
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 & 52(d) REPORT SEPTEMBER 2019

In-Year Report of the Municipality

Prepared in terms of Section 71 & 52(d) of the Local Government: Municipal Finance Management Act (56/2003) and Municipal Budget and Reporting Regulations; Government Gazette 32141, 17 April 2009.



BREEDDE VALLEY

MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2019/2020 FINANCIAL YEAR

TABLE OF CONTENTS

| Description | Page |
|---|------|
| LEGISLATIVE FRAMEWORK | 3 |
| GLOSSARY | 5 |
| PART 1 – IN-YEAR REPORT | 7 |
| Section 1 - MAYOR'S REPORT | 7 |
| Section 2 – RESOLUTIONS | 8 |
| Section 3 - EXECUTIVE SUMMARY | 9 |
| Section 4 - IN-YEAR BUDGET STATEMENT TABLES | 14 |
| PART 2 – SUPPORTING DOCUMENTATION | 24 |
| Section 5 – DEBTORS ANALYSIS | 24 |
| Section 6 – CREDITORS ANALYSIS | 31 |
| Section 7 – INVESTMENTS PORTFOLIO ANALYSIS | 32 |
| Section 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE | 39 |
| Section 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS | 42 |
| Section 10 – CAPITAL PROGRAMME PERFORMANCE | 44 |
| Section 11 – OTHER SUPPORTING DOCUMENTATION (ANNEXURES) | 45 |
| Section 12 – QUALITY CERTIFICATE | 56 |

LEGISLATIVE FRAMEWORK

MFMA SECTION 71 & 52(d)

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.

52. The mayor of a municipality—

(d) must, within 30 days of the end of each quarter, submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality.

GLOSSARY

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYOR'S REPORT

1.1 In-Year Report - Monthly Budget Statement

The monthly budget statement for September 2019 has been prepared to meet the legislative requirements of the Municipal Budget and Reporting Regulations.

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

2. Recommended resolution to Council with regards to September 2019 In-year report is:

RESOLVED

(a) That the Council takes note of the contents in the In-year monthly report for September 2019 as set out in the schedules contained in Section 4 (In-year budget statement tables) as well as the supporting documentation in Section 6 to 13.

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

(b) Any other resolutions required by the Council.

PART 1 –IN-YEAR REPORT

SECTION 3 – EXECUTIVE SUMMARY

3.1 INTRODUCTION

The audited outcome for 2018/2019 reflected in this report are preliminary as the regulatory audit is still in process for the 2018/2019 financial year. The final audit- and management report will only be issued on 30 November 2019. The municipality has achieved a clean audit (Unqualified with no matters of emphasis) for a sixth consecutive year.

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2019 – 30 September 2019 is R 290 817 190 or 24.73% of the total budgeted revenue R 1 175 810 360.

Service charges – electricity revenue

The reported revenue excludes Prepaid Electricity Revenue to the value of R 1 746 212 sold in September 2019 but received in October 2019 as well as the year-end journal of R 28 723 629 for accrual of revenue accrued for the 2018/2019 financial year but billed in July 2019. During the year end processes in July 2019 a journal will be processed to include revenue accrued before 30 June 2020 but billed in July 2020.

Service charges - water revenue

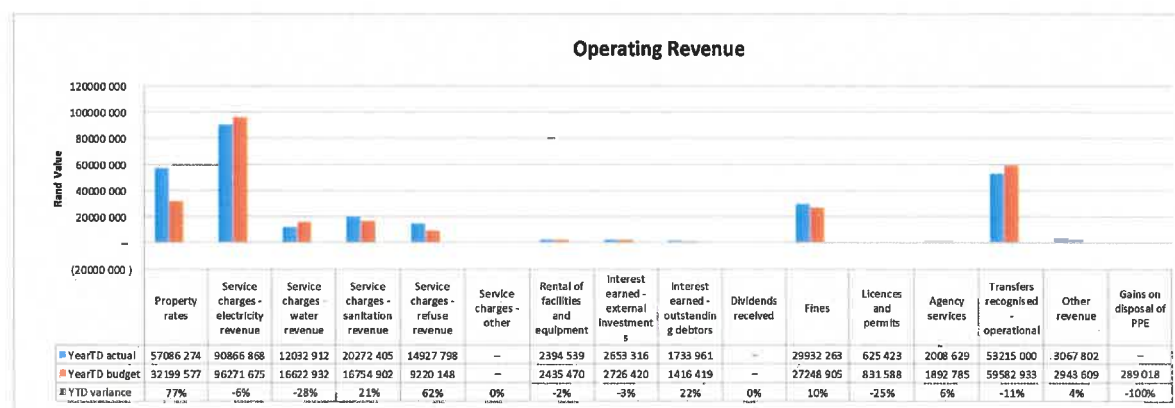
The water revenue is performing within the budget figures. It should be noted that a year-end journal of R 6 280 202 which was processed in July 2019 for the accrual of revenue in the 2018/2019 financial year is influencing the current reported revenue. In July 2020 an accrual journal will be processed after the billing to accrue revenue that has been earned on or before 30 June 2020 but billed in July 2020. This will ensure that revenue earned during this financial year is complete.

Over performance of *Property rates, Service charges - sanitation revenue and Service charges - sanitation revenue*

The reported revenue for the above services reflects and over-performance. This is due to the fact that there are some clients who have been billed their services annually. These annual services are due in September and can be broken down as follows:

- The annual property Rates included in this report amounts to R28 279 747.
- The annual sanitation revenue included in this report amounts to R 2 486 546.
- The annual refuse revenue included in in this report amounts to R 6 762 760.

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



Operating Expenditure by Type

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

The total expenditure amounts to R 207 970 251 or 17.75% of the total budgeted expenditure R1 171 797 922.

Employee related costs

Positions are budgeted for 12 months of the financial year. Vacant positions, employees resigning and retiring results in savings which are reprioritised with the Mid-year Adjustment Budget. Only critical vacant positions are currently advertised and filled as a result of the TASK Implementation and Job Evaluation processes that are currently in progress.

Debt impairment

Provision for debt impairment has been raised for the quarter. Accounting treatment for debt impairments are done at financial year end.

Depreciation & asset impairment

No monthly depreciation runs performed before the submission and finalisation of prior year AFS and audit in November 2019. After the finalisation of the audit depreciation runs will be performed.

Finance charges

Interest paid are pro-rata overspend as at 30 September 2019.

Bulk purchases

Expenditure on bulk purchases are pro-rata overspend as at 30 September 2019.

Other materials

Spending on materials and supplies will accelerate during the financial year.

Contracted services

Expenditure on contracted and outsourced services, and repairs and maintenance are less than anticipated.

Transfers and subsidies

Housing Top Structure expenditure and payments are done within different timeframes.

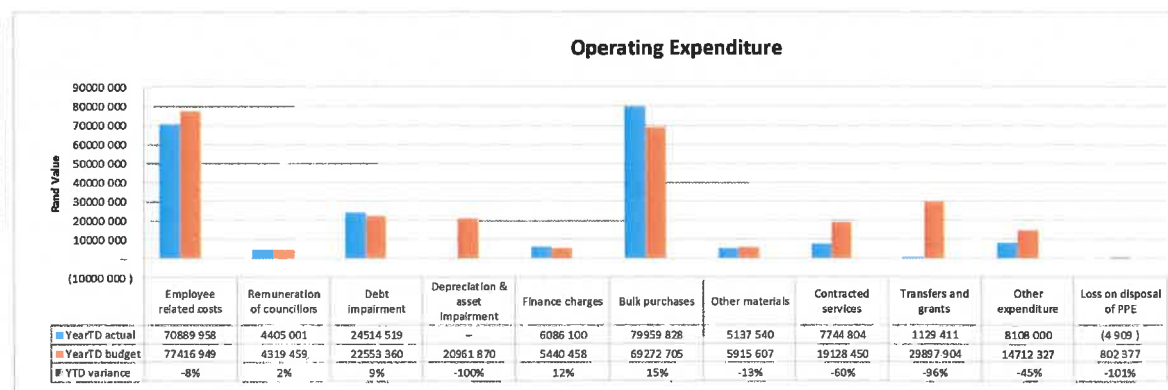
Other expenditure

Expenditure on operational cost items and general expenses are less than anticipated.

Loss on disposal of PPE

No disposals done for 2019/20 financial year.

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



Capital Expenditure

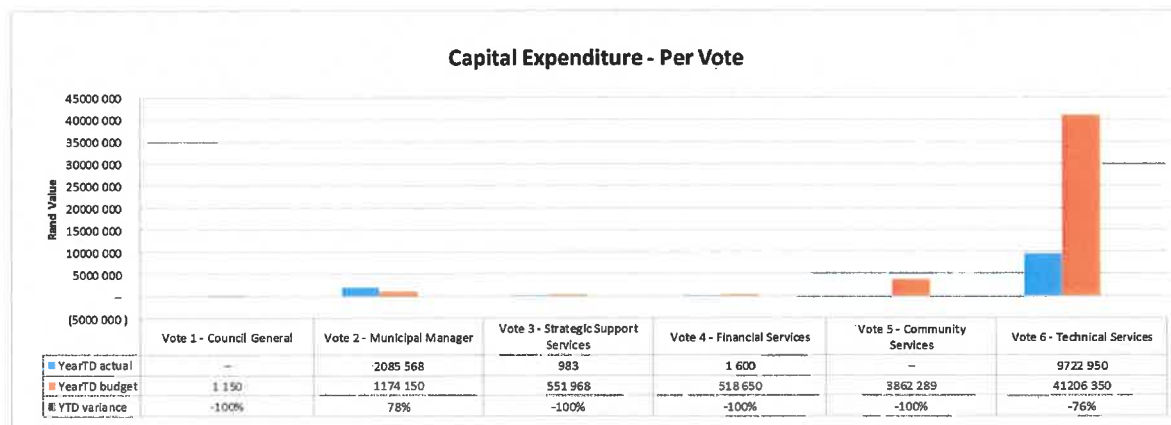
The total capital expenditure for the period 1 July 2019 – 30 September 2019, amounts to R 11 811 102 or 5.79% of the total capital budget that amounts to R 203 973 473.

Capital grant funding spending for the period amounts to R 1 973 438 or 1.79% of the total capital grant budget that amounts to R 110 102 000.

Total Capital Expenditure

Capital project are "work-in-progress" for the 2019/2020 financial year. Capital implementation for the current financial year is still in the initial phases and will accelerate as the year progress. Monthly and quarterly monitoring of capital implementation are done and adjustments will be effected during the mid-year adjustment budget if risk of underspending is foreseen.

Refer to Section 4 – table C5 for more detail.



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R 122 038 633.

Service Charges

Water revenue for the month was higher than previous. It is very cold and ± R2 million additional electricity was sold for the month on July 2019.

Property Rates

Annual receipts was not yet processed at month end - was done in October 2019.

Other revenue

The portion of unallocated funds is included in this category - this the reason why the amount is shown more as budgeted for.

Government – Operating

Housing grants will be received if the project and or phase if finalised.

Government Capital

R13 million received related to MIG and INEP.

Interest

Budget controls around capital spending have been strengthened resulting in better spending and less funds available for investments

Suppliers

Payment of suppliers process updated to ensure more accurate invoice management.

Transfer and grants

Housing Top Structure expenditure and payments are done within different timeframes.

Capital assets

Roll over budget has been approved in August. Capital spending plan has been compiled and will be implemented.

Consumer deposits

The movement in debtors will have an influence on the deposits %.

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 September 2019.

Refer to Section 10 – Supporting Table SC1

3.3 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 - Q1 First Quarter

| Description | 2018/19 | Budget Year 2019/20 | | | | | | | |
|--|------------------|---------------------|------------------|-----------------|------------------|----------------|-----------------|----------------|--------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | |
| Financial Performance | | | | | | | | | |
| Property rates | 137 472 | 139 998 | 139 998 | 9 821 | 57 086 | 32 200 | 24 887 | 77% | 139 998 |
| Service charges | 564 827 | 603 781 | 603 781 | 55 053 | 138 100 | 138 870 | (770) | -1% | 603 781 |
| Investment revenue | 11 233 | 11 854 | 11 854 | 886 | 2 653 | 2 726 | (73) | -3% | 11 854 |
| Transfers and subsidies | 133 233 | 259 056 | 259 056 | – | 53 215 | 59 583 | (6 368) | -11% | 259 056 |
| Other own revenue | 93 028 | 161 121 | 161 121 | 30 931 | 39 763 | 37 058 | 2 705 | 7% | 161 121 |
| Total Revenue (excluding capital transfers and contributions) | 939 792 | 1 175 810 | 1 175 810 | 96 691 | 290 817 | 270 436 | 20 381 | 8% | 1 175 810 |
| Employee costs | 278 575 | 336 104 | 336 104 | 24 631 | 70 890 | 77 417 | (6 527) | -8% | 336 104 |
| Remuneration of Councillors | 17 675 | 18 780 | 18 780 | 1 482 | 4 405 | 4 319 | 86 | 2% | 18 780 |
| Depreciation & asset impairment | 87 921 | 91 139 | 91 139 | (0) | – | 20 962 | (20 962) | -100% | 91 139 |
| Finance charges | 24 682 | 23 654 | 23 654 | 6 134 | 6 086 | 5 440 | 646 | 12% | 23 654 |
| Materials and bulk purchases | 314 601 | 321 263 | 325 795 | 40 900 | 85 097 | 75 188 | 9 909 | 13% | 325 795 |
| Transfers and subsidies | 16 317 | 125 484 | 129 620 | 715 | 1 129 | 29 898 | (28 768) | -96% | 129 620 |
| Other expenditure | 206 204 | 255 482 | 246 706 | 32 881 | 40 362 | 57 197 | (16 834) | -29% | 246 706 |
| Total Expenditure | 945 975 | 1 171 905 | 1 171 798 | 106 743 | 207 970 | 270 421 | (62 451) | -23% | 1 171 798 |
| Surplus/(Deficit) | (6 182) | 3 905 | 4 012 | (10 052) | 82 847 | 15 | 82 832 | 555361% | 4 012 |
| Transfers and subsidies - capital (monetary alloc | 165 738 | 110 052 | 110 052 | – | – | 25 322 | (25 322) | -100% | 110 052 |
| Contributions & Contributed assets | – | – | – | – | – | – | – | – | – |
| Surplus/(Deficit) after capital transfers & contributions | 159 555 | 113 957 | 114 064 | (10 052) | 82 847 | 25 337 | 57 510 | 227% | 114 064 |
| Share of surplus/ (deficit) of associate | – | – | – | – | – | – | – | – | – |
| Surplus/ (Deficit) for the year | 159 555 | 113 957 | 114 064 | (10 052) | 82 847 | 25 337 | 57 510 | 227% | 114 064 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 266 003 | 191 723 | 203 973 | 4 068 | 11 811 | 47 315 | (35 503) | -75% | 203 973 |
| Capital transfers recognised | 165 738 | 110 102 | 110 102 | 1 301 | 1 973 | 25 323 | (23 350) | -92% | 110 102 |
| Public contributions & donations | – | – | – | – | – | – | – | – | – |
| Borrowing | 6 281 | – | 162 | – | – | 40 | (40) | -100% | 162 |
| Internally generated funds | 93 984 | 81 621 | 93 710 | 2 767 | 9 838 | 21 951 | (12 113) | -55% | 93 710 |
| Total sources of capital funds | 266 003 | 191 723 | 203 973 | 4 068 | 11 811 | 47 315 | (35 503) | -75% | 203 973 |
| Financial position | | | | | | | | | |
| Total current assets | 270 162 | 347 239 | 347 239 | – | 283 767 | – | – | – | 347 239 |
| Total non current assets | 2 284 564 | 2 382 017 | 2 382 017 | – | 2 301 714 | – | – | – | 2 382 017 |
| Total current liabilities | 330 923 | 120 863 | 120 863 | – | 198 444 | – | – | – | 120 863 |
| Total non current liabilities | 451 225 | 428 590 | 428 590 | – | 432 650 | – | – | – | 428 590 |
| Community wealth/Equity | 1 772 578 | 2 179 803 | 2 179 803 | – | 1 954 388 | – | – | – | 2 179 803 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 167 760 | 195 970 | 195 970 | (13 676) | 29 064 | 13 413 | (15 651) | -117% | 195 970 |
| Net cash from (used) investing | (210 336) | (191 673) | (203 923) | (4 191) | (11 926) | (44 082) | (32 156) | 73% | (191 673) |
| Net cash from (used) financing | (9 377) | (10 360) | (10 360) | (5 057) | (4 966) | (5 034) | (68) | 1% | (10 360) |
| Cash/cash equivalents at the month/year end | 98 497 | 114 388 | 91 553 | – | 122 039 | 74 163 | (47 875) | -65% | 103 804 |
| Debtors & creditors analysis | | | | | | | | | |
| | 0-30 Days | 31-60 Days | 61-90 Days | 91-120 Days | 121-150 Dys | 151-180 Dys | 181 Dys-1 Yr | Over 1Yr | Total |
| Debtors Age Analysis | | | | | | | | | |
| Total By Income Source | 88 293 | 5 816 | 4 215 | 2 968 | 2 226 | 2 355 | 14 995 | 75 946 | 196 814 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 91 871 | – | – | – | – | – | – | – | 91 871 |

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) - Q1 First Quarter

| Description | Ref | 2018/19 | Budget Year 2019/20 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 203 000 | 202 984 | 202 984 | 12 097 | 78 101 | 46 696 | 31 404 | 67% | 202 984 |
| Executive and council | | 1 044 | 647 | 647 | 53 | 94 | 159 | (64) | -41% | 647 |
| Finance and administration | | 201 912 | 202 337 | 202 337 | 12 044 | 78 006 | 46 538 | 31 469 | 68% | 202 337 |
| Internal audit | | 44 | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 106 490 | 169 899 | 169 899 | 1 412 | 14 941 | 39 077 | (24 136) | -62% | 169 899 |
| Community and social services | | 15 025 | 11 585 | 11 585 | 88 | 3 555 | 2 664 | 890 | 33% | 11 585 |
| Sport and recreation | | 3 461 | 11 374 | 11 374 | 165 | 621 | 2 616 | (1 995) | -76% | 11 374 |
| Public safety | | 47 478 | 1 577 | 1 577 | 734 | 2 859 | 363 | 2 496 | 688% | 1 577 |
| Housing | | 40 526 | 145 363 | 145 363 | 426 | 7 905 | 33 434 | (25 528) | -76% | 145 363 |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 33 837 | 153 865 | 153 865 | 28 124 | 30 450 | 35 389 | (4 939) | -14% | 153 865 |
| Planning and development | | 5 464 | 6 823 | 6 823 | 94 | 350 | 1 569 | (1 219) | -78% | 6 823 |
| Road transport | | 27 157 | 144 780 | 144 780 | 28 030 | 30 099 | 33 299 | (3 200) | -10% | 144 780 |
| Environmental protection | | 1 215 | 2 262 | 2 262 | - | - | 520 | (520) | -100% | 2 262 |
| <i>Trading services</i> | | 762 204 | 759 114 | 759 114 | 55 058 | 167 326 | 174 596 | (7 270) | -4% | 759 114 |
| Energy sources | | 403 650 | 437 077 | 437 077 | 40 292 | 93 312 | 100 528 | (7 216) | -7% | 437 077 |
| Water management | | 135 542 | 122 146 | 122 146 | 5 754 | 18 925 | 28 094 | (9 168) | -33% | 122 146 |
| Waste water management | | 162 297 | 134 483 | 134 483 | 5 875 | 33 367 | 30 931 | 2 436 | 8% | 134 483 |
| Waste management | | 60 716 | 65 408 | 65 408 | 3 137 | 21 722 | 15 044 | 6 679 | 44% | 65 408 |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 1 105 530 | 1 285 862 | 1 285 862 | 96 691 | 290 817 | 295 758 | (4 941) | -2% | 1 285 862 |
| Expenditure - Functional | | | | | | | | | | |
| <i>Governance and administration</i> | | 191 762 | 226 021 | 226 021 | 13 679 | 38 238 | 52 215 | (13 977) | -27% | 226 021 |
| Executive and council | | 37 040 | 35 162 | 35 162 | 2 435 | 7 580 | 8 143 | (563) | -7% | 35 162 |
| Finance and administration | | 151 574 | 186 804 | 186 804 | 10 927 | 29 864 | 43 138 | (13 274) | -31% | 186 804 |
| Internal audit | | 3 148 | 4 055 | 4 055 | 317 | 793 | 933 | (140) | -15% | 4 055 |
| <i>Community and public safety</i> | | 161 037 | 227 544 | 227 544 | 8 596 | 22 672 | 52 388 | (29 716) | -57% | 227 544 |
| Community and social services | | 22 041 | 24 705 | 24 705 | 1 693 | 4 801 | 5 690 | (889) | -16% | 24 705 |
| Sport and recreation | | 27 592 | 29 926 | 29 926 | 1 882 | 5 034 | 6 921 | (1 888) | -27% | 29 926 |
| Public safety | | 84 678 | 31 462 | 31 462 | 3 714 | 10 540 | 7 243 | 3 297 | 46% | 31 462 |
| Housing | | 26 638 | 141 345 | 141 345 | 1 307 | 2 298 | 32 509 | (30 212) | -93% | 141 345 |
| Health | | 89 | 106 | 106 | - | - | 24 | (24) | -100% | 106 |
| <i>Economic and environmental services</i> | | 68 572 | 173 603 | 173 495 | 28 851 | 34 696 | 39 948 | (5 253) | -13% | 173 495 |
| Planning and development | | 15 442 | 15 789 | 15 789 | 1 535 | 3 752 | 3 632 | 120 | 3% | 15 789 |
| Road transport | | 51 475 | 154 155 | 154 048 | 27 232 | 30 757 | 35 475 | (4 717) | -13% | 154 048 |
| Environmental protection | | 1 656 | 3 658 | 3 658 | 84 | 186 | 841 | (655) | -78% | 3 658 |
| <i>Trading services</i> | | 523 107 | 543 855 | 543 855 | 55 452 | 112 182 | 125 667 | (13 485) | -11% | 543 855 |
| Energy sources | | 350 328 | 373 300 | 373 300 | 44 125 | 89 225 | 86 152 | 3 073 | 4% | 373 300 |
| Water management | | 64 010 | 61 945 | 61 945 | 3 863 | 8 673 | 14 437 | (5 765) | -40% | 61 945 |
| Waste water management | | 64 772 | 61 754 | 61 754 | 5 342 | 8 777 | 14 251 | (5 473) | -38% | 61 754 |
| Waste management | | 43 996 | 46 856 | 46 856 | 2 124 | 5 507 | 10 827 | (5 320) | -49% | 46 856 |
| <i>Other</i> | | 1 497 | 882 | 882 | 164 | 183 | 203 | (20) | -10% | 882 |
| Total Expenditure - Functional | 3 | 945 975 | 1 171 905 | 1 171 798 | 106 743 | 207 970 | 270 421 | (62 451) | -23% | 1 171 798 |
| Surplus/ (Deficit) for the year | | 159 555 | 113 957 | 114 064 | (10 052) | 82 847 | 25 337 | 57 510 | 227% | 114 064 |

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

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

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter

| Vote Description | Ref | 2018/19 | Budget Year 2019/20 | | | | | | | |
|--|----------|------------------|---------------------|------------------|-----------------|----------------|----------------|-----------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | | | | | | | | | | |
| Vote 1 - Council General | 1 | 448 | 147 | 147 | 53 | 94 | 34 | 61 | 179,4% | 147 |
| Vote 2 - Municipal Manager | | 4 770 | 7 103 | 7 103 | - | - | 1 644 | (1 644) | -100,0% | 7 103 |
| Vote 3 - Strategic Support Services | | 2 508 | 1 896 | 1 896 | 141 | 465 | 436 | 29 | 6,7% | 1 896 |
| Vote 4 - Financial Services | | 193 965 | 195 104 | 195 104 | 11 857 | 77 326 | 44 874 | 32 452 | 72,3% | 195 104 |
| Vote 5 - Community Services | | 108 794 | 298 864 | 298 864 | 29 406 | 44 918 | 68 739 | (23 821) | -34,7% | 298 864 |
| Vote 6 - Technical Services | | 795 046 | 782 748 | 782 748 | 55 233 | 168 013 | 180 032 | (12 019) | -6,7% | 782 748 |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 1 105 530 | 1 285 862 | 1 285 862 | 96 691 | 290 817 | 295 758 | (4 941) | -1,7% | 1 285 862 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - Council General | 1 | 33 471 | 31 992 | 31 992 | 2 212 | 6 918 | 7 414 | (496) | -6,7% | 31 992 |
| Vote 2 - Municipal Manager | | 9 807 | 10 657 | 10 707 | 721 | 2 045 | 2 471 | (426) | -17,2% | 10 707 |
| Vote 3 - Strategic Support Services | | 56 573 | 59 013 | 59 013 | 4 606 | 11 344 | 13 604 | (2 260) | -16,6% | 59 013 |
| Vote 4 - Financial Services | | 59 175 | 89 078 | 89 027 | 4 427 | 13 135 | 20 529 | (7 394) | -36,0% | 89 027 |
| Vote 5 - Community Services | | 168 232 | 334 757 | 334 650 | 33 877 | 49 445 | 77 128 | (27 683) | -35,9% | 334 650 |
| Vote 6 - Technical Services | | 618 718 | 646 409 | 646 409 | 60 900 | 125 083 | 149 275 | (24 192) | -16,2% | 646 409 |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 945 975 | 1 171 905 | 1 171 798 | 106 743 | 207 970 | 270 421 | (62 451) | -23,1% | 1 171 798 |
| Surplus/ (Deficit) for the year | 2 | 159 555 | 113 957 | 114 064 | (10 052) | 82 847 | 25 337 | 57 510 | 227,0% | 114 064 |

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - Q1 First Quarter

| Vote Description | Ref | Budget Year 2019/20 | | | | | | | | |
|---|-----|---------------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | 2018/19 | Budget Year 2019/20 | | | | | | | |
| R thousand | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Council General | | 33 471 | 31 992 | 31 992 | 2 212 | 6 918 | 7 414 | (496) | -7% | 31 992 |
| 1.1 - Admin | | 20 333 | 19 792 | 18 044 | 1 339 | 4 043 | 4 171 | (128) | -3% | 18 044 |
| 1.2 - Mayoral Office | | 13 137 | 12 200 | 13 947 | 873 | 2 875 | 3 243 | (368) | -11% | 13 947 |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Municipal Manager | | 9 807 | 10 657 | 10 707 | 721 | 2 045 | 2 471 | (426) | -17% | 10 707 |
| 2.1 - Office Support | | 3 569 | 3 171 | 3 171 | 224 | 662 | 729 | (67) | -9% | 3 171 |
| 2.2 - Internal Audit | | 3 148 | 4 055 | 4 055 | 317 | 793 | 933 | (140) | -15% | 4 055 |
| 2.3 - Project Management | | 1 707 | 1 095 | 1 095 | 82 | 245 | 252 | (7) | -3% | 1 095 |
| 2.4 - Ombudsman | | 0 | 1 | 2 | 0 | 0 | 1 | (1) | -87% | 2 |
| 2.5 - Enterprise Risk Management | | 1 362 | 2 243 | 2 291 | 99 | 344 | 535 | (191) | -36% | 2 291 |
| 2.6 - Jobs4U | | 20 | 93 | 93 | - | - | 21 | (21) | -100% | 93 |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Strategic Support Services | | 56 573 | 59 013 | 59 013 | 4 606 | 11 344 | 13 604 | (2 260) | -17% | 59 013 |
| 3.1 - Administration & Support Services | | 22 630 | 23 245 | 23 245 | 805 | 3 006 | 5 352 | (2 346) | -44% | 23 245 |
| 3.2 - Human Resources | | 13 192 | 12 686 | 12 686 | 2 020 | 3 503 | 2 920 | 584 | 20% | 12 686 |
| 3.3 - Information Communication Technology | | 9 452 | 9 829 | 9 829 | 475 | 2 099 | 2 261 | (162) | -7% | 9 829 |
| 3.4 - IDP/ PMS/ SDBIP | | 2 048 | 2 174 | 2 174 | 152 | 421 | 500 | (79) | -16% | 2 174 |
| 3.5 - Communications & Media Relations | | 2 183 | 2 813 | 2 813 | 195 | 593 | 647 | (54) | -8% | 2 813 |
| 3.6 - Local Economic Development | | 4 194 | 3 609 | 3 609 | 719 | 1 115 | 830 | 285 | 34% | 3 609 |
| 3.7 - Legal Services | | 2 875 | 4 658 | 4 658 | 241 | 607 | 1 095 | (488) | -45% | 4 658 |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Financial Services | | 59 175 | 89 078 | 89 027 | 4 427 | 13 135 | 20 529 | (7 394) | -36% | 89 027 |
| 4.1 - Administration | | 12 460 | 26 159 | 26 159 | 1 300 | 3 474 | 6 017 | (2 543) | -42% | 26 159 |
| 4.2 - Revenue | | 22 404 | 44 573 | 44 522 | 1 869 | 5 869 | 10 292 | (4 424) | -43% | 44 522 |
| 4.3 - Financial Planning | | 10 295 | 2 933 | 2 933 | 166 | 487 | 675 | (188) | -28% | 2 933 |
| 4.4 - Supply Chain Management | | 14 017 | 15 412 | 15 412 | 1 092 | 3 306 | 3 546 | (239) | -7% | 15 412 |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Community Services | | 168 232 | 334 757 | 334 650 | 33 877 | 49 445 | 77 128 | (27 683) | -36% | 334 650 |
| 5.1 - Administration & Support Services | | 7 065 | 10 278 | 10 278 | 474 | 1 277 | 2 447 | (1 170) | -48% | 10 278 |
| 5.2 - Human Settlements & Housing | | 26 657 | 141 360 | 141 360 | 1 307 | 2 297 | 32 513 | (30 216) | -93% | 141 360 |
| 5.3 - Libraries | | 13 330 | 14 760 | 14 760 | 1 026 | 3 143 | 3 395 | (253) | -7% | 14 760 |
| 5.4 - Fire Brigade & Disaster Risk Management | | 28 589 | 30 655 | 30 655 | 2 100 | 5 978 | 7 057 | (1 079) | -15% | 30 655 |
| 5.5 - Traffic Services | | 68 898 | 114 560 | 114 453 | 27 372 | 32 401 | 26 350 | 6 051 | 23% | 114 453 |
| 5.6 - Municipal Halls and Resorts | | 9 500 | 9 263 | 9 223 | 748 | 1 879 | 2 157 | (278) | -13% | 9 223 |
| 5.7 - Customer Care Services | | 3 399 | 3 048 | 3 048 | 241 | 716 | 702 | 14 | 2% | 3 048 |
| 5.8 - Sports and Recreation | | 10 704 | 10 727 | 10 767 | 609 | 1 754 | 2 483 | (729) | -29% | 10 767 |
| 5.9 - Health | | 89 | 106 | 106 | - | - | 24 | (24) | -100% | 106 |
| | | - | - | - | - | - | - | - | - | - |
| Vote 6 - Technical Services | | 618 718 | 646 409 | 646 409 | 60 900 | 125 083 | 149 275 | (24 192) | -16% | 646 409 |
| 6.1 - Public Works | | 91 338 | 100 794 | 100 794 | 5 120 | 11 930 | 23 205 | (11 274) | -49% | 100 794 |
| 6.2 - Cemeteries | | 2 478 | 2 732 | 2 732 | 153 | 393 | 628 | (235) | -37% | 2 732 |
| 6.3 - Recreational Facilities | | 8 034 | 9 981 | 9 981 | 626 | 1 633 | 2 296 | (663) | -29% | 9 981 |
| 6.4 - Refuse Removal | | 46 430 | 49 619 | 49 619 | 2 308 | 6 045 | 11 462 | (5 418) | -47% | 49 619 |
| 6.5 - Sewerages | | 59 310 | 52 077 | 52 077 | 4 886 | 7 729 | 12 023 | (4 294) | -36% | 52 077 |
| 6.6 - Electricity Management | | 347 117 | 369 260 | 369 260 | 43 946 | 88 680 | 85 223 | 3 457 | 4% | 369 260 |
| 6.7 - Water Management | | 64 010 | 61 945 | 61 945 | 3 863 | 8 673 | 14 437 | (5 765) | -40% | 61 945 |
| | | - | - | - | - | - | - | - | - | - |
| | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 945 975 | 1 171 905 | 1 171 798 | 106 743 | 207 970 | 270 421 | (62 451) | (0) | 1 171 798 |
| Surplus/ (Deficit) for the year | 2 | 159 555 | 113 957 | 114 064 | (10 052) | 82 847 | 25 337 | 57 510 | 0 | 114 064 |

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) - Q1 First Quarter

| Description | Ref | Budget Year 2019/20 | | | | | | | | | C4 |
|--|-----|-------------------------|------------------|------------------|-----------------|----------------|----------------|-----------------|----------------|--------------------|-------------|
| | | 2018/19 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast | |
| R thousands | | | | | | | | | | | |
| Revenue By Source | | | | | | | | | | | |
| Property rates | | 137 472 | 139 998 | 139 998 | 9 821 | 57 086 | 32 200 | 24 887 | 77% | 139 998 | 0100 |
| Service charges - electricity revenue | | 389 166 | 418 573 | 418 573 | 40 322 | 90 867 | 96 272 | (5 405) | -6% | 418 573 | 0300 |
| Service charges - water revenue | | 70 217 | 72 274 | 72 274 | 5 720 | 12 033 | 16 623 | (4 590) | -28% | 72 274 | 0400 |
| Service charges - sanitation revenue | | 67 133 | 72 847 | 72 847 | 5 875 | 20 272 | 16 755 | 3 518 | 21% | 72 847 | 0500 |
| Service charges - refuse revenue | | 38 310 | 40 088 | 40 088 | 3 136 | 14 928 | 9 220 | 5 708 | 62% | 40 088 | 0600 |
| Service charges - other | | - | - | - | - | - | - | - | - | - | 0700 |
| Rental of facilities and equipment | | 25 194 | 10 589 | 10 589 | 701 | 2 395 | 2 435 | (41) | -2% | 10 589 | 0800 |
| Interest earned - external investments | | 11 233 | 11 854 | 11 854 | 886 | 2 653 | 2 726 | (73) | -3% | 11 854 | 0900 |
| Interest earned - outstanding debtors | | 6 356 | 6 158 | 6 158 | 571 | 1 734 | 1 416 | 318 | 22% | 6 158 | 1000 |
| Dividends received | | - | - | - | - | - | - | - | - | - | 1100 |
| Fines, penalties and forfeits | | 37 240 | 118 474 | 118 474 | 28 038 | 29 932 | 27 249 | 2 683 | 10% | 118 474 | 1200 |
| Licences and permits | | 2 951 | 3 616 | 3 616 | 123 | 625 | 832 | (206) | -25% | 3 616 | 1300 |
| Agency services | | 8 507 | 8 230 | 8 230 | 570 | 2 009 | 1 893 | 116 | 6% | 8 230 | 1400 |
| Transfers and subsidies | | 133 233 | 259 056 | 259 056 | - | 53 215 | 59 583 | (6 368) | -11% | 259 056 | 1500 |
| Other revenue | | 9 707 | 12 798 | 12 798 | 928 | 3 068 | 2 944 | 124 | 4% | 12 798 | 1600 |
| Gains on disposal of PPE | | 3 073 | 1 257 | 1 257 | - | - | 289 | (289) | -100% | 1 257 | 1700 |
| Total Revenue (excluding capital transfers and contributions) | | 939 792 | 1 175 810 | 1 175 810 | 96 691 | 290 817 | 270 436 | 20 381 | 8% | 1 175 810 | 1800 |
| Expenditure By Type | | | | | | | | | | | |
| Employee related costs | | 278 575 | 336 104 | 336 104 | 24 631 | 70 890 | 77 417 | (6 527) | -8% | 336 104 | 2000 |
| Remuneration of councillors | | 17 675 | 18 780 | 18 780 | 1 482 | 4 405 | 4 319 | 86 | 2% | 18 780 | 2100 |
| Debt impairment | | 62 510 | 98 058 | 98 058 | 24 515 | 24 515 | 22 553 | 1 961 | 9% | 98 058 | 2200 |
| Depreciation & asset impairment | | 87 921 | 91 139 | 91 139 | (0) | - | 20 962 | (20 962) | -100% | 91 139 | 2300 |
| Finance charges | | 24 682 | 23 854 | 23 654 | 6 134 | 6 086 | 5 440 | 646 | 12% | 23 654 | 2400 |
| Bulk purchases | | 287 305 | 296 838 | 300 838 | 38 879 | 79 960 | 69 273 | 10 687 | 15% | 300 838 | 2500 |
| Other materials | | 27 286 | 24 425 | 24 957 | 2 021 | 5 138 | 5 916 | (778) | -13% | 24 957 | 2600 |
| Contracted services | | 71 925 | 82 705 | 81 612 | 3 389 | 7 745 | 19 128 | (11 384) | -60% | 81 612 | 2700 |
| Transfers and subsidies | | 16 317 | 125 484 | 129 620 | 715 | 1 129 | 29 898 | (28 768) | -96% | 129 620 | 2800 |
| Other expenditure | | 71 659 | 71 229 | 63 546 | 4 983 | 8 108 | 14 712 | (6 604) | -45% | 63 546 | 2900 |
| Loss on disposal of PPE | | 109 | 3 489 | 3 489 | (5) | (5) | 802 | (807) | -101% | 3 489 | 3000 |
| Total Expenditure | | 945 975 | 1 171 905 | 1 171 798 | 106 743 | 207 970 | 270 421 | (62 451) | -23% | 1 171 798 | 3100 |
| Surplus/(Deficit) | | | | | | | | | | | |
| (National / Provincial and District) | | (6 182) | 3 905 | 4 012 | (10 052) | 82 847 | 15 | 82 832 | 6 | 4 012 | 3200 |
| Transfers and subsidies - capital (monetary allocations) | | 165 738 | 110 052 | 110 052 | - | - | 25 322 | (25 322) | (0) | 110 052 | 3300 |
| (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all)) | | - | - | - | - | - | - | - | - | - | 3400 |
| Transfers and subsidies - capital (in-kind - all) | | - | - | - | - | - | - | - | - | - | 3500 |
| Surplus/(Deficit) after capital transfers & contributions | | 159 555 | 113 957 | 114 064 | (10 052) | 82 847 | 25 337 | | | 114 064 | 3600 |
| Taxation | | - | - | - | - | - | - | - | - | - | 3700 |
| Surplus/(Deficit) after taxation | | 159 555 | 113 957 | 114 064 | (10 052) | 82 847 | 25 337 | | | 114 064 | 3800 |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - | 3900 |
| Surplus/(Deficit) attributable to municipality | | 159 555 | 113 957 | 114 064 | (10 052) | 82 847 | 25 337 | | | 114 064 | 4000 |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | 4100 |
| Surplus/ (Deficit) for the year | | 159 555 | 113 957 | 114 064 | (10 052) | 82 847 | 25 337 | | | 114 064 | 4200 |

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

Supporting Table SC1

| WC025 Breede Valley - Supporting Table SC1 Material variance explanations - Q1 First Quarter | | | | |
|--|---|----------|--|--------------------------------------|
| Ref | Description | Variance | Reasons for material deviations | Remedial or corrective steps/remarks |
| R thousands | | | | |
| 1 | Revenue By Source | | | |
| | Property rates | 77% | The annual property Rates included in this report amounts to R28 279 747. | |
| | Service charges - electricity revenue | -6% | Includes year-end journal of R28 723 629 for accrual of revenue accrued for the 2018/2019 financial year but billed in July 2019. Excludes Prepaid Electricity Revenue to the value of R 1 746 212 sold in September 2019 but received in October 2019 | |
| | Service charges - water revenue | -28% | Includes a year-end journal of R6 280 202 which was processed in July 2019 for the accrual of revenue in the 2018/2019 financial. | |
| | Service charges - sanitation revenue | 21% | The annual sanitation revenue included in this report amounts to R 2 486 546. | |
| | Service charges - refuse revenue | 62% | The annual refuse revenue included in this report amounts to R 6 762 760. | |
| | Interest earned - outstanding debtors | 22% | Growth in resulting in more interest being earned than anticipated. | |
| | Fines, penalties and forfeits | 10% | Increase of fine payments received. Accrual for traffic fines has been raised for the quarter. Traffic fine provisions and accounting treatment are done at financial year end. | |
| | Licences and permits | -25% | Less Licenses and permits than anticipated. | |
| | Agency services | 6% | More Agency fees were earned during the month than budgeted for. | |
| | Transfers and subsidies - operating | -11% | All unconditional grants received has been recognised. Transfers of grants to the municipality are done throughout the year. | |
| | Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | -100% | Capital grants recognised when capital expenditure has been capitalised. | |
| | Gains on disposal of PPE | -100% | No disposals done for 2019/20 financial year. | |
| 2 | Expenditure By Type | | | |
| | Employee related costs | -8% | Positions are budgeted for 12 months of the financial year. Vacant position, employees resigning and retiring results in savings which are re-prioritised with the Mid-year Adjustment Budget. Only critical vacant positions are currently advertised and filled as a result of the TASK Implementation and Job Evaluation processes that are currently in progress. | |
| | Debt impairment | 9% | Provision for debt impairment has been raised for the quarter. Accounting treatment for debt impairments are done at financial year end. | |
| | Depreciation & asset impairment | -100% | No monthly depreciation runs performed before the submission and finalisation of prior year AFS and audit in November 2019. After the finalisation of the audit depreciation runs will be performed. | |
| | Finance charges | 12% | Interest paid are pro-rata overspend as at 30 September 2019. | |
| | Bulk purchases | 15% | Expenditure on bulk purchases are pro-rata overspend as at 30 September 2019. | |
| | Other materials | -13% | Spending on materials and supplies will accelerate during the financial year. | |
| | Contracted services | -60% | Expenditure on contracted and outsourced services, and repairs and maintenance are less than anticipated. | |
| | Transfers and subsidies | -96% | Housing Top Structure expenditure and payments are done within different timeframes. | |
| | Other expenditure | -45% | Expenditure on operational cost items and general expenses are less than anticipated. | |
| | Loss on disposal of PPE | -101% | No disposals done for 2019/20 financial year. | |
| 3 | Capital Expenditure | | | |
| | Total Capital Expenditure | -75% | Capital project are "work-in-progress" for the 2019/2020 financial year. Capital implementation for the current financial year is still in the initial phases and will accelerate as the year progress. Monthly and quarterly monitoring of capital implementation are done and adjustments will be effected during the mid-year adjustment budget if risk of underspending is foreseen. | |
| 4 | Financial Position | | | |
| | None | | | |
| 5 | Cash Flow | | | |
| | Service Charges | 13% | Water revenue for the month was higher than previous. It is very cold and ± R2 million additional electricity was sold for the month on July 2019. | |
| | Property Rates | -27% | Annual receipts was not yet processed at month end - was done in October 2019 | |
| | Other revenue | 277% | The portion of unallocated funds is included in this category - this the reason why the amount is shown more as budgeted for. | |
| | Government - Operating | -24% | Housing grants will be received if the project and or phase if finalised. | |
| | Government Capital | 84% | R13 million received related to MIG and INEP | |
| | Interest | -4% | Budget controls around capital spending have been strengthened resulting in better spending and less funds available for investments | |
| | Suppliers | -19% | Payment of suppliers process updated to ensure more accurate invoice management | |
| | Transfer and grants | 96% | Housing Top Structure expenditure and payments are done within different timeframes. | |
| | Capital assets | 73% | Roll over budget has been approved in August. Capital spending plan has been compiled and will be implemented. | |
| | Consumer deposits | 558% | 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) - Q1 First Quarter

| Vote Description | Ref | Budget Year 2019/20 | | | | | | | | |
|--|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | 2018/19 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Council General | | - | 5 | 5 | - | - | 1 | (1) | -100% | 5 |
| Vote 2 - Municipal Manager | | - | 2 495 | 2 495 | - | - | 574 | (574) | -100% | 2 495 |
| Vote 3 - Strategic Support Services | | - | 1 422 | 1 422 | 1 | 1 | 327 | (326) | -100% | 1 422 |
| Vote 4 - Financial Services | | - | 1 450 | 1 450 | 2 | 2 | 334 | (332) | -100% | 1 450 |
| Vote 5 - Community Services | | - | 9 915 | 9 915 | - | - | 2 281 | (2 281) | -100% | 9 915 |
| Vote 6 - Technical Services | | - | 114 191 | 116 420 | 2 944 | 9 723 | 26 898 | (17 176) | -64% | 116 420 |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital Multi-year expenditure | 4,7 | - | 129 478 | 131 707 | 2 947 | 9 726 | 30 414 | (20 689) | -68% | 131 707 |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Council General | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Municipal Manager | | 4 143 | 2 610 | 2 610 | 1 121 | 2 086 | 600 | 1 486 | 247% | 2 610 |
| Vote 3 - Strategic Support Services | | 25 349 | - | 900 | - | - | 225 | (225) | -100% | 900 |
| Vote 4 - Financial Services | | 1 426 | 805 | 805 | - | - | 185 | (185) | -100% | 805 |
| Vote 5 - Community Services | | 10 232 | 6 551 | 6 851 | - | - | 1 582 | (1 582) | -100% | 6 851 |
| Vote 6 - Technical Services | | 224 853 | 52 278 | 61 100 | - | - | 14 308 | (14 308) | -100% | 61 100 |
| Vote 7 - [NAME OF VOTE 7] | | - | - | - | - | - | - | - | - | - |
| Vote 8 - [NAME OF VOTE 8] | | - | - | - | - | - | - | - | - | - |
| Vote 9 - [NAME OF VOTE 9] | | - | - | - | - | - | - | - | - | - |
| Vote 10 - [NAME OF VOTE 10] | | - | - | - | - | - | - | - | - | - |
| Vote 11 - [NAME OF VOTE 11] | | - | - | - | - | - | - | - | - | - |
| Vote 12 - [NAME OF VOTE 12] | | - | - | - | - | - | - | - | - | - |
| Vote 13 - [NAME OF VOTE 13] | | - | - | - | - | - | - | - | - | - |
| Vote 14 - [NAME OF VOTE 14] | | - | - | - | - | - | - | - | - | - |
| Vote 15 - [NAME OF VOTE 15] | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | 266 003 | 62 245 | 72 267 | 1 121 | 2 086 | 16 900 | (14 815) | -88% | 72 267 |
| Total Capital Expenditure | 3 | 266 003 | 191 723 | 203 973 | 4 068 | 11 811 | 47 315 | (35 503) | -75% | 203 973 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 30 488 | 3 312 | 4 242 | 3 | 3 | 987 | (984) | -100% | 4 242 |
| Executive and council | | 15 | 10 | 10 | - | - | 2 | (2) | -100% | 10 |
| Finance and administration | | 30 473 | 3 302 | 4 232 | 3 | 3 | 984 | (982) | -100% | 4 232 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 13 958 | 17 561 | 18 631 | - | - | 4 314 | (4 314) | -100% | 18 631 |
| Community and social services | | 8 059 | 7 766 | 8 036 | - | - | 1 861 | (1 861) | -100% | 8 036 |
| Sport and recreation | | 2 190 | 7 971 | 8 771 | - | - | 2 033 | (2 033) | -100% | 8 771 |
| Public safety | | 3 709 | 1 824 | 1 824 | - | - | 420 | (420) | -100% | 1 824 |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 40 510 | 27 560 | 29 794 | 1 898 | 7 547 | 7 013 | 534 | 8% | 29 794 |
| Planning and development | | - | 5 100 | 5 100 | 1 104 | 1 523 | 1 173 | 350 | 30% | 5 100 |
| Road transport | | 40 510 | 22 460 | 24 694 | 793 | 6 025 | 5 840 | 185 | 3% | 24 694 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 181 047 | 143 290 | 151 305 | 2 167 | 4 281 | 35 001 | (30 740) | -88% | 151 306 |
| Energy sources | | 27 408 | 30 595 | 36 990 | 285 | 615 | 8 675 | (8 061) | -93% | 36 990 |
| Water management | | 55 824 | 40 727 | 42 249 | 17 | 563 | 9 748 | (9 185) | -94% | 42 249 |
| Waste water management | | 83 000 | 48 665 | 48 765 | - | - | 11 218 | (11 218) | -100% | 48 765 |
| Waste management | | 14 816 | 23 303 | 23 303 | 1 886 | 3 084 | 5 360 | (2 276) | -42% | 23 303 |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 266 003 | 191 723 | 203 973 | 4 068 | 11 811 | 47 315 | (35 503) | -75% | 203 973 |
| Funded by: | | | | | | | | | | |
| National Government | | 37 488 | 44 452 | 44 452 | 197 | 451 | 10 224 | (9 773) | -96% | 44 452 |
| Provincial Government | | 128 219 | 65 150 | 65 150 | 1 104 | 1 523 | 14 985 | (13 462) | -90% | 65 150 |
| District Municipality | | 31 | 500 | 500 | - | - | 115 | (115) | -100% | 500 |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 165 738 | 110 102 | 110 102 | 1 301 | 1 973 | 25 323 | (23 350) | -92% | 110 102 |
| Public contributions & donations | 5 | - | - | - | - | - | - | - | - | - |
| Borrowing | 6 | 6 281 | - | 162 | - | - | 40 | (40) | -100% | 162 |
| Internally generated funds | | 93 984 | 81 621 | 93 710 | 2 767 | 9 838 | 21 951 | (12 113) | -55% | 93 710 |
| Total Capital Funding | | 266 003 | 191 723 | 203 973 | 4 068 | 11 811 | 47 315 | (35 503) | -75% | 203 973 |

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter

| Description | Ref | 2018/19 | Budget Year 2019/20 | | | |
|--|-----|------------------|---------------------|------------------|------------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash | | 94 867 | 74 388 | 74 388 | 112 055 | 74 388 |
| Call investment deposits | | 15 000 | 40 000 | 40 000 | 10 000 | 40 000 |
| Consumer debtors | | 144 435 | 150 394 | 150 394 | 108 969 | 150 394 |
| Other debtors | | 3 691 | 66 081 | 66 081 | 38 480 | 66 081 |
| Current portion of long-term receivables | | 1 763 | 524 | 524 | 1 763 | 524 |
| Inventory | | 10 407 | 15 853 | 15 853 | 12 501 | 15 853 |
| Total current assets | | 270 162 | 347 239 | 347 239 | 283 767 | 347 239 |
| Non current assets | | | | | | |
| Long-term receivables | | 1 923 | 3 882 | 3 882 | 1 923 | 3 882 |
| Investments | | – | – | – | – | – |
| Investment property | | 23 126 | 21 786 | 21 786 | 43 750 | 21 786 |
| Investments in Associate | | – | – | – | – | – |
| Property, plant and equipment | | 2 218 509 | 2 349 185 | 2 349 185 | 2 214 977 | 2 349 185 |
| Agricultural | | – | – | – | – | – |
| Biological assets | | – | – | – | – | – |
| Intangible assets | | 4 374 | 7 165 | 7 165 | 4 432 | 7 165 |
| Other non-current assets | | 36 631 | – | – | 36 631 | – |
| Total non current assets | | 2 284 564 | 2 382 017 | 2 382 017 | 2 301 714 | 2 382 017 |
| TOTAL ASSETS | | 2 554 726 | 2 729 256 | 2 729 256 | 2 585 481 | 2 729 256 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | – | – | – | – | – |
| Borrowing | | 10 410 | 11 702 | 11 702 | 11 026 | 11 702 |
| Consumer deposits | | 4 083 | 4 147 | 4 147 | 4 159 | 4 147 |
| Trade and other payables | | 290 805 | 68 373 | 68 373 | 147 720 | 68 373 |
| Provisions | | 25 624 | 36 642 | 36 642 | 35 539 | 36 642 |
| Total current liabilities | | 330 923 | 120 863 | 120 863 | 198 444 | 120 863 |
| Non current liabilities | | | | | | |
| Borrowing | | 203 881 | 192 179 | 192 179 | 198 219 | 192 179 |
| Provisions | | 247 344 | 236 411 | 236 411 | 234 431 | 236 411 |
| Total non current liabilities | | 451 225 | 428 590 | 428 590 | 432 650 | 428 590 |
| TOTAL LIABILITIES | | 782 148 | 549 453 | 549 453 | 631 093 | 549 453 |
| NET ASSETS | 2 | 1 772 578 | 2 179 803 | 2 179 803 | 1 954 388 | 2 179 803 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 1 772 578 | 2 179 803 | 2 179 803 | 1 954 388 | 2 179 803 |
| Reserves | | – | – | – | – | – |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 1 772 578 | 2 179 803 | 2 179 803 | 1 954 388 | 2 179 803 |

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 - Q1 First Quarter

| Description | Ref | Budget Year 2019/20 | | | | | | | | |
|---|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
| | | 2018/19 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| 1 | | | | | | | | | | |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Property rates | | 106 902 | 132 998 | 132 998 | 9 461 | 26 762 | 36 730 | (9 968) | -27% | 132 998 |
| Service charges | | 551 971 | 596 038 | 596 038 | 58 648 | 159 258 | 144 540 | 14 717 | 10% | 596 038 |
| Other revenue | | 194 100 | 62 863 | 62 863 | 15 453 | 54 327 | 14 415 | 39 912 | 277% | 62 863 |
| Government - operating | | 133 606 | 259 006 | 259 006 | - | 54 765 | 71 963 | (17 198) | -24% | 259 006 |
| Government - capital | | 113 179 | 110 102 | 110 102 | - | 13 189 | 7 187 | 6 002 | 84% | 110 102 |
| Interest | | 15 710 | 18 012 | 18 012 | 1 317 | 4 247 | 4 443 | (196) | -4% | 18 012 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (917 843) | (833 571) | (829 657) | (85 669) | (270 183) | (226 245) | 43 938 | -19% | (833 571) |
| Finance charges | | (24 951) | (23 996) | (23 996) | (12 171) | (12 171) | (12 171) | 0 | 0% | (23 996) |
| Transfers and Grants | | (4 915) | (125 484) | (129 397) | (715) | (1 129) | (27 450) | (26 321) | 96% | (125 484) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 167 760 | 195 970 | 195 970 | (13 676) | 29 064 | 13 413 | (15 651) | -117% | 195 970 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors | | - | - | - | - | - | - | - | - | - |
| Decrease (Increase) other non-current receivables | | 67 | 50 | 50 | 23 | 32 | 14 | 18 | 126% | 50 |
| Decrease (Increase) in non-current investments | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Capital assets | | (210 403) | (191 723) | (203 973) | (4 214) | (11 958) | (44 096) | (32 138) | 73% | (191 723) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (210 336) | (191 673) | (203 923) | (4 191) | (11 926) | (44 082) | (32 156) | 73% | (191 673) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | - | - | - | - | - | - | - | - | 50 |
| Increase (decrease) in consumer deposits | | 50 | 50 | 50 | (11) | 81 | 12 | 68 | 558% | - |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (9 427) | (10 410) | (10 410) | (5 046) | (5 046) | (5 046) | (0) | 0% | (10 410) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (9 377) | (10 360) | (10 360) | (5 057) | (4 966) | (5 034) | (68) | 1% | (10 360) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | | | | | | | | | |
| Cash/cash equivalents at beginning: | | 150 451 | 120 450 | 109 867 | | 109 867 | 109 867 | | | 109 867 |
| Cash/cash equivalents at month/year end: | | 98 497 | 114 388 | 91 553 | | 122 039 | 74 163 | | | 103 804 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

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

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

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter

| Description | NT Code | Budget Year 2019/20 | | | | | | | | | Total over 90 days | Actual Bad Debts Written Off against Debtors | Impairment - Bad Debts i.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 | 9 514 | 97 | 1 922 | 607 | 618 | 421 | 2 974 | 9 471 | 25 624 | 14 091 | 3 487 | 16 083 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 39 139 | 250 | 979 | 299 | 82 | 91 | 319 | 1 727 | 42 885 | 2 518 | 73 | 5 354 |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 23 248 | 1 | 1 328 | 367 | 252 | 416 | 1 557 | 11 757 | 38 927 | 14 350 | 502 | 15 780 |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 9 457 | 11 | 2 174 | 661 | 568 | 649 | 3 944 | 15 810 | 33 274 | 21 632 | 2 830 | 22 444 |
| Receivables from Exchange Transactions - Waste Management | 1600 | 9 054 | 9 | 1 286 | 397 | 348 | 383 | 2 365 | 10 043 | 23 915 | 13 565 | 1 734 | 13 974 |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 915 | 15 | 483 | 154 | 124 | 148 | 1 045 | 4 441 | 7 336 | 5 912 | 257 | 4 079 |
| Interest on Arrear Debtor Accounts | 1810 | 670 | 2 | 58 | 45 | 44 | 60 | 565 | 14 248 | 15 680 | 14 951 | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | (3 704) | 499 | 907 | 437 | 190 | 187 | 2 207 | 8 449 | 9 173 | 11 470 | 249 | 10 132 |
| Total By Income Source | 2000 | 88 293 | 884 | 9 146 | 2 988 | 2 226 | 2 355 | 14 995 | 75 946 | 186 814 | 88 490 | 9 131 | 87 846 |
| 2019/19 - totals only | | 63 276 | 4 546 | 4 009 | 2 384 | 3 200 | 2 255 | 13 861 | 69 267 | 162 798 | 80 967 | 13 549 | 79 271 |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 13 668 | 1 | 569 | 101 | 23 | 23 | 77 | 1 407 | 15 870 | 1 632 | - | - |
| Commercial | 2300 | 15 991 | 12 | 180 | 87 | 39 | 37 | 247 | 1 691 | 18 265 | 2 101 | - | - |
| Households | 2400 | 46 159 | 819 | 8 069 | 2 616 | 2 017 | 2 131 | 13 770 | 64 665 | 140 247 | 85 198 | 9 131 | 87 846 |
| Other | 2500 | 12 484 | 52 | 317 | 164 | 147 | 184 | 901 | 6 183 | 22 411 | 9 558 | - | - |
| Total By Customer Group | 2600 | 88 293 | 884 | 9 146 | 2 988 | 2 226 | 2 355 | 14 995 | 75 946 | 186 814 | 88 490 | 9 131 | 87 846 |

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

| | September 2019 | August 2019 | July 2019 |
|--|--------------------|--------------------|--------------------|
| Gross consumer debtors, as per debtors age analysis | 196 814 387 | 196 580 273 | 199 050 646 |
| Total Provision for bad debts | -94 459 480 | -94 459 480 | -94 459 480 |
| Provision bad debts Consumers (sc3) | -92 635 588 | -92 635 588 | -92 635 588 |
| Long term Debtors | -1 656 635 | -1 656 635 | -1 656 635 |
| Short term portion long term debtors | -167 257 | -167 257 | -167 257 |
| Less: VAT (15% of outstanding debtors) | -15 626 820 | -15 591 703 | -15 962 259 |
| Net consumers debtors: | 86 728 087 | 86 529 090 | 88 628 907 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.1 Outstanding Debtors

This report serves to inform Council on the status of outstanding debtors for September 2019.

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 196 814 387 as at 30 September 2019 compared with the R 196 580 274 as at 31 August 2019. Current debt represents 27 % of the total outstanding debt, while the total debt in arrears represents 67 % of the debt and 6 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 50 % of the total debt. It should be noted that Included in the 67% arrears is annual debt which was due on the 30th of September and was paid on the date but not yet allocated.

The outstanding debtors increased by R 34 016 272 when compared to the outstanding amount of R 162 798 115 on 30 September 2018, representing a 21 % annual increase.

2. Additional Information:

The decrease of outstanding debt for service levies is 0.2 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 25 % and the average days outstanding are 93 days, which is 3 months.

The electricity distribution losses for the period July 2019 to September 2019 were 7 %.

| Month | Bulk Purchases | Distribution | Distribution Losses | Percentage |
|-----------------------|----------------|----------------|---------------------|------------|
| July 2019 to Sep 2019 | 75 946 088 kWh | 70 755 577 kWh | 5 190 510 kWh | 7 % |

The cumulative water distribution losses from July 2019 until August 2019 were 27.8 % of which 25.9 % is the real losses.

| Month | Water input | Water Consumption | Water Variance/Loss | Percentage |
|---------------------------------|--------------|-------------------|---------------------|----------------|
| July 2019 – Aug 2019 | 2 201 713 kl | 1 590 285 kl | 611 428 kl | 27.77 % |
| Less : | | | - | |
| Unbilled Authorized Consumption | | | 1 431 kl | |
| Customer Meter and Data Errors | | | 40 779 kl | |
| Real Losses | | | 569 218 kl | 25.85 % |

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 September 2019.

1. 9877 SMS Arrears for value R72 514 294, 1589 Emailed Final Demands for the value of R19 969 771.
2. Annual rates reminders SMS 702 and Emailed 398.
3. 4789 (60% Non-Indigent) for the value of R30 362 112, 3703 (30% Indigent) for the value of R 4 447 868 and 1427, total 8492 Pre-paid meters were restricted.
4. R 1 245 409 was recovered through pre-paid electricity restriction.
5. 240 Reminder phone calls were made.
6. 95 Arrangements to the value of R 803 017
7. Garnishee payments to the value of R 1478 were received.
8. 36 Total outstanding Garnishee orders
9. 231 Disconnection notices issued were issued.
10. 198 Disconnections for Conventional meters were made.
11. 5 KVA meters were cut.

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 September 2019.

1. The total applications approved for all services by the end of September 2019 were 8423.
2. The outstanding amount for Indigent consumers is R 6 486 098 of which R 4 804 353 is in arrears.
3. Subsidies from July 2019 to September 2019 were allocated for the following services:

| | | |
|---------------|---|-----------|
| • Refuse | R | 2 518 419 |
| • Rates | R | 597 666 |
| • Sewerage | R | 4 113 290 |
| • Electricity | R | 400 101 |
| • Water | R | 2 367 739 |
| • Rent | R | 2 141 780 |

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 September 2019.

Attorneys

The outstanding handed over debt as at 30 September 2019 was R 69 589 649 made up of 2 270 accounts.

1. An amount of R 250 555 was received as payments from the handed over accounts, while an amount of R 8 644 was paid as commission including VAT.
2. 9 Registered Letters were sent to clients during the month resulting in a payment of party to party costs of R1 553.
3. 48 Summons were issued during the month resulting in a payment of party to party costs of R 26 797.
4. 0 Judgments were obtained during the month resulting in a payment of party to party costs of R 0.
5. Sherrif Fees (Disbursements) to the value of R 9 356 were paid for 40 cases handled by the sherrifs during the month.
6. All the costs listed above have been charged against the accounts of the clients concerned.

5.2.5 Arrears Councillors

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

1. The total outstanding arrear debt of Councilors after the September 2019 due date was R6 565.
2. An amount of R6 565 was deducted from the September 2019 salaries of 13 councilors who did not pay their accounts in full on the due date. (The arrear amount was R6 565).

5.2.6 Arrears Employees

1. The outstanding debt of employees after the September 2019 due date was R205 046.
2. An amount of R 11 200 was deducted from the September 2019 salaries of 13 officials who had arrangements with a balance of R162 169.
3. An amount of R 42 877 was deducted from the September 2019 salaries of 105 officials who did not pay their account in full on the due date. (The arrear amount was R 42 877)

PART 2 - SUPPORTING DOCUMENTATION

SECTION 6 - CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter

| Description | NT Code | Budget Year 2019/20 | | | | | | | | 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 | 38 185 | - | - | - | - | - | - | - | 38 185 | - |
| Bulk Water | 0200 | 566 | - | - | - | - | - | - | - | 566 | - |
| PAYE deductions | 0300 | - | - | - | - | - | - | - | - | - | - |
| VAT (output less input) | 0400 | 5 718 | - | - | - | - | - | - | - | 5 718 | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | 6 668 | - | - | - | - | - | - | - | 6 668 | - |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | 40 734 | - | - | - | - | - | - | - | 40 734 | - |
| Total By Customer Type | 1000 | 91 871 | - | - | - | - | - | - | - | 91 871 | - |

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 - Q1 First Quarter

| Investments by maturity Name of institution & investment ID | Ref | Period of Investment | Type of Investment | Expiry date of investment | Accrued interest for the month | Yield for the month 1 (%) | Market value at beginning of the month | Change in market value | Market value at end of the month |
|--|----------|-------------------------|-----------------------|---------------------------------|--------------------------------------|---------------------------------|--|------------------------------|---|
| R thousands | | Yrs/Months | | | | | | | |
| Municipality | | | | | | | | | |
| Nedbank | | 3 Months | Fixed Depos | 25 Jul 2019 | - | | 5 000 | 5 000 | - |
| Standard Bank | | 4 Months | Fixed Depos | 26 Aug 2019 | - | | 5 000 | 5 000 | - |
| Nedbank | | 5 Months | Fixed Depos | 25 Sep 2019 | 27 | | 5 000 | 5 000 | - |
| Nedbank | | 1 Month | Fixed Depos | 26 Aug 2019 | - | | 5 000 | 5 000 | - |
| Standard Bank | | 1 Month | Fixed Depos | 26 Aug 2019 | - | | 5 000 | 5 000 | - |
| ABSA Bank | | 2 Months | Fixed Depos | 23 Sep 2019 | 22 | | 5 000 | 5 000 | - |
| Nedbank | | 2 Months | Fixed Depos | 25 Sep 2019 | 49 | | 10 000 | 10 000 | - |
| Standard Bank | | 2 Months | Fixed Depos | 25 Sep 2019 | 24 | | 5 000 | 5 000 | - |
| ABSA Bank | | 3 Months | Fixed Depos | 24 Oct 2019 | 30 | | 5 000 | - | 5 000 |
| Nedbank | | 4 Months | Fixed Depos | 25 Nov 2019 | 32 | | 5 000 | - | 5 000 |
| | | | | | - | | - | - | - |
| | | | | | - | | - | - | - |
| Municipality sub-total | | | | | 183 | | 55 000 | 45 000 | 10 000 |
| Entities | | | | | | | | | |
| - | | | | | - | | - | - | - |
| - | | | | | - | | - | - | - |
| - | | | | | - | | - | - | - |
| - | | | | | - | | - | - | - |
| - | | | | | - | | - | - | - |
| - | | | | | - | | - | - | - |
| - | | | | | - | | - | - | - |
| Entities sub-total | | | | | - | | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | 183 | | 55 000 | 45 000 | 10 000 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

| Date of Investment | Name of institution | Investment ID | Interest Rate | Period of Investment | Maturity Date | Interest earned During the month | Balance beginning Of month | Investment Made for | Investment Withdrawn | Balance end of month |
|-------------------------------|---------------------|---------------|---------------|----------------------|---------------|----------------------------------|----------------------------|---------------------|----------------------|----------------------|
| SHORT TERM INVESTMENTS | | | | | | | | | | |
| 25/Apr/19 | NEDBANK | 313 | 7,90% | 91 | 25/Jul/19 | 0,00 | 5 000 000 | | 5 000 000 | 0 |
| 25/Apr/19 | STANDARD | 314 | 7,975% | 123 | 26/Aug/19 | 0,00 | 5 000 000 | | 5 000 000 | 0 |
| 25/Apr/19 | NEDBANK | 315 | 8,20% | 153 | 25/Sep/19 | 26 958,90 | 5 000 000 | | 5 000 000 | 0 |
| 24/Jul/19 | NEDBANK | 316 | 7,35% | 33 | 26/Aug/19 | 0,00 | | 5 000 000 | 5 000 000 | 0 |
| 24/Jul/19 | STANDARD | 317 | 7,225% | 33 | 26/Aug/19 | 0,00 | | 5 000 000 | 5 000 000 | 0 |
| 24/Jul/19 | ABSA | 318 | 7,215% | 61 | 23/Sep/19 | 21 743,84 | | 5 000 000 | 5 000 000 | 0 |
| 24/Jul/19 | NEDBANK | 319 | 7,40% | 63 | 25/Sep/19 | 48 657,53 | | 10 000 000 | 10 000 000 | 0 |
| 24/Jul/19 | STANDARD | 320 | 7,325% | 63 | 25/Sep/19 | 24 082,19 | | 5 000 000 | 5 000 000 | 0 |
| 24/Jul/19 | ABSA | 321 | 7,315% | 92 | 24/Oct/19 | 30 061,64 | | 5 000 000 | | 5 000 000 |
| 24/Jul/19 | NEDBANK | 322 | 7,70% | 124 | 25/Nov/19 | 31 643,84 | | 5 000 000 | | 5 000 000 |
| Sub Total | | | | | | 183 147,94 | 15 000 000 | 40 000 000 | 45 000 000 | 10 000 000 |
| | | | | | | 183 147,94 | 15 000 000,00 | 40 000 000 | 45 000 000 | 10 000 000,00 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month September 2019.

Funds Allocations

The schedule reflecting all council's Investments as at 30 September 2019 R 10 000 000. (R 15 000 000 at 30 June 2019).

More information with regard to Investments is as follows:

Allocation of Investments, cash and cash equivalents

Cash and cash equivalents are allocated

| | 30/06/2019 | | 30/09/2019 | |
|--|-------------------|-------------------|--------------------|--------------------|
| | Liability | Cash back | Liability | Cash back |
| | | 98 497 186 | | 122 038 632 |
| Unutilized grants | 23 252 344 | 23 252 344 | 55 221 273 | 55 221 273 |
| Consumer and Sundry deposits | 4 638 893 | 4 638 893 | 4 751 095 | 4 751 095 |
| External loans unspent | 1 020 001 | 1 020 001 | 261 793 | 261 793 |
| LT loan - cash back | 0 | 0 | | 0 |
| EFF Accumulated Depreciation | 8 425 820 | 8 425 820 | 2 106 455 | 2 106 455 |
| Self Insurance Reserve | 5 314 962 | 5 314 962 | 5 515 962 | 5 515 962 |
| Capital Replacement reserve | 26 122 392 | 26 122 392 | 36 137 936 | 36 137 936 |
| Brandwacht Trust | 97 893 | 97 893 | 97 893 | 97 893 |
| Retained surplus (unidentified dep.) 30111068430 | 2 678 138 | 2 678 138 | 3 665 286 | 3 665 286 |
| Performance Bonus Provison | 778 941 | 778 941 | 947 787 | 947 787 |
| Set aside for retention | 5 783 329 | 5 783 329 | 5 609 459 | 5 609 459 |
| Set aside for Creditor payments | 14 197 763 | 16 448 133 | - | 0 |
| Provision for leave Payment 3 9030 231 120 | 3 936 342 | 3 936 342 | 3 936 342 | 3 936 342 |
| | 96 246 816 | 98 497 186 | 118 251 280 | 118 251 280 |
| Cash Surplus (Deficit) | | 2 250 370 | | - |

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

| | 30/06/2019 | 30/09/2019 |
|--------------------------------|-------------------|--------------------|
| ABSA | 0 | 5 000 000 |
| Nedbank | 10 000 000 | 5 000 000 |
| First National Bank | 0 | 0 |
| Standard Bank | 5 000 000 | 0 |
| Investec | 0 | 0 |
| Total short term | 15 000 000 | 10 000 000 |
| Bank and Cash | 83 483 375 | 112 025 457 |
| Cash on hand 3 9020 127 404 00 | 13 811 | 13 175 |
| | 98 497 186 | 122 038 632 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in September 2019.

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

All payments are recorded in the cashbook (general ledger) as from cheque number 133 to 137 and electronic transfer number 269355 to 270101.

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

PART 2 - SUPPORTING DOCUMENTATION

SECTION 7 - BANK RECONCILIATION

**NEDBANK
BREDE VALLEY MUNICIPALITY
BANK RECONCILIATION AS AT 30 SEPTEMBER 2019**

| CASH BOOK RECONCILIATION | | | |
|---|--|------------------|------------------|
| Balance as per Cash Book at 01/09/2019 | | | 109 950 015,83 |
| Deposits for the September 2019 | | | 109 890 750,23 |
| Cheques for the September 2019 | | | (107 815 309,16) |
| Balance as per Cash Book at 30/09/2019 | | | 112 025 456,90 |
| Votes Balances and Transactions: | | | |
| 40101012690 Balance B/f | | 109 950 015,83 | |
| 40101012690 Balance B/f | | 0,00 | 109 950 015,83 |
| 40101012691 Movements | | 109 890 750,23 | |
| 40101012692 Movements | | (107 815 309,16) | 2 075 441,07 |
| Balance as per Ledger at 30/09/2019 | | | 112 025 456,90 |
| BANK RECONCILIATION | | | |
| | | | TOTAL |
| Balance as per Bank Statement at 30/09/2019 | | | 121 225 623,46 |
| Cash on Hand | Not yet Banked | | 1 973 125,20 |
| Outstanding Cheques | | | (527 927,17) |
| Amounts Under Banked | | | 0,00 |
| Amounts Over Banked | | | 0,00 |
| Deposits not Receipted | Previous months | (10 649 678,37) | |
| | September 2019 | (7 720 672,14) | (18 370 350,51) |
| Deposits receipted in Duplicate | | | 0,00 |
| Unpaid Cheques not Re-deposited | | | 3 478,21 |
| Other Items | | | 0,00 |
| Cash Surpluses / Shortages | Iro Payments Received | | 0,00 |
| Adjustments to be Made for Sep 2019 | MOLTENO MAINTENANCE (JAFS TPF MOE & I) | (600,00) | |
| | SARS PAYMENT | (7 659 246,61) | |
| | NEDBANK BANK CHARGES | (61 661,10) | (7 721 507,71) |
| Balance as per Cash Book at 30/09/2019 | | | 112 025 456,90 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 30 SEPTEMBER 2019

| | TOTAL |
|---|------------------|
| Balance as per Bank Statement at 01/09/2019 | 130 984 748,78 |
| Cheques for September 2019 | (117 364 880,13) |
| Deposits for September 2019 | 109 890 850,23 |
| Other Adjustments / Transactions | 0,00 |
| Other Adjustments / Transactions now cleared | 0,00 |
| Direct Deposits from previous months Received | (9 791 566,63) |
| Direct Deposits not Received | 7 720 672,14 |
| Amounts Under Banked now cleared | 0,00 |
| R/D Cheques | (3 478,21) |
| Cash on Hand - 01/09/2019 | 1 762 402,48 |
| Cash on Hand - 30/09/2019 | (1 973 125,20) |
| Balance as per Bank Statements at 30/09/2019 | 121 225 623,46 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with unspent conditional grants to the value of R 21 301 107 for the period September 2019 and conditional grants to the value of R 67 954 000 were received. The value of the unspent conditional grants at the end of September 2019 is R 55 221 273.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter

| Description | Ref | 2018/19 | | Budget Year 2019/20 | | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| RECEIPTS: | 1,2 | | | | | | | | | |
| Operating Transfers and Grants | | | | | | | | | | |
| National Government: | | 113 593 | 122 712 | 122 712 | - | 51 469 | 51 474 | (5) | 0,0% | 122 712 |
| Operational Revenue:General Revenue:Equitable Share | | 108 977 | 117 997 | 117 997 | - | 49 165 | 49 169 | (4) | 0,0% | 117 997 |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | 3 066 | 3 215 | 3 215 | - | 804 | 804 | (0) | 0,0% | 3 215 |
| Local Government Financial Management Grant [Schedule 5B] | | 1 550 | 1 500 | 1 500 | - | 1 500 | 1 500 | - | - | 1 500 |
| Provincial Government: | | 18 458 | 136 294 | 136 294 | - | 3 246 | 19 735 | (16 489) | -83,6% | 136 294 |
| Capacity Building | | 750 | - | - | - | - | 128 | (128) | -100,0% | - |
| Capacity Building and Other | | - | - | - | - | - | - | - | - | 136 294 |
| Disaster and Emergency Services | 4 | - | - | - | - | - | - | - | - | - |
| Health | 4 | - | - | - | - | - | - | - | - | - |
| Housing | 4 | 6 389 | 136 294 | 136 294 | - | - | 14 738 | (14 738) | -100,0% | - |
| Infrastructure | 4 | - | - | - | - | - | - | - | - | - |
| Libraries, Archives and Museums | 4 | 9 017 | - | - | - | 3 246 | 4 869 | (1 623) | -33,3% | - |
| Other | 4 | 2 152 | - | - | - | - | - | - | - | - |
| Public Transport | 4 | 150 | - | - | - | - | - | - | - | - |
| District Municipality: | | 500 | - | - | - | - | - | - | - | - |
| All Grants | | 500 | - | - | - | - | - | - | - | - |
| Other grant providers: | | 664 | - | - | - | - | 754 | (754) | -100,0% | - |
| Departmental Agencies and Accounts | | 638 | - | - | - | - | 754 | (754) | -100,0% | - |
| Foreign Government and International Organisations | | - | - | - | - | - | - | - | - | - |
| Households | | - | - | - | - | - | - | - | - | - |
| Non-profit Institutions | | 25 | - | - | - | - | - | - | - | - |
| Total Operating Transfers and Grants | 5 | 133 215 | 259 006 | 259 006 | - | 54 715 | 71 963 | (17 248) | -24,0% | 259 006 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 38 810 | 44 452 | 44 452 | - | 13 239 | 6 887 | 6 552 | 98,0% | 44 452 |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | 5 000 | 10 000 | 10 000 | - | 4 000 | 780 | 3 220 | 412,8% | 10 000 |
| Municipal Infrastructure Grant [Schedule 5B] | | 33 810 | 34 452 | 34 452 | - | 9 189 | 5 857 | 3 332 | 56,9% | 34 452 |
| Local Government Financial Management Grant [Schedule 5B] | | - | - | - | - | 50 | 50 | - | - | - |
| Provincial Government: | | 100 700 | 65 150 | 65 150 | - | - | - | - | - | 65 150 |
| Capacity Building | | - | - | - | - | - | - | - | - | - |
| Capacity Building and Other | | - | 5 150 | 5 150 | - | - | - | - | - | 5 150 |
| Disaster and Emergency Services | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Housing | | 96 588 | 60 000 | 60 000 | - | - | - | - | - | 60 000 |
| Infrastructure | | - | - | - | - | - | - | - | - | - |
| Libraries, Archives and Museums | | 500 | - | - | - | - | - | - | - | - |
| Other | | 3 614 | - | - | - | - | - | - | - | - |
| District Municipality: | | - | 500 | 500 | - | - | 500 | (500) | -100,0% | 500 |
| All Grants | | - | 500 | 500 | - | - | 500 | (500) | -100,0% | 500 |
| Other grant providers: | | 31 | - | - | - | - | - | - | - | - |
| Departmental Agencies and Accounts | | 31 | - | - | - | - | - | - | - | - |
| Total Capital Transfers and Grants | 5 | 139 541 | 110 102 | 110 102 | - | 13 239 | 7 187 | 6 052 | 84,2% | 110 102 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 272 755 | 369 108 | 369 108 | - | 67 954 | 79 150 | (11 196) | -14,1% | 369 108 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 8 – ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.2 Supporting Table SC7 (1) – Grant expenditure

WC025 Breede Valley - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter

| Description | Ref | 2018/19 | | Budget Year 2019/20 | | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 113 593 | 122 712 | 122 712 | 10 281 | 30 203 | 51 474 | (21 271) | -41,3% | 4 715 |
| Operational Revenue:General Revenue:Equitable Share | | 108 977 | 117 997 | 117 997 | 9 833 | 29 499 | 49 169 | (19 670) | -40,0% | – |
| Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B] | | 3 065 | 3 215 | 3 215 | 448 | 704 | 804 | (100) | -12,5% | 3 215 |
| Local Government Financial Management Grant [Schedule 5B] | | 1 550 | 1 500 | 1 500 | – | – | 1 500 | (1 500) | -100,0% | 1 500 |
| Provincial Government: | | 18 424 | 134 032 | 134 032 | 752 | 2 323 | 19 735 | (17 413) | -88,2% | 126 593 |
| Capacity Building | | 750 | 448 | 448 | – | – | 128 | (128) | -100,0% | – |
| Capacity Building and Other | | – | 660 | 660 | – | 30 | – | 30 | #DIV/0! | 126 593 |
| Disaster and Emergency Services | | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – |
| Housing | | 6 389 | 122 820 | 122 820 | – | – | 14 738 | (14 738) | -100,0% | – |
| Infrastructure | | – | – | – | – | – | – | – | – | – |
| Libraries, Archives and Museums | | 9 017 | 9 738 | 9 738 | 742 | 2 283 | 4 869 | (2 586) | -53,1% | – |
| Other | | 2 118 | 220 | 220 | 10 | 10 | – | 10 | #DIV/0! | – |
| Public Transport | | 150 | 148 | 146 | – | – | – | – | – | – |
| District Municipality: | | 500 | – | – | – | – | – | – | – | – |
| All Grants | | 500 | – | – | – | – | – | – | – | – |
| Other grant providers: | | 759 | 2 262 | 2 262 | 51 | 152 | 754 | (602) | -79,8% | – |
| Departmental Agencies and Accounts | | 734 | 2 262 | 2 262 | 51 | 152 | 754 | (602) | -79,8% | – |
| Foreign Government and International Organisations | | – | – | – | – | – | – | – | – | – |
| Households | | – | – | – | – | – | – | – | – | – |
| Non-profit Institutions | | 25 | – | – | – | – | – | – | – | – |
| Total operating expenditure of Transfers and Grants: | | 133 278 | 259 006 | 259 006 | 11 084 | 32 678 | 71 963 | (39 285) | -54,6% | 131 308 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 37 488 | 44 502 | 44 502 | 197 | 451 | 6 887 | (6 236) | -83,3% | 44 452 |
| Integrated National Electrification Programme (Municipal Grant) [Schedule 5B] | | 5 000 | 10 000 | 10 000 | 197 | 451 | 780 | (329) | -42,2% | 10 000 |
| Municipal Infrastructure Grant [Schedule 5B] | | 32 488 | 34 452 | 34 452 | – | – | 5 857 | (5 857) | -100,0% | 34 452 |
| Local Government Financial Management Grant [Schedule 5B] | | – | 50 | 50 | – | – | 50 | (50) | -100,0% | – |
| Provincial Government: | | 128 219 | 65 100 | 65 100 | 1 104 | 1 523 | – | 1 523 | #DIV/0! | 65 150 |
| Capacity Building | | – | – | – | – | – | – | – | – | – |
| Capacity Building and Other | | 1 497 | 5 100 | 5 100 | 1 104 | 1 523 | – | 1 523 | #DIV/0! | 5 150 |
| Disaster and Emergency Services | | – | – | – | – | – | – | – | – | – |
| Health | | – | – | – | – | – | – | – | – | – |
| Housing | | 117 977 | 60 000 | 60 000 | – | – | – | – | – | 60 000 |
| Infrastructure | | – | – | – | – | – | – | – | – | – |
| Libraries, Archives and Museums | | 4 615 | – | – | – | – | – | – | – | – |
| Other | | 4 130 | – | – | – | – | – | – | – | – |
| District Municipality: | | – | 500 | 500 | – | – | 500 | (500) | -100,0% | 500 |
| All Grants | | – | 500 | 500 | – | – | 500 | (500) | -100,0% | 500 |
| Other grant providers: | | 31 | – | – | – | – | – | – | – | – |
| Departmental Agencies and Accounts | | 31 | – | – | – | – | – | – | – | – |
| Total capital expenditure of Transfers and Grants | | 165 738 | 110 102 | 110 102 | 1 301 | 1 973 | 7 187 | (5 213) | -72,5% | 110 102 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 299 014 | 369 108 | 369 108 | 12 385 | 34 651 | 79 150 | (44 499) | -58,2% | 241 410 |

PART 2 - SUPPORTING DOCUMENTATION

SECTION 8 - ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.3 Attached summary of the Grants and Subsidies as at 30 September 2019, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

| Summary Grants Received and Utilise- | | September 2019 | | | | | | |
|--|-------------------------------------|----------------------|--------------------------------------|-----------------------|---|---|------------------------------------|-----------------------|
| | Unutilised Balance 01/07/2019 | Debit Balance | Received 01/07/2019 30/09/2019 | Other Income | Conditions met (TRF TO Income Statement)- Operating | Conditions met (TRF TO Income Statement)- Capital | To Other Debtors | Balance 30/09/2019 |
| National Government:- | 1 321 838,63 | - | 64 708 000,00 | - | -30 202 897,10 | -450 907,91 | - | 35 376 033,62 |
| Operating grants:- | - | - | 51 519 000,00 | - | -30 202 897,10 | - | - | 21 316 102,90 |
| Equitable share | - | - | 49 165 000,00 | - | -29 499 000,00 | - | - | 19 666 000,00 |
| Financial Management Grant | - | - | 1 550 000,00 | - | - | - | - | 1 550 000,00 |
| EPWP: Expanded Public Works | - | - | 804 000,00 | - | -703 897,10 | - | - | 100 102,90 |
| Capital grants:- | 1 321 838,63 | - | 13 189 000,00 | - | - | -450 907,91 | - | 14 059 930,72 |
| Municipal Infrastructure Grant | 1 321 838,63 | - | 9 189 000,00 | - | - | - | - | 10 510 838,63 |
| Integrated National Electrification Grant | - | - | 4 000 000,00 | - | - | -450 907,91 | - | 3 549 092,09 |
| Provincial Government:- | 15 469 691,45 | -85 000,00 | 3 246 000,00 | - | -2 322 625,12 | -1 522 530,38 | 550 126,28 | 15 335 642,23 |
| Operating Grants plus Operating Housing:- | 8 296 811,00 | -85 000,00 | 3 246 000,00 | - | -2 322 625,12 | - | 94 820,87 | 9 230 006,75 |
| Operating Provincial | 1 360 000,00 | -85 000,00 | 3 246 000,00 | - | -2 322 625,12 | - | 94 820,87 | 2 293 195,75 |
| Library Service Conditional Grant | - | - | 3 246 000,00 | - | -2 282 804,25 | - | - | 963 195,75 |
| Proclaimed Roads | - | - | - | - | - | - | - | - |
| CDW Grant Operational Support | - | - | - | - | - | - | - | - |
| Financial Management Capacity Building Grant | 360 000,00 | - | - | - | -30 000,00 | - | - | 330 000,00 |
| FMSG - Implementation of mSCOA | - | - | - | - | - | - | - | - |
| FMSG - Revenue Enhancement | 1 000 000,00 | - | - | - | - | - | - | 1 000 000,00 |
| Thusong Centre | - | - | - | - | -9 820,87 | - | 9 820,87 | - |
| RSEP (Operational) | - | -85 000,00 | - | - | - | - | 85 000,00 | - |
| Local Government Graduate Internship Grant | - | - | - | - | - | - | - | - |
| Operating Provincial Housing | 6 936 811,00 | - | - | - | - | - | - | 6 936 811,00 |
| Housing from Capital to Operating Top structure | - | - | - | - | - | - | - | - |
| Touwsriver (B Topstructure) | 767 968,49 | - | - | - | - | - | - | 767 968,49 |
| Zwelethemba 242 Even | 259 510,69 | - | - | - | - | - | - | 259 510,69 |
| De Doorns -577 New even | 2 039 797,06 | - | - | - | - | - | - | 2 039 797,06 |
| De Doorns 1400 PLS | - | - | - | - | - | - | - | - |
| Avian Park 439 Houses | - | - | - | - | - | - | - | - |
| Rawsonville: De Nova | - | - | - | - | - | - | - | - |
| Sunnyside/Orchard - De Doorns | - | - | - | - | - | - | - | - |
| Avian Park 205 Houses | 3 869 534,76 | - | - | - | - | - | - | 3 869 534,76 |
| Title Deeds | - | - | - | - | - | - | - | - |
| Transhex | - | - | - | - | - | - | - | - |
| Capital grants:- | 7 172 880,45 | - | - | - | - | -1 522 530,38 | 455 305,41 | 6 105 655,48 |
| Other | 1 070 705,98 | - | - | - | - | -1 522 530,38 | 455 305,41 | 3 481,01 |
| Library Service Conditional Grant | 1 067 224,97 | - | - | - | - | -1 522 530,38 | 455 305,41 | 3 481,01 |
| RSEP | 3 481,01 | - | - | - | - | - | - | - |
| PAWC: Fire Services Capacity Building | - | - | - | - | - | - | - | - |
| Capital- grants Housing | 6 102 174,47 | - | - | - | - | - | - | 6 102 174,47 |
| Sunny Side Orchard -109 Even | - | - | - | - | - | - | - | - |
| Touwsriver 900 | - | - | - | - | - | - | - | - |
| De Doorns South of the N1 | 6 102 174,47 | - | - | - | - | - | - | 6 102 174,47 |
| Housing: Transhex | - | - | - | - | - | - | - | - |
| Cape Winelands District Municipality:- | - | - | - | - | - | - | - | - |
| Operating grants:- | - | - | - | - | - | - | - | - |
| Capital grants:- | - | - | - | - | - | - | - | - |
| Housing Grants | 1 518 294,13 | -422 643,00 | - | - | - | - | 422 643,00 | 1 518 294,13 |
| 58 Houses for staff (SAMWU) | 44 824,54 | - | - | - | - | - | - | 44 824,54 |
| 350 Houses Avian Park | - | -422 643,00 | - | - | - | - | 422 643,00 | - |
| 1800 Zwelethemba Housing Project (A + B) | 1 449 005,30 | - | - | - | - | - | - | 1 449 005,30 |
| 339 Houses | 24 464,29 | - | - | - | - | - | - | 24 464,29 |
| Housing Grants: Other Operational | 2 991 282,53 | - | - | - | - | - | - | 2 991 282,53 |
| 708 Avianpark | 466 875,79 | - | - | - | - | - | - | 466 875,79 |
| 331 People Housing Proj. Zwelethemba | 2 524 406,74 | - | - | - | - | - | - | 2 524 406,74 |
| Other Grants | - | - | - | - | -152 499,36 | - | 152 499,36 | - |
| Operating grants:- | - | - | - | - | -152 499,36 | - | 152 499,36 | - |
| LGWSETA - Learnership | - | - | - | - | - | - | - | - |
| LGWSETA | - | - | - | - | - | - | - | - |
| Work for water | - | - | - | - | -152 499,36 | - | 152 499,36 | - |
| Capital grants:- | - | - | - | - | - | - | - | - |
| Other Municipalities | - | - | - | - | - | - | - | - |
| 21 301 106,74 | -507 643,00 | 67 954 000,00 | - | -32 678 021,58 | -1 973 438,29 | 1 125 268,64 | 55 221 272,51 | |
| | | | 67 954 000,00 | | -34 651 459,87 | | GROSS BALANCE 55 221 272,51 | |

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 - Q1 First Quarter

| Summary of Employee and Councillor remuneration | Ref | 2018/19 | Budget Year 2019/20 | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | A | B | C | | | | | | D |
| Councillors (Political Office Bearers plus Other) | 1 | | | | | | | | | |
| Basic Salaries and Wages | | 13 357 | 14 259 | 14 259 | 1 118 | 3 328 | 3 284 | 44 | 1% | 14 259 |
| Pension and UIF Contributions | | 1 516 | 1 602 | 1 602 | 125 | 372 | 369 | 4 | 1% | 1 602 |
| Medical Aid Contributions | | 261 | 305 | 305 | 26 | 72 | 70 | 2 | 3% | 305 |
| Motor Vehicle Allowance | | 736 | 794 | 794 | 61 | 183 | 183 | 0 | 0% | 794 |
| Cellphone Allowance | | 1 658 | 1 673 | 1 673 | 139 | 412 | 385 | 27 | 7% | 1 673 |
| Housing Allowances | | – | – | – | – | – | – | – | – | – |
| Other benefits and allowances | | 146 | 148 | 148 | 12 | 36 | 34 | 2 | 7% | 148 |
| Sub Total - Councillors | 4 | 17 675 | 18 780 | 18 780 | 1 482 | 4 405 | 4 325 | 80 | 2% | 18 780 |
| % increase | | | 6,3% | 6,3% | | | | | | 6,3% |
| Senior Managers of the Municipality | 3 | | | | | | | | | |
| Basic Salaries and Wages | | 6 508 | 6 645 | 6 645 | 572 | 1 706 | 1 531 | 175 | 11% | 6 645 |
| Pension and UIF Contributions | | 500 | 655 | 655 | 46 | 138 | 151 | (13) | -8% | 655 |
| Medical Aid Contributions | | 104 | 93 | 93 | 7 | 21 | 21 | (1) | -3% | 93 |
| Overtime | | – | – | – | – | – | – | – | – | – |
| Performance Bonus | | – | – | – | – | – | – | – | – | – |
| Motor Vehicle Allowance | | 840 | 970 | 970 | 68 | 204 | 223 | (19) | -9% | 970 |
| Cellphone Allowance | | 215 | 204 | 204 | 19 | 56 | 47 | 9 | 19% | 204 |
| Housing Allowances | | – | – | – | – | – | – | – | – | – |
| Other benefits and allowances | | 106 | 75 | 75 | 3 | 9 | 17 | (8) | -49% | 75 |
| Payments in lieu of leave | | – | – | – | – | – | – | – | – | – |
| Long service awards | | – | – | – | – | – | – | – | – | – |
| Post-retirement benefit obligations | | – | – | – | – | – | – | – | – | – |
| Sub Total - Senior Managers of Municipality | 2 | 8 273 | 8 643 | 8 643 | 715 | 2 134 | 1 991 | 143 | 7% | 8 643 |
| % increase | 4 | | 4,5% | 4,5% | | | | | | 4,5% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 163 522 | 206 073 | 206 073 | 14 505 | 43 398 | 47 466 | (4 068) | -9% | 206 073 |
| Pension and UIF Contributions | | 31 113 | 39 096 | 39 096 | 2 742 | 8 205 | 9 005 | (801) | -9% | 39 096 |
| Medical Aid Contributions | | 17 111 | 23 229 | 23 229 | 1 479 | 4 440 | 5 350 | (910) | -17% | 23 229 |
| Overtime | | 20 138 | 13 709 | 13 709 | 1 605 | 2 789 | 3 158 | (369) | -12% | 13 709 |
| Performance Bonus | | – | – | – | – | – | – | – | – | – |
| Motor Vehicle Allowance | | 7 053 | 8 139 | 8 139 | 727 | 2 153 | 1 875 | 278 | 15% | 8 139 |
| Cellphone Allowance | | 1 424 | 1 269 | 1 269 | 129 | 379 | 292 | 87 | 30% | 1 269 |
| Housing Allowances | | 1 973 | 3 265 | 3 265 | 172 | 521 | 752 | (231) | -31% | 3 265 |
| Other benefits and allowances | | 22 026 | 26 367 | 26 367 | 2 052 | 5 366 | 6 073 | (707) | -12% | 26 367 |
| Payments in lieu of leave | | – | – | – | – | – | – | – | – | – |
| Long service awards | | – | – | – | – | – | – | – | – | – |
| Post-retirement benefit obligations | | 5 941 | 6 314 | 6 314 | 505 | 1 505 | 1 454 | 51 | 4% | 6 314 |
| Sub Total - Other Municipal Staff | 2 | 270 302 | 327 461 | 327 461 | 23 917 | 68 756 | 75 426 | (6 670) | -9% | 327 461 |
| % increase | 4 | | 21,1% | 21,1% | | | | | | 21,1% |
| Total Parent Municipality | | 296 249 | 354 884 | 354 884 | 26 113 | 75 295 | 81 742 | (6 447) | -8% | 354 884 |
| Unpaid salary, allowances & benefits in arrears: | | | | | | | | | | |
| Board Members of Entities | | | | | | | | | | |
| Sub Total - Board Members of Entities | 2 | – | – | – | – | – | – | – | – | – |
| % increase | 4 | | | | | | | | | |
| Senior Managers of Entities | | | | | | | | | | |
| Sub Total - Senior Managers of Entities | 2 | – | – | – | – | – | – | – | – | – |
| % increase | 4 | | | | | | | | | |
| Other Staff of Entities | | | | | | | | | | |
| Sub Total - Other Staff of Entities | 2 | – | – | – | – | – | – | – | – | – |
| % increase | 4 | | | | | | | | | |
| Total Municipal Entities | | – | – | – | – | – | – | – | – | – |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 296 249 | 354 884 | 354 884 | 26 113 | 75 295 | 81 742 | (6 447) | -8% | 354 884 |
| % increase | 4 | | 19,8% | 19,8% | | | | | | 19,8% |
| TOTAL MANAGERS AND STAFF | | 278 575 | 336 104 | 336 104 | 24 631 | 70 890 | 77 417 | (6 527) | -8% | 336 104 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

The actual total budget for overtime for the financial year amounts to **R13 186 971**.

Overtime payments are one month in arrear, this being the reason that 2 months spending been reflecting on the end of September 2019 reports. Overtime should be monitored closely.

| From 1 July 2019 till 30 September 2019 | Budget for the year | Estimate for the 2 month | Actual to Date | Variance |
|---|---------------------|--------------------------|----------------|----------|
| Overtime | 13 709 143 | 2 284 857 | 3 028 239 | -743 382 |
| Temporary personnel | 10 021 193 | 2 505 298 | 2 399 641 | 105 657 |

Summary of number of employees and councillors paid during September 2019.

| | | July 2019 | August 2019 | September 2019 |
|--------------|--------------|--------------|--------------|----------------|
| EPWP | Temporary | 162 | 190 | 230 |
| Temporary | For 6 months | 23 | 17 | 20 |
| Permanent | | 895 | 895 | 893 |
| Councillors | | 41 | 41 | 41 |
| TOTAL | | 1 121 | 1 143 | 1 184 |

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 - Q1 First Quarter

| Month | 2018/19 | Budget Year 2019/20 | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|----------------------------|
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | % spend of Original Budget |
| R thousands | | | | | | | | | |
| Monthly expenditure performance trend | | | | | | | | | |
| July | 1 419 | 15 338 | 16 354 | 1 379 | 1 379 | 16 354 | 14 976 | 91,6% | 1% |
| August | 3 446 | 13 421 | 14 461 | 6 365 | 7 743 | 30 815 | 23 072 | 74,9% | 4% |
| September | 8 678 | 15 338 | 16 499 | 4 068 | 11 811 | 47 315 | 35 503 | 75,0% | 6% |
| October | 12 521 | 15 338 | 16 354 | – | – | 63 669 | – | – | – |
| November | 10 392 | 15 338 | 16 354 | – | – | 80 023 | – | – | – |
| December | 2 393 | 15 338 | 16 354 | – | – | 96 378 | – | – | – |
| January | 3 281 | 17 255 | 18 248 | – | – | 114 626 | – | – | – |
| February | 3 613 | 17 255 | 18 248 | – | – | 132 874 | – | – | – |
| March | 26 514 | 15 338 | 16 354 | – | – | 149 229 | – | – | – |
| April | 11 961 | 17 255 | 18 248 | – | – | 167 477 | – | – | – |
| May | 22 284 | 17 255 | 18 248 | – | – | 185 725 | – | – | – |
| June | 159 500 | 17 255 | 18 248 | – | – | 203 973 | – | – | – |
| Total Capital expenditure | 266 003 | 191 723 | 203 973 | 11 811 | | | | | |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 30 September 2019.

| Capital Progress Report 2019/20 | | September 2019 | | | | | | | | | |
|---------------------------------|------------------------------------|----------------------------------|-------------------------------|-----------------------------|-----------------|-------------------|---------------------|-----------------------|--------------|----------------------------|--------|
| PROJECT FUNDING | Total Approved Budget 2019/20 | Roll overs requests from 2018/19 | Veriments/ Additional funding | Total Funded budget 2019/20 | Requests Issued | Committed Funding | Expenditure to Date | Expenditure for Month | Unspent | Expenditure as % of Budget | |
| 1,0 | EXTERNAL LOAN | | | | | | | | | | |
| 1,4 | Projects (B/F) (R38.6m) | 0 | 161 793 | 0 | 161 793 | 0,00 | 0,00 | 0,00 | 161 793,00 | 0,00% | |
| | TOTAL EXTERNAL LOAN | 0 | 161 793 | 0 | 161 793 | 0,00 | 0,00 | 0,00 | 161 793,00 | 0,00% | |
| 3 | CAPITAL REPLACEMENT RESERVE | | | | | | | | | | |
| 3,0 | Projects New | 71 595 359 | 2 534 104 | 5 000 | 74 134 463 | 836 159,45 | 9 489 807,04 | 8 826 589,54 | 2 397 178,02 | 65 307 873,46 | 11,91% |
| 3,1 | Projects (B/F) | 3 000 000 | 9 555 061 | 0 | 12 555 061 | 119 828,09 | 906 401,81 | 849 550,30 | 220 328,94 | 11 705 510,70 | 6,77% |
| 3,2 | Projects (MIG Counter Funding) | 4 450 000 | 0 | -5 000 | 4 445 000 | 0,00 | 284 288,45 | 284 288,45 | 284 288,45 | 4 160 711,55 | 6,40% |
| 3,3 | CRR Connections (Public Contr) | 723 656 | 0 | 0 | 723 656 | 6 850,00 | 21 444,05 | 21 444,05 | 8 983,82 | 702 111,95 | 2,96% |
| 4,0 | Furniture and Equipment | 1 051 600 | 0 | 0 | 1 051 600 | 0,00 | 38 022,30 | 2 583,48 | 2 583,48 | 1 049 016,52 | 0,25% |
| | TOTAL CRR | 80 820 515 | 12 089 165 | 0 | 92 909 680 | 961 835,54 | 10 739 963,45 | 9 984 455,82 | 2 913 360,71 | 82 925 224,18 | 10,75% |
| | INSURANCE RESERVE | | | | | | | | | | |
| 12,0 | Insurance Reserve | 800 000 | 0 | 0 | 800 000 | 0,00 | 0,00 | 0,00 | 0,00 | 800 000,00 | 0,00% |
| | TOTAL INSURANCE RESERVE | 800 000 | 0 | 0 | 800 000 | 0,00 | 0,00 | 0,00 | 800 000,00 | 0,00% | |
| | TOTAL BASIC CAPITAL | 81 620 515 | 12 250 958 | 0 | 93 871 473 | 961 835,54 | 10 739 963,45 | 9 984 455,82 | 2 913 360,71 | 83 887 017,18 | 10,64% |
| | CAPITAL : GRANT FUNDING | | | | | | | | | | |
| 5,0 | District Municipality | 500 000 | 0 | 0 | 500 000 | 0,00 | 0,00 | 0,00 | 0,00 | 500 000,00 | 0,00% |
| 6,4 | PAWC: RSEP | 5 100 000 | 0 | 0 | 5 100 000 | 0,00 | 1 885 747,16 | 1 522 530,38 | 1 104 426,19 | 3 577 469,62 | 28,85% |
| 8,0 | National Government: MIG (DORA) | 34 452 000 | 0 | 0 | 34 452 000 | 30 000,00 | 0,00 | 0,00 | 0,00 | 34 452 000,00 | 0,00% |
| 8,2 | National Government: INEP (DORA) | 10 000 000 | 0 | 0 | 10 000 000 | 0,00 | 450 007,91 | 450 007,91 | 196 615,91 | 9 549 092,09 | 4,51% |
| 8,6 | National Government: FMG (DORA) | 50 000 | 0 | 0 | 50 000 | 0,00 | 0,00 | 0,00 | 0,00 | 50 000,00 | 0,00% |
| 20,0 | PAWC: Housing (Services) | 60 000 000 | 0 | 0 | 60 000 000 | 0,00 | 0,00 | 0,00 | 0,00 | 60 000 000,00 | 0,00% |
| | TOTAL : GRANT FUNDING | 110 102 000 | 0 | 0 | 110 102 000 | 30 000,00 | 2 336 655,07 | 1 973 438,29 | 1 301 042,10 | 108 128 561,71 | 1,78% |
| | TOTAL FUNDING | 191 722 516 | 12 250 958 | 0 | 203 973 473 | 991 835,54 | 13 076 618,52 | 11 957 894,11 | 4 214 402,81 | 192 015 878,89 | 5,86% |

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 30 September 2019.

| MONTHLY COUNCIL'S REPORT | | | | | | | | | | | | | |
|---|-------------|--------------|-------------|---------|-----|-----|-----|-----|-------|-----|-----|------|--------------|
| Type of Claim | July | Aug | Sept | October | Nov | Dec | Jan | Feb | March | Apr | May | June | Year End |
| Public Liability/possible Liability | 5 | 7 | 3 | | | | | | | | | | 15 |
| Council vehicles | 5 | | 6 | | | | | | | | | | 11 |
| Private vehicles | | | | | | | | | | | | | 0 |
| Fire/ Theft/ Damage to buildings | | 1 | 1 | | | | | | | | | | 2 |
| Theft/ Loss of Property | | | | | | | | | | | | | 0 |
| Injury on duty claims | 6 | 4 | 2 | | | | | | | | | | 12 |
| Claims within excess not submitted to insurer. (Marsh Africa)/not covered | | | | | | | | | | | | | |
| Public Liability/possible Liability | | | 2 | | | | | | | | | | 2 |
| 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 | 16 | 12 | 14 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 42 |
| NOTE PLEASE: Totals will be adjusted monthly as actual expenses and payment from insurer occur. | | | | | | | | | | | | | |
| TOTAL QUOTED EXPENSE | R 85 235,81 | R 82 182,20 | R 30 796,69 | | | | | | | | | | R 167 416,01 |
| VALUE OF REJECTED CLAIMS | R 6 326,35 | | | | | | | | | | | | R 37 123,04 |
| ACTUAL CAPITAL EXPENSE: | | | | | | | | | | | | | R 0,00 |
| SAMRAS ORDERS (excl VAT) | | | | | | | | | | | | | R 146 338,20 |
| ACTUAL M & R EXPENSE: SAMRAS ORDERS (excl VAT) | | R 75 476,09 | R 70 862,11 | | | | | | | | | | R 0,00 |
| DIRECT PAYMENT TO SUPPLIER/TP FROM INSURER | | | | | | | | | | | | | R 0,00 |
| PAYMENT FROM INSURER: CAPITAL REPLACEMENT (excl VAT) | | R 223 107,64 | | | | | | | | | | | R 223 107,64 |
| PAYMENT FROM INSURER: OPERATING REPAIRS (excl VAT) | | | | | | | | | | | | | R 0,00 |
| LOSS TO COUNCIL | | | | | | | | | | | | | |
| LEGAL DEP APPROVED | R 1 486,72 | R 1 058,25 | R 1 897,50 | | | | | | | | | | R 4 452,47 |
| EXCESS: | R 15 188,00 | R 2 173,92 | R 8 695,65 | | | | | | | | | | R 26 057,57 |
| <p>3 Claims referred to legal department for repairs. 3 Claims awaiting quotes from user department. 3 Claims await further advice from insurer.</p> <p>4 Claims referred to legal department for repairs. 3 Claims submitted to insurer awaiting further advice. 1 Claim amount. 2 Claims authorised for repairs. 1 Claim submitted quotes awaiting insurers response. 1 Claim awaiting quotes from user department.</p> | | | | | | | | | | | | | |
| <p>COMMENTS:</p> <p>ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR</p> | | | | | | | | | | | | | |

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.2 No Irregular and/or unauthorized Expenditure for the period September 2019 as required in terms of subparagraph 36(1)(a) and (b) of the Supply Chain Management Policy.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.3 Awards made at Supply Chain for the month of September 2019.

| TENDERS AWARDED DURING SEPTEMBER 2019 | | | | | |
|--|-------------------|--|--|---------------|---|
| <u>AWARD DATE</u> | <u>BID NUMBER</u> | <u>TENDER DESCRIPTION</u> | <u>AWARDED TO</u> | <u>AMOUNT</u> | <u>ANTICIPATED EXPENDITURE OF THE CONTRACT PERIOD</u> |
| 16/09/2019 | BV 777/ 2019 | SUPPLY AND DELIVERY OF DETERGENTS AND CLEANING MATERIALS FOR THE PERIOD ENDING 30 JUNE 2022 | Caprichem Saccs (Pty) Ltd Lamb's chemical Manufacturers cc PTA Agencies (Pty) Ltd Memotek Trading cc Startune (Pty) Ltd John Willem Kruyt Biditq (Pty) Ltd Va RC Suppliers | rates based R | 3 527 597,83 |
| Note: The rates for BV777/ 2019 includes all applicable taxes | | | | | |

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.4 No procurement premiums paid for the month of September 2019.

PART 2 - SUPPORTING DOCUMENTATION

SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 Approved Budget Virements: 1ST QUARTER of 2019/2020.

APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2019/2020

| U-Key Number | Vote Number | Department Description | Item Description | Reference Number | Date Processed | Amended Budget 01 July 2019 | Increase | Decrease | Amended Budget 30 September 2019 |
|--|----------------|----------------------------|--|------------------|----------------|-----------------------------|------------------|-------------------|----------------------------------|
| 1. OPERATING BUDGET: The following Operating Budget Virements were processed in the above mentioned period. | | | | | | | | | |
| COUNCIL GENERAL | | | | | | | | | |
| 20180704064775 | 10303222480000 | Council General Admin | Operational Cost:Professional Bodies, Membership a | 0.004 | 12/07/2019 | 2 674 210 | | -2 310 000 | 364 210 |
| 20180704064775 | 10303222480000 | Council General Admin | Operational Cost:Professional Bodies, Membership a | 0.004 | 12/07/2019 | 364 210 | 500 000 | | 864 210 |
| 20180704065049 | 10303277250000 | Council General Admin | Social Assistance:Grant In Aid | 0.033 | 16/08/2019 | 244 447 | | -20 000 | 224 447 |
| 20180704065056 | 10303278030000 | Council General Admin | Non-profit institutions:Old Age Homes | 0.004 | 12/07/2019 | 94 542 | 82 168 | | 176 710 |
| 20180704065750 | 10303282470000 | Council General Admin | Default | 0.019 | 29/07/2019 | 9 489 | | -10 | 9 479 |
| 20190729025619 | 10303282470000 | Council General Admin | Default | 0.019 | 29/07/2019 | | 10 | | 10 |
| 20180704062377 | 10306201450000 | Mayoral Offices | Contractors:Maintenance of Buildings and Facilitie | 0.030 | 15/08/2019 | 61 306 | 8 022 | | 69 328 |
| 20181008990723 | 10306262060000 | Mayoral Offices | Social Assistance:Social Relief | 0.033 | 16/08/2019 | | 20 000 | | 20 000 |
| 20180801062508 | 10306277210000 | Mayoral Offices | Social Assistance:Disability Grant | 0.004 | 12/07/2019 | | 100 000 | | 100 000 |
| 20180704065051 | 10306277250000 | Mayoral Offices | Social Assistance:Grant In Aid | 0.004 | 12/07/2019 | 31 590 | 250 000 | | 281 590 |
| 20180801984229 | 10306277290000 | Mayoral Offices | Social Assistance:Social Relief | 0.004 | 12/07/2019 | | 110 000 | | 110 000 |
| 20180801990627 | 10306277230000 | Mayoral Offices | Other Transfers (Cash):Bursaries (Non-Employee) | 0.004 | 12/07/2019 | | 330 000 | | 330 000 |
| 20180801991218 | 10306277810000 | Mayoral Offices | Other Educational Institutions:School Support | 0.004 | 12/07/2019 | | 500 000 | | 500 000 |
| 20180801991218 | 10306277810000 | Mayoral Offices | Other Educational Institutions:School Support | 0.004 | 12/07/2019 | 500 000 | | -500 000 | |
| 20180801991218 | 10306277810000 | Mayoral Offices | Other Educational Institutions:School Support | 0.004 | 12/07/2019 | | 100 000 | | 100 000 |
| 20180801991218 | 10306277810000 | Mayoral Offices | Other Educational Institutions:School Support | 0.004 | 12/07/2019 | 100 000 | 100 000 | | 200 000 |
| 20180801991943 | 10306277910000 | Mayoral Offices | Non-profit Institutions:Sport Councils | 0.030 | 12/07/2019 | | 200 000 | | 200 000 |
| 20180801991943 | 10306277910000 | Mayoral Offices | Non-profit Institutions:Sport Councils | 0.004 | 12/07/2019 | 200 000 | | -100 000 | 100 000 |
| 20180801991943 | 10306277910000 | Mayoral Offices | Non-profit Institutions:Sport Councils | 0.004 | 15/08/2019 | 100 000 | | -8 022 | 91 978 |
| 20180801993736 | 10306277950000 | Mayoral Offices | Non-profit Institutions:Animal Care | 0.004 | 12/07/2019 | | 200 000 | | 200 000 |
| 20180801993736 | 10306277950000 | Mayoral Offices | Non-profit Institutions:Animal Care | 0.004 | 12/07/2019 | 200 000 | | -100 000 | 100 000 |
| 20180801993735 | 10306278000000 | Mayoral Offices | Non-profit Institutions:Sporting Bodies - Rent | 0.004 | 12/07/2019 | | 37 832 | | 37 832 |
| 20190408983843 | 10306278630000 | Mayoral Offices | Other Transfers Private Enterprises:Mayors' Charit | 0.004 | 12/07/2019 | | 500 000 | | 500 000 |
| TOTAL: COUNCIL GENERAL - | | | | | | 4 579 794 | 3 038 032 | -3 038 032 | 4 579 794 |
| MUNICIPAL MANAGER | | | | | | | | | |
| 20180704063979 | 10606220210000 | Internal Audit | Inventory Consumed:Materials and Supplies | 0.038 | 21/08/2019 | 5 825 | | -500 | 5 325 |
| 20190822004310 | 10606221550000 | Internal Audit | Operational Cost:Assets less than the Capitalisall | 0.038 | 21/08/2019 | | 500 | | 500 |
| 20180704064776 | 10606222480000 | Internal Audit | Operational Cost:Professional Bodies, Membership a | 0.020 | 30/07/2019 | 10 148 | 3 000 | | 13 148 |
| 20180704064910 | 10606222690000 | Internal Audit | Domestic:Accommodation | 0.020 | 30/07/2019 | 17 148 | | -3 000 | 14 148 |
| 20180704064330 | 10618221850000 | Ombudsman | Communication:Telephone, Fax, Telegraph and Tele | 0.003 | 10/07/2019 | 508 | 1 900 | | 2 408 |
| 20170418057945 | 10625200220000 | Risk Management | Business and Advisory:Commissions and Commit | 0.003 | 10/07/2019 | 576 | 26 500 | | 27 076 |
| 20180530040207 | 10625200300000 | Risk Management | Outsourced Services:Call Centre | 0.003 | 10/07/2019 | 41 400 | 600 | | 42 000 |
| 20181212045857 | 10625200460000 | Risk Management | Outsourced Services:Personnel and Labour | 0.003 | 10/07/2019 | 106 000 | | -56 000 | 50 000 |
| 20170418057992 | 10625222020000 | Risk Management | Entertainment:Senior Management | 0.003 | 10/07/2019 | 10 888 | 4 200 | | 15 088 |
| 20170418058014 | 10625222120000 | Risk Management | External Computer Service:Software Licences | 0.003 | 10/07/2019 | 131 993 | 22 800 | | 154 793 |
| 20170418058014 | 10625222120000 | Risk Management | External Computer Service:Software Licences | 0.003 | 10/07/2019 | 154 793 | 6 000 | | 160 793 |
| 20170418058014 | 10625222120000 | Risk Management | External Computer Service:Software Licences | 0.003 | 10/07/2019 | 160 793 | 10 200 | | 170 993 |
| 20170418058019 | 10625222270000 | Risk Management | Insurance Underwriting:Risk Management Programs | 0.003 | 10/07/2019 | 20 000 | 10 000 | | 30 000 |
| 20170418058022 | 10625222420000 | Risk Management | Seminars, Conferences, Workshops and Events:Nation | 0.063 | 05/09/2019 | 2 326 | 20 000 | | 22 326 |
| 20170418058022 | 10625222420000 | Risk Management | Seminars, Conferences, Workshops and Events:Nation | 0.003 | 10/07/2019 | 22 326 | | -8 000 | 14 326 |
| 20170418057957 | 10625222510000 | Risk Management | Operational Cost:Rewards Incentives | 0.003 | 10/07/2019 | 16 030 | | -6 000 | 10 030 |
| 20180704064932 | 10625222690000 | Risk Management | Domestic:Accommodation | 0.063 | 05/09/2019 | 5 606 | 9 000 | | 14 606 |
| 20180704064932 | 10625222690000 | Risk Management | Domestic:Accommodation | 0.003 | 10/07/2019 | 14 606 | | -4 000 | 10 606 |
| 20190516995747 | 10625222720000 | Risk Management | Domestic:Incidental Cost | 0.063 | 05/09/2019 | | 1 000 | | 1 000 |
| 20190516995747 | 10625222720000 | Risk Management | Domestic:Incidental Cost | 0.003 | 10/07/2019 | 1 000 | 1 000 | | 2 000 |
| 20190905042529 | 10625222790000 | Risk Management | Public Transport:Air Transport | 0.063 | 05/09/2019 | | 3 000 | | 3 000 |
| 20190905042529 | 10625222790000 | Risk Management | Public Transport:Air Transport | 0.063 | 05/09/2019 | 3 000 | 3 000 | | 6 000 |
| 20190905042530 | 10625222810000 | Risk Management | Public Transport:Road Transport | 0.063 | 05/09/2019 | | 5 000 | | 5 000 |
| TOTAL: MUNICIPAL MANAGER | | | | | | 724 966 | 127 700 | -77 500 | 775 166 |
| STRATEGIC SUPPORT SERVICES | | | | | | | | | |
| 20190722025408 | 10612221740000 | I.D.P. | Operational Cost:Courier and Delivery Services | 0.009 | 22/07/2019 | | 1 000 | | 1 000 |
| 20180419001751 | 10612223080000 | I.D.P. | Operational Cost:Hire Charges | 0.009 | 22/07/2019 | 20 000 | | -1 000 | 19 000 |
| 20180704062236 | 11545201340000 | Tourism | Contractors:Event Promotes | 0.064 | 16/09/2019 | 8 905 | | -3 000 | 5 905 |
| 20190517003044 | 11545201470000 | Tourism | Contractors:Maintenance of Unspecified Assets | 0.024 | 12/08/2019 | | 3 000 | | 3 000 |
| 20181003025153 | 11545221470000 | Tourism | Advertising, Publicity and Marketing:Corporate and | 0.024 | 12/08/2019 | 240 000 | | -150 336 | 89 664 |
| 20190914052422 | 11545221550000 | Tourism | Operational Cost:Assets less than the Capitalisall | 0.064 | 16/09/2019 | | 3 000 | | 3 000 |
| 20180725053139 | 11545222420000 | Tourism | Seminars, Conferences, Workshops and Events:Nation | 0.024 | 12/08/2019 | 5 000 | | -3 000 | 2 000 |
| 20190812034712 | 11545227880000 | Tourism | Non-profit Institutions:Tourism | 0.024 | 12/08/2019 | | 150 336 | | 150 336 |
| 20180704064640 | 11548222360000 | Local Economic Development | Operational Cost:Management Fee | 0.034 | 16/08/2019 | 163 350 | | -81 000 | 82 350 |
| 20180704064640 | 11548222360000 | Local Economic Development | Operational Cost:Management Fee | 0.024 | 12/08/2019 | 82 350 | | -20 000 | 62 350 |
| 20180704064931 | 11548222690000 | Local Economic Development | Domestic:Accommodation | 0.034 | 16/08/2019 | 5 531 | 20 000 | | 25 531 |
| 20180704065054 | 11548277880000 | Local Economic Development | Non-profit Institutions:Tourism | 0.024 | 12/08/2019 | 279 048 | 81 000 | | 360 048 |
| 20180704064267 | 12103221800000 | Corporate Services Admin | Communication:Postage/Stamp/Printing Machines | 0.010 | 22/07/2019 | 3 911 | 1 500 | | 5 411 |

APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2019/2020

| U-Key Number | Vote Number | Department Description | Item Description | Reference Number | Date Processed | Amended Budget 01 July 2019 | Increase | Decrease | Amended Budget 30 September 2019 |
|--|----------------|----------------------------|--|------------------|----------------|-----------------------------|------------------|-------------------|----------------------------------|
| 20190227063546 | 12106200230000 | Publicity | Business and Advisory:Communications | 0.031 | 15/08/2019 | 50 000 | - | -50 000 | - |
| 20190227063549 | 12106201500000 | Publicity | Contractors:Mint of Decorations | 0.031 | 15/08/2019 | 50 000 | - | -50 000 | - |
| 20190227063550 | 12106201500000 | Publicity | Contractors:Photographer | 0.031 | 15/08/2019 | 30 000 | - | -30 000 | - |
| 20180704063936 | 12106220210000 | Publicity | Inventory Consumed:Materials and Supplies | 0.031 | 15/08/2019 | 1 000 | 10 000 | - | 11 000 |
| 20180704064062 | 12106221210000 | Publicity | Operating Leases:Furniture and Office Equipment | 0.031 | 15/08/2019 | 30 000 | - | -30 000 | - |
| 20180704064115 | 12106221470000 | Publicity | Advertising, Publicity and Marketing:Corporate and | 0.031 | 15/08/2019 | 147 000 | - | -100 000 | 47 000 |
| 20190227063551 | 12106221480000 | Publicity | Advertising, Publicity and Marketing:Customer/Cite | 0.031 | 15/08/2019 | 10 | 10 000 | - | 10 010 |
| 20190227063552 | 12106221490000 | Publicity | Advertising, Publicity and Marketing:Gifts and Pro | 0.031 | 15/08/2019 | 10 | 30 000 | - | 30 010 |
| 20190227063552 | 12106221490000 | Publicity | Advertising, Publicity and Marketing:Gifts and Pro | 0.031 | 15/08/2019 | 30 010 | 30 000 | - | 60 010 |
| 20180704064123 | 12106221500000 | Publicity | Advertising, Publicity and Marketing:Municipal New | 0.031 | 15/08/2019 | 27 095 | 20 000 | - | 47 095 |
| 20180704064123 | 12106221500000 | Publicity | Advertising, Publicity and Marketing:Municipal New | 0.031 | 15/08/2019 | 47 095 | 15 000 | - | 62 095 |
| 20190227063555 | 12106221760000 | Publicity | Operational Cost:Courier and Delivery Services | 0.031 | 15/08/2019 | 10 | 2 000 | - | 2 010 |
| 20190227063556 | 12106221810000 | Publicity | Communication:Radio and TV Transmissions | 0.031 | 15/08/2019 | 10 | 10 000 | - | 10 010 |
| 20190227063561 | 12106222420000 | Publicity | Seminars, Conferences, Workshops and Events:Nation | 0.031 | 15/08/2019 | 10 | 3 000 | - | 3 010 |
| 20190227063561 | 12106222420000 | Publicity | Seminars, Conferences, Workshops and Events:Nation | 0.031 | 15/08/2019 | 3 010 | 7 000 | - | 10 010 |
| 20190227063565 | 12106222470000 | Publicity | Operational Cost:Printing, Publications and Books | 0.031 | 15/08/2019 | 10 | 23 000 | - | 23 010 |
| 20190227063565 | 12106222470000 | Publicity | Operational Cost:Printing, Publications and Books | 0.031 | 15/08/2019 | 23 010 | 19 000 | - | 42 010 |
| 20180704064902 | 12106222690000 | Publicity | Domestic:Accommodation | 0.031 | 15/08/2019 | 1 490 | 19 000 | - | 20 490 |
| 20180521983335 | 12106222700000 | Publicity | Domestic:Daily Allowance | 0.031 | 15/08/2019 | 10 | 5 000 | - | 5 010 |
| 20190227063568 | 12106222710000 | Publicity | Domestic:Food and Beverage (Served) | 0.031 | 15/08/2019 | 10 | 5 000 | - | 5 010 |
| 20180521983336 | 12106222720000 | Publicity | Domestic:Incidental Cost | 0.031 | 15/08/2019 | 10 | 1 000 | - | 1 010 |
| 20180521983334 | 12106222750000 | Publicity | Transport Without Operator:Own Transport | 0.031 | 15/08/2019 | 10 | 15 000 | - | 15 010 |
| 20190227063572 | 12106222980000 | Publicity | Operational Cost:Uniform and Protective Clothing | 0.031 | 15/08/2019 | 10 | 30 000 | - | 30 010 |
| 20190227063573 | 12106223060000 | Publicity | Operational Cost:Parking Fees | 0.031 | 15/08/2019 | 10 | 5 000 | - | 5 010 |
| 20190227063575 | 12106223180000 | Publicity | Operational Cost:Entrance Fees | 0.031 | 15/08/2019 | 10 | 1 000 | - | 1 010 |
| 20180704063969 | 12109220210000 | Corporate Support | Inventory Consumed:Materials and Supplies | 0.010 | 22/07/2019 | 72 417 | - | -1 500 | 70 917 |
| 20190816010961 | 12112200320000 | Human Resources | Outsourced Services:Catering Services | 0.032 | 16/08/2019 | - | 18 000 | - | 18 000 |
| 20190816010961 | 12112200320000 | Human Resources | Outsourced Services:Catering Services | 0.032 | 16/08/2019 | 18 000 | 2 000 | - | 20 000 |
| 20170418057805 | 12112200750000 | Human Resources | Business and Advisory:Human Resources | 0.072 | 27/09/2019 | 90 000 | - | -7 000 | 83 000 |
| 20170418057806 | 12112222420000 | Human Resources | Seminars, Conferences, Workshops and Events:Nation | 0.032 | 16/08/2019 | 155 000 | - | -40 000 | 115 000 |
| 20170418057774 | 12112222500000 | Human Resources | Operational Cost:Resettlement Cost | 0.072 | 27/09/2019 | - | 7 000 | - | 7 000 |
| 20181113050610 | 12112222720000 | Human Resources | Domestic:Incidental Cost | 0.032 | 16/08/2019 | 500 | 2 000 | - | 2 500 |
| 20190816010960 | 12112223080000 | Human Resources | Operational Cost:Lite Charges | 0.032 | 16/08/2019 | - | 20 000 | - | 20 000 |
| 20190816010960 | 12112223080000 | Human Resources | Operational Cost:Lite Charges | 0.032 | 16/08/2019 | 20 000 | - | -2 000 | 18 000 |
| 20180704065814 | 12112282470000 | Human Resources | Default | 0.005 | 15/07/2019 | 8 038 | - | -10 | 8 028 |
| 20190715061117 | 12112282470000 | Human Resources | Default | 0.005 | 15/07/2019 | - | 10 | - | 10 |
| 20180816000614 | 12114200800000 | Information Technology | Business and Advisory:Research and Advisory | 0.053 | 27/08/2019 | 150 000 | 150 000 | - | 300 000 |
| 20180816000614 | 12114200800000 | Information Technology | Business and Advisory:Research and Advisory | 0.052 | 27/08/2019 | 300 000 | 250 000 | - | 550 000 |
| 20180816000614 | 12114200800000 | Information Technology | Business and Advisory:Research and Advisory | 0.052 | 27/08/2019 | 550 000 | 25 000 | - | 575 000 |
| 20180816000614 | 12114200800000 | Information Technology | Business and Advisory:Research and Advisory | 0.053 | 27/08/2019 | 575 000 | 25 000 | - | 600 000 |
| 20180816983431 | 12114221550000 | Information Technology | Operational Cost:Assets less than the Capitalisat | 0.052 | 27/08/2019 | 425 500 | - | -250 000 | 175 500 |
| 20180704064488 | 12114222040000 | Information Technology | External Computer Service:Data lines | 0.052 | 27/08/2019 | 280 000 | - | -150 000 | 130 000 |
| 20181026003049 | 12114222700000 | Information Technology | Domestic:Daily Allowance | 0.053 | 27/08/2019 | 50 000 | - | -25 000 | 25 000 |
| 20181026003046 | 12114222750000 | Information Technology | Transport Without Operator:Own Transport | 0.053 | 27/08/2019 | 50 000 | - | -25 000 | 25 000 |
| 20190312063215 | 12118200310000 | Legal Services | Business and Advisory:Valuer | 0.012 | 22/07/2019 | - | 30 000 | - | 30 000 |
| 20190312063214 | 12118201050000 | Legal Services | Infrastructure and Planning:Land and Quantity Surv | 0.018 | 29/07/2019 | - | 20 000 | - | 20 000 |
| 20180704062221 | 12118201140000 | Legal Services | Legal Cost:Legal Advice and Litigation | 0.018 | 29/07/2019 | 1 165 570 | - | -30 000 | 1 135 570 |
| 20180704062221 | 12118201140000 | Legal Services | Legal Cost:Legal Advice and Litigation | 0.012 | 22/07/2019 | 1 135 570 | - | -20 000 | 1 115 570 |
| 20190729024117 | 13903201400000 | Civic Centre Worcester | Contractors:Graphic Designers | 0.017 | 29/07/2019 | - | 60 000 | - | 60 000 |
| 20180704062386 | 13903201450000 | Civic Centre Worcester | Contractors:Maintenance of Buildings and Facillie | 0.017 | 29/07/2019 | 200 509 | - | -40 000 | 160 509 |
| 20180704062386 | 13903201450000 | Civic Centre Worcester | Contractors:Maintenance of Buildings and Facillie | 0.011 | 22/07/2019 | 160 509 | - | -60 000 | 100 509 |
| 20190722034108 | 13903220210000 | Civic Centre Worcester | Inventory Consumed:Materials and Supplies | 0.011 | 22/07/2019 | - | 40 000 | - | 40 000 |
| TOTAL: STRATEGIC SUPPORT SERVICES | | | | | | 6 654 548 | 1 168 846 | -1 168 846 | 6 654 548 |
| FINANCIAL SERVICES | | | | | | | | | |
| 20180704062206 | 12406200680000 | Financial Planning Section | Business and Advisory:Accounting and Auditing | 0.049 | 22/08/2019 | 462 375 | - | -170 000 | 292 375 |
| 20180704062566 | 12406201470000 | Financial Planning Section | Contractors:Maintenance of Unspecified Assets | 0.049 | 22/08/2019 | 178 633 | 170 000 | - | 348 633 |
| 20180704063967 | 12408220210000 | Supply Chain Management | Inventory Consumed:Materials and Supplies | 0.054 | 02/09/2019 | 36 506 | - | -1 000 | 35 506 |
| 20190902024825 | 12408221550000 | Supply Chain Management | Operational Cost:Assets less than the Capitalisat | 0.054 | 02/09/2019 | - | 1 000 | - | 1 000 |
| 20170612992218 | 12412200310000 | Assesment Rates/Valuations | Business and Advisory:Valuer | 0.016 | 26/07/2019 | 2 655 800 | - | -50 200 | 2 605 600 |
| 20170612992218 | 12412200310000 | Assesment Rates/Valuations | Business and Advisory:Valuer | 0.003 | 10/07/2019 | 2 605 600 | - | -15 000 | 2 590 600 |
| 20190726035721 | 12412222480000 | Assesment Rates/Valuations | Operational Cost:Professional Bodies, Membership a | 0.016 | 26/07/2019 | - | 15 000 | - | 15 000 |
| TOTAL: FINANCIAL SERVICES - | | | | | | 5 938 914 | 184 000 | -234 200 | 5 888 714 |
| COMMUNITY SERVICES | | | | | | | | | |
| 20180517045704 | 10623220210000 | Customer Care Services | Inventory Consumed:Materials and Supplies | 0.061 | 05/09/2019 | 30 000 | - | -1 000 | 29 000 |
| 20190905042304 | 10623221550000 | Customer Care Services | Operational Cost:Assets less than the Capitalisat | 0.061 | 05/09/2019 | - | 1 000 | - | 1 000 |
| 20180524043958 | 10906200620000 | Community Development | Outsourced Services:transport Services | 0.025 | 13/08/2019 | 60 000 | - | -10 000 | 50 000 |
| 20190814040157 | 10906200800000 | Community Development | Business and Advisory:Research and Advisory | 0.027/0.028 | 14/08/2019 | - | 50 000 | - | 50 000 |
| 20170418057314 | 10906209960000 | Community Development | Salaries, Wages and Allowances:Basic Salary and Wa | 0.015 | 24/07/2019 | 1 242 154 | - | -10 | 1 242 144 |
| 20190724053324 | 10906210170000 | Community Development | Service Related Benefits:Acting and Past Related A | 0.015 | 24/07/2019 | - | 10 | - | 10 |
| 20190814040158 | 10906221840000 | Community Development | Communication:SMS Bulk Message Service | 0.027/0.028 | 14/08/2019 | - | 25 000 | - | 25 000 |
| 20170418057291 | 10906222490000 | Community Development | Operational Cost:Remuneration to Ward Committees | 0.027/0.028 | 14/08/2019 | 2 913 500 | - | -100 000 | 2 813 500 |
| 20170418057291 | 10906222490000 | Community Development | Operational Cost:Remuneration to Ward Committees | 0.014 | 22/07/2019 | 2 813 500 | - | -1 000 000 | 1 813 500 |
| 20170418057291 | 10906222490000 | Community Development | Operational Cost:Remuneration to Ward Committees | 0.014 | 22/07/2019 | 1 813 500 | - | -1 000 000 | 813 500 |
| 20170418057291 | 10906222490000 | Community Development | Operational Cost:Remuneration to Ward Committees | 0.014 | 22/07/2019 | 813 500 | - | -75 000 | 738 500 |
| 20190813001934 | 10906222710000 | Community Development | Domestic:Food and Beverage (Served) | 0.025 | 13/08/2019 | - | 5 000 | - | 5 000 |
| 20190813001935 | 10906222720000 | Community Development | Domestic:Incidental Cost | 0.025 | 13/08/2019 | - | 5 000 | - | 5 000 |

APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2019/2020

| U-Key Number | Vote Number | Department Description | Item Description | Reference Number | Date Processed | Amended Budget 01 July 2019 | Increase | Decrease | Amended Budget 30 September 2019 |
|------------------------------------|-----------------|----------------------------------|--|------------------|----------------|-----------------------------|------------------|-------------------|----------------------------------|
| 20190722041542 | 10906277250000 | Community Development | Social Assistance:Grant In Aid | 0.014 | 22/07/2019 | | 100 000 | | 100 000 |
| 20190722041540 | 10906277250000 | Community Development | Social Assistance:Grant In Aid | 0.014 | 22/07/2019 | | 100 000 | | 100 000 |
| 20190722041541 | 10906277250000 | Community Development | Social Assistance:Grant In Aid | 0.014 | 22/07/2019 | | 100 000 | | 100 000 |
| 20190722041542 | 10906277250000 | Community Development | Social Assistance:Grant In Aid | 0.014 | 22/07/2019 | | 100 000 | | 100 000 |
| 20190722041543 | 10906277250000 | Community Development | Social Assistance:Grant In Aid | 0.014 | 22/07/2019 | | 100 000 | | 100 000 |
| 20190722041544 | 10906277250000 | Community Development | Social Assistance:Grant In Aid | 0.014 | 22/07/2019 | | 100 000 | | 100 000 |
| 20190722041545 | 10906277250000 | Community Development | Social Assistance:Grant In Aid | 0.014 | 22/07/2019 | | 100 000 | | 100 000 |
| 20190722041546 | 10906277250000 | Community Development | Social Assistance:Grant In Aid | 0.014 | 22/07/2019 | | 100 000 | | 100 000 |
| 20190722041547 | 10906277250000 | Community Development | Social Assistance:Grant In Aid | 0.014 | 22/07/2019 | | 100 000 | | 100 000 |
| 20190722041548 | 10906277250000 | Community Development | Social Assistance:Grant In Aid | 0.014 | 22/07/2019 | | 100 000 | | 100 000 |
| 20190722041549 | 10906277250000 | Community Development | Social Assistance:Grant In Aid | 0.014 | 22/07/2019 | | 100 000 | | 100 000 |
| 20190722042414 | 10906277250000 | Community Development | Social Assistance:Grant In Aid | 0.014 | 22/07/2019 | | 100 000 | | 100 000 |
| 20190722042415 | 10906277250000 | Community Development | Social Assistance:Grant In Aid | 0.014 | 22/07/2019 | | 100 000 | | 100 000 |
| 20190722042416 | 10906277250000 | Community Development | Social Assistance:Grant In Aid | 0.014 | 22/07/2019 | | 100 000 | | 100 000 |
| 20190722042417 | 10906277250000 | Community Development | Social Assistance:Grant In Aid | 0.014 | 22/07/2019 | | 100 000 | | 100 000 |
| 20190722042418 | 10906277250000 | Community Development | Social Assistance:Grant In Aid | 0.014 | 22/07/2019 | | 100 000 | | 100 000 |
| 20190722042419 | 10906277250000 | Community Development | Social Assistance:Grant In Aid | 0.014 | 22/07/2019 | | 100 000 | | 100 000 |
| 20190722042420 | 10906277250000 | Community Development | Social Assistance:Grant In Aid | 0.014 | 22/07/2019 | | 100 000 | | 100 000 |
| 20190722042421 | 10906277250000 | Community Development | Social Assistance:Grant In Aid | 0.014 | 22/07/2019 | | 100 000 | | 100 000 |
| 20190722042422 | 10906277250000 | Community Development | Social Assistance:Grant In Aid | 0.014 | 22/07/2019 | | 100 000 | | 100 000 |
| 20190722042423 | 10906277250000 | Community Development | Social Assistance:Grant In Aid | 0.014 | 22/07/2019 | | 100 000 | | 100 000 |
| 20190430031968 | 12703202010000 | Traffic Admin | Inventory Consumed:Materials and Supplies | 0.070 | 23/09/2019 | 107 181 | 180 000 | | 287 181 |
| 20190430031928 | 12703201450000 | Traffic Admin | Contractors:Maintenance of Buildings and Facilities | 0.074 | 30/09/2019 | 183 386 | | -30 000 | 153 386 |
| 20190930053543 | 12703201550000 | Traffic Admin | Preservation/Restoration/Dismantling/Cleaning Services | 0.074 | 30/09/2019 | | 30 000 | | 30 000 |
| 20180704062439 | 12709201460000 | Vehicle Testing | Contractors:Maintenance of Equipment | 0.059 | 05/09/2019 | 47 565 | 350 000 | | 397 565 |
| 20170418056841 | 12710201470000 | Traffic Technical | Contractors:Maintenance of Unspecified Assets | 0.070 | 23/09/2019 | 1 068 627 | | -350 000 | 718 627 |
| 20170418056841 | 12710201470000 | Traffic Technical | Contractors:Maintenance of Unspecified Assets | 0.059 | 05/09/2019 | 718 627 | | -180 000 | 538 627 |
| 20180725061727 | 139112201380000 | Zwelethemba Thusong Centre | Contractors:Gardening Services | 0.057 | 05/09/2019 | 10 000 | 20 000 | | 30 000 |
| 20170418056361 | 139112201450000 | Zwelethemba Thusong Centre | Contractors:Maintenance of Buildings and Facilities | 0.057 | 05/09/2019 | 157 493 | | -20 000 | 137 493 |
| 20170418056323 | 139112209960000 | Zwelethemba Thusong Centre | Salaries, Wages and Allowances:Basic Salary and Wa | 0.051 | 22/08/2019 | 728 910 | | -10 | 728 900 |
| 20170418056323 | 139112209960000 | Zwelethemba Thusong Centre | Salaries, Wages and Allowances:Basic Salary and Wa | 0.050 | 22/08/2019 | 728 900 | | -10 | 728 890 |
| 20190822052543 | 139112210030000 | Zwelethemba Thusong Centre | Allowances:Cellular and Telephone | 0.051 | 22/08/2019 | | 10 | | 10 |
| 20190822041932 | 139112210170000 | Zwelethemba Thusong Centre | Service Related Benefits:Acting and Post Related A | 0.050 | 22/08/2019 | | 10 | | 10 |
| 20181024024614 | 14203200350000 | Fire Admin | Outsourced Services:Clearing and Grass Cutting Ser | 0.037 | 21/08/2019 | 332 427 | | -100 000 | 232 427 |
| 20181024024614 | 14203200350000 | Fire Admin | Outsourced Services:Clearing and Grass Cutting Ser | 0.056 | 05/09/2019 | 232 427 | | -200 000 | 32 427 |
| 20190822004007 | 14203201490000 | Fire Admin | Contractors:Medical Services | 0.037 | 21/08/2019 | | 100 000 | | 100 000 |
| 20190905002144 | 14203222980000 | Fire Admin | Operational Cost:Uniform and Protective Clothing | 0.056 | 05/09/2019 | | 200 000 | | 200 000 |
| 20180621000038 | 14506201380000 | Walcotia Street Library | Contractors:Gardening Services | 0.008 | 22/07/2019 | 10 000 | 6 200 | | 16 200 |
| 20180627061651 | 14515201380000 | Rawsonville Library | Contractors:Gardening Services | 0.008 | 22/07/2019 | 27 000 | | -6 200 | 20 800 |
| 20170418056137 | 15118201450000 | Swimming Bath: De la Bar | Contractors:Maintenance of Buildings and Facilities | 0.068 | 18/09/2019 | 46 922 | 20 000 | | 66 922 |
| 20170418056171 | 1511201450000 | Swimming Bath: Grey Street | Contractors:Maintenance of Buildings and Facilities | 0.067 | 18/09/2019 | 31 495 | 20 000 | | 51 495 |
| 20190710040512 | 15130201410000 | Beland Park Sportsground | Contractors:Grading of Sport Fields | 0.001 | 10/07/2019 | | 50 000 | | 50 000 |
| 20170418056066 | 15130201450000 | Beland Park Sportsground | Contractors:Maintenance of Buildings and Facilities | 0.001 | 10/07/2019 | 56 685 | | -50 000 | 6 685 |
| 20170612991287 | 15135209960000 | Rawsonville Sportsground | Salaries, Wages and Allowances:Basic Salary and Wa | 0.015 | 24/07/2019 | 132 325 | | -10 | 132 315 |
| 20190724053450 | 15135210230000 | Rawsonville Sportsground | Service Related Benefits:Standby Allowance | 0.015 | 24/07/2019 | | 10 | | 10 |
| 20190917994911 | 16315200460000 | Nekkie: Meerchalets | Outsourced Services:Personnel and Labour | 0.069 | 18/09/2019 | | 70 000 | | 70 000 |
| 20170418056297 | 16315201450000 | Nekkie: Meerchalets | Contractors:Maintenance of Buildings and Facilities | 0.069 | 18/09/2019 | 247 338 | | -20 000 | 227 338 |
| 20170418056297 | 16315201450000 | Nekkie: Meerchalets | Contractors:Maintenance of Buildings and Facilities | 0.068 | 18/09/2019 | 227 338 | | -20 000 | 207 338 |
| 20170418056297 | 16315201450000 | Nekkie: Meerchalets | Contractors:Maintenance of Buildings and Facilities | 0.067 | 18/09/2019 | 207 338 | | -70 000 | 137 338 |
| 20170418056334 | 16315209960000 | Nekkie: Meerchalets | Salaries, Wages and Allowances:Basic Salary and Wa | 0.071 | 23/09/2019 | 1 037 853 | | -10 | 1 037 843 |
| 20190923023714 | 16315210030000 | Nekkie: Meerchalets | Allowances:Cellular and Telephone | 0.071 | 23/09/2019 | | 10 | | 10 |
| 20190917994490 | 16318200460000 | Nekkie: Resort | Outsourced Services:Personnel and Labour | 0.069 | 18/09/2019 | | 70 000 | | 70 000 |
| 20170418056198 | 16318201450000 | Nekkie: Resort | Contractors:Maintenance of Buildings and Facilities | 0.069 | 18/09/2019 | 365 264 | | -70 000 | 295 264 |
| TOTAL: COMMUNITY SERVICES - | | | | | | 16 391 255 | 3 302 250 | -3 302 250 | 16 391 255 |
| TECHNICAL SERVICES | | | | | | | | | |
| 20190722034529 | 11503200460000 | Operational Services Admin | Outsourced Services:Personnel and Labour | 0.013 | 22/07/2019 | | 35 100 | | 35 100 |
| 20181210001249 | 11503200950000 | Operational Services Admin | Engineering:Civil | 0.013 | 22/07/2019 | 100 000 | | -35 100 | 64 900 |
| 20180704064731 | 11503224200000 | Operational Services Admin | Seminars, Conferences, Workshops and Events:Nation | 0.073 | 30/09/2019 | 10 000 | | -600 | 9 400 |
| 20180704064763 | 11503222480000 | Operational Services Admin | Operational Cost:Professional Bodies, Membership a | 0.073 | 30/09/2019 | 9 741 | 600 | | 10 341 |
| 20170418055639 | 11508209960000 | Pest Control | Salaries, Wages and Allowances:Basic Salary and Wa | 0.050 | 22/08/2019 | 420 603 | | -10 | 420 593 |
| 20190822042044 | 11508210170000 | Pest Control | Service Related Benefits:Acting and Post Related A | 0.050 | 22/08/2019 | | 10 | | 10 |
| 20180704064759 | 11509222480000 | Building Control | Operational Cost:Professional Bodies, Membership a | 0.065 | 18/09/2019 | 1 903 | 3 200 | | 5 103 |
| 20180704062406 | 11518201450000 | Environment Management | Contractors:Maintenance of Buildings and Facilities | 0.041 | 21/08/2019 | 52 144 | | -2 000 | 50 144 |
| 20190822005014 | 11518201460000 | Environment Management | Contractors:Maintenance of Equipment | 0.041 | 21/08/2019 | | 2 000 | | 2 000 |
| 20180822054351 | 11518220210000 | Environment Management | Inventory Consumed:Materials and Supplies | 0.039 | 21/08/2019 | 60 000 | | -1 000 | 59 000 |
| 20190822004734 | 11518220210000 | Environment Management | Inventory Consumed:Materials and Supplies | 0.039 | 21/08/2019 | | 1 000 | | 1 000 |
| 20180704064450 | 11518221950000 | Environment Management | Operational Cost:Drivers Licences and Permits | 0.040 | 21/08/2019 | 952 | | -600 | 352 |
| 20190822004557 | 11518221950000 | Environment Management | Operational Cost:Drivers Licences and Permits | 0.040 | 21/08/2019 | | 600 | | 600 |
| 20180820021059 | 11518222980000 | Environment Management | Operational Cost:Uniform and Protective Clothing | 0.042 | 21/08/2019 | 5 000 | | -3 000 | 2 000 |
| 20190822005217 | 11518222980000 | Environment Management | Operational Cost:Uniform and Protective Clothing | 0.042 | 21/08/2019 | | 3 000 | | 3 000 |
| 20170418055853 | 11532201470000 | Stormwater Drainage: Rawsonville | Contractors:Maintenance of Unspecified Assets | 0.062 | 05/09/2019 | 80 227 | | -40 000 | 40 227 |
| 20190905042421 | 11532223080000 | Stormwater Drainage: Rawsonville | Operational Cost:Hire Charges | 0.062 | 05/09/2019 | | 40 000 | | 40 000 |
| 20170418055697 | 11539201470000 | Streets: Worcester | Contractors:Maintenance of Unspecified Assets | 0.007 | 22/07/2019 | 875 568 | | -3 400 | 872 168 |
| 20180917015706 | 11539268490000 | Streets: Worcester | National Departmental Agencies:Railway Safety Regu | 0.007 | 22/07/2019 | | 3 400 | | 3 400 |
| 20170418055694 | 11541201470000 | Streets: De Doons | Contractors:Maintenance of Unspecified Assets | 0.022 | 12/08/2019 | 143 320 | | -1 500 | 141 820 |
| 20190812034430 | 11541221950000 | Streets: De Doons | Operational Cost:Drivers Licences and Permits | 0.022 | 12/08/2019 | | 1 500 | | 1 500 |
| 20180704062190 | 11542200480000 | Town Planning | Business and Advisory:Accounting and Auditing | 0.065 | 18/09/2019 | 26 108 | | -3 200 | 22 908 |
| 20180820023758 | 15151200350000 | Parks(Other) | Outsourced Services:Clearing and Grass Cutting Ser | 0.043 | 21/08/2019 | 188 629 | | -30 000 | 158 629 |
| 20190822005612 | 15151200350000 | Parks(Other) | Outsourced Services:Clearing and Grass Cutting Ser | 0.043 | 21/08/2019 | | 30 000 | | 30 000 |
| 20181108011104 | 15151200460000 | Parks(Other) | Outsourced Services:Personnel and Labour | 0.047 | 21/08/2019 | 238 728 | | -60 000 | 178 728 |
| 20190822010219 | 15151200460000 | Parks(Other) | Outsourced Services:Personnel and Labour | 0.047 | 21/08/2019 | | 60 000 | | 60 000 |
| 20170418055416 | 15151201460000 | Parks(Other) | Contractors:Maintenance of Equipment | 0.045/0.046 | 21/08/2019 | 40 830 | | -2 000 | 38 830 |
| 20190822005931 | 15151201460000 | Parks(Other) | Contractors:Maintenance of Equipment | 0.045/0.046 | 21/08/2019 | | 1 000 | | 1 000 |
| 20180822055631 | 15151220210000 | Parks(Other) | Inventory Consumed:Materials and Supplies | 0.048 | 21/08/2019 | 100 000 | | -10 000 | 90 000 |
| 20190822010360 | 15151220210000 | Parks(Other) | Inventory Consumed:Materials and Supplies | 0.048 | 21/08/2019 | | 10 000 | | 10 000 |
| 20190822005932 | 15151221950000 | Parks(Other) | Operational Cost:Drivers Licences and Permits | 0.045/0.046 | 21/08/2019 | | 1 000 | | 1 000 |
| 20180823062951 | 15151222980000 | Parks(Other) | Operational Cost:Uniform and Protective Clothing | 0.044 | 21/08/2019 | 45 000 | | -5 000 | 40 000 |
| 20190822005801 | 15151222980000 | Parks(Other) | Operational Cost:Uniform and Protective Clothing | 0.044 | 21/08/2019 | | 5 000 | | 5 000 |

APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2019/2020

| U-Key Number | Vole Number | Department Description | Item Description | Reference Number | Date Processed | Amended Budget 01 July 2019 | Increase | Decrease | Amended Budget 30 September 2019 |
|--|----------------|-----------------------------------|--|------------------|----------------|-----------------------------|-------------------|--------------------|----------------------------------|
| 20180704062512 | 16604201460000 | Refuse Removal: De Doorns | Contractors:Maintenance of Equipment | 0.023 | 12/08/2019 | 25 105 | - | -1 500 | 23 605 |
| 20190812034310 | 16604221950000 | Refuse Removal: De Doorns | Operational Cost:Drivers Licences and Permits | 0.023 | 12/08/2019 | - | 1 500 | - | 1 500 |
| 20180704062195 | 16606200680000 | Dumping Site | Business and Advisory:Accounting and Auditing | 0.071 | 27/09/2019 | 2 500 000 | - | -300 000 | 2 200 000 |
| 20190927012409 | 16606220210000 | Dumping Site | Inventory Consumed:Materials and Supplies | 0.071 | 27/09/2019 | - | 300 000 | - | 300 000 |
| 20190715062101 | 16905200770000 | Disposal Works - Touws River | Business and Advisory:Occupational Health and Safe | 0.006 | 15/07/2019 | - | 10 000 | - | 10 000 |
| 20170418055158 | 16905209960000 | Disposal Works - Touws River | Salaries, Wages and Allowances:Basic Salary and Wa | | 23/09/2019 | 1 369 662 | - | -10 | 1 369 652 |
| 20190923025210 | 16905210170000 | Disposal Works - Touws River | Service Related Benefits:Acting and Post Related A | | 23/09/2019 | - | 10 | - | 10 |
| 20180704063894 | 16905220210000 | Disposal Works - Touws River | Inventory Consumed:Materials and Supplies | 0.006 | 15/07/2019 | 46 566 | - | -10 000 | 36 566 |
| 20181016005718 | 16905222560000 | Disposal Works - Touws River | Operational Cost:Signage | 0.035 | 16/08/2019 | 1 000 | 5 000 | - | 6 000 |
| 20190715052211 | 16906200770000 | Disposal Works - Worcester | Business and Advisory:Occupational Health and Safe | 0.006 | 15/07/2019 | - | 60 000 | - | 60 000 |
| 20180704063948 | 16906220210000 | Disposal Works - Worcester | Inventory Consumed:Materials and Supplies | 0.035 | 16/08/2019 | 747 165 | - | -60 000 | 687 165 |
| 20180704063948 | 16906220210000 | Disposal Works - Worcester | Inventory Consumed:Materials and Supplies | 0.006 | 15/07/2019 | 687 165 | - | -20 000 | 667 165 |
| 20181016005517 | 16906222560000 | Disposal Works - Worcester | Operational Cost:Signage | 0.035 | 16/08/2019 | 5 000 | 15 000 | - | 20 000 |
| 20190715062332 | 16907200770000 | Disposal Works - Rawsonville | Business and Advisory:Occupational Health and Safe | 0.006 | 15/07/2019 | - | 10 000 | - | 10 000 |
| 20180704063946 | 16907220210000 | Disposal Works - Rawsonville | Inventory Consumed:Materials and Supplies | 0.035 | 16/08/2019 | 37 793 | - | -10 000 | 27 793 |
| 20180704063946 | 16907220210000 | Disposal Works - Rawsonville | Inventory Consumed:Materials and Supplies | 0.006 | 15/07/2019 | 27 793 | - | -5 000 | 22 793 |
| 20181016005811 | 16907222560000 | Disposal Works - Rawsonville | Operational Cost:Signage | 0.035 | 16/08/2019 | 1 000 | 5 000 | - | 6 000 |
| 20190715062442 | 16908200770000 | Disposal Works - De Doorns | Business and Advisory:Occupational Health and Safe | 0.006 | 15/07/2019 | - | 15 000 | - | 15 000 |
| 20180704063890 | 16908220210000 | Disposal Works - De Doorns | Inventory Consumed:Materials and Supplies | 0.035 | 16/08/2019 | 68 494 | - | -15 000 | 53 494 |
| 20180704063890 | 16908220210000 | Disposal Works - De Doorns | Inventory Consumed:Materials and Supplies | 0.006 | 15/07/2019 | 53 494 | - | -4 000 | 49 494 |
| 20181016005516 | 16908222560000 | Disposal Works - De Doorns | Operational Cost:Signage | 0.035 | 16/08/2019 | 1 000 | 4 000 | - | 5 000 |
| 20170418054998 | 16910201470000 | Sewerage Networks: Rawsonville | Contractors:Maintenance of Unspecified Assets | 0.058 | 05/09/2019 | 11 945 | - | -10 000 | 1 945 |
| 20190905002451 | 16910220210000 | Sewerage Networks: Rawsonville | Inventory Consumed:Materials and Supplies | 0.058 | 05/09/2019 | - | 10 000 | - | 10 000 |
| 20181024053134 | 16915222700000 | Sewerage: Laboratory Services | Domestic:Daily Allowance | 0.036 | 16/08/2019 | 8 000 | - | -4 000 | 4 000 |
| 20181024053134 | 16915222700000 | Sewerage: Laboratory Services | Transport Without Operator:Own Transport | 0.036 | 16/08/2019 | 1 300 | 4 000 | - | 5 300 |
| 20190813002119 | 18103201450000 | Electricity Admin | Contractors:Maintenance of Buildings and Facilitie | 0.026 | 13/08/2019 | - | 200 000 | - | 200 000 |
| 20180726013504 | 18103201540000 | Electricity Admin | Contractors:Prepaid Electricity Vendors | 0.002 | 10/07/2019 | 328 856 | - | 2 272 670 | 2 601 526 |
| 20190813002120 | 18103220210000 | Electricity Admin | Inventory Consumed:Materials and Supplies | 0.026 | 13/08/2019 | - | 100 000 | - | 100 000 |
| 20180704064726 | 18103222420000 | Electricity Admin | Seminars, Conferences, Workshops and Events:ation | 0.021 | 30/07/2019 | 5 011 | - | -50 000 | 55 011 |
| 20180704064892 | 18103222490000 | Electricity Admin | Domestic:Accommodation | 0.021 | 30/07/2019 | 92 953 | - | - | 42 953 |
| 20170418054878 | 18112201320000 | Electricity Network & Substations | Contractors:Electical | 0.026 | 13/08/2019 | 5 110 360 | - | -3 259 984 | 1 850 376 |
| 20180704062230 | 18112201320000 | Electricity Network & Substations | Contractors:Electical | 0.002 | 10/07/2019 | 747 536 | - | -473 620 | 273 916 |
| 20170418054821 | 18112201450000 | Electricity Network & Substations | Contractors:Maintenance of Buildings and Facilitie | 0.026 | 13/08/2019 | 59 919 | 140 100 | - | 200 019 |
| 20170418054821 | 18112201450000 | Electricity Network & Substations | Contractors:Maintenance of Buildings and Facilitie | 0.055 | 02/09/2019 | 200 019 | 460 000 | - | 660 019 |
| 20170418054845 | 18112201460000 | Electricity Network & Substations | Contractors:Maintenance of Equipment | 0.055 | 02/09/2019 | 3 017 490 | - | -460 000 | 2 557 490 |
| 20180405042934 | 18112220210000 | Electricity Network & Substations | Inventory Consumed:Materials and Supplies | 0.002 | 10/07/2019 | 2 000 000 | 987 314 | - | 2 987 314 |
| 20180405042934 | 18112220210000 | Electricity Network & Substations | Inventory Consumed:Materials and Supplies | 0.002 | 10/07/2019 | 2 987 314 | - | -132 290 | 2 855 024 |
| 20180726013848 | 18112220210000 | Electricity Network & Substations | Inventory Consumed:Materials and Supplies | 0.002 | 10/07/2019 | 77 456 | - | -5 120 | 72 336 |
| 20180726014253 | 18112220210000 | Electricity Network & Substations | Inventory Consumed:Materials and Supplies | 0.026 | 13/08/2019 | 145 087 | - | -9 600 | 135 487 |
| 20180405042904 | 18112220210000 | Electricity Network & Substations | Inventory Consumed:Materials and Supplies | 0.002 | 10/07/2019 | 1 850 000 | - | -122 360 | 1 727 640 |
| 20180405043201 | 18112220210000 | Electricity Network & Substations | Inventory Consumed:Materials and Supplies | 0.002 | 10/07/2019 | 125 000 | - | -8 270 | 116 730 |
| 20180405043201 | 18112220210000 | Electricity Network & Substations | Inventory Consumed:Materials and Supplies | 0.002 | 10/07/2019 | 116 730 | 33 520 | - | 150 250 |
| 20180405043256 | 18112220210000 | Electricity Network & Substations | Inventory Consumed:Materials and Supplies | 0.002 | 10/07/2019 | 1 850 000 | - | -122 360 | 1 727 640 |
| 20190710040749 | 18112222980000 | Electricity Network & Substations | Operational Cost:Uniform and Protective Clothing | 0.002 | 10/07/2019 | - | 5 120 | - | 5 120 |
| 20190710040749 | 18112222980000 | Electricity Network & Substations | Operational Cost:Uniform and Protective Clothing | 0.002 | 10/07/2019 | 5 120 | 9 600 | - | 14 720 |
| 20190710040749 | 18112222980000 | Electricity Network & Substations | Operational Cost:Uniform and Protective Clothing | 0.002 | 10/07/2019 | 14 720 | 122 360 | - | 137 080 |
| 20190710040749 | 18112222980000 | Electricity Network & Substations | Operational Cost:Uniform and Protective Clothing | 0.002 | 10/07/2019 | 137 080 | 132 290 | - | 269 370 |
| 20190710040749 | 18112222980000 | Electricity Network & Substations | Operational Cost:Uniform and Protective Clothing | 0.002 | 10/07/2019 | 269 370 | 8 270 | - | 277 640 |
| 20190710040749 | 18112222980000 | Electricity Network & Substations | Operational Cost:Uniform and Protective Clothing | 0.002 | 10/07/2019 | 277 640 | 122 360 | - | 400 000 |
| 20190917991802 | 18403200120000 | Water Admin | Bulk Purchases:Water | 0.066 | 18/09/2019 | - | 4 000 000 | - | 4 000 000 |
| 20180704064648 | 18403222370000 | Water Admin | Operational Cost:Municipal Services | 0.066 | 18/09/2019 | 6 573 630 | - | -4 000 000 | 2 573 630 |
| 20170418054742 | 18410201470000 | Networks and Pumps: Rawsonville | Contractors:Maintenance of Unspecified Assets | 0.050 | 05/09/2019 | 10 570 | - | -5 000 | 5 570 |
| 20190415023946 | 18410220210000 | Networks and Pumps: Rawsonville | Inventory Consumed:Materials and Supplies | 0.060 | 05/09/2019 | - | 5 000 | - | 5 000 |
| 20190816005946 | 18411222560000 | Networks and Pumps:Touwsriver | Operational Cost:Signage | 0.036 | 16/08/2019 | - | 3 500 | - | 3 500 |
| 20170418054737 | 18412201470000 | Networks and Pumps: Worcester | Contractors:Maintenance of Unspecified Assets | 0.036 | 16/08/2019 | 157 000 | - | -3 500 | 153 500 |
| 20180802051066 | 18412220210000 | Networks and Pumps: Worcester | Inventory Consumed:Materials and Supplies | 0.036 | 16/08/2019 | 1 706 835 | - | -23 500 | 1 683 335 |
| 20190816005945 | 18412222560000 | Networks and Pumps: Worcester | Operational Cost:Signage | 0.036 | 16/08/2019 | - | 20 000 | - | 20 000 |
| 20190816010059 | 18413222560000 | Networks and Pumps: De Doorns | Operational Cost:Signage | 0.036 | 16/08/2019 | - | 3 500 | - | 3 500 |
| 20190715061931 | 18415200770000 | Fairy Glen Dam & Pumpstations | Business and Advisory:Occupational Health and Safe | 0.006 | 15/07/2019 | - | 15 000 | - | 15 000 |
| 20180704062217 | 18415201120000 | Fairy Glen Dam & Pumpstations | Laboratory Services:Water | 0.036 | 16/08/2019 | 27 905 | 25 000 | - | 52 905 |
| 20180704063865 | 18415220210000 | Fairy Glen Dam & Pumpstations | Inventory Consumed:Materials and Supplies | 0.036 | 16/08/2019 | 339 086 | - | -15 000 | 324 086 |
| 20180704063865 | 18415220210000 | Fairy Glen Dam & Pumpstations | Inventory Consumed:Materials and Supplies | 0.006 | 15/07/2019 | 324 086 | - | -12 500 | 311 586 |
| 20190816010229 | 18415222560000 | Fairy Glen Dam & Pumpstations | Operational Cost:Signage | 0.036 | 16/08/2019 | - | 12 500 | - | 12 500 |
| 20190715061434 | 18416200770000 | Bulk Water: De Doorns | Business and Advisory:Occupational Health and Safe | 0.006 | 15/07/2019 | - | 5 000 | - | 5 000 |
| 20180704063887 | 18416220210000 | Bulk Water: De Doorns | Inventory Consumed:Materials and Supplies | 0.036 | 16/08/2019 | 60 000 | - | -5 000 | 55 000 |
| 20180704063887 | 18416220210000 | Bulk Water: De Doorns | Inventory Consumed:Materials and Supplies | 0.006 | 15/07/2019 | 55 000 | - | -7 500 | 47 500 |
| 20190816010333 | 18416222560000 | Bulk Water: De Doorns | Operational Cost:Signage | 0.036 | 16/08/2019 | - | 7 500 | - | 7 500 |
| 20190715061614 | 18417200770000 | Bulk Water: Rawsonville | Business and Advisory:Occupational Health and Safe | 0.006 | 15/07/2019 | - | 5 000 | - | 5 000 |
| 20180704063867 | 18417220210000 | Bulk Water: Rawsonville | Inventory Consumed:Materials and Supplies | 0.036 | 16/08/2019 | 22 726 | - | -5 000 | 17 726 |
| 20180704063888 | 18417220210000 | Bulk Water: Rawsonville | Inventory Consumed:Materials and Supplies | 0.036 | 16/08/2019 | 190 000 | - | -12 500 | 177 500 |
| 20180704063888 | 18417220210000 | Bulk Water: Rawsonville | Inventory Consumed:Materials and Supplies | 0.006 | 15/07/2019 | 177 500 | - | -25 000 | 152 500 |
| 20190816010438 | 18417222560000 | Bulk Water: Rawsonville | Operational Cost:Signage | 0.036 | 16/08/2019 | - | 12 500 | - | 12 500 |
| 20190715061733 | 18418200770000 | Stellynsloof Dam | Business and Advisory:Occupational Health and Safe | 0.006 | 15/07/2019 | - | 20 000 | - | 20 000 |
| 20170418054562 | 18418209960000 | Stellynsloof Dam | Salaries, Wages and Allowances:Basic Salary and Wa | 0.015 | 24/07/2019 | 1 358 096 | - | -10 | 1 358 086 |
| 20190724053613 | 18418210170000 | Stellynsloof Dam | Service Related Benefits:Acting and Post Related A | 0.015 | 24/07/2019 | - | 10 | - | 10 |
| 20180704063863 | 18418220210000 | Stellynsloof Dam | Inventory Consumed:Materials and Supplies | 0.036 | 16/08/2019 | 521 673 | - | -20 000 | 501 673 |
| 20180704063863 | 18418220210000 | Stellynsloof Dam | Inventory Consumed:Materials and Supplies | 0.006 | 15/07/2019 | 501 673 | - | -7 500 | 494 173 |
| 20190816010539 | 18418222560000 | Stellynsloof Dam | Operational Cost:Signage | 0.036 | 16/08/2019 | - | 7 500 | - | 7 500 |
| 20190715061917 | 18421200770000 | Bulk Water: Touwsriver | Business and Advisory:Occupational Health and Safe | 0.006 | 15/07/2019 | - | 15 000 | - | 15 000 |
| 20170418054517 | 18421209960000 | Bulk Water: Touwsriver | Salaries, Wages and Allowances:Basic Salary and Wa | 0.015 | 24/07/2019 | 511 700 | - | -10 | 511 690 |
| 20190724053733 | 18421210030000 | Bulk Water: Touwsriver | Allowances:Cellular and Telephone | 0.015 | 24/07/2019 | - | 10 | - | 10 |
| 20180704063862 | 18421220210000 | Bulk Water: Touwsriver | Inventory Consumed:Materials and Supplies | 0.006 | 15/07/2019 | 105 035 | - | -15 000 | 90 035 |
| 20170418054508 | 18860200680000 | Vehicle Distribution | Business and Advisory:Accounting and Auditing | 0.029 | 14/08/2019 | 200 000 | 350 000 | - | 550 000 |
| 20170418054471 | 18860220210000 | Vehicle Distribution | Inventory Consumed:Materials and Supplies | 0.029 | 14/08/2019 | 550 736 | - | -350 000 | 200 736 |
| TOTAL: TECHNICAL SERVICES | | | | | | 40 802 147 | ¥ 787 544 | -¥ 787 544 | 40 802 147 |
| GRAND TOTAL: OPERATING BUDGET VIREMENTS - | | | | | | 75 091 624 | 17 610 372 | -17 610 372 | 75 091 624 |


APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2019/2020

| U-Key Number | Vote Number | Department Description | Item Description | Reference Number | Date Processed | Amended Budget 01 July 2019 | Increase | Decrease | Amended Budget 30 September 2019 |
|--|-------------|--------------------------|--|------------------|----------------|-----------------------------|----------------|----------------|----------------------------------|
| 2. CAPITAL BUDGET: The following Capital Budget Virements were processed in the above mentioned period. | | | | | | | | | |
| STRATEGIC SUPPORT SERVICES | | | | | | | | | |
| 20190630031762 | 50101002671 | Civic Centre Worcester | Airconditioner - Town Hall Worcester | 2019/08/01 | 15/08/2019 | 630 000 | - | -30 000 | 600 000 |
| 20170612991708 | 50102150021 | Corporate Services Admin | Furniture and Equipment | 2019/08/01 | 15/08/2019 | 5 000 | 30 000 | - | 35 000 |
| | | | | | | 635 000 | -30 000 | -30 000 | 635 000 |
| TECHNICAL SERVICES | | | | | | | | | |
| 20170612991943 | 50102150771 | Streets:Worcester | Resealing of Municipal Roads - Touws River | 2019/09/12 | 12/09/2019 | 100 000 | - | -5 000 | 95 000 |
| 20190630031795 | 50101002801 | Streets:Worcester | Speed Humps | 2019/09/12 | 12/09/2019 | 45 000 | 5 000 | - | 50 000 |
| TOTAL: TECHNICAL SERVICES | | | | | | 145 000 | 5 000 | -5 000 | 145 000 |
| GRAND TOTAL: CAPITAL BUDGET VIREMENTS - | | | | | | 780 000 | 35 000 | -35 000 | 780 000 |

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.6 Summary of all Withdrawals during the 1ST QUARTER of 2019/2020. MFMA Section 11 (4a)

| PROVINCIAL TREASURY | | |
|--|--|--|
| Withdrawals from Municipal Bank Accounts | | |
| In accordance with Section 11, Sub-section 1 (b) to (j) | | |
| NAME OF MUNICIPALITY: | Breede Valley Municipality | |
| MUNICIPAL DEMARCATION CODE: | WC025 | |
| QUARTER ENDED: | July 2019 till September 2019 | |
| MFMA section 11. (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a municipality, or any other senior financial <i>official</i> of the municipality acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal of money from any of the <i>municipality</i> bank accounts, and may do so only - | Amount | Reason for withdrawal |
| | R 340 487 744,33 | Normal Operating and Capital Expenses |
| (b) to defray expenditure authorised in terms of section 26(4); | | |
| (c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1); | | |
| (d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section; | | |
| (e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including - | R 10 988 340,06 | Traffic payments to Department |
| (i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or | | |
| (ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state; | | |
| (f) to refund money incorrectly paid into a bank account; | | |
| (g) to refund guarantees, sureties and <i>security</i> deposits; | | |
| (h) for cash management and <i>investment</i> purposes in accordance with section 13; | R 40 000 000,00 | Investments made over different periods |
| (i) to defray increased expenditure in terms of section 31; or | | |
| (j) for such other purposes as may be <i>prescribed</i> . | | |
| (4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> - | Name and Surname: R Ontong | |
| (a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and | Rank/Position: Chief Financial Officer | |
| (b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> . | Signature: 14.10.2019  | |
| Tel number | Fax number | Email Address |
| 023-3484994 | 023-3484997 | rontong@bvm.gov.za |

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

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: 

DATE: 14.10.2019

HB
SENIOR MANAGER'S SIGNATURE

14.10.2019.
DATE:


CHIEF FINANCIAL OFFICER SIGNATURE


14.10.2019
DATE:


MUNICIPAL MANAGER'S SIGNATURE

14.10.2019
DATE:


MMC: FINANCE SIGNATURE

14.10.2019
DATE:


EXECUTIVE MAYOR'S/ THE SPEAKER SIGNATURE

14.10.2019
DATE: