
IN-YEAR FINANCIAL MANAGEMENT REPORT MFMA S71, 52(d) & 72 REPORT DECEMBER 2019

In-Year Report of the Municipality

Prepared in terms of Section 71, 52(d) & 72 of the Local Government: Municipal Finance Management Act (56/2003) and Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.



BREED VALLEY

MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

2019/2020 FINANCIAL YEAR

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LEGISLATIVE FRAMEWORK

MFMA SECTION 71, 52(d) & 72

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.

72. Mid-year budget and performance assessment

(1) The accounting officer of a municipality must by 25 January of each year—

- (a) assess the performance of the municipality during the first half of the financial year, taking into account—
 - (i) the monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
 - (iii) the past year's annual report, and progress on resolving problems identified in the annual report; and
 - (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
- (b) submit a report on such assessment to—
 - (i) the mayor of the municipality;
 - (ii) the National Treasury; and
 - (iii) the relevant provincial treasury.

(2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1)(b) of this section.

(3) The accounting officer must, as part of the review—

- (a) make recommendations as to whether an adjustments budget is necessary; and
- (b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.

GLOSSARY

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

PART 1 – IN-YEAR REPORT

SECTION 1 – MAYOR'S REPORT

1.1 In-Year Report - Monthly Budget Statement

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

1.2 Other Information

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

PART 1 – IN-YEAR REPORT

SECTION 2 – RESOLUTIONS

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

RESOLVED

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

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

(b) Any other resolutions required by the Council.

PART 1 -IN-YEAR REPORT

SECTION 3 – EXECUTIVE SUMMARY

3.1 INTRODUCTION

The audited outcome for 2018/19 reflected in this report are final as the Annual Financial Statements were completed and audited by the Auditor General. The in-year report for December 2019 contains the final outcomes for the 2018/2019 audit. The municipality has obtained a unqualified audit opinion.

3.2 CONSOLIDATED PERFORMANCE

3.2.1 Against annual budget (Original approved and latest adjustments)

Revenue by Source

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

The total revenue excluding capital transfers and contributions for the period 1 July 2019 – 31 December 2019 is R556 817 634.70 or 50.79% of the total budgeted revenue R1 096 376 360.

Property Rates

The reported revenue on property rates reflects and over-performance. This is due to the fact that there are some clients who have been billed their services annually. These annual services are due in September and includes an amount of R28 279 747.

Service charges – electricity revenue

The reported revenue excludes Prepaid Electricity Revenue to the value of R 3 603 076 sold in December 2019 but received in January 2020 as well as the year-end journal of R 28 723 629 for accrual of revenue accrued for the 2018/2019 financial year but billed in July 2019. During the year end processes in July 2020 a journal will be processed to include revenue accrued before 30 June 2020 but billed in July 2020.

Service charges - water revenue

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

Service charges – sanitation revenue

The reported revenue for sanitation services reflects and over-performance. This is due to the fact that there are some clients who have been billed their services annually. These annual services are due in September and includes an amount of R 2 486 546.

Service charges – refuse revenue

The reported revenue for refuse services reflects and over-performance. This is due to the fact that there are some clients who have been billed their services annually. These annual services are due in September and includes an amount of R6 762 760.

Rental of facilities and equipment

The reported revenue for rental of facilities and equipment reflects an under-performance. This revenue also includes revenue from ad-hoc rentals such as halls, library halls and sports facilities. These are rented on demand.

Interest earned – outstanding debtors

Growth in debtors resulted in more interest being earned than anticipated.

Fines, penalties and forfeits

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

Licenses and permits

Less licenses and permits have been issued than anticipated.

Agency services

More agency fees were earned during the period than budgeted for.

Transfers and subsidies – operating

All unconditional grants received has been recognized where the conditions are met. Transfers of grants to the municipality are done throughout the year.

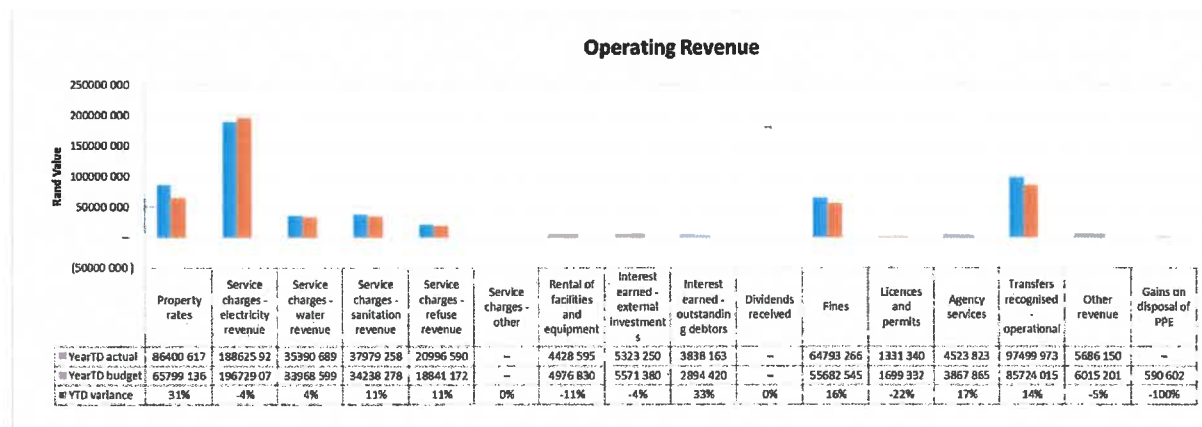
Transfers and subsidies – capital

Capital grants are recognised when capital expenditure has been capitalised.

Gains on disposal of PPE

No disposals were done for 2019/2020 financial year.

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



Operating Expenditure by Type

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

The total expenditure amounts to R436 381 312.99 or 39.94% of the total budgeted expenditure R1 092 471 103.

Employee related costs

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

Debt impairment

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

Depreciation & asset impairment

System parameters for depreciation runs are only setup after the finalisation of the audit. Monthly depreciation runs will be performed at the end of January.

Finance charges

Interest paid are pro-rata overspend as at 31 December 2019.

Bulk purchases

Expenditure on bulk purchases are pro-rata overspend as at 31 December 2019..

Contracted services

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

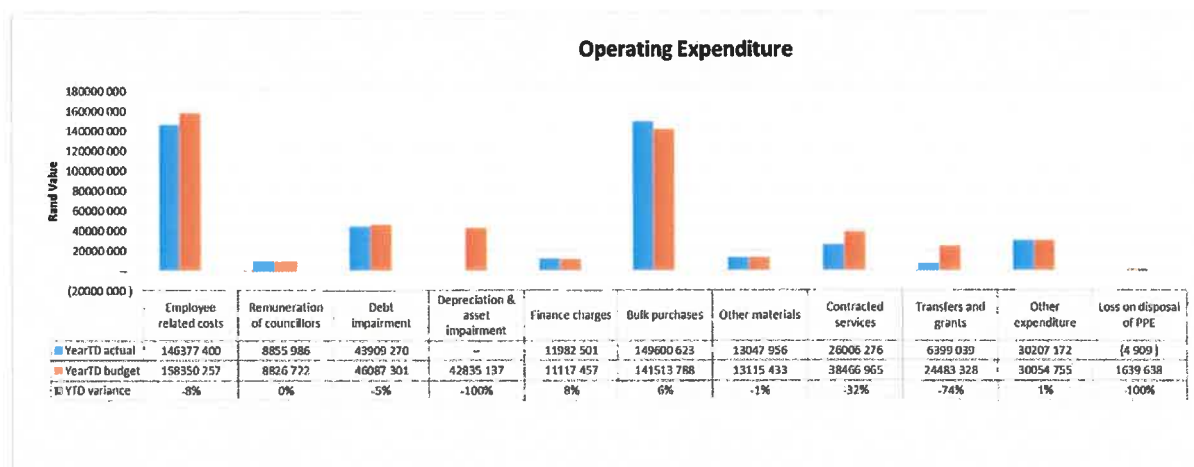
Transfers and subsidies

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

Loss on disposal of PPE

No disposals were done for 2019/2020 financial year.

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

**Capital Expenditure**

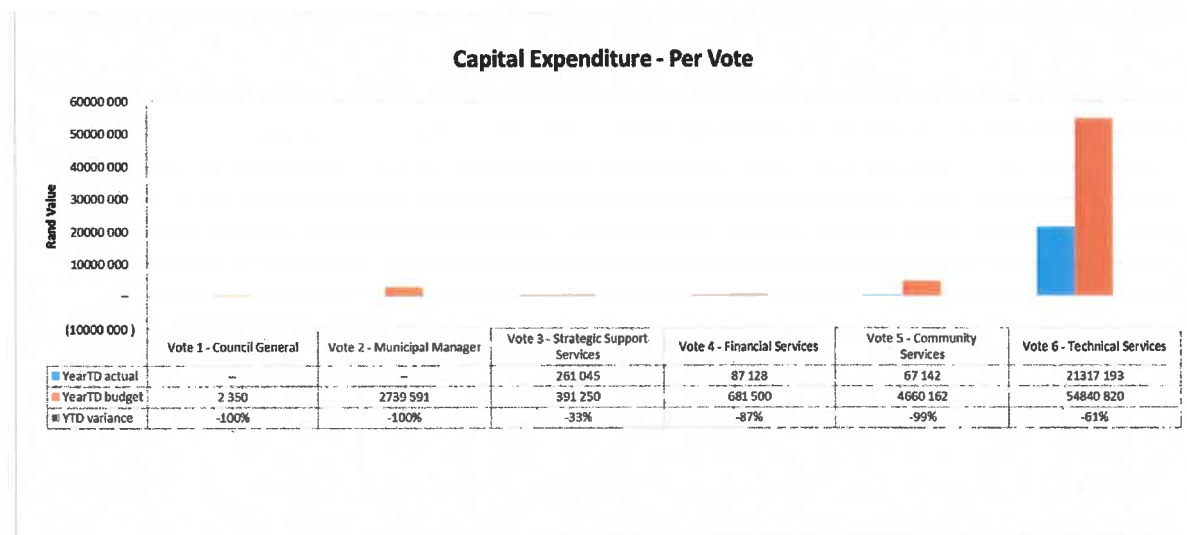
The total capital expenditure for the period 1 July 2019 – 31 December 2019, amounts to R33 376 297 or 16.36% of the total capital budget that amounts to R203 973 473, this excludes capital expenditure of R 63 549 251 that was incurred by the Department of Human Settlements for the Transhex Housing Project.

Capital grant funding spending for the period amounts to R7 429 328.15 or 6.75% of the total capital grant budget that amounts to R110 102 000.

Total Capital Expenditure

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

Refer to Section 4 – table C5 for more detail.



Cash Flow

The detail of this section can be found in Section 4 of this report Table C7 (Financial Position). The balance at the end of the period for the cash flow statement amounts to R168 893 199.

Service Charges

Electricity increase from NERSA have an influence on billing and cash receipts, Water tariffs structural change also have an influence.

Property Rates

Clients moved from annual to monthly, but budget process was still on annual clients.

Other revenue

Vigorous credit control processes has been implemented.

Government – Operating

Housing grants will be received if the project and or phase is finalised, the municipality received an amended gazette in November 2019, operational grants was decreased with an amount of R80.5 million.

Government Capital

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

Interest

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

Suppliers

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

Transfer and grants

Housing Top Structure expenditure and payments are done within different timeframes. / No payments were done for any top structures in the year.

Capital assets

Capital spending plan has been compiled and will be implemented.

Consumer deposits

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

Refer to Section 4

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

3.3 MATERIAL VARIANCES FROM SDBIP

Comments for December 2019.

Refer to Section 10 – Supporting Table SC1

3.3 REMEDIAL OR CORRECTIVE STEPS

No remedial or corrective steps are required at this time.

The financial state will be monitored continuously and possible remedial actions will be taken-up in the Adjustment Budget portfolio during the month of February 2020.

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 - Mid-Year Assessment

Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	137 472	139 998	139 998	9 773	86 401	65 799	20 601	31%	139 998
Service charges	564 827	603 781	603 781	47 168	282 992	283 777	(785)	-0%	603 781
Investment revenue	11 233	11 854	11 854	1 037	5 323	5 571	(248)	-4%	11 854
Transfers and subsidies	133 233	259 056	179 622	39 332	97 500	85 724	11 776	14%	179 622
Other own revenue	93 029	161 121	161 121	14 057	84 601	75 727	8 875	12%	161 121
Total Revenue (excluding capital transfers and contributions)	939 793	1 175 810	1 096 376	111 366	556 618	516 598	40 219	8%	1 096 376
Employee costs	278 623	336 104	336 054	24 890	146 377	158 350	(11 973)	-8%	336 054
Remuneration of Councillors	17 675	18 780	18 780	1 484	8 856	8 827	29	0%	18 780
Depreciation & asset impairment	87 921	91 139	91 139	–	–	42 835	(42 835)	-100%	91 139
Finance charges	24 682	23 654	23 654	1 965	11 983	11 117	865	8%	23 654
Materials and bulk purchases	314 601	321 263	327 959	25 027	162 649	154 629	8 019	5%	327 959
Transfers and subsidies	16 317	125 484	49 102	301	6 399	24 483	(18 084)	-74%	49 102
Other expenditure	206 907	255 482	245 783	18 195	100 118	116 249	(16 131)	-14%	245 783
Total Expenditure	946 727	1 171 905	1 092 471	71 862	436 381	516 491	(80 109)	-16%	1 092 471
Surplus/(Deficit)	(6 934)	3 905	3 905	39 504	120 436	108	120 329	111758%	3 905
Transfers and subsidies - capital (monetary allocation)	165 738	110 052	110 052	–	–	51 739	(51 739)	-100%	110 052
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	158 804	113 957	113 957	39 504	120 436	51 847	68 589	132%	113 957
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	158 804	113 957	113 957	39 504	120 436	51 847	68 589	132%	113 957
Capital expenditure & funds sources									
Capital expenditure	266 003	191 723	203 973	6 571	33 376	98 503	(65 127)	-66%	203 973
Capital transfers recognised	165 738	110 102	110 102	1 207	7 429	53 475	(46 046)	-86%	110 102
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	6 281	–	162	–	–	81	(81)	-100%	162
Internally generated funds	93 984	81 621	93 710	5 364	25 947	44 947	(19 000)	-42%	93 710
Total sources of capital funds	266 003	191 723	203 973	6 571	33 376	98 503	(65 127)	-66%	203 973
Financial position									
Total current assets	258 181	347 239	347 239		324 615				347 239
Total non current assets	2 288 637	2 382 017	2 382 017		2 327 733				2 382 017
Total current liabilities	170 630	120 863	120 863		240 615				120 863
Total non current liabilities	442 532	428 590	428 590		432 637				428 590
Community wealth/Equity	1 933 657	2 179 803	2 179 803		1 979 096				2 179 803
Cash flows									
Net cash from (used) operating	167 760	195 970	195 970	33 724	97 307	137 163	39 856	29%	195 970
Net cash from (used) investing	(210 336)	(191 673)	(203 923)	(6 585)	(33 358)	(90 081)	(56 723)	63%	(191 673)
Net cash from (used) financing	(9 377)	(10 360)	(10 360)	10	(4 922)	(5 022)	(100)	2%	(10 360)
Cash/cash equivalents at the month/year end	96 498	114 388	91 553	–	168 893	151 926	(16 967)	-11%	103 804
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	38 682	7 409	5 918	8 383	4 670	4 288	18 497	87 405	175 254
Creditors Age Analysis									
Total Creditors	24 468	11	3	2	–	–	4	0	24 487

