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# **IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71 & 52(d) REPORT SEPTEMBER 2020**

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## **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

**2020/2021 FINANCIAL YEAR**

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## LEGISLATIVE FRAMEWORK

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### 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;
  - (i) any material variances from the service delivery and budget implementation plan; and
  - (ii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality has approved budget.

(2) The statement must include-

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

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

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

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

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

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

**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.

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## GLOSSARY

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

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

**Budget** – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Virement** – A transfer of budget.

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

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

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## **PART 1 – IN-YEAR REPORT**

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### **SECTION 1 – MAYOR’S REPORT**

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

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

#### **1.2 Other Information**

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

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## **PART 1 – IN-YEAR REPORT**

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### **SECTION 2 – RESOLUTIONS**

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#### **2. Recommended resolution to Council with regards to September 2020 In-year report is:**

#### **RESOLVED**

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

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

(b) Any other resolutions required by the Council.

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## PART 1 -IN-YEAR REPORT

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### SECTION 3 – EXECUTIVE SUMMARY

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#### 3.1 INTRODUCTION

The audited outcome for 2019/2020 reflected in this report are preliminary as the regulatory audit is still in process for the 2019/2020 financial year. The final audit- and management report will only be issued on 28 February 2021, due to the 2 months exemption that was granted by the Minister. The municipality has obtained an unqualified audit opinion for the 2018/2019 financial year.

#### 3.2 CONSOLIDATED PERFORMANCE

##### 3.2.1 Against annual budget (Original approved and latest adjustments)

###### Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2020 – 30 September 2020 is R 269 927 186 or 23.34% of the total budgeted revenue R 1 156 712 775.

###### Property Rates

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

###### Service charges – electricity revenue

Electricity revenue shows an over performance an due to electricity sales being more than anticipated.

###### Service charges - water revenue

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

###### Service charges – sanitation revenue

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

###### Service charges – refuse revenue

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

**Rental of facilities and equipment**

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

**Interest earned – external investments**

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

**Interest earned – outstanding debtors**

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

**Fines, penalties and forfeits**

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

**Licenses and permits**

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

**Agency services**

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

**Transfers and subsidies – operating**

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

**Transfers and subsidies – capital**

Capital grants are recognized when capital expenditure has been capitalized.

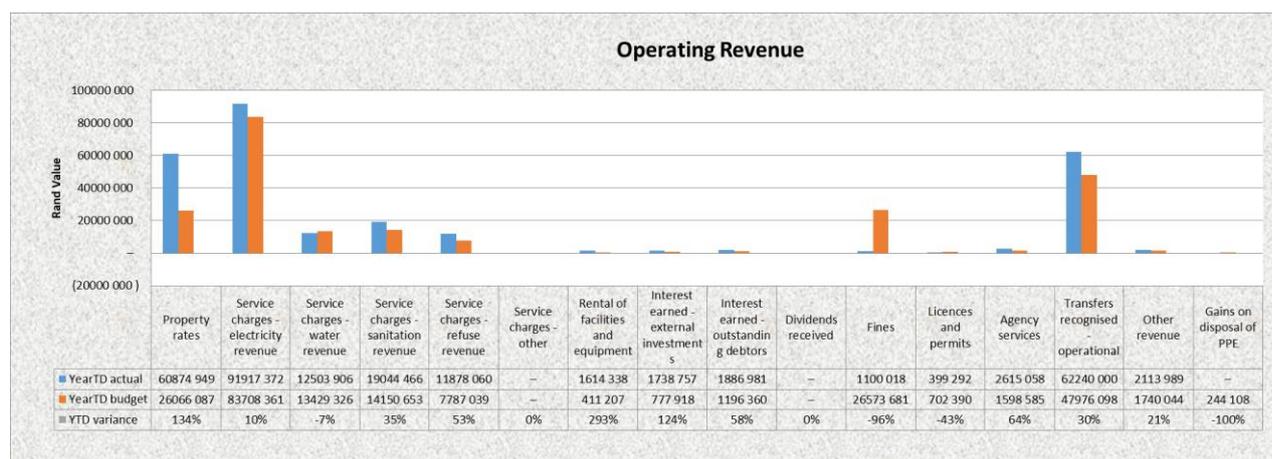
**Other revenue**

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

**Gains on disposal of PPE**

No disposals of assets were done during the 1st quarter of 2020/2021.

*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 120 981 507 or 11.41% of the total budgeted expenditure R1 060 442 275.

### Employee related costs

Employee related costs for the 1st quarter of 2020/2021 are not yet updated on the financial system.

### Remuneration of councillors

Employee related costs for the 1st quarter of 2020/2021 are not yet updated on the financial system.

### Debt impairment

Debt impairment for the 1st quarter of 202/2021 will be calculated after the finalisation of the 2019/2020 year-end procedures.

### Depreciation & asset impairment

Depreciation for the 1st quarter of 202/2021 will be calculated after the finalisation of the 2019/2020 year-end procedures.

### Finance charges

Provision for interest for September 2020 are pro-rata higher than anticipated.

### Bulk purchases

Bulk purchases for September 2020 are pro-rata higher than anticipated.

**Other materials**

Expenditure on materials and supplies for September 2020 are pro-rata higher than anticipated.

**Contracted services**

Expenditure on contracted and outsourced services for September 2020 are pro-rata less than anticipated.

**Transfers and subsidies**

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

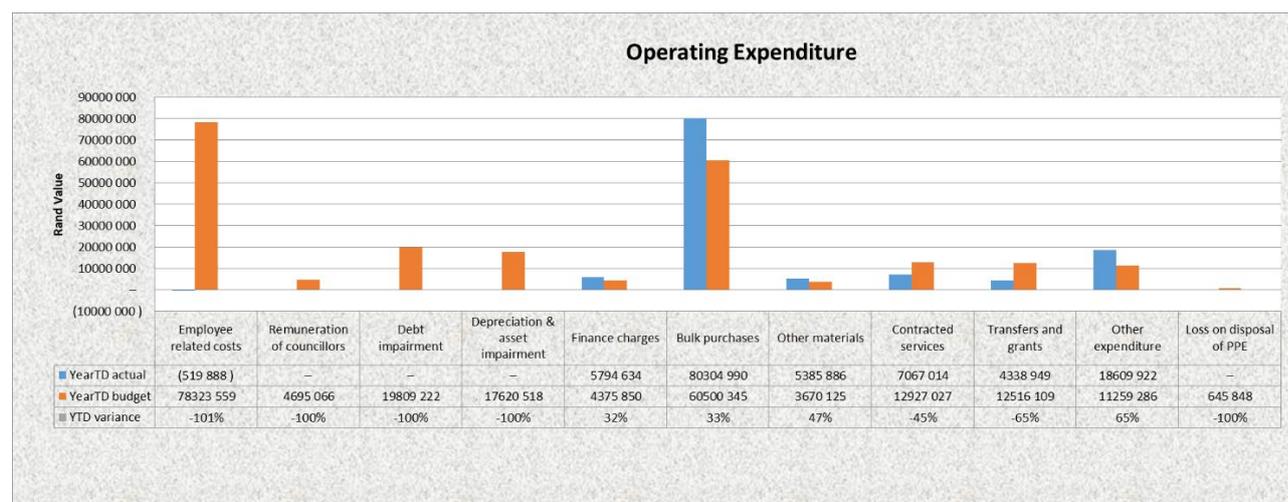
**Other expenditure**

Expenditure on general expenses for September 2020 are pro-rata higher than anticipated.

**Loss on disposal of PPE**

No disposals of assets were done during the 1st quarter of 2020/2021.

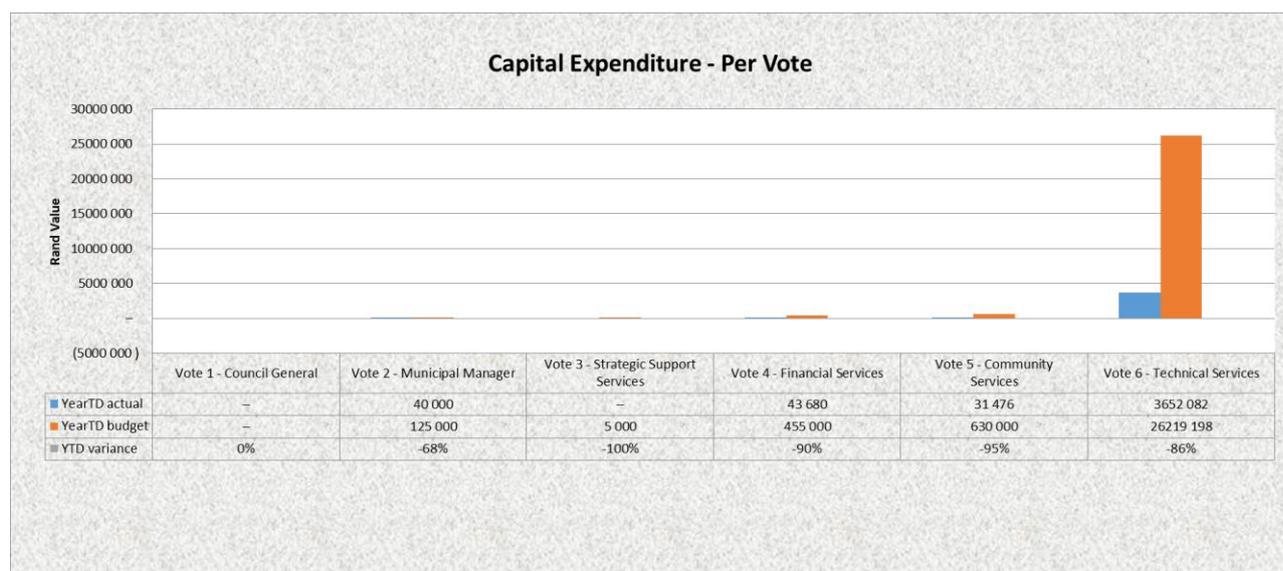
Refer to Section 4 – table C4 – Total expenditure by type

**Capital Expenditure**

The total capital expenditure for the period 1 July 2020 – 30 September 2020, amounts to R 3 767 237 or 3.18% of the total capital budget that amounts to R 118 389 205.

**Capital grant funding** spending for the period amounts to R 1 028 896 or 1.31% of the total capital grant budget that amounts to R 78 387 274.

Refer to Section 4 – table C5 for more detail.



## Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R 186 892 926.

## Service Charges

Due to the uncertainty of the Covid 19 lockdown regulations the municipality only budgeted for a 65% payment ratio. Normal credit control processes has however been implemented.

## Property Rates

Due to the uncertainty of the Covid 19 lockdown regulations the municipality only budgeted for a 65% payment ratio. Normal credit control processes has however been implemented.

## Other revenue

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

## Government – Operating

The municipality budgeted for an additional amount for Libraries, but this was also cut from Provincial Treasury side. No Housing operational grants has been received thus far from Provincial Treasury.

## Government Capital

Just a portion of the MIG grant was paid over to the municipality.

## Interest

Interest on the investment and the current account was higher than anticipated.

**Suppliers**

Spending is focussed only on essential services, the amount on the bulk electricity and water is higher.

**Transfer and grants**

Housing Top Structure expenditure and payments are done within different timeframes. / No payments were done for any top structures and or housing schemes this month.

**Capital assets**

Capital projects is currently on there way, but to ensure we have control over spending the demand mangement plan will start later as from the 1st of July 2020.

**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 2020.

*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	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	145 107	146 998	146 998	10 705	60 875	26 066	34 809	134%	146 998
Service charges	622 044	646 947	646 947	54 452	135 344	119 075	16 268	14%	646 947
Investment revenue	10 457	3 112	3 112	745	1 739	778	961	124%	3 112
Transfers and subsidies	141 377	208 112	209 330	125	62 240	47 976	14 264	30%	209 330
Other own revenue	93 026	150 326	150 326	4 425	9 730	32 466	(22 737)	-70%	150 326
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>1 012 012</b>	<b>1 155 495</b>	<b>1 156 713</b>	<b>70 451</b>	<b>269 927</b>	<b>226 362</b>	<b>43 565</b>	<b>19%</b>	<b>1 156 713</b>
Employee costs	297 258	317 416	313 311	(1 586)	(520)	78 324	(78 843)	-101%	313 311
Remuneration of Councillors	18 413	18 780	18 780	-	-	4 695	(4 695)	-100%	18 780
Depreciation & asset impairment	87 206	95 246	95 246	-	-	17 621	(17 621)	-100%	95 246
Finance charges	23 643	23 653	23 653	1 947	5 795	4 376	1 419	32%	23 653
Materials and bulk purchases	345 816	346 130	345 969	41 882	85 691	64 170	21 520	34%	345 969
Transfers and subsidies	6 938	65 605	51 125	2 603	4 339	12 516	(8 177)	-65%	51 125
Other expenditure	230 225	208 045	212 358	20 172	25 677	44 641	(18 964)	-42%	212 358
<b>Total Expenditure</b>	<b>1 009 499</b>	<b>1 074 875</b>	<b>1 060 442</b>	<b>65 018</b>	<b>120 982</b>	<b>226 343</b>	<b>(105 361)</b>	<b>-47%</b>	<b>1 060 442</b>
<b>Surplus/(Deficit)</b>	<b>2 513</b>	<b>80 620</b>	<b>96 271</b>	<b>5 433</b>	<b>148 946</b>	<b>19</b>	<b>148 927</b>	<b>787889%</b>	<b>96 271</b>
Transfers and subsidies - capital (monetary alloc	146 877	82 337	77 240	-	-	15 394	(15 394)	-100%	77 240
Contributions & Contributed assets	185	1 147	1 147	-	-	212	(212)	-100%	1 147
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>149 574</b>	<b>164 104</b>	<b>174 658</b>	<b>5 433</b>	<b>148 946</b>	<b>15 626</b>	<b>133 320</b>	<b>853%</b>	<b>174 658</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>149 574</b>	<b>164 104</b>	<b>174 658</b>	<b>5 433</b>	<b>148 946</b>	<b>15 626</b>	<b>133 320</b>	<b>853%</b>	<b>174 658</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>195 481</b>	<b>99 914</b>	<b>118 389</b>	<b>3 065</b>	<b>3 767</b>	<b>27 434</b>	<b>(23 667)</b>	<b>-86%</b>	<b>118 389</b>
Capital transfers recognised	147 062	83 484	78 387	367	1 029	22 335	(21 306)	-95%	78 387
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	159	-	-	-	-	-	-	-	-
Internally generated funds	48 260	16 429	40 002	2 698	2 738	5 099	(2 361)	-46%	40 002
<b>Total sources of capital funds</b>	<b>195 481</b>	<b>99 914</b>	<b>118 389</b>	<b>3 065</b>	<b>3 767</b>	<b>27 434</b>	<b>(23 667)</b>	<b>-86%</b>	<b>118 389</b>
<b>Financial position</b>									
Total current assets	377 022	238 547	238 547		371 226				238 547
Total non current assets	2 252 475	2 498 469	2 498 469		2 445 382				2 498 469
Total current liabilities	113 394	131 650	131 650		134 629				131 650
Total non current liabilities	439 259	424 474	424 474		437 094				424 474
<b>Community wealth/Equity</b>	<b>2 076 845</b>	<b>2 180 893</b>	<b>2 180 893</b>		<b>2 244 884</b>				<b>2 180 893</b>
<b>Cash flows</b>									
Net cash from (used) operating	143 019	34 810	45 364	(50 306)	34 539	55 272	20 733	38%	34 810
Net cash from (used) investing	(82 049)	(99 864)	(118 339)	(3 063)	(3 748)	(11 448)	(7 700)	67%	(99 864)
Net cash from (used) financing	(10 400)	(11 652)	(11 652)	(5 646)	(5 617)	(5 629)	(12)	0%	(11 652)
<b>Cash/cash equivalents at the month/year end</b>	<b>160 437</b>	<b>23 325</b>	<b>77 110</b>	<b>-</b>	<b>186 893</b>	<b>199 931</b>	<b>13 038</b>	<b>7%</b>	<b>85 014</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	48 155	10 344	13 038	2 720	3 717	3 321	17 857	103 050	202 202
<b>Creditors Age Analysis</b>									
Total Creditors	568	89	378	-	-	-	-	-	1 036

## 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	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>299 389</b>	<b>212 426</b>	<b>212 426</b>	<b>12 836</b>	<b>82 355</b>	<b>38 372</b>	43 983	115%	<b>212 426</b>
Executive and council		1 977	108	108	34	74	20	54	270%	108
Finance and administration		297 412	212 318	212 318	12 802	82 282	38 353	43 929	115%	212 318
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		<b>43 844</b>	<b>213 570</b>	<b>197 049</b>	<b>1 104</b>	<b>14 518</b>	<b>44 302</b>	(29 785)	-67%	<b>197 049</b>
Community and social services		11 813	11 323	9 312	167	4 376	1 869	2 507	134%	9 312
Sport and recreation		3 034	1 811	1 811	48	47	335	(288)	-86%	1 811
Public safety		3 140	118 761	118 761	508	1 415	26 635	(25 220)	-95%	118 761
Housing		25 610	81 675	67 165	381	8 680	15 464	(6 784)	-44%	67 165
Health		247	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		<b>86 944</b>	<b>24 568</b>	<b>24 568</b>	<b>2 008</b>	<b>3 565</b>	<b>4 545</b>	(980)	-22%	<b>24 568</b>
Planning and development		6 666	3 209	3 209	162	358	594	(235)	-40%	3 209
Road transport		79 465	19 109	19 109	1 846	3 207	3 535	(328)	-9%	19 109
Environmental protection		813	2 250	2 250	-	-	416	(416)	-100%	2 250
<i><b>Trading services</b></i>		<b>728 897</b>	<b>788 416</b>	<b>801 058</b>	<b>54 503</b>	<b>169 489</b>	<b>154 749</b>	14 740	10%	<b>801 058</b>
Energy sources		434 289	483 733	480 132	39 312	94 846	90 440	4 406	5%	480 132
Water management		108 331	114 878	119 047	6 148	20 494	22 837	(2 343)	-10%	119 047
Waste water management		128 062	129 575	137 563	5 686	34 357	28 177	6 180	22%	137 563
Waste management		58 215	60 230	64 316	3 357	19 792	13 294	6 498	49%	64 316
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>1 159 074</b>	<b>1 238 979</b>	<b>1 235 100</b>	<b>70 451</b>	<b>269 927</b>	<b>241 969</b>	<b>27 959</b>	<b>12%</b>	<b>1 235 100</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>206 831</b>	<b>212 950</b>	<b>218 042</b>	<b>15 254</b>	<b>19 946</b>	<b>49 186</b>	(29 239)	-59%	<b>218 042</b>
Executive and council		42 639	34 373	34 295	4 323	5 583	8 268	(2 685)	-32%	34 295
Finance and administration		160 929	175 137	180 307	10 929	14 360	40 071	(25 711)	-64%	180 307
Internal audit		3 263	3 440	3 440	2	3	847	(844)	-100%	3 440
<i><b>Community and public safety</b></i>		<b>133 637</b>	<b>233 542</b>	<b>220 864</b>	<b>5 062</b>	<b>6 662</b>	<b>53 582</b>	(46 920)	-88%	<b>220 864</b>
Community and social services		23 501	23 802	23 954	307	452	5 649	(5 197)	-92%	23 954
Sport and recreation		27 661	24 824	25 569	348	616	6 034	(5 419)	-90%	25 569
Public safety		58 427	111 459	110 404	(354)	(251)	27 133	(27 384)	-101%	110 404
Housing		23 888	73 371	60 851	4 760	5 846	14 749	(8 903)	-60%	60 851
Health		161	85	85	-	-	16	(16)	-100%	85
<i><b>Economic and environmental services</b></i>		<b>107 095</b>	<b>78 560</b>	<b>77 218</b>	<b>379</b>	<b>1 376</b>	<b>16 976</b>	(15 600)	-92%	<b>77 218</b>
Planning and development		15 655	17 689	17 813	24	417	4 290	(3 873)	-90%	17 813
Road transport		90 316	58 185	56 720	344	938	12 078	(11 140)	-92%	56 720
Environmental protection		1 125	2 686	2 686	10	21	607	(586)	-97%	2 686
<i><b>Trading services</b></i>		<b>560 739</b>	<b>547 807</b>	<b>543 696</b>	<b>44 269</b>	<b>92 779</b>	<b>106 476</b>	(13 698)	-13%	<b>543 696</b>
Energy sources		378 176	385 532	384 056	41 593	85 616	72 646	12 970	18%	384 056
Water management		68 586	59 664	59 634	1 642	3 408	12 744	(9 336)	-73%	59 634
Waste water management		65 816	60 472	59 472	1 045	3 249	12 487	(9 238)	-74%	59 472
Waste management		48 160	42 139	40 534	(11)	506	8 599	(8 093)	-94%	40 534
<i><b>Other</b></i>		<b>1 197</b>	<b>2 017</b>	<b>622</b>	<b>54</b>	<b>218</b>	<b>123</b>	<b>95</b>	<b>77%</b>	<b>622</b>
<b>Total Expenditure - Functional</b>	3	<b>1 009 499</b>	<b>1 074 875</b>	<b>1 060 442</b>	<b>65 018</b>	<b>120 982</b>	<b>226 343</b>	<b>(105 361)</b>	<b>-47%</b>	<b>1 060 442</b>
<b>Surplus/ (Deficit) for the year</b>		<b>149 574</b>	<b>164 104</b>	<b>174 658</b>	<b>5 433</b>	<b>148 946</b>	<b>15 626</b>	<b>133 320</b>	<b>853%</b>	<b>174 658</b>

### 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	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>										
Vote 1 - Council General	1	449	108	108	34	74	20	54	270,1%	108
Vote 2 - Municipal Manager		6 962	14 734	14 734	-	-	2 726	(2 726)	-100,0%	14 734
Vote 3 - Strategic Support Services		3 827	1 110	1 110	138	447	205	242	117,8%	1 110
Vote 4 - Financial Services		290 816	195 113	195 113	12 615	81 603	35 170	46 433	132,0%	195 113
Vote 5 - Community Services		102 255	226 081	209 560	2 840	17 447	46 617	(29 170)	-62,6%	209 560
Vote 6 - Technical Services		754 765	801 832	814 474	54 824	170 356	157 231	13 125	8,3%	814 474
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>1 159 074</b>	<b>1 238 979</b>	<b>1 235 100</b>	<b>70 451</b>	<b>269 927</b>	<b>241 969</b>	<b>27 959</b>	<b>11,6%</b>	<b>1 235 100</b>
<b>Expenditure by Vote</b>										
Vote 1 - Council General	1	37 996	30 581	30 506	4 318	5 576	7 362	(1 786)	-24,3%	30 506
Vote 2 - Municipal Manager		11 268	10 939	10 994	8	75	2 615	(2 540)	-97,1%	10 994
Vote 3 - Strategic Support Services		59 416	56 019	58 102	6 516	9 151	12 884	(3 733)	-29,0%	58 102
Vote 4 - Financial Services		66 397	88 654	90 926	858	1 774	20 469	(18 695)	-91,3%	90 926
Vote 5 - Community Services		179 587	244 974	231 136	5 038	6 639	56 104	(49 465)	-88,2%	231 136
Vote 6 - Technical Services		654 834	643 709	638 777	48 280	97 767	126 910	(29 143)	-23,0%	638 777
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>1 009 499</b>	<b>1 074 875</b>	<b>1 060 442</b>	<b>65 018</b>	<b>120 982</b>	<b>226 343</b>	<b>(105 361)</b>	<b>-46,5%</b>	<b>1 060 442</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>149 574</b>	<b>164 104</b>	<b>174 658</b>	<b>5 433</b>	<b>148 946</b>	<b>15 626</b>	<b>133 320</b>	<b>853,2%</b>	<b>174 658</b>



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

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Expenditure by Vote</b>	1									
<b>Vote 1 - Council General</b>		37 996	30 581	30 506	4 318	5 576	7 362	(1 786)	-24%	30 506
1,1 - Admin		24 924	17 314	17 219	4 243	5 346	4 268	1 078	25%	17 219
1,2 - Mayoral Office		13 072	13 267	13 287	75	230	3 094	(2 864)	-93%	13 287
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Municipal Manager</b>		11 268	10 939	10 994	8	75	2 615	(2 540)	-97%	10 994
2,1 - Office Support		4 610	3 745	3 742	5	8	897	(890)	-99%	3 742
2,2 - Internal Audit		3 263	3 440	3 440	2	3	847	(844)	-100%	3 440
2,3 - Project Management		1 964	2 285	2 288	0	3	500	(497)	-99%	2 288
2,4 - Ombudsman		2	2	2	1	1	0	0	94%	2
2,5 - Enterprise Risk Management		1 423	1 447	1 502	0	61	367	(306)	-83%	1 502
2,6 - Jobs4U		7	21	21	-	-	4	(4)	-100%	21
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Strategic Support Services</b>		59 416	56 019	58 102	6 516	9 151	12 884	(3 733)	-29%	58 102
3,1 - Administration & Support Services		23 060	20 624	21 371	2 095	2 296	4 564	(2 268)	-50%	21 371
3,2 - Human Resources		12 038	11 591	11 591	332	1 548	2 439	(891)	-37%	11 591
3,3 - Information Communication Technology		12 135	11 089	13 339	4 004	4 670	3 117	1 553	50%	13 339
3,4 - IDP/ PMS/ SDBIP		2 194	2 152	2 152	19	43	500	(456)	-91%	2 152
3,5 - Communications & Media Relations		2 236	1 245	1 605	2	4	383	(379)	-99%	1 605
3,6 - Local Economic Development		4 005	4 968	3 694	37	561	862	(301)	-35%	3 694
3,7 - Legal Services		3 749	4 349	4 349	27	28	1 019	(991)	-97%	4 349
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Vote 4 - Financial Services</b>		66 397	88 654	90 926	858	1 774	20 469	(18 695)	-91%	90 926
4,1 - Administration		21 969	29 675	31 782	482	835	7 224	(6 389)	-88%	31 782
4,2 - Revenue		29 310	46 516	46 681	323	799	10 335	(9 536)	-92%	46 681
4,3 - Financial Planning		1 630	2 190	2 190	43	92	410	(318)	-77%	2 190
4,4 - Supply Chain Management		13 488	10 272	10 272	10	48	2 500	(2 451)	-98%	10 272
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Vote 5 - Community Services</b>		179 587	244 974	231 136	5 038	6 639	56 104	(49 465)	-88%	231 136
5,1 - Administration & Support Services		7 123	5 293	5 859	4	8	1 367	(1 360)	-99%	5 859
5,2 - Human Settlements & Housing		23 909	73 386	60 866	4 783	5 868	14 752	(8 883)	-60%	60 866
5,3 - Libraries		14 313	14 944	15 021	106	169	3 625	(3 456)	-95%	15 021
5,4 - Fire Brigade & Disaster Risk Management		30 007	33 469	32 007	(436)	(406)	7 700	(8 107)	-105%	32 007
5,5 - Traffic Services		81 399	97 095	96 742	250	435	23 823	(23 388)	-98%	96 742
5,6 - Municipal Halls and Resorts		8 668	8 045	8 381	152	309	1 973	(1 664)	-84%	8 381
5,7 - Customer Care Services		3 105	3 712	3 230	0	4	773	(769)	-99%	3 230
5,8 - Sports and Recreation		10 981	8 946	8 946	180	252	2 073	(1 821)	-88%	8 946
5,9 - Health		83	85	85	-	-	16	(16)	-100%	85
		-	-	-	-	-	-	-	-	-
<b>Vote 6 - Technical Services</b>		654 834	643 709	638 777	48 280	97 767	126 910	(29 143)	-23%	638 777
6,1 - Public Works		90 788	95 622	94 317	4 950	6 382	19 851	(13 469)	-68%	94 317
6,2 - Cemeteries		2 264	2 192	2 262	12	34	509	(475)	-93%	2 262
6,3 - Recreational Facilities		8 537	7 803	8 217	31	104	1 971	(1 867)	-95%	8 217
6,4 - Refuse Removal		50 597	44 879	43 274	(33)	499	9 276	(8 777)	-95%	43 274
6,5 - Sewerages		59 662	50 544	49 544	1 039	3 175	10 381	(7 206)	-69%	49 544
6,6 - Electricity Management		374 400	383 005	381 529	40 639	84 166	72 179	11 987	17%	381 529
6,7 - Water Management		68 586	59 664	59 634	1 642	3 408	12 744	(9 336)	-73%	59 634
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	1 009 499	1 074 875	1 060 442	65 018	120 982	226 343	(105 361)	(0)	1 060 442
<b>Surplus/ (Deficit) for the year</b>	2	149 574	164 104	174 658	5 433	148 946	15 626	133 320	0	174 658

#### 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	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		145 107	146 998	146 998	10 705	60 875	26 066	34 809	134%	146 998
Service charges - electricity revenue		416 707	452 478	452 478	39 295	91 917	83 708	8 209	10%	452 478
Service charges - water revenue		91 484	75 888	75 888	6 135	12 504	13 429	(925)	-7%	75 888
Service charges - sanitation revenue		73 688	76 490	76 490	5 666	19 044	14 151	4 894	35%	76 490
Service charges - refuse revenue		40 166	42 092	42 092	3 357	11 878	7 787	4 091	53%	42 092
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		10 437	2 223	2 223	591	1 614	411	1 203	293%	2 223
Interest earned - external investments		10 457	3 112	3 112	745	1 739	778	961	124%	3 112
Interest earned - outstanding debtors		8 133	6 467	6 467	640	1 887	1 196	691	58%	6 467
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		51 034	118 474	118 474	481	1 100	26 574	(25 474)	-96%	118 474
Licences and permits		2 211	3 797	3 797	206	399	702	(303)	-43%	3 797
Agency services		7 543	8 641	8 641	1 656	2 615	1 599	1 016	64%	8 641
Transfers and subsidies		141 377	208 112	209 330	125	62 240	47 976	14 264	30%	209 330
Other revenue		11 618	9 406	9 406	850	2 114	1 740	374	21%	9 406
Gains on disposal of PPE		2 050	1 320	1 320	-	-	244	(244)	-100%	1 320
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>1 012 012</b>	<b>1 155 495</b>	<b>1 156 713</b>	<b>70 451</b>	<b>269 927</b>	<b>226 362</b>	<b>43 565</b>	<b>19%</b>	<b>1 156 713</b>
<b>Expenditure By Type</b>										
Employee related costs		297 258	317 416	313 311	(1 586)	(520)	78 324	(78 843)	-101%	313 311
Remuneration of councillors		18 413	18 780	18 780	-	-	4 695	(4 695)	-100%	18 780
Debt impairment		90 509	85 167	85 167	-	-	19 809	(19 809)	-100%	85 167
Depreciation & asset impairment		87 206	95 246	95 246	-	-	17 621	(17 621)	-100%	95 246
Finance charges		23 643	23 653	23 653	1 947	5 795	4 376	1 419	32%	23 653
Bulk purchases		318 842	326 798	326 798	38 915	80 305	60 500	19 805	33%	326 798
Other materials		26 975	19 332	19 171	2 967	5 386	3 670	1 716	47%	19 171
Contracted services		64 400	64 602	65 410	5 818	7 067	12 927	(5 860)	-45%	65 410
Transfers and subsidies		6 938	65 605	51 125	2 603	4 339	12 516	(8 177)	-65%	51 125
Other expenditure		74 578	54 785	58 291	14 354	18 610	11 259	7 351	65%	58 291
Loss on disposal of PPE		738	3 491	3 491	-	-	646	(646)	-100%	3 491
<b>Total Expenditure</b>		<b>1 009 499</b>	<b>1 074 875</b>	<b>1 060 442</b>	<b>65 018</b>	<b>120 982</b>	<b>226 343</b>	<b>(105 361)</b>	<b>-47%</b>	<b>1 060 442</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2 513	80 620	96 271	5 433	148 946	19	148 927	8	96 271
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Transfers and subsidies - capital (in-kind - all))		146 877	82 337	77 240	-	-	15 394	(15 394)	(0)	77 240
Surplus/(Deficit) after capital transfers & contributions		-	1 147	1 147	-	-	212	(212)	(0)	1 147
Taxation		185	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>149 574</b>	<b>164 104</b>	<b>174 658</b>	<b>5 433</b>	<b>148 946</b>	<b>15 626</b>			<b>174 658</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>149 574</b>	<b>164 104</b>	<b>174 658</b>	<b>5 433</b>	<b>148 946</b>	<b>15 626</b>			<b>174 658</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>149 574</b>	<b>164 104</b>	<b>174 658</b>	<b>5 433</b>	<b>148 946</b>	<b>15 626</b>			<b>174 658</b>

## 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 greater than 5% [over/ (under)]	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<b>Revenue By Source</b>			
	Property rates	134%	Property rates shows an over performance due to the annual billing that was done in the month of July.	
	Service charges - electricity revenue	10%	Electricity revenue shows an over performance an due to electricity sales being more than anticipated.	
	Service charges - water revenue	-7%	Water revenue shows an under performance an adjusting journal entry still needs to be processed as part of the annual financial statement processes.	
	Service charges - sanitation revenue	35%	Sanitation shows an over performance due to the annual billing that was done in the month of July.	
	Service charges - refuse revenue	53%	Refuse shows an over performance due to the annual billing that was done in the month of July.	
	Rental of facilities and equipment	293%	The reported revenue for rental of facilities and equipment shows and over performance this is due to the budget for rental revenue that has been amended downwards in line with the Covid - regulations. Rentals income has improved due to processes starting to normalise as a result of Lockdown Level 1.	
	Interest earned - external investments	124%	Access funds (own as well as unspent grants) has been invested in line with the funds and reserves policies	
	Interest earned - outstanding debbrs	58%	The interest on debbrs shows an over performance as a result of the increase of outstanding debbrs.	
	Fines, penalties and forfeits	-96%	Final calculation and accrual for traffic fines to be performed as part of financial year end and Annual Financial Statement preparation.	
	Licences and permits	-43%	The issuing of licenses and permits are done on an ad-hoc basis based on the demand from clients.	
	Agency services	64%	The income on agency services shows a over performance. The increase are mainly due to processes starting to normalise as a result of Lockdown Level 1.	
	Transfers and subsidies	30%	Transfers of grants and subsidies are done throughout the financial year. All operational conditional grant revenue has been recognised where the conditions are met. The first transfer of the equitable share has been fully recognised due to the fact that it is an unconditional grant.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants recognised when capital expenditure has been capitalised.	
	Other revenue	21%	The reported revenue for Other Revenue shows and over performance this is due to the budget for other revenue that has been amended downwards in line with the Covid - regulations. Other revenue has improved due to processes starting to normalise as a result of Lockdown Level 1.	
	Gains on disposal of PPE	-100%	No disposals of assets were done during the 1st quarter of 2020/2021.	
2	<b>Expenditure By Type</b>			
	Employee related costs	-101%	Employee related costs for the 1st quarter of 2020/2021 are not yet updated on the financial system.	
	Remuneration of councillors	-100%	Employee related costs for the 1st quarter of 2020/2021 are not yet updated on the financial system.	
	Debt impairment	-100%	Debt impairment for the 1st quarter of 2020/2021 will be calculated after the finalisation of the 2019/2020 year-end procedures.	
	Depreciation & asset impairment	-100%	procedures.	
	Finance charges	32%	Provision for interest for September 2020 are pro-rata higher than anticipated.	
	Bulk purchases	33%	Bulk purchases for September 2020 are pro-rata higher than antipated.	
	Other materials	47%	Expenditure on materials and supplies for September 2020 are pro-rata higher than anticipated.	
	Contracted services	-45%	Expenditure on contracted and outsourced services for September 2020 are pro-rata less than antipated.	
	Transfers and subsidies	-65%	Housing Top Structure expenditure and payments are done within different timeframes.	
	Other expenditure	65%	Expenditure on general expenses for September 2020 are pro-rata higher than antipated.	
	Loss on disposal of PPE	-100%	No disposals of assets were done during the 1st quarter of 2020/2021.	
3	<b>Capital Expenditure</b>			
	Total Capital Expenditure	-86%	Capital projects for the current financial year are already in progress and will accelerate towards year-end. Monthly and quarterly monitoring of capital implementation are done.	
4	<b>Financial Position</b>			
	None			
5	<b>Cash Flow</b>			
	Service Charges	10%	Due to the uncertainty of the Covid 19 lockdown regulations the municipality only budgeted for a 65% payment ratio. Normal credit control processes has however been implemented.	
	Property Rates	15%	Due to the uncertainty of the Covid 19 lockdown regulations the municipality only budgeted for a 65% payment ratio. Normal credit control processes has however been implemented.	
	Other revenue	24%	Due to the uncertainty of the Covid 19 lockdown regulations the municipality only budgeted for a 65% payment ratio. Normal credit control processes has however been implemented. an amount of R6.1 million been paid into bank the municipal account which resulted in an increase in other income.	
	Government - Operating	-6%	The municipality budgeted for an additional amount for Libraries, but his was also cut from PT side. No Housing operational grants has been received thus far from PT.	
	Government Capital	9%	Just a portion of the MIG grant was paid over to BVM - The municipality budgeted for over R5 million and just received R908 000, the municipality also budgeted for an amount of ± R8 million for INEP, there is however uncertainty around the R5 million paid into our bank account. The Municipality are in process of following up and will recognise it in the books if it is the grant portion.	
	Interest	9%	Interest on the investment and the current account was higher than anticipated.	
	Suppliers	-22%	Spending is focussed only on essential services, the amount on the bulk electricity and water is higher.	
	Transfer and grants	25%	Housing Top Structure expenditure and payments are done within different timeframes. / No payments were done for any top structures and or housing schemes this month.	
	Capital assets	94%	Capital projects is currently on there way, but to ensure we have control over spending the demand mangement plan will start later as from the 1st of July 2020	
	Consumer deposits	253%	The movement in debbrs 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	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Council General		4	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		3 333	10	65	-	-	65	(65)	-100%	65
Vote 3 - Strategic Support Services		305	5	436	-	-	5	(5)	-100%	436
Vote 4 - Financial Services		167	-	1 233	-	-	-	-	-	1 233
Vote 5 - Community Services		2 153	5	155	-	-	5	(5)	-100%	155
Vote 6 - Technical Services		109 852	61 701	63 465	309	967	16 469	(15 502)	-94%	63 465
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	115 815	61 721	65 355	309	967	16 544	(15 577)	-94%	65 355
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		2 103	1 900	1 900	40	40	60	(20)	-33%	1 900
Vote 3 - Strategic Support Services		334	-	928	-	-	-	-	-	928
Vote 4 - Financial Services		8	1 005	1 805	-	44	455	(411)	-90%	1 805
Vote 5 - Community Services		811	700	700	31	31	625	(594)	-95%	700
Vote 6 - Technical Services		76 410	34 588	47 701	2 685	2 685	9 750	(7 065)	-72%	47 701
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	79 666	38 193	53 035	2 756	2 800	10 890	(8 090)	-74%	53 035
<b>Total Capital Expenditure</b>	3	195 481	99 914	118 389	3 065	3 767	27 434	(23 667)	-86%	118 389
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		838	1 625	5 022	-	44	1 130	(1 086)	-96%	5 022
Executive and council		6	5	60	-	-	60	(60)	-100%	60
Finance and administration		832	1 620	4 962	-	44	1 070	(1 026)	-96%	4 962
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		3 874	100	331	31	31	25	6	26%	331
Community and social services		818	100	300	31	31	25	6	26%	300
Sport and recreation		2 497	-	31	-	-	-	-	-	31
Public safety		559	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		69 869	19 546	26 367	40	40	6 060	(6 020)	-99%	26 367
Planning and development		5 434	1 900	1 900	40	40	60	(20)	-33%	1 900
Road transport		64 435	17 646	24 467	-	-	6 000	(6 000)	-100%	24 467
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		120 901	78 642	86 668	2 993	3 652	20 219	(16 567)	-82%	86 668
Energy sources		20 710	28 212	32 399	13	13	4 250	(4 237)	-100%	32 399
Water management		29 044	24 984	25 276	296	955	4 469	(3 515)	-79%	25 276
Waste water management		49 695	25 446	28 073	2 685	2 685	11 500	(8 815)	-77%	28 073
Waste management		21 452	-	920	-	-	-	-	-	920
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	195 481	99 914	118 389	3 065	3 767	27 434	(23 667)	-86%	118 389
<b>Funded by:</b>										
National Government		34 373	56 337	51 240	296	957	6 250	(5 293)	-85%	51 240
Provincial Government		112 433	26 000	26 000	71	71	16 085	(16 014)	-100%	26 000
District Municipality		71	-	-	-	-	-	-	-	-
Other transfers and grants		185	1 147	1 147	-	-	-	-	-	1 147
<b>Transfers recognised - capital</b>	5	147 062	83 484	78 387	367	1 029	22 335	(21 306)	-95%	78 387
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	159	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>	6	48 260	16 429	40 002	2 698	2 738	5 099	(2 361)	-46%	40 002
<b>Total Capital Funding</b>		195 481	99 914	118 389	3 065	3 767	27 434	(23 667)	-86%	118 389

#### 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	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		133 693	13 325	13 325	150 755	13 325
Call investment deposits		15 000	10 000	10 000	80 000	10 000
Consumer debtors		113 041	175 866	175 866	76 477	175 866
Other debtors		88 856	26 734	26 734	47 336	26 734
Current portion of long-term receivables		1 763	1 675	1 675	1 968	1 675
Inventory		24 670	10 946	10 946	14 691	10 946
<b>Total current assets</b>		<b>377 022</b>	<b>238 547</b>	<b>238 547</b>	<b>371 226</b>	<b>238 547</b>
<b>Non current assets</b>						
Long-term receivables		10 792	1 827	1 827	10 580	1 827
Investments		-	-	-	-	-
Investment property		43 750	43 750	43 750	41 962	43 750
Investments in Associate		-	-	-	-	-
Property, plant and equipment		2 157 116	2 412 290	2 412 290	2 352 028	2 412 290
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		4 186	3 971	3 971	4 182	3 971
Other non-current assets		36 631	36 631	36 631	36 631	36 631
<b>Total non current assets</b>		<b>2 252 475</b>	<b>2 498 469</b>	<b>2 498 469</b>	<b>2 445 382</b>	<b>2 498 469</b>
<b>TOTAL ASSETS</b>		<b>2 629 498</b>	<b>2 737 016</b>	<b>2 737 016</b>	<b>2 816 608</b>	<b>2 737 016</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		11 702	13 041	13 041	13 041	13 041
Consumer deposits		4 231	4 328	4 328	4 258	4 328
Trade and other payables		72 377	73 515	73 515	70 164	73 515
Provisions		25 085	40 765	40 765	47 167	40 765
<b>Total current liabilities</b>		<b>113 394</b>	<b>131 650</b>	<b>131 650</b>	<b>134 629</b>	<b>131 650</b>
<b>Non current liabilities</b>						
Borrowing		192 179	179 139	179 139	185 178	179 139
Provisions		247 079	245 335	245 335	251 916	245 335
<b>Total non current liabilities</b>		<b>439 259</b>	<b>424 474</b>	<b>424 474</b>	<b>437 094</b>	<b>424 474</b>
<b>TOTAL LIABILITIES</b>		<b>552 653</b>	<b>556 123</b>	<b>556 123</b>	<b>571 723</b>	<b>556 123</b>
<b>NET ASSETS</b>	2	<b>2 076 845</b>	<b>2 180 893</b>	<b>2 180 893</b>	<b>2 244 884</b>	<b>2 180 893</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		2 076 845	2 180 893	2 180 893	2 244 884	2 180 893
Reserves		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>2 076 845</b>	<b>2 180 893</b>	<b>2 180 893</b>	<b>2 244 884</b>	<b>2 180 893</b>

#### 4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter

Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		100 740	96 634	96 634	9 708	29 088	25 380	3 708	15%	96 634
Service charges		620 705	488 603	488 603	55 642	167 113	151 341	15 772	10%	488 603
Other revenue		176 012	44 147	44 147	17 742	77 037	62 368	14 669	24%	44 147
Government - operating		140 434	208 112	209 330	1 550	63 742	67 541	(3 799)	-6%	208 112
Government - capital		50 052	83 484	78 387	5 000	6 008	5 508	500	9%	83 484
Interest		17 405	7 315	7 315	1 275	3 569	3 284	285	9%	7 315
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(925 131)	(805 204)	(805 281)	(127 093)	(297 133)	(244 168)	52 965	-22%	(805 204)
Finance charges		(23 996)	(22 676)	(22 676)	(11 526)	(11 526)	(11 526)	0	0%	(22 676)
Transfers and Grants		(13 202)	(65 605)	(51 095)	(2 603)	(3 359)	(4 456)	(1 097)	25%	(65 605)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>143 019</b>	<b>34 810</b>	<b>45 364</b>	<b>(50 306)</b>	<b>34 539</b>	<b>55 272</b>	<b>20 733</b>	<b>38%</b>	<b>34 810</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		(13)	50	50	2	19	21	(1)	-7%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(82 036)	(99 914)	(118 389)	(3 065)	(3 767)	(11 469)	(7 702)	67%	(99 914)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(82 049)</b>	<b>(99 864)</b>	<b>(118 339)</b>	<b>(3 063)</b>	<b>(3 748)</b>	<b>(11 448)</b>	<b>(7 700)</b>	<b>67%</b>	<b>(99 864)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		10	50	50	16	45	33	12	37%	50
<b>Payments</b>										
Repayment of borrowing		(10 410)	(11 702)	(11 702)	(5 662)	(5 662)	(5 662)	(0)	0%	(11 702)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(10 400)</b>	<b>(11 652)</b>	<b>(11 652)</b>	<b>(5 646)</b>	<b>(5 617)</b>	<b>(5 629)</b>	<b>(12)</b>	<b>0%</b>	<b>(11 652)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>50 570</b>	<b>(76 705)</b>	<b>(84 627)</b>	<b>(59 015)</b>	<b>25 173</b>	<b>38 194</b>			<b>(76 705)</b>
Cash/cash equivalents at beginning:		109 867	100 031	161 737		161 720	161 737			161 720
Cash/cash equivalents at month/year end:		160 437	23 325	77 110		186 893	199 931			85 014

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 5 – DEBTORS ANALYSIS

#### 5.1 Supporting Table SC3

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

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

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

Description	NT Code	Budget Year 2020/21										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				
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	6 267	1 900	3 450	13	731	731	3 658	14 490	31 329	19 622	4 886	24 153	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	26 220	2 380	2 297	3	463	181	888	4 244	36 681	5 784	78	3 436	
Receivables from Non-exchange Transactions - Property Rates	1400	13 787	1 751	2 059	1	581	541	1 942	12 697	33 359	15 762	805	18 161	
Receivables from Exchange Transactions - Waste Water Management	1500	5 852	1 601	2 614	0	855	811	4 122	20 983	36 839	26 772	2 499	31 073	
Receivables from Exchange Transactions - Waste Management	1600	3 869	936	1 506	8	509	486	2 485	12 823	22 621	16 311	3 968	19 272	
Receivables from Exchange Transactions - Property Rental Debtors	1700	353	232	429	9	190	186	1 037	5 519	7 955	6 941	289	8 810	
Interest on Arrear Debtor Accounts	1810	46	1	107	31	63	76	754	19 229	20 307	20 153	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(8 239)	1 454	576	2 654	324	305	2 970	13 066	13 109	19 318	414	18 439	
<b>Total By Income Source</b>	<b>2000</b>	<b>48 155</b>	<b>10 344</b>	<b>13 038</b>	<b>2 720</b>	<b>3 717</b>	<b>3 321</b>	<b>17 857</b>	<b>103 050</b>	<b>202 202</b>	<b>130 664</b>	<b>12 940</b>	<b>123 344</b>	
<b>2019/20 - totals only</b>		<b>43 378</b>	<b>13 408</b>	<b>6 427</b>	<b>5 036</b>	<b>8 969</b>	<b>2</b>	<b>17 386</b>	<b>82 924</b>	<b>177 531</b>	<b>114 318</b>	<b>13 069</b>	<b>87 846</b>	
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	2 903	454	459	0	15	13	75	592	4 512	696	-	-	
Commercial	2300	12 000	526	701	1	132	134	875	3 122	17 490	4 263	-	-	
Households	2400	27 274	7 750	9 851	91	3 151	2 956	16 010	88 697	155 779	110 905	12 940	123 344	
Other	2500	5 979	1 614	2 027	2 628	419	218	897	10 639	24 421	14 800	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>48 155</b>	<b>10 344</b>	<b>13 038</b>	<b>2 720</b>	<b>3 717</b>	<b>3 321</b>	<b>17 857</b>	<b>103 050</b>	<b>202 202</b>	<b>130 664</b>	<b>12 940</b>	<b>123 344</b>	

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

	September 2020	August 2020	July 2020
<b>Gross consumer debtors, as per debtors age analysis</b>	202 202 115	202 128 148	220 218 711
Total Provision for bad debts	<b>-89 669 677</b>	<b>-89 669 677</b>	<b>-89 669 677</b>
Provision bad debts Consumers (SC3)	-87 845 785	-87 845 785	-87 845 785
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	<b>-17 153 449</b>	<b>-17 142 354</b>	<b>-19 855 939</b>
<b>Net consumers debtors:</b>	<b>95 378 988</b>	<b>95 316 116</b>	<b>110 693 095</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 5 – DEBTORS ANALYSIS

#### 5.2.1 Outstanding Debtors

This report serves to inform Council on the status of preliminary outstanding debtors for September 2020.

##### 1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 202 202 115 as at 30 September 2020 compared to R 202 128 148 as at 31 August 2020. Current debt represents 20.6 % of the total outstanding debt, while the total debt in arrears represents 72.7 % of the debt and 6.7 % 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 that that 31 % of arrear debt representing R 62 970 894 has been handed over to Meyer and Botha Attorneys for Debt Collection.

The outstanding debtors increased by R 5 387 728 when compared to the outstanding amount of R 196 814 387 on 30 September 2019, representing a 2.7 % annual increase.

##### 2. Additional Information:

The decrease of outstanding debt for service levies is 5.354 %. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 26.7 and the average days outstanding are 86 days, which is 3 months.

The electricity distribution losses for the period of July 2020 to September 2020 were 6.01 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2020 to Sept 2020	71 912 933 kWh	67 591 410 kWh	4 321 523 kWh	6.01 %

The water distribution losses for the period of July 2020 till August 2020 were 30.83 %. There is a correction that is still going to be processed on the water losses as a result of the year end adjustments.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
<b>Jul 2020 – August 2020</b>	<b>2 009 196 kl</b>	<b>1 389 647 kl</b>	<b>619 549 kl</b>	<b>30.83 %</b>
<b>Less:</b>			<b>-</b>	
		<b>Unbilled Authorized Consumption</b>	<b>10 060 kl</b>	
		<b>Customer Meter and Data Errors</b>	<b>0 kl</b>	
<b>Real Losses</b>			<b>609 489 kl</b>	<b>30.33 %</b>

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## PART 2 – SUPPORTING DOCUMENTATION

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### SECTION 5 – DEBTORS ANALYSIS

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#### 5.2.2 Credit Control

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

1. 9178 SMS's were sent during the month to clients with arrear accounts to the value of R55 558 814 while 2774 final demands with arrears to the value of R 42 368 462 were emailed and 26 final demands were hand delivered
2. 18 204 MMS accounts that were sent via mms for clients to receive on their accounts on their cellphones, while 7438 friendly due date Reminders to the value of R 49 749 983 were emailed to clients.
3. 87 Arrangements with clients owing arrears to the value of R 1 280 977 were concluded during the month.
4. 5170 Non-indigent clients with arrears to the value of R56 907 359 were blocked at 60% during the month, while all indigent clients remain unblocked. The 60% means that for every R10 of electricity purchased R6 will be deducted to pay off outstanding debt.
5. R582 003 was recovered through pre-paid electricity restriction on Non-Indigent clients (60%).
6. There were 260 phone call reminders made to clients with arrears on their accounts.
7. There are currently 27 accounts owing R269 189.81 with section 58 Magistrate Courts Act Garnishee orders which were entered into. The total monthly payments amount to R 1320.50.

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## PART 2 – SUPPORTING DOCUMENTATION

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### SECTION 5 – DEBTORS ANALYSIS

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#### 5.2.3 Indigent Consumers

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

1. The total applications approved for all services by the end of September 2020 were 9 129.
2. The outstanding amount for Indigent consumers is R 8 532 733 of which R 6 047 643 is in arrears.
3. An amount of R 251 520 which represented amounts which were arrears owed by indigent debtors as at 30 June 2020 was written off during the month as per the provisions of the policy on write offs. This brings the total written since 1 July 2020 to R12 864 738.
4. Subsidies from July 2020 to September 2020 were allocated for the following services:

• Refuse	R	3 090 445
• Rates	R	674 014
• Sewerage	R	5 040 049
• Electricity	R	135 490
• Water	R	3 409 858
• Rent	R	2 607 720

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## PART 2 – SUPPORTING DOCUMENTATION

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### SECTION 5 – DEBTORS ANALYSIS

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#### 5.2.4 Debt Collection

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

#### Attorneys

The outstanding handed over debt as at 30 September 2020 was R 62 970 894 made up of 1 857 accounts.

1. An amount of R110 623 was received as payments from the handed over accounts, while an amount of R3 817 (vat incl.) was paid as commission.
2. 55 registered letters were sent to clients during the month resulting in a payment of legal costs, according to the approved Magistrate tariffs, of R 4 400.
3. 17 Summonses were granted by the court during the period resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R8 779. The summonses will be followed by Judgements if there is no reply within 10 days. Should they fail to reply in 10 working days a Sheriff of court will issue judgment notice requiring them to make payment arrangement.
4. 20 Sheriff fees for the value of R4 280, were paid to the sheriff of court for the serving of all court documents including summonses, notices, warrants, orders and execution of judgements and orders
5. There were 16 new Section 57 of the Magistrates' Court Act Acknowledgement of Debt, where clients admit that they owe the money (the amount will be stated), and signed a document where they promised to pay deferred monthly instalments

each resulting in a payment of legal fees, according to the approved Magistrate tariffs, of R 2 760.

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 2020:

1. The total outstanding arrear debt of Councilors after the September 2020 due date was R8 657.
2. An amount of R8 657 was deducted from the September 2020 salaries of 12 councilors who did not pay their accounts in full on the due date. (The arrear amount was R8 657).

### **5.2.6 Arrears Employees**

1. The outstanding debt of employees after the September 2020 due date was R132 860.
2. An amount of R6 350 was automatically deducted from the September 2020 salaries of 6 officials who had arrangements with a balance of R100 420 as per the provisions of the Credit Control and Debt Collection Policy.
3. An amount of R32 440 was, in accordance to the provisions of the Debt Collection and Credit Control Policy, automatically deducted from the September 2020 salaries of 77 officials who did not pay their account in full on the due date. (The arrear amount was R32 440).

## 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 2020/21									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	Total		
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	568	89	378	-	-	-	-	-	1 036	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>568</b>	<b>89</b>	<b>378</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1 036</b>	<b>-</b>	<b>-</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

#### 7.1 Supporting Table SC5

WC025 Breede Valley - Supporting Table SC5 Monthly Budget Statement - investment portfolio - 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							
<b>Municipality</b>									
Standard Bank		5 Months	Fixed Deposit	01 Jul 2020	-		5 000	5 000	-
Standard Bank		5 Months	Fixed Deposit	29 Jul 2020	-		5 000	5 000	-
Nedbank		6 Months	Fixed Deposit	26 Aug 2020	-		5 000	5 000	-
First National Bank		1 Month	Fixed Deposit	27 Aug 2020	-		5 000	5 000	-
ABSA Bank		1 Month	Fixed Deposit	31 Aug 2020	-		5 000	5 000	-
Nedbank		1 Month	Fixed Deposit	31 Aug 2020	-		5 000	5 000	-
Standard Bank		1 Month	Fixed Deposit	31 Aug 2020	-		5 000	5 000	-
ABSA Bank		2 Months	Fixed Deposit	28 Sep 2020	31		10 000	10 000	-
Nedbank		2 Months	Fixed Deposit	28 Sep 2020	48		15 000	15 000	-
Standard Bank		2 Months	Fixed Deposit	28 Sep 2020	49		15 000	15 000	-
Nedbank		3 Months	Fixed Deposit	27 Oct 2020	18		5 000	-	5 000
Standard Bank		3 Months	Fixed Deposit	28 Oct 2020	18		5 000	-	5 000
Standard Bank		4 Months	Fixed Deposit	27 Nov 2020	19		5 000	-	5 000
Nedbank		4 Months	Fixed Deposit	30 Nov 2020	18		5 000	-	5 000
ABSA Bank		5 Months	Fixed Deposit	28 Dec 2020	17		5 000	-	5 000
First National Bank		5 Months	Fixed Deposit	28 Dec 2020	17		5 000	-	5 000
First National Bank		3 Months	Fixed Deposit	24 Nov 2020	16		5 000	-	5 000
ABSA Bank		3 Months	Fixed Deposit	26 Nov 2020	16		5 000	-	5 000
Standard Bank		3 Months	Fixed Deposit	26 Nov 2020	16		5 000	-	5 000
ABSA Bank		4 Months	Fixed Deposit	28 Dec 2020	16		5 000	-	5 000
Standard Bank		4 Months	Fixed Deposit	28 Dec 2020	17		5 000	-	5 000
First National Bank		6 Months	Fixed Deposit	24 Feb 2021	16		5 000	-	5 000
Standard Bank		6 Months	Fixed Deposit	26 Feb 2021	17		5 000	-	5 000
Nedbank		6 Months	Fixed Deposit	26 Feb 2021	16		5 000	-	5 000
ABSA Bank		7 Months	Fixed Deposit	26 Mar 2021	16		5 000	-	5 000
Standard Bank		7 Months	Fixed Deposit	29 Mar 2021	17		5 000	-	5 000
<b>Municipality sub-total</b>					<b>400</b>		<b>155 000</b>	<b>75 000</b>	<b>80 000</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				<b>400</b>		<b>155 000</b>	<b>75 000</b>	<b>80 000</b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

#### 7.2 Summary of Investment Portfolio as at 30 September 2020.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)							
<b>Invest as at 30/09/2020 at the following A1 Banks as prescribed by Council's Investment Policy:</b>							
ABSA	R	20 000 000,00					
NEDBANK	R	15 000 000,00					
FNB	R	15 000 000,00					
STANDARD	R	30 000 000,00					
INVESTEC	R	-					
		<b>R 80 000 000,00</b>					
ABSA LT	R	-					
		<b>R 80 000 000,00</b>					

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 7 - INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month
<b>SHORT TERM INVESTMENTS</b>										
29/Jan/20	STANDARD	288460898-050	7,550%	154	1/Jul/20	0,00	5 000 000		5 000 000	0
26/Feb/20	STANDARD	288460898-053	7,500%	154	29/Jul/20	0,00	5 000 000		5 000 000	0
26/Feb/20	NEDBANK	03/7881531576/278	7,60%	182	26/Aug/20	0,00	5 000 000		5 000 000	0
28/Jul/20	FNB	74860881869	4,03%	30	27/Aug/20	0,00		5 000 000	5 000 000	0
28/Jul/20	ABSA	2079330373	4,13%	34	31/Aug/20	0,00		5 000 000	5 000 000	0
28/Jul/20	NEDBANK	03/7881531576/279	4,25%	34	31/Aug/20	0,00		5 000 000	5 000 000	0
28/Jul/20	STANDARD	288460898-054	4,400%	34	31/Aug/20	0,00		5 000 000	5 000 000	0
28/Jul/20	ABSA	2079331311	4,18%	62	28/Sep/20	30 920,55		10 000 000	10 000 000	0
28/Jul/20	NEDBANK	03/7881531576/280	4,35%	62	28/Sep/20	48 267,12		15 000 000	15 000 000	0
28/Jul/20	STANDARD	288460898-055	4,450%	62	28/Sep/20	49 376,71		15 000 000	15 000 000	0
28/Jul/20	NEDBANK	03/7881531576/281	4,40%	91	27/Oct/20	18 082,19		5 000 000		5 000 000
28/Jul/20	STANDARD	288460898-056	4,500%	92	28/Oct/20	18 493,15		5 000 000		5 000 000
28/Jul/20	STANDARD	288460898-057	4,525%	122	27/Nov/20	18 595,89		5 000 000		5 000 000
28/Jul/20	NEDBANK	03/7881531576/282	4,40%	125	30/Nov/20	18 082,19		5 000 000		5 000 000
28/Jul/20	ABSA	2079330624	4,25%	153	28/Dec/20	17 465,75		5 000 000		5 000 000
28/Jul/20	FNB	74860880184	4,21%	153	28/Dec/20	17 301,37		5 000 000		5 000 000
26/Aug/20	FNB	74864639149	3,81%	90	24/Nov/20	15 657,53		5 000 000		5 000 000
26/Aug/20	ABSA	2079382477	3,92%	92	26/Nov/20	16 109,59		5 000 000		5 000 000
26/Aug/20	STANDARD	288460898-058	4,000%	92	26/Nov/20	16 438,36		5 000 000		5 000 000
26/Aug/20	ABSA	2079382508	3,940%	124	28/Dec/20	16 191,78		5 000 000		5 000 000
26/Aug/20	STANDARD	288460898-059	4,025%	124	28/Dec/20	16 541,10		5 000 000		5 000 000
26/Aug/20	FNB	74864638498	3,96%	182	24/Feb/21	16 273,97		5 000 000		5 000 000
26/Aug/20	STANDARD	288460898-060	4,100%	184	26/Feb/21	16 849,32		5 000 000		5 000 000
26/Aug/20	NEDBANK	03/7881531576/283	3,90%	184	26/Feb/21	16 027,40		5 000 000		5 000 000
26/Aug/20	ABSA	2079382320	4,00%	212	26/Mar/21	16 438,36		5 000 000		5 000 000
26/Aug/20	STANDARD	288460898-061	4,125%	215	29/Mar/21	16 952,05		5 000 000		5 000 000
<b>Sub Total</b>						<b>400 064,38</b>	<b>15 000 000</b>	<b>140 000 000</b>	<b>75 000 000</b>	<b>80 000 000</b>
						<b>400 064,38</b>	<b>15 000 000,00</b>	<b>140 000 000</b>	<b>75 000 000</b>	<b>80 000 000,00</b>

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 7 - CASH AND CASH EQUIVALENTS

#### 7.3 Cash and cash equivalents for the month September 2020.

##### Funds Allocations

The schedule reflecting all council's Investments as at 30 September 2020 R 80 000 000. (R 15 000 000 at 30 June 2020).

More information with regard to Investments is as follows:

Allocation of Investments, cash and cash equivalents				
Cash and cash equivalents are allocated	Preliminary			
	30/06/2020		30/09/2020	
	Liability	Cash back	Liability	Cash back
		160 436 934		186 892 925
Unutilized grants	35 771 432	35 771 432	60 518 872	60 518 872
Consumer and Sundry deposits	4 635 843	4 635 843	4 889 727	4 889 727
External loans unspent	102 884	102 884	102 884	102 884
LT loan - cash back		0		0
EFF Accumulated Depreciation	8 425 820	8 425 820	2 105 122	2 105 122
Self Insurance Reserve	6 118 962	6 118 962	6 310 282	6 310 282
Capital Replacement reserve	59 473 146	59 473 146	70 772 762	70 772 762
Brandwacht Trust	97 893	97 893	97 893	97 893
Retained surplus (unidentified dep.)	7 897 094	7 897 094	17 402 996	17 402 996
Performance Bonus Provison	947 787	947 787	1 011 111	1 011 111
Set aside for retention	7 362 994	7 362 994	4 578 953	4 578 953
Set aside for Creditor payments	17 592 020	25 666 738	13 500 000	14 752 323
Provision for leave Payment	3 936 342	3 936 342	4 350 000	4 350 000
	<b>152 362 216</b>	<b>160 436 934</b>	<b>185 640 602</b>	<b>186 892 925</b>
Cash Surplus (Deficit)		<b>8 074 718</b>		<b>1 252 323</b>
<b>Particulars of Investments as prescribed in terms of section 17(1)(f) of the MFMA</b>				
	<b>30/06/2020</b>		<b>30/09/2020</b>	
ABSA	0		20 000 000	
Nedbank	5 000 000		15 000 000	
First National Bank	0		15 000 000	
Standard Bank	10 000 000		30 000 000	
Investec	0		0	
Total short term	<b>15 000 000</b>		<b>80 000 000</b>	
Bank and Cash	145 423 759		106 879 750	
Cash on hand	13 175		13 175	
	<b>160 436 934</b>		<b>186 892 925</b>	
			-	

## **PART 2 - SUPPORTING DOCUMENTATION**

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### **SECTION 7 - BANK RECONCILIATION**

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#### **7.4 Bank Reconciliation and Payments made in September 2020.**

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

All payments are recorded in the cashbook (general ledger) as from cheque number 171 to 173 and electronic transfer number 279 505 to 280 002.

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

<b>NEDBANK</b>				
<b>BREED VALLEY MUNICIPALITY</b>				
<b>BANK RECONCILIATION AS AT 30 SEPTEMBER 2020</b>				
<b>CASH BOOK RECONCILIATION</b>				
Balance as per Cash Book at 01/09/2020				125 895 079,56
Deposits for the September 2020				130 934 674,05
Cheques for the September 2020				(106 104 099,12)
Balance as per Cash Book at 30/09/2020				<u>150 725 654,49</u>
Votes Balances and Transactions:				
	40101012690	Balance B/f	125 895 079,56	
	40101012690	Balance B/f	0,00	125 895 079,56
	40101012691	Movements	130 934 674,05	
	40101012692	Movements	(106 104 099,12)	24 830 574,93
Balance as per Ledger at 30/09/2020				<u>150 725 654,49</u>
<b>BANK RECONCILIATION</b>				
				<b>TOTAL</b>
Balance as per Bank Statement at 30/09/2020				108 995 342,24
Cash on Hand		Not yet Banked		1 644 528,96
Outstanding Cheques				0,00
Amounts Under Banked				0,00
Amounts Over Banked				0,00
Deposits not Receipted	Previous months	(180 365,77)		
	September 2020	(3 584 847,27)	(3 765 213,04)	(3 765 213,04)
Deposits receipted in Duplicate				1 736,12
Unpaid Cheques not Re-deposited				0,00
Other Items				43 691 539,35
Cash Surpluses / Shortages		Iro Payments Received		300,05
Adjustments to be Made for Sep 2020	BANK CHARGES	(157 420,81)	(157 420,81)	157 420,81
Balance as per Cash Book at 30/09/2020				<u>150 725 654,49</u>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 30 SEPTEMBER 2020			
			TOTAL
Balance as per Bank Statement at 01/09/2020			106 264 124,47
Cheques for September 2020			(106 562 990,68)
Deposits for September 2020			131 025 095,01
Other Adjustments / Transactions			(15 400 820,31)
Other Adjustments / Transactions now cleared			104 343,33
Direct Deposits from previous months Received			(10 106 587,24)
Direct Deposits not Receipted			3 584 847,27
Amounts Under Banked now cleared			0,00
R/D Cheques			(38 893,50)
Cash on Hand - 01/09/2020			1 770 752,85
Cash on Hand - 30/09/2020			(1 644 528,96)
Balance as per Bank Statements at 30/09/2020			<u>108 995 342,24</u>

## PART 2 – SUPPORTING DOCUMENTATION

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

#### 8.1 Supporting Table SC6 – Grant receipts

The municipality's position with regards to grant allocations received and the actual expenditure on the grant allocations received are set out. The municipality started at the beginning of the financial year with unspent conditional grants to the value of R25 045 893 for the period September 2020 and conditional grants to the value of R 69 750 000 were received. The value of the unspent conditional grants at the end of September 2020 is R 56 484 257.

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

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		122 900	132 217	149 956	1 550	59 735	55 487	4 248	7.7%	149 956
Operational Revenue:General Revenue:Equitable Share		117 997	127 591	145 330	-	57 416	53 167	4 249	8.0%	145 330
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 215	3 076	3 076	-	769	770	(1)	-0.1%	3 076
Local Government Financial Management Grant [Schedule 5B]		1 550	1 550	1 550	1 550	1 550	1 550	-	-	1 550
Municipal Disaster Grant [Schedule 5B]		138	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		13 979	72 525	56 004	-	4 007	10 161	(6 154)	-60.6%	72 525
Capacity Building		1 080	-	-	-	-	-	-	-	-
Capacity Building and Other		1 310	401	401	-	-	401	(401)	-100.0%	401
Disaster and Emergency Services	4	-	-	-	-	-	-	-	-	-
Health	4	-	-	-	-	-	-	-	-	-
Housing	4	1 299	61 725	47 215	-	-	5 609	(5 609)	-100.0%	61 725
Infrastructure	4	-	-	-	-	-	-	-	-	-
Libraries, Archives and Museums	4	9 738	10 125	8 114	-	4 007	4 057	(50)	-1.2%	10 125
Other	4	406	94	94	-	-	94	(94)	-100.0%	94
Public Transport	4	146	180	180	-	-	-	-	-	180
Road Infrastructure - Maintenance	4	-	-	-	-	-	-	-	-	-
Sports and Recreation	4	-	-	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance	4	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance	4	-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		2 100	500	500	-	-	-	-	-	500
<b>All Grants</b>		2 100	500	500	-	-	-	-	-	500
<b>Other grant providers:</b>		1 268	2 870	2 870	-	-	839	(839)	-100.0%	2 870
Departmental Agencies and Accounts		631	2 250	2 250	-	-	754	(754)	-100.0%	2 250
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		637	620	620	-	-	85	(85)	-100.0%	620
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	140 247	208 112	209 330	1 550	63 742	66 487	(2 745)	-4.1%	225 851
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		44 612	56 337	51 240	5 000	5 908	8 899	(2 991)	-33.6%	56 337
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		10 000	22 097	17 000	5 000	5 000	3 078	1 922	62.4%	22 097
Municipal Infrastructure Grant [Schedule 5B]		34 452	34 240	34 240	-	908	5 821	(4 913)	-84.4%	34 240
Municipal Disaster Relief Grant		160	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		109 520	26 000	26 000	-	100	9 050	(8 950)	-98.9%	26 000
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		5 100	-	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		104 420	24 000	24 000	-	-	9 000	(9 000)	-100.0%	24 000
Infrastructure		-	-	-	-	-	-	-	-	-
Libraries, Archives and Museums		-	100	100	-	100	50	50	100.0%	100
Other		-	1 900	1 900	-	-	-	-	-	1 900
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		500	-	-	-	-	-	-	-	-
<b>All Grants</b>		500	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		185	1 147	1 147	-	-	1 000	(1 000)	-100.0%	1 147
Departmental Agencies and Accounts		-	1 147	1 147	-	-	1 000	(1 000)	-100.0%	1 147
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-Profit Institutions		185	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	154 817	83 484	78 387	5 000	6 008	18 949	(12 941)	-68.3%	83 484
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	295 064	291 596	287 717	6 550	69 750	85 435	(15 685)	-18.4%	309 335

## 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	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		122 820	132 217	149 956	12 245	36 625	55 487	(18 862)	-34,0%	132 217
Operational Revenue:General Revenue:Equitable Share		117 997	127 591	145 330	11 483	34 450	53 167	(18 718)	-35,2%	127 591
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		3 215	3 076	3 076	720	2 051	770	1 281	166,4%	3 076
Local Government Financial Management Grant [Schedule 5B]		1 470	1 550	1 550	42	125	1 550	(1 425)	-91,9%	1 550
Municipal Disaster Grant [Schedule 5B]		138	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		15 092	72 525	56 004	703	1 940	10 161	(8 221)	-80,9%	72 525
Capacity Building		1 755	-	-	-	-	-	-	-	-
Capacity Building and Other		909	401	401	-	-	401	(401)	-100,0%	401
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		2 221	61 725	47 215	-	-	5 609	(5 609)	-100,0%	61 725
Infrastructure		-	-	-	-	-	-	-	-	-
Libraries, Archives and Museums		9 738	10 125	8 114	703	1 940	4 057	(2 117)	-52,2%	10 125
Other		323	94	94	-	-	94	(94)	-100,0%	94
Public Transport		146	180	180	-	-	-	-	-	180
Road Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure - Maintenance		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		1 528	500	500	-	-	-	-	-	500
All Grants		1 528	500	500	-	-	-	-	-	500
<b>Other grant providers:</b>		1 444	2 870	2 870	59	171	839	(668)	-79,6%	2 870
Departmental Agencies and Accounts		631	2 250	2 250	59	171	754	(583)	-77,3%	2 250
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-profit Institutions		813	620	620	-	-	85	(85)	-100,0%	620
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		140 884	208 112	209 330	13 006	38 736	66 487	(27 751)	-41,7%	208 112
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		26 334	56 337	51 240	296	957	8 899	(7 941)	-89,2%	51 240
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]		5 327	22 097	17 000	-	-	3 078	(3 078)	-100,0%	17 000
Municipal Infrastructure Grant [Schedule 5B]		20 847	34 240	34 240	296	957	5 821	(4 863)	-83,6%	34 240
Municipal Disaster Relief Grant		160	-	-	-	-	-	-	-	-
Municipal Emergency Housing Grant		-	-	-	-	-	-	-	-	-
Metro Informal Settlements Partnership Grant		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		109 057	26 000	26 000	71	71	9 050	(8 979)	-99,2%	26 000
Capacity Building		-	-	-	-	-	-	-	-	-
Capacity Building and Other		4 637	-	-	-	-	-	-	-	-
Disaster and Emergency Services		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Housing		104 420	24 000	24 000	-	-	9 000	(9 000)	-100,0%	24 000
Infrastructure		-	-	-	-	-	-	-	-	-
Libraries, Archives and Museums		-	100	100	31	31	50	(19)	-37,0%	100
Other		-	1 900	1 900	40	40	-	40	#DIV/0!	1 900
Public Transport		-	-	-	-	-	-	-	-	-
Road Infrastructure		-	-	-	-	-	-	-	-	-
Sports and Recreation		-	-	-	-	-	-	-	-	-
Waste Water Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		71	-	-	-	-	-	-	-	-
All Grants		71	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		185	1 147	1 147	-	-	1 000	(1 000)	-100,0%	1 147
Departmental Agencies and Accounts		-	1 147	1 147	-	-	1 000	(1 000)	-100,0%	1 147
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
Households		-	-	-	-	-	-	-	-	-
Non-Profit Institutions		185	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Higher Educational Institutions		-	-	-	-	-	-	-	-	-
Parent Municipality / Entity		-	-	-	-	-	-	-	-	-
Transfer from Operational Revenue		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		135 647	83 484	78 387	367	1 029	18 949	(17 920)	-94,6%	78 387
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		276 531	291 596	287 717	13 374	39 764	85 435	(45 671)	-53,5%	286 499

## 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 2020, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received and Utilised: 2020/2021			September 2020					
	Unutilised Balance 01/07/2020	Debit Balance	Received 01/07/2020 30/09/2020	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital	Refunded	To Other Debtors	Balance 30/09/2020
<b>National Government:-</b>	12 945 693,72	-	65 643 000,00	-36 625 132,53	-957 419,56	-	1 281 532,58	42 287 674,21
<b>Operating grants:-</b>	-	-	59 735 000,00	-36 625 132,53	-	-	1 281 532,58	24 391 400,05
Equitable share	-	-	57 416 000,00	-34 449 600,00	-	-	-	22 966 400,00
Financial Management Grant	-	-	1 550 000,00	-124 999,95	-	-	-	1 425 000,05
EPWP: Expanded Public Works	-	-	769 000,00	-2 050 532,58	-	-	1 281 532,58	-
NT Disaster Management - COVID 19	-	-	-	-	-	-	-	-
<b>Capital grants:-</b>	12 945 693,72	-	5 908 000,00	-	-957 419,56	-	-	17 896 274,16
Municipal Infrastructure Grant	12 945 693,72	-	908 000,00	-	-957 419,56	-	-	12 896 274,16
Integrated National Electrification Grant	-	-	5 000 000,00	-	-	-	-	5 000 000,00
NT Disaster Management - COVID 19	-	-	-	-	-	-	-	-
<b>Provincial Government:-</b>	11 029 834,72	-	4 107 000,00	-1 939 648,72	-71 476,00	-	-	13 125 710,00
<b>Operating Grants plus Operating Housing:-</b>	6 858 443,86	-	4 007 000,00	-1 939 648,72	-	-	-	8 925 795,14
<b>Operating Provincial</b>	1 083 112,04	-	4 007 000,00	-1 939 648,72	-	-	-	3 150 463,32
Library Service Conditional Grant	-	-	4 007 000,00	-1 939 648,72	-	-	-	2 067 351,28
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	-	-	-	-	-	-	-	-
Financial Management Capacity Building Grant	710 000,00	-	-	-	-	-	-	710 000,00
FMSG - Implementation of mSCOA	-	-	-	-	-	-	-	-
FMSG - Revenue Enhancement	-	-	-	-	-	-	-	-
Thusong Centre	83 097,00	-	-	-	-	-	-	83 097,00
PT Disaster Management - COVID 19	-	-	-	-	-	-	-	-
Municipal Service Delivery and Capacity Building	239 175,04	-	-	-	-	-	-	239 175,04
RSEP (Operational)	-	-	-	-	-	-	-	-
Local Government Graduate Internship Grant	50 840,00	-	-	-	-	-	-	50 840,00
<b>Operating Provincial Housing</b>	5 775 331,82	-	-	-	-	-	-	5 775 331,82
<b>Housing from Capital to Operating Top structure</b>	-	-	-	-	-	-	-	-
Avian Park 439 Houses	2 039 797,06	-	-	-	-	-	-	2 039 797,06
Title Deeds	3 735 534,76	-	-	-	-	-	-	3 735 534,76
Transhex	-	-	-	-	-	-	-	-
<b>Capital grants:-</b>	4 171 390,86	-	100 000,00	-	-71 476,00	-	-	4 199 914,86
<b>Other</b>	648 098,29	-	100 000,00	-	-71 476,00	-	-	676 622,29
RSEP	648 098,29	-	-	-	-40 000,00	-	-	608 098,29
Library Service Conditional Grant	-	-	100 000,00	-	-31 476,00	-	-	68 524,00
<b>Capital- grants Housing</b>	3 523 292,57	-	-	-	-	-	-	3 523 292,57
Housing: Transhex	3 523 292,57	-	-	-	-	-	-	3 523 292,57
<b>Cape Winelands District Municipality:-</b>	1 001 075,62	-	-	-	-	-	-	1 001 075,62
<b>Operating grants:-</b>	572 320,62	-	-	-	-	-	-	572 320,62
Cape Winelands District Municipality	572 320,62	-	-	-	-	-	-	572 320,62
<b>Capital grants:-</b>	428 755,00	-	-	-	-	-	-	428 755,00
Cape Winelands District Municipality	428 755,00	-	-	-	-	-	-	428 755,00
<b>Housing Grants</b>	69 288,83	-422 643,00	-	-	-	-	422 643,00	69 288,83
58 Houses for staff (SAMWU)	44 824,54	-	-	-	-	-	-	44 824,54
350 Houses Avian Park	-	-422 643,00	-	-	-	-	422 643,00	-
1800 Zwelelemba Housing Project (A + B)	-	-	-	-	-	-	-	-
339 Houses	24 464,29	-	-	-	-	-	-	24 464,29
<b>Other Grants</b>	-	-175 506,65	-	-170 810,52	-	-	346 825,87	508,70
<b>Operating grants:-</b>	-	-175 506,65	-	-170 810,52	-	-	346 825,87	508,70
LGWSETA	-	-	-	-	-	-	-	-
Work for water	-	-175 506,65	-	-170 810,52	-	-	346 825,87	508,70
Maintenance of Fire Equipment	-	-	-	-	-	-	-	-
<b>Capital grants:-</b>	-	-	-	-	-	-	-	-
<b>Other Municipalities</b>	-	-	-	-	-	-	-	-
	25 045 892,89	-598 149,65	69 750 000,00	-38 735 591,77	-1 028 895,56	-	2 051 001,45	56 484 257,36
			69 750 000,00	-39 764 487,33				-
							GROSS BALANCE	56 484 257,36

## 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	Budget Year 2020/21									SC8	Check Import Sheet
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast		
R thousands	1	A	B	C						D		
<b>Councillors (Political Office Bearers plus Other)</b>												
Basic Salaries and Wages		14 006	14 259	14 259	-	-	3 564	(3 564)	-100%	6 731	2101	SC8 2101
Pension and UIF Contributions		1 563	1 602	1 602	-	-	400	(400)	-100%	1 602	2102	SC8 2102
Medical Aid Contributions		299	305	305	-	-	76	(76)	-100%	305	2103	SC8 2103
Motor Vehicle Allowance		731	794	794	-	-	199	(199)	-100%	794	2106	SC8 2106
Cellphone Allowance		1 667	1 673	1 673	-	-	418	(418)	-100%	1 673	2107	SC8 2107
Housing Allowances		-	-	-	-	-	-	-	-	-	2108	SC8 2108
Other benefits and allowances		147	148	148	-	-	37	(37)	-100%	7 675	2109	SC8 2109
<b>Sub Total - Councillors</b>		<b>18 413</b>	<b>18 780</b>	<b>18 780</b>	-	-	<b>4 695</b>	<b>(4 695)</b>	<b>-100%</b>	<b>18 780</b>		
<b>% increase</b>	4		<b>2,0%</b>	<b>2,0%</b>						<b>2,0%</b>		
<b>Senior Managers of the Municipality</b>												
Basic Salaries and Wages		6 920	6 845	6 845	-	-	1 711	(1 711)	-100%	6 845	2001	SC8 2001
Pension and UIF Contributions		553	674	674	-	-	168	(168)	-100%	674	2002	SC8 2002
Medical Aid Contributions		86	92	92	-	-	23	(23)	-100%	92	2003	SC8 2003
Overtime		-	-	-	-	-	-	-	-	-	2004	SC8 2004
Performance Bonus		-	-	-	-	-	-	-	-	-	2005	SC8 2005
Motor Vehicle Allowance		894	999	999	-	-	250	(250)	-100%	999	2006	SC8 2006
Cellphone Allowance		225	204	204	-	-	51	(51)	-100%	204	2007	SC8 2007
Housing Allowances		-	-	-	-	-	-	-	-	-	2008	SC8 2008
Other benefits and allowances		36	78	78	-	-	19	(19)	-100%	78	2009	SC8 2009
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	2010	SC8 2010
Long service awards		-	-	-	-	-	-	-	-	-	2011	SC8 2011
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-	2012	SC8 2012
<b>Sub Total - Senior Managers of Municipality</b>		<b>8 714</b>	<b>8 891</b>	<b>8 891</b>	-	-	<b>2 223</b>	<b>(2 223)</b>	<b>-100%</b>	<b>8 891</b>		
<b>% increase</b>	4		<b>2,0%</b>	<b>2,0%</b>						<b>2,0%</b>		
<b>Other Municipal Staff</b>												
Basic Salaries and Wages		174 387	193 872	188 085	-	-	47 019	(47 019)	-100%	188 085	2021	SC8 2021
Pension and UIF Contributions		33 034	36 423	36 423	-	-	9 105	(9 105)	-100%	36 423	2022	SC8 2022
Medical Aid Contributions		18 588	21 753	21 753	-	-	5 438	(5 438)	-100%	21 753	2023	SC8 2023
Overtime		20 119	16 160	14 666	(1 473)	(1 473)	3 666	(5 139)	-140%	18 129	2024	SC8 2024
Performance Bonus		-	-	-	-	-	-	-	-	16 160	2025	SC8 2025
Motor Vehicle Allowance		8 193	8 609	8 609	-	-	2 152	(2 152)	-100%	8 609	2026	SC8 2026
Cellphone Allowance		1 495	1 302	1 302	-	-	325	(325)	-100%	1 302	2027	SC8 2027
Housing Allowances		2 044	2 893	2 893	(1)	(2)	723	(725)	-100%	2 893	2028	SC8 2028
Other benefits and allowances		24 470	20 758	23 932	(646)	(646)	5 983	(6 629)	-111%	4 310	2029	SC8 2029
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	2030	SC8 2030
Long service awards		-	-	-	-	-	-	-	-	-	2031	SC8 2031
Post-retirement benefit obligations		6 213	6 756	6 756	533	1 600	1 689	(89)	-5%	6 756	2032	SC8 2032
<b>Sub Total - Other Municipal Staff</b>		<b>288 545</b>	<b>308 526</b>	<b>304 420</b>	<b>(1 586)</b>	<b>(520)</b>	<b>76 101</b>	<b>(76 621)</b>	<b>-101%</b>	<b>304 420</b>		
<b>% increase</b>	4		<b>6,9%</b>	<b>5,5%</b>						<b>5,5%</b>		
<b>Total Parent Municipality</b>		<b>315 671</b>	<b>336 197</b>	<b>332 091</b>	<b>(1 586)</b>	<b>(520)</b>	<b>83 018</b>	<b>(83 538)</b>	<b>-101%</b>	<b>332 091</b>		
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>315 671</b>	<b>336 197</b>	<b>332 091</b>	<b>(1 586)</b>	<b>(520)</b>	<b>83 018</b>	<b>(83 538)</b>	<b>-101%</b>	<b>332 091</b>		
<b>% increase</b>	4		<b>6,5%</b>	<b>5,2%</b>						<b>5,2%</b>		
<b>TOTAL MANAGERS AND STAFF</b>		<b>297 258</b>	<b>317 416</b>	<b>313 311</b>	<b>(1 586)</b>	<b>(520)</b>	<b>78 324</b>	<b>(78 843)</b>	<b>-101%</b>	<b>313 311</b>		

## PART 2 – SUPPORTING DOCUMENTATION

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

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

##### Overtime payments:

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

Overtime payments are one month in arrear, this being the reason that 2 Month spending been reflecting on the end of September 2020 reports. Overtime should be monitored closely.

From 1 July 2020 till 30 September 2020	Budget for the year	Estimate for the 2 month	Actual to Date	Variance
Overtime	14 666 300	2 444 383	1 472 817	971 566
Temporary personnel	12 055 300	3 013 825	2 050 533	963 292

#### Summary of number of employees and councillors paid during September 2020.

		<u>July 2020</u>	<u>August 2020</u>	<u>September 2020</u>
EPWP	Temporary	164	175	174
Temporary	For 6 months	13	13	11
Permanent		889	887	883
Councillors		41	41	41
<b>TOTAL</b>		<b><u>1 107</u></b>	<b><u>1 116</u></b>	<b><u>1 109</u></b>

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

#### 10.1 Supporting Table SC12

Supporting table SC12 reconcile with table C5.

WC025 Breede Valley - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	1 379	40	1 622	353	353	1 622	1 268	78,2%	0%
August	6 365	12 059	13 586	349	702	15 208	14 505	95,4%	1%
September	4 068	10 700	12 227	3 065	3 767	25 813	22 045	85,4%	4%
October	7 376	11 390	12 867			38 679	–	0,0%	0%
November	7 618	4 093	1 580			40 259	–	0,0%	0%
December	6 571	11 835	36 094			76 353	–	0,0%	0%
January	5 297	11 187	8 669			85 022	–	0,0%	0%
February	75 049	3 080	4 567			89 589	–	0,0%	0%
March	11 929	13 863	11 350			100 939	–	0,0%	0%
April	3 042	4 776	6 263			107 202	–	0,0%	0%
May	5 150	4 703	2 189			109 391	–	0,0%	0%
June	61 637	12 187	7 377			116 768	–	0,0%	0%
<b>Total Capital expenditure</b>	<b>195 481</b>	<b>99 914</b>	<b>118 389</b>	<b>3 767</b>					

## PART 2 – SUPPORTING DOCUMENTATION

### SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

#### 10.2 Capital Expenditure Report for the period ended 30 September 2020.

Capital Progress Report 2020/21		September 2020							
PROJECT FUNDING	Total Approved Budget 2019/20	Roll overs requests from 2018/19	Total Funded budget 2019/20	Requests Issued	Committed Funding	Expenditure to Date	Expenditure for Month	Unspent	Expenditure as % of Budget
<b>1,0 EXTERNAL LOAN</b>									
<b>TOTAL EXTERNAL LOAN</b>	0	0	0	0,00	0,00	0,00	0,00	0,00	
<b>3 CAPITAL REPLACEMENT RESERVE</b>									
3,0 Projects New	11 575 114	14 618 143	26 193 257	435 140,24	2 916 580,30	2 684 699,00	2 684 699,00	23 508 558,00	10,25%
3,1 Projects (B/F)	0	5 512 430	5 512 430	0,00	0,00	0,00	0,00	5 512 430,00	0,00%
3,2 Projects (MIG Counter Funding)	0	2 000 000	2 000 000	0,00	0,00	0,00	0,00	2 000 000,00	0,00%
3,3 CRR Connections (Public Contr)	3 839 200	260 659	4 099 859	0,00	9 963,16	9 963,16	12 824,03	4 089 895,84	0,24%
4,0 Furniture and Equipment	15 000	381 385	396 385	0,00	0,00	0,00	0,00	396 385,00	0,00%
<b>TOTAL CRR</b>	<b>15 429 314</b>	<b>22 772 617</b>	<b>38 201 931</b>	<b>435 140,24</b>	<b>2 926 543,46</b>	<b>2 694 662,16</b>	<b>2 697 523,03</b>	<b>35 507 268,84</b>	<b>7,05%</b>
<b>INSURANCE RESERVE</b>									
12,0 Insurance Reserve	1 000 000	800 000	1 800 000	0,00	43 680,00	43 680,00	0,00	1 756 320,00	2,43%
<b>TOTAL INSURANCE RESERVE</b>	<b>1 000 000</b>	<b>800 000</b>	<b>1 800 000</b>	<b>0,00</b>	<b>43 680,00</b>	<b>43 680,00</b>	<b>0,00</b>	<b>1 756 320,00</b>	<b>2,43%</b>
<b>TOTAL BASIC CAPITAL</b>	<b>16 429 314</b>	<b>23 572 617</b>	<b>40 001 931</b>	<b>435 140,24</b>	<b>2 970 223,46</b>	<b>2 738 342,16</b>	<b>2 697 523,03</b>	<b>37 263 588,84</b>	<b>6,85%</b>
<b>CAPITAL - GRANT FUNDING</b>									
6,1 PAWC: Libraries	100 000	0	100 000	0,00	67 584,00	31 476,00	31 476,00	68 524,00	31,48%
6,4 PAWC: RSEP	1 900 000	0	1 900 000	104 347,83	40 000,00	40 000,00	40 000,00	1 860 000,00	2,11%
7,0 PAWC: Municipal Disaster Relief Grant Funds	0	0	0	0,00	0,00	0,00	0,00	0,00	0,00%
7,1 Other	1 147 275	0	1 147 275	0,00	0,00	0,00	0,00	1 147 275,00	0,00%
8,0 National Government: MIG (DORA)	34 239 999	0	34 239 999	0,00	1 004 279,88	957 419,56	295 871,86	33 282 579,44	2,80%
8,2 National Government: INEP (DORA)	22 097 000	0	22 097 000	0,00	0,00	0,00	0,00	22 097 000,00	0,00%
20,0 PAWC: Housing (Services)	24 000 000	0	24 000 000	0,00	0,00	0,00	0,00	24 000 000,00	0,00%
<b>TOTAL : GRANT FUNDING</b>	<b>83 484 274</b>	<b>0</b>	<b>83 484 274</b>	<b>104 347,83</b>	<b>1 111 863,88</b>	<b>1 028 895,56</b>	<b>367 347,86</b>	<b>82 455 378,44</b>	<b>1,23%</b>
<b>TOTAL FUNDING</b>	<b>99 913 588</b>	<b>23 572 617</b>	<b>123 486 205</b>	<b>539 488,07</b>	<b>4 082 087,34</b>	<b>3 767 237,72</b>	<b>3 064 870,89</b>	<b>119 718 967,28</b>	<b>3,05%</b>

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.1 Insurance Claims for the month ended 30 September 2020.

COUNCIL'S MONTHLY REPORT													
Type of Claim	July	Aug	Sept	October	Nov	Dec	Jan	Feb	Mrch	Apr	May	June	Year End
Public Liability/possible Liability	6	5	8										0
Council vehicles	2	3	3										8
Private vehicles													0
Fire/ Theft /Damage to buildings	2	3	6										11
Theft/ Loss of Property	1	2	3										6
Injury on duty claims	1	10	2										13
Claims within excess not submitted to insurer (Marsh Africa)/not covered													
Public Liability/possible Liability													0
Council vehicles													0
Private vehicles													0
Fire/ Theft /Damage to buildings													0
Theft/ Loss of Property													0
Damage Electrical Poles no cover													0
RESOLVED CLAIMS													0
Total claims submitted	12	23	22	0	0	0	0	0	0	0	0	0	57
<b>NOTE PLEASE: Totals will be adjusted monthly as actual expenses and payment from insurer occur.</b>													
TOTAL QUOTED EXPENSE	R 95 795,03	R 80 674,68	R 64 256,76										R 240 726,47
VALUE OF REJECTED CLAIMS	R 55 206,49	R 86 880,10	R 1 327,38										R 143 413,97
ACTUAL CAPITAL EXPENSE: SAMRAS ORDERS (excl VAT)													R 0,00
ACTUAL IM & R EXPENSE: SAMRAS ORDERS (excl VAT)	R 2 737,50	R 70 144,35											R 72 881,85
DIRECT PAYMENT TO SUPPLIER/TP FROM INSURER													R 0,00
PAYMENT FROM INSURER: CAPITAL REPLACEMENT (excl VAT)	R 71 644,35												R 71 644,35
PAYMENT FROM INSURER: OPERATING REPAIRS (excl VAT)													R 0,00
LEGAL DEP APPROVED	R 21 739,13	R 2 895,00	R 9 585,61										R 2 895,00
EXCESS:													R 62 312,69
<b>COMMENTS:</b>	1. Claims submitted dept 3 Claims awaiting reports, 3 claims waiting insurers further instructions from insurer. 4 Claims await quotes 2. Claims submitted dept 3 Claims awaiting paper work from user dept reports, awaiting further advises from insurer. 3 Claim submitted to the insurer assessor appointed, awaiting feedback, 4 claims awaiting quotes/dept reports. 3. Claims submitted dept 3 Claims awaiting paper work from user dept reports, awaiting further advises from insurer. 3 Claim submitted to the insurer assessor appointed, awaiting feedback, 4 claims awaiting quotes/dept reports.												
<b>ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR</b>													

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.2 Municipal Cost Containment Measures for the period 30 September 2020

<b>Cost Containment In-Year Report</b>						
Measures	Budget	M01	M02	M03	Q1	Savings Q1
	R	R	R	R	R	R
Use of consultants	6 506 357,85	228 605,58	23 701,55	63 732,30	316 039,43	1 310 550,03
Vehicles used for political office -bearers	-	-	-	-	-	
Travel and subsistence	77 900,00	-	-	-	-	
Domestic accommodation	30 100,00	-	-	-	-	
Sponsorships, events and catering	343 400,00	695,64	9 380,00	1 923,91	11 999,55	73 850,45
Communication	2 717 600,00	75 978,58	250 695,94	314 509,19	641 183,71	38 216,29
Other related expenditure items	-	-	-	-	-	
<b>Total</b>	<b>9 675 357,85</b>	<b>305 279,80</b>	<b>283 777,49</b>	<b>380 165,40</b>	<b>969 222,69</b>	<b>1 449 616,77</b>

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## **PART 2 - SUPPORTING DOCUMENTATION**

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

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

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

TENDERS AWARDED DURING SEPTEMBER 2020					
AWARD DATE	BID NUMBER	TENDER DESCRIPTION	AWARDED TO	AMOUNT	ANTICIPATED EXPENDITURE OF THE CONTRACT PERIOD
11/09/2020	BV 630/ 2019	MAINTENANCE OF MV RETICULATION NETWORKS AND EQUIPMENT FOR THE PERIOD ENDING 30 JUNE 2021	ABB South Africa (Pty) Ltd	rates based	R 1 000 000,00
11/09/2020	BV 631/ 2019	MAINTENANCE SERVICES FOR JOINTING AND TERMINATION OF 11KV CABLING AND OVERHEAD CONDUCTORS FOR THE PERIOD ENDING 30 JUNE 2022	Ampcor Khanyisha (Pty) Ltd	rates based	R 1 000 000,00
11/09/2020	BV 856/ 2020	RESURFACING OF MUNICIPAL ROADS FOR THE PERIOD ENDING 30 JUNE 2022	Imvula Roads and Civils (Pty) Ltd	rates based	R 77 488 232,35
28/09/2020	BV 806/ 2019	SUPPLY, DELIVERY, INSTALLATION AND COMMISSIONING OF 12 - 24KV RMU'S	VE Reticulation (Pty) Ltd	R1.932 245,76	

## **PART 2 - SUPPORTING DOCUMENTATION**

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

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**11.5 No procurement premiums paid for the month of September 2020.**

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.6 Approved Budget Virements: 1<sup>st</sup> QUARTER of 2020/2021.

<b>APPROVED BUDGET VIREMENTS: 1<sup>st</sup> QUARTER OF 2020/2021</b>									
U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2020	Increase	Decrease	Amended Budget 30 September 2020
<b>1. OPERATING BUDGET:</b> The following Operating Budget Virements were processed in the above mentioned period.									
<b>COUNCIL GENERAL</b>									
20180704065049	10303277250000	Council General Admin	Social Assistance:Grant In Aid	0.009	05/08/2020	262 100	-	-20 000	242 100
20180704065049	10303277250000	Council General Admin	Social Assistance:Grant In Aid	0.036	25/09/2020	242 100	-	-75 000	167 100
20180704063976	103062220210000	Mayoral Offices	Inventory Consumed:Materials and Supplies	0.032	21/09/2020	30 000	-	-500	29 500
20200921052421	10306221700000	Mayoral Offices	Cleaning Services:Laundry Services	0.032	21/09/2020	-	500	-	500
20181008990723	103062262040000	Mayoral Offices	Social Assistance:Social Relief	0.009	05/08/2020	-	20 000	-	20 000
<b>TOTAL: COUNCIL GENERAL -</b>						<b>534 200</b>	<b>20 500</b>	<b>-95 500</b>	<b>459 200</b>
<b>MUNICIPAL MANAGER</b>									
20180704064070	10603221210000	Municipal Manager Admin	Operating Leases:Furniture and Office Equipment	0.006	03/08/2020	36 800	-	-3 000	33 800
20170418058066	10606200700000	Internal Audit	Business and Advisory:Audit Committee	0.001	10/07/2020	62 400	-	-4 000	58 400
20180704064776	10606222480000	Internal Audit	Operational Cost:Professional Bodies, Membership a	0.001	10/07/2020	11 300	4 000	-	15 300
20200803040324	10615222400000	Project Management	Registration Fees:Professional and Regulatory Bodi	0.029	21/09/2020	-	3 000	-	3 000
20180530040207	10625200300000	Risk Management	Outsourced Services:Call Centre	0.029	21/09/2020	42 000	9 100	-	51 100
20200828063900	10625220210000	Risk Management	Inventory Consumed:Materials and Supplies	0.029	21/09/2020	-	2 000	-	2 000
20170418058014	10625222120000	Risk Management	External Computer Service:Software Licences	0.022	04/09/2020	100 000	55 000	-	155 000
20170418058019	10625222270000	Risk Management	Insurance Underwriting:Risk Management Programs	0.029	21/09/2020	30 000	-	-9 100	20 900
20170418058019	10625222270000	Risk Management	Insurance Underwriting:Risk Management Programs	0.029	21/09/2020	20 900	-	-2 000	18 900
20170418058019	10625222270000	Risk Management	Insurance Underwriting:Risk Management Programs	0.029	21/09/2020	18 900	-	-1 900	17 000
20170418057946	10625222480000	Risk Management	Operational Cost:Professional Bodies, Membership a	0.029	21/09/2020	5 100	1 900	-	7 000
<b>TOTAL: MUNICIPAL MANAGER</b>						<b>327 400</b>	<b>75 000</b>	<b>-20 000</b>	<b>382 400</b>
<b>STRATEGIC SUPPORT SERVICES</b>									
20190131040954	11545200320000	Tourism	Outsourced Services:Catering Services	0.030	21/09/2020	-	10 000	-	10 000
20200824004231	11545200460000	Tourism	Outsourced Services:Personnel and Labour	0.013	24/08/2020	-	80 000	-	80 000
20170418057667	11545201340000	Tourism	Contractors:Event Promoters	0.013	24/08/2020	1 520 000	-	-80 000	1 440 000
20170418057667	11545201340000	Tourism	Contractors:Event Promoters	0.022	04/09/2020	1 440 000	-	-250 000	1 190 000
20170418057667	11545201340000	Tourism	Contractors:Event Promoters	0.022	04/09/2020	1 190 000	-	-1 145 000	45 000
20170418057667	11545201340000	Tourism	Contractors:Event Promoters	0.022	04/09/2020	45 000	-	-35 000	10 000
20180917015137	11545221490000	Tourism	Advertising, Publicity and Marketing:Gifts and Pro	0.030	21/09/2020	10 000	-	-10 000	-
20200828065060	11545222690000	Tourism	Domestic:Accommodation	0.035	25/09/2020	-	10 000	-	10 000
20200828065093	11545222700000	Tourism	Domestic:Daily Allowance	0.035	25/09/2020	-	5 000	-	5 000
20200828065124	11545222700000	Tourism	Domestic:Incidental Cost	0.035	25/09/2020	-	5 000	-	5 000
20200828065162	11545222740000	Tourism	Transport without Operator:Car Rental	0.035	25/09/2020	-	5 000	-	5 000
20200828065236	11545222790000	Tourism	Public Transport:Air Transport	0.035	25/09/2020	-	10 000	-	10 000
20200629052269	11548200460000	Local Economic Development	Outsourced Services:Personnel and Labour	0.026	09/09/2020	127 300	-	-27 300	100 000
20200828062007	11548200460000	Local Economic Development	Outsourced Services:Personnel and Labour	0.026	10/09/2020	-	148 400	-	148 400
20200909052203	12103200460000	Corporate Services Admin	Outsourced Services:Personnel and Labour	0.026	09/09/2020	-	200 000	-	200 000
20200910021621	12103200460000	Corporate Services Admin	Outsourced Services:Personnel and Labour	0.026	10/09/2020	-	296 800	-	296 800
20200120022152	12103201340000	Corporate Services Admin	Contractors:Event Promoters	0.003	23/07/2020	80 000	-	-27 000	53 000
20180704064101	12103221430000	Corporate Services Admin	Operational Cost:Achievements and Awards	0.016	28/08/2020	150 000	250 000	-	400 000
20200723040456	12103221670000	Corporate Services Admin	Operational Cost:Bursaries (Employees)	0.003	23/07/2020	-	27 000	-	27 000
20190227063555	12106221760000	Publicity	Operational Cost:Courier and Delivery Services	0.028	21/09/2020	-	500	-	500
20190227063556	12106221810000	Publicity	Communication:Radio and TV Transmissions	0.022	04/09/2020	-	360 000	-	360 000
20190227063572	12106222980000	Publicity	Operational Cost:Uniform and Protective Clothing	0.028	21/09/2020	30 000	-	-500	29 500
20180816983429	12114200560000	Information Technology	Outsourced Services:Security Services	0.015	25/08/2020	18 500	3 500	-	22 000
20180704064084	12114221210000	Information Technology	Operating Leases:Furniture and Office Equipment	0.015	25/08/2020	24 800	-	-3 500	21 300
20180816983431	12114221550000	Information Technology	Operational Cost:Assets less than the Capitalisati	0.014	25/08/2020	20 000	300	-	20 300
20180704064521	12114222120000	Information Technology	External Computer Service:Software Licences	0.011	19/08/2020	3 000 000	600 000	-	3 600 000
20180704064521	12114222120000	Information Technology	External Computer Service:Software Licences	0.011	19/08/2020	3 600 000	600 000	-	4 200 000
20180704064521	12114222120000	Information Technology	External Computer Service:Software Licences	0.011	19/08/2020	4 200 000	4 820 568	-	9 020 568
20180704064521	12114222120000	Information Technology	External Computer Service:Software Licences	0.022	04/09/2020	4 820 568	430 000	-	5 250 568
<b>TOTAL: STRATEGIC SUPPORT SERVICES</b>						<b>20 276 168</b>	<b>3 662 068</b>	<b>-1 578 300</b>	<b>22 359 936</b>
<b>FINANCIAL SERVICES</b>									
20200910021801	12403200460000	Financial Services Admin	Outsourced Services:Personnel and Labour	0.026	10/09/2020	-	1 619 400	-	1 619 400
20200910021801	12403200460000	Financial Services Admin	Outsourced Services:Personnel and Labour	0.026	10/09/2020	1 619 400	12 460	-	1 631 860
20180704063960	12403220210000	Financial Services Admin	Inventory Consumed:Materials and Supplies	0.022	04/09/2020	75 000	300 000	-	375 000
20180704063960	12403220210000	Financial Services Admin	Inventory Consumed:Materials and Supplies	0.024	09/09/2020	375 000	10 000	-	385 000
20180704063960	12403220210000	Financial Services Admin	Inventory Consumed:Materials and Supplies	0.024	09/09/2020	385 000	30 000	-	415 000
20180704063960	12403220210000	Financial Services Admin	Inventory Consumed:Materials and Supplies	0.024	09/09/2020	415 000	30 000	-	445 000
20180704063960	12403220210000	Financial Services Admin	Inventory Consumed:Materials and Supplies	0.024	09/09/2020	445 000	30 000	-	475 000
20200924985945	12403278030000	Financial Services Admin	Non-profit institutions:Old Age Homes	0.036	25/09/2020	-	75 000	-	75 000
20200909052204	12404200460000	Revenue Section	Outsourced Services:Personnel and Labour	0.026	09/09/2020	-	100 000	-	100 000
20200828062005	12404200460000	Revenue Section	Outsourced Services:Personnel and Labour	0.026	10/09/2020	-	54 000	-	54 000
20200828062005	12404200460000	Revenue Section	Outsourced Services:Personnel and Labour	0.026	10/09/2020	54 000	11 600	-	65 600
20180704063991	12406220210000	Financial Planning Section	Inventory Consumed:Materials and Supplies	0.002	22/07/2020	75 000	-	-5 600	69 400
20180704063991	12406220210000	Financial Planning Section	Inventory Consumed:Materials and Supplies	0.004	23/07/2020	69 400	-	-1 600	67 800
20180704064738	12406222420000	Financial Planning Section	Seminars, Conferences, Workshops and Events:Nation	0.004	23/07/2020	-	1 600	-	1 600
20180704064781	12406222480000	Financial Planning Section	Operational Cost:Professional Bodies, Membership a	0.002	22/07/2020	-	5 600	-	5 600
20180810022712	12408200350000	Supply Chain Management	Outsourced Services:Cleaning and Gross Cutting Ser	0.033	21/09/2020	900	1 000	-	1 900
20180704063967	12408220210000	Supply Chain Management	Inventory Consumed:Materials and Supplies	0.008	05/08/2020	30 000	-	-2 000	28 000
20180704063967	12408220210000	Supply Chain Management	Inventory Consumed:Materials and Supplies	0.033	21/09/2020	28 000	-	-1 000	27 000
20180704064109	12408221450000	Supply Chain Management	Advertising, Publicity and Marketing:Auctions	0.008	05/08/2020	10 000	-	-4 300	5 700
20190902024825	12408221550000	Supply Chain Management	Operational Cost:Assets less than the Capitalisati	0.008	05/08/2020	-	2 000	-	2 000
20180704064780	12408222480000	Supply Chain Management	Operational Cost:Professional Bodies, Membership a	0.008	05/08/2020	-	4 300	-	4 300
<b>TOTAL: FINANCIAL SERVICES -</b>						<b>3 581 700</b>	<b>2 286 960</b>	<b>-14 500</b>	<b>5 854 160</b>

## APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2020/2021

U-Key Number	Vole Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2020	Increase	Decrease	Amended Budget 30 September 2020
<b>COMMUNITY SERVICES</b>									
20200629052265	10623200460000	Customer Care Services	Outsourced Services:Personnel and Labour	0.026	09/09/2020	476 500	-	-476 500	-
20180820020726	10623222980000	Customer Care Services	Operational Cost:Uniform and Protective Clothing	0.037	25/09/2020	6 900	-	-5 000	1 900
20200909052206	10906200460000	Community Development	Outsourced Services:Personnel and Labour	0.026	09/09/2020	-	300 000	-	300 000
20200910023604	10906200460000	Community Development	Outsourced Services:Personnel and Labour	0.026	10/09/2020	-	265 800	-	265 800
20170612992143	12104209960000	Housing Development	Salaries, Wages and Allowances:Basic Salary and Wa	0.027	14/09/2020	2 438 100	-	-245 000	2 193 100
20170612992181	12104220210000	Housing Development	Inventory Consumed:Materials and Supplies	0.014	25/08/2020	150 000	-	-300	149 700
20170612992183	12104277380000	Housing Development	Housing Support:Emergency Housing Assistance	0.010	17/08/2020	229 100	-	-50 000	179 100
20200828062013	12703200460000	Traffic Admin	Outsourced Services:Personnel and Labour	0.026	10/09/2020	750 100	157 180	-	907 280
20180704062127	12703200460000	Traffic Admin	Outsourced Services:Personnel and Labour	0.026	10/09/2020	750 100	-	-750 100	-
20200828062013	12703200460000	Traffic Admin	Outsourced Services:Personnel and Labour	0.026	10/09/2020	157 180	750 100	-	907 280
20190630031968	12703220210000	Traffic Admin	Inventory Consumed:Materials and Supplies	0.024	09/09/2020	175 000	-	-10 000	165 000
201704180556814	12711209960000	Traffic Control	Salaries, Wages and Allowances:Basic Salary and Wa	0.027	14/09/2020	8 727 700	-	-500 000	8 227 700
20200924990146	13918200460000	Hex Valley Peoples Centre	Outsourced Services:Personnel and Labour	0.037	25/09/2020	-	5 000	-	5 000
20200629052316	14203200460000	Fire Admin	Outsourced Services:Personnel and Labour	0.026	09/09/2020	1 111 900	-	-1 111 900	-
20170418056778	14203209960000	Fire Admin	Salaries, Wages and Allowances:Basic Salary and Wa	0.019	01/09/2020	15 900 300	-	-400 000	15 500 300
20200817094402	14206201470000	Fire Disaster Management	Contractors:Maintenance of Unspecified Assets	0.010	17/08/2020	-	50 000	-	50 000
20170418056698	14506220210000	Waterloo Street Library	Inventory Consumed:Materials and Supplies	0.020	02/09/2020	20 000	-	-1 500	18 500
20180704065015	14506220202000	Waterloo Street Library	Operational Cost:Workmen's Compensation Fund	0.031	21/09/2020	33 200	-	-6 900	26 300
20200828065203	14515222750000	Rawsonville Library	Transport without Operator:Own Transport	0.020	02/09/2020	-	1 500	-	1 500
20200921051538	14524223020000	Avianpark Library	Operational Cost:Workmen's Compensation Fund	0.031	21/09/2020	-	6 900	-	6 900
20200909052207	16318200460000	Nekkes; Resort	Outsourced Services:Personnel and Labour	0.026	09/09/2020	-	200 000	-	200 000
20200828062029	16318200460000	Nekkes; Resort	Outsourced Services:Personnel and Labour	0.026	10/09/2020	-	131 200	-	131 200
20200828062282	17503201450000	Housing Admin	Contractors:Maintenance of Buildings and Facillie	0.019	01/09/2020	-	400 000	-	400 000
20200828062282	17503201450000	Housing Admin	Contractors:Maintenance of Buildings and Facillie	0.019	01/09/2020	400 000	-	340 000	740 000
20200828062282	17503201450000	Housing Admin	Contractors:Maintenance of Buildings and Facillie	0.027	14/09/2020	740 000	-	500 000	1 240 000
20200828062282	17503201450000	Housing Admin	Contractors:Maintenance of Buildings and Facillie	0.027	14/09/2020	1 240 000	-	245 000	1 485 000
20170418057129	17503221410000	Housing Admin	Operating Leases:Other Assets	0.018	01/09/2020	-	400 000	-	400 000
20170418057129	17503221410000	Housing Admin	Operating Leases:Other Assets	0.018	01/09/2020	400 000	-	400 000	800 000
<b>TOTAL: COMMUNITY SERVICES -</b>						<b>33 706 080</b>	<b>4 152 680</b>	<b>-3 557 200</b>	<b>34 301 560</b>
<b>TECHNICAL SERVICES</b>									
20170418055868	11503209960000	Operational Services Admin	Salaries, Wages and Allowances:Basic Salary and Wa	0.011	19/08/2020	3 109 300	-	-600 000	2 509 300
20170418054933	11536201320000	Street Lighting	Contractors:Electrical	0.034	21/09/2020	1 000 000	350 000	-	1 350 000
20180405042701	11536220210000	Street Lighting	Inventory Consumed:Materials and Supplies	0.034	21/09/2020	1 000 000	-	-350 000	650 000
20200629052282	11539200460000	Streets: Worcester	Outsourced Services:Personnel and Labour	0.026	09/09/2020	357 900	42 100	-	400 000
20180704062132	11539200460000	Streets: Worcester	Outsourced Services:Personnel and Labour	0.026	10/09/2020	1 175 500	-	-747 500	428 000
20200828062160	11539201450000	Streets: Worcester	Contractors:Maintenance of Buildings and Facillie	0.025	09/09/2020	-	30 000	-	30 000
20200828062160	11539201450000	Streets: Worcester	Contractors:Maintenance of Buildings and Facillie	0.025	09/09/2020	30 000	-	-30 000	-
20170418055727	11539201450000	Streets: Worcester	Contractors:Maintenance of Buildings and Facillie	0.025	09/09/2020	-	30 000	-	30 000
20170418055697	11539201470000	Streets: Worcester	Contractors:Maintenance of Unspecified Assets	0.005	30/07/2020	150 000	-	-80 000	70 000
20180508010552	11539220210000	Streets: Worcester	Inventory Consumed:Materials and Supplies	0.025	09/09/2020	1 000 000	-	-32 000	968 000
20191014024420	11539221950000	Streets: Worcester	Operational Cost:Drivers Licences and Permits	0.025	09/09/2020	500	2 000	-	2 500
20180917015706	11539268490000	Streets: Worcester	Regu	0.005	30/07/2020	14 100	80 000	-	94 100
20180913015136	11551200140000	Work for Water	Outsourced Services:Alien Vegetation Control	0.007	05/08/2020	1 492 000	-	-35 000	1 457 000
20180913015136	11551200140000	Work for Water	Outsourced Services:Alien Vegetation Control	0.012	24/08/2020	1 457 000	-	-35 000	1 422 000
20191008050203	11551220210000	Work for Water	Inventory Consumed:Materials and Supplies	0.007	05/08/2020	5 000	35 000	-	40 000
20200218995011	11551222980000	Work for Water	Operational Cost:Uniform and Protective Clothing	0.012	24/08/2020	2 000	35 000	-	37 000
20180704062076	13612200180000	Rawsonville Cemetery	Outsourced Services:Burial Services	0.021	02/09/2020	-	70 000	-	70 000
20180704063919	13612220210000	Rawsonville Cemetery	Inventory Consumed:Materials and Supplies	0.038	29/09/2020	300	-	-300	-
20180704063931	13627220210000	New Cemetery	Inventory Consumed:Materials and Supplies	0.038	29/09/2020	50 000	300	-	50 300
20200909052205	15151200460000	Parks(Other)	Outsourced Services:Personnel and Labour	0.026	09/09/2020	-	200 000	-	200 000
20200828061989	15151200460000	Parks(Other)	Outsourced Services:Personnel and Labour	0.026	10/09/2020	-	145 120	-	145 120
20181108011104	15151200460000	Parks(Other)	Outsourced Services:Personnel and Labour	0.026	10/09/2020	-	68 880	-	68 880
20200629052320	16603200460000	Refuse Removal: Worcester	Outsourced Services:Personnel and Labour	0.026	09/09/2020	357 900	434 400	-	792 300
20200629052320	16603200460000	Refuse Removal: Worcester	Outsourced Services:Personnel and Labour	0.026	09/09/2020	792 300	27 300	-	819 600
20200629052320	16603200460000	Refuse Removal: Worcester	Outsourced Services:Personnel and Labour	0.026	09/09/2020	819 600	7 400	-	827 000
20170418055387	16603200460000	Refuse Removal: Worcester	Outsourced Services:Personnel and Labour	0.026	10/09/2020	2 446 400	-	-1 619 400	827 000
20180704062144	16603200460000	Refuse Removal: Worcester	Outsourced Services:Personnel and Labour	0.026	10/09/2020	54 000	-	-54 000	-
20180704062177	16603200530000	Refuse Removal: Worcester	Outsourced Services:Refuse Removal	0.025	09/09/2020	1 158 000	250 000	-	1 408 000
20170418055388	16603209960000	Refuse Removal: Worcester	Salaries, Wages and Allowances:Basic Salary and Wa	0.019	01/09/2020	8 349 600	-	-340 000	8 009 600
20180704063896	16603220210000	Refuse Removal: Worcester	Inventory Consumed:Materials and Supplies	0.024	09/09/2020	150 000	-	-30 000	120 000
20180704062195	16606200680000	Dumping Site	Business and Advisory:Accounting and Auditing	0.025	09/09/2020	2 040 000	-	-500 000	1 540 000
20190927012409	16606220210000	Dumping Site	Inventory Consumed:Materials and Supplies	0.024	09/09/2020	250 000	-	-30 000	220 000
20200828062425	16608201460000	Waste Transfer station: Touws river	Contractors:Maintenance of Equipment	0.025	09/09/2020	-	250 000	-	250 000
20170418055202	16906209960000	Disposal Works - Worcester	Salaries, Wages and Allowances:Basic Salary and Wa	0.011	19/08/2020	6 944 900	-	-600 000	6 344 900
20170418055202	16906209960000	Disposal Works - Worcester	Salaries, Wages and Allowances:Basic Salary and Wa	0.018	01/09/2020	6 344 900	-	-400 000	5 944 900
20190813002119	18103201450000	Electricity Admin	Contractors:Maintenance of Buildings and Facillie	0.017	01/09/2020	-	75 000	-	75 000
20190813002120	18103220210000	Electricity Admin	Inventory Consumed:Materials and Supplies	0.017	01/09/2020	150 000	-	-75 000	75 000
20200901052157	18103221840000	Electricity Admin	Communication:SMS Bulk Message Service	0.017	01/09/2020	-	15 000	-	15 000
20170418054845	18112201460000	Electricity Network & Substations	Contractors:Maintenance of Equipment	0.017	01/09/2020	600 000	-	-800 000	-
20180405042804	18112220210000	Electricity Network & Substations	Inventory Consumed:Materials and Supplies	0.017	01/09/2020	1 250 000	-	-250 000	1 000 000
20180405043256	18112220210000	Electricity Network & Substations	Inventory Consumed:Materials and Supplies	0.017	01/09/2020	1 000 000	-	-250 000	750 000
20180405042804	18112220210000	Electricity Network & Substations	Inventory Consumed:Materials and Supplies	0.017	01/09/2020	750 000	250 000	-	1 000 000
20190710040749	18112222980000	Electricity Network & Substations	Operational Cost:Uniform and Protective Clothing	0.017	01/09/2020	200 000	50 000	-	250 000
20180704065036	18112223080000	Electricity Network & Substations	Operational Cost:Hire Charges	0.017	01/09/2020	450 000	-	-15 000	435 000
20180704065036	18112223080000	Electricity Network & Substations	Operational Cost:Hire Charges	0.021	02/09/2020	435 000	-	-70 000	365 000
20200629052288	18160200460000	Electricity Distribution Account	Outsourced Services:Personnel and Labour	0.026	09/09/2020	95 500	104 500	-	200 000
20170418054803	18160200460000	Electricity Distribution Account	Outsourced Services:Personnel and Labour	0.026	10/09/2020	637 700	-	-489 940	147 760
20170418054866	18160209960000	Electricity Distribution Account	Salaries, Wages and Allowances:Basic Salary and Wa	0.011	19/08/2020	11 266 500	-	-620 568	10 645 932
20170418054866	18160209960000	Electricity Distribution Account	Salaries, Wages and Allowances:Basic Salary and Wa	0.018	01/09/2020	10 645 932	-	-400 000	10 245 932
20180704063863	18418220210000	Steffynskloof Dam	Inventory Consumed:Materials and Supplies	0.024	09/09/2020	450 000	-	-30 000	420 000
20170418054471	18860220210000	Vehicle Distribution	Inventory Consumed:Materials and Supplies	0.023	09/09/2020	80 000	150 000	-	230 000
20170418054509	18860222340000	Vehicle Distribution	Licences:Motor Vehicle Licence and Registrations	0.023	09/09/2020	1 272 200	-	-150 000	1 122 200
<b>TOTAL: TECHNICAL SERVICES</b>						<b>69 834 032</b>	<b>2 902 000</b>	<b>-7 833 708</b>	<b>64 902 324</b>
<b>GRAND TOTAL: OPERATING BUDGET VIREMENTS -</b>						<b>128 259 580</b>	<b>13 099 208</b>	<b>-13 099 208</b>	<b>128 259 580</b>

## APPROVED BUDGET VIREMENTS: 1st QUARTER OF 2020/2021

U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 July 2020	Increase	Decrease	Amended Budget 30 September 2020
<b>2. CAPITAL BUDGET:</b> The following Capital Budget Virements were processed in the above mentioned period.									
<b>MUNICIPAL MANAGER</b>									
20200629051980	50101000321	Municipal Manager Admin	Furniture and Equipment	MV	30/07/2020	35 000	25 000	-	60 000
20200629051980	50101000321	Municipal Manager Admin	Furniture and Equipment	MV	30/07/2020	35 000	25 000	-	60 000
<b>TOTAL: MUNICIPAL MANAGER</b>						<b>70 000</b>	<b>50 000</b>	<b>-</b>	<b>120 000</b>
<b>TECHNICAL SERVICES</b>									
20200629052135	50101000821	Electricity Network & Substations	Solar Conversion of Main Buiing	MV	30/07/2020	70 000	-	-25 000	45 000
20200629052135	50101000821	Electricity Network & Substations	Solar Conversion of Main Buiing	MV	30/07/2020	70 000	-	-25 000	45 000
<b>TOTAL: TECHNICAL SERVICES</b>						<b>140 000</b>	<b>-</b>	<b>-50 000</b>	<b>90 000</b>
<b>GRAND TOTAL: CAPITAL BUDGET VIREMENTS -</b>						<b>210 000</b>	<b>50 000</b>	<b>-50 000</b>	<b>210 000</b>

## PART 2 - SUPPORTING DOCUMENTATION

### SECTION 11 - OTHER SUPPORTING DOCUMENTATION - ANNEXURES

#### 11.7 Summary of all Withdrawals during the 1<sup>st</sup> QUARTER of 2020/2021. MFMA Section 11 (4a)

<b>PROVINCIAL TREASURY</b>			
<b>Withdrawals from Municipal Bank Accounts</b>			
<b>In accordance with Section 11, Sub-section 1 (b) to (j)</b>			
<b>NAME OF MUNICIPALITY:</b>	Breede Valley Municipality		
<b>MUNICIPAL DEMARCATION CODE:</b>	WC025		
<b>QUARTER ENDED:</b>	<b>July 2020 till September 2020</b>		
<b>MFMA section 11.</b> (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i> , or any other senior financial <i>official</i> of the <i>municipality</i> 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 -  (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 - (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; (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> -  (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 (b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	<b>Amount</b>	<b>Reason for withdrawal</b>	
	R 461 448 089,08	Normal Operating and Capital Expenses	
	R 0,00		
	R 0,00		
	R 0,00		
	R 14 523 678,46	Traffic payments to Department	
	R 0,00		
	R 140 000 000,00	Investments made over different periods	
	R 0,00		
	<b>Name and Surname:</b>	R Ontong	
	<b>Rank/Position:</b>	Chief Financial Officer	
	<b>Signature:</b>		
<b>Tel number</b>	<b>Fax number</b>	<b>Email Address</b>	
023-3484994	023-3484997	<a href="mailto:rontong@bvm.gov.za">rontong@bvm.gov.za</a>	

## 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 2020 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

PRINT NAME: DAVID McTHOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: \_\_\_\_\_



DATE: 13.10.2020