 725	475	–	–	475	(475)	-100,0%	61 725
Infrastructure	4	–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums	4	9 738	10 125	8 114	4 107	8 114	6 086	2 029	33,3%	10 125
Other	4	406	94	94	–	–	94	(94)	-100,0%	94
Public Transport	4	146	180	180	–	–	–	–	–	180
Road Infrastructure - Maintenance	4	–	–	–	–	–	–	–	–	–
Sports and Recreation	4	–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance	4	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance	4	–	–	–	–	–	–	–	–	–
District Municipality:		2 100	500	500	–	–	–	–	–	500
All Grants		2 100	500	500	–	–	–	–	–	500
Other grant providers:		1 268	2 870	2 870	–	–	1 668	(1 668)	-100,0%	2 870
Departmental Agencies and Accounts		631	2 250	2 250	–	–	1 508	(1 508)	-100,0%	2 250
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		637	620	620	–	–	160	(160)	-100,0%	620
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	140 247	208 112	163 590	5 728	69 470	64 980	4 490	6,9%	208 112
Capital Transfers and Grants										
National Government:		44 612	56 337	51 240	6 644	12 552	8 899	3 653	41,1%	56 337
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		10 000	22 097	17 000	–	5 000	3 078	1 922	62,4%	22 097
Municipal Infrastructure Grant [Schedule 5B]		34 452	34 240	34 240	6 644	7 552	5 821	1 731	29,7%	34 240
Municipal Disaster Relief Grant		160	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		109 520	26 000	2 000	–	100	1 025	(925)	-90,2%	26 000
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		5 100	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		104 420	24 000	–	–	–	–	–	–	24 000
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	100	100	–	100	75	25	33,3%	100
Other		–	1 900	1 900	–	–	950	(950)	-100,0%	1 900
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		500	–	–	–	–	–	–	–	–
All Grants		500	–	–	–	–	–	–	–	–
Other grant providers:		185	1 147	1 147	–	–	1 000	(1 000)	-100,0%	1 147
Departmental Agencies and Accounts		–	1 147	1 147	–	–	1 000	(1 000)	-100,0%	1 147
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		185	–	–	–	–	–	–	–	–
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Transfer from Operational Revenue		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	154 817	83 484	54 387	6 644	12 652	10 924	1 728	15,8%	83 484
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	295 064	291 596	217 977	12 372	82 122	75 904	6 218	8,2%	291 596

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.2 Supporting Table SC7 (1) – Grant expenditure

WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		122 820	132 217	149 956	11 780	60 868	56 256	4 612	8.2%	132 217
Operational Revenue:General Revenue:Equitable Share		117 997	127 591	145 330	11 483	57 416	53 167	4 249	8.0%	127 591
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		3 215	3 076	3 076	87	3 076	1 539	1 537	99.8%	3 076
Local Government Financial Management Grant (Schedule 5B)		1 470	1 550	1 550	210	376	1 550	(1 174)	-75.7%	1 550
Municipal Disaster Grant (Schedule 5B)		138	-	-	-	-	-	-	-	-
Provincial Government:		15 092	72 525	10 264	684	3 292	7 056	(3 763)	-53.3%	72 525
Capacity Building		1 755	-	1 000	-	-	-	-	-	-
Capacity Building and Other		909	401	401	-	-	401	(401)	-100.0%	401
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		2 221	61 725	475	-	-	475	(475)	-100.0%	61 725
Infrastructure		-	-	-	-	-	-	-	-	-
Libraries, Archives and Museums		9 738	10 125	8 114	684	3 292	6 086	(2 793)	-45.9%	10 125
Other		323	94	94	-	-	94	(94)	-100.0%	94
Public Transport		146	180	180	-	-	-	-	-	180
Road Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
District Municipality:		1 528	500	500	-	-	-	-	-	500
All Grants		1 528	500	500	-	-	-	-	-	500
Other grant providers:		1 444	2 870	2 870	142	373	1 668	(1 295)	-77.6%	2 870
Departmental Agencies and Accounts		631	2 250	2 250	142	373	1 508	(1 135)	-75.3%	2 250
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		813	620	620	-	-	160	(160)	-100.0%	620
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		140 884	208 112	163 590	12 606	64 534	64 980	(446)	-0.7%	208 112
Capital expenditure of Transfers and Grants										
National Government:		26 334	56 337	51 240	8 586	9 630	8 899	731	8.2%	56 337
Integrated National Electrification Programme (Municipal Grant) (Schedule 5B)		5 327	22 097	17 000	2 264	2 264	3 078	(814)	-26.4%	22 097
Municipal Infrastructure Grant (Schedule 5B)		20 847	34 240	34 240	6 322	7 366	5 821	1 545	26.5%	34 240
Municipal Disaster Relief Grant		160	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
Provincial Government:		109 057	26 000	2 000	-	108	1 025	(917)	-89.5%	26 000
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		4 637	-	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		104 420	24 000	-	-	-	-	-	-	24 000
Infrastructure		-	-	-	-	-	-	-	-	-
Libraries, Archives and Museums		-	100	100	-	68	75	(7)	-9.9%	100
Other		-	1 900	1 900	-	40	950	(910)	-95.8%	1 900
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
District Municipality:		71	-	-	-	-	-	-	-	-
All Grants		71	-	-	-	-	-	-	-	-
Other grant providers:		185	1 147	1 147	-	-	1 000	(1 000)	-100.0%	1 147
Departmental Agencies and Accounts		-	1 147	1 147	-	-	1 000	(1 000)	-100.0%	1 147
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-Profit Institutions		185	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		135 647	83 484	54 387	8 586	9 737	10 924	(1 186)	-10.9%	83 484
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		276 531	291 596	217 977	21 192	74 271	75 904	(1 633)	-2.2%	291 596

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.3 Attached summary of the Grants and Subsidies as at 30 November 2020, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2020/2021			November 2020					
	Unutilised Balance 01/07/2020	Debit Balance	Received 01/07/2020 30/11/2020	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital	Refunded	To Other Debtors	Balance 30/11/2020
National Government:-	10 151 162,62	-	81 671 000,00	-60 868 294,40	-9 629 731,51	-10 151 162,62	923 000,00	12 095 974,09
Operating grants:-	-	-	61 119 000,00	-60 868 294,40	-	-	923 000,00	1 173 705,60
Equitable share	-	-	57 416 000,00	-57 416 000,00	-	-	-	-
Financial Management Grant	-	-	1 550 000,00	-376 294,40	-	-	-	1 173 705,60
EPWP: Expanded Public Works	-	-	2 153 000,00	-3 076 000,00	-	-	923 000,00	-
NT Disaster Management - COVID 19	-	-	-	-	-	-	-	-
Capital grants:-	10 151 162,62	-	20 552 000,00	-	-9 629 731,51	-10 151 162,62	-	10 922 268,49
Municipal Infrastructure Grant	10 151 162,62	-	7 552 000,00	-	-7 365 540,22	-10 151 162,62	-	186 459,78
Integrated National Electrification Grant	-	-	13 000 000,00	-	-2 264 191,29	-	-	10 735 808,71
NT Disaster Management - COVID 19	-	-	-	-	-	-	-	-
Provincial Government:-	11 029 834,72	-	8 451 000,00	-3 292 268,30	-107 584,00	-	-	16 080 982,42
Operating Grants plus Operating Housing:-	6 858 443,86	-	8 351 000,00	-3 292 268,30	-	-	-	11 917 175,56
Operating Provincial	1 083 112,04	-	8 351 000,00	-3 292 268,30	-	-	-	6 141 843,74
Library Service Conditional Grant	-	-	8 114 000,00	-3 292 268,30	-	-	-	4 821 731,70
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	-	-	-	-	-	-	-	-
Financial Management Capacity Building Grant	710 000,00	-	-	-	-	-	-	710 000,00
FMSG - Implementation of mSCOA	-	-	-	-	-	-	-	-
FMSG - Revenue Enhancement	-	-	-	-	-	-	-	-
Thusong Centre	83 097,00	-	-	-	-	-	-	83 097,00
PT Disaster Management - COVID 19	-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building RSEP (Operational)	239 175,04	-	237 000,00	-	-	-	-	476 175,04
Local Government Graduate Internship Grant	50 840,00	-	-	-	-	-	-	50 840,00
Operating Provincial Housing	5 775 331,82	-	-	-	-	-	-	5 775 331,82
Housing from Capital to Operating Top structure	-	-	-	-	-	-	-	-
Avian Park 439 Houses	2 039 797,06	-	-	-	-	-	-	2 039 797,06
Title Deeds	3 735 534,76	-	-	-	-	-	-	3 735 534,76
Transhex	-	-	-	-	-	-	-	-
Capital grants:-	4 171 390,86	-	100 000,00	-	-107 584,00	-	-	4 163 806,86
Other	648 098,29	-	100 000,00	-	-107 584,00	-	-	640 514,29
RSEP	648 098,29	-	-	-	-40 000,00	-	-	608 098,29
Library Service Conditional Grant	-	-	100 000,00	-	-67 584,00	-	-	32 416,00
Capital- grants Housing	3 523 292,57	-	-	-	-	-	-	3 523 292,57
Housing: Transhex	3 523 292,57	-	-	-	-	-	-	3 523 292,57
Cape Winelands District Municipality:-	528 755,00	-	-	-	-	-	-	528 755,00
Operating grants:-	100 000,00	-	-	-	-	-	-	100 000,00
Cape Winelands District Municipality	100 000,00	-	-	-	-	-	-	100 000,00
Capital grants:-	428 755,00	-	-	-	-	-	-	428 755,00
Cape Winelands District Municipality	428 755,00	-	-	-	-	-	-	428 755,00
Housing Grants	69 288,83	-422 643,00	-	-	-	-	422 643,00	69 288,83
58 Houses for staff (SAMWU)	44 824,54	-	-	-	-	-	-	44 824,54
350 Houses Avian Park	-	-422 643,00	-	-	-	-	422 643,00	-
1800 Zweletemba Housing Project (A + B)	-	-	-	-	-	-	-	-
339 Houses	24 464,29	-	-	-	-	-	-	24 464,29
Other Grants	-	-175 506,65	-	-373 197,90	-	-	548 704,55	-
Operating grants:-	-	-175 506,65	-	-373 197,90	-	-	548 704,55	-
LGWSETA	-	-	-	-	-	-	-	-
Work for water	-	-175 506,65	-	-373 197,90	-	-	548 704,55	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	21 779 041,17	-598 149,65	90 122 000,00	-64 533 760,60	-9 737 315,51	-10 151 162,62	1 894 347,55	28 775 000,34
			90 122 000,00	-74 271 076,11				-
						GROSS BALANCE		28 775 000,34

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	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 006	14 259	14 259	1 173	1 173	5 941	(4 768)	-80%	6 731
Pension and UIF Contributions		1 563	1 602	1 602	131	131	667	(536)	-80%	1 602
Medical Aid Contributions		299	305	305	23	23	127	(104)	-82%	305
Motor Vehicle Allowance		731	794	794	58	58	331	(273)	-82%	794
Cellphone Allowance		1 667	1 673	1 673	139	139	697	(558)	-80%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		147	148	148	12	12	61	(49)	-80%	7 675
Sub Total - Councillors		18 413	18 780	18 780	1 537	1 537	7 825	(6 288)	-80%	18 780
% increase	4		2,0%	2,0%						2,0%
Senior Managers of the Municipality										
Basic Salaries and Wages		6 920	6 845	6 845	583	1 740	2 852	(1 112)	-39%	6 845
Pension and UIF Contributions		553	674	674	46	188	281	(93)	-33%	674
Medical Aid Contributions		86	92	92	7	30	38	(9)	-22%	92
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		894	999	999	75	298	416	(118)	-28%	999
Cellphone Allowance		225	204	204	20	333	85	248	291%	204
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		36	78	78	3	12	32	(20)	-63%	78
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 714	8 891	8 891	734	2 600	3 704	(1 104)	-30%	8 891
% increase	4		2,0%	2,0%						2,0%
Other Municipal Staff										
Basic Salaries and Wages		174 387	193 872	181 879	15 218	15 218	75 782	(60 564)	-80%	181 879
Pension and UIF Contributions		33 034	36 423	36 423	2 884	2 884	15 176	(12 292)	-81%	36 423
Medical Aid Contributions		18 588	21 753	21 753	1 645	1 645	9 064	(7 418)	-82%	21 753
Overtime		20 119	16 160	14 666	1 469	(4)	6 111	(6 115)	-100%	18 129
Performance Bonus		-	-	-	-	-	-	-	-	16 160
Motor Vehicle Allowance		8 193	8 609	8 609	658	658	3 587	(2 929)	-82%	8 609
Cellphone Allowance		1 495	1 302	1 302	133	133	542	(410)	-76%	1 302
Housing Allowances		2 044	2 893	2 893	178	176	1 206	(1 029)	-85%	2 893
Other benefits and allowances		24 470	20 758	23 932	1 619	973	9 972	(8 999)	-90%	4 310
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6 213	6 756	6 756	528	2 653	2 815	(162)	-6%	6 756
Sub Total - Other Municipal Staff		288 545	308 526	298 214	24 331	24 336	124 253	(99 917)	-80%	298 214
% increase	4		6,9%	3,4%						3,4%
Total Parent Municipality		315 671	336 197	325 885	26 602	28 473	135 783	(107 310)	-79%	325 885
TOTAL SALARY, ALLOWANCES & BENEFITS		315 671	336 197	325 885	26 602	28 473	135 783	(107 310)	-79%	325 885
% increase	4		6,5%	3,2%						3,2%
TOTAL MANAGERS AND STAFF		297 258	317 416	307 105	25 065	26 936	127 958	(101 022)	-79%	307 105

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SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

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

Overtime payments are one month in arrear, this being the reason that 4 Month spending been reflecting on the end of November 2020 reports. Overtime should be monitored closely.

From 1 July 2020 till 30 November 2020	Budget for the year	Estimate for the 4 months	Actual to Date	Variance
Overtime	14 666 300	4 888 767	5 533 347	-644 580
Temporary personnel	12 055 300	5 023 042	4 134 634	888 407

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

		<u>September 2020</u>	<u>October 2020</u>	<u>November 2020</u>
EPWP	Temporary	174	255	282
Temporary	For 6 months	11	14	14
Permanent		883	880	878
Councillors		41	41	41
TOTAL		<u>1 109</u>	<u>1 190</u>	<u>1 215</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	1 379	40	1 622	353	353	1 622	1 268	78,2%	0%
August	6 365	12 059	5 586	349	702	7 208	6 505	90,3%	1%
September	4 068	10 700	4 227	3 065	3 767	11 434	7 667	67,1%	4%
October	7 376	11 390	5 085	186	3 953	16 519	12 566	76,1%	4%
November	7 618	4 093	1 823	9 562	13 515	18 342	4 827	26,3%	14%
December	6 571	11 835	36 079			54 421	–	0,0%	0%
January	5 297	11 187	8 669			63 090	–	0,0%	0%
February	75 049	3 080	4 567			67 657	–	0,0%	0%
March	11 929	13 863	11 350			79 007	–	0,0%	0%
April	3 042	4 776	6 263			85 270	–	0,0%	0%
May	5 150	4 703	2 189			87 459	–	0,0%	0%
June	61 637	12 187	6 985			94 444	–	0,0%	0%
Total Capital expenditure	195 481	99 914	94 444	13 515					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 30 November 2020.

Capital Progress Report 2020/2021		November 2020									
PROJECT FUNDING	Total Approved Budget 2019/20	Roll overs requests from 2018/19	Veriments/ Additional funding	Other Adjustments	Total Funded budget 2019/20	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN											
TOTAL EXTERNAL LOAN	0	0	0		0	0,00	0,00	0,00	0,00	0,00	
CAPITAL REPLACEMENT RESERVE											
Projects New	11 575 114	14 618 143	9 770	0	26 203 027	200 000,01	4 622 392,00	3 706 518,90	958 399,17	22 496 508,10	14,15%
Projects (B/F)	0	5 512 430	0	0	5 512 430	0,00	0,00	0,00	0,00	5 512 430,00	0,00%
Projects (MIG Counter Funding)	0	2 000 000	0	0	2 000 000	0,00	0,00	0,00	0,00	2 000 000,00	0,00%
CRR Connections (Public Contr)	3 839 200	260 659	0	0	4 099 859	0,00	27 572,07	27 572,07	17 608,91	4 072 286,93	0,67%
Furniture and Equipment	15 000	381 385	45 230	0	441 615	6 289,68	71 368,67	0,00	0,00	441 615,00	0,00%
TOTAL CRR	15 429 314	22 772 617	55 000	0	38 256 931	206 289,69	4 721 332,74	3 734 090,97	976 008,08	34 522 840,03	9,76%
INSURANCE RESERVE											
Insurance Reserve	1 000 000	800 000	0	0	1 800 000	0,00	105 662,63	43 680,00	0,00	1 756 320,00	2,43%
TOTAL INSURANCE RESERVE	1 000 000	800 000	0	0	1 800 000	0,00	105 662,63	43 680,00	0,00	1 756 320,00	2,43%
TOTAL BASIC CAPITAL	16 429 314	23 572 617	55 000	0	40 056 931	206 289,69	4 826 995,37	3 777 770,97	976 008,08	36 279 160,03	9,43%
CAPITAL: GRANT FUNDING											
PAWC: Libraries	100 000	0	0	0	100 000	7 418,49	98 359,05	67 584,00	0,00	32 416,00	67,58%
PAWC: RSEP	1 900 000	0	0	0	1 900 000	273 913,05	40 000,00	40 000,00	0,00	1 860 000,00	2,11%
PAWC: Municipal Disaster Relief Grant Funds	0	0	0	0	0	0,00	0,00	0,00	0,00	0,00	#DIV/0!
Other	1 147 275	0	0	0	1 147 275	0,00	0,00	0,00	0,00	1 147 275,00	0,00%
National Government: MIG (DORA)	34 239 999	0	0	0	34 239 999	0,00	7 385 296,42	7 365 540,22	6 321 810,06	26 874 458,78	21,51%
National Government: INEP (DORA)	22 097 000	0	0	-5 097 000	17 000 000	0,00	2 264 191,29	2 264 191,29	2 264 191,29	14 735 808,71	13,32%
PAWC: Housing (Services)	24 000 000	0	0	-24 000 000	0	0,00	0,00	0,00	0,00	0,00	#DIV/0!
TOTAL : GRANT FUNDING	83 484 274	0	0	-29 097 000	54 387 274	281 331,54	9 787 846,76	9 737 315,51	8 586 001,35	44 649 958,49	17,90%
TOTAL FUNDING	99 913 588	23 572 617	55 000	-29 097 000	94 444 205	487 621,23	14 614 842,13	13 515 086,48	9 562 009,43	80 929 118,52	14,31%

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

No.	Deviation reference	Directorate	Department	Reason for Deviation (Deviation category)	Short Summary of Deviation	Amount approved (Fix)	Period Approved	Maximum Anticipated expenditure approved (Rates)	Approved Service Provider/ Contractor/ Supplier
1	BVD 410	TECHNICAL SERVICES	WATER SERVICES	EMERGENCY	THE EMERGENCY TOOK PLACE ON 22 OCTOBER 2020. THE REPAIR OF THE SEWER PIPE WAS AN EMERGENCY TO PREVENT SEWER SPILLAGE, UNHEALTHY CONDITIONS, ODOURS, FLOODING OF HOUSES WITH RAW SEWAGE AND ENVIRONMENTAL AND OR RIVER POLLUTION. WE URGENTLY NEED TO HIRE AN EXCAVATOR TO ASSIST WITH THE OPENING OF THE TRENCH TO REPAIR THE PIPE. THE OTHER OPTION WAS A DIGGER LOADER BUT IT COULD NOT REACH TO THE SAME DEPTH AS THE EXCAVATOR.	R161 747,50	ONCE OFF	161 747,50	WATERBACH BROERS
2	BVD 411	FINANCE	STORES	EMERGENCY	THE MUNICIPAL STORES IS AN INTEGRAL PART OF ENSURING THAT BASIC SERVICES ARE PROVIDED TO THE COMMUNITY AT LARGE. THE STORES CURRENTLY HOUSES MATERIALS WORTH MORE THAN R 20 MILLION RAND. IT IS THUS IMPORTANT TO ENSURE THAT COUNCIL'S ASSETS ARE ALWAYS SAFEGUARDED. ONE OF THE INTERVENTIONS WAS ENSURING THAT THERE IS 24 HOUR SURVEILLANCE AND WARM BODY SECURITY FOR 24 HOURS. THERE IS A HUGE RISK OF FRAUD AND THEFT IF ASSETS ARE ALWAYS NOT SAFEGUARDED. THE STORES CAMERAS ARE NOT FULLY FUNCTIONAL AND THUS ASSETS ARE NOT BEING PROTECTED. THERE IS AN URGENCY TO FIX THE CAMERAS IMMEDIATELY AS THE ASSETS COULD BE SUBJECTED TO FRAUD AND THEFT. THE SOONER WE FIX THE MATTER THE BETTER AS STORES ITEMS ARE BEING USED FOR SERVICE DELIVERY OBJECTIVES. FURTHERMORE DUE TO HIGH STOCK LOSSES THE LACK OF CAMERAS CAN RESULT IN MORE LOSSES.	R3 177,50	ONCE OFF	3 177,50	GPS SALES AND TRAINING
3	BVD 412	COMMUNITY SERVICES	TRAFFIC	EXCEPTIONAL CASE	THE CURRENT CONTRACT CAME TO AN END ON THE 30 TH OF JUNE 2020 BUT WITH THE COVID - 19 LOCKDOWN STILL IN PLACE THE PRESCRIBED SCM PROCEDURES COULD NOT BE FOLLOWED APPOINTING A SERVICE PROVIDER TO PERFORM THE DUTIES ON BEHALF OF THE BREEDE VALLEY MUNICIPALITY. SCHEDULE 5, PART B OF THE CONSTITUTION OF RSA REFERS TO THE MANDATE OF THE MANAGEMENT AND CONTROL OF ANIMALS AS FOLLOWS: FACILITATE THE HANDLING AND TRANSPORTATION OF STRAY ANIMALS, ACCOMMODATION AND CARE OF IMPOUNDED STRAY ANIMALS, EUTHANASIA OF IMPOUNDED STRAY ANIMALS AND BURIAL OF IMPOUNDED STRAY ANIMALS. THE MANAGEMENT OF A POUND IS SPECIALISED AND IT REQUIRED OF ANY POTENTIAL SERVICE PROVIDER TO BRING IN HIS OR HER OWN TRANSPORT AND SPECIALIZED HANDLING EQUIPMENT. THE MANAGEMENT OF POUND SHALL COMMENCE FROM OCTOBER 2020 AND SHALL ENDURE TLL THE END OF JANUARY 2021. THE CURRENT TENDER FOR THIS SERVICE IS UNDER EVALUATION AND WILL BE AWARDED IN JANUARY 2021.	R305 502,10	4 MONTHS - R66	305 502,10	ANIMAL WELFARE
4	BVD 413	TECHNICAL SERVICES	WORKSHOP	SOLE PROVIDER	BARLOWORLD EQUIPMENT IS THE SOLE PROVIDER LOCALLY FOR CATERPILLAR. AT THIS STAGE NO GENERIC PARTS SHOULD BE USED AS IT WOULD VOID THE GUARANTEE ON THE DIGGER LOADERS.	R18 293,64	ONCE OFF	18 293,64	BARLOWORLD
						R488 720,74		488 720,74	
Legend: Section 36(1)(a) (i) = Emergency Section 36(1)(a) (ii) = Sole provider (goods or services are produced or available from a single provider only) Section 36(1)(a) (iii) = Acquisition of special works of art or historical objects where specifications are difficult to compile Section 36(1)(a) (iv) = Acquisition of animals for zoos and/or nature and game reserves Section 36(1)(a) (v) = Exceptional case where it is impractical or impossible to follow the official procurement processes									

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

PART 2 - SUPPORTING DOCUMENTATION

SECTION 12 - MUNICIPAL MANAGER'S QUALITY CERTIFICATE

QUALITY CERTIFICATE

I David McThomas, Municipal Manager of Breede Valley Municipality (WC025), hereby certify that-

(mark as appropriate)

- the monthly budget statement
- the quarterly report on the implementation of the budget and financial state of affairs of the municipality
- the mid-year budget and performance assessment

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

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: _____



DATE: 14 December 2020