
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT OCTOBER 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 October 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 October 2020 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for October 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 – 31 October 2020 is R334 729 684 or 28.94% of the total budgeted revenue R1 156 712 775.

Property Rates

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

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 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 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 a over performance. The increase is mainly due to processes starting to normalise as a result of Lockdown Level 1.

Transfers and subsidies – operating

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

Transfers and subsidies – capital

Capital grants are recognized when capital expenditure has been capitalized.

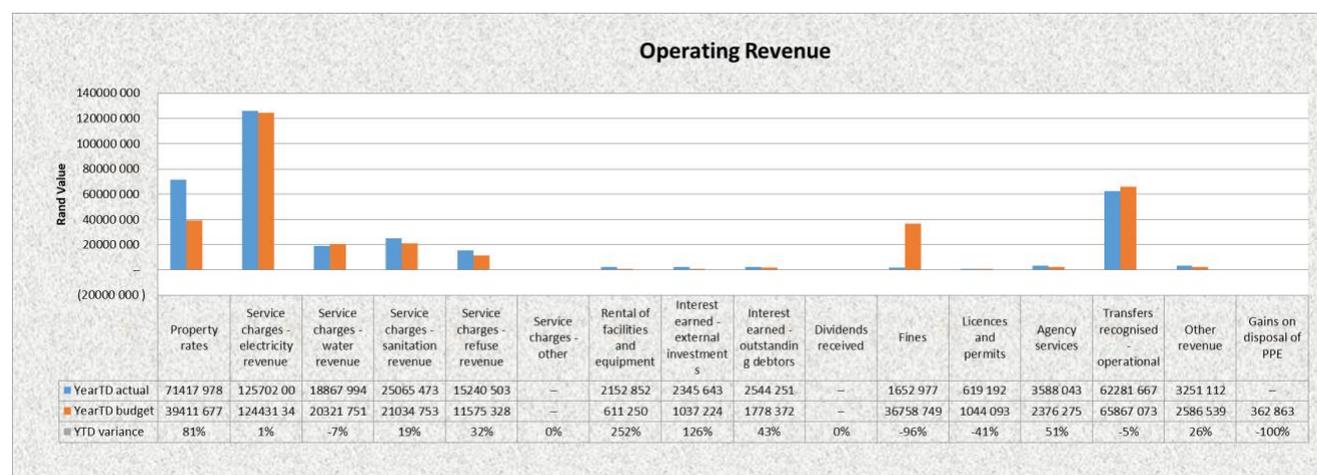
Other revenue

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

Gains on disposal of PPE

No disposal of assets was done during the 1st four months of the 2020/2021 financial year.

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

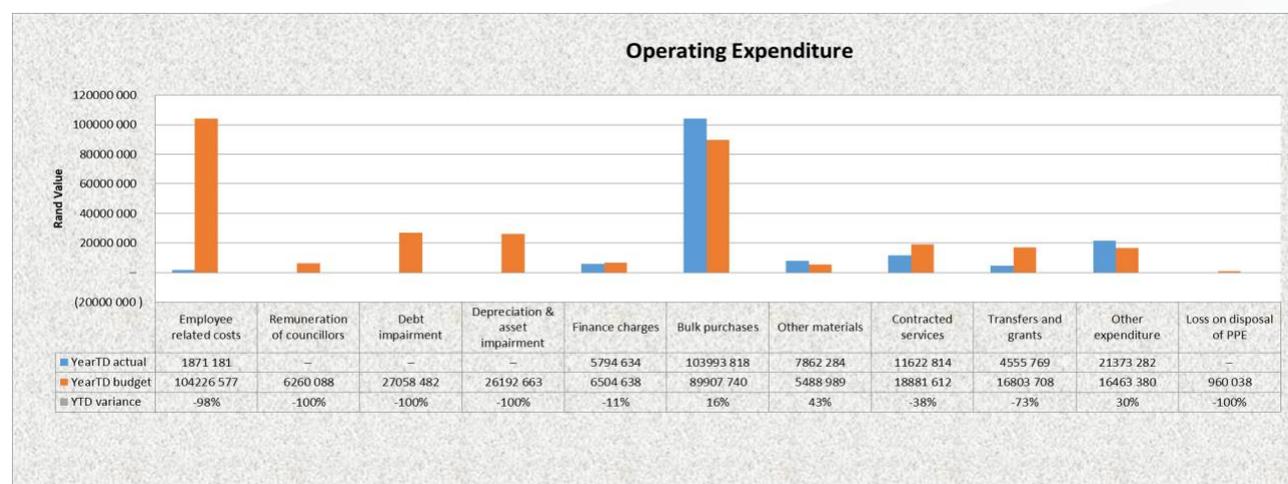


Operating Expenditure by Type

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 R157 073 782 or 14.81% of the total budgeted expenditure R1 060 412 275.

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

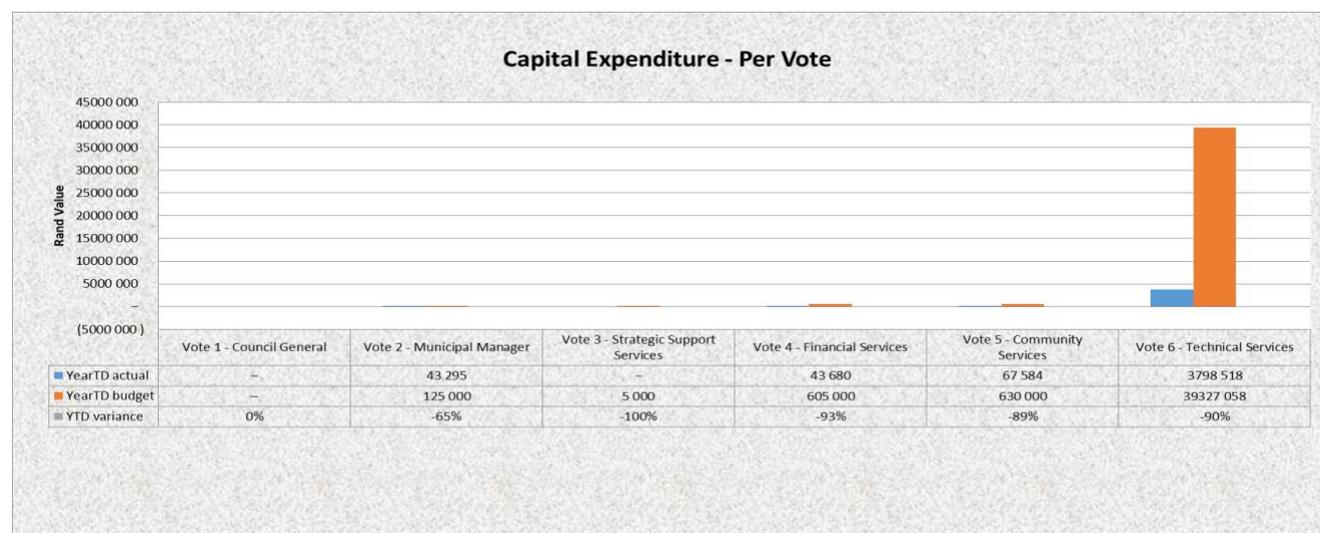


Capital Expenditure

The total capital expenditure for the period 1 July 2020 – 31 October 2020, amounts to R3 953 077 or 3.34% of the total capital budget that amounts to R118 419 205

Capital grant funding spending for the period amounts to R1 151 314 or 1.47% of the total capital grant budget that amounts to R78 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 R206 023 174.

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 October 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 - M04 October

| 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 | 10 543 | 71 418 | 39 412 | 32 006 | 81% | 146 998 |
| Service charges | 622 044 | 646 947 | 646 947 | 49 532 | 184 876 | 177 363 | 7 513 | 4% | 646 947 |
| Investment revenue | 10 457 | 3 112 | 3 112 | 607 | 2 346 | 1 037 | 1 308 | 126% | 3 112 |
| Transfers and subsidies | 141 850 | 208 112 | 209 330 | 42 | 62 282 | 65 867 | (3 585) | -5% | 209 330 |
| Other own revenue | 91 210 | 150 326 | 150 326 | 4 079 | 13 808 | 45 518 | (31 710) | -70% | 150 326 |
| Total Revenue (excluding capital transfers and contributions) | 1 010 668 | 1 155 495 | 1 156 713 | 64 802 | 334 730 | 329 197 | 5 532 | 2% | 1 156 713 |
| Employee costs | 297 258 | 317 416 | 312 691 | 2 391 | 1 871 | 104 227 | (102 355) | -98% | 312 691 |
| Remuneration of Councillors | 18 413 | 18 780 | 18 780 | - | - | 6 260 | (6 260) | -100% | 18 780 |
| Depreciation & asset impairment | 87 504 | 95 246 | 95 246 | - | - | 26 193 | (26 193) | -100% | 95 246 |
| Finance charges | 23 643 | 23 653 | 23 653 | - | 5 795 | 6 505 | (710) | -11% | 23 653 |
| Materials and bulk purchases | 345 745 | 346 130 | 346 081 | 26 165 | 111 856 | 95 397 | 16 459 | 17% | 346 081 |
| Transfers and subsidies | 6 938 | 65 605 | 51 125 | 217 | 4 556 | 16 804 | (12 248) | -73% | 51 125 |
| Other expenditure | 229 881 | 208 045 | 212 836 | 7 319 | 32 996 | 63 364 | (30 367) | -48% | 212 836 |
| Total Expenditure | 1 009 382 | 1 074 875 | 1 060 412 | 36 092 | 157 074 | 318 748 | (161 674) | -51% | 1 060 412 |
| Surplus/(Deficit) | 1 286 | 80 620 | 96 301 | 28 710 | 177 656 | 10 449 | 167 207 | 1600% | 96 301 |
| Transfers and subsidies - capital (monetary allocations) | 146 877 | 82 337 | 77 240 | - | - | 22 233 | (22 233) | -100% | 77 240 |
| Contributions & Contributed assets | 185 | 1 147 | 1 147 | - | - | 316 | (316) | -100% | 1 147 |
| Surplus/(Deficit) after capital transfers & contributions | 148 348 | 164 104 | 174 688 | 28 710 | 177 656 | 32 998 | 144 658 | 438% | 174 688 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 148 348 | 164 104 | 174 688 | 28 710 | 177 656 | 32 998 | 144 658 | 438% | 174 688 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 195 481 | 99 914 | 118 419 | 186 | 3 953 | 40 692 | (36 739) | -90% | 118 419 |
| Capital transfers recognised | 147 062 | 83 484 | 78 387 | 122 | 1 151 | 34 252 | (33 100) | -97% | 78 387 |
| Public contributions & donations | - | - | - | - | - | - | - | - | - |
| Borrowing | 159 | - | - | - | - | - | - | - | - |
| Internally generated funds | 48 260 | 16 429 | 40 032 | 63 | 2 802 | 6 440 | (3 639) | -56% | 40 032 |
| Total sources of capital funds | 195 481 | 99 914 | 118 419 | 186 | 3 953 | 40 692 | (36 739) | -90% | 118 419 |
| Financial position | | | | | | | | | |
| Total current assets | 312 267 | 238 547 | 238 547 | - | 395 820 | - | - | - | 238 547 |
| Total non current assets | 2 410 862 | 2 498 469 | 2 498 469 | - | 2 433 779 | - | - | - | 2 498 469 |
| Total current liabilities | 190 342 | 131 650 | 131 650 | - | 121 585 | - | - | - | 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 | - | 2 270 921 | - | - | - | 2 180 893 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 143 019 | 34 810 | 45 364 | 19 282 | 53 821 | 25 362 | (28 459) | -112% | 34 810 |
| Net cash from (used) investing | (82 049) | (99 864) | (118 339) | (167) | (3 914) | (15 200) | (11 285) | 74% | (99 864) |
| Net cash from (used) financing | (10 400) | (11 652) | (11 652) | 15 | (5 603) | (5 613) | (11) | 0% | (11 652) |
| Cash/cash equivalents at the month/year end | 160 437 | 23 325 | 77 110 | - | 206 023 | 166 286 | (39 737) | -24% | 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 | 47 224 | 4 081 | 8 648 | 11 114 | 2 717 | 3 254 | 20 590 | 102 422 | 200 051 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 303 | 237 | 88 | - | - | - | - | - | 629 |

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) - M04 October

| Description | Ref | 2019/20 | Budget Year 2020/21 | | | | | | | Full Year Forecast |
|--|----------|------------------|---------------------|------------------|----------------|----------------|----------------|------------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Government and administration</i> | | 299 802 | 212 426 | 212 426 | 12 678 | 95 033 | 57 586 | 37 447 | 65% | 212 426 |
| Executive and council | | 2 449 | 108 | 108 | 135 | 209 | 30 | 179 | 605% | 108 |
| Finance and administration | | 297 353 | 212 318 | 212 318 | 12 543 | 94 824 | 57 556 | 37 268 | 65% | 212 318 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 42 087 | 213 570 | 197 049 | 1 199 | 15 717 | 61 232 | (45 515) | -74% | 197 049 |
| Community and social services | | 11 080 | 11 323 | 9 312 | 107 | 4 483 | 2 692 | 1 791 | 67% | 9 312 |
| Sport and recreation | | 3 034 | 1 811 | 1 811 | 137 | 184 | 498 | (314) | -63% | 1 811 |
| Public safety | | 3 140 | 118 761 | 118 761 | 594 | 2 009 | 36 845 | (34 836) | -95% | 118 761 |
| Housing | | 24 833 | 81 675 | 67 165 | 362 | 9 042 | 21 197 | (12 155) | -57% | 67 165 |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 86 944 | 24 568 | 24 568 | 1 375 | 4 940 | 6 756 | (1 816) | -27% | 24 568 |
| Planning and development | | 6 666 | 3 209 | 3 209 | 202 | 560 | 882 | (322) | -37% | 3 209 |
| Road transport | | 79 465 | 19 109 | 19 109 | 1 173 | 4 380 | 5 255 | (875) | -17% | 19 109 |
| Environmental protection | | 813 | 2 250 | 2 250 | - | - | 619 | (619) | -100% | 2 250 |
| <i>Trading services</i> | | 728 897 | 788 416 | 801 058 | 49 551 | 219 040 | 226 172 | (7 132) | -3% | 801 058 |
| Energy sources | | 434 289 | 483 733 | 480 132 | 33 802 | 128 648 | 133 486 | (4 838) | -4% | 480 132 |
| Water management | | 108 331 | 114 878 | 119 047 | 6 364 | 26 858 | 33 468 | (6 610) | -20% | 119 047 |
| Waste water management | | 128 062 | 129 575 | 137 563 | 6 021 | 40 378 | 40 278 | 100 | 0% | 137 563 |
| Waste management | | 58 215 | 60 230 | 64 316 | 3 363 | 23 155 | 18 939 | 4 216 | 22% | 64 316 |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 1 157 730 | 1 238 979 | 1 235 100 | 64 802 | 334 730 | 351 745 | (17 016) | -5% | 1 235 100 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Government and administration</i> | | 206 846 | 212 950 | 218 027 | 7 322 | 27 269 | 67 897 | (40 628) | -60% | 218 027 |
| Executive and council | | 42 639 | 34 373 | 34 295 | 1 029 | 6 612 | 11 158 | (4 545) | -41% | 34 295 |
| Finance and administration | | 160 944 | 175 137 | 180 292 | 6 281 | 20 642 | 55 605 | (34 963) | -63% | 180 292 |
| Internal audit | | 3 263 | 3 440 | 3 440 | 12 | 15 | 1 135 | (1 119) | -99% | 3 440 |
| <i>Community and public safety</i> | | 132 945 | 233 542 | 220 413 | 701 | 7 363 | 72 073 | (64 710) | -90% | 220 413 |
| Community and social services | | 23 513 | 23 802 | 23 954 | 90 | 542 | 7 749 | (7 207) | -93% | 23 954 |
| Sport and recreation | | 27 661 | 24 824 | 25 569 | 302 | 918 | 8 202 | (7 284) | -89% | 25 569 |
| Public safety | | 58 427 | 111 459 | 109 953 | 111 | (140) | 36 231 | (36 371) | -100% | 109 953 |
| Housing | | 23 184 | 73 371 | 60 851 | 197 | 6 043 | 19 868 | (13 825) | -70% | 60 851 |
| Health | | 161 | 85 | 85 | - | - | 23 | (23) | -100% | 85 |
| <i>Economic and environmental services</i> | | 107 095 | 78 560 | 77 669 | 266 | 1 642 | 23 800 | (22 158) | -93% | 77 669 |
| Planning and development | | 15 655 | 17 689 | 18 233 | 36 | 453 | 5 932 | (5 478) | -92% | 18 233 |
| Road transport | | 90 316 | 58 185 | 56 751 | 194 | 1 132 | 17 031 | (15 899) | -93% | 56 751 |
| Environmental protection | | 1 125 | 2 686 | 2 686 | 35 | 56 | 837 | (781) | -93% | 2 686 |
| <i>Trading services</i> | | 561 298 | 547 807 | 543 681 | 27 758 | 120 536 | 154 800 | (34 263) | -22% | 543 681 |
| Energy sources | | 378 176 | 385 532 | 384 041 | 24 857 | 110 474 | 107 042 | 3 431 | 3% | 384 041 |
| Water management | | 68 515 | 59 664 | 59 634 | 1 429 | 4 837 | 17 936 | (13 099) | -73% | 59 634 |
| Waste water management | | 66 446 | 60 472 | 59 472 | 782 | 4 030 | 17 687 | (13 657) | -77% | 59 472 |
| Waste management | | 48 160 | 42 139 | 40 534 | 689 | 1 195 | 12 135 | (10 939) | -90% | 40 534 |
| <i>Other</i> | | 1 197 | 2 017 | 622 | 46 | 264 | 178 | 86 | 48% | 622 |
| Total Expenditure - Functional | 3 | 1 009 382 | 1 074 875 | 1 060 412 | 36 092 | 157 074 | 318 748 | (161 674) | -51% | 1 060 412 |
| Surplus/ (Deficit) for the year | | 148 348 | 164 104 | 174 688 | 28 710 | 177 656 | 32 998 | 144 658 | 438% | 174 688 |

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) - M04 October

| 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 | | | | | | | | | | |
| Revenue by Vote | | | | | | | | | | |
| Vote 1 - Council General | 1 | 449 | 108 | 108 | 135 | 209 | 30 | 179 | 604,5% | 108 |
| Vote 2 - Municipal Manager | | 7 434 | 14 734 | 14 734 | - | - | 4 052 | (4 052) | -100,0% | 14 734 |
| Vote 3 - Strategic Support Services | | 3 094 | 1 110 | 1 110 | 65 | 512 | 305 | 207 | 67,8% | 1 110 |
| Vote 4 - Financial Services | | 290 816 | 195 113 | 195 113 | 12 432 | 94 035 | 52 825 | 41 210 | 78,0% | 195 113 |
| Vote 5 - Community Services | | 101 230 | 226 081 | 209 560 | 2 306 | 19 753 | 64 672 | (44 920) | -69,5% | 209 560 |
| Vote 6 - Technical Services | | 754 706 | 801 832 | 814 474 | 49 864 | 220 221 | 229 861 | (9 641) | -4,2% | 814 474 |
| 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 | 1 235 100 | 64 802 | 334 730 | 351 745 | (17 016) | -4,8% | 1 235 100 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - Council General | 1 | 37 996 | 30 581 | 30 506 | 592 | 6 167 | 9 931 | (3 764) | -37,9% | 30 506 |
| Vote 2 - Municipal Manager | | 11 268 | 10 939 | 10 994 | 453 | 528 | 3 545 | (3 017) | -85,1% | 10 994 |
| Vote 3 - Strategic Support Services | | 59 431 | 56 019 | 58 507 | 2 240 | 11 391 | 18 029 | (6 638) | -36,8% | 58 507 |
| Vote 4 - Financial Services | | 66 397 | 88 654 | 90 926 | 1 256 | 3 030 | 28 278 | (25 248) | -89,3% | 90 926 |
| Vote 5 - Community Services | | 178 895 | 244 974 | 230 716 | 1 052 | 7 691 | 75 466 | (67 775) | -89,8% | 230 716 |
| Vote 6 - Technical Services | | 655 394 | 643 709 | 638 762 | 30 500 | 128 266 | 183 499 | (55 232) | -30,1% | 638 762 |
| 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 | 1 060 412 | 36 092 | 157 074 | 318 748 | (161 674) | -50,7% | 1 060 412 |
| Surplus/ (Deficit) for the year | 2 | 148 348 | 164 104 | 174 688 | 28 710 | 177 656 | 32 998 | 144 658 | 438,4% | 174 688 |

| Vote Description | Ref | Budget Year 2020/21 | | | | | | | | |
|---|-----|---------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Council General | | 37 996 | 30 581 | 30 506 | 592 | 6 167 | 9 931 | (3 764) | -38% | 30 506 |
| 1,1 - Admin | | 24 924 | 17 314 | 17 219 | 557 | 5 902 | 5 707 | 196 | 3% | 17 219 |
| 1,2 - Mayoral Office | | 13 072 | 13 267 | 13 287 | 35 | 265 | 4 225 | (3 959) | -94% | 13 287 |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Municipal Manager | | 11 268 | 10 939 | 10 994 | 453 | 528 | 3 545 | (3 017) | -85% | 10 994 |
| 2,1 - Office Support | | 4 610 | 3 745 | 3 742 | 437 | 445 | 1 213 | (768) | -63% | 3 742 |
| 2,2 - Internal Audit | | 3 263 | 3 440 | 3 440 | 12 | 15 | 1 135 | (1 119) | -99% | 3 440 |
| 2,3 - Project Management | | 1 964 | 2 285 | 2 288 | 0 | 3 | 698 | (695) | -100% | 2 288 |
| 2,4 - Ombudsman | | 2 | 2 | 2 | 0 | 1 | 1 | 0 | 34% | 2 |
| 2,5 - Enterprise Risk Management | | 1 423 | 1 447 | 1 502 | 4 | 64 | 493 | (429) | -87% | 1 502 |
| 2,6 - Jobs4U | | 7 | 21 | 21 | - | - | 6 | (6) | -100% | 21 |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Strategic Support Services | | 59 431 | 56 019 | 58 507 | 2 240 | 11 391 | 18 029 | (6 638) | -37% | 58 507 |
| 3,1 - Administration & Support Services | | 23 060 | 20 624 | 21 371 | 1 615 | 3 911 | 6 425 | (2 514) | -39% | 21 371 |
| 3,2 - Human Resources | | 12 038 | 11 591 | 11 656 | 322 | 1 871 | 3 474 | (1 603) | -46% | 11 656 |
| 3,3 - Information Communication Technology | | 12 150 | 11 089 | 13 339 | 154 | 4 824 | 4 251 | 573 | 13% | 13 339 |
| 3,4 - IDP/ PMS/ SDBIP | | 2 194 | 2 152 | 2 152 | 22 | 65 | 683 | (618) | -90% | 2 152 |
| 3,5 - Communications & Media Relations | | 2 236 | 1 245 | 1 525 | 110 | 114 | 492 | (378) | -77% | 1 525 |
| 3,6 - Local Economic Development | | 4 005 | 4 968 | 4 114 | 16 | 577 | 1 316 | (739) | -56% | 4 114 |
| 3,7 - Legal Services | | 3 749 | 4 349 | 4 349 | 1 | 29 | 1 388 | (1 359) | -98% | 4 349 |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Financial Services | | 66 397 | 88 654 | 90 926 | 1 256 | 3 030 | 28 278 | (25 248) | -89% | 90 926 |
| 4,1 - Administration | | 21 969 | 29 675 | 31 782 | 826 | 1 660 | 9 946 | (8 286) | -83% | 31 782 |
| 4,2 - Revenue | | 29 310 | 46 516 | 46 681 | 327 | 1 126 | 14 362 | (13 236) | -92% | 46 681 |
| 4,3 - Financial Planning | | 1 630 | 2 190 | 2 190 | 73 | 165 | 607 | (441) | -73% | 2 190 |
| 4,4 - Supply Chain Management | | 13 488 | 10 272 | 10 272 | 30 | 79 | 3 363 | (3 284) | -98% | 10 272 |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Community Services | | 178 895 | 244 974 | 230 716 | 1 052 | 7 691 | 75 466 | (67 775) | -90% | 230 716 |
| 5,1 - Administration & Support Services | | 7 123 | 5 293 | 5 859 | 326 | 334 | 1 866 | (1 532) | -82% | 5 859 |
| 5,2 - Human Settlements & Housing | | 23 205 | 73 386 | 60 866 | 198 | 6 066 | 19 871 | (13 805) | -69% | 60 866 |
| 5,3 - Libraries | | 14 324 | 14 944 | 15 021 | 39 | 208 | 4 959 | (4 751) | -96% | 15 021 |
| 5,4 - Fire Brigade & Disaster Risk Management | | 30 007 | 33 469 | 32 207 | 43 | (363) | 10 465 | (10 828) | -103% | 32 207 |
| 5,5 - Traffic Services | | 81 399 | 97 095 | 96 122 | 220 | 655 | 31 716 | (31 061) | -98% | 96 122 |
| 5,6 - Municipal Halls and Resorts | | 8 668 | 8 045 | 8 381 | 160 | 469 | 2 684 | (2 215) | -83% | 8 381 |
| 5,7 - Customer Care Services | | 3 105 | 3 712 | 3 230 | 4 | 8 | 1 046 | (1 038) | -99% | 3 230 |
| 5,8 - Sports and Recreation | | 10 981 | 8 946 | 8 946 | 62 | 314 | 2 836 | (2 521) | -89% | 8 946 |
| 5,9 - Health | | 83 | 85 | 85 | - | - | 23 | (23) | -100% | 85 |
| | | - | - | - | - | - | - | - | - | - |
| Vote 6 - Technical Services | | 655 394 | 643 709 | 638 762 | 30 500 | 128 266 | 183 499 | (55 232) | -30% | 638 762 |
| 6,1 - Public Works | | 90 788 | 95 622 | 94 317 | 3 064 | 9 446 | 28 093 | (18 647) | -66% | 94 317 |
| 6,2 - Cemeteries | | 2 264 | 2 192 | 2 262 | 28 | 62 | 703 | (641) | -91% | 2 262 |
| 6,3 - Recreational Facilities | | 8 537 | 7 803 | 8 217 | 42 | 146 | 2 664 | (2 518) | -95% | 8 217 |
| 6,4 - Refuse Removal | | 50 597 | 44 879 | 43 274 | 690 | 1 189 | 13 040 | (11 851) | -91% | 43 274 |
| 6,5 - Sewerages | | 60 292 | 50 544 | 49 544 | 762 | 3 937 | 14 715 | (10 778) | -73% | 49 544 |
| 6,6 - Electricity Management | | 374 400 | 383 005 | 381 514 | 24 484 | 108 649 | 106 347 | 2 302 | 2% | 381 514 |
| 6,7 - Water Management | | 68 515 | 59 664 | 59 634 | 1 429 | 4 837 | 17 936 | (13 099) | -73% | 59 634 |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 1 009 382 | 1 074 875 | 1 060 412 | 36 092 | 157 074 | 318 748 | (161 674) | (0) | 1 060 412 |
| Surplus/ (Deficit) for the year | 2 | 148 348 | 164 104 | 174 688 | 28 710 | 177 656 | 32 998 | 144 658 | 0 | 174 688 |

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) - M04 October

| 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 | 10 543 | 71 418 | 39 412 | 32 006 | 81% | 146 998 |
| Service charges - electricity revenue | | 416 707 | 452 478 | 452 478 | 33 785 | 125 702 | 124 431 | 1 271 | 1% | 452 478 |
| Service charges - water revenue | | 91 484 | 75 888 | 75 888 | 6 364 | 18 868 | 20 322 | (1 454) | -7% | 75 888 |
| Service charges - sanitation revenue | | 73 688 | 76 490 | 76 490 | 6 021 | 25 065 | 21 035 | 4 031 | 19% | 76 490 |
| Service charges - refuse revenue | | 40 166 | 42 092 | 42 092 | 3 362 | 15 241 | 11 575 | 3 665 | 32% | 42 092 |
| Service charges - other | | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | 10 671 | 2 223 | 2 223 | 539 | 2 153 | 611 | 1 542 | 252% | 2 223 |
| Interest earned - external investments | | 10 457 | 3 112 | 3 112 | 607 | 2 346 | 1 037 | 1 308 | 126% | 3 112 |
| Interest earned - outstanding debtors | | 8 133 | 6 467 | 6 467 | 657 | 2 544 | 1 778 | 766 | 43% | 6 467 |
| Dividends received | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 51 034 | 118 474 | 118 474 | 553 | 1 653 | 36 759 | (35 106) | -96% | 118 474 |
| Licences and permits | | 2 211 | 3 797 | 3 797 | 220 | 619 | 1 044 | (425) | -41% | 3 797 |
| Agency services | | 7 543 | 8 641 | 8 641 | 973 | 3 588 | 2 376 | 1 212 | 51% | 8 641 |
| Transfers and subsidies | | 141 850 | 208 112 | 209 330 | 42 | 62 282 | 65 867 | (3 585) | -5% | 209 330 |
| Other revenue | | 11 618 | 9 406 | 9 406 | 1 137 | 3 251 | 2 587 | 665 | 26% | 9 406 |
| Gains on disposal of PPE | | - | 1 320 | 1 320 | - | - | 363 | (363) | -100% | 1 320 |
| Total Revenue (excluding capital transfers and contributions) | | 1 010 668 | 1 155 495 | 1 156 713 | 64 802 | 334 730 | 329 197 | 5 532 | 2% | 1 156 713 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 297 258 | 317 416 | 312 691 | 2 391 | 1 871 | 104 227 | (102 355) | -98% | 312 691 |
| Remuneration of councillors | | 18 413 | 18 780 | 18 780 | - | - | 6 260 | (6 260) | -100% | 18 780 |
| Debt impairment | | 90 509 | 85 167 | 85 167 | - | - | 27 058 | (27 058) | -100% | 85 167 |
| Depreciation & asset impairment | | 87 504 | 95 246 | 95 246 | - | - | 26 193 | (26 193) | -100% | 95 246 |
| Finance charges | | 23 643 | 23 653 | 23 653 | - | 5 795 | 6 505 | (710) | -11% | 23 653 |
| Bulk purchases | | 318 842 | 326 798 | 326 798 | 23 689 | 103 994 | 89 908 | 14 086 | 16% | 326 798 |
| Other materials | | 26 904 | 19 332 | 19 284 | 2 476 | 7 862 | 5 489 | 2 373 | 43% | 19 284 |
| Contracted services | | 64 401 | 64 602 | 65 867 | 4 556 | 11 623 | 18 882 | (7 259) | -38% | 65 867 |
| Transfers and subsidies | | 6 938 | 65 605 | 51 125 | 217 | 4 556 | 16 804 | (12 248) | -73% | 51 125 |
| Other expenditure | | 74 578 | 54 785 | 58 311 | 2 763 | 21 373 | 16 463 | 4 910 | 30% | 58 311 |
| Loss on disposal of PPE | | 394 | 3 491 | 3 491 | - | - | 960 | (960) | -100% | 3 491 |
| Total Expenditure | | 1 009 382 | 1 074 875 | 1 060 412 | 36 092 | 157 074 | 318 748 | (161 674) | -51% | 1 060 412 |
| Surplus/(Deficit) | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 1 286 | 80 620 | 96 301 | 28 710 | 177 656 | 10 449 | 167 207 | 0 | 96 301 |
| 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 | 77 240 | - | - | 22 233 | (22 233) | (0) | 77 240 |
| Transfers and subsidies - capital (in-kind - all) | | - | 1 147 | 1 147 | - | - | 316 | (316) | (0) | 1 147 |
| Transfers and subsidies - capital (in-kind - all) | | 185 | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 148 348 | 164 104 | 174 688 | 28 710 | 177 656 | 32 998 | | | 174 688 |
| Taxation | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | 148 348 | 164 104 | 174 688 | 28 710 | 177 656 | 32 998 | | | 174 688 |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 148 348 | 164 104 | 174 688 | 28 710 | 177 656 | 32 998 | | | 174 688 |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 148 348 | 164 104 | 174 688 | 28 710 | 177 656 | 32 998 | | | 174 688 |

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - M04 October

| 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 | 81% | Property rates shows an over performance due to the annual billing that was done in the month of July. | |
| | Service charges - water revenue | -7% | 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 | 19% | Sanitation shows an over performance due to the annual billing that was done in the month of July. | |
| | Service charges - refuse revenue | 32% | Refuse shows an over performance due to the annual billing that was done in the month of July. | |
| | Rental of facilities and equipment | 252% | 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 | 126% | Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies | |
| | Interest earned - outstanding debtors | 43% | 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 | -41% | The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients. | |
| | Agency services | 51% | The income on agency services shows an over performance. The increase are mainly due to processes starting to normalise as a result of Lockdown Level 1. | |
| | Transfers and subsidies - operating | -5% | Transfers of grants and subsidies are done throughout the financial year. All operational conditional grant revenue has been recognised where the conditions are met. The first transfer of the equitable share has been fully recognised due to the fact that it is an unconditional grant. | |
| | Transfers and subsidies - capital | 100% | Capital grants recognised when capital expenditure has been capitalised. | |
| | Other revenue | 26% | The reported revenue for Other Revenue shows an over performance this is due to the budget for other revenue that has been amended downwards in line with the Covid - regulations. Other revenue has improved due to processes starting to normalise as a result of Lockdown Level 1. | |
| | Gains on disposal of PPE | -100% | No disposal of assets were done during the 1st four months of the 2020/2021 financial year. | |
| 2 | Expenditure By Type | | | |
| | Employee related costs | -98% | Employee related costs for 2020/2021 are not yet updated on the financial system. | |
| | Remuneration of councillors | -100% | Employee related costs for 2020/2021 are not yet 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 | -11% | Provision for interest till October 2020 are pro-rata less than anticipated. | |
| | Bulk purchases | 16% | Bulk purchases till October 2020 are pro-rata higher than anticipated. | |
| | Other materials | 43% | Expenditure on materials and supplies till October 2020 are pro-rata higher than anticipated. | |
| | Contracted services | -38% | Expenditure on contracted and outsourced services till October 2020 are pro-rata less than anticipated. | |
| | Transfers and subsidies | -73% | Housing Top Structure expenditure and payments are done within different timeframes. | |
| | Other expenditure | 30% | Expenditure on general expenses till October 2020 are pro-rata higher than anticipated. | |
| | Loss on disposal of PPE | -100% | No disposal of assets were done during the 1st four months of the 2020/2021 financial year. | |
| 3 | Capital Expenditure | | | |
| | Total Capital Expenditure | -90% | 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 | 7% | 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 | 4% | Due to the uncertainty of the Covid 19 lockdown regulations the municipality only budgeted for a 65% payment ratio. Normal credit control processes has however been implemented. | |
| | Other revenue | 15% | 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. an amount of R6.1 million been paid into bank the municipal account which resulted in an increase in other income. | |
| | Government - Operating | -7% | The municipality budgeted for an additional amount for Libraries, but this was also cut from PT side. No Housing operational grants has been received thus far from PT. | |
| | Government Capital | -68% | Just a portion of the MIG grant was paid over to BVM - The municipality budgeted for over R5 million and just received R908 000, the municipality also budgeted for an amount of ± R8 million for INEP, there is however uncertainty around the R5 million paid into our bank account. The Municipality are in process of following up and will recognise it in the books if it is the grant portion. | |
| | Interest | 8% | Interest on the investment and the current account was higher than anticipated. | |
| | Suppliers | -2% | Spending is focussed only on essential services, the amount on the bulk electricity and water is higher. | |
| | Transfer and grants | 56% | 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 | 74% | Capital projects is currently on their 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 | 59% | 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) - M04 October

| Vote Description | Ref | Budget Year 2020/21 | | | | | | | | |
|--|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
| | | 2019/20 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Council General | | 4 | - | - | - | - | - | - | - | - |
| Vote 2 - Municipal Manager | | 3 333 | 10 | 65 | 3 | 3 | 65 | (62) | -95% | 65 |
| Vote 3 - Strategic Support Services | | 305 | 5 | 466 | - | - | 5 | (5) | -100% | 466 |
| Vote 4 - Financial Services | | 167 | - | 1 233 | - | - | - | - | - | 1 233 |
| Vote 5 - Community Services | | 2 153 | 5 | 155 | - | - | 5 | (5) | -100% | 155 |
| Vote 6 - Technical Services | | 109 852 | 61 701 | 63 465 | 86 | 1 054 | 27 186 | (26 132) | -96% | 63 465 |
| 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 | 65 385 | 90 | 1 057 | 27 261 | (26 204) | -96% | 65 385 |
| 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 | 605 | (561) | -93% | 1 805 |
| Vote 5 - Community Services | | 811 | 700 | 700 | 36 | 68 | 625 | (557) | -89% | 700 |
| Vote 6 - Technical Services | | 76 410 | 34 588 | 47 701 | 60 | 2 745 | 12 141 | (9 396) | -77% | 47 701 |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | 79 666 | 38 193 | 53 035 | 96 | 2 896 | 13 431 | (10 535) | -78% | 53 035 |
| Total Capital Expenditure | 3 | 195 481 | 99 914 | 118 419 | 186 | 3 953 | 40 692 | (36 739) | -90% | 118 419 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 838 | 1 625 | 5 052 | 3 | 47 | 1 280 | (1 233) | -96% | 5 052 |
| Executive and council | | 6 | 5 | 60 | 3 | 3 | 60 | (57) | -95% | 60 |
| Finance and administration | | 832 | 1 620 | 4 992 | - | 44 | 1 220 | (1 176) | -96% | 4 992 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 3 874 | 100 | 331 | 36 | 68 | 25 | 43 | 170% | 331 |
| Community and social services | | 818 | 100 | 300 | 36 | 68 | 25 | 43 | 170% | 300 |
| Sport and recreation | | 2 497 | - | 31 | - | - | - | - | - | 31 |
| Public safety | | 559 | - | - | - | - | - | - | - | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 69 869 | 19 546 | 26 367 | 60 | 100 | 8 060 | (7 960) | -99% | 26 367 |
| Planning and development | | 5 434 | 1 900 | 1 900 | - | 40 | 60 | (20) | -33% | 1 900 |
| Road transport | | 64 435 | 17 646 | 24 467 | 60 | 60 | 8 000 | (7 940) | -99% | 24 467 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 120 901 | 78 642 | 86 668 | 87 | 3 739 | 31 327 | (27 588) | -88% | 86 668 |
| Energy sources | | 20 710 | 28 212 | 32 399 | - | 13 | 5 667 | (5 654) | -100% | 32 399 |
| Water management | | 29 044 | 24 984 | 25 276 | 86 | 1 041 | 9 469 | (8 428) | -89% | 25 276 |
| Waste water management | | 49 695 | 25 446 | 28 073 | 1 | 2 685 | 16 191 | (13 506) | -83% | 28 073 |
| Waste management | | 21 452 | - | 920 | - | - | - | - | - | 920 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 195 481 | 99 914 | 118 419 | 186 | 3 953 | 40 692 | (36 739) | -90% | 118 419 |
| Funded by: | | | | | | | | | | |
| National Government | | 34 373 | 56 337 | 51 240 | 86 | 1 044 | 10 167 | (9 123) | -90% | 51 240 |
| Provincial Government | | 112 433 | 26 000 | 26 000 | 36 | 108 | 24 085 | (23 977) | -100% | 26 000 |
| District Municipality | | 71 | - | - | - | - | - | - | - | - |
| Other transfers and grants | | 185 | 1 147 | 1 147 | - | - | - | - | - | 1 147 |
| Transfers recognised - capital | | 147 062 | 83 484 | 78 387 | 122 | 1 151 | 34 252 | (33 100) | -97% | 78 387 |
| Public contributions & donations | | - | - | - | - | - | - | - | - | - |
| Borrowing | 5 | 159 | - | - | - | - | - | - | - | - |
| Internally generated funds | 6 | 48 260 | 16 429 | 40 032 | 63 | 2 802 | 6 440 | (3 639) | -56% | 40 032 |
| Total Capital Funding | | 195 481 | 99 914 | 118 419 | 186 | 3 953 | 40 692 | (36 739) | -90% | 118 419 |

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - M04 October

| 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 | 153 947 | 13 325 |
| Call investment deposits | | 15 420 | 10 000 | 10 000 | 110 000 | 10 000 |
| Consumer debtors | | 132 848 | 175 866 | 175 866 | 77 062 | 175 866 |
| Other debtors | | 4 881 | 26 734 | 26 734 | 40 963 | 26 734 |
| Current portion of long-term receivables | | 1 968 | 1 675 | 1 675 | 1 968 | 1 675 |
| Inventry | | 10 432 | 10 946 | 10 946 | 11 880 | 10 946 |
| Total current assets | | 312 267 | 238 547 | 238 547 | 395 820 | 238 547 |
| Non current assets | | | | | | |
| Long-term receivables | | 3 314 | 1 827 | 1 827 | 10 344 | 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 | 2 335 478 | 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 | 2 433 779 | 2 498 469 |
| TOTAL ASSETS | | 2 723 129 | 2 737 016 | 2 737 016 | 2 829 599 | 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 | 4 270 | 4 328 |
| Trade and other payables | | 121 511 | 73 515 | 73 515 | 57 108 | 73 515 |
| Provisions | | 47 167 | 40 765 | 40 765 | 47 167 | 40 765 |
| Total current liabilities | | 190 342 | 131 650 | 131 650 | 121 585 | 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 | 558 679 | 556 123 |
| NET ASSETS | 2 | 2 088 744 | 2 180 893 | 2 180 893 | 2 270 921 | 2 180 893 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 2 088 744 | 2 180 893 | 2 180 893 | 2 270 921 | 2 180 893 |
| Reserves | | - | - | - | - | - |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 2 088 744 | 2 180 893 | 2 180 893 | 2 270 921 | 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 - M04 October

| Description | Ref | Budget Year 2020/21 | | | | | | | | |
|---|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
| | | 2019/20 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 100 740 | 96 634 | 96 634 | 9 537 | 38 626 | 36 988 | 1 637 | 4% | 96 634 |
| Service charges | | 620 705 | 488 603 | 488 603 | 53 756 | 220 869 | 206 537 | 14 332 | 7% | 488 603 |
| Other revenue | | 176 012 | 44 147 | 44 147 | 16 309 | 93 346 | 81 518 | 11 828 | 15% | 44 147 |
| Government - operating | | 140 434 | 208 112 | 209 330 | 237 | 63 979 | 68 726 | (4 747) | -7% | 208 112 |
| Government - capital | | 50 052 | 83 484 | 78 387 | 10 751 | 16 759 | 9 958 | 6 801 | 68% | 83 484 |
| Interest | | 17 405 | 7 315 | 7 315 | 1 154 | 4 723 | 4 369 | 353 | 8% | 7 315 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (925 131) | (805 204) | (805 281) | (72 245) | (369 378) | (363 049) | 6 329 | -2% | (805 204) |
| Finance charges | | (23 996) | (22 676) | (22 676) | - | (11 526) | (11 526) | - | - | (22 676) |
| Transfers and Grants | | (13 202) | (65 605) | (51 095) | (217) | (3 576) | (8 159) | (4 583) | 56% | (65 605) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 143 019 | 34 810 | 45 364 | 19 282 | 53 821 | 25 362 | (28 459) | -112% | 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 | 19 | 39 | 24 | 14 | 59% | 50 |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Capital assets | | (82 036) | (99 914) | (118 389) | (186) | (3 953) | (15 224) | (11 271) | 74% | (99 914) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (82 049) | (99 864) | (118 339) | (167) | (3 914) | (15 200) | (11 285) | 74% | (99 864) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | 10 | 50 | 50 | 15 | 60 | 49 | 11 | 22% | 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) | 15 | (5 603) | (5 613) | (11) | 0% | (11 652) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 50 570 | (76 705) | (84 627) | 19 130 | 44 304 | 4 549 | | | (76 705) |
| Cash/cash equivalents at beginning: | | 109 867 | 100 031 | 161 737 | | 161 720 | 161 737 | | | 161 720 |
| Cash/cash equivalents at month/year end: | | 160 437 | 23 325 | 77 110 | | 206 023 | 166 286 | | | 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 - M04 October

| Description | NT Code | Budget Year 2020/21 | | | | | | | | | | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts I.L.o Council Policy |
|---|-------------|---------------------|---------------|--------------|---------------|--------------|--------------|---------------|----------------|----------------|--------------------|--|---|
| | | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total | Total over 90 days | | |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 9 394 | 0 | 1 698 | 3 177 | 9 | 679 | 4 273 | 14 348 | 33 579 | 22 487 | 5 000 | 24 153 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 24 264 | 0 | 1 897 | 1 298 | 3 | 201 | 962 | 4 175 | 32 801 | 6 639 | 78 | 3 436 |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 9 926 | 3 343 | 1 264 | 1 722 | 1 | 515 | 2 327 | 12 478 | 31 576 | 17 043 | 868 | 18 161 |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 6 640 | 256 | 1 373 | 2 417 | 0 | 812 | 4 813 | 20 772 | 37 084 | 28 814 | 4 192 | 31 073 |
| Receivables from Exchange Transactions - Waste Management | 1600 | 4 041 | 472 | 820 | 1 420 | 8 | 485 | 2 886 | 12 680 | 22 811 | 17 479 | 2 563 | 19 272 |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 580 | 8 | 219 | 418 | 9 | 185 | 1 197 | 5 512 | 8 128 | 7 320 | 261 | 8 810 |
| Interest on Arrear Debtor Accounts | 1810 | 45 | 0 | 41 | 143 | 46 | 74 | 912 | 19 481 | 20 743 | 20 657 | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | (7 667) | 2 | 1 336 | 519 | 2 641 | 303 | 3 219 | 12 976 | 13 328 | 19 657 | 470 | 18 439 |
| Total By Income Source | 2000 | 47 224 | 4 081 | 8 648 | 11 114 | 2 717 | 3 254 | 20 590 | 102 422 | 200 051 | 140 097 | 13 433 | 123 344 |
| 2019/20 - totals only | | 43 378 | 13 408 | 6 427 | 5 036 | 8 969 | 2 | 17 386 | 82 924 | 177 531 | 114 318 | 13 069 | 87 846 |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 1 140 | 614 | 427 | 406 | 0 | 16 | 89 | 595 | 3 288 | 1 107 | - | - |
| Commercial | 2300 | 12 372 | 272 | 426 | 563 | 1 | 126 | 919 | 3 142 | 17 820 | 4 750 | - | - |
| Households | 2400 | 28 255 | 1 408 | 6 414 | 8 934 | 86 | 2 904 | 18 509 | 88 140 | 154 650 | 118 573 | 13 433 | 123 344 |
| Other | 2500 | 5 458 | 1 788 | 1 381 | 1 211 | 2 630 | 208 | 1 073 | 10 545 | 24 293 | 15 667 | - | - |
| Total By Customer Group | 2600 | 47 224 | 4 081 | 8 648 | 11 114 | 2 717 | 3 254 | 20 590 | 102 422 | 200 051 | 140 097 | 13 433 | 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.

| | October 2020 | September 2020 | August 2020 |
|--|--------------------|--------------------|--------------------|
| Gross consumer debtors, as per debtors age analysis | 200 050 627 | 202 202 115 | 202 128 148 |
| Total Provision for bad debts | -89 669 677 | -89 669 677 | -89 669 677 |
| Provision bad debts Consumers (SC3) | -87 845 785 | -87 845 785 | -87 845 785 |
| Long term Debtors | -1 656 635 | -1 656 635 | -1 656 635 |
| Short term portion long term debtors | -167 257 | -167 257 | -167 257 |
| Less: VAT (15% of outstanding debtors) | -16 830 726 | -17 153 449 | -17 142 354 |
| Net consumers debtors: | 93 550 223 | 95 378 988 | 95 316 116 |

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 October 2020.

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 200 050 627 as at 31 October 2020 compared to R 202 202 115 as at 30 September 2020. Current debt represents 19 % of the total outstanding debt, while the total debt in arrears represents 75 % of the debt and 6 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 60 % of the total debt. It should be noted that that that 32 % of arrear debt representing R 64 487 962 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 22 519 872 when compared to the outstanding amount of R 177 530 755 on 30 September 2019, representing a 12.7 % annual increase.

2. Additional Information:

The decrease of outstanding debt for service levies is 1.296 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 23.37 and the average days outstanding are 85 days, which is 3 months.

The electricity distribution losses for the period of July 2020 to September 2020 were 7.00 %.

| Month | Bulk Purchases | Distribution | Distribution Losses | Percentage |
|-----------------------|----------------|----------------|---------------------|------------|
| July 2020 to Oct 2020 | 95 298 660 kWh | 88 588 178 kWh | 6 710 482 kWh | 7.00 % |

The water distribution losses for the period of July 2020 till September 2020 were 22.45 % off which real losses were 21.73%.

| Month | Water input | Water Consumption | Water Variance/Loss | Percentage |
|----------------------------------|---------------------------------|---------------------|---------------------|----------------|
| Jul 2020 – September 2020 | 3 043 148 kl | 2 359 835 kl | 683 313 kl | 22.45 % |
| Less: | | | - | |
| | Unbilled Authorized Consumption | | 22 145 kl | |
| | Customer Meter and Data Errors | | 0 kl | |
| Real Losses | | | 661 168 kl | 21.73 % |

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 October 2020.

1. 23 588 SMS's were sent during the month to clients with arrear accounts to the value of R 164 572 482 while 4 202 final demands with arrears to the value of R 68 578 870 were emailed, and 26 final demands were hand delivered
2. 18 204 MMS accounts that were sent via mms for clients to receive on their accounts on their cellphones, while 7438 friendly due date Reminders to the value of R 49 749 983 were emailed to clients.
3. 79 Arrangements with clients owing arrears to the value of R 496 492 were concluded during the month.
4. 2218 Non-indigent clients with arrears to the value of R 23 586 112 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. R299 324 was recovered through pre-paid electricity restriction on Non-Indigent clients (60%).
6. There were 358 phone call reminders made to clients with arrears on their accounts.
7. There are currently 27 accounts owing R 245 468 with section 58 Magistrate Courts Act Garnishee orders. The total monthly payments amount to R 4 262.

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 October 2020.

1. The total applications approved for all services by the end of October 2020 were 9 184.
2. The outstanding amount for Indigent consumers is R 10 467 937 of which R 7 904 996 is in arrears.
3. An amount of R 492 826 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 13 432 660.
4. Subsidies from July 2020 to October 2020 were allocated for the following services:

| | | |
|---------------|---|-----------|
| • Refuse | R | 4 132 481 |
| • Rates | R | 896 150 |
| • Sewerage | R | 6 689 909 |
| • Electricity | R | 1 348 341 |
| • Water | R | 4 602 001 |
| • Rent | R | 3 483 360 |

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 October 2020.

Attorneys

The outstanding handed over debt as at 31 October 2020 was R 64 487 962 made up of 1 817 accounts, additional R1 517 067 was added on accounts which were more than 90 days in arrears. This was done to update the figures before legal proceedings commence.

1. An amount of R207 180 was received as payments from the handed over accounts, while an amount of R7 148 (vat incl.) was paid as commission.
2. 99 registered letters were sent to clients during the month resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R 8 489.
3. 49 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R28 316. 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. 51 Sheriff fees for the value of R14 579, 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. 4 judgments were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R2 327.

6. 4 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 1 553.
7. 5 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 3 007.
8. There were 9 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 1 553.
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 October 2020:

1. The total outstanding arrear debt of Councilors after the October 2020 due date was R3 370.
2. An amount of R3 370 was deducted from the October 2020 salaries of 8 councilors who did not pay their accounts in full on the due date. (The arrear amount was R3 370)

5.2.6 Arrears Employees

1. The outstanding debt of employees after the October 2020 due date was R 133 668.
2. An amount of R 5 150 was automatically deducted from the October 2020 salaries of 7 officials who had arrangements with a balance of R103 649 as per the provisions of the Credit Control and Debt Collection Policy.

3. An amount of R 30 019 was, in accordance with the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the October 2020 salaries of 67 officials who did not pay their account in full on the due date. (The arrear amount was R 30 019).

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

| 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 | 303 | 237 | 88 | - | - | - | - | - | - | 629 | - |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 303 | 237 | 88 | - | - | - | - | - | - | 629 | - |

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 - M04 October

| 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 | 16 | | 5 000 | 5 000 | - |
| Standard Bank | | 3 Months | Fixed Deposit | 28 Oct 2020 | 17 | | 5 000 | 5 000 | - |
| Standard Bank | | 4 Months | Fixed Deposit | 27 Nov 2020 | 19 | | 5 000 | - | 5 000 |
| Nedbank | | 4 Months | Fixed Deposit | 30 Nov 2020 | 19 | | 5 000 | - | 5 000 |
| ABSA Bank | | 5 Months | Fixed Deposit | 28 Dec 2020 | 18 | | 5 000 | - | 5 000 |
| First National Bank | | 5 Months | Fixed Deposit | 28 Dec 2020 | 18 | | 5 000 | - | 5 000 |
| First National Bank | | 3 Months | Fixed Deposit | 24 Nov 2020 | 16 | | 5 000 | - | 5 000 |
| ABSA Bank | | 3 Months | Fixed Deposit | 26 Nov 2020 | 17 | | 5 000 | - | 5 000 |
| Standard Bank | | 3 Months | Fixed Deposit | 26 Nov 2020 | 17 | | 5 000 | - | 5 000 |
| ABSA Bank | | 4 Months | Fixed Deposit | 28 Dec 2020 | 17 | | 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 | 17 | | 5 000 | - | 5 000 |
| Standard Bank | | 6 Months | Fixed Deposit | 26 Feb 2021 | 17 | | 5 000 | - | 5 000 |
| Nedbank | | 6 Months | Fixed Deposit | 26 Feb 2021 | 17 | | 5 000 | - | 5 000 |
| ABSA Bank | | 7 Months | Fixed Deposit | 26 Mar 2021 | 17 | | 5 000 | - | 5 000 |
| Standard Bank | | 7 Months | Fixed Deposit | 29 Mar 2021 | 18 | | 5 000 | - | 5 000 |
| ABSA Bank | | 3 Months | Fixed Deposit | 26 Jan 2021 | 2 | | 5 000 | - | 5 000 |
| Standard Bank | | 3 Months | Fixed Deposit | 28 Jan 2021 | 2 | | 5 000 | - | 5 000 |
| Nedbank | | 4 Months | Fixed Deposit | 26 Feb 2021 | 2 | | 5 000 | - | 5 000 |
| Standard Bank | | 4 Months | Fixed Deposit | 01 Mar 2021 | 2 | | 5 000 | - | 5 000 |
| ABSA Bank | | 5 Months | Fixed Deposit | 29 Mar 2021 | 2 | | 5 000 | - | 5 000 |
| Nedbank | | 5 Months | Fixed Deposit | 29 Mar 2021 | 2 | | 5 000 | - | 5 000 |
| First National Bank | | 5 Months | Fixed Deposit | 29 Mar 2021 | 2 | | 5 000 | - | 5 000 |
| Standard Bank | | 5 Months | Fixed Deposit | 29 Mar 2021 | 2 | | 5 000 | - | 5 000 |
| Municipality sub-total | | | | | 292 | | 195 000 | 85 000 | 110 000 |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | 292 | | 195 000 | 85 000 | 110 000 |

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SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 October 2020.

| PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003) | | | | | | | |
|--|--|---|-------------------------|--|--|--|--|
| Invest as at 31/10/2020 at the following A1 Banks as prescribed by Council's Investment Policy: | | | | | | | |
| | | | | | | | |
| ABSA | | R | 30 000 000,00 | | | | |
| NEDBANK | | R | 20 000 000,00 | | | | |
| FNB | | R | 20 000 000,00 | | | | |
| STANDARD | | R | 40 000 000,00 | | | | |
| INVESTEC | | R | - | | | | |
| | | | | | | | |
| | | | R 110 000 000,00 | | | | |
| ABSA LT | | R | - | | | | |
| | | | | | | | |
| | | | R 110 000 000,00 | | | | |

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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 | 15 671,23 | | 5 000 000 | 5 000 000 | 0 |
| 28/Jul/20 | STANDARD | 288460898-056 | 4,500% | 92 | 28/Oct/20 | 16 643,84 | | 5 000 000 | 5 000 000 | 0 |
| 28/Jul/20 | STANDARD | 288460898-057 | 4,525% | 122 | 27/Nov/20 | 19 215,75 | | 5 000 000 | | 5 000 000 |
| 28/Jul/20 | NEDBANK | 03/7881531576/282 | 4,40% | 125 | 30/Nov/20 | 18 684,93 | | 5 000 000 | | 5 000 000 |
| 28/Jul/20 | ABSA | 2079330624 | 4,25% | 153 | 28/Dec/20 | 18 047,95 | | 5 000 000 | | 5 000 000 |
| 28/Jul/20 | FNB | 74860880184 | 4,21% | 153 | 28/Dec/20 | 17 878,08 | | 5 000 000 | | 5 000 000 |
| 26/Aug/20 | FNB | 74864639149 | 3,81% | 90 | 24/Nov/20 | 16 179,45 | | 5 000 000 | | 5 000 000 |
| 26/Aug/20 | ABSA | 2079382477 | 3,92% | 92 | 26/Nov/20 | 16 646,58 | | 5 000 000 | | 5 000 000 |
| 26/Aug/20 | STANDARD | 288460898-058 | 4,000% | 92 | 26/Nov/20 | 16 986,30 | | 5 000 000 | | 5 000 000 |
| 26/Aug/20 | ABSA | 2079382508 | 3,940% | 124 | 26/Dec/20 | 16 731,51 | | 5 000 000 | | 5 000 000 |
| 26/Aug/20 | STANDARD | 288460898-059 | 4,025% | 124 | 28/Dec/20 | 17 092,47 | | 5 000 000 | | 5 000 000 |
| 26/Aug/20 | FNB | 74864638498 | 3,96% | 182 | 24/Feb/21 | 16 816,44 | | 5 000 000 | | 5 000 000 |
| 26/Aug/20 | STANDARD | 288460898-060 | 4,100% | 184 | 26/Feb/21 | 17 410,96 | | 5 000 000 | | 5 000 000 |
| 26/Aug/20 | NEDBANK | 03/7881531576/283 | 3,90% | 184 | 26/Feb/21 | 16 561,64 | | 5 000 000 | | 5 000 000 |
| 26/Aug/20 | ABSA | 2079382320 | 4,00% | 212 | 26/Mar/21 | 16 986,30 | | 5 000 000 | | 5 000 000 |
| 26/Aug/20 | STANDARD | 288460898-061 | 4,125% | 215 | 29/Mar/21 | 17 517,12 | | 5 000 000 | | 5 000 000 |
| 28/Oct/20 | ABSA | 2079483483 | 3,78% | 90 | 26/Jan/21 | 2 071,23 | | 5 000 000 | | 5 000 000 |
| 28/Oct/20 | STANDARD | 288460898-062 | 3,900% | 92 | 28/Jan/21 | 2 136,99 | | 5 000 000 | | 5 000 000 |
| 28/Oct/20 | NEDBANK | 03/7881531576/284 | 3,76% | 121 | 26/Feb/21 | 2 060,27 | | 5 000 000 | | 5 000 000 |
| 28/Oct/20 | STANDARD | 288460898-063 | 3,925% | 124 | 1/Mar/21 | 2 150,68 | | 5 000 000 | | 5 000 000 |
| 28/Oct/20 | ABSA | 2079483637 | 3,73% | 152 | 29/Mar/21 | 2 043,84 | | 5 000 000 | | 5 000 000 |
| 28/Oct/20 | NEDBANK | 03/7881531576/285 | 3,79% | 152 | 29/Mar/21 | 2 076,71 | | 5 000 000 | | 5 000 000 |
| 28/Oct/20 | FNB | 74873662967 | 3,75% | 152 | 29/Mar/21 | 2 054,79 | | 5 000 000 | | 5 000 000 |
| 28/Oct/20 | STANDARD | 288460898-064 | 3,925% | 152 | 29/Mar/21 | 2 150,68 | | 5 000 000 | | 5 000 000 |
| Sub Total | | | | | | 291 815,74 | 15 000 000 | 180 000 000 | 85 000 000 | 110 000 000 |
| | | | | | | 291 815,74 | 15 000 000,00 | 180 000 000 | 85 000 000 | 110 000 000,00 |

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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 31 October 2020 R110 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 a | 30/06/2020 | | 31/10/2020 | |
| | Liability | Cash back | Liability | Cash back |
| | | | 160 436 934 | |
| Unutilized grants | 35 771 432 | 35 771 432 | 51 888 942 | 51 888 942 |
| Consumer and Sundry deposits | 4 635 843 | 4 635 843 | 4 923 893 | 4 923 893 |
| 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 | 4 212 910 | 4 212 910 |
| Self Insurance Reserve | 6 118 962 | 6 118 962 | 6 394 282 | 6 394 282 |
| Capital Replacement reserve | 59 473 146 | 59 473 146 | 74 709 342 | 74 709 342 |
| Brandwacht Trust | 97 893 | 97 893 | 97 893 | 97 893 |
| Retained surplus (unidentified dep.) | 7 897 094 | 7 897 094 | 15 392 588 | 15 392 588 |
| Performance Bonus Provison | 947 787 | 947 787 | 1 011 111 | 1 011 111 |
| Set aside for retention | 7 362 994 | 7 362 994 | 4 592 488 | 4 592 488 |
| Set aside for Creditor payments | 17 592 020 | 25 666 738 | 19 850 000 | 38 346 841 |
| Provision for leave Payment | 3 936 342 | 3 936 342 | 4 350 000 | 4 350 000 |
| | 152 362 216 | 160 436 934 | 187 526 332 | 206 023 173 |
| Cash Surplus (Deficit) | | 8 074 718 | | 18 496 841 |
| Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA | | | | |
| | 30/06/2020 | | 31/10/2020 | |
| ABSA | 0 | | 30 000 000 | |
| Nedbank | 5 000 000 | | 20 000 000 | |
| First National Bank | 0 | | 20 000 000 | |
| Standard Bank | 10 000 000 | | 40 000 000 | |
| Investec | 0 | | 0 | |
| Total short term | 15 000 000 | | 110 000 000 | |
| Bank and Cash | 145 423 759 | | 96 009 998 | |
| Cash on hand | 13 175 | | 13 175 | |
| | 160 436 934 | | 206 023 173 | |
| | | | - | |

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in October 2020.

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

All payments are recorded in the cashbook (general ledger) as from cheque number 174 to 174 and electronic transfer number 280 003 to 280 601.

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

| NEDBANK | | | | |
|--|-----------------------|----------------|-----------------|-----------------------|
| BREDE VALLEY MUNICIPALITY | | | | |
| BANK RECONCILIATION AS AT 31 OCTOBER 2020 | | | | |
| CASH BOOK RECONCILIATION | | | | |
| Balance as per Cash Book at 01/10/2020 | | | | 150 725 654,49 |
| Deposits for the October 2020 | | | | 101 777 729,11 |
| Cheques for the October 2020 | | | | (98 585 271,88) |
| Balance as per Cash Book at 31/10/2020 | | | | <u>153 918 111,72</u> |
| Votes Balances and Transactions: | | | | |
| 40101012690 | Balance B/f | | 150 725 654,49 | |
| 40101012690 | Balance B/f | | 0,00 | 150 725 654,49 |
| 40101012691 | Movements | | 101 777 729,11 | |
| 40101012692 | Movements | | (98 585 271,88) | 3 192 457,23 |
| Balance as per Ledger at 31/10/2020 | | | | <u>153 918 111,72</u> |
| BANK RECONCILIATION | | | | |
| | | | | TOTAL |
| Balance as per Bank Statement at 31/10/2020 | | | | 97 406 568,32 |
| Cash on Hand | Not yet Banked | | | 1 398 955,33 |
| Outstanding Cheques | | | | (68 069,19) |
| Amounts Under Banked | | | | 0,00 |
| Amounts Over Banked | | | | 0,00 |
| Deposits not Receipted | Previous months | (41 314,58) | | |
| | October 2020 | (3 181 999,19) | (3 223 313,77) | (3 223 313,77) |
| Deposits receipted in Duplicate | | | | 12 381,92 |
| Unpaid Cheques not Re-deposited | | | | 0,00 |
| Other Items | | | | 58 223 784,62 |
| Cash Surpluses / Shortages | Iro Payments Received | | | 0,05 |
| Adjustments to be Made for Oct 2020 | BANK CHARGES | (167 804,44) | (167 804,44) | 167 804,44 |
| Balance as per Cash Book at 31/10/2020 | | | | <u>153 918 111,72</u> |

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

| RECONCILIATION OF BANK STATEMENTS AS AT 31 OCTOBER 2020 | | | |
|---|--|--|----------------------|
| | | | TOTAL |
| Balance as per Bank Statement at 01/10/2020 | | | 108 995 342,24 |
| Cheques for October 2020 | | | (98 527 586,32) |
| Deposits for October 2020 | | | 101 770 269,41 |
| Other Adjustments / Transactions | | | (14 532 245,27) |
| Other Adjustments / Transactions now cleared | | | 0,00 |
| Direct Deposits from previous months Received | | | (3 723 898,46) |
| Direct Deposits not Receipted | | | 3 181 999,19 |
| Amounts Under Banked now cleared | | | 0,00 |
| R/D Cheques | | | (2 886,10) |
| Cash on Hand - 01/10/2020 | | | 1 644 528,96 |
| Cash on Hand - 31/10/2020 | | | (1 398 955,33) |
| Balance as per Bank Statements at 31/10/2020 | | | <u>97 406 568,32</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 October 2020 and conditional grants to the value of R 80 738 000 were received. The value of the unspent conditional grants at the end of October 2020 is R 51 888 942.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M04 October

| 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 | - | 59 735 | 56 256 | 3 479 | 6,2% | 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 | - | 769 | 1 539 | (770) | -50,0% | 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 | 56 004 | 4 344 | 8 351 | 14 375 | (6 024) | -41,9% | 72 525 |
| Capacity Building | | 1 080 | - | - | - | - | - | - | - | - |
| 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 | 47 215 | - | - | 9 823 | (9 823) | -100,0% | 61 725 |
| Infrastructure | 4 | - | - | - | - | - | - | - | - | - |
| Libraries, Archives and Museums | 4 | 9 738 | 10 125 | 8 114 | 4 107 | 8 114 | 4 057 | 4 057 | 100,0% | 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 | - | - | 839 | (839) | -100,0% | 2 870 |
| Departmental Agencies and Accounts | | 631 | 2 250 | 2 250 | - | - | 754 | (754) | -100,0% | 2 250 |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - |
| Households | | - | - | - | - | - | - | - | - | - |
| Non-profit Institutions | | 637 | 620 | 620 | - | - | 85 | (85) | -100,0% | 620 |
| Private Enterprises | | - | - | - | - | - | - | - | - | - |
| Public Corporations | | - | - | - | - | - | - | - | - | - |
| Higher Educational Institutions | | - | - | - | - | - | - | - | - | - |
| Parent Municipality / Entity | | - | - | - | - | - | - | - | - | - |
| Total Operating Transfers and Grants | 5 | 140 247 | 208 112 | 209 330 | 4 344 | 68 086 | 71 470 | (3 384) | -4,7% | 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 | 26 000 | - | 100 | 13 000 | (12 900) | -99,2% | 26 000 |
| Capacity Building | | - | - | - | - | - | - | - | - | - |
| Capacity Building and Other | | 5 100 | - | - | - | - | - | - | - | - |
| Disaster and Emergency Services | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Housing | | 104 420 | 24 000 | 24 000 | - | - | 12 000 | (12 000) | -100,0% | 24 000 |
| Infrastructure | | - | - | - | - | - | - | - | - | - |
| Libraries, Archives and Museums | | - | 100 | 100 | - | 100 | 50 | 50 | 100,0% | 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 | 78 387 | 6 644 | 12 652 | 22 899 | (10 247) | -44,7% | 83 484 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 295 064 | 291 596 | 287 717 | 10 988 | 80 738 | 94 369 | (13 631) | -14,4% | 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 - M04 October

| 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 | 12 463 | 49 089 | 56 256 | (7 168) | -12,7% | 132 217 |
| Operational Revenue:General Revenue:Equitable Share | | 117 997 | 127 591 | 145 330 | 11 483 | 45 933 | 53 167 | (7 234) | -13,6% | 127 591 |
| Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B) | | 3 215 | 3 076 | 3 076 | 939 | 2 989 | 1 539 | 1 450 | 94,2% | 3 076 |
| Local Government Financial Management Grant (Schedule 5B) | | 1 470 | 1 550 | 1 550 | 42 | 167 | 1 550 | (1 383) | -89,2% | 1 550 |
| Municipal Disaster Grant (Schedule 5B) | | 138 | - | - | - | - | - | - | - | - |
| Provincial Government: | | 15 092 | 72 525 | 56 004 | 669 | 2 608 | 14 375 | (11 767) | -81,9% | 72 525 |
| Capacity Building | | 1 755 | - | - | - | - | - | - | - | - |
| Capacity Building and Other | | 909 | 401 | 401 | - | - | 401 | (401) | -100,0% | 401 |
| Disaster and Emergency Services | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Housing | | 2 221 | 61 725 | 47 215 | - | - | 9 823 | (9 823) | -100,0% | 61 725 |
| Infrastructure | | - | - | - | - | - | - | - | - | - |
| Libraries, Archives and Museums | | 9 738 | 10 125 | 8 114 | 669 | 2 608 | 4 057 | (1 449) | -35,7% | 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 | 60 | 231 | 839 | (608) | -72,5% | 2 870 |
| Departmental Agencies and Accounts | | 631 | 2 250 | 2 250 | 60 | 231 | 754 | (523) | -69,4% | 2 250 |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - |
| Households | | - | - | - | - | - | - | - | - | - |
| Non-profit Institutions | | 813 | 620 | 620 | - | - | 85 | (85) | -100,0% | 620 |
| Private Enterprises | | - | - | - | - | - | - | - | - | - |
| Public Corporations | | - | - | - | - | - | - | - | - | - |
| Higher Educational Institutions | | - | - | - | - | - | - | - | - | - |
| Parent Municipality / Entity | | - | - | - | - | - | - | - | - | - |
| Total operating expenditure of Transfers and Grants: | | 140 884 | 208 112 | 209 330 | 13 192 | 51 928 | 71 470 | (19 543) | -27,3% | 208 112 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 26 334 | 56 337 | 51 240 | 86 | 1 044 | 8 899 | (7 855) | -88,3% | 56 337 |
| Integrated National Electrification Programme (Municipal Grant) (Schedule 5B) | | 5 327 | 22 097 | 17 000 | - | - | 3 078 | (3 078) | -100,0% | 22 097 |
| Municipal Infrastructure Grant (Schedule 5B) | | 20 847 | 34 240 | 34 240 | 86 | 1 044 | 5 821 | (4 777) | -82,1% | 34 240 |
| Municipal Disaster Relief Grant | | 160 | - | - | - | - | - | - | - | - |
| Municipal Emergency Housing Grant | | - | - | - | - | - | - | - | - | - |
| Metro Informal Settlements Partnership Grant | | - | - | - | - | - | - | - | - | - |
| Provincial Government: | | 109 057 | 26 000 | 26 000 | 36 | 108 | 13 000 | (12 892) | -99,2% | 26 000 |
| Capacity Building | | - | - | - | - | - | - | - | - | - |
| Capacity Building and Other | | 4 637 | - | - | - | - | - | - | - | - |
| Disaster and Emergency Services | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Housing | | 104 420 | 24 000 | 24 000 | - | - | 12 000 | (12 000) | -100,0% | 24 000 |
| Infrastructure | | - | - | - | - | - | - | - | - | - |
| Libraries, Archives and Museums | | - | 100 | 100 | 36 | 68 | 50 | 18 | 35,2% | 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 | 78 387 | 122 | 1 151 | 22 899 | (21 747) | -95,0% | 83 484 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 276 531 | 291 596 | 287 717 | 13 315 | 53 079 | 94 369 | (41 290) | -43,8% | 291 596 |

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SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

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

| Summary Grants Received and Utilised: 2020/2021 | | | October 2020 | | | | |
|---|-------------------------------|--------------------|--------------------------------|---|---|----------------------|----------------------|
| | Unutilised Balance 01/07/2020 | Debit Balance - | Received 01/07/2020 31/10/2020 | Conditions met (TRF TO Income Statement)- Operating | Conditions met (TRF TO Income Statement)- Capital | To Other Debtors | Balance 31/10/2020 |
| National Government:- | 10 151 162,62 | - | 72 287 000,00 | -49 088 572,34 | -1 043 730,16 | 2 220 105,74 | 34 525 965,86 |
| Operating grants:- | - | - | 59 735 000,00 | -49 088 572,34 | - | 2 220 105,74 | 12 866 533,40 |
| Equitable share | - | - | 57 416 000,00 | -45 932 800,00 | - | - | 11 483 200,00 |
| Financial Management Grant | - | - | 1 550 000,00 | -166 666,60 | - | - | 1 383 333,40 |
| EPWP: Expanded Public Works | - | - | 769 000,00 | -2 989 105,74 | - | 2 220 105,74 | - |
| NT Disaster Management - COVID 19 | - | - | - | - | - | - | - |
| Capital grants:- | 10 151 162,62 | - | 12 552 000,00 | - | -1 043 730,16 | - | 21 659 432,46 |
| Municipal Infrastructure Grant | 10 151 162,62 | - | 7 552 000,00 | - | -1 043 730,16 | - | 16 659 432,46 |
| Integrated National Electrification Grant | - | - | 5 000 000,00 | - | - | - | 5 000 000,00 |
| NT Disaster Management - COVID 19 | - | - | - | - | - | - | - |
| Provincial Government:- | 11 029 834,72 | - | 8 451 000,00 | -2 608 318,50 | -107 584,00 | - | 16 764 932,22 |
| Operating Grants plus Operating Housing:- | 6 858 443,86 | - | 8 351 000,00 | -2 608 318,50 | - | - | 12 601 125,36 |
| Operating Provincial | 1 083 112,04 | - | 8 351 000,00 | -2 608 318,50 | - | - | 6 825 793,54 |
| Library Service Conditional Grant | - | - | 8 114 000,00 | -2 608 318,50 | - | - | 5 505 681,50 |
| 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 | - | -230 835,94 | - | 406 342,59 | - |
| Operating grants:- | - | -175 506,65 | - | -230 835,94 | - | 406 342,59 | - |
| LGWSETA | - | - | - | - | - | - | - |
| Work for water | - | -175 506,65 | - | -230 835,94 | - | 406 342,59 | - |
| Maintenance of Fire Equipment | - | - | - | - | - | - | - |
| Capital grants:- | - | - | - | - | - | - | - |
| Other Municipalities | - | - | - | - | - | - | - |
| | - | - | - | - | - | - | - |
| | 21 779 041,17 | -598 149,65 | 80 738 000,00 | -51 927 726,78 | -1 151 314,16 | 3 049 091,33 | 51 888 941,91 |
| | | | 80 738 000,00 | -53 079 040,94 | | | - |
| | | | | | | GROSS BALANCE | 51 888 941,91 |

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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 - M04 October

| 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 | – | – | 4 753 | (4 753) | -100% | 6 731 |
| Pension and UIF Contributions | | 1 563 | 1 602 | 1 602 | – | – | 534 | (534) | -100% | 1 602 |
| Medical Aid Contributions | | 299 | 305 | 305 | – | – | 102 | (102) | -100% | 305 |
| Motor Vehicle Allowance | | 731 | 794 | 794 | – | – | 265 | (265) | -100% | 794 |
| Cellphone Allowance | | 1 667 | 1 673 | 1 673 | – | – | 558 | (558) | -100% | 1 673 |
| Housing Allowances | | – | – | – | – | – | – | – | – | – |
| Other benefits and allowances | | 147 | 148 | 148 | – | – | 49 | (49) | -100% | 7 675 |
| Sub Total - Councillors | | 18 413 | 18 780 | 18 780 | – | – | 6 260 | (6 260) | -100% | 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 | 1 157 | 1 157 | 2 281 | (1 125) | -49% | 6 845 |
| Pension and UIF Contributions | | 553 | 674 | 674 | 142 | 142 | 225 | (8) | -37% | 674 |
| Medical Aid Contributions | | 86 | 92 | 92 | 22 | 22 | 31 | (8) | -27% | 92 |
| Overtime | | – | – | – | – | – | – | – | – | – |
| Performance Bonus | | – | – | – | – | – | – | – | – | – |
| Motor Vehicle Allowance | | 894 | 999 | 999 | 223 | 223 | 333 | (110) | -33% | 999 |
| Cellphone Allowance | | 225 | 204 | 204 | 313 | 313 | 68 | 245 | 361% | 204 |
| Housing Allowances | | – | – | – | – | – | – | – | – | – |
| Other benefits and allowances | | 36 | 78 | 78 | 9 | 9 | 26 | (17) | -65% | 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 | 1 866 | 1 866 | 2 963 | (1 097) | -37% | 8 891 |
| % increase | 4 | | 2,0% | 2,0% | | | | | | 2,0% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 174 387 | 193 872 | 187 465 | – | – | 62 486 | (62 486) | -100% | 187 465 |
| Pension and UIF Contributions | | 33 034 | 36 423 | 36 423 | – | – | 12 140 | (12 140) | -100% | 36 423 |
| Medical Aid Contributions | | 18 588 | 21 753 | 21 753 | – | – | 7 251 | (7 251) | -100% | 21 753 |
| Overtime | | 20 119 | 16 160 | 14 666 | – | (1 473) | 4 889 | (6 361) | -130% | 18 129 |
| Performance Bonus | | – | – | – | – | – | – | – | – | 16 160 |
| Motor Vehicle Allowance | | 8 193 | 8 609 | 8 609 | – | – | 2 870 | (2 870) | -100% | 8 609 |
| Cellphone Allowance | | 1 495 | 1 302 | 1 302 | – | – | 434 | (434) | -100% | 1 302 |
| Housing Allowances | | 2 044 | 2 893 | 2 893 | (0) | (2) | 964 | (966) | -100% | 2 893 |
| Other benefits and allowances | | 24 470 | 20 758 | 23 932 | – | (646) | 7 977 | (8 623) | -108% | 4 310 |
| Payments in lieu of leave | | – | – | – | – | – | – | – | – | – |
| Long service awards | | – | – | – | – | – | – | – | – | – |
| Post-retirement benefit obligations | | 6 213 | 6 756 | 6 756 | 525 | 2 125 | 2 252 | (126) | -6% | 6 756 |
| Sub Total - Other Municipal Staff | | 288 545 | 308 526 | 303 800 | 525 | 5 | 101 263 | (101 258) | -100% | 303 800 |
| % increase | 4 | | 6,9% | 5,3% | | | | | | 5,3% |
| Total Parent Municipality | | 315 671 | 336 197 | 331 471 | 2 391 | 1 871 | 110 486 | (108 615) | -98% | 331 471 |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 315 671 | 336 197 | 331 471 | 2 391 | 1 871 | 110 486 | (108 615) | -98% | 331 471 |
| % increase | 4 | | 6,5% | 5,0% | | | | | | 5,0% |
| TOTAL MANAGERS AND STAFF | | 297 258 | 317 416 | 312 691 | 2 391 | 1 871 | 104 227 | (102 355) | -98% | 312 691 |

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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 3 Month spending been reflecting on the end of October 2020 reports. Overtime should be monitored closely.

| From 1 July 2020 till 31 October 2020 | Budget for the year | Estimate for the 3 months | Actual to Date | Variance |
|---------------------------------------|---------------------|---------------------------|----------------|-----------|
| Overtime | 14 666 300 | 3 666 575 | 1 472 817 | 2 193 758 |
| Temporary personnel | 12 055 300 | 4 018 433 | 2 989 106 | 1 029 327 |

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

| | | <u>August 2020</u> | <u>September 2020</u> | <u>October 2020</u> |
|--------------|--------------|---------------------|-----------------------|---------------------|
| EPWP | Temporary | 175 | 174 | 255 |
| Temporary | For 6 months | 13 | 11 | 14 |
| Permanent | | 887 | 883 | 880 |
| Councillors | | 41 | 41 | 41 |
| TOTAL | | <u>1 116</u> | <u>1 109</u> | <u>1 190</u> |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

| 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 | 13 586 | 349 | 702 | 15 208 | 14 505 | 95,4% | 1% |
| September | 4 068 | 10 700 | 12 227 | 3 065 | 3 767 | 27 434 | 23 667 | 86,3% | 4% |
| October | 7 376 | 11 390 | 13 258 | 186 | 3 953 | 40 692 | 36 739 | 90,3% | 4% |
| November | 7 618 | 4 093 | 1 610 | | | 42 302 | – | 0,0% | 0% |
| December | 6 571 | 11 835 | 36 094 | | | 78 396 | – | 0,0% | 0% |
| January | 5 297 | 11 187 | 8 669 | | | 87 065 | – | 0,0% | 0% |
| February | 75 049 | 3 080 | 4 567 | | | 91 632 | – | 0,0% | 0% |
| March | 11 929 | 13 863 | 11 350 | | | 102 982 | – | 0,0% | 0% |
| April | 3 042 | 4 776 | 6 263 | | | 109 245 | – | 0,0% | 0% |
| May | 5 150 | 4 703 | 2 189 | | | 111 434 | – | 0,0% | 0% |
| June | 61 637 | 12 187 | 6 985 | | | 118 419 | – | 0,0% | 0% |
| Total Capital expenditure | 195 481 | 99 914 | 118 419 | 3 953 | | | | | |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

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

| Capital Progress Report 2020/21 | October 2020 | | | | | | | | | |
|---|-------------------------------|----------------------------------|-------------------------------|-----------------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|----------------------------|
| PROJECT FUNDING | Total Approved Budget 2019/20 | Roll overs requests from 2018/19 | Veriments/ Additional funding | Total Funded budget 2019/20 | Requests Issued | Committed Funding | Expenditure to Date | Expenditure for Month | Unspent | Expenditure as % of Budget |
| 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 | 0 | 26 193 257 | 804 000,05 | 3 187 984,23 | 2 748 119,73 | 63 420,73 | 23 445 137,27 | 10,49% |
| Projects (B/F) | 0 | 5 512 430 | 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 | 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 | 4 099 859 | 0,00 | 9 963,16 | 9 963,16 | 0,00 | 4 089 895,84 | 0,24% |
| Furniture and Equipment | 15 000 | 381 385 | 30 000 | 426 385 | 80 486,99 | 1 734,66 | 0,00 | 0,00 | 426 385,00 | 0,00% |
| TOTAL CRR | 15 429 314 | 22 772 617 | 30 000 | 38 231 931 | 884 487,04 | 3 199 682,05 | 2 758 082,89 | 63 420,73 | 35 473 848,11 | 7,21% |
| INSURANCE RESERVE | | | | | | | | | | |
| Insurance Reserve | 1 000 000 | 800 000 | 0 | 1 800 000 | 0,00 | 43 680,00 | 43 680,00 | 0,00 | 1 756 320,00 | 2,43% |
| TOTAL INSURANCE RESERVE | 1 000 000 | 800 000 | 0 | 1 800 000 | 0,00 | 43 680,00 | 43 680,00 | 0,00 | 1 756 320,00 | 2,43% |
| TOTAL BASIC CAPITAL | 16 429 314 | 23 572 617 | 30 000 | 40 031 931 | 884 487,04 | 3 243 362,05 | 2 801 762,89 | 63 420,73 | 37 230 168,11 | 7,00% |
| CAPITAL: GRANT FUNDING | | | | | | | | | | |
| PAWC: Libraries | 100 000 | 0 | 0 | 100 000 | 0,00 | 73 584,00 | 67 584,00 | 36 108,00 | 32 416,00 | 67,58% |
| PAWC: RSEP | 1 900 000 | 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 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | #DIV/0! |
| Other | 1 147 275 | 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 | 34 239 999 | 0,00 | 1 063 486,36 | 1 043 730,16 | 86 310,60 | 33 196 268,84 | 3,05% |
| National Government: INEP (DORA) | 22 097 000 | 0 | 0 | 22 097 000 | 0,00 | 0,00 | 0,00 | 0,00 | 22 097 000,00 | 0,00% |
| PAWC: Housing (Services) | 24 000 000 | 0 | 0 | 24 000 000 | 0,00 | 0,00 | 0,00 | 0,00 | 24 000 000,00 | 0,00% |
| TOTAL : GRANT FUNDING | 83 484 274 | 0 | 0 | 83 484 274 | 273 913,05 | 1 177 070,36 | 1 151 314,16 | 122 418,60 | 82 332 959,84 | 1,38% |
| TOTAL FUNDING | 99 913 588 | 23 572 617 | 30 000 | 123 516 205 | 1 158 400,09 | 4 420 432,41 | 3 953 077,05 | 185 839,33 | 119 563 127,95 | 3,20% |

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 October 2020.

| COUNCIL'S MONTHLY REPORT | | | | | | | | | | | | | |
|--|---|-------------|-------------|--------------|-----|-----|-----|-----|------|-----|-----|------|--------------|
| Type of Claim | July | Aug | Sept | October | Nov | Dec | Jan | Feb | Mrch | Apr | May | June | Year End |
| Public Liability/possible Liability | 6 | 5 | 8 | 8 | | | | | | | | | 0 |
| Council vehicles | 2 | 3 | 3 | 4 | | | | | | | | | 12 |
| Private vehicles | | | | | | | | | | | | | 0 |
| Fire/ Theft /Damage to buildings | 2 | 3 | 6 | | | | | | | | | | 11 |
| Theft/ Loss of Property | 1 | 2 | 3 | | | | | | | | | | 6 |
| Injury on duty claims | 1 | 10 | 2 | 5 | | | | | | | | | 18 |
| Claims within excess not submitted to insurer (Marsh Africa)/not covered | | | | | | | | | | | | | |
| Public Liability/possible Liability | | | | | | | | | | | | | 0 |
| Council vehicles | | | | | | | | | | | | | 0 |
| Private vehicles | | | | | | | | | | | | | 0 |
| Fire/ Theft /Damage to buildings | | | | | | | | | | | | | 0 |
| Theft/ Loss of Property | | | | | | | | | | | | | 0 |
| Damage Electrical Poles no cover | | | | | | | | | | | | | 0 |
| RESOLVED CLAIMS | | | | | | | | | | | | | 0 |
| Total claims submitted | 12 | 23 | 22 | 17 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 74 |
| NOTE PLEASE: Totals will be adjusted monthly as actual expenses and payment from insurer occur. | | | | | | | | | | | | | |
| TOTAL QUOTED EXPENSE | R 95 795,03 | R 80 674,68 | R 64 256,76 | R 33 868,03 | | | | | | | | | R 274 594,50 |
| VALUE OF REJECTED CLAIMS | R 55 206,49 | R 86 880,10 | R 1 327,38 | R 121 563,00 | | | | | | | | | R 264 976,97 |
| ACTUAL CAPITAL EXPENSE: SAMRAS ORDERS (excl VAT) | | | | | | | | | | | | | R 0,00 |
| ACTUAL M & R EXPENSE: SAMRAS ORDERS (excl VAT) | R 2 737,50 | R 70 144,35 | | R 6 843,48 | | | | | | | | | R 79 725,33 |
| DIRECT PAYMENT TO SUPPLIER/TP FROM INSURER | | | | | | | | | | | | | R 0,00 |
| PAYMENT FROM INSURER: CAPITAL REPLACEMENT (excl VAT) | R 71 644,35 | | | | | | | | | | | | R 71 644,35 |
| OPERATING REPAIRS (excl VAT) | | | | | | | | | | | | | R 0,00 |
| LOSS TO COUNCIL | | | | | | | | | | | | | |
| LEGAL DEF APPROVED EXCESS: | R 21 739,13 | R 2 895,00 | R 9 584,95 | R 997,50 | | | | | | | | | R 3 892,50 |
| | | R 30 987,95 | R 9 584,95 | R 9 254,26 | | | | | | | | | R 71 566,29 |
| COMMENTS: | 4 Claims submitted dept reports, 3 claims awaiting further instructions from insurer 4 Claims await quotes 3 Claims awaiting paper work from user departments. 1 Claim referred to legal dept/7 claims submitted to the insurer awaiting insurer's feedback. 2 Claims awaiting quotes 6 Claims submitted to the insurer with dept reports, awaiting further advice from insurer. 3 claim submitted to the insurer awaiting feedback from them. 2 claims still have outstanding dept reports awaiting insurer's feedback. 4 Claims awaiting insurer's advice. 5 casualty awaiting insurer's advice | | | | | | | | | | | | |
| ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR | | | | | | | | | | | | | |

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

| No. | Deviation reference | Directorate | Department | Reason for Deviation (Deviation category) | Short Summary of Deviation | Amount approved | Period Approved | Maximum Anticipated expenditure approved | Approved Service Provider/ Contractor/ Supplier |
|--|---------------------|--------------------|----------------|---|--|-----------------|-----------------|--|---|
| 1 | BVD 393 | TECHNICAL SERVICES | SOLID WASTE | SOLE PROVIDER | The skips are required in the designated hotspot areas in order to deliver an effective and efficient refuse collection function within the BVM. This service is essential of nature and will prevent further spread of the COVID 19 pandemic. By not disposing of the waste it can lead to the spread of disease as well as attract pests and vermin that are detrimental to the health and safety of the public. These skips also provide for the disposal of garden refuse in certain areas that would otherwise be illegally disposed of. Alternative measures have been investigated and have been found to be labour intensive and time consuming. In the light of the above essential service, BVM could not neglect, neither afford un-interrupted service delivery to un-attended skips, in preventing pandemic spread. Therefore, it was impractical and impossible, to follow any other SCM process within the limited time available and unsuccessful SCM procedures already followed. | R99 705,00 | ONCE-OFF | R99 705,00 | WYNLAND SKIPHIRE |
| 2 | BVD 397 | SSS | INTERNAL AUDIT | EXCEPTIONAL CASE | The Institute of Internal Auditors South Africa (IIA SA), referred to as The Institute, is part of an international network representing the interests of Internal Auditors worldwide. As a part of this international network, The Institute upholds and supports the fundamental tenets of the profession - the Code of Ethics and the International Standards for the Professional Practice of Internal Auditing. | R43 870,00 | ONCE-OFF | R43 870,00 | THE INSTITUTE OF INTERNAL AUDITORS |
| 3 | BVD 406 | SSS | LEGAL | EXCEPTIONAL CASE | This relates to a pending eviction matter. The hourly fees (rate) of R850 is regarded as very reasonable, especially in light of the expertise and track record in eviction matters of this firm. It should be noted that it is impossible to determine the amount which will be due and payable from the outset as it would amongst others depend whether the matter is opposed. It is crucial for the municipality to protect its immovable assets. Given the ever-increasing need for housing, the municipality should combat and act against the illegal occupation of its properties | R0,00 | HOURLY (850) | R25 000,00 | CONRADIE & PARTNERS |
| 4 | BVD 408 | TECHNICAL SERVICES | WWTW | EMERGENCY | Emergency- Contractor to repair the disfunctional De Doorns WWTW mechanical component on 5 October 2020. In De Doorns, the treated effluent is reused for irrigation and drinking water downstream and when untreated sewage is discharged into the river, people can get sick and export status of the grapefruit industry can be negatively affected. The potential claims against BVM can be substantial | R74 350,09 | ONCE-OFF | R74 350,09 | GW TRAUTMAN |
| 5 | BVD 409 | TECHNICAL SERVICES | WWTW | EMERGENCY | Emergency- drive breakdown at booster pump station Worcester on 8 October 2020. If the pumps do not work the community will not have water. | R90 543,64 | ONCE-OFF | R90 543,64 | TRICOM AFRICA |
| | | | | | FIXED | R308 468,73 | | R333 468,73 | |
| | | | | | RATES | R25 000,00 | | | |
| | | | | | TOTAL | R333 468,73 | | | |
| 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 October 2020 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

| TENDERS AWARDED DURING OCTOBER 2020 | | | | | |
|-------------------------------------|--------------|---|--|------------------------|--|
| AWARD DATE | BID NUMBER | TENDER DESCRIPTION | AWARDED TO | AMOUNT | ANTICIPATED EXPENDITURE OF THE CONTRACT PERIOD |
| 02/10/2020 | BV 840/ 2019 | RENDERING OF TELECOM REPORTING AND COST MANAGEMENT SERVICES FOR THE BREEDE VALLEY MUNICIPALITY FOR THE PERIOD ENDING 30 JUNE 2023 | Telesa Comms (Pty) Ltd | R 25 180,40 per month | R 845 527,62 |
| 13/10/2020 | BV 841/ 2019 | CONSTRUCTION/ REFURBISHMENT OF NEW SCM BUILDING | ZAF Construction cc | R 2 902 014,99 | |
| 13/10/2020 | BV 796/ 2019 | SUPPLY, DELIVERY AND INSTALLATION OF SECURITY FENCING AT THE FAIRBAIN | Jonty Engineering and Trading | R 646 383,37 | |
| 13/10/2020 | BV 810/ 2019 | INSTALLATION OF 11 KV CABLES IN WORCESTER | Momotheka Trade 1011 cc | R 3 224 421,75 | |
| 13/10/2020 | BV 814/ 2019 | PROFESSIONAL SERVICES FOR THE EXTENSION OF RAWSONVILE WWTW | Bergstan South Africa Consulting and Development Engineers (Pty) | R 2 720 944,16 | |
| 26/10/2020 | BV566/2020 | PROFESSIONAL SERVICES FOR THE CONSTRUCTION OF EROSION PROTECTION AT | WEC- Consult (Pty) Ltd | R 7 019 371,40 | |
| | | | Total sum | R 17 358 663,29 | |

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Procurement premiums paid for the month of October 2020.

| PREMIUMS PAID ON PROCURMENT FOR THE MONTH OF OCTOBER 2020 | | | | | | | | | | |
|---|---------------|-----------------|---|--------------------------------|--|----------------|-----------------|----------------------|--|--|
| Request Reference | Date of Order | Order Reference | Service Provider/ Contractor/ Supplier with lowest acceptable offer | Lowest acceptable offer amount | Awarded Service Provider/ Contractor/ Supplier | Awarded amount | Premium Payable | Premium Payable as % | National Treasury Norm >25% (Acceptable/ Not Acceptable) | |
| 309227 | 09.10.2020 | 1177069 | BRANDWACHT BESPROEING | R67 942,00 | OLWEZUKO TRADING PROJECTS (PTY) LTD | R70 961,44 | R3 019,44 | 4,44% | ACCEPTABLE | |
| TOTAL PREMIUMS PAID FOR THE MONTH | | | | | | | R3 019,44 | | | |

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, October 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: 12 November 2020