

MID-YEAR ADJUSTMENTS BUDGET – FEBRUARY 2021

File No. /s: 3/2/2/20

Responsible Official: R Ontong

Directorate: Financial Services

Portfolio: Financial Services

1. Purpose

This serves to submit an adjustments budget for the 2020/21 financial year:

- Adjust revenue and expenditure projections after the half yearly performance (section 72 report);
- Adjust the capital program to provide for amendments to current projects, new projects to be implemented and to remove / postpone projects that will not be implemented in the 2020/21 financial year.
- Include approved unspent conditional grants of 2019/20 financial year from National and / or Provincial Government.

2. Background:

In terms of the MFMA (Section 28) the approved budget may be revised through an adjustments budget.

A. Section 28(2) further provides that; An Adjustments budget -

- Must adjust the revenue and expenditure estimates downwards if there is a material under-collection of revenue during the year;
- May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmed already budgeted for;
- May, within the prescribed framework, authorize unforeseen and unavoidable expenditure recommended by the Mayor;
- May authorize the utilization of projected savings in one vote towards spending under another vote;
- May authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have

been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by council;

- May correct any errors in the annual budget, and
- May provide for any other expenditure within a prescribed framework.

Municipal Budget and Reporting Regulations further provides that;

B. Timeframes for tabling of adjustments budgets

- An adjustments budget referred to in section 28(2)(b), (d) and (f) of the Act may be tabled in the Municipal Council at any time after the mid-year budget and performance assessment has been tabled in the council, but not later than 28 February of the current year;
- Only one adjustments budget referred to in sub regulations (1) may be tabled in the municipal council during a financial year, except when the additional revenues contemplated in section 28(2)(b) of the Act are allocations to a Municipality in a National or Provincial adjustments budget, in which case sub regulation (3) applies. If a National or provincial adjustments budgets allocates or transfer additional revenue to a Municipality, the Mayor of the Municipality must, at the next available council meeting, but within 60 days of the approval of the relevant National or Provincial adjustments budget, table an adjustments budget referred to in section 28(2) (b) of the Act in the Municipal council to appropriate these additional.

3. Financial Implications:

Financial implications are contained in the detail in this report.

4. Applicable Legislation / Council Policy:

- The MFMA Section 28, 30 and 16(3)
- Municipal Budget and Reporting Regulations
- Council Budget related Policies

ADJUSTMENTS BUDGET - SCHEDULE B REPORT

23 FEBRUARY 2021



BREED VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

Adjustments Budget of the Municipality

Prepared in terms of Section 28 of the Local Government:
Municipal Finance Management Act (56/2003) and
Municipal Budget and Reporting Regulations

Contents

SECTION A – Part 1	5
1. Glossary	5
2. Mayoral Report	6
3. Resolutions	10
4. Executive Summary.....	10
5. Adjustments Budget Tables.....	11
B1 Consolidated Adjustments Budget Summary	11
B2 Consolidated Adjustments Budget Financial Performance	12
B3 Consolidated Adjustments Budget Financial Performance	13
B4 Consolidated Adjustments Budget Financial Performance	14
B5 Consolidated Adjustments Budget Capital Expenditure	15
B6 Consolidated Adjustments Budget Financial Position	16
B7 Consolidated Adjustments Budget Cash Flows	17
B8 Consolidated Cash Backed Reserves/Accumulated Surplus	17
B9 Consolidated Asset Management	18
B10 Consolidated Basic Service Delivery Measurement.....	19
SECTION A – Part 2	20
1. Adjustments to Budget Inputs and Assumptions.....	20
2. Adjustments to Budget Funding	9
3. Adjustments to Expenditure on Allocations and Grant.....	31
4. Adjustment to Allocations or Grants made by the Municipality	32
5. Adjustment to Councillor Allowances and Employees	32
6. Adjustment to Service Delivery and Budget.....	32
7. Adjustment to Capital Spending Detail	33
8. Other Supporting Documents.....	33

SECTION A – Part 1

1. Glossary

Adjustments Budgets – Prescribed in section 28 of the Municipal Finance Management Act. It is the formal means by which a municipality may revise its budget during a financial year.

Allocations – Money received from Provincial and National Treasury.

Budget – The financial plan of a municipality.

Budget related policy – Policy of a municipality affecting or affected by the budget.

Capital Expenditure – Spending on municipal assets such as land, buildings and vehicles. Any capital expenditure must be reflected as an asset on a municipality's balance sheet.

Cash Flow Statement – A statement showing when actual cash will be received and spent by the Municipality, and the month end balances of cash and short-term investments.

DORA – Division of Revenue Act. The annual piece of legislation that indicate the allocations from National Government to Local Government.

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

GDFI - Gross Domestic Fixed Investment

GFS – Government Finance Statistics. An internationally recognized classification system that facilitates comparisons between municipalities.

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

KPI – Key Performance Indicators. Measures of service output and/or outcome.

LM – Breede Valley Municipality.

MFMA - Municipal Finance Management Act (No 53 of 2003). The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework as prescribed by the MFMA sets out indicative revenue and projected expenditure for the budget year plus two outer financial years to determine the affordability level.

Operating Expenditure – Spending on the day to day expenses of a municipality such as general expenses, salaries & wages and repairs & maintenance.

Rates – Local Government tax based on assessed valuation of a property.

TMA – Total Municipal Account

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

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

Vote – One of the main segments into which a budget is divided, usually at department level.

Abbreviations and Acronyms

AMR	Automated Meter Reading
ASGISA	Accelerated and Shared Growth Initiative
BPC	Budget Planning Committee
CBD	Central Business District
CFO	Chief Financial Officer
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
DWA	Department of Water Affairs
EE	Employment Equity
EEDSM	Energy Efficiency Demand Side Management
EM	Executive Mayor
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GDP	Gross domestic product
GDS	Gauteng Growth and Development Strategy
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
HR	Human Resources
HSRC	Human Science Research Council
IDP	Integrated Development Strategy
IT	Information Technology
kℓ	kilolitre
km	kilometre
KPA	Key Performance Area
KPI	Key Performance Indicator
kWh	kilowatt-hour
ℓ	litre
LED	Local Economic Development
MEC	Member of the Executive Committee
MFMA	Municipal Financial Management Act

MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MMC	Member of Mayoral Committee
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
NGO	Non-Governmental organisations
NKPIs	National Key Performance Indicators
OHS	Occupational Health and Safety
OP	Operational Plan
PBO	Public Benefit Organisations
PHC	Provincial Health Care
PMS	Performance Management System
PPE	Property Plant and Equipment
PPP	Public Private Partnership
PTIS	Public Transport Infrastructure System
RG	Restructuring Grant
RSC	Regional Services Council
SALGA	South African Local Government Association
SAPS	South African Police Service
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprises

2. Mayors Report

The Breede Valley Municipality remains committed to the cause of bringing respectable services to all households. We as a municipality acknowledge the fact that households are faced with numerous difficulties, ranging from social to economic challenges, which is worsened by the effect of COVID-19. The pandemic will leave consequences, of which many that will not be neutralised in the short term but will require combined and integrated strategies of all the various stakeholders.

We view our role in addressing these challenges are integral to improve quality of life and will therefor continue to play part in creating a conducive environment for job creation and social upliftment. It should be taken to heart that not all plans made will be completed within the timeframes, but we as a municipality is committed in ensuring that all projects commenced are completed.

This adjustments budget serves the purpose of reflecting on the past six months of the 2020/21 financial year, and to address the areas within the budget that is not performing as planned. In addition, this adjustments budget will also approve unspent conditional grant funds of previous financial year that have since been approved by the National and Provincial government.

We as a municipality will continuously strive to successfully implement all projects, especially the projects funded from external sources such as grants. These projects add great value given the challenging economic environment faced by municipalities to ultimately deliver better services within the Breede Valley Municipality.

Breede Valley municipality has made significant progress in fighting service delivery backlogs, but also acknowledges that there is still a lot to be done. We will continue with the good work and improve wherever improvement is needed to ensure that this municipality improve on the quality of life for the people within Breede Valley municipal area.

3. Resolutions

That council approves the following:

- (a) To approve the adjustments budget as tabled in terms of section 28 of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003).
- (b) The recommendations regarding resolutions are contained at the end of this report and have been prepared and presented according to the budget regulations.

4. Executive Summary

The Mid-year Adjustments Budget serves to address any budget amendments that require the approval of council. These amendments are imperative to service delivery to allow for unforeseen challenges to be attended to enable accelerated implementation plans.

The current economic climate of the Breede Valley Municipal area forced the municipality to relook at resource allocation to promote the optimal utilization of available resources in a prudent and financially viable manner.

The Mid-year Adjustments Budget includes provincial rollovers from the 2019/20 financial year amounting to the following per grant:

Approved Roll-overs (Operating and Capital)

- Title Deeds Restoration Grant: R314 000(2019/20) and R3 421 534.76 (from 2018/19) Total of R 3 735 534.76
- Financial Management Capacity Building Grant: R380 000
- Thusong Services Centre Grant: R83 097
- Local Government Internship Grant: R50 840
- Regional Socio-Economic Project (RSEP): R648 097

Additional / Amendment Funding (Operating and Capital)

- Work for Water (Environmental Affairs): R1 127 790
- Municipal Infrastructure Grant (MIG): (R420 000)

5. Adjustments Budget Tables – refer to Annexure A

B1 Consolidated Adjustments Budget Summary

WC025 Breede Valley - Table B1 Adjustments Budget Summary - 23/02/2021											
Description	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
	Original Budget A	Prior Adjusted 1 A1	Accum. Funds 2 B	Multi-year capital 3 C	Unfore. Unavoid. 4 D	Nat. or Prov. Govt 5 E	Other Adjusts. 6 F	Total Adjusts. 7 G	Adjusted Budget 8 H	Adjusted Budget	Adjusted Budget
R thousands											
Financial Performance											
Property rates	146 998	146 998	–	–	–	–	–	–	146 998	155 818	166 726
Service charges	646 947	646 947	–	–	–	–	(2 500)	(2 500)	644 447	682 146	738 941
Investment revenue	3 112	3 112	–	–	–	–	2 888	2 888	6 000	3 112	3 112
Transfers recognised - operational	208 112	163 725	–	–	–	5 377	–	5 377	169 102	229 803	211 349
Other own revenue	150 326	150 326	–	–	–	–	3 396	3 396	153 721	155 052	160 896
Total Revenue (excluding capital transfers and contributions)	1 155 495	1 111 108	–	–	–	5 377	3 784	9 161	1 120 269	1 225 930	1 281 023
Employee costs	317 416	307 105	–	–	–	–	22 377	22 377	329 481	336 474	356 965
Remuneration of councillors	18 780	18 780	–	–	–	–	692	692	19 473	19 909	21 304
Depreciation & asset impairment	95 246	95 246	–	–	–	–	–	–	95 246	99 634	104 225
Finance charges	23 653	23 653	–	–	–	–	–	–	23 653	23 653	23 653
Materials and bulk purchases	346 130	346 779	–	–	–	–	26 428	26 428	373 207	363 676	394 575
Transfers and grants	65 605	4 380	–	–	–	3 736	(19)	3 716	8 096	82 752	52 456
Other expenditure	208 045	218 834	–	–	–	1 642	27 692	29 333	248 167	205 914	210 794
Total Expenditure	1 074 875	1 014 777	–	–	–	5 377	77 169	82 546	1 097 324	1 132 012	1 163 971
Surplus/(Deficit)	80 619	96 331	–	–	–	–	(73 385)	(73 385)	22 946	93 918	117 052
Transfers recognised - capital	82 337	53 240	–	–	–	228	–	228	53 468	73 981	76 986
Contributions recognised - capital & contributed assets	1 147	1 147	–	–	–	–	450	450	1 597	–	–
Surplus/(Deficit) after capital transfers & contributions	164 104	150 718	–	–	–	228	(72 935)	(72 707)	78 011	167 899	194 038
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	164 104	150 718	–	–	–	228	(72 935)	(72 707)	78 011	167 899	194 038
Capital expenditure & funds sources											
Capital expenditure	99 914	94 449	–	–	–	228	38 153	38 381	132 830	84 145	94 650
Transfers recognised - capital	83 484	54 387	–	–	–	228	450	678	55 065	73 981	76 986
Public contributions & donations	–	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	16 429	40 062	–	–	–	–	37 703	37 703	77 765	10 164	17 664
Total sources of capital funds	99 914	94 449	–	–	–	228	38 153	38 381	132 830	84 145	94 650
Financial position											
Total current assets	238 547	292 315	–	–	–	(4 898)	(69 920)	(74 817)	217 498	268 703	346 974
Total non current assets	2 498 469	2 474 529	–	–	–	228	38 153	38 381	2 512 910	2 534 974	2 531 996
Total current liabilities	131 650	131 650	–	–	–	–	–	–	131 650	139 961	148 842
Total non current liabilities	424 474	424 474	–	–	–	–	–	–	424 474	416 873	407 880
Community wealth/Equity	2 234 758	2 264 585	–	–	–	(4 669)	(85 631)	(90 301)	2 174 285	2 300 708	2 376 113
Cash flows											
Net cash from (used) operating	34 810	21 424	–	–	–	(4 669)	17 765	13 095	34 519	98 089	156 740
Net cash from (used) investing	(99 864)	(94 399)	–	–	–	(228)	(38 153)	(38 381)	(132 780)	(84 095)	(94 600)
Net cash from (used) financing	(11 652)	(11 652)	–	–	–	–	–	–	(11 652)	(12 941)	(14 436)
Cash/cash equivalents at the year end	23 325	77 093	–	–	–	(4 898)	(20 388)	(25 286)	51 807	24 379	72 083
Cash backing/surplus reconciliation											
Cash and investments available	23 325	77 093	–	–	–	(4 898)	(20 388)	(25 286)	51 807	24 379	72 083
Application of cash and investments	16 941	16 941	–	–	–	–	19 874	19 874	36 815	(13 986)	(42 493)
Balance - surplus (shortfall)	6 385	60 152	–	–	–	(4 898)	(40 262)	(45 160)	14 992	38 365	114 576
Asset Management											
Asset register summary (WDV)	2 460 011	2 436 071	–	–	–	228	38 153	38 381	2 474 452	2 496 608	2 493 717
Depreciation & asset impairment	95 246	95 246	–	–	–	–	–	–	95 246	99 634	104 225
Renewal of Existing Assets	3 000	26 170	–	–	–	13 568	16 065	29 633	55 803	8 073	52 386
Repairs and Maintenance	32 524	35 815	–	–	–	83	5 282	5 365	41 180	33 990	36 272
Free services											
Cost of Free Basic Services provided	40 688	40 688	–	–	–	–	–	–	40 688	43 129	45 816
Revenue cost of free services provided	28 759	28 759	–	–	–	–	–	–	28 759	30 484	32 532
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

The table is a budget summary and provides a concise overview of Breede Valley Municipality's budget from all the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.

B2 Consolidated Adjustments Budget Financial Performance by Standard Classification

WC025 Breede Valley - Table B2 Adjustments Budget Financial Performance (functional classification) - 23/02/2021												
Standard Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 5	Accum. Funds 6	Multi-year capital 7	Unfore. Unavoid. 8	Nat. or Prov. Govt 9	Other Adjusts. 10	Total Adjusts. 11	Adjusted Budget 12	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
<i>Governance and administration</i>		212 426	213 325	–	–	–	431	3 579	4 010	217 335	213 579	228 387
Executive and council		108	108	–	–	–	–	–	–	108	114	123
Finance and administration		212 318	213 217	–	–	–	431	3 579	4 010	217 227	213 465	228 264
Internal audit		–	–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		213 570	150 545	–	–	–	3 819	3 155	6 974	157 519	234 683	210 971
Community and social services		11 323	9 312	–	–	–	83	50	133	9 445	12 103	12 628
Sport and recreation		1 811	1 811	–	–	–	–	314	314	2 126	1 920	2 055
Public safety		118 761	118 997	–	–	–	–	450	450	119 447	120 283	124 609
Housing		81 675	20 425	–	–	–	3 736	2 341	6 076	26 501	100 378	71 679
Health		–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		24 568	18 568	–	–	–	1 776	–	1 776	20 343	14 176	15 157
Planning and development		3 209	3 209	–	–	–	648	–	648	3 857	1 253	1 341
Road transport		19 109	13 109	–	–	–	–	–	–	13 109	12 923	13 816
Environmental protection		2 250	2 250	–	–	–	1 128	–	1 128	3 378	–	–
<i>Trading services</i>		788 416	783 058	–	–	–	(420)	(2 500)	(2 920)	780 138	837 473	903 495
Energy sources		483 733	480 132	–	–	–	–	–	–	480 132	521 545	565 550
Water management		114 878	113 047	–	–	–	(420)	–	(420)	112 627	118 089	126 180
Waste water management		129 575	125 563	–	–	–	–	(2 500)	(2 500)	123 063	133 584	142 906
Waste management		60 230	64 316	–	–	–	–	–	–	64 316	64 255	68 860
<i>Other</i>		–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	1 238 979	1 165 495	–	–	–	5 605	4 234	9 839	1 175 335	1 299 911	1 358 009
Expenditure - Functional												
<i>Governance and administration</i>		212 835	221 882	–	–	–	431	39 324	39 755	261 636	220 689	231 226
Executive and council		34 332	34 290	–	–	–	–	4 387	4 387	38 677	35 744	38 031
Finance and administration		175 111	184 152	–	–	–	431	34 663	35 094	219 246	181 358	189 402
Internal audit		3 392	3 440	–	–	–	–	274	274	3 713	3 586	3 792
<i>Community and public safety</i>		231 844	173 809	–	–	–	3 819	8 698	12 516	186 325	253 099	229 744
Community and social services		22 611	24 034	–	–	–	83	507	590	24 624	24 023	25 214
Sport and recreation		24 623	25 589	–	–	–	–	218	218	25 807	25 956	27 386
Public safety		110 989	108 789	–	–	–	–	4 049	4 049	112 838	111 834	115 595
Housing		73 516	15 311	–	–	–	3 736	3 925	7 660	22 971	91 177	61 434
Health		105	85	–	–	–	–	–	–	85	110	115
<i>Economic and environmental services</i>		77 584	77 712	–	–	–	1 128	(590)	538	78 250	79 281	83 334
Planning and development		16 594	18 233	–	–	–	–	(936)	(936)	17 296	17 397	18 383
Road transport		58 304	56 794	–	–	–	–	337	337	57 131	60 789	63 794
Environmental protection		2 685	2 686	–	–	–	1 128	10	1 138	3 823	1 095	1 157
<i>Trading services</i>		550 593	540 752	–	–	–	–	29 737	29 737	570 489	576 885	617 568
Energy sources		387 435	382 655	–	–	–	–	18 809	18 809	401 464	406 808	439 755
Water management		58 613	58 234	–	–	–	–	10 885	10 885	69 120	61 379	64 324
Waste water management		58 922	59 472	–	–	–	–	(217)	(217)	59 255	61 335	63 906
Waste management		45 623	40 391	–	–	–	–	260	260	40 651	47 364	49 584
<i>Other</i>		2 019	622	–	–	–	–	–	–	622	2 059	2 101
Total Expenditure - Functional	3	1 074 875	1 014 777	–	–	–	5 377	77 169	82 546	1 097 324	1 132 012	1 163 971
Surplus/ (Deficit) for the year		164 104	150 718	–	–	–	228	(72 935)	(72 707)	78 011	167 899	194 038

Table B2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The GFS standard classification divides the municipal services into 15 functional areas.

Total Revenue on this table includes capital revenues (Transfers recognized – capital) and so does not balance to the operating revenue shown on Table B4.

B3 Consolidated Adjustments Budget Financial Performance By Municipal Vote

WC025 Breede Valley - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 23/02/2021												
Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Council General		108	108	-	-	-	-	-	-	108	114	123
Vote 2 - Municipal Manager		14 734	14 734	-	-	-	648	(316)	333	15 067	2 940	3 104
Vote 3 - Strategic Support Services		1 110	1 110	-	-	-	51	506	557	1 666	511	547
Vote 4 - Financial Services		195 113	196 012	-	-	-	380	2 942	3 322	199 335	206 933	221 324
Vote 5 - Community Services		226 081	163 056	-	-	-	3 819	3 486	7 305	170 361	246 853	223 985
Vote 6 - Technical Services		801 832	790 474	-	-	-	708	(2 384)	(1 677)	788 798	842 560	908 927
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	1 238 979	1 165 495	-	-	-	5 605	4 234	9 839	1 175 335	1 299 911	1 358 009
Expenditure by Vote	1											
Vote 1 - Council General		30 588	30 501	-	-	-	-	4 386	4 386	34 887	32 310	34 396
Vote 2 - Municipal Manager		9 732	10 994	-	-	-	-	510	510	11 504	9 764	10 330
Vote 3 - Strategic Support Services		55 026	60 638	-	-	-	51	9 370	9 421	70 059	56 737	59 206
Vote 4 - Financial Services		88 279	90 425	-	-	-	380	18 565	18 945	109 370	91 756	95 848
Vote 5 - Community Services		244 134	184 012	-	-	-	3 819	8 393	12 211	196 224	265 538	242 840
Vote 6 - Technical Services		647 117	638 206	-	-	-	1 128	35 945	37 073	675 279	675 907	721 352
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	1 074 875	1 014 777	-	-	-	5 377	77 169	82 546	1 097 324	1 132 012	1 163 971
Surplus/ (Deficit) for the year	2	164 104	150 718	-	-	-	228	(72 935)	(72 707)	78 011	167 899	194 038

Table B3 above is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the vote structure of Breede Valley Municipality. This means it is possible to present the operating surplus or deficit of a vote.

B4 Consolidated Adjustments Budget Financial Performance (Revenue and Expenditure)

WC025 Breede Valley - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 23/02/2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	146 998	146 998	-	-	-	-	-	-	146 998	155 818	166 726
Service charges - electricity revenue	2	452 478	452 478	-	-	-	-	-	-	452 478	476 007	518 373
Service charges - water revenue	2	75 888	75 888	-	-	-	-	-	-	75 888	80 441	86 072
Service charges - sanitation revenue	2	76 490	76 490	-	-	-	-	(2 500)	(2 500)	73 990	81 080	86 756
Service charges - refuse revenue	2	42 092	42 092	-	-	-	-	-	-	42 092	44 618	47 741
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		2 223	2 223	-	-	-	-	3 396	3 396	5 618	2 356	2 522
Interest earned - external investments		3 112	3 112	-	-	-	-	2 888	2 888	6 000	3 112	3 112
Interest earned - outstanding debtors		6 467	6 467	-	-	-	-	-	-	6 467	6 855	7 336
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		118 474	118 474	-	-	-	-	-	-	118 474	121 285	124 761
Licences and permits		3 797	3 797	-	-	-	-	-	-	3 797	4 025	4 307
Agency services		8 641	8 641	-	-	-	-	-	-	8 641	9 160	9 801
Transfers and subsidies		208 112	163 725	-	-	-	5 377	-	5 377	169 102	229 803	211 349
Other revenue	2	9 406	9 406	-	-	-	-	-	-	9 406	9 973	10 673
Gains on disposal of PPE		1 320	1 320	-	-	-	-	-	-	1 320	1 399	1 497
Total Revenue (excluding capital transfers and contributions)		1 155 495	1 111 108	-	-	-	5 377	3 784	9 161	1 120 269	1 225 930	1 281 023
Expenditure By Type												
Employee related costs		317 416	307 105	-	-	-	-	22 377	22 377	329 481	336 474	356 965
Remuneration of councillors		18 780	18 780	-	-	-	-	692	692	19 473	19 909	21 304
Debt impairment		85 167	85 167	-	-	-	-	10 000	10 000	95 167	86 216	87 314
Depreciation & asset impairment		95 246	95 246	-	-	-	-	-	-	95 246	99 634	104 225
Finance charges		23 653	23 653	-	-	-	-	-	-	23 653	23 653	23 653
Bulk purchases		326 798	326 798	-	-	-	-	11 000	11 000	337 798	343 748	374 021
Other materials		19 332	19 981	-	-	-	-	15 428	15 428	35 409	19 928	20 554
Contracted services		64 602	68 963	-	-	-	1 211	7 563	8 774	77 736	61 294	63 871
Transfers and subsidies		65 605	4 380	-	-	-	3 736	(19)	3 716	8 096	82 752	52 456
Other expenditure		54 773	61 214	-	-	-	431	10 129	10 560	71 773	54 901	56 105
Loss on disposal of PPE		3 504	3 491	-	-	-	-	-	-	3 491	3 504	3 504
Total Expenditure		1 074 875	1 014 777	-	-	-	5 377	77 169	82 546	1 097 324	1 132 012	1 163 971
Surplus/(Deficit)		80 619	96 331	-	-	-	-	(73 385)	(73 385)	22 946	93 918	117 052
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		82 337	53 240	-	-	-	228	-	228	53 468	73 981	76 986
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		1 147	1 147	-	-	-	-	-	-	1 147	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	450	450	450	-	-
Surplus/(Deficit) before taxation		164 104	150 718	-	-	-	228	(72 935)	(72 707)	78 011	167 899	194 038
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		164 104	150 718	-	-	-	228	(72 935)	(72 707)	78 011	167 899	194 038
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		164 104	150 718	-	-	-	228	(72 935)	(72 707)	78 011	167 899	194 038
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		164 104	150 718	-	-	-	228	(72 935)	(72 707)	78 011	167 899	194 038

Table B4 above is a view of the budgeted financial performance in relation to the revenue by source and expenditure by type.

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the Total Revenue, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

B5 Consolidated Adjustments Budget Capital Expenditure Vote and Funding

WC025 Breede Valley - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 23/02/2021												
Description	Ref	Budget Year 2020/21										Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+2 2022/23
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Council General		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		10	95	-	-	-	784	10	794	889	10	10
Vote 3 - Strategic Support Services		5	482	-	-	-	-	118	118	600	5	5
Vote 4 - Financial Services		-	1 233	-	-	-	-	-	-	1 233	-	-
Vote 5 - Community Services		5	240	-	-	-	1 324	9 237	10 621	10 860	5	5
Vote 6 - Technical Services		61 701	55 373	-	-	-	(1 736)	(23 252)	(24 988)	30 385	30 423	12 000
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]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	61 721	57 422	-	-	-	372	(13 827)	(13 455)	43 967	30 443	12 020
Single-year expenditure to be adjusted	2											
Vote 1 - Council General		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Municipal Manager		1 900	1 900	-	-	-	(136)	-	(136)	1 764	-	-
Vote 3 - Strategic Support Services		-	928	-	-	-	-	-	-	928	-	-
Vote 4 - Financial Services		1 005	1 805	-	-	-	-	8	8	1 813	805	805
Vote 5 - Community Services		700	700	-	-	-	-	450	450	1 150	-	-
Vote 6 - Technical Services		34 588	31 694	-	-	-	(8)	51 522	51 514	83 208	52 897	81 825
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]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		38 193	37 027	-	-	-	(144)	51 980	51 836	88 863	53 702	82 630
Total Capital Expenditure - Vote		99 914	94 449	-	-	-	228	38 153	38 381	132 830	84 145	94 650
Capital Expenditure - Functional												
Governance and administration		1 625	5 098	-	-	-	-	233	233	5 331	825	825
Executive and council		5	60	-	-	-	-	-	-	60	5	5
Finance and administration		1 620	5 038	-	-	-	-	233	233	5 271	820	820
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		100	415	-	-	-	1 944	9 750	11 694	12 109	-	-
Community and social services		100	385	-	-	-	620	9 300	9 920	10 305	-	-
Sport and recreation		-	31	-	-	-	-	-	-	31	-	-
Public safety		-	-	-	-	-	1 324	450	1 774	1 774	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		19 546	20 540	-	-	-	13 596	35 779	49 374	69 915	2 173	38 986
Planning and development		1 900	1 900	-	-	-	(417)	-	(417)	1 483	-	-
Road transport		17 646	18 640	-	-	-	14 013	35 779	49 791	68 432	2 173	38 986
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		78 642	68 396	-	-	-	(15 312)	(7 609)	(22 920)	45 476	81 147	54 839
Energy sources		28 212	32 399	-	-	-	(8)	(5 685)	(5 693)	26 706	37 009	38 000
Water management		24 984	19 276	-	-	-	-	(11 111)	(11 111)	8 165	22 169	3 719
Waste water management		25 446	15 243	-	-	-	(15 304)	9 504	(5 800)	9 443	21 581	13 120
Waste management		-	1 478	-	-	-	-	(316)	(316)	1 162	388	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	99 914	94 449	-	-	-	228	38 153	38 381	132 830	84 145	94 650
Funded by:												
National Government		56 337	51 240	-	-	-	(420)	-	(420)	50 820	73 981	76 986
Provincial Government		26 000	2 000	-	-	-	648	-	648	2 648	-	-
District Municipality		-	-	-	-	-	-	450	450	450	-	-
Other transfers and grants		1 147	1 147	-	-	-	-	-	-	1 147	-	-
Transfers recognised - capital		83 484	54 387	-	-	-	228	450	678	55 065	73 981	76 986
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		16 429	40 062	-	-	-	-	37 703	37 703	77 765	10 164	17 664
Total Capital Funding	4	99 914	94 449	-	-	-	228	38 153	38 381	132 830	84 145	94 650

Table B5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

B6 Consolidated Adjustments Budget Financial Position

WC025 Breede Valley - Table B6 Adjustments Budget Financial Position - 23/02/2021												
Description	Ref	Budget Year 2020/21									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	2021/22	2022/23
R thousands												
ASSETS												
Current assets												
Cash		13 325	67 093	–	–	–	(4 890)	(20 388)	(25 286)	41 807	9 379	47 083
Call investment deposits	1	10 000	10 000	–	–	–	–	–	–	10 000	15 000	25 000
Consumer debtors	1	175 866	175 866	–	–	–	–	(49 531)	(49 531)	126 335	203 169	231 836
Other debtors		26 734	26 734	–	–	–	–	–	–	26 734	28 071	29 475
Current portion of long-term receivables		1 675	1 675	–	–	–	–	–	–	1 675	1 591	1 511
Inventory		10 946	10 946	–	–	–	–	–	–	10 946	11 494	12 068
Total current assets		238 547	292 315	–	–	–	(4 890)	(69 920)	(74 817)	217 498	268 703	346 974
Non current assets												
Long-term receivables		1 827	1 827	–	–	–	–	–	–	1 827	1 736	1 649
Investments		–	–	–	–	–	–	–	–	–	–	–
Investment property		43 750	43 750	–	–	–	–	–	–	43 750	43 750	43 750
Investment in Associate		–	–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	1	2 412 290	2 388 334	–	–	–	228	38 153	38 381	2 426 715	2 449 479	2 447 208
Agricultural		–	–	–	–	–	–	–	–	–	–	–
Biological		–	–	–	–	–	–	–	–	–	–	–
Intangible		3 971	3 986	–	–	–	–	–	–	3 986	3 378	2 758
Other non-current assets		36 631	36 631	–	–	–	–	–	–	36 631	36 631	36 631
Total non current assets		2 498 469	2 474 529	–	–	–	228	38 153	38 381	2 512 910	2 534 974	2 531 996
TOTAL ASSETS		2 737 016	2 766 844	–	–	–	(4 669)	(31 767)	(36 436)	2 730 408	2 803 677	2 878 970
LIABILITIES												
Current liabilities												
Bank overdraft		–	–	–	–	–	–	–	–	–	–	–
Borrowing		13 041	13 041	–	–	–	–	–	–	13 041	14 536	16 191
Consumer deposits		4 328	4 328	–	–	–	–	–	–	4 328	4 588	4 863
Trade and other payables		73 515	73 515	–	–	–	–	–	–	73 515	77 626	81 964
Provisions		40 765	40 765	–	–	–	–	–	–	40 765	43 211	45 804
Total current liabilities		131 650	131 650	–	–	–	–	–	–	131 650	139 961	148 842
Non current liabilities												
Borrowing	1	179 139	179 139	–	–	–	–	–	–	179 139	164 603	148 411
Provisions		245 335	245 335	–	–	–	–	–	–	245 335	252 270	259 469
Total non current liabilities		424 474	424 474	–	–	–	–	–	–	424 474	416 873	407 880
TOTAL LIABILITIES		556 123	556 123	–	–	–	–	–	–	556 123	556 834	556 722
NET ASSETS	2	2 180 893	2 210 721	–	–	–	(4 669)	(31 767)	(36 436)	2 174 285	2 246 843	2 322 248
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		2 180 893	2 210 721	–	–	–	(4 669)	(85 631)	(90 301)	2 120 420	2 246 843	2 322 248
Reserves		53 865	53 865	–	–	–	–	–	–	53 865	53 865	53 865
Minorities' interests		–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		2 234 758	2 264 585	–	–	–	(4 669)	(85 631)	(90 301)	2 174 285	2 300 708	2 376 113

Table B6 is consistent with international standards of good financial management practice and assist stakeholders in understanding the impact of the budget on the statement of financial position (balance sheet).

This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

B7 Consolidated Adjustments Budget Cash Flows

WC025 Breede Valley - Table B7 Adjustments Budget Cash Flows - 23/02/2021												
Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		96 634	96 634	–	–	–	–	14 700	14 700	111 334	110 223	134 611
Service charges		488 603	488 603	–	–	–	–	62 853	62 853	551 456	572 949	643 291
Other revenue		44 147	44 147	–	–	–	–	3 396	3 396	47 543	46 725	49 777
Government - operating	1	208 112	163 725	–	–	–	1 128	–	1 128	164 853	229 803	211 349
Government - capital	1	83 484	54 387	–	–	–	(420)	450	30	54 417	73 981	76 986
Interest		7 315	7 315	–	–	–	–	3 535	3 535	10 850	8 253	9 347
Dividends		–	–	–	–	–	–	–	–	–	–	–
Payments												
Suppliers and employees		(805 204)	(806 331)	–	–	–	(1 642)	(67 188)	(68 830)	(875 161)	(839 757)	(896 324)
Finance charges		(22 676)	(22 676)	–	–	–	–	–	–	(22 676)	(21 336)	(19 841)
Transfers and Grants	1	(65 605)	(4 380)	–	–	–	(3 736)	19	(3 716)	(8 096)	(82 752)	(52 456)
NET CASH FROM/(USED) OPERATING ACTIVITIES		34 810	21 424	–	–	–	(4 669)	17 765	13 095	34 519	98 089	156 740
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables		50	50	–	–	–	–	–	–	50	50	50
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–	–
Payments												
Capital assets		(99 914)	(94 449)	–	–	–	(228)	(38 153)	(38 381)	(132 830)	(84 145)	(94 650)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(99 864)	(94 399)	–	–	–	(228)	(38 153)	(38 381)	(132 780)	(84 095)	(94 600)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		50	50	–	–	–	–	–	–	50	100	100
Payments												
Repayment of borrowing		(11 702)	(11 702)	–	–	–	–	–	–	(11 702)	(13 041)	(14 536)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(11 652)	(11 652)	–	–	–	–	–	–	(11 652)	(12 941)	(14 436)
NET INCREASE/ (DECREASE) IN CASH HELD		(76 705)	(84 627)	–	–	–	(4 898)	(20 388)	(25 286)	(109 913)	1 053	47 705
Cash/cash equivalents at the year begin:	2	100 031	161 720	–	–	–	–	–	–	161 720	23 325	24 379
Cash/cash equivalents at the year end:	2	23 325	77 093	–	–	–	(4 898)	(20 388)	(25 286)	51 807	24 379	72 083

The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

B8 Consolidated Cash Backed Reserves/Accumulated Surplus Reconciliation

WC025 Breede Valley - Table B8 Cash backed reserves/accumulated surplus reconciliation - 23/02/2021												
Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	23 325	77 093	–	–	–	(4 898)	(20 388)	(25 286)	51 807	24 379	72 083
Other current investments > 90 days		–	–	–	–	–	–	–	–	0	–	–
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		23 325	77 093	–	–	–	(4 898)	(20 388)	(25 286)	51 807	24 379	72 083
Applications of cash and investments												
Unspent conditional transfers		5 000	5 000	–	–	–	–	–	–	5 000	5 000	5 000
Unspent borrowing		–	–	–	–	–	–	–	–	–	–	–
Statutory requirements		–	–	–	–	–	–	–	–	–	–	–
Other working capital requirements	2	(67 933)	(67 933)	–	–	–	–	19 874	19 874	(48 059)	(98 860)	(127 367)
Other provisions		–	–	–	–	–	–	–	–	–	–	–
Long term investments committed		–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments		79 873	79 873	–	–	–	–	–	–	79 873	79 873	79 873
Total Application of cash and investments:		16 941	16 941	–	–	–	–	19 874	19 874	36 815	(13 986)	(42 493)
Surplus(shortfall)		6 385	60 152	–	–	–	(4 898)	(40 262)	(45 160)	14 992	38 365	114 576

The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget. In essence the table

evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

B9 Consolidated Asset Management

Please refer to Annexure A

Table B9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

B10 Consolidated Basic Service Delivery Measurement

WC025 Breede Valley - Table B10 Basic service delivery measurement - 23/02/2021												
Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14		
Household service targets												
Water:												
Piped water inside dwelling		19 372	19 372	-	-	-	-	-	-	19	19 372	19 372
Piped water inside yard (but not in dwelling)		3 879	3 879	-	-	-	-	-	-	4	3 879	3 879
Using public tap (at least min.service level)	2	6 949	6 949	-	-	-	-	-	-	7	6 949	6 949
Other water supply (at least min.service level)		-	-	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		30	30	-	-	-	-	-	-	30	30	30
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	3.4	-	-	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	30	30	-	-	-	-	-	-	30	30	30
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		18 555	18 555	-	-	-	-	-	-	18 555	18 555	18 555
Flush toilet (with septic tank)		2 687	2 687	-	-	-	-	-	-	2 687	2 687	2 687
Chemical toilet		4 263	4 263	-	-	-	-	-	-	4 263	4 263	4 263
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		25 504	25 504	-	-	-	-	-	-	25 504	25 504	25 504
Bucket toilet		-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	25 504	25 504	-	-	-	-	-	-	25 504	25 504	25 504
Energy:												
Electricity (at least min. service level)		2 977	2 977	-	-	-	-	-	-	2 977	2 977	2 977
Electricity - prepaid (> min.service level)		21 150	21 150	-	-	-	-	-	-	21 150	21 150	21 150
Minimum Service Level and Above sub-total		24 127	24 127	-	-	-	-	-	-	24 127	24 127	24 127
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	24 127	24 127	-	-	-	-	-	-	24 127	24 127	24 127
Refuse:												
Removed at least once a week (min.service)		48 995	48 995	-	-	-	-	-	-	48 995	48 995	48 995
Minimum Service Level and Above sub-total		48 995	48 995	-	-	-	-	-	-	48 995	48 995	48 995
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	48 995	48 995	-	-	-	-	-	-	48 995	48 995	48 995
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		8 700	8 700	-	-	-	-	-	-	8 700	8 700	8 700
Sanitation (free minimum level service)		8 700	8 700	-	-	-	-	-	-	8 700	8 700	8 700
Electricity/other energy (50kwh per household per month)		10 500	10 500	-	-	-	-	-	-	10 500	10 500	10 500
Refuse (removed at least once a week)		8 700	8 700	-	-	-	-	-	-	8 700	8 700	8 700
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per household per month)		9 383	9 383	-	-	-	-	-	-	9 383	9 946	10 642
Sanitation (free sanitation service)		17 088	17 088	-	-	-	-	-	-	17 088	18 113	19 200
Electricity/other energy (50kwh per household per month)		4 793	4 793	-	-	-	-	-	-	4 793	5 081	5 385
Refuse (removed once a week)		9 425	9 425	-	-	-	-	-	-	9 425	9 990	10 590
Total cost of FBS provided (minimum social package)		40 688	40 688	-	-	-	-	-	-	40 688	43 129	45 816
Highest level of free service provided												
Property rates (R'000 value threshold)		150 000	150 000	-	-	-	-	-	-	150 000	150 000	150 000
Water (kilolitres per household per month)		10	10	-	-	-	-	-	-	10	10	10
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		296	296	-	-	-	-	-	-	296	313	332
Electricity (kw per household per month)		50	50	-	-	-	-	-	-	50	50	50
Refuse (average litres per week)		240	240	-	-	-	-	-	-	240	240	240
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		20 633	20 633	-	-	-	-	-	-	20 633	21 871	23 402
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		8 126	8 126	-	-	-	-	-	-	8 126	8 613	9 130
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		28 759	28 759	-	-	-	-	-	-	28 759	30 484	32 532

Table B10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services

SECTION A – Part 2

- **Adjustments to Budget Inputs and assumptions**

The 2020/21 Adjustments Budget was compiled in line with Chapter 4 Municipal Finance Management Act and Chapter 2 Part 4 of the Municipal Budget and Reporting Regulations.

The 2020/21 Adjustments Budget remain consistent with the Long-Term Financial Plan to ensure continued synergy between long term planning and implementation planning.

Revenue and Expenditure (operational and capital) projections to be revised in line with current and anticipated performance for the current year.

Addition of approved rollover grant allocations from the 2019/20 financial year.

The municipality budgeted on a 75% collection rate.

Decrease in general expenditure to curb and eliminate non-priority spending.

Operational Revenue and Expenditure

The additions made to the capital and operational expenditure budget is due to an increased collection rate than initially anticipated. This was calculated on the budgeted versus actual collections over the first six months of the financial year. This trend is anticipated to continue for the remainder of the 2020/21 financial year.

WC025 Breede Valley - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 23/02/2021												
Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	146 998	146 998	-	-	-	-	-	-	146 998	155 818	166 726
Service charges - electricity revenue	2	452 478	452 478	-	-	-	-	-	-	452 478	476 007	518 373
Service charges - water revenue	2	75 888	75 888	-	-	-	-	-	-	75 888	80 441	86 072
Service charges - sanitation revenue	2	76 490	76 490	-	-	-	-	(2 500)	(2 500)	73 990	81 080	86 756
Service charges - refuse revenue	2	42 092	42 092	-	-	-	-	-	-	42 092	44 618	47 741
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		2 223	2 223	-	-	-	-	3 396	3 396	5 618	2 356	2 522
Interest earned - external investments		3 112	3 112	-	-	-	-	2 888	2 888	6 000	3 112	3 112
Interest earned - outstanding debtors		6 467	6 467	-	-	-	-	-	-	6 467	6 855	7 336
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		118 474	118 474	-	-	-	-	-	-	118 474	121 285	124 761
Licences and permits		3 797	3 797	-	-	-	-	-	-	3 797	4 025	4 307
Agency services		8 641	8 641	-	-	-	-	-	-	8 641	9 160	9 801
Transfers and subsidies		208 112	163 725	-	-	-	5 377	-	5 377	169 102	229 803	211 349
Other revenue	2	9 406	9 406	-	-	-	-	-	-	9 406	9 973	10 673
Gains on disposal of PPE		1 320	1 320	-	-	-	-	-	-	1 320	1 399	1 497
Total Revenue (excluding capital transfers and contributions)		1 155 495	1 111 108	-	-	-	5 377	3 784	9 161	1 120 269	1 225 930	1 281 023
Expenditure By Type												
Employee related costs		317 416	307 105	-	-	-	-	22 377	22 377	329 481	336 474	356 965
Remuneration of councillors		18 780	18 780	-	-	-	-	692	692	19 473	19 909	21 304
Debt impairment		85 167	85 167	-	-	-	-	10 000	10 000	95 167	86 216	87 314
Depreciation & asset impairment		95 246	95 246	-	-	-	-	-	-	95 246	99 634	104 225
Finance charges		23 653	23 653	-	-	-	-	-	-	23 653	23 653	23 653
Bulk purchases		326 798	326 798	-	-	-	-	11 000	11 000	337 798	343 748	374 021
Other materials		19 332	19 981	-	-	-	-	15 428	15 428	35 409	19 928	20 554
Contracted services		64 602	68 963	-	-	-	1 211	7 563	8 774	77 736	61 294	63 871
Transfers and subsidies		65 605	4 380	-	-	-	3 736	(19)	3 716	8 096	82 752	52 456
Other expenditure		54 773	61 214	-	-	-	431	10 129	10 560	71 773	54 901	56 105
Loss on disposal of PPE		3 504	3 491	-	-	-	-	-	-	3 491	3 504	3 504
Total Expenditure		1 074 875	1 014 777	-	-	-	5 377	77 169	82 546	1 097 324	1 132 012	1 163 971
Surplus/(Deficit)		80 619	96 331	-	-	-	-	(73 385)	(73 385)	22 946	93 918	117 052
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		82 337	53 240	-	-	-	228	-	228	53 468	73 981	76 986
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		1 147	1 147	-	-	-	-	-	-	1 147	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	450	450	450	-	-
Surplus/(Deficit) before taxation		164 104	150 718	-	-	-	228	(72 935)	(72 707)	78 011	167 899	194 038
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		164 104	150 718	-	-	-	228	(72 935)	(72 707)	78 011	167 899	194 038
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		164 104	150 718	-	-	-	228	(72 935)	(72 707)	78 011	167 899	194 038
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		164 104	150 718	-	-	-	228	(72 935)	(72 707)	78 011	167 899	194 038

1. Operational Revenue

Operational revenue and amendments made with the Adjustments Budget is informed by the performance trends over the past six months.

Service Charges – Sanitation Revenue – Based on the performance trends, lower than initially anticipated revenue performance will be realized at the end of the financial year. This is attributed to the recycling initiatives employed by businesses, thus putting lower quantities in the sewer network.

Rental of Facilities and Equipment – Higher than anticipated performance on this revenue source has been noted and therefor the budget is adjusted accordingly to accommodate for the above anticipated increase in revenue.

Interest Earned – External Investment – Interest on investments is adjusted in line with the current and anticipated performance of the municipality's investment portfolio.

Transfers subsidies - (Operational and Capital) increased with the rollover grant allocations from the 2020/21 financial year.

2. Operational Expenditure

Employee Related Cost - A significant number of positions on the approved organogram were unfunded in the 2020/21 financial year due to the anticipated impact of COVID-19 on municipal financial resources. However, given the demand for service delivery these positions are to a significant extent being re-financed in a very conservative manner to carefully balance service delivery and financial sustainability.

Debt Impairment - Debt Impairment is adjusted as per B4 to accommodate the anticipated movement in the provision as calculated at the end of January 2021. This relates mainly to traffic fines, and to a lesser extent to service debtor accounts. Current and improved credit control and debt collection mechanisms and strategies are in place in order to minimize the risk over unauthorized expenditure on the 2020/21 contribution towards the provision for debt impairment.

Bulk Purchases – Bulk Purchases are adjusted in line with the past performance and anticipated future performance trends.

Other Materials – The additions to the Other Materials budget relates largely to Materials and Supplies needed for service delivery functions and to a lesser extent fuel cost.

Contracted Services – Significant additions to Contracted Services are in the form of additional EPWP workers, Security Services, Hygiene Services, Insurance Related Expenses, and GMT (Government Motor Transport) services.

Other Expenditure – Significant additions to the expenditure category is in the form of Software Licenses, Operating Leases (printers and photocopiers), Rental of Chemical Toilets and Insurance Premiums.

Capital Expenditure

WC025 Breede Valley - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 23/02/2021

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23		
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjus. 10 F	Total Adjus. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget		
R thousands														
Capital expenditure - Vote	2													
Multi-year expenditure to be adjusted														
Vote 1 - Council General		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Municipal Manager		10	95	-	-	-	784	10	794	889	10	10	10	
Vote 3 - Strategic Support Services		5	482	-	-	-	-	118	118	600	5	5	5	
Vote 4 - Financial Services		-	1 233	-	-	-	-	-	-	1 233	-	-	-	
Vote 5 - Community Services		5	240	-	-	-	1 324	9 297	10 621	10 860	5	5	5	
Vote 6 - Technical Services		61 701	55 373	-	-	-	(1 736)	(23 252)	(24 988)	30 385	30 423	12 000	12 000	
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]	-	-	-	-	-	-	-	-	-	-	-	-		
Capital multi-year expenditure sub-total	3	61 721	57 422	-	-	-	372	(13 827)	(13 455)	43 967	30 443	12 020	12 020	
Single-year expenditure to be adjusted	2													
Vote 1 - Council General		-	-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Municipal Manager		1 900	1 900	-	-	-	(136)	-	(136)	1 764	-	-	-	
Vote 3 - Strategic Support Services		-	928	-	-	-	-	-	-	928	-	-	-	
Vote 4 - Financial Services		1 005	1 805	-	-	-	-	8	8	1 813	805	805	805	
Vote 5 - Community Services		700	700	-	-	-	-	450	450	1 150	-	-	-	
Vote 6 - Technical Services		34 588	31 694	-	-	-	(8)	51 522	51 514	83 208	52 897	81 825	81 825	
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]		-	-	-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total		38 193	37 027	-	-	-	(144)	51 980	51 836	88 863	53 702	82 630	82 630	
Total Capital Expenditure - Vote		99 914	94 449	-	-	-	228	38 153	38 381	132 830	84 145	94 650	94 650	
Capital Expenditure - Functional														
Governance and administration		1 625	5 098	-	-	-	-	233	233	5 331	825	825	825	
Executive and council		5	60	-	-	-	-	-	-	60	5	5	5	
Finance and administration		1 620	5 038	-	-	-	-	233	233	5 271	820	820	820	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		100	415	-	-	-	1 944	9 750	11 694	12 109	-	-	-	
Community and social services		100	385	-	-	-	620	9 300	9 920	10 305	-	-	-	
Sport and recreation		-	31	-	-	-	-	-	-	31	-	-	-	
Public safety		-	-	-	-	-	1 324	450	1 774	1 774	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		19 546	20 540	-	-	-	13 596	35 779	49 374	69 915	2 173	38 986	38 986	
Planning and development		1 900	1 900	-	-	-	(417)	-	(417)	1 483	-	-	-	
Road transport		17 646	18 640	-	-	-	14 013	35 779	49 791	68 432	2 173	38 986	38 986	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	
Trading services		78 642	68 396	-	-	-	(15 312)	(7 609)	(22 920)	45 476	81 147	54 839	54 839	
Energy sources		28 212	32 399	-	-	-	(8)	(5 685)	(5 693)	26 706	37 009	38 000	38 000	
Water management		24 984	19 276	-	-	-	-	(11 111)	(11 111)	8 165	22 169	3 719	3 719	
Waste water management		25 446	15 243	-	-	-	(15 304)	9 504	(5 800)	9 443	21 581	13 120	13 120	
Waste management		-	1 478	-	-	-	-	(316)	(316)	1 162	388	-	-	
Other		-	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure - Functional		3	99 914	94 449	-	-	-	228	38 153	38 381	132 830	84 145	94 650	94 650
Funded by:		4												
National Government			56 337	51 240	-	-	-	(420)	-	(420)	50 820	73 981	76 986	76 986
Provincial Government			26 000	2 000	-	-	-	648	-	648	2 648	-	-	-
District Municipality			-	-	-	-	-	-	450	450	450	-	-	-
Other transfers and grants	1 147		1 147	-	-	-	-	-	-	1 147	-	-	-	
Transfers recognised - capital	83 484		54 387	-	-	-	228	450	678	55 065	73 981	76 986	76 986	
Public contributions & donations	-		-	-	-	-	-	-	-	-	-	-	-	
Borrowing	-		-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds		16 429	40 062	-	-	-	-	37 703	37 703	77 765	10 164	17 664	17 664	
Total Capital Funding		99 914	94 449	-	-	-	228	38 153	38 381	132 830	84 145	94 650	94 650	

Significant amendments to the capital budget:

- Reseal of Municipal Roads: Please refer to the table below containing the budget per Town and / or area. Funded by MIG and internal funding.
- Zwelethemba Swimming Pool: R9.00 million budgeted for the 2020/21 financial year. Total budget for the project is R25.00 million.

- Building of Roads – Avian Park: R8.00 million for Ward 12.
- Erosion Protection of Hex River: R3.00 million
- Fire Fighting Equipment (Donated Asset) – R450 000.00
- Furniture and Equipment and Computer Equipment – Various projects. Please refer to table below containing detailed projects.
- RSEP projects (Rollover and reprioritization of projects – see Detailed Capital Budget below).
- Re-prioritization and amendment of MIG allocations – Please see below.

Please refer to Finance Source **8.0** and Finance Code **CNMIG**

- Funded Projects:
 - Pre-loads
 - Resealing of Municipal Roads: Rawsonville, De Doorns, Touwsrivier and Worcester (Avian Park, Riverview, Roodewal and Zwelethemba). See details below.
 - Rawsonville WWTW - Upgrade Wastewater Treatment Works
 - Fire Station: De Doorns

Detailed Capital Budget

Description	Finance Source	Finance Code	Final Budget / Original Budget	Roll overs from 2019/20	Veriments/ Additional funding	Other Adjustments	Adjustments Feb 2021	Total Funded budget 2020/21
<u>Engineering and Public Services</u>								
<u>Not Allocated to Wards</u>								
		-						
<u>Klipvlakte/ Transhex Residential Development (13 000 erven)</u>		-						
External Stormwater pipeline (MIG)	8,0	CNMIG	6 948 409		-2 778 500		-4 169 909	0
New Bus Route (Local Distributor Class 4) Transhex	8,0	CNMIG	11 646 365		-11 646 365			0
Electrical Reticulation	8,2	CNINE	22 097 000			-5 097 000		17 000 000
New High Mast Lighting - Worcester: Zweletemba Housing Project (MIG number 207755)	8,0	CNMIG	7 871				-7 871	0
<u>Reservoirs</u>								
Pre-loads	8,0	CNMIG	12 053 101				-7 899 657	4 153 444
<u>Transhex Sewer Pumpstation and rising main</u>								
Sewer pumpstation and rising main (MIG Counter funding)	3,1	CRR		100 000			-100 000	0
<u>Resealing of Roads</u>								
Resealing of Municipal Roads – Rawsonville	3,2	CRR		1 000 000				1 000 000
Resealing of Municipal Roads – Rawsonville	8,0	CNMIG					724 297	724 297
Resealing of Municipal Roads - Worcester	3,0	CRR		869 175			25 000 000	25 869 175
Resealing of Municipal Roads - Worcester	8,0	CNMIG			14 424 865		-14 424 865	0
Resealing of Municipal Roads - Avian Park	8,0	CNMIG					2 188 394	2 188 394
Resealing of Municipal Roads - Riverview	8,0	CNMIG					886 325	886 325
Resealing of Municipal Roads - Roodewal	8,0	CNMIG					3 797 524	3 797 524
Resealing of Municipal Roads – Zweletemba	8,0	CNMIG					5 670 775	5 670 775
Resealing of Municipal Roads - De Doorns	3,0	CRR		1 000 000				1 000 000
Resealing of Municipal Roads - De Doorns	8,0	CNMIG					4 797 843	4 797 843
Resealing of Municipal Roads - Touws River	3,2	CRR		1 000 000				1 000 000
Resealing of Municipal Roads - Touws River	8,0	CNMIG					9 927 359	9 927 359

Networks								
Replacement of Water Network (Roll-over)	3,0	CRR	1 000 000					1 000 000
Electricity (8112)								
Refurbishment of electrical system	3,0	CRR		2 000 000			-300 000	1 700 000
Cherry Picker vehicles	3,0	CRR	3 860 114				-3 860 114	0
Refurbishment of electrical system (NERSA)								
2) Quality of supply data loggers and monitoring equipment.	3,0	CRR	1 000 000				-1 000 000	0
Durban street. - Replace overhead network to underground network complete.	3,1	CRR		0				0
Area Lighting	7,1	CPDLG	1 147 275					1 147 275
Refuse Removal (6603)								
Worcester : Material Recovery Facility (MIG Counter funding)	3,0	CRR		488 506	-257 124			231 382
SOLID WASTE MANAGEMENT								
WORCESTER								
Worc - Wheeliebins	3,0	CRR		91 740				91 740
Ward 2								
New Retention Ponds - De Doorns: South of N1 (MIG Number 202347)	8,0	CNMIG	372 512				-372 512	0
De Doorns Water Purification Works : Augmentation of DAF Unit (MIG funding)	8,0	CNMIG	3 211 741				-3 211 741	0
Ward 5								
Development of Parks	3,0	CRR		30 731				30 731
Ward 6								
Ward6 - Fencing of substation	3,0	CRR		44 000			-5 277	38 723
Ward6 - Speed humps	3,0	CRR		40 000				40 000
Ward 7								
High to Protea Str. slip lane	3,0	CRR		500 000				500 000
Ward 8								
Replace 11 Kv cable from Mc Allister to Field Sub (1 600 m @ 185 mm Al PILC)	3,1	CRR		4 484 301			-520 000	3 964 301
Erosion Protection of Hex River : Phase 2 (300m @ R13,333.33/m)	3,0	CRR	1 500 000				1 500 000	3 000 000
Ward 11								
Fencing of Electrical Boxes	3,0	CRR		60 000				60 000
Ward 12								

Ward12 - Upgrading of gravel roads	3,0	CRR					8 000 000	8 000 000
Ward 14								
Fencing of Electrical Boxes	3,0	CRR		60 000				60 000
Speed humps within ward	3,0	CRR		30 000				30 000
Ward 16								
Speed Humps	3,0	CRR		40 000				40 000
Ward 18								
Speed Humps	3,0	CRR		40 000				40 000
Ward 19								
Ward 19 - Development of Playpark								
Speed humps - Goedeman str	3,0	CRR		30 000				30 000
Ward 20								
Bus Stop - Rawsonville Primary School	3,0	CRR		30 000				30 000
Ward 21								
Ward21 - Upgrading of gravel roads	3,0	CRR		1 954 704				1 954 704
Ward21 - Speed Humps	3,0	CRR		30 000	173 000			203 000
SERVICE CONNECTIONS (Depending on Public Contr)								
Sewer Connections	3,3	CRR	1 120 000					1 120 000
Electricity Connections	3,3	CRR		260 659				260 659
Water Connections	3,3	CRR	2 719 200					2 719 200
Others								
Jet Vac truck	3,0	CRR	3 500 000			-814 724		2 685 276
Purchasing of Vehicle & Machinery in lieu of Rental								
Tipper landfillsite (5 cum)	3,0	CRR		340 000	-300 000	814 724	-15 518	839 206
Water & Sewer Networks								
Water & sewer -Upgrading of Building and Facilities	3,0	CRR		412 169	350 000		-222 044	540 125
Water & sewer -Construction of Building for vehicles and equipment	3,0	CRR		350 000	-350 000			0
Waste Water Treatment Works								
Worcester								
Worc WWTW - Machinery and Equipment (Lab incl)	3,0	CRR		319 752			-5 984	313 768
TOUWSRIVER								

Touwsrivier WWTW - Machinery and Equipment	3,0	CRR		62 731	25 964			88 695
Upgrading of the Touwsrivier WWTW	3,0	CRR		41 194	-41 194			0
Rawsonville								
Rawsonville WWTW - Upgrade Waste Water Treatment Works	8,0	CNMIG					350 000	350 000
Land Infill Developments								
Site A - Meirings Park (Erven 1, 6920, 6921)Water	3,0	CRR		292 085				292 085
Site A - Meirings Park (Erven 1, 6920, 6921)Sewer	3,0	CRR		876 009				876 009
Site A - Meirings Park (Erven 1, 6920, 6921)Stormwater	3,0	CRR		189 856				189 856
Site A - Meirings Park (Erven 1, 6920, 6921)Electricity	3,0	CRR		1 980 000				1 980 000
Site D - Avian Park (25 Erven)Roads	3,0	CRR		257 109				257 109
Site D - Avian Park (25 Erven)Stormwater	3,0	CRR		275 000				275 000
Site D - Avian Park (25 Erven)Electricity	3,0	CRR		450 000				450 000
<u>SWIMMING POOL: Zwelethemba - 5125</u>								
Zwelethemba - New Swimming Pool	3,0	CRR		150 453	384 124		9 000 000	9 534 577
<u>Waste Water Treatment Works</u>								
Office furniture chairs and table	3,0	CRR	5 000				-1 119	3 881
<u>Municipal Manager</u>								
<u>Admin -0603</u>								
Furniture and Equipment	3,0	CRR	5 000		55 000			60 000
<u>Project Management -0615</u>								
Play parks Touwsrivier	6,4	CPRSE	240 000	39 212				279 212
Upgrade of soccer pitch in Rawsonville	6,4	CPRSE	420 000				-420 000	0
De Doorns tar-surfaced netball court	6,4	CPRSE	330 000					330 000
Upgrading of playparks in Avian Park, Riverview, Roodewal and Zwelethemba	6,4	CPRSE	260 000					260 000
Sewer connection for neighbourhood centre in Riverview	6,4	CPRSE	450 000					450 000
Upgrade of rugby field in Stofland	6,4	CPRSE	200 000				-200 000	0
Upgrade of rugby field in De Doorns West (Sunnyside Orchards)	6,4	CPRSE					620 000	620 000
Speed humps in Avian Park, Roodewal, Riverview, Touwsrivier and Zwelethemba	6,4	CPRSE		445 000				445 000
Shared Economic Infrastructure Facility for informal traders in Zwelethemba	6,4	CPRSE		163 885				163 885
<u>Community Services</u>								
<u>ADMIN – 0903</u>								

Furniture & Equipment	4,0	CRR	5 000				-3 265	1 735
Youth Café	3,0	CRR	600 000					600 000
<u>HOUSING</u>								
<u>Unallocated DoRA projects - TRANSHEX</u>								
Water Reticulation	20,0	CPHSD	6 000 000			-6 000 000		0
Sewer Reticulation	20,0	CPHSD	6 000 000			-6 000 000		0
Roads	20,0	CPHSD	6 000 000			-6 000 000		0
Stormwater	20,0	CPHSD	6 000 000			-6 000 000		0
<u>WATERLOO LIBRARY - 4506</u>								
Upgrade library	6,1	CPLIB	100 000					100 000
<u>FIRE DEPARTMENT: ADMIN - 4203</u>								
Fire Fighting Equipment - Donated Assets	5,0	CGRDM					450 000	450 000
Fire Station: De Doorns	8,0	CNMIG	0				1 324 039	1 324 039
<u>FINANCIAL SERVICES</u>								
<u>Admin</u>								
Furniture and Equipment	4,0	CRR	5 000		8 000			13 000
Computer Equipment	4,0	CRR					150 000	150 000
<u>Financial Planning</u>								
Safeguarding of Assets	12,0	IF	500 000	400 000				900 000
Insurance claims	12,0	IF	500 000	400 000				900 000
<u>SCM</u>								
FS SCM - Upgrade of new municipal offices	3,0	CRR		1 232 929				1 232 929
<u>Logistics and Mechanical Workshop</u>								
Machinery and Equipment	3,0	CRR					100 000	100 000
<u>COUNCIL & MAYCO</u>								
<u>MAYORAL OFFICE - 0306</u>								
Furniture and Equipment	3,0	CRR	5 000		40 000			45 000
<u>STRATEGIC SUPPORT SERVICES</u>								
<u>STRATEGIC SUPPORT - ADMIN - 2103</u>								
Furniture and Equipment	4,0	CRR	5 000		30 000		-31 727	3 273
<u>CIVIC CENTRE WORCESTER - 3903</u>								
Solar pannel - conversion	3,0	CRR	100 000		-55 000			45 000
<u>WORCESTER TOWN HALL</u>								

Town Hall Roof	3,0	CRR		50 000				50 000
INFORMATION TECHNOLOGY - 2114								
ICT - Computer Equipment	4,0	CRR		381 385	15 230			396 615
Wi-Fi Access Points	3,1	CRR		928 129				928 129

2. Adjustments to Budget Funding

Budget funding in terms of operating and capital expenditure is set out on tables B4 and B5.

WC025 Breede Valley - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 23/02/2021													
Description	Ref	Budget Year 2020/21										Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
Revenue By Source													
Property rates	2	146 998	146 998	–	–	–	–	–	–	146 998	155 818	166 726	
Service charges - electricity revenue	2	452 478	452 478	–	–	–	–	–	–	452 478	476 007	518 373	
Service charges - water revenue	2	75 888	75 888	–	–	–	–	–	–	75 888	80 441	86 072	
Service charges - sanitation revenue	2	76 490	76 490	–	–	–	–	(2 500)	(2 500)	73 990	81 080	86 756	
Service charges - refuse revenue	2	42 092	42 092	–	–	–	–	–	–	42 092	44 618	47 741	
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		2 223	2 223	–	–	–	–	3 396	3 396	5 618	2 356	2 522	
Interest earned - external investments		3 112	3 112	–	–	–	–	2 888	2 888	6 000	3 112	3 112	
Interest earned - outstanding debtors		6 467	6 467	–	–	–	–	–	–	6 467	6 855	7 336	
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		118 474	118 474	–	–	–	–	–	–	118 474	121 285	124 761	
Licences and permits		3 797	3 797	–	–	–	–	–	–	3 797	4 025	4 307	
Agency services		8 641	8 641	–	–	–	–	–	–	8 641	9 160	9 801	
Transfers and subsidies		208 112	163 725	–	–	–	5 377	–	5 377	169 102	229 803	211 349	
Other revenue	2	9 406	9 406	–	–	–	–	–	–	9 406	9 973	10 673	
Gains on disposal of PPE		1 320	1 320	–	–	–	–	–	–	1 320	1 399	1 497	
Total Revenue (excluding capital transfers and contributions)		1 155 495	1 111 108				5 377	3 784	9 161	1 120 269	1 225 930	1 281 023	
Expenditure By Type													
Employee related costs		317 416	307 105	–	–	–	–	22 377	22 377	329 481	336 474	356 965	
Remuneration of councillors		18 780	18 780	–	–	–	–	692	692	19 473	19 909	21 304	
Debt impairment		85 167	85 167	–	–	–	–	10 000	10 000	95 167	86 216	87 314	
Depreciation & asset impairment		95 246	95 246	–	–	–	–	–	–	95 246	99 634	104 225	
Finance charges		23 653	23 653	–	–	–	–	–	–	23 653	23 653	23 653	
Bulk purchases		326 798	326 798	–	–	–	–	11 000	11 000	337 798	343 748	374 021	
Other materials		19 332	19 981	–	–	–	–	15 428	15 428	35 409	19 928	20 554	
Contracted services		64 602	68 963	–	–	–	1 211	7 563	8 774	77 736	61 294	63 871	
Transfers and subsidies		65 605	4 380	–	–	–	3 736	(19)	3 716	8 096	82 752	52 456	
Other expenditure		54 773	61 214	–	–	–	431	10 129	10 560	71 773	54 901	56 105	
Loss on disposal of PPE		3 504	3 491	–	–	–	–	–	–	3 491	3 504	3 504	
Total Expenditure		1 074 875	1 014 777				5 377	77 169	82 546	1 097 324	1 132 012	1 163 971	
Surplus/(Deficit)		80 619	96 331					(73 385)	(73 385)	22 946	93 918	117 052	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		82 337	53 240	–	–	–	228	–	228	53 468	73 981	76 986	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		1 147	1 147	–	–	–	–	–	–	1 147	–	–	
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	450	450	450	–	–	
Surplus/(Deficit) before taxation		164 104	150 718				228	(72 935)	(72 707)	78 011	167 899	194 038	
Taxation		–	–	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit) after taxation		164 104	150 718				228	(72 935)	(72 707)	78 011	167 899	194 038	
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	
Surplus/(Deficit) attributable to municipality		164 104	150 718				228	(72 935)	(72 707)	78 011	167 899	194 038	
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	
Surplus/ (Deficit) for the year		164 104	150 718				228	(72 935)	(72 707)	78 011	167 899	194 038	

WC025 Breede Valley - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 23/02/2021

WC025 Breede Valley - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 23/02/2021												
Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2021/22	+2 2022/23
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote	2											
Multi-year expenditure to be adjusted												
Vote 1 - Council General			–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager			10	95	–	–	–	784	10	794	889	10
Vote 3 - Strategic Support Services			5	482	–	–	–	–	118	118	600	5
Vote 4 - Financial Services			–	1 233	–	–	–	–	–	–	1 233	–
Vote 5 - Community Services			5	240	–	–	–	1 324	9 297	10 621	10 860	5
Vote 6 - Technical Services			61 701	55 373	–	–	–	(1 736)	(23 252)	(24 988)	30 385	30 423
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]		–	–	–	–	–	–	–	–	–	–	
Capital multi-year expenditure sub-total	3	61 721	57 422	–	–	–	372	(13 827)	(13 455)	43 967	30 443	
Single-year expenditure to be adjusted	2											
Vote 1 - Council General			–	–	–	–	–	–	–	–	–	–
Vote 2 - Municipal Manager			1 900	1 900	–	–	–	(136)	–	(136)	1 764	–
Vote 3 - Strategic Support Services			–	928	–	–	–	–	–	–	928	–
Vote 4 - Financial Services			1 005	1 805	–	–	–	–	8	8	1 813	805
Vote 5 - Community Services			700	700	–	–	–	–	450	450	1 150	–
Vote 6 - Technical Services			34 588	31 694	–	–	–	(8)	51 522	51 514	83 208	52 897
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]			–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		38 193	37 027	–	–	–	(144)	51 980	51 836	88 863	53 702	
Total Capital Expenditure - Vote		99 914	94 449	–	–	–	228	38 153	38 381	132 830	84 145	
Capital Expenditure - Functional												
Governance and administration		1 625	5 098	–	–	–	–	233	233	5 331	825	
Executive and council		5	60	–	–	–	–	–	–	60	5	
Finance and administration		1 620	5 038	–	–	–	–	233	233	5 271	820	
Internal audit		–	–	–	–	–	–	–	–	–	–	
Community and public safety		100	415	–	–	–	1 944	9 750	11 694	12 109	–	
Community and social services		100	385	–	–	–	620	9 300	9 920	10 305	–	
Sport and recreation		–	31	–	–	–	–	–	–	31	–	
Public safety		–	–	–	–	–	1 324	450	1 774	1 774	–	
Housing		–	–	–	–	–	–	–	–	–	–	
Health		–	–	–	–	–	–	–	–	–	–	
Economic and environmental services		19 546	20 540	–	–	–	13 596	35 779	49 374	69 915	2 173	
Planning and development		1 900	1 900	–	–	–	(417)	–	(417)	1 483	–	
Road transport		17 646	18 640	–	–	–	14 013	35 779	49 791	68 432	2 173	
Environmental protection		–	–	–	–	–	–	–	–	–	–	
Trading services		78 642	68 396	–	–	–	(15 312)	(7 609)	(22 920)	45 476	81 147	
Energy sources		28 212	32 399	–	–	–	(8)	(5 685)	(5 693)	26 706	37 009	
Water management		24 984	19 276	–	–	–	–	(11 111)	(11 111)	8 165	22 169	
Waste water management		25 446	15 243	–	–	–	(15 304)	9 504	(5 800)	9 443	21 581	
Waste management		–	1 478	–	–	–	–	(316)	(316)	1 162	388	
Other		–	–	–	–	–	–	–	–	–	–	
Total Capital Expenditure - Functional	3	99 914	94 449	–	–	–	228	38 153	38 381	132 830	84 145	
Funded by:												
National Government	4	56 337	51 240	–	–	–	(420)	–	(420)	50 820	73 981	
Provincial Government		26 000	2 000	–	–	–	648	–	648	2 648	–	
District Municipality		–	–	–	–	–	–	450	450	450	–	
Other transfers and grants		1 147	1 147	–	–	–	–	–	–	1 147	–	
Transfers recognised - capital		83 484	54 387	–	–	–	228	450	678	55 065	73 981	
Public contributions & donations		–	–	–	–	–	–	–	–	–	–	
Borrowing		–	–	–	–	–	–	–	–	–	–	
Internally generated funds		16 429	40 062	–	–	–	–	37 703	37 703	77 765	10 164	
Total Capital Funding		99 914	94 449	–	–	–	228	38 153	38 381	132 830	84 145	

3. Adjustments to Expenditure on Allocations and Grant

Please refer to Annexure A.

Detailed particulars of budgeted allocations and grants can be found on SB8.

4. Adjustment to Allocations or Grants made by the Municipality

None.

5. Adjustment to Councilor Allowances and Employees

The changes to councilor allowances and employee related cost is provided on table B4.

WC025 Breede Valley - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 23/02/2021												
Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	146 998	146 998	-	-	-	-	-	-	146 998	155 818	166 726
Service charges - electricity revenue	2	452 478	452 478	-	-	-	-	-	-	452 478	476 007	518 373
Service charges - water revenue	2	75 888	75 888	-	-	-	-	-	-	75 888	80 441	86 072
Service charges - sanitation revenue	2	76 490	76 490	-	-	-	-	(2 500)	(2 500)	73 990	81 080	86 756
Service charges - refuse revenue	2	42 092	42 092	-	-	-	-	-	-	42 092	44 618	47 741
Service charges - other		-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		2 223	2 223	-	-	-	-	3 396	3 396	5 618	2 356	2 522
Interest earned - external investments		3 112	3 112	-	-	-	-	2 888	2 888	6 000	3 112	3 112
Interest earned - outstanding debtors		6 467	6 467	-	-	-	-	-	-	6 467	6 855	7 336
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		118 474	118 474	-	-	-	-	-	-	118 474	121 285	124 761
Licences and permits		3 797	3 797	-	-	-	-	-	-	3 797	4 025	4 307
Agency services		8 641	8 641	-	-	-	-	-	-	8 641	9 160	9 801
Transfers and subsidies		208 112	163 725	-	-	-	5 377	-	5 377	169 102	229 803	211 349
Other revenue	2	9 406	9 406	-	-	-	-	-	-	9 406	9 973	10 673
Gains on disposal of PPE		1 320	1 320	-	-	-	-	-	-	1 320	1 399	1 467
Total Revenue (excluding capital transfers and contributions)		1 155 495	1 111 108	-	-	-	5 377	3 784	9 161	1 120 269	1 225 930	1 281 023
Expenditure By Type												
Employee related costs		317 416	307 105	-	-	-	-	22 377	22 377	329 481	336 474	356 965
Remuneration of councillors		18 780	18 780	-	-	-	-	692	692	19 473	19 909	21 304
Debt impairment		85 167	85 167	-	-	-	-	10 000	10 000	95 167	86 216	87 314
Depreciation & asset impairment		95 246	95 246	-	-	-	-	-	-	95 246	99 634	104 225
Finance charges		23 653	23 653	-	-	-	-	-	-	23 653	23 653	23 653
Bulk purchases		325 798	326 798	-	-	-	-	11 000	11 000	337 798	343 748	374 021
Other materials		19 332	19 981	-	-	-	-	15 428	15 428	35 409	19 928	20 554
Contracted services		64 602	68 963	-	-	-	1 211	7 363	8 774	77 736	61 294	63 871
Transfers and subsidies		65 605	4 380	-	-	-	3 736	(19)	3 716	8 096	82 752	52 456
Other expenditure		54 773	61 214	-	-	-	431	10 129	10 560	71 773	54 901	56 105
Loss on disposal of PPE		3 504	3 491	-	-	-	-	-	-	3 491	3 504	3 504
Total Expenditure		1 074 875	1 014 777	-	-	-	5 377	77 189	82 546	1 097 324	1 132 012	1 183 971
Surplus/(Deficit)		80 619	96 331	-	-	-	-	(73 385)	(73 385)	22 948	93 918	117 052
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		82 337	53 240	-	-	-	228	-	228	53 468	73 981	76 986
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		1 147	1 147	-	-	-	-	-	-	1 147	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	450	450	450	-	-
Surplus/(Deficit) before taxation		164 104	150 718	-	-	-	228	(72 935)	(72 707)	78 011	167 899	194 038
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		164 104	150 718	-	-	-	228	(72 935)	(72 707)	78 011	167 899	194 038
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		164 104	150 718	-	-	-	228	(72 935)	(72 707)	78 011	167 899	194 038
Share of surplus / (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus / (Deficit) for the year		164 104	150 718	-	-	-	228	(72 935)	(72 707)	78 011	167 899	194 038

6. Adjustment to Service Delivery and Budget

The monthly targets for revenue, expenditure and cash flows are provided in B10 - Section B Supporting Tables.

WC025 Breede Valley - Table B10 Basic service delivery measurement - 23/02/2021

Description	Ref	Budget Year 2020/21										Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12	13	14			
Household service targets	1												
Water:													
Piped water inside dwelling		19 372	19 372	-	-	-	-	-	-	19	19 372	19 372	19 372
Piped water inside yard (but not in dwelling)		3 879	3 879	-	-	-	-	-	-	4	3 879	3 879	3 879
Using public tap (at least min.service level)	2	6 949	6 949	-	-	-	-	-	-	7	6 949	6 949	6 949
Other water supply (at least min.service level)		-	-	-	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		30	30	-	-	-	-	-	-	30	30	30	30
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	3.4	-	-	-	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	30	30	-	-	-	-	-	-	30	30	30	30
Sanitation/sewage:													
Flush toilet (connected to sewerage)		18 555	18 555	-	-	-	-	-	-	18 555	18 555	18 555	18 555
Flush toilet (with septic tank)		2 687	2 687	-	-	-	-	-	-	2 687	2 687	2 687	2 687
Chemical toilet		4 263	4 263	-	-	-	-	-	-	4 263	4 263	4 263	4 263
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		25 504	25 504	-	-	-	-	-	-	25 504	25 504	25 504	25 504
Bucket toilet		-	-	-	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	25 504	25 504	-	-	-	-	-	-	25 504	25 504	25 504	25 504
Energy:													
Electricity (at least min. service level)		2 977	2 977	-	-	-	-	-	-	2 977	2 977	2 977	2 977
Electricity - prepaid (> min.service level)		21 150	21 150	-	-	-	-	-	-	21 150	21 150	21 150	21 150
Minimum Service Level and Above sub-total		24 127	24 127	-	-	-	-	-	-	24 127	24 127	24 127	24 127
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	24 127	24 127	-	-	-	-	-	-	24 127	24 127	24 127	24 127
Refuse:													
Removed at least once a week (min.service)		48 995	48 995	-	-	-	-	-	-	48 995	48 995	48 995	48 995
Minimum Service Level and Above sub-total		48 995	48 995	-	-	-	-	-	-	48 995	48 995	48 995	48 995
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-	-	-	-
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	48 995	48 995	-	-	-	-	-	-	48 995	48 995	48 995	48 995
Households receiving Free Basic Service	15												
Water (6 kilolitres per household per month)		8 700	8 700	-	-	-	-	-	-	8 700	8 700	8 700	8 700
Sanitation (free minimum level service)		8 700	8 700	-	-	-	-	-	-	8 700	8 700	8 700	8 700
Electricity/other energy (50kwh per household per month)		10 500	10 500	-	-	-	-	-	-	10 500	10 500	10 500	10 500
Refuse (removed at least once a week)		8 700	8 700	-	-	-	-	-	-	8 700	8 700	8 700	8 700
Cost of Free Basic Services provided (R'000)	16												
Water (6 kilolitres per household per month)		9 383	9 383	-	-	-	-	-	-	9 383	9 946	10 642	10 642
Sanitation (free sanitation service)		17 088	17 088	-	-	-	-	-	-	17 088	18 113	19 200	19 200
Electricity/other energy (50kwh per household per month)		4 793	4 793	-	-	-	-	-	-	4 793	5 081	5 385	5 385
Refuse (removed once a week)		9 425	9 425	-	-	-	-	-	-	9 425	9 990	10 590	10 590
Total cost of FBS provided (minimum social package)		40 688	40 688	-	-	-	-	-	-	40 688	43 129	45 816	45 816
Highest level of free service provided													
Property rates (R'000 value threshold)		150 000	150 000	-	-	-	-	-	-	150 000	150 000	150 000	150 000
Water (kilolitres per household per month)		10	10	-	-	-	-	-	-	10	10	10	10
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		296	296	-	-	-	-	-	-	296	313	332	332
Electricity (kw per household per month)		50	50	-	-	-	-	-	-	50	50	50	50
Refuse (average litres per week)		240	240	-	-	-	-	-	-	240	240	240	240
Revenue cost of free services provided (R'000)	17												
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		20 633	20 633	-	-	-	-	-	-	20 633	21 871	23 402	23 402
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		8 126	8 126	-	-	-	-	-	-	8 126	8 613	9 130	9 130
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		28 759	28 759	-	-	-	-	-	-	28 759	30 484	32 532	32 532

7. Adjustment to Capital Spending Detail

Information/detail regarding capital projects by vote is provided in Section B – Capital Budget, read with B5, B5B, SB16, SB17, SB18a, SB18b, SB18e and SB19.

Please refer to Annexure A.

8. Other Supporting Documents

- National treasury electronic revised budget report, SB1-SB19 as **Annexure A**
- Signed quality certificate as **Annexure B**

Comment of Directorates / Departments concerned:

Municipal Manager:	Recommendation Supported
Director: Strategic Support Services:	Recommendation Supported
Director: Financial Services:	Recommendation Supported
Director: Engineering Services:	Recommendation Supported
Director: Community Services:	Recommendation Supported
Acting Director: Public Services:	Recommendation Supported

RECOMMENDATION:

**That in respect of Adjustments budget for the Financial Year 2020/21
discussed by council at the Council meeting held on 23 February 2021**

1. Council resolves that the budget of Breede Valley Municipality for the financial year 2020/21 be adjusted and approved with amendments as set out in the following Municipal Budget tables B1- B10 and Municipal Budget supporting documentation SB1 - SB19.
2. Council resolves that the Detailed Project Implementation Plan (DPIP) relating to the Municipal Infrastructure Grant (MIG) be revised as per approved budget.

RESOLVED

C15/2021

That in respect of

Adjustments budget for the Financial Year 2020/21

discussed by council at the Council meeting held on 23 February 2021:

1. **Council resolves that the budget of Breede Valley Municipality for the financial year 2020/21 be adjusted and approved with amendments as set out in the following Municipal Budget tables B1- B10 and Municipal Budget supporting documentation SB1 - SB19.**
2. **Council resolves that the Detailed Project Implementation Plan (DPIP) relating to the Municipal Infrastructure Grant (MIG) be revised as per approved budget.**