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) - Mid-Year Assessment

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		203 000	202 984	204 050	22 680	126 010	95 950	30 060	31%	204 050
Executive and council		1 044	647	647	27	277	319	(42)	-13%	647
Finance and administration		201 912	202 337	203 403	22 653	125 733	95 631	30 102	31%	203 403
Internal audit		44	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		106 490	169 899	206 613	18 108	93 346	98 378	(5 031)	-5%	206 613
Community and social services		15 025	11 585	11 585	80	7 112	5 445	1 667	31%	11 585
Sport and recreation		3 461	11 374	11 374	332	1 552	5 346	(3 794)	-71%	11 374
Public safety		47 478	1 577	118 791	12 142	69 656	55 832	13 824	25%	118 791
Housing		40 526	145 363	64 863	5 555	15 027	31 755	(16 728)	-53%	64 863
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		33 837	153 865	36 651	145	1 871	17 226	(15 355)	-89%	36 651
Planning and development		5 464	6 823	6 823	20	688	3 207	(2 519)	-79%	6 823
Road transport		27 158	144 780	27 566	125	1 183	12 956	(11 773)	-91%	27 566
Environmental protection		1 215	2 262	2 262	-	-	1 063	(1 063)	-100%	2 262
<i>Trading services</i>		762 204	759 114	759 114	70 433	335 590	356 784	(21 194)	-6%	759 114
Energy sources		403 650	437 077	437 084	33 077	193 106	205 430	(12 323)	-6%	437 084
Water management		135 542	122 146	122 139	12 599	47 781	57 405	(9 624)	-17%	122 139
Waste water management		162 297	134 483	134 483	16 226	61 550	63 207	(1 658)	-3%	134 483
Waste management		60 716	65 408	65 408	8 531	33 153	30 742	2 411	8%	65 408
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	1 105 531	1 285 862	1 206 428	111 366	556 818	568 338	(11 520)	-2%	1 206 428
Expenditure - Functional										
<i>Governance and administration</i>		192 127	226 021	227 087	14 997	91 640	107 346	(15 706)	-15%	227 087
Executive and council		37 040	35 162	35 162	2 734	15 603	16 610	(1 007)	-6%	35 162
Finance and administration		151 939	186 804	187 870	11 978	74 462	88 830	(14 367)	-16%	187 870
Internal audit		3 148	4 055	4 055	286	1 575	1 907	(332)	-17%	4 055
<i>Community and public safety</i>		161 424	227 544	239 012	14 978	59 359	113 696	(54 337)	-48%	239 012
Community and social services		22 041	24 705	24 705	1 703	10 205	11 625	(1 420)	-12%	24 705
Sport and recreation		27 592	29 926	29 926	2 435	11 749	14 123	(2 375)	-17%	29 926
Public safety		85 064	31 462	123 429	9 639	27 346	58 022	(30 677)	-53%	123 429
Housing		26 638	141 345	60 845	1 201	10 060	29 876	(19 816)	-66%	60 845
Health		89	106	106	-	-	50	(50)	-100%	106
<i>Economic and environmental services</i>		68 572	173 603	81 635	4 143	60 505	38 551	21 954	57%	81 635
Planning and development		15 442	15 789	15 789	1 178	7 419	7 427	(7)	0%	15 789
Road transport		51 475	154 155	62 188	2 900	52 708	29 337	23 371	80%	62 188
Environmental protection		1 656	3 658	3 658	65	378	1 787	(1 409)	-79%	3 658
<i>Trading services</i>		523 107	543 855	543 855	37 704	224 611	256 483	(31 872)	-12%	543 855
Energy sources		350 328	373 300	373 300	27 619	171 267	175 891	(4 623)	-3%	373 300
Water management		64 010	61 945	61 945	4 465	20 848	29 399	(8 551)	-29%	61 945
Waste water management		64 772	61 754	61 754	3 435	19 496	29 095	(9 600)	-33%	61 754
Waste management		43 996	46 856	46 856	2 184	13 000	22 097	(9 098)	-41%	46 856
<i>Other</i>		1 497	882	882	40	266	415	(149)	-36%	882
Total Expenditure - Functional	3	946 727	1 171 905	1 092 471	71 862	436 381	516 491	(80 109)	-16%	1 092 471
Surplus/ (Deficit) for the year		158 804	113 957	113 957	39 504	120 436	51 847	68 589	132%	113 957

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

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

WC025 Breede Valley - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Council General		448	147	147	27	277	69	208	302.0%	147
Vote 2 - Municipal Manager		4 770	7 103	7 103	-	-	3 353	(3 353)	-100.0%	7 103
Vote 3 - Strategic Support Services		2 508	1 896	1 976	141	883	931	(48)	-5.2%	1 976
Vote 4 - Financial Services		193 965	195 104	195 904	22 468	124 496	92 099	32 396	35.2%	195 904
Vote 5 - Community Services		108 794	298 864	218 550	18 203	94 271	103 994	(9 723)	-9.3%	218 550
Vote 6 - Technical Services		795 046	782 748	782 748	70 527	336 891	367 892	(31 000)	-8.4%	782 748
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	1 105 531	1 285 862	1 206 428	111 366	556 818	568 338	(11 520)	-2.0%	1 206 428
Expenditure by Vote	1									
Vote 1 - Council General		33 471	31 992	31 992	2 506	14 241	15 120	(879)	-5.8%	31 992
Vote 2 - Municipal Manager		9 807	10 657	10 707	693	4 152	5 080	(928)	-18.3%	10 707
Vote 3 - Strategic Support Services		56 938	59 013	59 093	3 730	27 470	27 825	(355)	-1.3%	59 093
Vote 4 - Financial Services		59 175	89 078	89 827	5 490	31 947	42 524	(10 577)	-24.9%	89 827
Vote 5 - Community Services		168 618	334 757	254 443	16 214	102 216	121 118	(18 902)	-15.6%	254 443
Vote 6 - Technical Services		618 718	646 409	646 409	43 229	256 355	304 825	(48 469)	-15.9%	646 409
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	946 727	1 171 905	1 092 471	71 862	436 381	516 491	(80 109)	-15.5%	1 092 471
Surplus/ (Deficit) for the year	2	158 804	113 957	113 957	39 504	120 436	51 847	68 589	132.3%	113 957

4.1.3 Table C3: Monthly Budget Statement - Financial Performance

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

Vote Description	Ref	2018/19	Budget Year 2019/20						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousand									Full Year Forecast
Revenue by Vote	1								
Vote 1 - Council General		448	147	147	27	277	89	208	302%
1.1 - Admin		448	147	147	27	277	89	208	302%
1.2 - Mayoral Office		-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		4 770	7 103	7 103	-	-	3 353	(3 353)	-100%
2.1 - Office Support		596	2 003	2 003	-	-	956	(956)	-100%
2.2 - Internal Audit		44	-	-	-	-	-	-	-
2.3 - Project Management		4 130	5 100	5 100	-	-	2 397	(2 397)	-100%
2.4 - Ombudsman		-	-	-	-	-	-	-	-
2.5 - Enterprise Risk Management		-	-	-	-	-	-	-	-
2.6 - Jobs4U		-	-	-	-	-	-	-	-
Vote 3 - Strategic Support Services		2 508	1 896	1 978	141	883	931	(48)	-5%
3.1 - Administration & Support Services		1 521	1 604	1 604	139	828	754	74	10%
3.2 - Human Resources		838	157	237	-	-	114	(114)	-100%
3.3 - Information Communication Technology		5	3	3	1	5	1	4	312%
3.4 - IDP/ PMS/ SDBIP		-	-	-	-	-	-	-	-
3.5 - Communications & Media Relations		-	-	-	-	-	-	-	-
3.6 - Local Economic Development		127	133	133	-	33	62	(29)	-47%
3.7 - Legal Services		17	-	-	0	17	-	17	#DIV/0!
Vote 4 - Financial Services		193 965	195 104	195 904	22 468	124 498	92 099	32 396	35%
4.1 - Administration		40 021	36 307	36 307	7 789	24 033	17 064	6 968	41%
4.2 - Revenue		152 772	156 685	157 485	14 636	100 196	74 042	26 154	35%
4.3 - Financial Planning		1 172	1 961	1 961	44	267	922	(655)	-71%
4.4 - Supply Chain Management		-	151	151	-	-	71	(71)	-100%
Vote 5 - Community Services		108 794	298 884	218 550	18 203	94 271	103 994	(9 723)	-9%
5.1 - Administration & Support Services		-	-	186	-	-	93	(93)	-100%
5.2 - Human Settlements & Housing		40 934	145 647	65 147	5 589	15 232	31 889	(16 657)	-52%
5.3 - Libraries		13 791	10 228	10 228	6	6 569	4 807	1 762	37%
5.4 - Fire Brigade & Disaster Risk Management		1 533	1 577	1 577	40	621	741	(120)	-16%
5.5 - Traffic Services		48 394	129 219	129 219	12 227	70 121	60 733	9 388	15%
5.6 - Municipal Halls and Resorts		3 211	4 152	4 152	247	1 432	1 951	(519)	-27%
5.7 - Customer Care Services		474	497	497	-	124	234	(109)	-47%
5.8 - Sports and Recreation		457	7 544	7 544	95	171	3 545	(3 374)	-95%
5.9 - Health		-	-	-	-	-	-	-	-
Vote 6 - Technical Services		795 046	782 748	782 748	70 527	336 891	367 892	(31 000)	-8%
6.1 - Public Works		56 061	38 715	38 715	34	835	18 196	(17 361)	-95%
6.2 - Cemeteries		932	834	834	58	440	392	48	12%
6.3 - Recreational Facilities		65	58	58	3	26	27	(1)	-4%
6.4 - Refuse Removal		60 716	65 408	65 408	8 531	33 153	30 742	2 411	8%
6.5 - Sewerages		138 081	119 483	119 483	16 226	61 550	56 157	5 392	10%
6.6 - Electricity Management		403 650	436 104	436 104	33 077	193 106	204 969	(11 862)	-6%
6.7 - Water Management		135 542	122 146	122 146	12 599	47 781	57 409	(9 628)	-17%
Total Revenue by Vote	2	1 105 531	1 285 862	1 206 428	111 386	556 818	568 338	(11 520)	-2%
Expenditure by Vote	1								
Vote 1 - Council General		33 471	31 992	31 992	2 506	14 241	15 120	(879)	-6%
1.1 - Admin		20 333	19 792	18 050	1 352	8 183	8 514	(331)	-4%
1.2 - Mayoral Office		13 137	12 200	13 941	1 153	6 058	6 606	(548)	-8%
Vote 2 - Municipal Manager		9 807	10 657	10 707	693	4 152	5 080	(928)	-18%
2.1 - Office Support		3 569	3 171	3 171	228	1 362	1 490	(128)	-9%
2.2 - Internal Audit		3 148	4 055	4 055	286	1 575	1 907	(332)	-17%
2.3 - Project Management		1 707	1 095	1 095	82	491	514	(24)	-5%
2.4 - Ombudsman		0	1	2	0	0	1	(1)	-83%
2.5 - Enterprise Risk Management		1 362	2 243	2 291	97	724	1 124	(400)	-36%
2.6 - Jobs4U		20	93	93	-	-	44	(44)	-100%
Vote 3 - Strategic Support Services		56 938	59 013	59 093	3 730	27 470	27 825	(355)	-1%
3.1 - Administration & Support Services		22 630	23 245	23 245	1 524	8 346	10 934	(2 588)	-24%
3.2 - Human Resources		13 192	12 686	12 766	926	6 463	6 007	456	8%
3.3 - Information Communication Technology		9 452	9 829	9 829	386	6 952	4 619	2 332	60%
3.4 - IDP/ PMS/ SDBIP		2 048	2 174	2 174	184	1 031	1 023	8	1%
3.5 - Communications & Media Relations		2 183	2 813	2 813	261	1 321	1 322	(1)	0%
3.6 - Local Economic Development		4 194	3 609	3 609	241	1 808	1 696	111	7%
3.7 - Legal Services		3 240	4 658	4 658	208	1 550	2 224	(674)	-30%
Vote 4 - Financial Services		59 175	89 078	89 827	5 490	31 947	42 524	(10 577)	-25%
4.1 - Administration		12 460	26 159	26 159	1 996	12 356	12 295	60	0%
4.2 - Revenue		22 404	44 573	45 322	2 074	12 019	21 404	(9 385)	-44%
4.3 - Financial Planning		10 295	2 933	2 973	270	941	1 389	(458)	-33%
4.4 - Supply Chain Management		14 017	15 412	15 372	1 149	6 632	7 426	(794)	-11%
Vote 5 - Community Services		168 618	334 757	254 443	16 214	102 216	121 118	(18 902)	-16%
5.1 - Administration & Support Services		7 065	10 278	10 464	515	3 052	5 048	(1 996)	-40%
5.2 - Human Settlements & Housing		26 657	141 360	60 860	1 201	10 081	29 883	(19 802)	-56%
5.3 - Libraries		13 331	14 760	14 760	1 185	6 659	6 939	(280)	-4%
5.4 - Fire Brigade & Disaster Risk Management		28 589	30 655	30 655	2 132	12 567	14 418	(1 851)	-13%
5.5 - Traffic Services		69 284	114 560	114 560	9 122	59 774	53 887	5 887	11%
5.6 - Municipal Halls and Resorts		9 500	9 263	9 223	796	4 123	4 389	(266)	-6%
5.7 - Customer Care Services		3 399	3 048	3 048	270	1 543	1 434	109	8%
5.8 - Sports and Recreation		10 704	10 727	10 767	994	4 416	5 070	(654)	-13%
5.9 - Health		89	106	106	-	-	50	(50)	-100%
Vote 6 - Technical Services		618 718	646 409	646 409	43 229	256 355	304 825	(48 469)	-16%
6.1 - Public Works		91 338	100 794	100 794	5 298	30 113	47 517	(17 405)	-37%
6.2 - Cemeteries		2 478	2 732	2 732	160	966	1 284	(318)	-25%
6.3 - Recreational Facilities		8 034	9 981	9 981	675	3 561	4 691	(1 130)	-24%
6.4 - Refuse Removal		46 430	49 619	49 619	2 370	14 115	23 396	(9 281)	-40%
6.5 - Sewerages		59 310	52 077	52 077	3 053	17 117	24 545	(7 428)	-30%
6.6 - Electricity Management		347 117	369 260	369 260	27 207	169 636	173 982	(4 356)	-3%
6.7 - Water Management		64 010	61 945	61 945	4 465	20 848	29 389	(8 551)	-29%
Total Expenditure by Vote	2	946 727	1 171 905	1 092 471	71 862	436 381	516 491	(80 109)	(0)
Surplus/ (Deficit) for the year	2	158 804	113 957	113 957	39 504	120 436	51 847	68 589	0

