
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 REPORT MAY 2021

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 May 2021 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

2. Recommended resolution to Council with regards to May 2021 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for May 2021 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 final as the Annual Financial Statements were completed and audited by the Auditor General. The in-year report for May 2021 contains the final outcomes for the 2019/2020 audit. The municipality has achieved a clean audit opinion (Unqualified with no matters of emphasis).

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 May 2021 is R922 607 449 or 82.20% of the total budgeted revenue R1 122 380 138.

Property Rates

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

Service charges - electricity revenue

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

Service charges – water revenue

Water revenue shows an over performance due to additional water consumption.

Rental of facilities and equipment

The reported revenue for rental of facilities and equipment shows an over performance this is due to the budget for rental revenue that has been amended downwards in line with the Covid - regulations. Rental 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

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

Licenses and permits

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

Agency services

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

Transfers and subsidies – capital

Capital grants are recognized when capital expenditure has been capitalized.

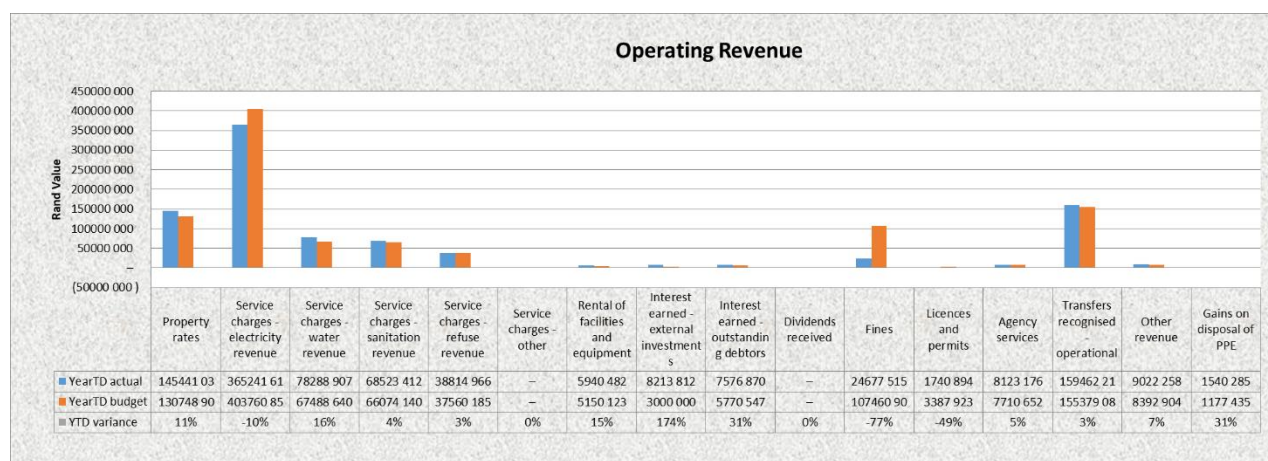
Other revenue

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

Gains on disposal of PPE

Gains on the disposal of assets are higher than anticipated.

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

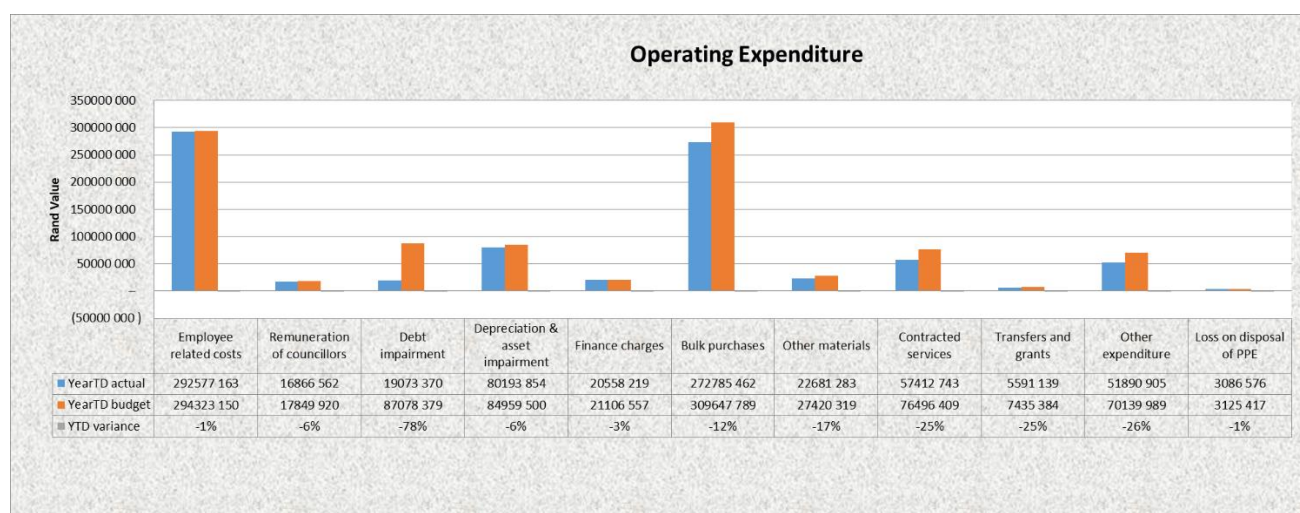


Operating Expenditure by Type

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 R842 717 274 or 76.91% of the total budgeted expenditure R1 095 735 017.

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

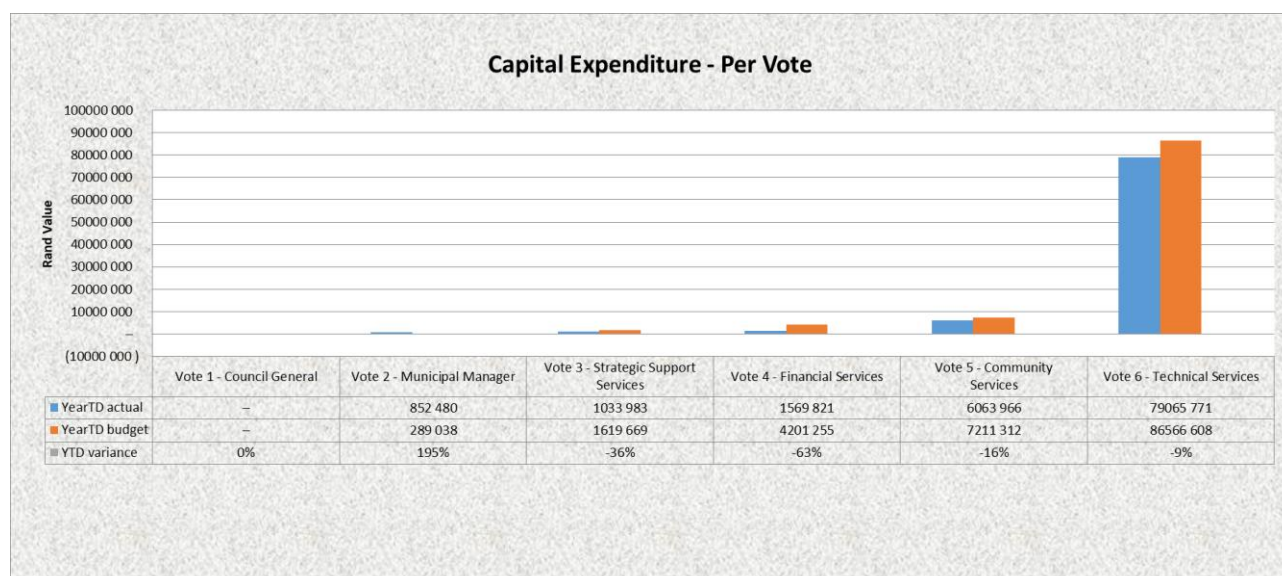


Capital Expenditure

The total capital expenditure for the period 1 July 2020 – 31 May 2021, amounts to R88 586 021 or 65.85% of the total capital budget that amounts to R134 518 755.

Capital grant funding spending for the period amounts to R41 751 296 or 75.82% of the total capital grant budget that amounts to R55 065 372.

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 R215 801 830.

Refer to Section 4

– *Supporting Table C7 and Section 7 for more detail on the cash position.*

3.3 MATERIAL VARIANCES FROM SDBIP

Comments for May 2021.

Refer to Section 10 – Supporting Table SC1

3.4 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

PART 1 – IN-YEAR REPORT

SECTION 4 – IN-YEAR BUDGET TABLES

4.1 Monthly budget statements

4.1.1 Table C1: Monthly Budget Statement Summary

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

WC025 Breede Valley - Table C1 Monthly Budget Statement Summary - M11 May

Description	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	10 784	145 441	130 749	14 692	11%	146 998
Service charges	622 044	646 947	644 447	53 157	550 869	574 884	(24 015)	-4%	644 447
Investment revenue	11 508	3 112	6 000	833	8 214	3 000	5 214	174%	6 000
Transfers and subsidies	141 850	208 112	171 213	1 370	159 462	155 379	4 083	3%	171 213
Other own revenue	91 210	150 326	153 721	2 848	58 621	139 050	(80 429)	-58%	153 721
Total Revenue (excluding capital transfers and contributions)	1 011 719	1 155 495	1 122 380	68 993	922 607	1 003 062	(80 455)	-8%	1 122 380
Employee costs	297 258	317 416	321 079	29 363	292 577	294 323	(1 746)	-1%	321 079
Remuneration of Councillors	18 413	18 780	19 473	1 537	16 867	17 850	(983)	-6%	19 473
Depreciation & asset impairment	87 504	95 246	95 246	14 553	80 194	84 960	(4 766)	-6%	95 246
Finance charges	23 643	23 653	23 653	1 807	20 558	21 107	(548)	-3%	23 653
Materials and bulk purchases	345 745	346 130	367 858	26 380	295 467	337 068	(41 601)	-12%	367 858
Transfers and subsidies	6 938	65 605	8 187	554	5 591	7 435	(1 844)	-25%	8 187
Other expenditure	231 691	208 045	260 239	12 726	131 464	236 840	(105 377)	-44%	260 239
Total Expenditure	1 011 191	1 074 875	1 095 735	86 920	842 717	999 583	(156 866)	-16%	1 095 735
Surplus/(Deficit)	528	80 620	26 645	(17 927)	79 890	3 479	76 411	2196%	26 645
Transfers and subsidies - capital (monetary alloc	146 877	82 337	53 468	-	-	48 548	(48 548)	-100%	53 468
Contributions & Contributed assets	185	1 147	1 597	-	4 918	1 436	3 481	242%	1 597
Surplus/(Deficit) after capital transfers & contributions	147 589	164 104	81 710	(17 927)	84 808	53 464	31 344	59%	81 710
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	147 589	164 104	81 710	(17 927)	84 808	53 464	31 344	59%	81 710
Capital expenditure & funds sources									
Capital expenditure	195 481	99 914	134 519	12 185	88 586	99 888	(11 302)	-11%	134 519
Capital transfers recognised	147 062	83 484	55 065	2 972	41 751	39 662	2 090	5%	55 065
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	159	-	-	-	-	-	-	-	-
Internally generated funds	48 260	16 429	79 453	9 212	46 835	60 226	(13 391)	-22%	79 453
Total sources of capital funds	195 481	99 914	134 519	12 185	88 586	99 888	(11 302)	-11%	134 519
Financial position									
Total current assets	313 695	238 547	238 547		375 391				238 547
Total non current assets	2 410 862	2 498 469	2 498 469		2 391 511				2 498 469
Total current liabilities	190 720	131 650	131 650		160 327				131 650
Total non current liabilities	447 981	424 474	424 474		434 940				424 474
Community wealth/Equity	2 085 857	2 180 893	2 180 893		2 171 634				2 180 893
Cash flows									
Net cash from (used) operating	143 019	34 810	36 690	(932)	155 949	60 623	(95 326)	-157%	34 810
Net cash from (used) investing	(82 049)	(99 864)	(132 780)	(13 909)	(90 301)	(60 223)	30 078	-50%	(97 397)
Net cash from (used) financing	(10 400)	(11 652)	(11 652)	9	(11 566)	(11 601)	(35)	0%	(11 652)
Cash/cash equivalents at the month/year end	160 437	23 325	53 978	-	215 802	150 519	(65 283)	-43%	87 481
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	53 921	7 285	16	11 553	5 574	18	34 914	110 713	223 994
Creditors Age Analysis									
Total Creditors	930	235	13	6	4	-	4	-	1 191

4.1.2 Table C2: Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications, which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organisational structures used by the different institutions.

WC025 Breede Valley - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M11 May

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		300 853	212 426	217 335	13 932	207 514	191 235	16 279	9%	217 335
Executive and council		2 449	108	108	26	391	96	294	306%	108
Finance and administration		298 404	212 318	217 227	13 905	207 123	191 138	15 985	8%	217 227
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		42 087	213 570	159 530	1 560	58 035	144 415	(86 381)	-60%	159 530
Community and social services		11 080	11 323	11 456	220	9 769	10 331	(562)	-5%	11 456
Sport and recreation		3 034	1 811	2 126	159	1 181	1 918	(736)	-38%	2 126
Public safety		3 140	118 761	119 447	384	25 926	108 349	(82 423)	-76%	119 447
Housing		24 833	81 675	26 501	796	21 158	23 818	(2 660)	-11%	26 501
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		86 944	24 568	20 343	329	12 620	18 297	(5 677)	-31%	20 343
Planning and development		6 666	3 209	3 857	120	1 447	3 504	(2 057)	-59%	3 857
Road transport		79 465	19 109	13 109	209	11 174	11 697	(524)	-4%	13 109
Environmental protection		813	2 250	3 378	-	-	3 096	(3 096)	-100%	3 378
<i>Trading services</i>		728 897	788 416	780 138	53 173	649 356	699 008	(49 652)	-7%	780 138
Energy sources		434 289	483 733	480 132	34 034	374 175	429 042	(54 867)	-13%	480 132
Water management		108 331	114 878	112 627	9 607	102 453	101 167	1 286	1%	112 627
Waste water management		128 062	129 575	123 063	6 179	112 076	110 885	1 191	1%	123 063
Waste management		58 215	60 230	64 316	3 353	60 652	57 914	2 738	5%	64 316
<i>Other</i>	4	-	-	100	-	-	92	(92)	-100%	100
Total Revenue - Functional	2	1 158 781	1 238 979	1 177 446	68 993	927 525	1 053 047	(125 522)	-12%	1 177 446
Expenditure - Functional										
<i>Governance and administration</i>		206 846	212 950	257 376	16 689	182 828	235 108	(52 280)	-22%	257 376
Executive and council		42 639	34 373	38 690	2 879	33 741	35 433	(1 692)	-5%	38 690
Finance and administration		160 944	175 137	214 972	13 512	146 014	196 276	(50 262)	-26%	214 972
Internal audit		3 263	3 440	3 713	298	3 073	3 399	(326)	-10%	3 713
<i>Community and public safety</i>		132 945	233 542	189 095	15 484	132 739	172 783	(40 044)	-23%	189 095
Community and social services		23 513	23 802	27 076	2 625	22 719	24 718	(1 999)	-8%	27 076
Sport and recreation		27 661	24 824	26 044	2 210	20 972	23 761	(2 789)	-12%	26 044
Public safety		58 427	111 459	112 918	7 195	68 745	103 346	(34 601)	-33%	112 918
Housing		23 184	73 371	22 971	3 441	20 228	20 882	(655)	-3%	22 971
Health		161	85	85	14	76	76	(0)	0%	85
<i>Economic and environmental services</i>		107 095	78 560	79 513	7 987	66 916	72 031	(5 116)	-7%	79 513
Planning and development		15 655	17 689	17 379	1 482	15 500	15 870	(370)	-2%	17 379
Road transport		90 316	58 185	58 271	6 447	48 879	52 626	(3 746)	-7%	58 271
Environmental protection		1 125	2 686	3 863	58	2 536	3 535	(999)	-28%	3 863
<i>Trading services</i>		563 108	547 807	569 034	46 740	459 863	519 014	(59 151)	-11%	569 034
Energy sources		378 176	385 532	400 617	30 486	325 609	366 562	(40 953)	-11%	400 617
Water management		68 515	59 664	63 823	5 738	52 912	57 909	(4 998)	-9%	63 823
Waste water management		66 446	60 472	62 833	6 192	50 065	56 787	(6 722)	-12%	62 833
Waste management		49 970	42 139	41 761	4 325	31 277	37 756	(6 478)	-17%	41 761
<i>Other</i>		1 197	2 017	718	20	372	647	(275)	-42%	718
Total Expenditure - Functional	3	1 011 191	1 074 875	1 095 735	86 920	842 717	999 583	(156 866)	-16%	1 095 735
Surplus/ (Deficit) for the year		147 589	164 104	81 710	(17 927)	84 808	53 464	31 344	59%	81 710

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) - M11 May

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - Council General	1	449	108	108	26	391	96	294	306,0%	108
Vote 2 - Municipal Manager		7 434	14 734	15 067	-	-	13 507	(13 507)	-100,0%	15 067
Vote 3 - Strategic Support Services		3 094	1 110	1 766	549	1 412	1 600	(188)	-11,8%	1 766
Vote 4 - Financial Services		291 867	195 113	199 335	13 305	203 295	175 139	28 156	16,1%	199 335
Vote 5 - Community Services		101 230	226 081	172 372	1 671	67 568	155 884	(88 315)	-56,7%	172 372
Vote 6 - Technical Services		754 706	801 832	788 798	53 442	654 859	706 821	(51 962)	-7,4%	788 798
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	1 158 781	1 238 979	1 177 446	68 993	927 525	1 053 047	(125 522)	-11,9%	1 177 446
Expenditure by Vote										
Vote 1 - Council General	1	37 996	30 581	34 904	2 408	30 519	31 978	(1 459)	-4,6%	34 904
Vote 2 - Municipal Manager		11 268	10 939	11 504	1 263	9 617	10 496	(879)	-8,4%	11 504
Vote 3 - Strategic Support Services		59 431	56 019	71 106	5 484	57 726	64 889	(7 163)	-11,0%	71 106
Vote 4 - Financial Services		66 397	88 654	103 928	5 419	57 557	94 906	(37 349)	-39,4%	103 928
Vote 5 - Community Services		178 895	244 974	196 294	15 977	141 792	179 358	(37 565)	-20,9%	196 294
Vote 6 - Technical Services		657 203	643 709	677 999	56 371	545 506	617 957	(72 450)	-11,7%	677 999
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	1 011 191	1 074 875	1 095 735	86 920	842 717	999 583	(156 866)	-15,7%	1 095 735
Surplus/ (Deficit) for the year	2	147 589	164 104	81 710	(17 927)	84 808	53 464	31 344	58,6%	81 710

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

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

Vote Description	Ref	Budget Year 2020/21								
		2019/20	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
Revenue by Vote	1									
Vote 1 - Council General		449	108	108	26	391	96	294	306%	108
1.1 - Admin		449	108	108	26	391	96	294	306%	108
1.2 - Mayoral Office		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		7 434	14 734	15 067	-	-	13 507	(13 507)	-100%	15 067
2.1 - Office Support		2 000	12 834	12 519	-	-	11 171	(11 171)	-100%	12 519
2.2 - Internal Audit		-	-	-	-	-	-	-	-	-
2.3 - Project Management		5 434	1 900	2 548	-	-	2 336	(2 336)	-100%	2 548
2.4 - Ombudsman		-	-	-	-	-	-	-	-	-
2.5 - Enterprise Risk Management		-	-	-	-	-	-	-	-	-
2.6 - Jobs4U		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		3 094	1 110	1 766	549	1 412	1 600	(188)	-12%	1 766
3.1 - Administration & Support Services		2 091	365	871	41	706	797	(91)	-11%	871
3.2 - Human Resources		660	616	666	508	508	596	(88)	-15%	666
3.3 - Information Communication Technology		8	2	2	0	5	2	3	201%	2
3.4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-	-
3.5 - Communications & Media Relations		-	-	-	-	-	-	-	-	-
3.6 - Local Economic Development		133	127	227	-	127	205	(78)	-38%	227
3.7 - Legal Services		203	-	-	-	66	-	66	#DIV/0!	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		291 867	195 113	199 335	13 305	203 295	175 139	28 156	16%	199 335
4.1 - Administration		41 433	29 496	32 663	1 938	34 859	26 809	8 050	30%	32 663
4.2 - Revenue		165 728	164 271	165 325	11 367	165 772	147 129	18 644	13%	165 325
4.3 - Financial Planning		84 706	1 236	1 236	-	2 664	1 102	1 562	142%	1 236
4.4 - Supply Chain Management		-	111	111	-	-	99	(99)	-100%	111
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		101 230	226 081	172 372	1 671	67 568	155 884	(88 315)	-57%	172 372
5.1 - Administration & Support Services		186	94	94	8	8	84	(76)	-91%	94
5.2 - Human Settlements & Housing		25 329	81 735	26 859	830	21 533	24 146	(2 613)	-11%	26 859
5.3 - Libraries		9 857	10 624	10 622	7	8 057	9 582	(1 524)	-16%	10 622
5.4 - Fire Brigade & Disaster Risk Management		1 538	1 610	2 296	33	1 427	2 068	(641)	-31%	2 296
5.5 - Traffic Services		60 617	129 691	129 691	538	34 681	117 470	(82 789)	-70%	129 691
5.6 - Municipal Halls and Resorts		2 595	1 498	1 980	255	1 384	1 792	(408)	-23%	1 980
5.7 - Customer Care Services		497	477	477	-	477	425	51	12%	477
5.8 - Sports and Recreation		611	354	354	-	1	316	(315)	-100%	354
5.9 - Health		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		754 706	801 832	788 798	53 442	654 859	706 821	(51 962)	-7%	788 798
6.1 - Public Works		48 022	19 943	9 193	156	4 005	8 289	(4 284)	-52%	9 193
6.2 - Cemeteries		929	613	613	114	1 496	547	949	174%	613
6.3 - Recreational Facilities		31	16	10	-	3	9	(6)	-67%	10
6.4 - Refuse Removal		58 215	60 230	64 316	3 353	60 652	57 914	2 738	5%	64 316
6.5 - Sewerages		105 116	123 575	123 063	6 179	112 076	110 885	1 191	1%	123 063
6.6 - Electricity Management		433 905	482 569	478 968	34 016	374 045	428 004	(53 960)	-13%	478 968
6.7 - Water Management		108 488	114 886	112 635	9 625	102 583	101 174	1 410	1%	112 635
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 158 781	1 238 979	1 177 446	68 993	927 525	1 053 047	(125 522)	-12%	1 177 446

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

Vote Description	Ref	Budget Year 2020/21								
		2019/20	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousand		Audited Outcome								
Expenditure by Vote	1									
Vote 1 - Council General		37 996	30 581	34 904	2 408	30 519	31 978	(1 459)	-5%	34 904
1.1 - Admin		24 924	17 314	21 008	1 467	19 785	19 254	531	3%	21 008
1.2 - Mayoral Office		13 072	13 267	13 896	940	10 734	12 724	(1 990)	-16%	13 896
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		11 268	10 939	11 504	1 263	9 617	10 496	(879)	-8%	11 504
2.1 - Office Support		4 610	3 745	3 738	468	3 200	3 412	(213)	-6%	3 738
2.2 - Internal Audit		3 263	3 440	3 713	298	3 073	3 399	(326)	-10%	3 713
2.3 - Project Management		1 964	2 285	2 286	321	1 980	2 068	(88)	-4%	2 286
2.4 - Ombudsman		2	2	2	0	2	2	(0)	-4%	2
2.5 - Enterprise Risk Management		1 423	1 447	1 743	172	1 354	1 595	(241)	-15%	1 743
2.6 - Jobs4U		7	21	21	3	8	19	(11)	-59%	21
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		59 431	56 019	71 106	5 484	57 726	64 889	(7 163)	-11%	71 106
3.1 - Administration & Support Services		23 060	20 624	26 843	2 728	21 854	24 505	(2 651)	-11%	26 843
3.2 - Human Resources		12 038	11 591	13 324	1 026	11 175	12 119	(944)	-8%	13 324
3.3 - Information Communication Technology		12 150	11 089	17 345	924	13 879	15 867	(1 988)	-13%	17 345
3.4 - IDP/ PMS/ SDBIP		2 194	2 152	2 178	167	1 974	1 983	(9)	0%	2 178
3.5 - Communications & Media Relations		2 236	1 245	1 443	84	1 150	1 320	(170)	-13%	1 443
3.6 - Local Economic Development		4 005	4 968	4 170	231	3 289	3 800	(511)	-13%	4 170
3.7 - Legal Services		3 749	4 349	5 804	324	4 405	5 295	(890)	-17%	5 804
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 4 - Financial Services		66 397	88 654	103 928	5 419	57 557	94 906	(37 349)	-39%	103 928
4.1 - Administration		21 969	29 675	32 746	1 891	20 883	29 777	(8 894)	-30%	32 746
4.2 - Revenue		29 310	46 516	56 506	2 349	24 206	51 725	(27 519)	-53%	56 506
4.3 - Financial Planning		1 630	2 190	3 765	78	843	3 428	(2 585)	-75%	3 765
4.4 - Supply Chain Management		13 488	10 272	10 911	1 101	11 626	9 976	1 650	17%	10 911
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		178 895	244 974	196 294	15 977	141 792	179 358	(37 565)	-21%	196 294
5.1 - Administration & Support Services		7 123	5 293	5 883	719	5 492	5 360	132	2%	5 883
5.2 - Human Settlements & Housing		23 205	73 386	22 977	3 426	20 088	20 888	(800)	-4%	22 977
5.3 - Libraries		14 324	14 944	15 103	1 305	13 357	13 810	(453)	-3%	15 103
5.4 - Fire Brigade & Disaster Risk Management		30 007	33 469	33 276	2 689	30 695	30 403	293	1%	33 276
5.5 - Traffic Services		81 399	97 095	98 297	6 167	55 177	89 975	(34 798)	-39%	98 297
5.6 - Municipal Halls and Resorts		8 668	8 045	8 596	773	7 188	7 849	(661)	-8%	8 596
5.7 - Customer Care Services		3 105	3 712	3 248	190	2 984	2 964	20	1%	3 248
5.8 - Sports and Recreation		10 981	8 946	8 829	695	6 735	8 033	(1 298)	-16%	8 829
5.9 - Health		83	85	85	14	76	76	(0)	0%	85
		-	-	-	-	-	-	-	-	-
Vote 6 - Technical Services		657 203	643 709	677 999	56 371	545 506	617 957	(72 450)	-12%	677 999
6.1 - Public Works		90 788	95 622	106 078	8 871	82 273	96 136	(13 863)	-14%	106 078
6.2 - Cemeteries		2 264	2 192	5 231	623	3 299	4 783	(1 485)	-31%	5 231
6.3 - Recreational Facilities		8 537	7 803	8 703	802	7 365	7 950	(584)	-7%	8 703
6.4 - Refuse Removal		52 407	44 879	44 244	4 520	33 154	40 028	(6 874)	-17%	44 244
6.5 - Sewerages		60 292	50 544	53 156	5 686	45 043	48 058	(3 015)	-6%	53 156
6.6 - Electricity Management		374 400	383 005	396 765	30 131	321 461	363 092	(41 631)	-11%	396 765
6.7 - Water Management		68 515	59 664	63 823	5 738	52 912	57 909	(4 998)	-9%	63 823
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 011 191	1 074 875	1 095 735	86 920	842 717	999 583	(156 866)	(0)	1 095 735
Surplus/ (Deficit) for the year	2	147 589	164 104	81 710	(17 927)	84 808	53 464	31 344	0	81 710

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

This table reflects the operating budget and actual figures of the financial performance. The revenue is specifically set out by source due to the fact that Council approves the revenue budget by source and the expenditure budget by vote.

WC025 Breede Valley - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		145 107	146 998	146 998	10 784	145 441	130 749	14 692	11%	146 998
Service charges - electricity revenue		416 707	452 478	452 478	34 019	365 242	403 761	(38 519)	-10%	452 478
Service charges - water revenue		91 484	75 888	75 888	9 607	78 289	67 489	10 800	16%	75 888
Service charges - sanitation revenue		73 688	76 490	73 990	6 179	68 523	66 074	2 449	4%	73 990
Service charges - refuse revenue		40 166	42 092	42 092	3 352	38 815	37 560	1 255	3%	42 092
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		10 671	2 223	5 618	593	5 940	5 150	790	15%	5 618
Interest earned - external investments		11 508	3 112	6 000	833	8 214	3 000	5 214	174%	6 000
Interest earned - outstanding debtors		8 133	6 467	6 467	768	7 577	5 771	1 806	31%	6 467
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		51 034	118 474	118 474	352	24 678	107 461	(82 783)	-77%	118 474
Licences and permits		2 211	3 797	3 797	226	1 741	3 388	(1 647)	-49%	3 797
Agency services		7 543	8 641	8 641	-	8 123	7 711	413	5%	8 641
Transfers and subsidies		141 850	208 112	171 213	1 370	159 462	155 379	4 083	3%	171 213
Other revenue		11 618	9 406	9 405	910	9 022	8 393	629	7%	9 405
Gains on disposal of PPE		-	1 320	1 320	-	1 540	1 177	363	31%	1 320
Total Revenue (excluding capital transfers and contributions)		1 011 719	1 155 495	1 122 380	68 993	922 607	1 003 062	(80 455)	-8%	1 122 380
Expenditure By Type										
Employee related costs		297 258	317 416	321 079	29 363	292 577	294 323	(1 746)	-1%	321 079
Remuneration of councillors		18 413	18 780	19 473	1 537	16 867	17 850	(983)	-6%	19 473
Debt impairment		90 509	85 167	95 167	-	19 073	87 078	(68 005)	-78%	95 167
Depreciation & asset impairment		87 504	95 246	95 246	14 553	80 194	84 960	(4 766)	-6%	95 246
Finance charges		23 643	23 653	23 653	1 807	20 558	21 107	(548)	-3%	23 653
Bulk purchases		318 842	326 798	337 798	24 026	272 785	309 648	(36 862)	-12%	337 798
Other materials		26 904	19 332	30 060	2 354	22 681	27 420	(4 739)	-17%	30 060
Contracted services		64 401	64 602	84 057	5 758	57 413	76 496	(19 084)	-25%	84 057
Transfers and subsidies		6 938	65 605	8 187	554	5 591	7 435	(1 844)	-25%	8 187
Other expenditure		76 388	54 773	77 512	4 313	51 891	70 140	(18 249)	-26%	77 512
Loss on disposal of PPE		394	3 504	3 504	2 655	3 087	3 125	(39)	-1%	3 504
Total Expenditure		1 011 191	1 074 875	1 095 735	86 920	842 717	999 583	(156 866)	-16%	1 095 735
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		528	80 620	26 645	(17 927)	79 890	3 479	76 411	0	26 645
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all)		146 877	82 337	53 468	-	-	48 548	(48 548)	(0)	53 468
		-	1 147	1 147	-	4 918	1 024	3 894	0	1 147
		185	-	450	-	-	413	(413)	(0)	450
Surplus/(Deficit) after capital transfers & contributions		147 589	164 104	81 710	(17 927)	84 808	53 464			81 710
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		147 589	164 104	81 710	(17 927)	84 808	53 464			81 710
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		147 589	164 104	81 710	(17 927)	84 808	53 464			81 710
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		147 589	164 104	81 710	(17 927)	84 808	53 464			81 710

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

Supporting Table SC1

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

Ref	Description	Variance greater than 5% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	11%	Property rates shows an over performance due to the annual billing that was done in the month of July.	
	Service charges - electricity revenue	-10%	Electricity revenue shows an under performance due to electricity sales being less than anticipated.	
	Service charges - water revenue	16%	Water revenue shows an over performance due to additional water consumption during the summer season.	
	Rental of facilities and equipment	15%	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	174%	Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies	
	Interest earned - outstanding debtors	31%	The interest on debtors shows an over performance as a result of the increase of outstanding debtors.	
	Fines, penalties and forfeits	-77%	An accrual for traffic fines has been raised for the period. Final traffic fine provisions and accounting treatment are done at financial year end.	
	Licences and permits	-49%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Agency services	5%	The income on agency services shows a over performance. The increase are mainly due to processes starting to normalise as a result of Lockdown Level 1.	
	Transfers and subsidies - capital	100%	Capital grants recognised when capital expenditure has been capitalised.	
	Other revenue	7%	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	31%	Gains on the disposal of assets are higher than anticipated.	
2	Expenditure By Type			
	Remuneration of councillors	-6%	Councillors are currently remunerated on the 2019/2020 Gazette.	
	Debt impairment	-78%	The final calculations for debt impairment will be done after the financial year-end.	
	Depreciation & asset impairment	-6%	Depreciation projections till May 2021 are pro-rata less than anticipated.	
	Bulk purchases	-12%	Electricity and water purchases till May 2021 are pro-rata less than anticipated.	
	Other materials	-17%	Expenditure on materials and supplies till May 2021 are pro-rata less than anticipated.	
	Contracted services	-25%	Expenditure on contracted and outsourced services till May 2021 are pro-rata less than anticipated.	
	Transfers and subsidies	-25%	Monetary allocations to individuals and organisations till May 2021 are pro-rata less than anticipated.	
	Other expenditure	-26%	Expenditure on general expenses till May 2021 are pro-rata less than anticipated.	
3	Capital Expenditure			
	Total Capital Expenditure	-11%	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	11%	During the adjustment budget in February we have amend the budget related to actual collection rate. Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Property Rates	0%	During the adjustment budget in Febr we have amend the budget related to actual collection rate. Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Other revenue	30%	During the adjustment budget in Febr we have amend the budget related to actual collection rate. Normal credit control processes has however been implemented. Our Collection % is higher that anticipated.	
	Government - Operating	-3%	Budget that we will receive the add funding for the libraries in May but it was already paid into the Mun account.	
	Government Capital	8%	Have budget that we will received the last INEP funding in Jun but we received it in March 2021	
	Interest	48%	Interest on the investment and the current account was higher than anticipated and the investment process been done monthly.	
	Suppliers	-2%	Process was reviewed and amend through the adjustment budget	
	Transfer and grants	37%	Process was reviewed and amend through the adjustment budget	
	Capital assets	-47%	Capital projects is currently on there way, but to ensure we have control over spending and the issue of the Covid 19 impact the project plans is later in the year.	
	Consumer deposits	35%	The movement in debtors will have an influence on the deposits %.	

4.1.5 Table C5: Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification, and funding)

WC025 Breede Valley - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M11 May

Vote Description	Ref	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	1 089	410	630	305	325	107%	1 089
Vote 3 - Strategic Support Services		305	5	700	57	106	692	(586)	-85%	700
Vote 4 - Financial Services		167	-	2 633	618	1 402	2 516	(1 114)	-44%	2 633
Vote 5 - Community Services		2 153	5	10 860	1 457	5 905	6 536	(631)	-10%	10 860
Vote 6 - Technical Services		109 852	61 701	97 754	8 471	68 984	70 276	(1 292)	-2%	97 754
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	113 036	11 012	77 027	80 325	(3 298)	-4%	113 036
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		2 103	1 900	1 569	2	223	(16)	238	-1536%	1 569
Vote 3 - Strategic Support Services		334	-	928	-	928	928	(0)	0%	928
Vote 4 - Financial Services		8	1 005	1 837	(3)	168	1 685	(1 517)	-90%	1 837
Vote 5 - Community Services		811	700	1 150	7	159	675	(516)	-77%	1 150
Vote 6 - Technical Services		76 410	34 588	15 999	1 166	10 082	16 291	(6 209)	-38%	15 999
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	21 483	1 172	11 559	19 563	(8 004)	-41%	21 483
Total Capital Expenditure	3	195 481	99 914	134 519	12 185	88 586	99 888	(11 302)	-11%	134 519
Capital Expenditure - Functional Classification										
Governance and administration		838	1 625	6 809	680	2 747	6 436	(3 689)	-57%	6 809
Executive and council		6	5	60	-	37	60	(23)	-39%	60
Finance and administration		832	1 620	6 749	680	2 711	6 376	(3 665)	-57%	6 749
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		3 874	100	12 380	1 867	6 423	6 957	(534)	-8%	12 380
Community and social services		818	100	10 576	1 867	5 619	6 926	(1 307)	-19%	10 576
Sport and recreation		2 497	-	31	-	10	31	(21)	-68%	31
Public safety		559	-	1 774	-	794	-	794	#DIV/0!	1 774
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		69 869	19 546	72 522	8 180	57 472	45 804	11 668	25%	72 522
Planning and development		5 434	1 900	1 411	2	361	108	253	234%	1 411
Road transport		64 435	17 646	71 111	8 177	57 111	45 696	11 415	25%	71 111
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		120 901	78 642	42 807	1 458	21 943	40 690	(18 747)	-46%	42 807
Energy sources		20 710	28 212	26 706	464	14 356	25 289	(10 933)	-43%	26 706
Water management		29 044	24 984	5 476	484	2 389	4 976	(2 587)	-52%	5 476
Waste water management		49 695	25 446	9 303	510	4 994	9 124	(4 130)	-45%	9 303
Waste management		21 452	-	1 322	-	204	1 301	(1 097)	-84%	1 322
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	195 481	99 914	134 519	12 185	88 586	99 888	(11 302)	-11%	134 519
Funded by:										
National Government		34 373	56 337	50 820	2 408	40 055	38 259	1 796	5%	50 820
Provincial Government		112 433	26 000	2 648	412	871	255	616	242%	2 648
District Municipality		71	-	450	-	-	-	-	-	450
Other transfers and grants		185	1 147	1 147	152	825	1 147	(322)	-28%	1 147
Transfers recognised - capital		147 062	83 484	55 065	2 972	41 751	39 662	2 090	5%	55 065
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	159	-	-	-	-	-	-	-	-
Internally generated funds		48 260	16 429	79 453	9 212	46 835	60 226	(13 391)	-22%	79 453
Total Capital Funding		195 481	99 914	134 519	12 185	88 586	99 888	(11 302)	-11%	134 519

4.1.6 Table C6: Monthly Budget Statement – Financial Position

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

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	95 813	13 325
Call investment deposits		15 420	10 000	10 000	120 000	10 000
Consumer debtors		115 555	175 866	175 866	127 977	175 866
Other debtors		23 602	26 734	26 734	21 086	26 734
Current portion of long-term receivables		1 968	1 675	1 675	1 968	1 675
Inventory		10 432	10 946	10 946	8 548	10 946
Total current assets		313 695	238 547	238 547	375 391	238 547
Non current assets						
Long-term receivables		3 314	1 827	1 827	8 971	1 827
Investments		-	-	-	-	-
Investment property		47 145	43 750	43 750	47 054	43 750
Investments in Associate		-	-	-	-	-
Property, plant and equipment		2 319 592	2 412 290	2 412 290	2 294 790	2 412 290
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		4 182	3 971	3 971	4 065	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	2 391 511	2 498 469
TOTAL ASSETS		2 724 558	2 737 016	2 737 016	2 766 902	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	4 347	4 328
Trade and other payables		121 889	73 515	73 515	99 118	73 515
Provisions		47 167	40 765	40 765	43 821	40 765
Total current liabilities		190 720	131 650	131 650	160 327	131 650
Non current liabilities						
Borrowing		192 180	179 139	179 139	179 139	179 139
Provisions		255 801	245 335	245 335	255 801	245 335
Total non current liabilities		447 981	424 474	424 474	434 940	424 474
TOTAL LIABILITIES		638 701	556 123	556 123	595 267	556 123
NET ASSETS	2	2 085 857	2 180 893	2 180 893	2 171 634	2 180 893
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		2 085 857	2 180 893	2 180 893	2 171 634	2 180 893
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	2 085 857	2 180 893	2 180 893	2 171 634	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 - M11 May

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	111 334	8 279	101 637	101 281	356	0%	96 634
Service charges		620 705	488 603	551 456	42 379	573 160	514 666	58 495	11%	488 603
Other revenue		176 012	44 147	47 543	17 536	194 488	149 530	44 958	30%	44 147
Government - operating		140 434	208 112	166 964	1 980	161 901	166 899	(4 998)	-3%	208 112
Government - capital		50 052	83 484	54 417	-	56 927	52 532	4 395	8%	83 484
Interest		17 405	7 315	10 850	1 462	14 621	9 847	4 774	48%	7 315
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(925 131)	(805 204)	(875 040)	(72 014)	(919 498)	(904 104)	15 394	-2%	(805 204)
Finance charges		(23 996)	(22 676)	(22 676)	-	(22 676)	(22 676)	-	-	(22 676)
Transfers and Grants		(13 202)	(65 605)	(8 158)	(554)	(4 611)	(7 352)	(2 741)	37%	(65 605)
NET CASH FROM/(USED) OPERATING ACTIVITIES		143 019	34 810	36 690	(932)	155 949	60 623	(95 326)	-157%	34 810
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	(1 744)	(1 744)	-	(1 744)	0%	2 467
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		(13)	50	50	20	29	44	(14)	-33%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(82 036)	(99 914)	(132 830)	(12 185)	(88 586)	(60 266)	28 320	-47%	(99 914)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(82 049)	(99 864)	(132 780)	(13 909)	(90 301)	(60 223)	30 078	-50%	(97 397)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		10	50	50	9	136	100	35	35%	50
Payments										
Repayment of borrowing		(10 410)	(11 702)	(11 702)	-	(11 702)	(11 702)	0	0%	(11 702)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(10 400)	(11 652)	(11 652)	9	(11 566)	(11 601)	(35)	0%	(11 652)
NET INCREASE/ (DECREASE) IN CASH HELD		50 570	(76 705)	(107 742)	(14 831)	54 082	(11 201)			(74 238)
Cash/cash equivalents at beginning:		109 867	100 031	161 720		161 720	161 720			161 720
Cash/cash equivalents at month/year end:		160 437	23 325	53 978		215 802	150 519			87 481

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

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

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

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

Description	NT Code	Budget Year 2020/21										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	12 339	1 912	0	3 739	1 474	0	7 988	16 445	43 898	29 647	5 931	24 153	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	27 196	895	0	1 009	269	0	1 996	3 381	34 745	6 655	478	3 436	
Receivables from Non-exchange Transactions - Property Rates	1400	10 210	904	0	1 750	685	2	5 093	12 962	31 605	20 491	1 246	18 161	
Receivables from Exchange Transactions - Waste Water Management	1500	6 892	1 330	0	2 405	1 162	0	7 154	22 330	41 275	33 052	6 635	31 073	
Receivables from Exchange Transactions - Waste Management	1600	4 237	795	7	1 474	702	7	4 328	13 539	25 088	20 050	4 116	19 272	
Receivables from Exchange Transactions - Property Rental Debtors	1700	556	202	8	405	211	8	1 341	6 036	8 767	8 002	1 178	8 810	
Interest on Arrear Debtor Accounts	1810	44	49	0	156	113	0	1 427	21 639	23 428	23 335	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(7 551)	1 199	1	616	957	0	5 587	14 380	15 189	21 540	805	18 439	
Total By Income Source	2000	53 921	7 285	16	11 553	5 574	18	34 914	110 713	223 994	162 772	20 389	123 344	
2019/20 - totals only		50 146	9 233	19	9 356	4 319	13	24 929	92 321	190 336	130 939	18 437	87 846	
Debtors Age Analysis By Customer Group														
Organs of State	2200	2 407	530	-	798	55	1	509	456	4 756	1 819	-	-	
Commercial	2300	12 892	199	0	534	239	0	524	2 864	17 251	4 161	-	-	
Households	2400	33 746	6 229	16	9 739	5 080	17	28 187	96 690	179 703	139 712	20 389	123 344	
Other	2500	4 876	327	0	482	201	0	5 695	10 703	22 284	17 080	-	-	
Total By Customer Group	2600	53 921	7 285	16	11 553	5 574	18	34 914	110 713	223 994	162 772	20 389	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.

	May 2021	April 2021	March 2021
Gross consumer debtors, as per debtors age analysis	223 994 208	208 918 088	206 465 457
Total Provision for bad debts	-125 168 136	-125 168 136	-125 168 136
Provision bad debts Consumers (SC3)	-123 344 244	-123 344 244	-123 344 244
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-15 097 495	-12 836 077	-12 468 182
Net consumers debtors:	83 728 577	70 913 875	68 829 139

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.1 Outstanding Debtors

This report serves to inform Council on the status of preliminary outstanding debtors for May 2021.

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 223 994 208 as at 31 May 2021 compared to R 208 918 088 as at 30 April 2021. Current debt represents 20.35 % of the total outstanding debt, while the total debt in arrears represents 73.97 % of the debt and 5.68 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 64 % of the total debt. It should be noted that that 26 % of arrear debt representing R 60 104 020 has been handed over to Meyer and Botha Attorneys for Debt Collection. It should be further noted that R 12 900 000 which was received on or before 31 May 2021 was only allocated after the 1st of June 2021.

The outstanding debtors increased by R 33 657 710 when compared to the outstanding amount of R 190 336 498 on 31 May 2020, representing a 18 % annual increase.

2. Additional Information:

The increase of outstanding debt for service levies is 6 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 26 % and the average days outstanding are 95 days, which is 3 months.

Electricity distribution losses for the period of July 2020 to May 2021 were 7.51 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2020 to May 2021	259 656 451 kWh	240 153 383 kWh	19 503 068 kWh	7.51 %

Water distribution losses for the period of July 2020 till April 2021 were 25.36 % off which real losses were 22.68 %.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
Jul 20 – April 21	12 143 259 kl	9 063 182 kl	3 080 077 kl	25.36 %
Less:			-	
		Unbilled Authorized Consumption	93 394 kl	
		Customer Meter and Data Errors	232 392 kl	
Real Losses			2 754 291 kl	22.68 %

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

This report serves to inform Council on the processes of Credit Control for the month of May 2021.

1. 24 554 SMS's were sent during the month to clients with arrear accounts to the value of R 193 454 112 while 4 621 final demands with arrears to the value of R 93 441 003 were emailed, and 116 final demands were hand delivered.
2. 18 648 accounts were sent via MMS (Multimedia Messaging Services) for clients to receive their accounts on their cellphones, while 28 443 friendly due date Reminders to the value of R 169 988 825 were emailed to clients.
3. 63 Arrangements with clients owing arrears to the value of R702 339 were concluded during the month.
4. R804 188 was recovered through pre-paid electricity restrictions on Non-Indigent clients where for each R10 used to buy prepaid electricity 60% or R6 is redirected towards the payment of your arrear debt.
5. There were 173 phone call reminders made to clients with arrears on their accounts.
6. There are currently 20 accounts owing R304 820 with section 58 Magistrate Courts Act Garnishee Orders. The total monthly payments amount to R3 854.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

This report serves to inform Council on the status of Indigent consumers at the end of May 2021.

1. The total applications approved for all services by the end of May 2021 were 9 514.
2. The outstanding amount for Indigent consumers is R 23 022 301 of which R 20 216 018 is in arrears.
3. An amount of R 1 732 972 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 off since 1 July 2020 to R 20 123 307.
4. Subsidies from July 2020 to May 2021 were allocated for the following services:

• Refuse	R	11 714 080
• Rates	R	2 473 855
• Sewerage	R	18 681 814
• Electricity	R	2 871 775
• Water	R	13 054 532
• Rent	R	9 296 265

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.4 Debt Collection

This report serves to inform council on the progress made by the attorneys on debt collection, for May 2021.

Attorneys

The outstanding handed over debt as at 31 May 2021 was R 60 104 020 made up of 1 572 accounts,

1. An amount of R255 956 was received as payments from the handed over accounts, while an amount of R 8 831 (vat incl.) was paid as commission.
2. 44 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R 25 427. 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.
3. Sheriff fees for the value of R 60 119, were paid to the sheriff of court for the serving of 216 court documents including summonses, notices, warrants, orders and execution of judgements and orders.
4. 40 judgments were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R 17 921.
5. 5 Section 65A1 notices were issued informing the clients that they need appear in court, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R3 007.
6. 20 Section 65A2 notices were issued informing that a judgement has been issued with no response, resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R 1 715.

7. There were 7 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they owe the money (the amount will be stated), and signed a document where they promised to pay deferred monthly instalments each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R 1 352.
8. There were 3 Warrant of Execution issued, A write of execution is a court order that is granted to begin the transfer of assets from a debtor to a plaintiff to satisfy a judgment, resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R374
9. All the costs listed above have been charged against the accounts of the clients concerned.

5.2.5 Arrears Councilors

A list of the accounts is available for scrutiny in the office of the Speaker. The following information was extracted from the list for May 2021:

1. The total outstanding arrear debt of Councilors after the May 2021 due date was R3 523.
2. An amount of R3 523 was deducted from the May 2021 salaries of 8 councilors who did not pay their accounts in full on the due date. (The arrear amount was R 3 523).

5.2.6 Arrears Employees

1. The outstanding debt of employees after the May 2021 due date was R159 747.
2. An amount of R4 900 was automatically deducted from the May 2021 salaries of 7 officials who had arrangements with a balance of R121 341 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R38 406 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the May 2021 salaries of 89 officials who did not pay their account in full on the due date. (The arrear amount was R38 406).

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

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

Description	NT Code	Budget Year 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	930	235	13	6	4	-	4	-	1 191	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	930	235	13	6	4	-	4	-	1 191	-

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.1 Supporting Table SC5

WC025 Breede Valley - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
Standard Bank		5 Months	Fixed Deposit	01 Jul 2020	-		5 000	5 000	-
Standard Bank		5 Months	Fixed Deposit	29 Jul 2020	-		5 000	5 000	-
Nedbank		6 Months	Fixed Deposit	26 Aug 2020	-		5 000	5 000	-
First National Bank		1 Month	Fixed Deposit	27 Aug 2020	-		5 000	5 000	-
ABSA Bank		1 Month	Fixed Deposit	31 Aug 2020	-		5 000	5 000	-
Nedbank		1 Month	Fixed Deposit	31 Aug 2020	-		5 000	5 000	-
Standard Bank		1 Month	Fixed Deposit	31 Aug 2020	-		5 000	5 000	-
ABSA Bank		2 Months	Fixed Deposit	28 Sep 2020	-		10 000	10 000	-
Nedbank		2 Months	Fixed Deposit	28 Sep 2020	-		15 000	15 000	-
Standard Bank		2 Months	Fixed Deposit	28 Sep 2020	-		15 000	15 000	-
Nedbank		3 Months	Fixed Deposit	27 Oct 2020	-		5 000	5 000	-
Standard Bank		3 Months	Fixed Deposit	28 Oct 2020	-		5 000	5 000	-
Standard Bank		4 Months	Fixed Deposit	27 Nov 2020	-		5 000	5 000	-
Nedbank		4 Months	Fixed Deposit	30 Nov 2020	-		5 000	5 000	-
ABSA Bank		5 Months	Fixed Deposit	28 Dec 2020	-		5 000	5 000	-
First National Bank		5 Months	Fixed Deposit	28 Dec 2020	-		5 000	5 000	-
First National Bank		3 Months	Fixed Deposit	24 Nov 2020	-		5 000	5 000	-
ABSA Bank		3 Months	Fixed Deposit	26 Nov 2020	-		5 000	5 000	-
Standard Bank		3 Months	Fixed Deposit	26 Nov 2020	-		5 000	5 000	-
ABSA Bank		4 Months	Fixed Deposit	28 Dec 2020	-		5 000	5 000	-
Standard Bank		4 Months	Fixed Deposit	28 Dec 2020	-		5 000	5 000	-
First National Bank		6 Months	Fixed Deposit	24 Feb 2021	-		5 000	5 000	-
Standard Bank		6 Months	Fixed Deposit	26 Feb 2021	-		5 000	5 000	-
Nedbank		6 Months	Fixed Deposit	26 Feb 2021	-		5 000	5 000	-
ABSA Bank		7 Months	Fixed Deposit	26 Mar 2021	-		5 000	5 000	-
Standard Bank		7 Months	Fixed Deposit	29 Mar 2021	-		5 000	5 000	-
ABSA Bank		3 Months	Fixed Deposit	26 Jan 2021	-		5 000	5 000	-
Standard Bank		3 Months	Fixed Deposit	28 Jan 2021	-		5 000	5 000	-
Nedbank		4 Months	Fixed Deposit	26 Feb 2021	-		5 000	5 000	-
Standard Bank		4 Months	Fixed Deposit	01 Mar 2021	-		5 000	5 000	-
ABSA Bank		5 Months	Fixed Deposit	29 Mar 2021	-		5 000	5 000	-
Nedbank		5 Months	Fixed Deposit	29 Mar 2021	-		5 000	5 000	-
First National Bank		5 Months	Fixed Deposit	29 Mar 2021	-		5 000	5 000	-
Standard Bank		5 Months	Fixed Deposit	29 Mar 2021	-		5 000	5 000	-
Nedbank		4 Months	Fixed Deposit	26 Mar 2021	-		5 000	5 000	-
First National Bank		5 Months	Fixed Deposit	26 Apr 2021	-		5 000	5 000	-
Standard Bank		5 Months	Fixed Deposit	28 Apr 2021	-		10 000	10 000	-
Nedbank		6 Months	Fixed Deposit	26 May 2021	14		5 000	5 000	-
Investec Bank		6 Months	Fixed Deposit	27 May 2021	13		5 000	5 000	-
ABSA Bank		7 Months	Fixed Deposit	28 Jun 2021	16		5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	28 Jun 2021	17		5 000	-	5 000
First National Bank		1 Month	Fixed Deposit	18 Jan 2021	-		10 000	10 000	-
Nedbank		4 Months	Fixed Deposit	19 Apr 2021	-		5 000	5 000	-
Standard Bank		4 Months	Fixed Deposit	19 Apr 2021	-		5 000	5 000	-
Nedbank		5 Months	Fixed Deposit	17 May 2021	10		5 000	5 000	-
Standard Bank		5 Months	Fixed Deposit	17 May 2021	10		5 000	5 000	-
Nedbank		6 Months	Fixed Deposit	17 Jun 2021	19		5 000	-	5 000
Standard Bank		6 Months	Fixed Deposit	17 Jun 2021	20		5 000	-	5 000
Nedbank		7 Months	Fixed Deposit	19 Jul 2021	19		5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	19 Jul 2021	20		5 000	-	5 000
Nedbank		6 Months	Fixed Deposit	26 Jul 2021	19		5 000	-	5 000
ABSA Bank		7 Months	Fixed Deposit	26 Aug 2021	18		5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	26 Aug 2021	19		5 000	-	5 000
Nedbank		8 Months	Fixed Deposit	27 Sep 2021	20		5 000	-	5 000
ABSA Bank		7 Months	Fixed Deposit	23 Sep 2021	19		5 000	-	5 000
Nedbank		7 Months	Fixed Deposit	23 Sep 2021	20		5 000	-	5 000
Nedbank		8 Months	Fixed Deposit	25 Oct 2021	20		5 000	-	5 000
ABSA Bank		6 Months	Fixed Deposit	27 Sep 2021	19		5 000	-	5 000
ABSA Bank		7 Months	Fixed Deposit	25 Oct 2021	20		5 000	-	5 000
First National Bank		7 Months	Fixed Deposit	25 Oct 2021	19		5 000	-	5 000
Nedbank		8 Months	Fixed Deposit	24 Nov 2021	21		5 000	-	5 000
Standard Bank		8 Months	Fixed Deposit	24 Nov 2021	21		5 000	-	5 000
Nedbank		4 Months	Fixed Deposit	23 Aug 2021	19		5 000	-	5 000
ABSA Bank		5 Months	Fixed Deposit	22 Sep 2021	19		5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	23 Nov 2021	20		5 000	-	5 000
Nedbank		8 Months	Fixed Deposit	22 Dec 2021	21		5 000	-	5 000
Nedbank		7 Months	Fixed Deposit	28 Dec 2021	3		5 000	-	5 000
First National Bank		7 Months	Fixed Deposit	28 Dec 2021	2		5 000	-	5 000
Municipality sub-total					477		375 000	255 000	120 000
TOTAL INVESTMENTS AND INTEREST					477		375 000	255 000	120 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 May 2021.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
Invest as at 31/05/2021 at the following A1 Banks as prescribed by Council's Investment Policy:							
ABSA		R	30 000 000,00				
NEDBANK		R	50 000 000,00				
FNB		R	10 000 000,00				
STANDARD		R	30 000 000,00				
INVESTEC		R	-				
			R 120 000 000,00				
ABSA LT		R	-				
			R 120 000 000,00				

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
29/Jan/20	STANDARD	288460898-050	7,550%	154	1/Jul/20	0,00	5 000 000		5 000 000	0
26/Feb/20	STANDARD	288460898-053	7,500%	154	29/Jul/20	0,00	5 000 000		5 000 000	0
26/Feb/20	NEDBANK	03/7881531576/278	7,60%	182	26/Aug/20	0,00	5 000 000		5 000 000	0
28/Jul/20	FNB	74860881869	4,03%	30	27/Aug/20	0,00		5 000 000	5 000 000	0
28/Jul/20	ABSA	2079330373	4,13%	34	31/Aug/20	0,00		5 000 000	5 000 000	0
28/Jul/20	NEDBANK	03/7881531576/279	4,25%	34	31/Aug/20	0,00		5 000 000	5 000 000	0
28/Jul/20	STANDARD	288460898-054	4,400%	34	31/Aug/20	0,00		5 000 000	5 000 000	0
28/Jul/20	ABSA	2079331311	4,18%	62	28/Sep/20	0,00		10 000 000	10 000 000	0
28/Jul/20	NEDBANK	03/7881531576/280	4,35%	62	28/Sep/20	0,00		15 000 000	15 000 000	0
28/Jul/20	STANDARD	288460898-055	4,450%	62	28/Sep/20	0,00		15 000 000	15 000 000	0
28/Jul/20	NEDBANK	03/7881531576/281	4,40%	91	27/Oct/20	0,00		5 000 000	5 000 000	0
28/Jul/20	STANDARD	288460898-056	4,500%	92	28/Oct/20	0,00		5 000 000	5 000 000	0
28/Jul/20	STANDARD	288460898-057	4,525%	122	27/Nov/20	0,00		5 000 000	5 000 000	0
28/Jul/20	NEDBANK	03/7881531576/282	4,40%	125	30/Nov/20	0,00		5 000 000	5 000 000	0
28/Jul/20	ABSA	2079330624	4,25%	153	28/Dec/20	0,00		5 000 000	5 000 000	0
28/Jul/20	FNB	74860880184	4,21%	153	28/Dec/20	0,00		5 000 000	5 000 000	0
26/Aug/20	FNB	74864639149	3,81%	90	24/Nov/20	0,00		5 000 000	5 000 000	0
26/Aug/20	ABSA	2079382477	3,92%	92	26/Nov/20	0,00		5 000 000	5 000 000	0
26/Aug/20	STANDARD	288460898-058	4,000%	92	26/Nov/20	0,00		5 000 000	5 000 000	0
26/Aug/20	ABSA	2079382508	3,940%	124	28/Dec/20	0,00		5 000 000	5 000 000	0
26/Aug/20	STANDARD	288460898-059	4,025%	124	28/Dec/20	0,00		5 000 000	5 000 000	0
26/Aug/20	FNB	74864638498	3,96%	182	24/Feb/21	0,00		5 000 000	5 000 000	0
26/Aug/20	STANDARD	288460898-060	4,100%	184	26/Feb/21	0,00		5 000 000	5 000 000	0
26/Aug/20	NEDBANK	03/7881531576/283	3,90%	184	26/Feb/21	0,00		5 000 000	5 000 000	0
26/Aug/20	ABSA	2079382320	4,00%	212	26/Mar/21	0,00		5 000 000	5 000 000	0
26/Aug/20	STANDARD	288460898-061	4,125%	215	29/Mar/21	0,00		5 000 000	5 000 000	0
28/Oct/20	ABSA	2079483483	3,78%	90	26/Jan/21	0,00		5 000 000	5 000 000	0
28/Oct/20	STANDARD	288460898-062	3,900%	92	28/Jan/21	0,00		5 000 000	5 000 000	0
28/Oct/20	NEDBANK	03/7881531576/284	3,76%	121	26/Feb/21	0,00		5 000 000	5 000 000	0
28/Oct/20	STANDARD	288460898-063	3,925%	124	1/Mar/21	0,00		5 000 000	5 000 000	0
28/Oct/20	ABSA	2079483637	3,73%	152	29/Mar/21	0,00		5 000 000	5 000 000	0
28/Oct/20	NEDBANK	03/7881531576/285	3,79%	152	29/Mar/21	0,00		5 000 000	5 000 000	0
28/Oct/20	FNB	74873662967	3,75%	152	29/Mar/21	0,00		5 000 000	5 000 000	0
28/Oct/20	STANDARD	288460898-064	3,925%	152	29/Mar/21	0,00		5 000 000	5 000 000	0
26/Nov/20	NEDBANK	03/7881531576/286	3,90%	120	26/Mar/21	0,00		5 000 000	5 000 000	0
26/Nov/20	FNB	74877492211	3,93%	151	26/Apr/21	0,00		5 000 000	5 000 000	0
26/Nov/20	STANDARD	288460898-065	4,050%	153	28/Apr/21	0,00		10 000 000	10 000 000	0
26/Nov/20	NEDBANK	03/7881531576/287	3,97%	181	26/May/21	13 595,89		5 000 000	5 000 000	0
26/Nov/20	INVESTEK	JB10494786	3,60%	182	27/May/21	12 821,92		5 000 000	5 000 000	0
26/Nov/20	ABSA	2079524441	3,85%	214	28/Jun/21	16 349,32		5 000 000		5 000 000
26/Nov/20	STANDARD	288460898-066	4,100%	214	28/Jun/21	17 410,96		5 000 000		5 000 000
17/Dec/20	FNB	74880054785	3,85%	32	18/Jan/21	0,00		10 000 000	10 000 000	0
17/Dec/20	NEDBANK	03/7881531576/288	4,30%	123	19/Apr/21	0,00		5 000 000	5 000 000	0
17/Dec/20	STANDARD	288460898-067	4,550%	123	19/Apr/21	0,00		5 000 000	5 000 000	0
17/Dec/20	NEDBANK	03/7881531576/289	4,40%	151	17/May/21	9 643,84		5 000 000	5 000 000	0
17/Dec/20	STANDARD	288460898-068	4,625%	151	17/May/21	10 136,99		5 000 000	5 000 000	0
17/Dec/20	NEDBANK	03/7881531576/290	4,45%	182	17/Jun/21	18 897,26		5 000 000		5 000 000
17/Dec/20	STANDARD	288460898-069	4,700%	182	17/Jun/21	19 958,90		5 000 000		5 000 000
17/Dec/20	NEDBANK	03/7881531576/291	4,50%	214	19/Jul/21	19 109,59		5 000 000		5 000 000
17/Dec/20	STANDARD	288460898-070	4,750%	214	19/Jul/21	20 171,23		5 000 000		5 000 000
26/Jan/21	NEDBANK	03/7881531576/292	4,55%	181	26/Jul/21	19 321,92		5 000 000		5 000 000
26/Jan/21	ABSA	2079605435	4,35%	212	26/Aug/21	18 472,60		5 000 000		5 000 000
26/Jan/21	STANDARD	288460898-071	4,525%	212	26/Aug/21	19 215,75		5 000 000		5 000 000
26/Jan/21	NEDBANK	03/7881531576/293	4,65%	244	27/Sep/21	19 746,58		5 000 000		5 000 000
23/Feb/21	ABSA	2079654997	4,48%	212	23/Sep/21	19 024,66		5 000 000		5 000 000
23/Feb/21	NEDBANK	03/7881531576/294	4,65%	212	23/Sep/21	19 746,58		5 000 000		5 000 000
23/Feb/21	NEDBANK	03/7881531576/295	4,70%	244	25/Oct/21	19 958,90		5 000 000		5 000 000
24/Mar/21	ABSA	2079710278	4,59%	187	27/Sep/21	19 491,78		5 000 000		5 000 000
24/Mar/21	ABSA	2079710317	4,63%	215	25/Oct/21	19 661,64		5 000 000		5 000 000
24/Mar/21	FNB	74892725639	4,40%	215	25/Oct/21	18 684,93		5 000 000		5 000 000
24/Mar/21	NEDBANK	03/7881531576/296	4,90%	245	24/Nov/21	20 808,22		5 000 000		5 000 000
24/Mar/21	STANDARD	288460898-072	4,875%	245	24/Nov/21	20 702,05		5 000 000		5 000 000
22/Apr/21	NEDBANK	03/7881531576/297	4,55%	123	23/Aug/21	19 321,92		5 000 000		5 000 000
22/Apr/21	ABSA	2079768611	4,39%	153	22/Sep/21	18 642,47		5 000 000		5 000 000
22/Apr/21	STANDARD	288460898-073	4,725%	215	23/Nov/21	20 065,07		5 000 000		5 000 000
22/Apr/21	NEDBANK	03/7881531576/298	4,85%	244	22/Dec/21	20 595,89		5 000 000		5 000 000
28/May/21	NEDBANK	03/7881531576/299	4,80%	214	28/Dec/21	2 630,14		5 000 000		5 000 000
28/May/21	FNB	74901523164	4,33%	214	28/Dec/21	2 372,60		5 000 000		5 000 000
Sub Total						476 559,60	15 000 000	360 000 000	255 000 000	120 000 000
						476 559,60	15 000 000,00	360 000 000	255 000 000	120 000 000,00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month May 2021.

Funds Allocations

The schedule reflecting all council's Investments as at 31 May 2021 R120 000 000. (R15 000 000 at 30 June 2020).

More information regarding Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated	30/06/2020		31/05/2021	
	Liability	Cash back	Liability	Cash back
			160 436 934	
Unutilized grants	35 771 432	35 771 432	29 490 967	29 490 967
Consumer and Sundry deposits	4 635 843	4 635 843	4 990 516	4 990 516
External loans unspent	102 884	102 884	102 884	102 884
LT loan - cash back		0		0
EFF Accumulated Depreciation	8 425 820	8 425 820	6 319 365	6 319 365
Self Insurance Reserve	6 118 962	6 118 962	26 070 246	26 070 246
Capital Replacement reserve	59 473 146	59 473 146	70 791 276	70 791 276
Brandwacht Trust	97 893	97 893	97 893	97 893
Retained surplus (unidentified dep.)	7 897 094	7 897 094	17 260 480	17 260 480
Performance Bonus Provison	947 787	947 787	1 011 111	1 011 111
Set aside for retention	7 362 994	7 362 994	8 327 577	8 327 577
Set aside for Creditor payments	17 592 020	25 666 738	39 859 000	46 989 544
Provision for leave Payment	3 936 342	3 936 342	4 350 000	4 350 000
	152 362 216	160 436 934	208 671 315	215 801 859
Cash Surplus (Deficit)		8 074 718		7 130 544
Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA				
	30/06/2020		31/05/2021	
ABSA	0		30 000 000	
Nedbank	5 000 000		50 000 000	
First National Bank	0		10 000 000	
Standard Bank	10 000 000		30 000 000	
Investec	0		0	
Total short term	15 000 000		120 000 000	
Bank and Cash	145 423 759		95 788 684	
Cash on hand	13 175		13 175	
	160 436 934		215 801 859	
			-	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in May 2021.

Attached in annexure is the computerised bank reconciliation for May 2021.

All payments are recorded in the cashbook (general ledger) as from electronic transfer number 283 645 to 284 083.

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK				
BREDE VALLEY MUNICIPALITY				
BANK RECONCILIATION AS AT 31 MAY 2021				
CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/05/2021				100 620 024,90
Deposits for the May 2021				89 921 271,16
Cheques for the May 2021				(94 752 612,08)
Balance as per Cash Book at 31/05/2021				<u>95 788 683,98</u>
Votes Balances and Transactions:				
	40101012690	Balance B/f	100 620 024,90	
	40101012690	Balance B/f	0,00	100 620 024,90
	40101012691	Movements	89 921 271,16	
	40101012692	Movements	(94 752 612,08)	(4 831 340,92)
Balance as per Ledger at 31/05/2021				<u>95 788 683,98</u>
BANK RECONCILIATION				
				TOTAL
Balance as per Bank Statement at 31/05/2021				113 989 792,97
Cash on Hand	Not yet Banked			3 875 910,01
Outstanding Cheques				(6 902 200,48)
Amounts Under Banked				0,00
Amounts Over Banked				0,00
Deposits not Receipted	Previous months	(487 443,52)		
	May 2021	(17 325 252,38)	(17 812 695,90)	(17 812 695,90)
Deposits receipted in Duplicate				8 519,46
Unpaid Cheques not Re-deposited				0,00
Other Items				2 454 939,65
Cash Surpluses / Shortages	Iro Payments Received			6,00
Adjustments to be Made for May 2021	BANK CHARGES	(165 376,27)		
	Petty Cash	(9 036,00)	(174 412,27)	174 412,27
Balance as per Cash Book at 31/05/2021				<u>95 788 683,98</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 MAY 2021				
				TOTAL
Balance as per Bank Statement at 01/05/2021				111 952 901,57
Cheques for May 2021				(98 078 893,18)
Deposits for May 2021				89 912 751,70
Other Adjustments / Transactions				(1 346,95)
Other Adjustments / Transactions now cleared				444 711,60
Direct Deposits from previous months Receipted				(5 310 704,97)
Direct Deposits not Receipted				17 325 252,38
Amounts Under Banked now cleared				0,00
R/D Cheques				0,00
Cash on Hand - 01/05/2021				1 621 030,83
Cash on Hand - 31/05/2021				(3 875 910,01)
Balance as per Bank Statements at 31/05/2021				<u>113 989 792,97</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 May 2021 and conditional grants to the value of R 216 927 944 were received. The value of the unspent conditional grants at the end of May 2021 is R 29 490 967.

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

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:										
Operating Transfers and Grants										
National Government:										
		122 900	132 217	149 956	–	149 956	149 956	–		132 217
Operational Revenue: General Revenue: Equitable Share		117 997	127 591	145 330	–	145 330	145 330	–		127 591
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 215	3 076	3 076	–	3 076	3 076	–		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	16 659	503	12 675	12 410	265	2.1%	72 525
Capacity Building		1 080	–	1 000	–	1 000	1 000	–		–
Capacity Building and Other		1 310	401	680	–	236	536	(300)	-56.0%	401
Disaster and Emergency Services	4	–	–	236	503	740	–	740	#DIV/0!	–
Health	4	–	–	–	–	–	–	–		–
Housing	4	1 299	61 725	4 211	–	300	475	(175)	-36.8%	61 725
Infrastructure	4	–	–	–	–	–	–	–		–
Libraries, Archives and Museums	4	9 738	10 125	10 125	–	10 125	10 125	–		10 125
Other	4	406	94	228	–	94	94	–		94
Public Transport	4	146	180	180	–	180	180	–		180
Road Infrastructure - Maintenance	4	–	–	–	–	–	–	–		–
Sports and Recreation	4	–	–	–	–	–	–	–		–
Waste Water Infrastructure - Maintenance	4	–	–	–	–	–	–	–		–
Water Supply Infrastructure - Maintenance	4	–	–	–	–	–	–	–		–
District Municipality:										
All Grants		2 100	500	600	1 020	1 020	600	420	70.0%	600
		2 100	500	600	1 020	1 020	600	420	70.0%	600
Other grant providers:										
		1 268	2 870	3 998	457	457	3 933	(3 476)	-88.4%	2 870
Departmental Agencies and Accounts		631	2 250	3 378	457	457	3 378	(2 921)	-86.5%	2 250
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-profit Institutions		637	620	620	–	–	555	(555)	-100.0%	620
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants										
	5	140 247	208 112	171 213	1 980	164 108	166 899	(2 791)	-1.7%	208 212
Capital Transfers and Grants										
National Government:										
		44 612	56 337	50 820	–	50 820	48 934	1 886	3.9%	56 337
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		10 000	22 097	17 000	–	17 000	15 114	1 886	12.5%	22 097
Municipal Infrastructure Grant [Schedule 5B]		34 452	34 240	33 820	–	33 820	33 820	–		34 240
Municipal Disaster Relief Grant		160	–	–	–	–	–	–		–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–		–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–		–
Provincial Government:										
		109 520	26 000	2 648	–	2 000	2 000	–		26 000
Capacity Building		–	–	–	–	–	–	–		–
Capacity Building and Other		5 100	–	–	–	–	–	–		–
Disaster and Emergency Services		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Housing		104 420	24 000	–	–	–	–	–		24 000
Infrastructure		–	–	–	–	–	–	–		–
Libraries, Archives and Museums		–	100	100	–	100	100	–		100
Other		–	1 900	2 548	–	1 900	1 900	–		1 900
Public Transport		–	–	–	–	–	–	–		–
Road Infrastructure		–	–	–	–	–	–	–		–
Sports and Recreation		–	–	–	–	–	–	–		–
Waste Water Infrastructure		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	–	–	–	–	–		–
District Municipality:										
All Grants		500	–	450	–	–	–	–		–
		500	–	450	–	–	–	–		–
Other grant providers:										
		185	1 147	1 147	–	–	1 597	(1 597)	-100.0%	1 147
Departmental Agencies and Accounts		–	1 147	1 147	–	–	1 147	(1 147)	-100.0%	1 147
Foreign Government and International Organisations		–	–	–	–	–	–	–		–
Households		–	–	–	–	–	–	–		–
Non-Profit Institutions		185	–	–	–	–	450	(450)	-100.0%	–
Private Enterprises		–	–	–	–	–	–	–		–
Public Corporations		–	–	–	–	–	–	–		–
Higher Educational Institutions		–	–	–	–	–	–	–		–
Parent Municipality / Entity		–	–	–	–	–	–	–		–
Transfer from Operational Revenue		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants										
	5	154 817	83 484	55 065	–	52 820	52 531	289	0.5%	83 484
TOTAL RECEIPTS OF TRANSFERS & GRANTS										
	5	295 064	291 596	226 279	1 980	216 928	219 430	(2 502)	-1.1%	291 696

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.2 Supporting Table SC7 (1) – Grant expenditure

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

Description	Ref	Budget Year 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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		122 820	132 217	149 956	8 342	141 759	149 956	(8 197)	-5,5%	132 217
Operational Revenue:General Revenue:Equitable Share		117 997	127 591	145 330	7 975	137 356	145 330	(7 975)	-5,5%	127 591
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 215	3 076	3 076	–	3 076	3 076	–	–	3 076
Local Government Financial Management Grant [Schedule 5B]		1 470	1 550	1 550	368	1 328	1 550	(222)	-14,3%	1 550
Municipal Disaster Grant [Schedule 5B]		138	–	–	–	–	–	–	–	–
Provincial Government:		15 092	72 525	16 659	1 097	8 553	12 410	(3 857)	-31,1%	72 525
Capacity Building		1 755	–	1 000	404	404	1 000	(596)	-59,6%	–
Capacity Building and Other		909	401	680	–	509	536	(27)	-5,1%	401
Disaster and Emergency Services		–	–	236	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		2 221	61 725	4 211	–	–	475	(475)	-100,0%	61 725
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		9 738	10 125	10 125	685	7 452	10 125	(2 673)	-26,4%	10 125
Other		323	94	228	8	8	94	(86)	-91,8%	94
Public Transport		146	180	180	–	180	180	–	–	180
Road Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure - Maintenance		–	–	–	–	–	–	–	–	–
District Municipality:		1 528	500	600	–	–	600	(600)	-100,0%	500
All Grants		1 528	500	600	–	–	600	(600)	-100,0%	500
Other grant providers:		1 444	2 870	3 998	599	2 876	3 933	(1 057)	-26,9%	2 870
Departmental Agencies and Accounts		631	2 250	3 378	142	2 419	3 378	(959)	-28,4%	2 250
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-profit Institutions		813	620	620	457	457	555	(98)	-17,7%	620
Private Enterprises		–	–	–	–	–	–	–	–	–
Public Corporations		–	–	–	–	–	–	–	–	–
Higher Educational Institutions		–	–	–	–	–	–	–	–	–
Parent Municipality / Entity		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		140 884	208 112	171 213	10 038	153 188	166 899	(13 711)	-8,2%	208 112
Capital expenditure of Transfers and Grants										
National Government:		26 334	56 337	50 820	2 408	40 055	48 934	(8 879)	-18,1%	55 917
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		5 327	22 097	17 000	–	9 695	15 114	(5 419)	-35,9%	22 097
Municipal Infrastructure Grant [Schedule 5B]		20 847	34 240	33 820	2 408	30 360	33 820	(3 460)	-10,2%	33 820
Municipal Disaster Relief Grant		160	–	–	–	–	–	–	–	–
Municipal Emergency Housing Grant		–	–	–	–	–	–	–	–	–
Metro Informal Settlements Partnership Grant		–	–	–	–	–	–	–	–	–
Provincial Government:		109 057	26 000	2 648	412	871	2 000	(1 129)	-56,5%	26 000
Capacity Building		–	–	–	–	–	–	–	–	–
Capacity Building and Other		4 637	–	–	–	–	–	–	–	–
Disaster and Emergency Services		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Housing		104 420	24 000	–	–	–	–	–	–	24 000
Infrastructure		–	–	–	–	–	–	–	–	–
Libraries, Archives and Museums		–	100	100	–	100	100	(0)	-0,2%	100
Other		–	1 900	2 548	412	771	1 900	(1 129)	-59,4%	1 900
Public Transport		–	–	–	–	–	–	–	–	–
Road Infrastructure		–	–	–	–	–	–	–	–	–
Sports and Recreation		–	–	–	–	–	–	–	–	–
Waste Water Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
District Municipality:		71	–	450	–	–	–	–	–	–
All Grants		71	–	450	–	–	–	–	–	–
Other grant providers:		185	1 147	1 147	152	825	1 597	(772)	-48,3%	1 147
Departmental Agencies and Accounts		–	1 147	1 147	152	825	1 147	(322)	-28,1%	1 147
Foreign Government and International Organisations		–	–	–	–	–	–	–	–	–
Households		–	–	–	–	–	–	–	–	–
Non-Profit Institutions		185	–	–	–	–	450	(450)	-100,0%	–
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	55 065	2 972	41 751	52 531	(10 780)	-20,5%	83 064
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		276 531	291 596	226 279	13 011	194 939	219 430	(24 491)	-11,2%	291 176

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.3 Attached summary of the Grants and Subsidies as at 31 May 2021, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2020/2021			May 2021					
	Unutilised Balance 01/07/2020	Debit Balance	Received 01/07/2020 31/05/2021	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)- Capital	Refunded	To Other Debtors	Balance 31/05/2021
National Government:-	10 151 162,62	-	200 776 000,00	-141 759 459,00	-40 055 000,22	-10 151 162,62	-	18 961 540,78
Operating grants:-	-	-	149 956 000,00	-141 759 459,00	-	-	-	8 196 541,00
Equitable share	-	-	145 330 000,00	-137 355 500,00	-	-	-	7 974 500,00
Financial Management Grant	-	-	1 550 000,00	-1 327 959,00	-	-	-	222 041,00
EPWP: Expanded Public Works	-	-	3 076 000,00	-3 076 000,00	-	-	-	-
NT Disaster Management - COVID 19	-	-	-	-	-	-	-	-
Capital grants:-	10 151 162,62	-	50 820 000,00	-	-40 055 000,22	-10 151 162,62	-	10 764 999,78
Municipal Infrastructure Grant	10 151 162,62	-	33 820 000,00	-	-30 359 533,46	-10 151 162,62	-	3 460 466,54
Integrated National Electrification Grant	-	-	17 000 000,00	-	-9 695 466,76	-	-	7 304 533,24
NT Disaster Management - COVID 19	-	-	-	-	-	-	-	-
Provincial Government:-	11 029 834,72	-	14 675 000,00	-9 665 800,93	-870 921,95	-6 132 264,67	-	9 035 847,17
Operating Grants plus Operating Housing:-	6 858 443,86	-	12 675 000,00	-9 665 800,93	-	-2 608 972,10	-	7 258 670,83
Operating Provincial	1 083 112,04	-	12 675 000,00	-8 686 072,93	-	-569 175,04	-	4 502 864,07
Library Service Conditional Grant	-	-	10 125 000,00	-7 451 758,50	-	-	-	2 673 241,50
Proclaimed Roads	-	-	180 000,00	-180 000,00	-	-	-	-
CDW Grant Operational Support	-	-	94 000,00	-7 719,00	-	-	-	86 281,00
Financial Management Capacity Building Grant	710 000,00	-	300 000,00	-	-	-330 000,00	-	680 000,00
FMSG - Revenue Enhancement	-	-	1 000 000,00	-508 854,53	-	-	-	491 145,47
Thusong Centre	83 097,00	-	-	-82 500,00	-	-	-	597,00
PT Disaster Management - COVID 19	-	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building	239 175,04	-	740 000,00	-404 400,90	-	-239 175,04	-	335 599,10
Disaster Management Grant	-	-	236 000,00	-	-	-	-	236 000,00
Local Government Graduate Internship Grant	50 840,00	-	-	-50 840,00	-	-	-	-
Operating Provincial Housing	5 775 331,82	-	-	-979 728,00	-	-2 039 797,06	-	2 755 806,76
Housing from Capital to Operating Top structure	2 039 797,06	-	-	-	-	-2 039 797,06	-	-
Avian Park 439 Houses	2 039 797,06	-	-	-	-	-	-	-
Title Deeds	3 735 534,76	-	-	-979 728,00	-	-	-	2 755 806,76
Transhex	-	-	-	-	-	-	-	-
Capital grants:-	4 171 390,86	-	2 000 000,00	-	-870 921,95	-3 523 292,57	-	1 777 176,34
Other	648 098,29	-	2 000 000,00	-	-870 921,95	-	-	1 777 176,34
RSEP	648 098,29	-	1 900 000,00	-	-771 162,24	-	-	1 776 936,05
Library Service Conditional Grant	-	-	100 000,00	-	-99 759,71	-	-	240,29
Capital - grants Housing	3 523 292,57	-	-	-	-	-3 523 292,57	-	-0,00
Housing: Transhex	3 523 292,57	-	-	-	-	-3 523 292,57	-	-0,00
Cape Winelands District Municipality:-	528 755,00	-	1 020 000,00	-	-	-100 000,00	-	1 448 755,00
Operating grants:-	100 000,00	-	1 020 000,00	-	-	-100 000,00	-	1 020 000,00
Cape Winelands District Municipality	100 000,00	-	1 020 000,00	-	-	-100 000,00	-	1 020 000,00
Capital grants:-	428 755,00	-	-	-	-	-	-	428 755,00
Cape Winelands District Municipality	428 755,00	-	-	-	-	-	-	428 755,00
Cape Winelands Donated Assets	-	-	-	-	-	-	-	-
Housing Grants	69 288,83	-422 643,00	-	-	-	-24 464,29	422 643,00	44 824,54
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	456 944,19	-2 875 994,93	-825 374,20	-	3 419 931,59	-
Operating grants:-	-	-175 506,65	456 944,19	-2 875 994,93	-	-	2 594 557,39	-
LGWSETA	-	-	456 944,19	-456 944,19	-	-	-	-
Work for water	-	-175 506,65	-	-2 419 050,74	-	-	2 594 557,39	-
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-825 374,20	-	825 374,20	-
Area Lighting	-	-	-	-	-825 374,20	-	825 374,20	-
Other Municipalities	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	21 779 041,17	-598 149,65	216 927 944,19	-154 301 254,86	-41 751 296,37	-16 407 891,58	3 842 574,59	29 490 967,49
			216 927 944,19	-196 052 551,23				-
						GROSS BALANCE		29 490 967,49

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.1 Supporting Table SC8

WC025 Breede Valley - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration	Ref	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		14 006	14 259	15 012	1 178	12 900	13 761	(861)	-6%	7 131
Pension and UIF Contributions		1 563	1 602	1 601	126	1 408	1 468	(60)	-4%	1 601
Medical Aid Contributions		299	305	311	25	268	285	(17)	-6%	311
Motor Vehicle Allowance		731	794	728	56	623	668	(44)	-7%	728
Cellphone Allowance		1 667	1 673	1 673	139	1 532	1 533	(1)	0%	1 673
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		147	148	148	12	135	135	(0)	0%	8 029
Sub Total - Councillors		18 413	18 780	19 473	1 537	16 867	17 850	(983)	-6%	19 473
% increase	4		2,0%	5,8%						5,8%
Senior Managers of the Municipality										
Basic Salaries and Wages		6 920	6 845	7 901	579	7 625	7 243	382	5%	7 901
Pension and UIF Contributions		553	674	849	51	682	778	(97)	-12%	849
Medical Aid Contributions		86	92	92	8	106	85	22	25%	92
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		894	999	1 234	74	1 048	1 131	(83)	-7%	1 234
Cellphone Allowance		225	204	245	20	532	224	308	137%	245
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		36	78	243	5	55	222	(167)	-75%	243
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 714	8 891	10 565	737	10 048	9 684	363	4%	10 565
% increase	4		2,0%	21,2%						21,2%
Other Municipal Staff										
Basic Salaries and Wages		174 387	193 872	191 059	17 629	173 510	175 138	(1 628)	-1%	191 059
Pension and UIF Contributions		33 034	36 423	36 674	3 331	32 804	33 618	(814)	-2%	36 674
Medical Aid Contributions		18 588	21 753	21 818	1 703	18 330	20 000	(1 670)	-8%	21 818
Overtime		20 119	16 160	14 702	2 080	17 568	13 477	4 091	30%	21 194
Performance Bonus		-	-	-	-	-	-	-	-	15 239
Motor Vehicle Allowance		8 193	8 609	9 023	717	7 632	8 271	(639)	-8%	9 023
Cellphone Allowance		1 495	1 302	1 331	143	1 516	1 220	296	24%	1 331
Housing Allowances		2 044	2 893	3 093	227	1 989	2 835	(846)	-30%	3 093
Other benefits and allowances		24 470	20 758	26 059	2 268	23 260	23 887	(627)	-3%	4 328
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6 213	6 756	6 756	527	5 921	6 193	(272)	-4%	6 756
Sub Total - Other Municipal Staff		288 545	308 526	310 514	28 626	282 529	284 639	(2 109)	-1%	310 514
% increase	4		6,9%	7,6%						7,6%
Total Parent Municipality		315 671	336 197	340 552	30 900	309 444	312 173	(2 729)	-1%	340 552
TOTAL SALARY, ALLOWANCES & BENEFITS		315 671	336 197	340 552	30 900	309 444	312 173	(2 729)	-1%	340 552
% increase	4		6,5%	7,9%						7,9%
TOTAL MANAGERS AND STAFF		297 258	317 416	321 079	29 363	292 577	294 323	(1 746)	-1%	321 079

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R14 701 800**.

Overtime payments are one month in arrear, this being the reason that 10 Month spending been reflecting on the end of May 2021 reports. Overtime should be monitored closely.

From 1 July 2020 till 31 May 2021	Budget for the year	Estimate for the 10 months	Actual to Date	Variance
Overtime	14 701 800	12 251 500	17 510 626	(5 259 126)
Temporary personnel	13 668 867	11 390 723	10 453 895	936 828

Summary of number of employees and councillors paid during May 2021.

		<u>March 2021</u>	<u>April 2021</u>	<u>May 2021</u>
EPWP	Temporary	422	388	380
Temporary	For 6 months	11	14	14
Permanent		867	864	868
Councillors		41	41	41
TOTAL		1 341	1 307	1 303

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

Month	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	1 770	353	353	1 770	1 417	80,0%	0%
August	6 365	12 059	5 734	349	702	7 504	6 802	90,6%	1%
September	4 068	10 700	4 370	3 065	3 767	11 875	8 107	68,3%	4%
October	7 376	11 390	3 233	186	3 953	15 108	11 155	73,8%	4%
November	7 618	4 093	(9 214)	9 562	13 515	5 894	(7 621)	-129,3%	14%
December	6 571	11 835	28 253	8 808	22 323	34 146	11 823	34,6%	22%
January	5 297	11 187	4 774	1 079	23 402	38 920	15 518	39,9%	23%
February	75 049	3 080	2 680	11 789	35 191	41 600	6 408	15,4%	35%
March	11 929	13 863	24 775	22 957	58 148	66 375	8 226	12,4%	58%
April	3 042	4 776	19 548	18 253	76 401	85 923	9 521	11,1%	76%
May	5 150	4 703	13 965	12 185	88 586	99 888	11 302	11,3%	89%
June	61 637	12 187	34 631	–	–	134 519	–	0,0%	0%
Total Capital expenditure	195 481	99 914	134 519	88 586					

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 31 May 2021.

Capital Progress Report		May 2021										
PROJECT FUNDING	Total Approved Budget 2019/20	Roll overs requests from 2018/19	Veriments/ Additional funding	Other Adjustments	Adjustments Feb 2021	Total Funded budget 2019/20	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
EXTERNAL LOAN												
TOTAL EXTERNAL LOAN	0	0	0		0	0	0,00	0,00	0,00	0,00	0,00	
CAPITAL REPLACEMENT RESERVE												
Projects New	11 575 114	14 618 143	1 639 270	0	38 189 944	66 022 471	193 781,75	44 953 506,67	42 963 165,35	8 951 875,52	23 059 305,65	65,07%
Projects (B/F)	0	5 512 430	0	0	-620 000	4 892 430	0,00	2 864 351,19	2 864 351,19	195 130,80	2 028 078,81	58,55%
Projects (MIG Counter Funding)	0	2 000 000	0	0	0	2 000 000	0,00	580 836,24	580 836,24	0,00	1 419 163,76	29,04%
CRR Connections (Public Contr)	3 839 200	260 659	0	0	0	4 099 859	0,00	151 171,83	151 171,83	11 050,68	3 948 687,17	3,69%
Furniture and Equipment	15 000	381 385	127 230	0	115 008	638 623	18 795,67	387 496,31	119 484,84	56 783,21	519 138,16	18,71%
TOTAL CRR	15 429 314	22 772 617	1 766 500	0	37 684 952	77 653 383	212 577,42	48 937 362,24	46 679 009,45	9 214 840,21	30 974 373,55	60,11%
INSURANCE RESERVE												
Insurance Reserve	1 000 000	800 000	0	0	0	1 800 000	17 420,84	986 982,92	155 715,41	-2 737,62	1 644 284,59	8,65%
TOTAL INSURANCE RESERVE	1 000 000	800 000	0	0	0	1 800 000	17 420,84	986 982,92	155 715,41	-2 737,62	1 644 284,59	8,65%
TOTAL BASIC CAPITAL	16 429 314	23 572 617	1 766 500	0	37 684 952	79 453 383	229 998,26	49 924 345,16	46 834 724,86	9 212 102,59	32 618 658,14	58,95%
CAPITAL: GRANT FUNDING												
District Municipality	0	0	0	0	450 000	450 000	0,00	0,00	0,00	0,00	450 000,00	0,00%
PAWC: Libraries	100 000	0	0	0	0	100 000	0,00	99 957,28	99 759,71	0,00	240,29	99,76%
PAWC: RSEP	1 900 000	0	0	0	648 097	2 548 097	78 260,88	851 132,55	771 162,24	412 356,25	1 776 934,76	30,26%
Other	1 147 275	0	0	0	1 147 275	1 147 275	0,00	825 374,20	825 374,20	152 382,60	321 900,80	71,94%
National Government: MIG (DORA)	34 239 999	0	0	0	-419 999	33 820 000	0,00	30 359 533,46	30 359 533,46	2 407 689,67	3 460 465,54	89,77%
National Government: INEP (DORA)	22 097 000	0	0	-5 097 000	0	17 000 000	0,00	9 695 466,76	9 695 466,76	0,00	7 304 533,24	57,03%
PAWC: Housing (Services)	24 000 000	0	0	-24 000 000	0	0	0,00	0,00	0,00	0,00	0,00	#DIV/0!
TOTAL : GRANT FUNDING	83 484 274	0	0	-29 097 000	678 098	55 065 372	78 260,88	41 831 464,25	41 751 296,37	2 972 428,52	13 314 075,63	75,82%
TOTAL FUNDING	99 913 588	23 572 617	1 766 500	-29 097 000	38 363 050	134 518 755	308 259,14	91 755 809,41	88 586 021,23	12 184 531,11	45 932 733,77	65,85%

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SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 May 2021.

COUNCIL'S MONTHLY REPORT													
Type of Claim	July	Aug	Sept	October	Nov	Dec	Jan	Feb	March	Apr	May	June	Year End
Public Liability/possible Liability	6	5	8	8	6	3	8	8	2	3	11		0
Council vehicles	2	3	3	4	2	2	1	4	1	1	7		30
Private vehicles								1					1
Fire/Theft/Damage to buildings	2	3	6				1						12
Theft/ Loss of Property	1	2	3			2	2	4	3		1		18
Injury on duty claims	1	10	2	5	9		5	2	4	2	6		46
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	17	7	17	19	10	6	25	0	175
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 148 871,70	R 70 799,90	R 214 390,56	R 118 345,57	R 3 804 222,00	R 98 071,40	R 176 385,27		R 4 905 680,90
VALUE OF REJECTED CLAIMS	R 55 206,49	R 86 880,10	R 1 327,38	R 121 563,00	R 40 776,00	R 990,00			R 12 983,74	R 12 075,20	R 14 401,22		R 346 205,13
ACTUAL CAPITAL EXPENSE:													
SAMRAS ORDERS (excl VAT)					R 61 982,63	R 7 284,40			R 32 581,31		R 793 210,80		R 895 059,14
ACTUAL IM & R EXPENSE: SAMRAS ORDERS (excl VAT)	R 2 737,50	R 70 144,35		R 6 843,48	R 51 876,31	R 68 376,02	R 272 060,90	R 187 591,79		R 208,73	R 4 466,01		R 664 305,09
DIRECT PAYMENT TO SUPPLIER/TP FROM INSURER													R 0,00
PAYMENT FROM INSURER:													
CAPITAL REPLACEMENT (excl VAT)	R 71 644,35				R 158 640,95	R 7 284,42	R 650 338,60	R 33 020,66	R 1 252,17				R 1 122 181,15
PAYMENT FROM INSURER: OPERATING REPAIRS (excl VAT)													R 0,00
LOSS TO COUNCIL													
LEGAL DEPT APPROVED EXCESS:	R 21 739,13	R 2 895,00	R 9 584,95	R 997,50	R 5 266,96	R 1 840,00	R 24 344,17	R 23 725,88	R 10 372,58	R 391,00	R 6 906,16		R 6 123,50
													R 178 202,20
COMMENTS:	4 Claims submitted depositories, 3 claims paper work from user departments, 1 claim referred to legal dept, 7 claims awaiting insurers' feedback, 2 claims awaiting quotes 13 Claims submitted to the insurer, 1 claim with dept further advice from insurer, 3 claim submitted to the insurer assessor appointed awaiting insurer/assessors feedback, 4 claims awaiting quotes/dept reports. 2 claims still have outstanding documents/dept report/security footage, 4 claims awaiting insurer's advice, 5 casualty quotes/dept reports. 6 Claims submitted and deemed to be within excess, 1 claim referred to legal dept awaiting feedback from them, 2 claims still have outstanding documents/dept report/security footage, 4 claims awaiting insurer's advice, 5 casualty quotes/dept reports. 4 claims awaiting feedback from insurer, 2 claims awaiting quotes and claim numbers 1 claim rejected by insurer, 1 claim awaits legal input. 13 Claims submitted to the insurer, 1 claim with dept further advice from insurer, 3 claim submitted to the insurer assessor appointed awaiting insurer/assessors feedback, 4 claims awaiting quotes/dept reports. 2 claims still have outstanding documents/dept report/security footage, 4 claims awaiting insurer's advice, 5 casualty quotes/dept reports. 6 Claims submitted and deemed to be within excess, 1 claim referred to legal dept awaiting feedback from them, 2 claims still have outstanding documents/dept report/security footage, 4 claims awaiting insurer's advice, 5 casualty quotes/dept reports. 4 Claims submitted to the insurer, 1 claim with dept further advice from insurer, 3 claim submitted to the insurer assessor appointed awaiting insurer/assessors feedback, 4 claims awaiting quotes/dept reports. 2 Claims referred to Legal Departments 1 Claim awaiting feedback from insurer. Claims awaiting insurer's response, 5 Claims submitted to the legal department 5 Claims referred to legal dept reports, 3 Claims awaiting feedback from insurer. Claims awaiting insurer's response, 4 Claims awaiting feedback from insurer.												
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 May 2021 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 436	TECHNICAL SERVICES	ELECTRICITY	EMERGENCY	Part of Worcester experience power failure to a protection relay trip. There had to be an investigation of trip of industrial/ Robertson feeder and the tests had to be done to determine the cause of the fault.	R18 504,18	ONCE OFF	R18 504,18	EYABANTU PROFESSIONAL SERVICES
2	BVD 443	SSS	LEGAL	EXCEPTIONAL CASE	Legal services performed by Bradley Conradie Attorney who are a specialist in this field for labour arbitration dispute. (Existing contractual relationships)	R200 000,00	RATES 21 APRIL 2021 - 30 JUNE 2022	R200 000,00	BRADLEY CONRADIE
3	BVD 444	SSS	LEGAL	EXCEPTIONAL CASE	Legal services performed by Attorney Faitbridges who are a specialist in this field - This case was in advance stage and impractical to invite quotes for a representative at an arbitration in the SALGBC. (Existing contractual relationships).	R49 647,80	ONCE OFF	R49 647,80	FAIRBRIDGES
4	BVD 448	SSS	LEGAL	EXCEPTIONAL CASE	Legal attorney used in a case on record for BVM in pending litigious matters which relate to the protection of municipal properties. (Existing contractual relationships)	R200 000,00	1 APRIL 2021 - 30 JUNE 2022	R200 000,00	ELTON SHORTLES ATTORNEYS
5	BVD 449	FINANCE	FINANCE	EXCEPTIONAL CASE	Webinars and annual fees for Financial officials. The only professional body for public services in local government.	R200 000,00	3 years 1 JULY 2021 - 30 JUNE 2024	R200 000,00	CIGFARO
6	BVD 450	SSS	ICT	EXCEPTIONAL CASE	Annual licence fee for Red Hat Linux - Software of the Current system. Impractical to procure a new system or request a service provider to perform existing services.	R72 456,00	ONCE OFF	R72 456,00	SITHABILE TECHICAL SOLUTIONS
7	BVD 451	PUBLIC WORKS	WATER SERVICES	EMERGENCY	The repair of the sewer pipe was an emergency to prevent sewer spillage, unhealthy conditions, odours, flooding of houses with raw sewage and environmental and or river pollution.	R12 477,50	ONCE OFF	R12 477,50	TURBOLEAD
						R753 085,48		R753 085,48	

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.3 No Irregular and/or unauthorized Expenditure for the period May 2021 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.4 Awards made at Supply Chain for the month of May 2021.

TENDERS AWARDED DURING MAY 2021				
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT
10/05/2021	BV 877/ 2021	COMMUNICATION SERVICES FOR THE PERIOD ENDING 30 JUNE 2024	Swey Design	Rates Based
24/05/2021	BV 878/ 2021	MANAGEMENT OF POUND SERVICES AND ANCILLARY FUNCTIONS WITHIN BVM AREA FOR A PERIOD ENDING 30 JUNE 2023	LEO's Foundation NPC	Rates Based
24/05/2021	BV 665/ 2020	RENDERING PROFESSIONAL LEGAL SERVICES FOR THE PERIOD ENDING 30 JUNE 2023	Malherbe Tubb Faure Inc. (category 1)	Rates Based
			Bradley Conradie Halton Cheadle (category 2)	Rates Based
			Fairbridgege Arderne and Lanton Inc t/a Fairbridges Wertheim Becker (category 3,4 and 5)	Rates Based
24/05/2021	BV798/ 2021	CONSTRUCTION OF SLIP LANE HIGH TO PROTEA STREET, WORCESTER	Futi Construction	R 685 218,12

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 No procurement premiums paid for the month of May 2021.

PART 2 - SUPPORTING DOCUMENTATION

SECTION 12 - MUNICIPAL MANAGER'S QUALITY CERTIFICATE

QUALITY CERTIFICATE

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

(mark as appropriate)

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

for the month, May of 2021 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: _____



DATE: 14 June 2021