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) - Mid-Year Assessment

Description	Ref	2018/19	Budget Year 2019/20							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		137 472	139 998	139 998	9 773	86 401	65 799	20 601	31%	139 998
Service charges - electricity revenue		389 166	418 573	418 573	31 123	188 628	196 729	(8 103)	-4%	418 573
Service charges - water revenue		70 217	72 274	72 274	7 124	35 391	33 969	1 422	4%	72 274
Service charges - sanitation revenue		67 133	72 847	72 847	5 750	37 979	34 238	3 741	11%	72 847
Service charges - refuse revenue		38 310	40 088	40 088	3 171	20 997	18 841	2 155	11%	40 088
Service charges - other		—	—	—	—	—	—	—	—	—
Rental of facilities and equipment		25 194	10 589	10 589	638	4 429	4 977	(548)	-11%	10 589
Interest earned - external investments		11 233	11 854	11 854	1 037	5 323	5 571	(248)	-4%	11 854
Interest earned - outstanding debtors		6 356	6 158	6 158	723	3 838	2 894	944	33%	6 158
Dividends received		—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		37 240	118 474	118 474	11 402	64 793	55 683	9 111	16%	118 474
Licences and permits		2 952	3 616	3 616	145	1 331	1 699	(368)	-22%	3 616
Agency services		8 507	8 230	8 230	686	4 524	3 868	656	17%	8 230
Transfers and subsidies		133 233	259 056	179 622	39 332	97 500	85 724	11 776	14%	179 622
Other revenue		9 707	12 798	12 798	463	5 686	6 015	(329)	-5%	12 798
Gains on disposal of PPE		3 073	1 257	1 257	—	—	591	(591)	-100%	1 257
Total Revenue (excluding capital transfers and contributions)		939 793	1 175 810	1 096 376	111 366	556 818	516 598	40 219	8%	1 096 376
Expenditure By Type										
Employee related costs		278 623	336 104	336 054	24 890	146 377	158 350	(11 973)	-8%	336 054
Remuneration of councillors		17 675	18 780	18 780	1 484	8 856	8 827	29	0%	18 780
Debt impairment		62 896	98 058	98 058	6 465	43 909	46 087	(2 178)	-5%	98 058
Depreciation & asset impairment		87 921	91 139	91 139	—	—	42 835	(42 835)	-100%	91 139
Finance charges		24 682	23 654	23 654	1 965	11 983	11 117	866	8%	23 654
Bulk purchases		287 305	298 838	300 838	22 542	149 601	141 514	8 087	6%	300 838
Other materials		27 296	24 425	27 121	2 485	13 048	13 115	(67)	-1%	27 121
Contracted services		72 243	82 705	80 610	6 215	26 006	38 467	(12 461)	-32%	80 610
Transfers and subsidies		16 317	125 484	49 102	301	6 399	24 483	(18 084)	-74%	49 102
Other expenditure		71 659	71 229	63 626	5 515	30 207	30 055	152	1%	63 626
Loss on disposal of PPE		109	3 489	3 489	—	(5)	1 640	(1 645)	-100%	3 489
Total Expenditure		946 727	1 171 905	1 092 471	71 862	436 381	516 491	(80 109)	-16%	1 092 471
Surplus/(Deficit)		(6 934)	3 905	3 905	39 504	120 436	108	120 329	1	3 905
(Transfers and subsidies - capital (primarily infrastructure) (National / Provincial and District)		165 738	110 052	110 052	—	—	51 739	(51 739)	(0)	110 052
(Transfers and subsidies - capital (primarily infrastructure) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Companies, Higher Educational Institutions) Transfers and subsidies - capital (in-kind - all)		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		158 804	113 957	113 957	39 504	120 436	51 847			113 957
Taxation		—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after taxation		158 804	113 957	113 957	39 504	120 436	51 847			113 957
Attributable to minorities		—	—	—	—	—	—			—
Surplus/(Deficit) attributable to municipality		158 804	113 957	113 957	39 504	120 436	51 847			113 957
Share of surplus/ (deficit) of associate		—	—	—	—	—	—			—
Surplus/ (Deficit) for the year		158 804	113 957	113 957	39 504	120 436	51 847			113 957

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

Supporting Table SC1

WC025 Breede Valley - Supporting Table SC1 Material variance explanations - Mid-Year Assessment

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue By Source			
	Property rates	31%	The annual property Rates included in this report amounts to R28 279 747.	
	Service charges - sanitation revenue	11%	The annual sanitation revenue included in this report amounts to R 2 486 546.	
	Service charges - refuse revenue	11%	The annual refuse revenue included in this report amounts to R 6 762 760.	
	Rental of facilities and equipment	-11%	Rental of facilities occurs on an ad-hoc basis right throughout the year.	
	Interest earned - outstanding debtors	33%	Growth in resulting in more interest being earned than anticipated.	
	Fines, penalties and forfeits	16%	Increase of fine payments received. Accrual for traffic fines has been raised for the quarter. Traffic fine provisions and accounting treatment are done at financial year end.	
	Licences and permits	-22%	Less Licenses and permits than anticipated.	
	Agency services	17%	More Agency fees were earned during the month than budgeted for.	
	Transfers and subsidies - operating	14%	All unconditional grants received has been recognised. Transfers of grants to the municipality are done throughout the year.	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-100%	Capital grants recognised when capital expenditure has been capitalised.	
	Other revenue	-5%	Vigorous credit control processes been implemented.	
	Gains on disposal of PPE	-100%	No disposals done for 2019/20 financial year.	
2	Expenditure By Type			
	Employee related costs	-8%	Positions are budgeted for 12 months of the financial year. Vacant position, employees resigning and retiring results in savings which are reprioritised with the Mid-year Adjustment Budget. Only critical vacant positions are currently advertised and filled as a result of the TASK Implementation and Job Evaluation processes that are currently in progress.	
	Debt impairment	-5%	Provision for debt impairment has been raised for the two quarters. Accounting treatment for debt impairments are done at financial year end.	
	Depreciation & asset impairment	-100%	System parameters for depreciation runs are only setup after the finalisation of the audit. Monthly depreciation runs will be performed at the end of January.	
	Finance charges	8%	Interest paid are pro-rata overspend as at 31 December 2019.	
	Bulk purchases	6%	Expenditure on bulk purchases are pro-rata overspend as at 31 December 2019.	
	Contracted services	-32%	Expenditure on contracted and outsourced services, and repairs and maintenance are less than anticipated.	
	Transfers and subsidies	-74%	Housing Top Structure expenditure and payments are done within different timeframes.	
	Loss on disposal of PPE	-100%	No disposals done for 2019/20 financial year.	
3	Capital Expenditure			
	Total Capital Expenditure	-66%	Capital project are "work-in-progress" for the 2019/2020 financial year. Capital implementation for the current financial year is still in the initial phases and will accelerate as the year progress. Monthly and quarterly monitoring of capital implementation are done and adjustments will be effected during the mid-year adjustment budget if risk of underspending is foreseen.	
4	Financial Position			
	None			
5	Cash Flow			
	Service Charges	8%	Electricity increase from NERSA have an influence on billing and cash receipts, Water tariffs structural change also have an influence.	
	Property Rates	-23%	Clients moved from annual to monthly, but budget process was still on annual clients.	
	Other revenue	282%	Vigorous credit control processes been implemented.	
	Government - Operating	-36%	Housing grants will be received if the project and or phase is finalised, we received an gazette in November were the operational grants will be decreased with an amount of R80.5 million, top structures that will be done next financial year.	
	Government Capital	-60%	Housing grants will be received if the project and or phase is finalised	
	Interest	1%	Budget controls around capital spending have been strengthened resulting in better spending and less funds available for investments.	
	Suppliers	-20%	Payment of supplier's process updated to ensure more accurate invoice management	
	Transfer and grants	86%	Housing Top Structure expenditure and payments are done within different timeframes. / No payments were done for any top structures in the year.	
	Capital assets	63%	Capital spending plan has been compiled and will be implemented.	
	Consumer deposits	402%	The movement in debtors will have an influence on the deposits %.	

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

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

Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Council General		-	5	5	-	-	2	(2)	-100%	5
Vote 2 - Municipal Manager		-	2 495	3 660	-	-	2 740	(2 740)	-100%	3 660
Vote 3 - Strategic Support Services		-	1 422	1 122	32	261	391	(130)	-33%	1 122
Vote 4 - Financial Services		-	1 450	1 450	54	87	682	(594)	-87%	1 450
Vote 5 - Community Services		-	9 915	10 215	-	67	4 660	(4 593)	-99%	10 215
Vote 6 - Technical Services		-	114 191	116 420	3 772	21 317	54 841	(33 524)	-61%	116 420
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	129 478	132 872	3 858	21 733	63 316	(41 583)	-66%	132 872
Single Year expenditure appropriation	2									
Vote 1 - Council General		-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		4 143	2 610	1 445	-	-	1 387	(1 387)	-100%	1 445
Vote 3 - Strategic Support Services		25 349	-	1 200	-	-	1 125	(1 125)	-100%	1 200
Vote 4 - Financial Services		1 426	805	805	-	-	378	(378)	-100%	805
Vote 5 - Community Services		10 232	6 551	6 551	60	825	3 229	(2 404)	-74%	6 551
Vote 6 - Technical Services		224 853	52 278	61 100	2 653	10 819	29 068	(18 249)	-63%	61 100
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	266 003	62 245	71 102	2 713	11 644	35 187	(23 544)	-67%	71 102
Total Capital Expenditure	3	266 003	191 723	203 973	6 571	33 376	98 503	(65 127)	-66%	203 973
Capital Expenditure - Functional Classification										
Governance and administration		30 488	3 312	4 254	99	365	2 563	(2 197)	-86%	4 254
Executive and council		15	10	10	2	3	5	(2)	-36%	10
Finance and administration		30 473	3 302	4 244	97	362	2 558	(2 196)	-86%	4 244
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		13 958	17 561	18 619	695	1 524	8 646	(7 122)	-82%	18 619
Community and social services		8 059	7 766	8 024	19	235	3 642	(3 407)	-94%	8 024
Sport and recreation		2 190	7 971	8 771	676	1 226	4 146	(2 921)	-70%	8 771
Public safety		3 709	1 824	1 824	-	64	857	(793)	-93%	1 824
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		40 510	27 560	29 794	795	11 191	15 880	(4 689)	-30%	29 794
Planning and development		-	5 100	5 100	795	4 472	4 124	348	8%	5 100
Road transport		40 510	22 460	24 694	-	6 719	11 756	(5 037)	-43%	24 694
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		181 047	143 280	151 306	4 982	20 296	71 415	(51 119)	-72%	151 306
Energy sources		27 408	30 595	36 990	1 007	2 303	17 637	(15 334)	-87%	36 990
Water management		55 824	40 727	42 249	104	1 262	19 903	(18 641)	-94%	42 249
Waste water management		83 000	48 665	48 765	932	1 083	22 923	(21 839)	-95%	48 765
Waste management		14 816	23 303	23 303	2 939	15 648	10 952	4 695	43%	23 303
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	266 003	191 723	203 973	6 571	33 376	98 503	(65 127)	-66%	203 973
Funded by:										
National Government		37 488	44 452	44 452	412	2 957	20 892	(17 935)	-86%	44 452
Provincial Government		128 219	65 150	65 150	795	4 472	32 348	(27 876)	-86%	65 150
District Municipality		31	500	500	-	-	235	(235)	-100%	500
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		165 738	110 102	110 102	1 207	7 429	53 475	(46 046)	-86%	110 102
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	6 281	-	162	-	-	81	(81)	-100%	162
Internally generated funds		93 984	81 621	93 710	5 364	25 947	44 947	(19 000)	-42%	93 710
Total Capital Funding		266 003	191 723	203 973	6 571	33 376	98 503	(65 127)	-66%	203 973

4.1.6 Table C6: Monthly Budget Statement – Financial Position

WC025 Breede Valley - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		94 867	74 388	74 388	103 909	74 388
Call investment deposits		15 221	40 000	40 000	65 000	40 000
Consumer debtors		110 444	150 394	150 394	87 408	150 394
Other debtors		25 461	66 081	66 081	39 195	66 081
Current portion of long-term receivables		1 763	524	524	1 763	524
Inventory		10 425	15 853	15 853	27 340	15 853
Total current assets		258 181	347 239	347 239	324 615	347 239
Non current assets						
Long-term receivables		1 923	3 882	3 882	1 923	3 882
Investments		–	–	–	–	–
Investment property		43 750	21 786	21 786	43 750	21 786
Investments in Associate		–	–	–	–	–
Property, plant and equipment		2 238 532	2 349 185	2 349 185	2 277 627	2 349 185
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		4 432	7 165	7 165	4 432	7 165
Other non-current assets		–	–	–	–	–
Total non current assets		2 288 637	2 382 017	2 382 017	2 327 733	2 382 017
TOTAL ASSETS		2 546 818	2 729 256	2 729 256	2 652 348	2 729 256
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		16 495	11 702	11 702	11 026	11 702
Consumer deposits		4 083	4 147	4 147	4 207	4 147
Trade and other payables		111 594	68 373	68 373	190 957	68 373
Provisions		38 458	36 642	36 642	34 426	36 642
Total current liabilities		170 630	120 863	120 863	240 615	120 863
Non current liabilities						
Borrowing		203 881	192 179	192 179	198 219	192 179
Provisions		238 651	236 411	236 411	234 418	236 411
Total non current liabilities		442 532	428 590	428 590	432 637	428 590
TOTAL LIABILITIES		613 162	549 453	549 453	673 252	549 453
NET ASSETS	2	1 933 657	2 179 803	2 179 803	1 979 096	2 179 803
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		1 933 657	2 179 803	2 179 803	1 979 096	2 179 803
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	1 933 657	2 179 803	2 179 803	1 979 096	2 179 803

4.1.7 Table C7: Monthly Budget Statement - Cash Flow

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

WC025 Breede Valley - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		106 902	132 998	132 998	8 358	52 736	68 630	(15 894)	-23%	132 998
Service charges		551 971	596 038	596 038	47 904	315 615	291 589	24 026	8%	596 038
Other revenue		194 100	62 863	62 863	14 063	110 805	29 025	81 779	282%	62 863
Government - operating		133 606	259 006	179 572	39 332	97 780	152 531	(54 750)	-36%	259 006
Government - capital		113 179	110 102	110 102	-	23 289	57 918	(34 629)	-60%	110 102
Interest		15 710	18 012	18 012	1 607	8 559	8 437	122	1%	18 012
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(917 843)	(833 571)	(750 223)	(77 238)	(492 907)	(411 896)	81 011	-20%	(833 571)
Finance charges		(24 951)	(23 996)	(23 996)	-	(12 171)	(12 171)	-	-	(23 996)
Transfers and Grants		(4 915)	(125 484)	(129 397)	(301)	(6 399)	(46 900)	(40 501)	86%	(125 484)
NET CASH FROM/(USED) OPERATING ACTIVITIES		167 760	195 970	195 970	33 724	97 307	137 163	39 856	29%	195 970
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		67	50	50	(13)	18	28	(10)	-36%	50
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(210 403)	(191 723)	(203 973)	(6 571)	(33 376)	(90 110)	(56 733)	63%	(191 723)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(210 336)	(191 673)	(203 923)	(6 585)	(33 358)	(90 081)	(56 723)	63%	(191 673)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		50	50	50	10	124	25	100	402%	50
Payments										
Repayment of borrowing		(9 427)	(10 410)	(10 410)	-	(5 046)	(5 046)	-	-	(10 410)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(9 377)	(10 360)	(10 360)	10	(4 922)	(5 022)	(100)	2%	(10 360)
NET INCREASE/ (DECREASE) IN CASH HELD		(51 953)	(6 062)	(18 313)	27 149	59 026	42 060			(6 062)
Cash/cash equivalents at beginning:		150 451	120 450	109 867		109 867	109 867			109 867
Cash/cash equivalents at month/year end:		98 498	114 388	91 553		168 893	151 926			103 804

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.1 Supporting Table SC3

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

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

WC025 Breede Valley - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

W020 Breeds Valley - Supporting Table SCS Monthly Budget Statement - aged debtors - Mid-Year Assessment														
Description	NT Code	Budget Year 2019/20										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.L.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	6 906	1 715	1 847	1 456	1 132	1 088	3 252	11 563	28 959	18 491	5 080	16 083	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	23 320	1 650	245	248	95	67	2 933	3 550	32 109	6 894	97	5 354	
Receivables from Non-exchange Transactions - Property Rates	1400	8 067	1 448	945	3 129	750	647	1 782	11 908	28 622	18 224	701	15 780	
Receivables from Exchange Transactions - Waste Water Management	1500	5 163	1 285	1 131	1 314	1 037	1 033	4 131	17 794	32 888	25 309	4 712	22 444	
Receivables from Exchange Transactions - Waste Management	1600	3 152	768	705	1 057	614	585	2 417	11 291	20 500	15 955	2 881	13 974	
Receivables from Exchange Transactions - Property Rental Debtors	1700	359	227	227	242	230	205	1 018	4 853	7 361	6 548	552	4 079	
Interest on Arrear Debtor Accounts	1810	62	0	44	124	81	82	648	15 820	16 861	16 755	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	(8 286)	318	773	813	731	582	2 304	10 629	7 864	15 059	1 978	10 132	
Total By Income Source	2000	38 682	7 409	5 918	8 383	4 670	4 288	18 487	87 405	175 254	123 244	16 000	87 846	
2018/19 - totals only		50 248	4 769	3 963	8 019	3 390	3 200	12 488	68 359	154 436	95 457	19 392	79 271	
Debtors Age Analysis By Customer Group														
Organs of State	2200	(138)	1 297	1 040	1 815	417	340	82	1 133	5 986	3 788	-	-	
Commercial	2300	9 519	215	119	141	38	38	570	2 772	13 513	3 660	-	-	
Households	2400	24 839	4 736	4 544	5 168	4 074	3 784	16 695	74 295	138 135	104 015	16 000	87 846	
Other	2500	4 463	1 180	215	1 280	141	128	1 050	9 205	17 621	11 783	-	-	
Total By Customer Group	2600	38 682	7 409	5 918	8 383	4 670	4 288	18 487	87 405	175 254	123 244	16 000	87 846	

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

	Dec-19	Nov-19	Oct-19
Gross consumer debtors, as per debtors age analysis	175 254 255	177 874 601	177 530 755
Total Provision for bad debts	-89 669 677	-89 669 677	-89 669 677
Provision bad debts Consumers (sc3)	-87 845 785	-87 845 785	-87 845 785
Long term Debtors	-1 656 635	-1 656 635	-1 656 635
Short term portion long term debtors	-167 257	-167 257	-167 257
Less: VAT (15% of outstanding debtors)	-13 111 270	-13 504 322	-13 452 745
Net consumers debtors:	72 473 307	74 700 601	74 408 332

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.1 Outstanding Debtors

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

1. Debtors Age Analysis

The municipality's total outstanding debtors amounted to R 175 254 255 as at 31 December 2019 compared to R 177 874 601 as at 30 November 2019. Current debt represents 22 % of the total outstanding debt, while the total debt in arrears represents 69 % of the debt and 9 % of the debt still needs to be raised through arrangements. The arrear debt which is 90 days and older represents 59 % of the total debt.

The outstanding debtors increased by R 20 818 314 when compared to the outstanding amount of R 154 435 940 on 31 December 2018, representing a 13 % annual increase.

2. Additional Information:

The decrease of outstanding debt for service levies is 0.1%. Also, refer to item 1 above.

The ratio of debtors to estimated revenue levied is 22 % and the average days outstanding are 80 days, which is 2.6 months.

The electricity distribution losses for the period July 2019 to December 2019 were 4.2 %.

Month	Bulk Purchases	Distribution	Distribution Losses	Percentage
July 2019 to Dec 2019	147 427 494 kWh	141 238 579 kWh	6 188 915 kWh	4.2 %

The cumulative water distribution losses from July 2019 until November 2019 were 35.1 % of which 33.42 % is the real losses.

Month	Water input	Water Consumption	Water Variance/Loss	Percentage
July 2019 – November 2019	6 353 765 kl	4 123 322 kl	2 230 443 kl	35.1 %
Less :			-	
Unbilled Authorized Consumption			1 431 kl	
Customer Meter Data Errors			105 729 kl	
Real Losses			2 123 283 kl	33.42 %

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.2 Credit Control

This report serves to inform Council on the processes of credit control for the month of December 2019.

1. 16 122 SMS's were sent during the month to clients with arrear accounts to the value of R78 620 686, 1107 final demands to the value of R 14 413 539 were emailed.
2. 5 234 non indigent clients with arrears to the value of R39 827 949 were blocked at 60% while 3432 indigent clients with arrears to the value of R5 220 272 were blocked at 30%, resulting in a total 8 666 Prepaid meters were restricted for total value of R45 048 221.
3. R1 097 185 was recovered through pre-paid electricity restriction.
4. 250 Reminder phone calls were made.
5. 56 Arrangements to the value of R306 081 were signed with clients.
6. Garnishee payments to the value of R6 965 were received.
7. There are currently 35 outstanding Garnishee orders.
8. 58 Disconnection notices were issued to clients.
9. 77 Disconnection actions were undertaken by the contractor and can be broken down as follow:
 - a. 10 were disconnections
 - b. 12 properties could not be accessed
 - c. 1 was already converted Pre-paid
 - d. 11 clients showed proof of payment.
 - e. 9 were still disconnected from previous actions.
 - f. 5 meters were not found and were sent for investigations.
 - g. 29 Need help from the Electricity Department.
10. 10 Conventional meters were reconnected during the month.
11. 30 KVA meters were cut.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.3 Indigent Consumers

This report serves to inform Council on the status of Indigent consumers at the end of December 2019.

1. The total applications approved for all services by the end of December 2019 were 8751.
2. The outstanding amount for Indigent consumers is R9 062 843 of which R6 926 190 is in arrears.
3. Subsidies from July 2019 to December 2019 were allocated for the following services:

• Refuse	R	5 339 153
• Rates	R	1 208 899
• Sewerage	R	8 568 542
• Electricity	R	2 415 367
• Water	R	5 163 333
• Rent	R	4 508 880

PART 2 – SUPPORTING DOCUMENTATION

SECTION 5 – DEBTORS ANALYSIS

5.2.4 Debt Collection

This report serves to inform Council on the progress made by the attorneys on debt collection, for December 2019.

Attorneys

The outstanding handed over debt as at 31 December 2019 was R67 078 516 made up of 2 162 accounts.

1. An amount of R176 094 was received as payments from the handed over accounts, while an amount of R6 041 (vat incl.) was paid as commission.
2. 26 Registered letters were sent to clients during the month resulting in a payment of party to party costs of R2 109.
3. 26 Summons were issued during the month resulting in a payment of party to party costs of R15 638.
4. No judgments were obtained during the month resulting in no payment of party to party costs.
5. No cases were handled by the sheriffs during the month, therefore no sheriff fees were paid.
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 December 2019:

1. The total outstanding arrear debt of Councilors after the December 2019 due date was R4 825.

An amount of R4 825 was deducted from the December 2019 salaries of 9 councilors who did not pay their accounts in full on the due date. (The arrear amount was R4 825).

5.2.6 Arrears Employees

A list of the accounts is available for scrutiny in the office of the Municipal Manager. The following information was extracted from the list:

1. The outstanding debt of employees after the December 2019 due date was R168 439.
2. An amount of R9 183 was deducted from the December 2019 salaries of 11 officials who had arrangements with a balance of R140 916.
3. An amount of R27 523 was deducted from the December 2019 salaries of 89 officials who did not pay their account in full on the due date. (The arrear amount was R27 523)

PART 2 – SUPPORTING DOCUMENTATION

SECTION 6 – CREDITORS ANALYSIS

6.1 Supporting Table SC4

WC025 Breede Valley - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description		NT Code	Budget Year 2019/20								Total
			0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	20 754	-	-	-	-	-	-	-	20 754	
Bulk Water	0200	682	-	-	-	-	-	-	-	682	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	743	-	-	-	-	-	-	-	743	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	73	11	3	2	-	-	4	0	92	
Auditor General	0800									-	
Other	0900	2 216	-	-	-	-	-	-	-	2 216	
Total By Customer Type	1000	24 468	11	3	2	-	-	4	0	24 487	

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 - Mid-Year Assessment

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
Municipality									
Nedbank		3 Months	Fixed Depos	25 Jul 2019	–		5 000	5 000	–
Standard Bank		4 Months	Fixed Depos	26 Aug 2019	–		5 000	5 000	–
Nedbank		5 Months	Fixed Depos	25 Sep 2019	–		5 000	5 000	–
Nedbank		1 Month	Fixed Depos	26 Aug 2019	–		5 000	5 000	–
Standard Bank		1 Month	Fixed Depos	26 Aug 2019	–		5 000	5 000	–
ABSA Bank		2 Months	Fixed Depos	23 Sep 2019	–		5 000	5 000	–
Nedbank		2 Months	Fixed Depos	25 Sep 2019	–		10 000	10 000	–
Standard Bank		2 Months	Fixed Depos	25 Sep 2019	–		5 000	5 000	–
ABSA Bank		3 Months	Fixed Depos	24 Oct 2019	–		5 000	5 000	–
Nedbank		4 Months	Fixed Depos	25 Nov 2019	–		5 000	5 000	–
Standard Bank		3 Months	Fixed Depos	28 Jan 2020	31		5 000	–	5 000
Nedbank		4 Months	Fixed Depos	28 Feb 2020	32		5 000	–	5 000
Standard Bank		5 Months	Fixed Depos	30 Mar 2020	33		5 000	–	5 000
ABSA Bank		2 Months	Fixed Depos	27 Jan 2020	30		5 000	–	5 000
Nedbank		2 Months	Fixed Depos	27 Jan 2020	31		5 000	–	5 000
Standard Bank		2 Months	Fixed Depos	28 Jan 2020	31		5 000	–	5 000
Standard Bank		3 Months	Fixed Depos	25 Feb 2020	31		5 000	–	5 000
Nedbank		3 Months	Fixed Depos	26 Feb 2020	31		5 000	–	5 000
Nedbank		4 Months	Fixed Depos	27 Mar 2020	32		5 000	–	5 000
First National Bank		4 Months	Fixed Depos	27 Mar 2020	31		5 000	–	5 000
Standard Bank		4 Months	Fixed Depos	27 Mar 2020	32		5 000	–	5 000
First National Bank		5 Months	Fixed Depos	28 Apr 2020	32		5 000	–	5 000
Nedbank		6 Months	Fixed Depos	27 May 2020	33		5 000	–	5 000
Municipality sub-total					413		120 000	55 000	65 000
TOTAL INVESTMENTS AND INTEREST	2				413		120 000	55 000	65 000

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

7.2 Summary of Investment Portfolio as at 31 December 2019.

PARTICULARS OF THE INVESTMENTS AS PRESCRIBED BY SECTION 17(1)(f) OF
THE LOCAL GOVERNMENT: MUNICIPAL FINANCE MANAGEMENT ACT (ACT 56 OF 2003)

Invest as at 31/12/2019 at the following A1 Banks as prescribed by Council's Investment Policy:

ABSA	R	5 000 000.00
NEDBANK	R	25 000 000.00
FNB	R	10 000 000.00
STANDARD	R	25 000 000.00
INVESTEC	R	-
	R	65 000 000.00
ABSA LT	R	-
	R	65 000 000.00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – INVESTMENT PORTFOLIO ANALYSIS

Date of Investment	Name of Institution	Account Number	Interest Rate	Period of Investment	Maturity Date	Interest earned During the month	Balance beginning Of month	Investment Made for	Investment Withdrawn	Balance end of month
SHORT TERM INVESTMENTS										
25/Apr/19	NEDBANK	03/7881531576/264	7.90%	91	25/Jul/19	0.00	5 000 000		5 000 000	0
25/Apr/19	STANDARD	288460898-041	7.975%	123	26/Aug/19	0.00	5 000 000		5 000 000	0
25/Apr/19	NEDBANK	03/7881531576/265	8.20%	153	25/Sep/19	0.00	5 000 000		5 000 000	0
24/Jul/19	NEDBANK	03/7881531576/266	7.35%	33	26/Aug/19	0.00		5 000 000	5 000 000	0
24/Jul/19	STANDARD	288460898-042	7.225%	33	26/Aug/19	0.00		5 000 000	5 000 000	0
24/Jul/19	ABSA	2078627759	7.215%	61	23/Sep/19	0.00		5 000 000	5 000 000	0
24/Jul/19	NEDBANK	03/7881531576/267	7.40%	63	25/Sep/19	0.00		10 000 000	10 000 000	0
24/Jul/19	STANDARD	288460898-043	7.325%	63	25/Sep/19	0.00		5 000 000	5 000 000	0
24/Jul/19	ABSA	2078627733	7.315%	92	24/Oct/19	0.00		5 000 000	5 000 000	0
24/Jul/19	NEDBANK	03/7881531576/268	7.70%	124	25/Nov/19	0.00		5 000 000	5 000 000	0
28/Oct/19	STANDARD	288460898-044	7.375%	92	28/Jan/20	31 318.49		5 000 000		5 000 000
28/Oct/19	NEDBANK	03/7881531576/269	7.65%	123	28/Feb/20	32 486.30		5 000 000		5 000 000
28/Oct/19	STANDARD	288460898-045	7.825%	154	30/Mar/20	33 229.45		5 000 000		5 000 000
27/Nov/19	ABSA	2078891538	6.99%	61	27/Jan/20	29 683.56		5 000 000		5 000 000
27/Nov/19	NEDBANK	03/7881531576/270	7.30%	61	27/Jan/20	31 000.00		5 000 000		5 000 000
27/Nov/19	STANDARD	288460898-046	7.30%	62	28/Jan/20	31 000.00		5 000 000		5 000 000
27/Nov/19	STANDARD	288460898-047	7.40%	90	25/Feb/20	31 424.66		5 000 000		5 000 000
27/Nov/19	NEDBANK	03/7881531576/271	7.40%	91	26/Feb/20	31 424.66		5 000 000		5 000 000
27/Nov/19	NEDBANK	03/7881531576/272	7.65%	121	27/Mar/20	32 486.30		5 000 000		5 000 000
27/Nov/19	FNB	71834653802	7.38%	121	27/Mar/20	31 339.73		5 000 000		5 000 000
27/Nov/19	STANDARD	288460898-048	7.65%	121	27/Mar/20	32 486.30		5 000 000		5 000 000
27/Nov/19	FNB	71834654769	7.52%	153	28/Apr/20	31 934.25		5 000 000		5 000 000
27/Nov/19	NEDBANK	03/7881531576/273	7.85%	182	27/May/20	33 335.62		5 000 000		5 000 000
Sub Total						413 149.32	15 000 000	105 000 000	55 000 000	65 000 000
						413 149.32	15 000 000.00	105 000 000	55 000 000	65 000 000.00

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – CASH AND CASH EQUIVALENTS

7.3 Cash and cash equivalents for the month December 2019.

Funds Allocations

The schedule reflecting all council's Investments as at 31 December 2019 R65 000 000 (R15 000 000 at 30 June 2019).

More information with regard to Investments is as follows:

Allocation of Investments, cash and cash equivalents

Cash and cash equivalents are allocated

	Preliminary			
	30/06/2019		31/12/2019	
	Liability	Cash back	Liability	Cash back
		98 497 186		168 893 197
Unutilized grants	23 252 344	23 252 344	63 852 308	63 852 308
Consumer and Sundry deposits	4 638 893	4 638 893	4 781 412	4 781 412
External loans unspent	1 020 001	1 020 001	261 793	261 793
LT loan - cash back	0	0		0
EFF Accumulated Depreciation	8 425 820	8 425 820	8 425 820	8 425 820
Self Insurance Reserve	5 314 962	5 314 962	5 716 962	5 716 962
Capital Replacement reserve	26 122 392	26 122 392	38 175 423	38 175 423
Brandwacht Trust	97 893	97 893	97 893	97 893
Retained surplus (unidentified dep.)	2 678 138	2 678 138	3 460 513	3 460 513
Performance Bonus Provision	778 941	778 941	947 787	947 787
Set aside for retention	5 783 329	5 783 329	6 780 981	6 780 981
Set aside for Creditor payments	14 197 763	16 448 133	12 580 650	32 455 964
Provision for leave Payment	3 936 342	3 936 342	3 936 342	3 936 342
	96 246 816	98 497 186	149 017 883	168 893 197
Cash Surplus (Deficit)		2 250 370		19 875 314

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

	30/06/2019	31/12/2019
ABSA	0	5 000 000
Nedbank	10 000 000	25 000 000
First National Bank	0	10 000 000
Standard Bank	5 000 000	25 000 000
Investec	0	0
Total short term	15 000 000	65 000 000
Bank and Cash	83 483 375	103 880 022
Cash on hand	13 811	13 175
	98 497 186	168 893 197

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

7.4 Bank Reconciliation and Payments made in December 2019.

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

All payments are recorded in the cashbook (general ledger) as from cheque number 149 to 152 and electronic transfer number 271939 to 273170.

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

NEDBANK BREDE VALLEY MUNICIPALITY BANK RECONCILIATION AS AT 31 DECEMBER 2019

CASH BOOK RECONCILIATION				
Balance as per Cash Book at 01/12/2019				76 730 912.19
Deposits for the December 2019				111 258 907.50
Cheques for the December 2019				(84 109 797.30)
Balance as per Cash Book at 31/12/2019				<u>103 880 022.39</u>
Votes Balances and Transactions:				
40101012690 Balance B/f		76 730 912.19		
40101012690 Balance B/f		<u>0.00</u>		76 730 912.19
40101012691 Movements		111 258 907.50		
40101012692 Movements		<u>(84 109 797.30)</u>		27 149 110.20
Balance as per Ledger at 31/12/2019				<u>103 880 022.39</u>
BANK RECONCILIATION				TOTAL
Balance as per Bank Statement at 31/12/2019				104 190 168.87
Cash on Hand	Not yet Banked			1 651 620.75
Outstanding Cheques				(2 098 749.82)
Amounts Under Banked				0.00
Amounts Over Banked				0.00
Deposits not Receipted	Previous months	(1 631 111.06)		
	December 2019	(18 901 700.38)	(20 532 811.44)	(20 532 811.44)
Deposits receipted in Duplicate				15 921.70
Unpaid Cheques not Re-deposited				1 487.30
Other Items				938 756.53
Cash Surpluses / Shortages	Iro Payments Received			0.01
Adjustments to be Made for Dec 2019	MOLTENO MAINTENANCE (JAF)	(1 200.00)		
	SARS PAYMENT	(19 637 800.66)		
	NEDBANK BANK CHARGES	(74 627.83)	(19 713 628.49)	19 713 628.49
Balance as per Cash Book at 31/12/2019				<u>103 880 022.39</u>

PART 2 – SUPPORTING DOCUMENTATION

SECTION 7 – BANK RECONCILIATION

RECONCILIATION OF BANK STATEMENTS AS AT 31 DECEMBER 2019

	TOTAL
Balance as per Bank Statement at 01/12/2019	73 145 871.43
Cheques for December 2019	(88 655 733.85)
Deposits for December 2019	111 266 135.79
Other Adjustments / Transactions	(309 704.13)
Other Adjustments / Transactions now cleared	0.00
Direct Deposits from previous months Receipted	(10 126 548.48)
Direct Deposits not Receipted	18 901 700.38
Amounts Under Banked now cleared	0.00
R/D Cheques	(1 487.30)
Cash on Hand - 01/12/2019	1 621 555.78
Cash on Hand - 31/12/2019	(1 651 620.75)
Balance as per Bank Statements at 31/12/2019	<u>104 190 168.87</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 R21 301 107 for the period December 2019 and conditional grants to the value of R121 042 633 were received. The value of the unspent conditional grants at the end of December 2019 is R63 852 308.

WC025 Breede Valley - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description		Ref	2018/19	Budget Year 2019/20								
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands												
RECEIPTS:			1,2									
Operating Transfers and Grants												
National Government:				91 008	122 712	122 712	39 332	90 801	91 607	(806)	-0.9%	122 712
Operational Revenue:General Revenue:Equitable Share				89 265	117 997	117 997	39 332	88 497	88 498	(1)	0.0%	117 997
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]				804	3 215	3 215	-	804	1 609	(805)	-50.0%	3 215
Local Government Financial Management Grant [Schedule 5B]				939	1 500	1 500	-	1 500	1 500	-	-	1 500
Provincial Government:				6 492	134 032	54 598	-	6 903	19 152	(12 249)	-64.0%	134 032
Capacity Building				-	448	1 248	-	-	248	(248)	-100.0%	448
Capacity Building and Other				6 492	660	740	-	-	280	(280)	-100.0%	660
Housing			4	-	122 820	42 320	-	191	11 320	(11 129)	-98.3%	122 820
Libraries, Archives and Museums			4	-	9 738	9 738	-	6 492	7 304	(812)	-11.1%	9 738
Other			4	-	220	406	-	220	-	220	#DIV/0!	220
Public Transport			4	-	146	146	-	-	-	-	-	146
District Municipality:				-	-	-	-	-	-	-	-	-
All Grants				-	-	-	-	-	-	-	-	-
Other grant providers:				-	2 262	2 262	-	-	1 508	(1 508)	-100.0%	2 262
Departmental Agencies and Accounts				-	2 262	2 262	-	-	1 508	(1 508)	-100.0%	2 262
Total Operating Transfers and Grants			5	97 500	259 008	179 572	39 332	97 704	112 266	(14 563)	-13.0%	259 008
Capital Transfers and Grants												
National Government:				-	44 502	44 502	-	18 239	27 868	(9 629)	-34.6%	44 502
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]				-	10 000	10 000	-	9 000	19 638	(10 638)	-54.2%	10 000
Municipal Infrastructure Grant [Schedule 5B]				-	34 452	34 452	-	9 189	8 180	1 009	12.3%	34 452
Local Government Financial Management Grant [Schedule 5B]				-	50	50	-	50	50	-	-	50
Provincial Government:				-	65 100	65 100	-	5 100	29 550	(24 450)	-82.7%	65 150
Capacity Building and Other				-	5 100	5 100	-	5 100	2 550	2 550	100.0%	5 150
Housing				-	60 000	60 000	-	-	27 000	(27 000)	-100.0%	-
District Municipality:				-	500	500	-	-	500	(500)	-100.0%	500
All Grants				-	500	500	-	-	500	(500)	-100.0%	500
Other grant providers:				-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants			5	-	110 102	110 102	-	23 339	57 918	(34 579)	-59.7%	110 152
TOTAL RECEIPTS OF TRANSFERS & GRANTS			5	97 500	369 108	289 674	39 332	121 043	170 184	(49 141)	-28.9%	369 158

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 - Mid-Year Assessment

Description		Ref	2018/19	Budget Year 2019/20							Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands											
<u>EXPENDITURE</u>											
<u>Operating expenditure of Transfers and Grants</u>											
National Government:			1 131	122 712	122 712	13 340	64 709	91 607	(26 898)	-29.4%	122 712
Operational Revenue:General Revenue:Equitable Share			–	117 997	117 997	13 111	62 276	88 498	(26 222)	-29.6%	117 997
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]			82	3 215	3 215	188	1 385	1 609	(224)	-13.9%	3 215
Local Government Financial Management Grant [Schedule 5B]			1 049	1 500	1 500	42	1 049	1 500	(451)	-30.1%	1 500
Provincial Government:			5 860	134 032	54 598	1 054	5 842	19 152	(13 310)	-69.5%	134 032
Capacity Building			–	448	1 248	139	234	248	(14)	-5.8%	448
Capacity Building and Other			5 860	860	740	–	30	280	(250)	-89.3%	660
Housing			–	122 820	42 320	–	768	11 320	(10 552)	-93.2%	122 820
Libraries, Archives and Museums			–	9 738	9 738	915	4 801	7 304	(2 503)	-34.3%	9 738
Other			–	220	406	–	10	–	10	#DIV/0!	220
Public Transport			–	146	146	–	–	–	–	–	146
District Municipality:			–	–	–	–	–	–	–	–	–
All Grants			–	–	–	–	–	–	–	–	–
Other grant providers:			–	2 262	2 262	51	305	1 508	(1 203)	-79.8%	2 262
Departmental Agencies and Accounts			–	2 262	2 262	51	305	1 508	(1 203)	-79.8%	2 262
Total operating expenditure of Transfers and Grants:			6 991	259 008	179 572	14 445	70 856	112 266	(41 410)	-36.9%	259 006
<u>Capital expenditure of Transfers and Grants</u>											
National Government:			2 957	44 502	44 502	412	2 957	27 868	(24 910)	-89.4%	44 502
Integrated National Electrification Programme (Municipal Grant) [Schedule 5B]			1 302	10 000	10 000	67	1 655	19 638	(17 983)	-91.6%	10 000
Municipal Infrastructure Grant [Schedule 5B]			1 655	34 452	34 452	344	1 302	8 180	(6 878)	-84.1%	34 452
Local Government Financial Management Grant [Schedule 5B]			–	50	50	–	–	50	(50)	-100.0%	50
Provincial Government:			4 472	65 100	65 100	795	4 472	30 750	(26 278)	-85.5%	65 100
Capacity Building			–	–	–	–	–	–	–	–	–
Capacity Building and Other			4 472	5 100	5 100	795	4 472	2 550	1 922	75.4%	5 100
Infrastructure			–	60 000	60 000	–	–	28 200	(28 200)	-100.0%	60 000
District Municipality:			–	500	500	–	–	235	(235)	-100.0%	500
All Grants			–	500	500	–	–	235	(235)	-100.0%	500
Other grant providers:			–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants			7 429	110 102	110 102	1 207	7 429	58 853	(51 423)	-87.4%	110 102
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			14 420	369 108	289 674	15 652	78 285	171 119	(92 834)	-54.3%	369 108

PART 2 - SUPPORTING DOCUMENTATION

SECTION 8 - ALLOCATION AND GRANT RECEIPTS AND EXPENDITURE

8.3 Attached summary of the Grants and Subsidies as at 31 December 2019, divided into National, Provincial, Cape Winelands District Municipality, Other Municipalities, Housing and Private Grants.

Summary Grants Received December 2019								
	Unutilised Balance 01/07/2019	Debit Balance	Received 01/07/2019 31/12/2019	Conditions met (TRF TO Income Statement)- Operating	Conditions met (TRF TO Income Statement)-Capital	Refunded	To Other Debtors	Balance 31/12/2019
National Government:-	1 321 838.63	-	109 040 000.00	-64 709 017.75	-2 957 274.01		580 539.70	41 954 247.94
Operating grants:-	-	-	90 851 000.00	-64 709 017.75			580 539.70	26 722 521.95
Equitable share	-	-	88 497 000.00	-62 275 666.67	-	-	-	26 221 333.33
Financial Management Grant	-	-	1 550 000.00	-1 048 811.38	-	-	-	501 188.62
EPWP: Expanded Public Works	-	-	804 000.00	-1 384 539.70	-	-	580 539.70	-
Capital grants:-	1 321 838.63	-	18 189 000.00	-	-2 957 274.01	-1 321 838.63	-	15 231 725.99
Municipal Infrastructure Grant	1 321 838.63	-	9 189 000.00	-	-1 655 075.84	-1 321 838.63	-	7 533 924.16
Integrated National Electrification Grant	-	-	9 000 000.00	-	-1 302 198.17	-	-	7 697 801.83
Provincial Government:-	15 469 691.45	-85 000.00	12 002 633.00	-5 841 865.48	-4 472 054.14		318 559.59	17 388 483.41
Operating Grants plus Operating Housing:-	8 296 811.00	-85 000.00	6 902 633.00	-5 841 865.48	-		318 559.59	9 591 138.11
Operating Provincial	1 360 000.00	-85 000.00	6 712 000.00	-5 073 896.99	-		318 559.59	3 231 662.60
Library Service Conditional Grant	-	-	6 492 000.00	-4 800 516.53	-	-	-	1 691 483.47
Proclaimed Roads	-	-	-	-	-	-	-	-
CDW Grant Operational Support	-	-	-	-	-	-	-	-
Financial Management Capacity Building Grant	360 000.00	-	-	-30 000.00	-	-	-	330 000.00
FMSG - Implementation of mSCOA	-	-	-	-233 559.59	-	-	233 559.59	-
FMSG - Revenue Enhancement	1 000 000.00	-	-	-	-	-	-	1 000 000.00
Thusong Centre	-	-	220 000.00	-9 820.87	-	-	-	210 179.13
RSEP (Operational)	-	-85 000.00	-	-	-	-	85 000.00	-
Local Government Graduate Internship Grant	-	-	-	-	-	-	-	-
Operating Provincial Housing	6 936 811.00	-	190 633.00	-767 968.49	-	-	-	6 359 475.51
Housing from Capital to Operating Top structure	-	-	-	-	-	-	-	-
Touwsriver (8 Topstructure)	-	-	-	-	-	-	-	-
Zwelethamba 242 Erven	767 968.49	-	-	-767 968.49	-	-	-	-
UISP De Doorns - 577 New erven	-	-	-	-	-	-	-	-
De Doorns 1400 PLS	259 510.69	-	-	-	-	-	-	259 510.69
Avian Park 439 Houses	2 039 797.06	-	190 633.00	-	-	-	-	2 039 797.06
Rawsonville: De Nova	-	-	-	-	-	-	-	190 633.00
Sunnyside/Orchard - De Doorns	-	-	-	-	-	-	-	-
Avian Park 205 Houses	-	-	-	-	-	-	-	-
Tile Deeds	3 869 534.76	-	-	-	-	-	-	3 869 534.76
Transhex	-	-	-	-	-	-	-	-
Capital grants:-	7 172 880.45	-	5 100 000.00	-	-4 472 054.14	-3 481.01	-	7 797 345.30
Other	1 070 705.98	-	5 100 000.00	-	-4 472 054.14	-3 481.01	-	1 695 170.83
Library Service Conditional Grant	1 067 224.97	-	5 100 000.00	-	-4 472 054.14	-	-	1 695 170.83
RSEP	3 481.01	-	-	-	-	-3 481.01	-	-
PAWC: Fire Services Capacity Building	-	-	-	-	-	-	-	-
Capital- grants Housing	6 102 174.47	-	-	-	-	-	-	6 102 174.47
Sunny Side Orchard - 109 Erven	-	-	-	-	-	-	-	-
Touwsriver 900	-	-	-	-	-	-	-	-
De Doorns South of the N1	-	-	-	-	-	-	-	-
Housing: Transhex	6 102 174.47	-	-	-	-	-	-	6 102 174.47
Cape Winelands District Municipality:-	-	-	-	-	-	-	-	-
Operating grants:-	-	-	-	-	-	-	-	-
Capital grants:-	-	-	-	-	-	-	-	-
Housing Grants	1 518 294.13	-422 643.00	-	-	-	-	422 643.00	1 518 294.13
58 Houses for staff (SAMWU)	44 824.54	-	-	-	-	-	-	44 824.54
350 Houses Avian Park	-	-422 643.00	-	-	-	-	422 643.00	-
1800 Zwelethamba Housing Project (A + B)	1 449 005.30	-	-	-	-	-	-	1 449 005.30
339 Houses	24 464.29	-	-	-	-	-	-	24 464.29
Housing Grants: Other Operational	2 991 282.53	-	-	-	-	-	-	2 991 282.53
708 Avianpark	466 875.79	-	-	-	-	-	-	466 875.79
331 People Housing Proj, Zwelethamba	2 524 406.74	-	-	-	-	-	-	2 524 406.74
Other Grants	-	-	-	-304 998.72	-	-	304 998.72	-
Operating grants:-	-	-	-	-304 998.72	-	-	304 998.72	-
LGWSETA - Learnership	-	-	-	-	-	-	-	-
LGWSETA	-	-	-	-	-	-	-	-
Work for water	-	-	-	-304 998.72	-	-	304 998.72	-
Capital grants:-	-	-	-	-	-	-	-	-
Other Municipalities	-	-	-	-	-	-	-	-
TOTAL	21 301 106.74	-507 643.00	121 042 633.00	-70 855 881.95	-7 429 328.15	-1 325 319.64	1 626 741.01	63 852 308.01
			121 042 633.00	-78 285 210.10				
							GROSS BALANCE	63 852 308.01

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 - Mid-Year Assessment

Summary of Employee and Councillor remuneration	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		13 357	14 259	14 259	1 122	6 696	6 718	(21)	0%	6 731
Pension and UIF Contributions		1 516	1 602	1 602	126	750	755	(5)	-1%	1 602
Medical Aid Contributions		261	305	305	23	139	144	(5)	-3%	305
Motor Vehicle Allowance		736	794	794	61	367	374	(7)	-2%	794
Cellphone Allowance		1 658	1 673	1 673	139	830	788	42	5%	1 673
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		146	148	148	12	73	70	4	5%	7 675
Sub Total - Councillors		17 675	18 780	18 780	1 484	8 856	8 848	8	0%	18 780
% increase	4		6.3%	6.3%						6.3%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		6 463	6 645	6 645	569	3 412	3 131	281	9%	6 645
Pension and UIF Contributions		500	655	655	46	276	309	(32)	-10%	655
Medical Aid Contributions		104	93	93	7	41	44	(2)	-6%	93
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		840	970	970	68	408	457	(49)	-11%	970
Cellphone Allowance		215	204	204	19	113	96	17	17%	204
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		106	75	75	3	18	36	(18)	-50%	75
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		8 228	8 643	8 643	712	4 269	4 072	196	5%	8 643
% increase	4		5.0%	5.0%						5.0%
Other Municipal Staff										
Basic Salaries and Wages		163 469	206 073	206 013	14 411	87 969	97 074	(9 105)	-9%	206 013
Pension and UIF Contributions		31 113	39 096	39 096	2 733	16 634	18 422	(1 788)	-10%	39 096
Medical Aid Contributions		17 111	23 229	23 229	1 474	8 882	10 945	(2 064)	-19%	23 229
Overtime		20 134	13 709	13 719	1 693	7 975	6 465	1 510	23%	16 956
Performance Bonus		–	–	–	–	–	–	–	–	17 316
Motor Vehicle Allowance		7 053	8 139	8 139	701	4 292	3 835	456	12%	8 139
Cellphone Allowance		1 424	1 269	1 269	124	766	598	168	28%	1 269
Housing Allowances		1 973	3 265	3 265	171	1 033	1 538	(506)	-33%	3 265
Other benefits and allowances		22 176	26 367	26 367	2 364	11 547	12 424	(877)	-7%	5 814
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		5 941	6 314	6 314	506	3 011	2 975	36	1%	6 314
Sub Total - Other Municipal Staff		270 395	327 461	327 411	24 178	142 109	154 278	(12 169)	-8%	327 411
% increase	4		21.1%	21.1%						21.1%
Total Parent Municipality		296 297	354 884	354 834	26 374	155 233	167 198	(11 965)	-7%	354 834
TOTAL SALARY, ALLOWANCES & BENEFITS		296 297	354 884	354 834	26 374	155 233	167 198	(11 965)	-7%	354 834
% increase	4		19.8%	19.8%						19.8%
TOTAL MANAGERS AND STAFF		278 623	336 104	336 054	24 890	146 377	158 350	(11 973)	-8%	336 054

PART 2 – SUPPORTING DOCUMENTATION

SECTION 9 – EXPENDITURE ON COUNCILLOR ALLOWANCES AND EMPLOYEE BENEFITS

9.2 Breakdown of Overtime and cost for temporary employment

Overtime payments:

The **actual total budget** for overtime for the financial year amounts to **R13 719 163**.

Overtime payments are one month in arrears, this being the reason that 5 month spending been reflecting on the end of December 2019 reports. Overtime should be monitored closely.

From 1 July 2019 till 31 December 2019	Estimates for the year	Estimate for the 5 months	Actual to Date	Variance
Overtime	13 719 163	5 716 318	8 338 897	(2 622 579)
Temporary personnel	10 015 193	5 007 597	4 903 017	104 580

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

		<u>October 2019</u>	<u>November 2019</u>	<u>December 2019</u>
EPWP	Temporary	246	205	276
Temporary	For 6 months	49	57	66
Permanent		896	891	890
Councillors		41	41	41
TOTAL		1 232	1 194	1273

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 - Mid-Year Assessment

Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	1 419	15 338	15 819	1 379	1 379	15 819	14 440	91.3%	1%
August	3 446	13 421	13 984	6 365	7 743	29 803	22 059	74.0%	4%
September	8 678	15 338	15 964	4 068	11 811	45 766	33 955	74.2%	6%
October	12 521	15 338	17 950	7 376	19 188	63 716	44 528	69.9%	10%
November	10 392	15 338	18 485	7 618	26 805	82 201	55 396	67.4%	14%
December	2 393	15 338	16 302	6 571	33 376	98 503	65 127	66.1%	17%
January	3 281	17 255	18 848			117 351	–	0.0%	0%
February	3 613	17 255	17 653			135 005	–	0.0%	0%
March	26 514	15 338	15 829			150 834	–	0.0%	0%
April	11 961	17 255	17 653			168 487	–	0.0%	0%
May	22 284	17 255	18 103			186 590	–	0.0%	0%
June	159 500	17 255	17 383			203 973	–	0.0%	0%
Total Capital expenditure	266 003	191 723	203 973	33 376					

Chart C1 2019/20 Capital Expenditure Monthly Trend: actual v target

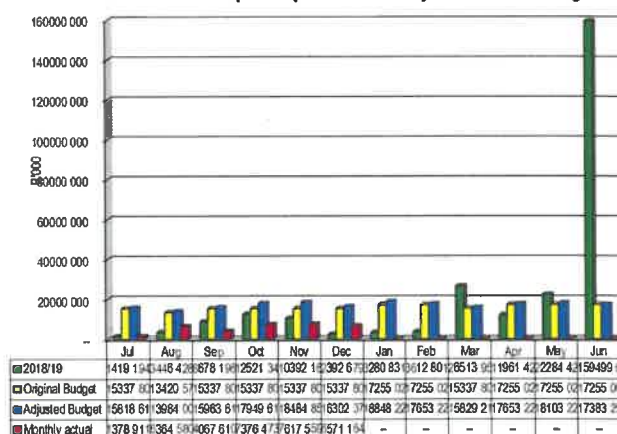
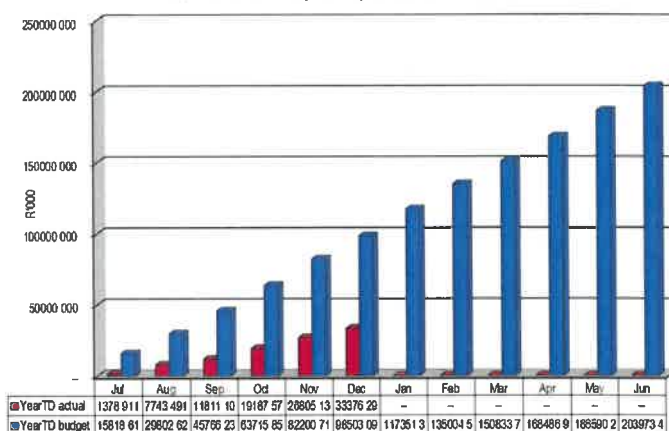


Chart C2 2019/20 Capital Expenditure: YTD actual v YTD target



PART 2 – SUPPORTING DOCUMENTATION

SECTION 10 – CAPITAL PERFORMANCE PROGRAMME

10.2 Capital Expenditure Report for the period ended 31 December 2019.

Capital Progress Report 2019/20 December 2019									
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
1.0 EXTERNAL LOAN									
1.4 Projects (B/F) (R38.5m)	0	161 793	161 793	0.00	158 841.70	0.00	0.00	161 793.00	0.00%
TOTAL EXTERNAL LOAN	0	161 793	161 793	0.00	158 841.70	0.00	0.00	161 793.00	0.00%
3 CAPITAL REPLACEMENT RESERVE									
3.0 Projects New	71 595 359	2 534 104	74 062 463	631 432.85	27 853 893.98	22 705 487.89	4 166 187.82	51 386 975.11	30.64%
3.1 Projects (B/F)	3 000 000	9 555 061	12 855 061	0.00	2 779 721.52	2 734 457.85	1 151 803.72	10 120 603.15	21.27%
3.2 Projects (MIG Counter Funding)	4 450 000	0	4 445 000	0.00	416 373.92	345 000.00	0.00	4 100 000.00	7.76%
3.3 CRR Connections (Public Contr)	723 556	0	723 556	0.00	24 537.08	24 537.08	3 093.03	699 018.92	3.39%
4.0 Furniture and Equipment	1 051 600	0	793 600	79 999.52	233 520.46	137 486.03	43 323.38	656 113.97	17.32%
TOTAL CRR	80 820 515	12 089 165	92 909 680	711 432.37	31 308 046.96	25 946 968.85	5 364 407.95	66 962 711.15	27.93%
INSURANCE RESERVE									
12.0 Insurance Reserve	800 000	0	800 000	0.00	0.00	0.00	0.00	800 000.00	0.00%
TOTAL INSURANCE RESERVE	800 000	0	800 000	0.00	0.00	0.00	0.00	800 000.00	0.00%
TOTAL BASIC CAPITAL	81 620 515	12 250 958	93 871 473	711 432.37	31 466 888.66	25 946 968.85	5 364 407.95	67 924 504.15	27.64%
CAPITAL: GRANT FUNDING									
5.0 District Municipality	500 000	0	500 000	0.00	0.00	0.00	0.00	500 000.00	0.00%
6.4 PAWC: RSEP	5 100 000	0	5 100 000	0.00	4 521 072.08	4 472 054.14	795 002.46	627 945.86	87.69%
8.0 National Government: MIG (DORA)	34 452 000	0	34 452 000	30 000.00	1 805 179.14	1 655 075.84	67 475.84	32 796 924.16	4.80%
8.2 National Government: INEP (DORA)	10 000 000	0	10 000 000	0.00	1 302 198.17	1 302 198.17	344 277.56	8 697 801.83	13.02%
8.6 National Government: FMG (DORA)	50 000	0	50 000	0.00	0.00	0.00	0.00	50 000.00	0.00%
20.0 PAWC: Housing (Services)	60 000 000	0	60 000 000	0.00	0.00	0.00	0.00	60 000 000.00	0.00%
TOTAL : GRANT FUNDING	110 102 000	0	110 102 000	30 000.00	7 628 449.39	7 429 328.15	1 206 755.86	102 672 671.85	6.75%
TOTAL FUNDING	191 722 515	12 250 958	203 973 473	741 432.37	39 095 338.05	33 376 297.00	6 571 163.81	170 597 176.00	16.36%

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.1 Insurance Claims for the month ended 31 December 2019.

COUNCIL'S MONTHLY REPORT													
Type of Claim	July	Aug	Sept	October	Nov	Dec	Jan	Feb	March	Apr	May	June	Year End
Public Liability/possible Liability	5	7	3	2		3							20
Council vehicles	5		6	2	6	2							21
Private vehicles				1									1
Fire/Theft /Damage to buildings		1	1		1								3
Theft/ Loss of Property													0
Injury on duty claims	6	4	2	6	7								25
Claims within excess not submitted to Insurer (Marsh Africa)/not covered													
Public Liability/possible Liability			2	2		2							6
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				3		3							6
Total claims submitted	16	12	14	16	14	10	0	0	0	0	0	0	61
NOTE PLEASE:													
Totals will be adjusted monthly as actual expenses and payment from insurer occur.													
TOTAL QUOTED EXPENSE	R 85 233.81	R 82 182.20	R 30 796.69	R 17 138.55	R 14 809.50	R 75 187.99							R 305 348.74
VALUE OF REJECTED CLAIMS													
ACTUAL CAPITAL EXPENSE:	R 6 326.35			R 21 658.34		R 30 670.88							R 58 655.57
SAMRAS ORDERS (incl VAT)													
ACTUAL W & R EXPENSE: SAMRAS ORDERS (incl VAT)		R 75 476.09	R 70 862.11	R 128 026.17	R 43 544.53								R 0.00
DIRECT PAYMENT TO SUPPLIER/TP FROM INSURER													
PAYMENT FROM INSURER:		R 26 615.00				R 32 792.22							R 317 908.90
CAPITAL REPLACEMENT (incl VAT)													
PAYMENT FROM INSURER:		R 223 107.64											R 223 107.64
OPERATING REPAIRS (incl VAT)													
LOSS TO COUNCIL						R 43 544.52							R 43 544.52
LEGAL DEP APPROVED	R 1 486.72	R 1 068.25	R 1 897.50	R 3 590.00	R 7 975.90								R 16 018.37
EXCESS:	R 15 188.00	R 2 173.92	R 8 695.65	R 63 427.16	R 42 230.27	R 3 946.88							R 135 661.88
COMMENTS:													
ADJUSTED MONTHLY AS PROGRESS ON CLAIMS OCCUR													

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.2 Municipal Cost Containment Measures for the period 31 December 2019.

Measures	Cost Containment In-Year Report											
	Budget	M01	M02	M03	Q1	M04	M05	M06	Q2	Q3	Q4	Savings
	R	R	R	R	R	R	R	R	R	R	R	R
Use of consultants	6 682 539,54	136 247,39	519 318,00	-41 872,26	613 693,13	1 721 435,00	116 590,24	385 257,16	2 223 282,40			504 294,24
Vehicles used for political office -beard	-	-	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	1 320 916,00	8 530,99	54 356,00	35 670,69	98 557,68	37 960,00	79 825,42	132 380,22	250 165,64	-	-	311 734,68
Domestic accommodation	470 858,00	-	22 839,00	12 286,97	35 125,97	2 170,00	29 907,04	50 434,76	82 511,80	-	-	117 791,23
Sponsorships, events and catering	761 224,00	13 500,00	66 080,00	17 712,39	97 292,39	38 027,00	23 200,00	11 481,64	72 708,64	-	-	210 610,97
Communication	3 080 223,00	80 687,82	194 218,00	296 376,76	571 282,58	416 138,00	200 582,37	347 830,92	964 551,29	-	-	4 277,63
Other related expenditure items	-	-	-	-	-	-	-	-	-	-	-	-
Total	12 315 760,54	238 966,20	856 811,00	320 174,55	1 415 951,75	2 215 730,00	450 105,07	927 384,70	3 593 219,77	-	-	1 148 708,75

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

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

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.4 No awards made at Supply Chain for the month of December 2019.

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.5 No procurement premiums paid for the month of December 2019.

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SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.6 Approved Budget Virements: 2nd QUARTER of 2019/2020.

APPROVED BUDGET VIREMENTS: 2nd QUARTER OF 2019/2020									
U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 October 2019	Increase	Decrease	Amended Budget 31 December 2019
1. OPERATING BUDGET: The following Operating Budget Virements were processed in the above mentioned period.									
COUNCIL GENERAL									
20180704065049	10303277250000	Council General Admin	Social Assistance:Grant In Aid	0.103	2019/11/26	224 447	1 000	-	225 447
20180704065049	10303277250000	Council General Admin	Social Assistance:Grant In Aid	0.103	2019/11/26	225 447	2 000	-	227 447
20180704065049	10303277250000	Council General Admin	Social Assistance:Grant In Aid	0.103	2019/11/26	227 447	1 000	-	228 447
20180704065049	10303277250000	Council General Admin	Social Assistance:Grant In Aid	0.103	2019/11/26	228 447	2 000	-	230 447
20180704064457	10306222000000	Mayoral Offices	Entertainment:Executive Mayor	0.103	2019/11/26	8 897	-	-1 000	7 897
20180927005343	10306222000000	Mayoral Offices	Entertainment:Executive Mayor	0.103	2019/11/26	10 000	-	-2 000	8 000
20180927005330	10306222000000	Mayoral Offices	Entertainment:Executive Mayor	0.103	2019/11/26	3 000	-	-1 000	2 000
20180927005336	10306222000000	Mayoral Offices	Entertainment:Executive Mayor	0.103	2019/11/26	3 000	-	-2 000	1 000
20180927005332	10306222000000	Mayoral Offices	Entertainment:Executive Mayor	0.103	2019/11/26	3 000	-	-2 000	1 000
20180927005335	10306222000000	Mayoral Offices	Entertainment:Executive Mayor	0.103	2019/11/26	3 000	-	-2 000	1 000
20180927005337	10306222000000	Mayoral Offices	Entertainment:Executive Mayor	0.103	2019/11/26	3 000	-	-2 000	1 000
20180927001419	10306222000000	Mayoral Offices	Domestic:Daily Allowance	0.103	2019/11/26	3 500	-	-1 500	2 000
20180927001421	10306222000000	Mayoral Offices	Domestic:Incidental Cost	0.103	2019/11/26	500	1 500	-	2 000
20181008990723	10306262060000	Mayoral Offices	Social Assistance:Social Relief	0.123	2019/12/20	20 000	20 000	-	40 000
20180801062508	10306277210000	Mayoral Offices	Social Assistance:Disability Grant	0.103	2019/11/26	100 000	2 000	-	102 000
20180801991218	10306277810000	Mayoral Offices	Other Educational Institutions:School Support	0.103	2019/11/26	200 000	2 000	-	202 000
20180801991943	10306277910000	Mayoral Offices	Non-profit Institutions:Sport Councils	0.103	2019/11/26	91 978	2 000	-	93 978
20180801993736	10306277950000	Mayoral Offices	Non-profit Institutions:Animal Care	0.123	2019/12/20	100 000	-	-20 000	80 000
TOTAL: COUNCIL GENERAL -						1 455 663	-33 500	-33 500	1 455 663
MUNICIPAL MANAGER									
20181212045857	10425200460000	Risk Management	Outsourced Services:Personnel and Labour	0.118	2019/12/17	50 000	50 000	-	100 000
20170418057866	10425209950000	Risk Management	Salaries, Wages and Allowances:Basic Salary and Wa	0.118	2019/12/17	1 173 986	-	-50 000	1 123 986
TOTAL: MUNICIPAL MANAGER						1 223 986	50 000	-50 000	1 223 986
STRATEGIC SUPPORT SERVICES									
20180704063978	10612220210000	I.D.P.	Inventory Consumed:Materials and Supplies	0.119	2019/12/17	1 700	500	-	2 200
20180704064118	10612221470000	I.D.P.	Advertising, Publicity and Marketing:Corporate and	0.119	2019/12/17	15 010	-	-500	14 510
20170418057800	12112200460000	Human Resources	Outsourced Services:Personnel and Labour	0.096	2019/11/19	432 872	-	-80 000	352 872
20170418057805	12112200750000	Human Resources	Business and Advisory:Human Resources	0.109	2019/12/10	83 000	60 000	-	143 000
20170418057805	12112200750000	Human Resources	Business and Advisory:Human Resources	0.115	2019/12/17	143 000	10 000	-	153 000
20170418057727	12112201330000	Human Resources	Contractors:Employee Welfare	0.115	2019/12/17	50 000	-	-10 000	40 000
20170418057798	12112221520000	Human Resources	Advertising, Publicity and Marketing:Staff Recruit	0.091	2019/10/28	168 716	-	-30 000	138 716
20170418057798	12112221520000	Human Resources	Advertising, Publicity and Marketing:Staff Recruit	0.096	2019/11/19	138 716	40 000	-	178 716
20170418057798	12112221520000	Human Resources	Advertising, Publicity and Marketing:Staff Recruit	0.109	2019/12/10	178 716	-	-60 000	118 716
20170418057816	12112221900000	Human Resources	Operational Cost:Full Time Union Representative	0.091	2019/10/28	50 000	30 000	-	80 000
20170418057774	12112222500000	Human Resources	Operational Cost:Resettlement Cost	0.096	2019/11/19	7 000	40 000	-	47 000
20191210020454	11548200460000	Local Economic Development	Outsourced Services:Personnel and Labour	0.108	2019/12/10	-	34 000	-	34 000
20180704064640	11548222360000	Local Economic Development	Operational Cost:Management Fee	1.108	2019/12/11	62 350	-	-34 000	28 350
20170418057645	12118209950000	Legal Services	Salaries, Wages and Allowances:Basic Salary and Wa	0.100	2019/11/22	2 247 457	-	-10	2 247 447
20191122020520	12118210300000	Legal Services	Overtime:Structured	0.100	2019/11/22	-	10	-	10
20180704062389	13915201450000	Other Buildings	Contractors:Maintenance of Buildings and Facilitie	0.107	2019/12/03	731 693	-	-100 000	631 693
20191203061618	13915220210000	Other Buildings	Inventory Consumed:Materials and Supplies	0.107	2019/12/03	-	100 000	-	100 000
TOTAL: STRATEGIC SUPPORT SERVICES						4 310 230	-314 510	-314 510	4 310 230
FINANCIAL SERVICES									
20180704062204	12403200680000	Financial Services Admin	Business and Advisory:Accounting and Auditing	0.106	2019/11/29	900 000	244 000	-	1 144 000
20190630031991	12403222300000	Financial Services Admin	Operational Cost:Leaseships and Internships	0.106	2019/11/29	600 000	-	-244 000	356 000
20180704062400	12404201450000	Revenue Section	Contractors:Maintenance of Buildings and Facilitie	0.099	2019/11/22	92 382	-	-7 000	85 382
20181113050042	12404201530000	Revenue Section	Contractors:Plants, Flowers and Other Decorations	0.095	2019/11/13	1 000	700	-	1 700
20180704062611	12404201570000	Revenue Section	Contractors:Tracing Agents and Debt Collectors	0.095	2019/11/13	241 412	-	-700	240 712
20191122034246	12404220210000	Revenue Section	Inventory Consumed:Materials and Supplies	0.099	2019/11/22	-	7 000	-	7 000
20180704064924	12404222690000	Revenue Section	Domestic:Accommodation	0.085	2019/10/18	11 425	-	-5 000	6 425
20180704064924	12404222690000	Revenue Section	Domestic:Accommodation	0.094	2019/11/07	6 425	-	-1 000	5 425
20181009053018	12404222700000	Revenue Section	Domestic:Daily Allowance	0.085	2019/10/18	-	5 000	-	5 000
20181009053019	12404222720000	Revenue Section	Domestic:Incidental Cost	0.094	2019/11/07	1 000	1 000	-	2 000
20180704063991	12406220210000	Financial Planning Section	Inventory Consumed:Materials and Supplies	0.089	2019/10/23	64 000	40 000	-	104 000
20180704064926	12406222690000	Financial Planning Section	Domestic:Accommodation	0.083	2019/10/16	86 273	-	-10 000	76 273
20180918001457	12406222700000	Financial Planning Section	Domestic:Daily Allowance	0.083	2019/10/16	-	10 000	-	10 000
20170418057404	12408209960000	Supply Chain Management	Salaries, Wages and Allowances:Basic Salary and Wa	0.122	2019/12/20	6 721 554	-	-10 000	6 711 554
20180504025102	12408210300000	Supply Chain Management	Overtime:Structured	0.122	2019/12/20	-	10 000	-	10 000
20180704063946	12409220210000	Stores Management	Inventory Consumed:Materials and Supplies	0.089	2019/10/23	82 542	-	-40 000	42 542
TOTAL: FINANCIAL SERVICES -						8 808 013	-317 700	-317 700	8 808 013

APPROVED BUDGET VIREMENTS: 2nd QUARTER OF 2019/2020

U-Key Number	Vole Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 October 2019	Increase	Decrease	Amended Budget 31 December 2019
COMMUNITY SERVICES									
20180524043958	10906200620000	Community Development	Outsourced Services:Transport Services	0.098	2019/11/20	50 000	50 000	-	100 000
20170418057291	10906222490000	Community Development	Operational Cost:Remuneration to Ward Committees	0.098	2019/11/20	738 500	-	-50 000	688 500
20180704064921	10906222690000	Community Development	Domestic:Accommodation	0.084	2019/10/18	5 000	30 000	-	35 000
20180704064921	10906222690000	Community Development	Domestic:Accommodation	0.097	2019/11/20	35 000	10 000	-	45 000
20180725062439	10906223080000	Community Development	Operational Cost:Hire Charges	0.084	2019/10/18	170 000	-	-30 000	140 000
20180725062439	10906223080000	Community Development	Operational Cost:Hire Charges	0.097	2019/11/20	140 000	-	-10 000	130 000
20170612992183	12104227380000	Housing Development	Housing Support:Emergency Housing Assistance	0.116	2019/12/17	279 048	-	-30 000	249 048
20180815063432	12104223080000	Housing Development	Operational Cost:Hire Charges	0.116	2019/12/17	4 000	30 000	-	34 000
2019111995752	12104201450000	Housing Development	Contractors:Maintenance of Buildings and Facilities	0.100	2019/11/20	-	500 000	-	500 000
2019111995752	12104201450000	Housing Development	Contractors:Maintenance of Buildings and Facilities	0.100	2019/11/20	500 000	-	-500 000	-
20190507062409	12104220210000	Housing Development	Inventory Consumed:Materials and Supplies	0.100	2019/11/20	-	500 000	-	500 000
20170612992173	12104221850000	Housing Development	Communication:Telephone, Fax, Telegraph and Telex	0.110	2019/12/10	38 000	-	-10 000	28 000
20180521983928	12104222700000	Housing Development	Domestic:Daily Allowance	0.076	2019/10/08	5 000	-	-5 000	-
20180521983927	12104222750000	Housing Development	Transport without Operator:Own Transport	0.076	2019/10/08	8 000	5 000	-	13 000
20180521983927	12104222750000	Housing Development	Transport without Operator:Own Transport	0.110	2019/12/10	13 000	10 000	-	23 000
20180704062391	17503201450000	Housing Admin	Contractors:Maintenance of Buildings and Facilities	0.100	2019/11/20	1 071 637	-	-500 000	571 637
20190630031968	12703220210000	Traffic Admin	Inventory Consumed:Materials and Supplies	0.070	2019/10/03	287 181	-	-180 000	107 181
20190630031968	12703220210000	Traffic Admin	Inventory Consumed:Materials and Supplies	0.117	2019/12/17	107 181	15 000	-	122 181
20191003034149	12703220210000	Traffic Admin	Inventory Consumed:Materials and Supplies	0.070	2019/10/03	-	180 000	-	180 000
20180704063882	12705220210000	Traffic Court Section	Inventory Consumed:Materials and Supplies	0.117	2019/12/17	47 386	-	-15 000	32 386
20170418056841	12710201470000	Traffic Technical	Contractors:Maintenance of Unspecified Assets	0.070	2019/10/03	538 627	180 000	-	718 627
20170418056841	12710201470000	Traffic Technical	Contractors:Maintenance of Unspecified Assets	0.070	2019/10/03	718 627	-	-180 000	538 627
20181031013358	14203222790000	Fire Admin	Public Transport:Air Transport	0.114	2019/12/17	20 000	-	-10 000	10 000
20191217052951	14203222710000	Fire Admin	Domestic:Food and Beverage (Served)	0.114	2019/12/17	-	10 000	-	10 000
20170418056751	14503201450000	Esselen Park Library	Contractors:Maintenance of Buildings and Facilities	0.124	2019/12/20	14 100	-	-4 000	10 100
20180704064916	14506222690000	Waterloo Street Library	Domestic:Accommodation	0.087	2019/10/22	3 928	-	-3 000	928
20180802051124	14506222750000	Waterloo Street Library	Transport without Operator:Own Transport	0.087	2019/10/22	3 000	3 000	-	6 000
20170418056624	14512220210000	Touwsvier Library	Inventory Consumed:Materials and Supplies	0.081	2019/10/14	2 220	500	-	2 720
20170418056524	14518201450000	De Doorns Library	Contractors:Maintenance of Buildings and Facilities	0.124	2019/12/20	14 572	-	-4 200	10 372
20170418056480	14521201450000	Steenvlei Library	Contractors:Maintenance of Buildings and Facilities	0.124	2019/12/20	7 663	4 000	-	11 663
20170418056480	14521201450000	Steenvlei Library	Contractors:Maintenance of Buildings and Facilities	0.124	2019/12/20	11 663	4 200	-	15 863
20170418056493	14521220210000	Steenvlei Library	Inventory Consumed:Materials and Supplies	0.081	2019/10/14	2 432	-	-500	1 932
20170418056008	15136209960000	Zwelelemba Sportsground	Salaries, Wages and Allowances:Basic Salary and Wa	0.090	2019/10/24	283 244	-	-10	283 234
20191023992932	15136210410000	Zwelelemba Sportsground	Social Contributions:Medical	0.090	2019/10/24	-	10	-	10
20180704064122	16315221500000	Nekkies: Meerchalets	Advertising, Publicity and Marketing:Municipal New	0.113	2019/12/17	8 668	-	-1 000	7 668
20180704064904	16315222490000	Nekkies: Meerchalets	Domestic:Accommodation	0.078	2019/10/08	12 579	-	-8 000	4 579
20191217052838	16315222720000	Nekkies: Meerchalets	Domestic:Incidental Cost	0.113	2019/12/17	-	1 000	-	1 000
20190328003817	16315222750000	Nekkies: Meerchalets	Transport without Operator:Own Transport	0.078	2019/10/08	-	8 000	-	8 000
TOTAL: COMMUNITY SERVICES -						5 140 256	1 540 710	-1 540 710	5 140 256

APPROVED BUDGET VIREMENTS: 2nd QUARTER OF 2019/2020

U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 October 2019	Increase	Decrease	Amended Budget 31 December 2019
TECHNICAL SERVICES									
20180704064731	11503222420000	Operational Services Admin	Seminars, Conferences, Workshops and Events:Nation	0.121	2019/12/20	9 400	-	-7 400	2 000
20180704064763	11503222480000	Operational Services Admin	Operational Cost:Professional Bodies, Membership a	0.121	2019/12/20	10 341	7 400	-	17 741
20180704064893	11503222690000	Operational Services Admin	Domestic:Accommodation	0.079	2019/10/14	5 000	2 000	-	7 000
20181120034932	11503222700000	Operational Services Admin	Domestic:Daily Allowance	0.111	2019/12/10	1 000	6 000	-	7 000
20180820023608	11503222790000	Operational Services Admin	Public Transport:Air Transport	0.079	2019/10/14	10 000	-	-2 000	8 000
20180820023608	11503222790000	Operational Services Admin	Public Transport:Air Transport	0.111	2019/12/10	8 000	-	-6 000	2 000
20170418055713	11509209960000	Building Control	Salaries, Wages and Allowances:Basic Salary and Wa	0.090	2019/10/24	2 463 606	-	-10	2 463 596
20191023993040	11509210170000	Building Control	Service Related Benefits:Acting and Post Related A	0.090	2019/10/24	-	10	-	10
20170418055697	11539201470000	Streets: Worcester	Contractors:Maintenance of Unspecified Assets	0.077	2019/10/08	872 168	-	-500 000	372 168
20170418055697	11539201470000	Streets: Worcester	Contractors:Maintenance of Unspecified Assets	0.080	2019/10/14	372 168	-	-5 000	367 168
20180908010552	11539220210000	Streets: Worcester	Inventory Consumed:Materials and Supplies	0.077	2019/10/08	1 300 000	500 000	-	1 800 000
20191014024420	11539221950000	Streets: Worcester	Operational Cost:Drivers Licences and Permits	0.080	2019/10/14	-	5 000	-	5 000
20170418055554	11542200460000	Town Planning	Outsourced Services:Personnel and Labour	0.120	2019/12/19	129 845	-	-10 000	119 845
20190115033830	11542222750000	Town Planning	Transport without Operator:Own Transport	0.120	2019/12/19	10 194	10 000	-	20 194
20180913015136	11551200170000	Work for Water	Outsourced Services:Alien Vegetation Control	0.075	2019/10/08	-	1 500 000	-	1 500 000
20180704062156	11551200460000	Work for Water	Outsourced Services:Personnel and Labour	0.075	2019/10/08	2 262 247	-	-1 605 000	657 247
20191008005023	11551220210000	Work for Water	Inventory Consumed:Materials and Supplies	0.075	2019/10/08	-	5 000	-	5 000
20180704064721	11551222370000	Work for Water	Operational Cost:Municipal Services	0.075	2019/10/08	-	6 000	-	6 000
20180704064743	11551222420000	Work for Water	Seminars, Conferences, Workshops and Events:Nation	0.075	2019/10/08	-	70 000	-	70 000
20180704064928	11551222690000	Work for Water	Domestic:Accommodation	0.075	2019/10/08	-	10 000	-	10 000
20191008005024	11551222700000	Work for Water	Domestic:Daily Allowance	0.075	2019/10/08	-	3 000	-	3 000
20191008005022	11551222700000	Work for Water	Domestic:Incidental Cost	0.075	2019/10/08	-	1 000	-	1 000
20191008005021	11551222750000	Work for Water	Transport without Operator:Own Transport	0.075	2019/10/08	-	10 000	-	10 000
20170418055589	13603201450000	Aan de Doorns Cemetery	Contractors:Maintenance of Buildings and Facilitie	0.088	2019/10/22	38 420	-	-22 258	16 162
20170418055492	13609201450000	Zwelelemba Cemetery	Contractors:Maintenance of Buildings and Facilitie	0.088	2019/10/22	20 938	22 258	-	43 196
20170418055482	15103209960000	Recreational Facilities Admin	Salaries, Wages and Allowances:Basic Salary and Wa	0.090	2019/10/24	873 414	-	-10	873 404
20191023993208	15103210300000	Recreational Facilities Admin	Overtime:Structural	0.090	2019/10/24	-	10	-	10
20180704062177	16603200330000	Refuse Removal: Worcester	Outsourced Services:Refuse Removal	0.082	2019/10/15	1 285 080	-	-127 000	1 158 080
20170412991624	16604209960000	Refuse Removal: De Doorns	Salaries, Wages and Allowances:Basic Salary and Wa	0.100	2019/11/22	2 225 644	-	-10	2 225 634
201911122020653	16604210230000	Refuse Removal: De Doorns	Service Related Benefits:Standby Allowance	0.100	2019/11/22	-	10	-	10
20180704062493	16608201460000	Waste Transfer station: Touws river	Contractors:Maintenance of Equipment	0.082	2019/10/15	65 130	127 000	-	192 130
20170418055194	16905201450000	Disposal Works - Touws River	Contractors:Maintenance of Buildings and Facilitie	0.099	2019/11/20	26 003	-	-26 000	3
20170418055146	16905201460000	Disposal Works - Touws River	Contractors:Maintenance of Equipment	0.099	2019/11/20	167 814	-	-20 000	147 814
20170418055168	16905201470000	Disposal Works - Touws River	Contractors:Maintenance of Unspecified Assets	0.099	2019/11/20	51 692	-	-15 000	36 692
20190528013502	16905220210000	Disposal Works - Touws River	Inventory Consumed:Materials and Supplies	0.099	2019/11/20	-	26 000	-	26 000
20190528013502	16905220210000	Disposal Works - Touws River	Inventory Consumed:Materials and Supplies	0.099	2019/11/20	26 000	15 000	-	41 000
20190528013502	16905220210000	Disposal Works - Touws River	Inventory Consumed:Materials and Supplies	0.099	2019/11/20	41 000	20 000	-	61 000
20180704063894	16905220210000	Disposal Works - Touws River	Inventory Consumed:Materials and Supplies	0.099	2019/11/20	36 566	-	-1 000	35 566
20181016002007	16906201320000	Disposal Works - Worcester	Contractors:Electrical	0.102	2019/11/26	320 000	-	-120 000	200 000
20180704062491	16906201460000	Disposal Works - Worcester	Contractors:Maintenance of Equipment	0.102	2019/11/26	1 570 712	-	-80 000	1 490 712
20170418055144	16906201470000	Disposal Works - Worcester	Contractors:Maintenance of Unspecified Assets	0.102	2019/11/26	271 480	-	-50 000	221 480
201911126042729	16906220210000	Disposal Works - Worcester	Inventory Consumed:Materials and Supplies	0.102	2019/11/26	-	80 000	-	80 000
201911126042729	16906220210000	Disposal Works - Worcester	Inventory Consumed:Materials and Supplies	0.102	2019/11/26	80 000	50 000	-	130 000
201911126042729	16906220210000	Disposal Works - Worcester	Inventory Consumed:Materials and Supplies	0.102	2019/11/26	130 000	120 000	-	250 000
201911126042729	16906220210000	Disposal Works - Worcester	Inventory Consumed:Materials and Supplies	0.102	2019/11/26	250 000	60 000	-	310 000
20180704062513	16907201460000	Disposal Works - Rawsonville	Contractors:Maintenance of Equipment	0.099	2019/11/20	238 138	-	-40 000	198 138
20180704062513	16907201460000	Disposal Works - Rawsonville	Contractors:Maintenance of Equipment	0.102	2019/11/26	198 138	-	-90 000	108 138
20170418055043	16907201470000	Disposal Works - Rawsonville	Contractors:Maintenance of Unspecified Assets	0.102	2019/11/26	381	30 000	-	30 381
20180730062511	16908200350000	Disposal Works - De Doorns	Outsourced Services:Clearing and Grass Cutting Ser	0.099	2019/11/20	40 000	38 000	-	78 000
20180730054814	16908200570000	Disposal Works - De Doorns	Outsourced Services:Sewerage Services	0.099	2019/11/20	38 370	-	-38 000	370
20170418055007	16908201450000	Disposal Works - De Doorns	Contractors:Maintenance of Buildings and Facilitie	0.099	2019/11/20	40 906	-	-40 906	-
20190528013353	16908220210000	Disposal Works - De Doorns	Inventory Consumed:Materials and Supplies	0.099	2019/11/20	-	40 906	-	40 906
20190528013353	16908220210000	Disposal Works - De Doorns	Inventory Consumed:Materials and Supplies	0.099	2019/11/20	40 906	40 000	-	80 906
20180704063890	16908220210000	Disposal Works - De Doorns	Inventory Consumed:Materials and Supplies	0.099	2019/11/20	49 494	1 000	-	50 494
20170418055001	16915209960000	Sewerage: Laboratory Services	Salaries, Wages and Allowances:Basic Salary and Wa	0.090	2019/10/24	862 000	-	-10	861 990
20191023992730	16915210230000	Sewerage: Laboratory Services	Service Related Benefits:Standby Allowance	0.090	2019/10/24	-	10	-	10
20190813002120	18103220210000	Electricity Admin	Inventory Consumed:Materials and Supplies	0.093	2019/11/06	100 000	75 000	-	175 000
20190813002120	18103220210000	Electricity Admin	Inventory Consumed:Materials and Supplies	0.098	2019/11/22	175 000	27 550	-	202 550
20180704064516	18103222120000	Electricity Admin	External Computer Service:Software Licences	0.092	2019/11/04	255 298	61 500	-	316 798
20180704064516	18103222120000	Electricity Admin	External Computer Service:Software Licences	0.093	2019/11/06	316 798	6 500	-	323 298
20180704064516	18103222120000	Electricity Admin	External Computer Service:Software Licences	0.112	2019/12/11	323 298	107 592	-	430 890
20180704062188	18112200480000	Electricity Network & Substations	Business and Advisory:Accounting and Auditing	0.092	2019/11/04	178 492	-	-61 500	116 992
20180704062188	18112200480000	Electricity Network & Substations	Business and Advisory:Accounting and Auditing	0.093	2019/11/06	116 992	-	-6 500	110 492
20180704062188	18112200480000	Electricity Network & Substations	Business and Advisory:Accounting and Auditing	0.112	2019/12/11	110 492	-	-107 592	2 900
20180405043201	18112220210000	Electricity Network & Substations	Inventory Consumed:Materials and Supplies	0.093	2019/11/06	150 250	-	-75 000	75 250
20180405043201	18112220210000	Electricity Network & Substations	Inventory Consumed:Materials and Supplies	0.098	2019/11/22	75 250	-	-27 550	47 700
20180704062072	18403200120000	Water Admin	Bulk Purchases:Water	0.105	2019/11/27	1 133 756	-	-1 133 756	-
20190917991802	18403200120000	Water Admin	Bulk Purchases:Water	0.105	2019/11/27	4 000 000	-	-3 370 090	629 910
20170418054784	18411201470000	Networks and Pumps: Touwsriver	Contractors:Maintenance of Unspecified Assets	0.102	2019/11/26	95 162	-	-50 000	45 162
20170418054757	18412201450000	Networks and Pumps: Worcester	Contractors:Maintenance of Buildings and Facilitie	0.102	2019/11/26	310 570	-	-100 000	210 570
20180704062508	18412201460000	Networks and Pumps: Worcester	Contractors:Maintenance of Equipment	0.102	2019/11/26	160 570	-	-110 000	50 570
20180802051006	18412220210000	Networks and Pumps: Worcester	Inventory Consumed:Materials and Supplies	0.102	2019/11/26	1 733 335	110 000	-	1 843 335
20180802051006	18412220210000	Networks and Pumps: Worcester	Inventory Consumed:Materials and Supplies	0.102	2019/11/26	1 843 335	100 000	-	1 943 335
201911126043054	18412220210000	Networks and Pumps: Worcester	Inventory Consumed:Materials and Supplies	0.102	2019/11/26	-	50 000	-	50 000
201911126043238	18412220210000	Networks and Pumps: Worcester	Inventory Consumed:Materials and Supplies	0.102	2019/11/26	-	46 105	-	46 105
20191127040931	18416200120000	Bulk Water: De Doorns	Bulk Purchases:Water	0.104	2019/11/27	-	10	-	10
20191127040931	18416200120000	Bulk Water: De Doorns	Bulk Purchases:Water	0.105	2019/11/27	10	1 133 756	-	1 133 766
20191127040931	18416200120000	Bulk Water: De Doorns	Bulk Purchases:Water	0.105	2019/11/27	1 133 766	3 370 090	-	4 503 856
20170418054624	18416209960000	Bulk Water: De Doorns	Salaries, Wages and Allowances:Basic Salary and Wa	0.101	2019/11/22	171 674	-	-10	171 664
20191122035342	18416210030000	Bulk Water: De Doorns	Allowances:Cellular and Telephone	0.101	2019/11/22	-	10	-	10
20190816010333	18416222560000	Bulk Water: De Doorns	Operational Cost:Signage	0.104/105	2019/11/27	7 500	-	-10	7 490
20170418054557	18421201470000	Bulk Water: Touwsriver	Contractors:Maintenance of Unspecified Assets	0.102	2019/11/26	137 410	-	-46 105	91 305
TOTAL: TECHNICAL SERVICES						28 971 153	7 893 717	-7 893 717	28 971 153
GRAND TOTAL: OPERATING BUDGET VIREMENTS -						49 909 301	10 150 137	-10 150 137	49 909 301

APPROVED BUDGET VIREMENTS: 2nd QUARTER OF 2019/2020

U-Key Number	Vote Number	Department Description	Item Description	Reference Number	Date Processed	Amended Budget 01 October 2019	Increase	Decrease	Amended Budget 31 December 2019
2. CAPITAL BUDGET: The following Capital Budget Virements were processed in the above mentioned period.									
MUNICIPAL MANAGER									
20190630031897	50101005491	Project Management	Artificial grass mini soccer pitch	10/19/5	2019/10/03	810 000	-	-483 761	326 239
20190630031897	50101005491	Project Management	Artificial grass mini soccer pitch	10/19/7	2019/10/03	326 239	-	-326 239	-
20190630031891	50101005471	Project Management	Construction of pedestrian bridge over Danies River	10/19/7	2019/10/03	1 008 920	326 239	-	1 335 159
20190630031879	50101003111	Project Management	Upgrading of playparks - Avian Park, Riverview, Roodewal	10/19/6	2019/10/03	695 000	-	-695 000	-
20190630031882	50101003121	Project Management	Shared Economic Infrastructure Facility	10/19/3	2019/10/03	1 125 000	250 000	-	1 375 000
20190630031882	50101003121	Project Management	Shared Economic Infrastructure Facility	10/19/4	2019/10/03	1 375 000	681 080	-	2 056 080
20190630031882	50101003121	Project Management	Shared Economic Infrastructure Facility	10/19/5	2019/10/03	2 056 080	483 761	-	2 539 841
20190630031882	50101003121	Project Management	Shared Economic Infrastructure Facility	10/19/6	2019/10/03	2 539 841	695 000	-	3 234 841
20190630031840	50101002951	Project Management	Zwelethamba Crèche (Shipping Container)	10/19/4	2019/10/03	681 080	-	-681 080	-
20190630031855	50101003001	Project Management	ECD Projects at Zwelethamba Library	10/19/3	2019/10/03	250 000	-	-250 000	-
TOTAL: MUNICIPAL MANAGER						10 867 160	2 436 080	-2 436 080	10 867 160
STRATEGIC SUPPORT SERVICES									
20190630031762	50101002671	Civic Centre Worcester	Airconditioner - Town Hall Worcester	10/19/1	2019/10/03	600 000	-	-12 000	588 000
20170612991708	50102150021	Corporate Services Admin	Furniture and Equipment	10/19/1	2019/10/03	35 000	12 000	-	47 000
20170612991757	50102150161	Information Technology	Biometric system upgrade	11/19/02	2019/11/08	10 000	84 000	-	94 000
20170612991701	50102150011	Information Technology	Computer Equipment	11/19/02	2019/11/08	716 600	-	-84 000	632 600
20170612991701	50102150011	Information Technology	Computer Equipment	10/19/8	2019/10/10	632 600	-	-300 000	332 600
20180704061813	50101004111	Information Technology	Wi-Fi Access Points	10/19/8	2019/10/10	750 000	300 000	-	1 050 000
TOTAL: STRATEGIC SUPPORT SERVICES						2 744 200	394 000	-394 000	2 744 200
COMMUNITY SERVICES									
20180704061939	50101004631	Esselen Park Sportground	Replacement of fence perimeter	10/19/2	2019/10/03	4 320 000	-	-300 000	4 020 000
20190630031876	50101003101	Swimming Bath: De la Bal	Upgrade of filters and pump	10/19/2	2019/10/03	600 000	300 000	-	900 000
20180704061933	50101004511	Swimming Bath: Grey Street	Entrance gate and Ticket Booth	10/19/9	2019/10/28	300 000	-	-60 000	240 000
20190630031900	50101005501	De Doorns West Sportground	Sil-on Cricket Pitch Roller	10/19/9	2019/10/28	90 000	60 000	-	150 000
TOTAL: COMMUNITY SERVICES -						5 310 000	360 000	-360 000	5 310 000
TECHNICAL SERVICES									
20190630031753	50101002631	Refuse Removal: Worcester	Material Recovery Facility & Transfer Station	11/19/01	2019/11/07	1 472 959	-	-1 472 958	1
20191106995646	50102150041	Refuse Removal: Worcester	Worcester: Material Recovery Facility (MRF)	11/19/01	2019/11/07	-	1 472 958	-	1 472 958
TOTAL: TECHNICAL SERVICES						1 472 959	1 472 958	-1 472 958	1 472 959
GRAND TOTAL: CAPITAL BUDGET VIREMENTS -						20 394 319	4 665 038	-4 665 038	20 394 319

PART 2 – SUPPORTING DOCUMENTATION

SECTION 11 – OTHER SUPPORTING DOCUMENTATION - ANNEXURES

11.7 Summary of all Withdrawals during the 2nd QUARTER of 2019/2020. MFMA Section 11 (4a)

BANK ACCOUNT WITHDRAWALS NOT IN TERMS OF AN APPROVED BUDGET




national treasury
Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Municipal Finance Management Act, section 11(4)
Consolidated Quarterly Report for period October 2019 till December 2019



Date	Payee	Amount in R'000	Description and Purpose (including section reference e.g. sec 11(f))	Authorised by (name)
31 October 2019	Dept of Western Cape Traffic	5 024 278	Monthly Traffic payments to Department	Officials delegated by the CFO
	Investments at banks	15 000 000	Investment of funds at different banks	Officials delegated by the CFO
30 November 2019	Dept of Western Cape Traffic	4 909 427	Monthly Traffic payments to Department	Officials delegated by the CFO
	Investments at banks	50 000 000	Investment of funds at different banks	Officials delegated by the CFO
31 December 2019	Dept of Western Cape Traffic	685 792	Monthly Traffic payments to Department	Officials delegated by the CFO
	Investments at banks	0	Investment of funds at different banks	Officials delegated by the CFO
		75 619 496		

PROVINCIAL TREASURY
Withdrawals from Municipal Bank Accounts
In accordance with Section 11, Sub-section 1 (b) to (j)

NAME OF MUNICIPALITY:		Breede Valley Municipality	
MUNICIPAL DEMARCATION CODE:		WC025	
QUARTER ENDED:		October 2019 till December 2019	
MFMA section 11. (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> .	Amount	Reason for withdrawal	
	R 314 411 848.45	Normal Operating and Capital Expenses	
	R 10 619 496.36	Traffic payments to Department	
		R 65 000 000.00	Investments made over different periods
(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> .		Name and Surname:	R Ontong
		Rank/Position:	Chief Financial Officer
		Signature:	
Tel number	Fax number	Email Address	
023-3484994	023-3484997	rontong@bvm.gov.za	
The completed form must reach Mr Wesley Baatjes at the Provincial Treasury, Private Bag x 9165, 7 Wale Street, Cape Town, 8000, Tel: 021 483 5007, Fax 021 483 8623, Email: wbaatjie@pgwc.gov.za on or before the 15th of the month following the end of each quarter.			

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

PRINT NAME: DAVID Mc THOMAS

MUNICIPAL MANAGER OF: BREEDE VALLEY MUNICIPALITY (WC025)

SIGNATURE: 

DATE: 14.01.2020

HB
SENIOR MANAGER'S SIGNATURE

2020-01-14
DATE:

HB achy
CHIEF FINANCIAL OFFICER SIGNATURE

2020-01-14
DATE:

cy
MUNICIPAL MANAGER'S SIGNATURE

14-01-2020
DATE:

[Signature]
MMC: FINANCE SIGNATURE

14-01-2020
DATE:

[Signature]
EXECUTIVE MAYOR'S/ THE SPEAKER SIGNATURE

2020-01-14
DATE: