

MINUTES

Ref no.2/1/4/4/2

Date distributed

SPECIAL COUNCIL MEETING OF THE BREEDE VALLEY MUNICIPALITY

2020-11-24 AT 10:00

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1. OPENING AND WELCOME

In terms of the Rules of Order for Internal Arrangement By-Law 2012 the chairperson must take the chair at the time stated in the notice of the meeting or as soon thereafter as is reasonably possible: provided that the meeting does not commence later than 30 (thirty) minutes after the time stated in the notice of the meeting and must proceed immediately with the business of the meeting.

The Speaker opened the meeting at 10:10 and asked Cllr A. Pietersen to open the meeting with prayer. The Speaker further allowed a moment of silence for all other religions.

2. OFFICIAL NOTICES

2.1 DISCLOSURE OF INTERESTS

Item 5 of the Code of Conduct for councillors' states:

A councillor must –

- (a) disclose to the council, or any committee of which that councillor is a member, any direct or indirect personal or private business interest that that councillor or any spouse, partner or business associate of that councillor may have in any matter before the council or the committee; and
- (b) withdraw from the proceedings of the council or committee when that matter is considered by the council or committee, unless the council or committee decides that the councillors' direct or indirect interest in the matter is trivial or irrelevant.

None

2.2 APPLICATIONS FOR LEAVE OF ABSENCE

In terms of the Rules of Order for Internal Arrangement By-Law 2012;

- 2.2.1 Every Councillor attending a meeting of the Council must sign his or her name in the attendance register kept for such purpose.
- 2.2.2 A Councillor must attend each meeting except when –
 - (a) Leave of absence is granted in terms of Clause 10; or
 - (b) The Councillor is required to withdraw in terms of law.
- 2.2.3 The Attendance Registers will be available at the meeting.
- 2.2.4 A blank Application for Leave of Absence form is enclosed.

The Speaker received Applications for Leave from Cllrs T. McThomas, S. Mkhwane, P.B Langata, E. Isaacs, V. Mngcele, N. Nel, Alderman M. Sampson and Cllr N.P Williams.

2.3 ANNOUNCEMENTS IN RESPECT OF YEAR-END ARRANGEMENTS

- **Speaker : Part time councillors**
-

- Executive Mayor: Mayoral Committee
- Municipal Manager: Staff

Cllr J. Kritzinger requested a caucus for 10 minutes.

Caucas started at 10:50

Meeting reconvened at 11:05

3.1 ADDITIONAL / AMENDMENT ALLOCATIONS - ADJUSTMENTS BUDGET 2020/2021 – 24 November 2020

The Executive Mayor tabled the Additional / Amendment Allocations- Adjustments Budget 2020/2021- 24 November 2020

File No. /s: 3/2/2/19

Responsible Official: R Ontong

Directorate: Financial Services

Portfolio: Financial Services

1. Purpose

To submit an Adjustments budget for the 2020/21 financial year as a result of amendments / adjustments to allocations from Provincial Government during the 2020/21 financial year.

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 adjustment budgets

- An adjustment 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 adjustment 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 adjustment budget 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 adjustment budget, table an adjustment 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

1. The MFMA Section 28, 30 and 16(3)
 2. Municipal Budget and Reporting Regulations
-

3. Council Budget related Policies

ADJUSTMENTS BUDGET SCHEDULE B REPORT 2020/21



BREDE VALLEY
MUNICIPALITY • MUNISIPALITEIT • UMASIPALA

24 NOVEMBER 2020

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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 recognised 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 |
| MTRF | 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. Mayor's Report

The allocations made to the Breede Valley Municipality were further amended from the allocations as published and approved with the compilation of the 2020/21 Original Budget. Provincial Government had the following amendments to the allocations of Breede Valley Municipality:

- Western Cape Financial Management Support Grant: R1 000 000.00
-

- *Additional funding is to be utilised in line with the Memorandum of Agreement to be finalised between the transferring department and the municipality.*
- Human Settlements Development Grant: -R70 740 000.00
 - *The amendment in allocation is a correction by the transferring department in terms of the Transhex project. The transferring department is responsible for the implementation of this project and erroneously allocated this related funding to BVM as part of the Original Budget allocations.*

All conditional grants / funds allocated and transferred to the Breede Valley Municipality has specific conditions in terms of the timeframes and the type of spending to be incurred by the municipality during the 2019/20 financial year.

We as a municipality will continuously strive to successfully implement or support the successful implementation of 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.

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 with regard to resolutions are contained at the end of this report and have been prepared and presented according to the budget regulations.

4. Executive Summary

The 2020/21 budget of Breede Valley Municipality is adjusted to accommodate the amendments from Provincial Government.

The additional / amended allocations relate to the following grants:

| NAME OF GRANT | R |
|---|------------------------|
| Western Cape Financial Management Support Grant: Assist with the implementation of the MFMA and supporting regulations. | R1 000 000.00 |
| Human Settlements Development Grant: In accordance with the requirements of section 12(6)(b) of the Division of Revenue Act, 2020 (Act4 of 2020), the amendment in this act shows the total allocation to municipalities for the 2020/21 that will be spent by the Department of Human Settlements on behalf of the municipality. | -R70 740 000.00 |

The 2020/21 Adjustments Budget was compiled in accordance with section 28 of the Municipal Finance Management Act and regulation 23 of the Municipal Budget and Reporting Regulations.

In compiling the 2020/21 Adjustments Budget, the importance of credibility, sustainability, responsiveness, and affordability remains integral in striving to achieve the desired outcome of effective and efficient service delivery.

The table above 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) - 24/11/2020 | | | | | | | | | | | | |
|--|----------|---------------------|------------------|--------------|--------------------|------------------|--------------------|----------------|-----------------|------------------|------------------|------------------|
| Standard 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 | Adjusted Budget | Adjusted Budget |
| R thousands | 1, 4 | A | A1 | B | C | D | E | F | G | H | I | J |
| Revenue - Functional | | | | | | | | | | | | |
| <i>Governance and administration</i> | | 212 426 | 212 426 | - | - | - | 1 000 | - | 1 000 | 213 426 | 213 579 | 228 387 |
| Executive and council | | 108 | 108 | - | - | - | - | - | - | 108 | 114 | 123 |
| Finance and administration | | 212 318 | 212 318 | - | - | - | 1 000 | - | 1 000 | 213 318 | 213 465 | 228 264 |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Community and public safety</i> | | 213 570 | 197 049 | - | - | - | (46 740) | - | (46 740) | 150 309 | 234 683 | 210 971 |
| Community and social services | | 11 323 | 9 312 | - | - | - | - | - | - | 9 312 | 12 103 | 12 628 |
| Sport and recreation | | 1 811 | 1 811 | - | - | - | - | - | - | 1 811 | 1 920 | 2 055 |
| Public safety | | 118 761 | 118 761 | - | - | - | - | - | - | 118 761 | 120 283 | 124 609 |
| Housing | | 81 675 | 67 165 | - | - | - | (46 740) | - | (46 740) | 20 425 | 100 378 | 71 679 |
| Health | | - | - | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 24 568 | 24 568 | - | - | - | (6 000) | - | (6 000) | 18 568 | 14 176 | 15 157 |
| Planning and development | | 3 209 | 3 209 | - | - | - | - | - | - | 3 209 | 1 253 | 1 341 |
| Road transport | | 19 109 | 19 109 | - | - | - | (6 000) | - | (6 000) | 13 109 | 12 923 | 13 816 |
| Environmental protection | | 2 250 | 2 250 | - | - | - | - | - | - | 2 250 | - | - |
| <i>Trading services</i> | | 788 416 | 801 058 | - | - | - | (18 000) | - | (18 000) | 783 058 | 837 473 | 903 495 |
| Energy sources | | 483 733 | 480 132 | - | - | - | - | - | - | 480 132 | 521 545 | 565 550 |
| Water management | | 114 878 | 119 047 | - | - | - | (6 000) | - | (6 000) | 113 047 | 118 089 | 126 180 |
| Waste water management | | 129 575 | 137 563 | - | - | - | (12 000) | - | (12 000) | 125 563 | 133 584 | 142 906 |
| Waste management | | 60 230 | 64 316 | - | - | - | - | - | - | 64 316 | 64 255 | 68 860 |
| Other | | - | - | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 1 238 979 | 1 235 100 | - | - | - | (69 740) | - | (69 740) | 1 165 360 | 1 299 911 | 1 358 009 |
| Expenditure - Functional | | | | | | | | | | | | |
| <i>Governance and administration</i> | | 212 835 | 218 047 | - | - | - | 1 000 | 241 | 1 241 | 219 288 | 220 689 | 231 226 |
| Executive and council | | 34 332 | 34 370 | - | - | - | - | (75) | (75) | 34 295 | 35 744 | 38 031 |
| Finance and administration | | 175 111 | 180 237 | - | - | - | 1 000 | 316 | 1 316 | 181 553 | 181 358 | 189 402 |
| Internal audit | | 3 392 | 3 440 | - | - | - | - | - | - | 3 440 | 3 586 | 3 792 |
| <i>Community and public safety</i> | | 231 844 | 220 859 | - | - | - | (46 740) | 254 | (46 486) | 174 373 | 253 099 | 229 744 |
| Community and social services | | 22 611 | 23 949 | - | - | - | - | 5 | 5 | 23 954 | 24 023 | 25 214 |
| Sport and recreation | | 24 623 | 25 569 | - | - | - | - | - | - | 25 569 | 25 956 | 27 386 |
| Public safety | | 110 989 | 110 404 | - | - | - | - | (951) | (951) | 109 453 | 111 834 | 115 595 |
| Housing | | 73 516 | 60 851 | - | - | - | (46 740) | 1 200 | (45 540) | 15 311 | 91 177 | 61 434 |
| Health | | 105 | 85 | - | - | - | - | - | - | 85 | 110 | 115 |
| <i>Economic and environmental services</i> | | 77 584 | 77 218 | - | - | - | - | 451 | 451 | 77 669 | 79 281 | 83 334 |
| Planning and development | | 16 594 | 17 813 | - | - | - | - | 420 | 420 | 18 233 | 17 397 | 18 383 |
| Road transport | | 58 304 | 56 720 | - | - | - | - | 31 | 31 | 56 751 | 60 789 | 63 794 |
| Environmental protection | | 2 685 | 2 686 | - | - | - | - | - | - | 2 686 | 1 095 | 1 157 |
| <i>Trading services</i> | | 550 593 | 543 696 | - | - | - | - | (1 001) | (1 001) | 542 695 | 576 885 | 617 568 |
| Energy sources | | 387 435 | 384 056 | - | - | - | - | (501) | (501) | 383 555 | 406 808 | 439 755 |
| Water management | | 58 613 | 59 634 | - | - | - | - | (500) | (500) | 59 134 | 61 379 | 64 324 |
| Waste water management | | 58 922 | 59 472 | - | - | - | - | - | - | 59 472 | 61 335 | 63 906 |
| Waste management | | 45 623 | 40 534 | - | - | - | - | - | - | 40 534 | 47 364 | 49 584 |
| Other | | 2 019 | 622 | - | - | - | - | - | - | 622 | 2 059 | 2 101 |
| Total Expenditure - Functional | 3 | 1 074 875 | 1 060 442 | - | - | - | (45 740) | (55) | (45 795) | 1 014 647 | 1 132 012 | 1 163 971 |
| Surplus/ (Deficit) for the year | | 164 104 | 174 658 | - | - | - | (24 000) | 55 | (23 945) | 150 713 | 167 899 | 194 038 |

Table B2 above 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) - 24/11/2020 | | | | | | | | | | | | |
|--|-----|-------------------------|------------------------------|---------------------------|---------------------------------|-------------------------------|---------------------------------|-----------------------------|--------------------------|-------------------------------|---------------------------|---------------------------|
| 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 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 | | | | | | | | | | | | |
| Revenue by Vote | 1 | | | | | | | | | | | |
| Vote 1 - Council General | | 108 | 108 | - | - | - | - | - | - | 108 | 114 | 123 |
| Vote 2 - Municipal Manager | | 14 734 | 14 734 | - | - | - | - | - | - | 14 734 | 2 940 | 3 104 |
| Vote 3 - Strategic Support Services | | 1 110 | 1 110 | - | - | - | - | - | - | 1 110 | 511 | 547 |
| Vote 4 - Financial Services | | 195 113 | 195 113 | - | - | - | 1 000 | - | 1 000 | 196 113 | 206 933 | 221 324 |
| Vote 5 - Community Services | | 226 081 | 209 560 | - | - | - | (46 740) | - | (46 740) | 162 820 | 246 853 | 223 985 |
| Vote 6 - Technical Services | | 801 832 | 814 474 | - | - | - | (24 000) | - | (24 000) | 790 474 | 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 | 1 235 100 | - | - | - | (69 740) | - | (69 740) | 1 165 360 | 1 299 911 | 1 358 009 |
| Expenditure by Vote | 1 | | | | | | | | | | | |
| Vote 1 - Council General | | 30 588 | 30 581 | - | - | - | - | (75) | (75) | 30 506 | 32 310 | 34 396 |
| Vote 2 - Municipal Manager | | 9 732 | 10 994 | - | - | - | - | - | - | 10 994 | 9 764 | 10 330 |
| Vote 3 - Strategic Support Services | | 55 026 | 58 102 | - | - | - | - | 1 166 | 1 166 | 59 268 | 56 737 | 59 206 |
| Vote 4 - Financial Services | | 88 279 | 90 851 | - | - | - | 1 000 | (425) | 575 | 91 426 | 91 756 | 95 848 |
| Vote 5 - Community Services | | 244 134 | 231 136 | - | - | - | (46 740) | 280 | (46 460) | 184 676 | 265 538 | 242 840 |
| Vote 6 - Technical Services | | 647 117 | 638 777 | - | - | - | - | (1 001) | (1 001) | 637 776 | 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 | 1 060 442 | - | - | - | (45 740) | (55) | (45 795) | 1 014 647 | 1 132 012 | 1 163 971 |
| Surplus/ (Deficit) for the year | 2 | 164 104 | 174 658 | - | - | - | (24 000) | 55 | (23 945) | 150 713 | 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 organizational structure 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) - 24/11/2020 | | | | | | | | | | | | |
|--|-----|---------------------|------------------|--------------|--------------------|------------------|--------------------|----------------|-----------------|------------------|------------------------|------------------------|
| 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 | - | - | - | - | - | - | 76 490 | 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 | - | - | - | - | - | - | 2 223 | 2 356 | 2 522 |
| Interest earned - external investments | | 3 112 | 3 112 | - | - | - | - | - | - | 3 112 | 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 | 209 330 | - | - | - | (45 740) | - | (45 740) | 163 590 | 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 | 1 156 713 | - | - | - | (45 740) | - | (45 740) | 1 110 973 | 1 225 930 | 1 281 023 |
| Expenditure By Type | | | | | | | | | | | | |
| Employee related costs | | 317 416 | 313 311 | - | - | - | - | (2 606) | (2 606) | 310 705 | 336 474 | 356 965 |
| Remuneration of councillors | | 18 780 | 18 780 | - | - | - | - | - | - | 18 780 | 19 909 | 21 304 |
| Debt impairment | | 85 167 | 85 167 | - | - | - | - | - | - | 85 167 | 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 | - | - | - | - | - | - | 326 798 | 343 748 | 374 021 |
| Other materials | | 19 332 | 19 526 | - | - | - | - | (212) | (212) | 19 314 | 19 928 | 20 554 |
| Contracted services | | 64 602 | 64 939 | - | - | - | 1 000 | 1 659 | 2 659 | 67 598 | 61 294 | 63 871 |
| Transfers and subsidies | | 65 605 | 51 125 | - | - | - | (46 740) | - | (46 740) | 4 385 | 82 752 | 52 456 |
| Other expenditure | | 54 773 | 58 406 | - | - | - | - | 1 104 | 1 104 | 59 511 | 54 901 | 56 105 |
| Loss on disposal of PPE | | 3 504 | 3 491 | - | - | - | - | - | - | 3 491 | 3 504 | 3 504 |
| Total Expenditure | | 1 074 875 | 1 060 442 | - | - | - | (45 740) | (55) | (45 795) | 1 014 647 | 1 132 012 | 1 163 971 |
| Surplus/(Deficit) | | 80 619 | 96 271 | - | - | - | - | 55 | 55 | 96 326 | 93 918 | 117 052 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 82 337 | 77 240 | - | - | - | (24 000) | - | (24 000) | 53 240 | 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) | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) before taxation | | 164 104 | 174 658 | - | - | - | (24 000) | 55 | (23 945) | 150 713 | 167 899 | 194 038 |
| Taxation | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | 164 104 | 174 658 | - | - | - | (24 000) | 55 | (23 945) | 150 713 | 167 899 | 194 038 |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 164 104 | 174 658 | - | - | - | (24 000) | 55 | (23 945) | 150 713 | 167 899 | 194 038 |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 164 104 | 174 658 | - | - | - | (24 000) | 55 | (23 945) | 150 713 | 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.

B5 Consolidated Adjustments Budget Capital Expenditure Vote and Funding

| WC025 Brede Valley - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 24/11/2020 | | | | | | | | | | | | | |
|---|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|--------------|-----------------|-----------------|-----------------|-------------|
| Description | Ref | Budget Year 2020/21 | | | | | | | | | | Budget Year | Budget Year |
| | | Original Budget | Prior Adjusted | Accum. Funds | Multi-year capital | Unfore. Unavord. | Nat. or Prov. Govt | Other Adjusts. | Total Adjus. | Adjusted Budget | Adjusted Budget | Adjusted Budget | |
| R thousands | | A | 5 A1 | 6 B | 7 C | 8 D | 9 E | 10 F | 11 G | 12 H | | | |
| Capital expenditure - Vote | | | | | | | | | | | | | |
| Multi-year expenditure to be adjusted | 2 | | | | | | | | | | | | |
| Vote 1 - Council General | | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 2 - Municipal Manager | | 10 | 10 | - | - | - | - | 25 | 25 | 35 | 10 | 10 | |
| Vote 3 - Strategic Support Services | | 5 | 436 | - | - | - | - | 30 | 30 | 466 | 5 | 5 | |
| Vote 4 - Financial Services | | - | 1 233 | - | - | - | - | - | - | 1 233 | - | - | |
| Vote 5 - Community Services | | 5 | 155 | - | - | - | - | 84 | 84 | 240 | 5 | 5 | |
| Vote 6 - Technical Services | | 61 701 | 62 342 | - | - | - | (6 000) | (84) | (6 084) | 56 258 | 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 | 64 177 | - | - | - | (6 000) | 55 | (5 945) | 58 232 | 30 443 | 12 020 | |
| Single-year expenditure to be adjusted | 2 | | | | | | | | | | | | |
| Vote 1 - Council General | | - | - | - | - | - | - | - | - | - | - | - | |
| Vote 2 - Municipal Manager | | 1 900 | 1 900 | - | - | - | - | - | - | 1 900 | - | - | |
| Vote 3 - Strategic Support Services | | - | 928 | - | - | - | - | - | - | 928 | - | - | |
| Vote 4 - Financial Services | | 1 005 | 1 805 | - | - | - | - | - | - | 1 805 | 805 | 805 | |
| Vote 5 - Community Services | | 700 | 700 | - | - | - | - | - | - | 700 | - | - | |
| Vote 6 - Technical Services | | 34 588 | 48 879 | - | - | - | (18 000) | - | (18 000) | 30 879 | 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 | 54 212 | - | - | - | (18 000) | - | (18 000) | 36 212 | 53 702 | 82 630 | |
| Total Capital Expenditure - Vote | | 99 914 | 118 389 | - | - | - | (24 000) | 55 | (23 945) | 94 444 | 84 145 | 94 650 | |
| Capital Expenditure - Functional | | | | | | | | | | | | | |
| Governance and administration | | 1 625 | 5 022 | - | - | - | - | 55 | 55 | 5 077 | 825 | 825 | |
| Executive and council | | 5 | 60 | - | - | - | - | - | - | 60 | 5 | 5 | |
| Finance and administration | | 1 620 | 4 962 | - | - | - | - | 55 | 55 | 5 017 | 820 | 820 | |
| Internal audit | | - | - | - | - | - | - | - | - | - | - | - | |
| Community and public safety | | 100 | 331 | - | - | - | - | 84 | 84 | 415 | - | - | |
| Community and social services | | 100 | 300 | - | - | - | - | 84 | 84 | 385 | - | - | |
| Sport and recreation | | - | 31 | - | - | - | - | - | - | 31 | - | - | |
| Public safety | | - | - | - | - | - | - | - | - | - | - | - | |
| Housing | | - | - | - | - | - | - | - | - | - | - | - | |
| Health | | - | - | - | - | - | - | - | - | - | - | - | |
| Economic and environmental services | | 19 546 | 26 367 | - | - | - | (6 000) | 173 | (5 827) | 20 540 | 2 173 | 38 986 | |
| Planning and development | | 1 900 | 1 900 | - | - | - | - | - | - | 1 900 | - | - | |
| Road transport | | 17 646 | 24 467 | - | - | - | (6 000) | 173 | (5 827) | 18 640 | 2 173 | 38 986 | |
| Environmental protection | | - | - | - | - | - | - | - | - | - | - | - | |
| Trading services | | 78 642 | 86 668 | - | - | - | (18 000) | (257) | (18 257) | 68 411 | 81 147 | 54 839 | |
| Energy sources | | 28 212 | 32 399 | - | - | - | - | - | - | 32 399 | 37 009 | 38 000 | |
| Water management | | 24 984 | 25 276 | - | - | - | (6 000) | - | (6 000) | 19 276 | 22 169 | 3 719 | |
| Waste water management | | 25 446 | 28 073 | - | - | - | (12 000) | - | (12 000) | 16 073 | 21 581 | 13 120 | |
| Waste management | | - | 920 | - | - | - | - | (257) | (257) | 663 | 388 | - | |
| Other | | - | - | - | - | - | - | - | - | - | - | - | |
| Total Capital Expenditure - Functional | 3 | 99 914 | 118 389 | - | - | - | (24 000) | 55 | (23 945) | 94 444 | 84 145 | 94 650 | |
| Funded by: | | | | | | | | | | | | | |
| National Government | | 56 337 | 51 240 | - | - | - | - | - | - | 51 240 | 73 981 | 76 986 | |
| Provincial Government | | 26 000 | 26 000 | - | - | - | (24 000) | - | (24 000) | 2 000 | - | - | |
| District Municipality | | - | - | - | - | - | - | - | - | - | - | - | |
| Other transfers and grants | | 1 147 | 1 147 | - | - | - | - | - | - | 1 147 | - | - | |
| Transfers recognised - capital | 4 | 83 484 | 78 387 | - | - | - | (24 000) | - | (24 000) | 54 387 | 73 981 | 76 986 | |
| Public contributions & donations | | - | - | - | - | - | - | - | - | - | - | - | |
| Borrowing | | - | - | - | - | - | - | - | - | - | - | - | |
| Internally generated funds | | 16 429 | 40 002 | - | - | - | - | 55 | 55 | 40 057 | 10 164 | 17 664 | |
| Total Capital Funding | | 99 914 | 118 389 | - | - | - | (24 000) | 55 | (23 945) | 94 444 | 84 145 | 94 650 | |

Table B5 is a breakdown of the capital programmed 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 - 24/11/2020 | | | | | | | | | | | | |
|---|-----|---------------------|------------------|--------------|--------------------|------------------|--------------------|----------------|-----------------|------------------|------------------|------------------|
| 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 |
| R thousands | | A | 3 A1 | 4 B | 5 C | 6 D | 7 E | 8 F | 9 G | 10 H | | |
| ASSETS | | | | | | | | | | | | |
| Current assets | | | | | | | | | | | | |
| Cash | | 13 325 | 67 110 | | | | (55) | 38 | (17) | 67 093 | 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 | | | | | | | 175 866 | 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 | 292 332 | | | | (55) | 38 | (17) | 292 315 | 288 703 | 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 | 2 412 290 | | | | (24 000) | 55 | (23 945) | 2 388 345 | 2 449 479 | 2 447 208 |
| Agricultural | | | | | | | | | | | | |
| Biological | | | | | | | | | | | | |
| Intangible | | 3 971 | 3 971 | | | | | | | 3 971 | 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 | 2 498 469 | | | | (24 000) | 55 | (23 945) | 2 474 524 | 2 534 974 | 2 531 996 |
| TOTAL ASSETS | | 2 737 016 | 2 790 801 | | | | (24 055) | 93 | (23 962) | 2 766 839 | 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 | 81 984 |
| 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 | 1 | 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 | 2 234 678 | | | | (24 055) | 93 | (23 962) | 2 210 716 | 2 246 843 | 2 322 248 |
| COMMUNITY WEALTH/EQUITY | | | | | | | | | | | | |
| Accumulated Surplus/(Deficit) | | 2 180 893 | 2 234 678 | | | | (24 055) | 93 | (23 962) | 2 210 716 | 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 | 2 288 543 | | | | (24 055) | 93 | (23 962) | 2 264 580 | 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 - 24/11/2020 | | | | | | | | | | | | |
|---|-----|---------------------|------------------|--------------|--------------------|------------------|--------------------|----------------|-----------------|-----------------|-----------------|-----------------|
| 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 | A1 | B | C | D | E | F | G | H | I | J |
| CASH FLOW FROM OPERATING ACTIVITIES | | | | | | | | | | | | |
| Receipts | | | | | | | | | | | | |
| Property rates | | 96 634 | 96 634 | - | - | - | - | - | - | 96 634 | 110 223 | 134 611 |
| Service charges | | 488 603 | 488 603 | - | - | - | - | - | - | 488 603 | 572 949 | 643 291 |
| Other revenue | | 44 147 | 44 147 | - | - | - | - | - | - | 44 147 | 46 725 | 49 777 |
| Government - operating | 1 | 208 112 | 209 330 | - | - | - | (45 740) | - | (45 740) | 163 590 | 229 803 | 211 349 |
| Government - capital | 1 | 83 484 | 78 387 | - | - | - | (24 000) | - | (24 000) | 54 387 | 73 981 | 76 986 |
| Interest | | 7 315 | 7 315 | - | - | - | - | - | - | 7 315 | 8 253 | 9 347 |
| Dividends | | - | - | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | | | |
| Suppliers and employees | | (805 204) | (805 281) | - | - | - | (1 000) | 55 | (945) | (806 226) | (839 757) | (896 324) |
| Finance charges | | (22 676) | (22 676) | - | - | - | - | - | - | (22 676) | (21 336) | (19 841) |
| Transfers and Grants | 1 | (65 605) | (51 095) | - | - | - | 46 740 | - | 46 740 | (4 355) | (82 752) | (52 456) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 34 810 | 45 364 | - | - | - | (24 000) | 55 | (23 945) | 21 419 | 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) | (118 389) | - | - | - | 23 945 | - | 23 945 | (94 444) | (84 145) | (94 650) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (99 864) | (118 339) | - | - | - | 23 945 | - | 23 945 | (94 394) | (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 | | | | | | | | | | | | |
| Cash/cash equivalents at the year begin: | 2 | 100 031 | 161 737 | - | - | - | - | (17) | (17) | 161 720 | 23 325 | 24 379 |
| Cash/cash equivalents at the year end: | 2 | 23 325 | 77 110 | - | - | - | (55) | 38 | (17) | 77 093 | 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 - 24/11/2020 | | | | | | | | | | | | |
|---|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|-----------------|
| 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 | A1 | B | C | D | E | F | G | H | | |
| Cash and investments available | | | | | | | | | | | | |
| Cash/cash equivalents at the year end | 1 | 23 325 | 77 110 | - | - | - | (55) | 38 | (17) | 77 093 | 24 379 | 72 083 |
| Other current investments > 90 days | | - | - | - | - | - | - | - | - | - | - | - |
| Non current assets - Investments | 1 | - | - | - | - | - | - | - | - | - | - | - |
| Cash and investments available: | | 23 325 | 77 110 | - | - | - | (55) | 38 | (17) | 77 093 | 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) | - | - | - | - | - | - | (67 933) | (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 | - | - | - | - | - | - | 16 941 | (13 986) | (42 493) |
| Surplus(shortfall) | | 6 385 | 60 169 | - | - | - | (55) | 38 | (17) | 60 152 | 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 table B9

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 Brede Valley - Table B10 Basic service delivery measurement - 24/11/2020 | | | | | | | | | | | | | |
|---|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|-----------------|-------------|
| 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 | Adjusted Budget | Adjusted Budget | |
| | | A | 7 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | | |
| Household service targets | 1 | | | | | | | | | | | | |
| 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) | | | | | | | | | | | | | |
| <i>Minimum Service Level and Above sub-total</i> | | 30 | 30 | | | | | | | 30 | 30 | 30 | |
| Using public tap (< min.service level) | 3 | | | | | | | | | | | | |
| Other water supply (< min.service level) | 3,4 | | | | | | | | | | | | |
| No water supply | | | | | | | | | | | | | |
| <i>Below Minimum Service Level sub-total</i> | | | | | | | | | | | | | |
| Total number of households | 5 | 30 | 30 | | | | | | | 30 | 30 | 30 | |
| Sanitation/sewage: | | | | | | | | | | | | | |
| 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) | | | | | | | | | | | | | |
| <i>Minimum Service Level and Above sub-total</i> | | 25 504 | 25 504 | | | | | | | 25 504 | 25 504 | 25 504 | |
| Bucket toilet | | | | | | | | | | | | | |
| Other toilet provisions (< min.service level) | | | | | | | | | | | | | |
| No toilet provisions | | | | | | | | | | | | | |
| <i>Below Minimum Service Level sub-total</i> | | | | | | | | | | | | | |
| 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 | |
| <i>Minimum Service Level and Above sub-total</i> | | 24 127 | 24 127 | | | | | | | 24 127 | 24 127 | 24 127 | |
| Electricity (< min.service level) | | | | | | | | | | | | | |
| Electricity - prepaid (< min. service level) | | | | | | | | | | | | | |
| Other energy sources | | | | | | | | | | | | | |
| <i>Below Minimum Service Level sub-total</i> | | | | | | | | | | | | | |
| 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 | |
| <i>Minimum Service Level and Above sub-total</i> | | 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 | | | | | | | | | | | | | |
| <i>Below Minimum Service Level sub-total</i> | | | | | | | | | | | | | |
| Total number of households | 5 | 48 995 | 48 995 | | | | | | | 48 995 | 48 995 | 48 995 | |
| Households receiving Free Basic Service | 15 | | | | | | | | | | | | |
| Water (6 kilolitre 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 kilolitre 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 | 43 123 | 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 (kilolitre per household per month) | | 10 | 10 | | | | | | | 10 | 10 | 10 | |
| Sanitation (kilolitre 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 kilolitre 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 | 6 | | | | | | | | | | | | |
| 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

1. 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.

The operational budget is adjusted in order to accommodate the amendments to allocations mentioned in this report. Please refer to table B4 and SB8 for all related amendments

2. Adjustments to Budget Funding

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

| WC025 Breede Valley - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 24/11/2020 | | | | | | | | | | | | |
|--|-----|---------------------|------------------|--------------|--------------------|------------------|--------------------|----------------|-----------------|------------------|------------------|------------------|
| 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 | 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 | - | - | - | - | - | - | 76 490 | 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 | - | - | - | - | - | - | 2 223 | 2 356 | 2 522 |
| Interest earned - external investments | | 3 112 | 3 112 | - | - | - | - | - | - | 3 112 | 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 | 209 330 | - | - | - | (45 740) | - | (45 740) | 163 590 | 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 | 1 156 713 | - | - | - | (45 740) | - | (45 740) | 1 110 973 | 1 225 930 | 1 281 023 |
| Expenditure By Type | | | | | | | | | | | | |
| Employee related costs | | 317 416 | 313 311 | - | - | - | - | (2 606) | (2 606) | 310 705 | 336 474 | 356 965 |
| Remuneration of councillors | | 18 780 | 18 780 | - | - | - | - | - | - | 18 780 | 19 909 | 21 304 |
| Debt impairment | | 85 167 | 85 167 | - | - | - | - | - | - | 85 167 | 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 | - | - | - | - | - | - | 326 798 | 343 748 | 374 021 |
| Other materials | | 19 332 | 19 526 | - | - | - | - | (212) | (212) | 19 314 | 19 928 | 20 554 |
| Contracted services | | 64 602 | 64 939 | - | - | - | 1 000 | 1 659 | 2 659 | 67 598 | 61 294 | 63 871 |
| Transfers and subsidies | | 65 605 | 51 125 | - | - | - | (46 740) | - | (46 740) | 4 385 | 82 752 | 52 456 |
| Other expenditure | | 54 773 | 58 406 | - | - | - | - | 1 104 | 1 104 | 59 511 | 54 901 | 56 105 |
| Loss on disposal of PPE | | 3 504 | 3 491 | - | - | - | - | - | - | 3 491 | 3 504 | 3 504 |
| Total Expenditure | | 1 074 875 | 1 060 442 | - | - | - | (45 740) | (55) | (45 795) | 1 014 647 | 1 132 012 | 1 163 971 |
| Surplus/(Deficit) | | 80 619 | 96 271 | - | - | - | - | 55 | 55 | 96 326 | 93 918 | 117 052 |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 82 337 | 77 240 | - | - | - | (24 000) | - | (24 000) | 53 240 | 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) | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) before taxation | | 164 104 | 174 658 | - | - | - | (24 000) | 55 | (23 945) | 150 713 | 167 899 | 194 038 |
| Taxation | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | 164 104 | 174 658 | - | - | - | (24 000) | 55 | (23 945) | 150 713 | 167 899 | 194 038 |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 164 104 | 174 658 | - | - | - | (24 000) | 55 | (23 945) | 150 713 | 167 899 | 194 038 |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) for the year | | 164 104 | 174 658 | - | - | - | (24 000) | 55 | (23 945) | 150 713 | 167 899 | 194 038 |

3. Adjustments to Expenditure on Allocations and Grant

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

Please refer to table SB8

4. Adjustment to Allocations or Grants made by the Municipality

None.

5. Adjustment to Councillor Allowances and Employees

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

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 - 24/11/2020 | | | | | | | | | | | | | |
|--|-----|---------------------|----------------|--------------|--------------------|------------------|--------------------|----------------|----------------|-----------------|-----------------|------------------------|------------------------|
| 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 A1 | 8 B | 9 C | 10 D | 11 E | 12 F | 13 G | 14 H | | | |
| Household service targets | | | | | | | | | | | | | |
| Water: | | | | | | | | | | | | | |
| Piped water inside dwelling | 1 | 19 372 | 19 372 | - | - | - | - | - | - | - | 19 | 19 372 | 19 372 |
| Piped water inside yard (but not in dwelling) | 2 | 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) | 2 | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Minimum Service Level and Above sub-total</i> | 3 | 30 | 30 | - | - | - | - | - | - | - | 30 | 30 | 30 |
| Using public tap (< min.service level) | 3,4 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other water supply (< min.service level) | 3,4 | - | - | - | - | - | - | - | - | - | - | - | - |
| No water supply | 3,4 | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | 3,4 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | 30 | 30 | - | - | - | - | - | - | - | 30 | 30 | 30 |
| Sanitation/sewage: | | | | | | | | | | | | | |
| Flush toilet (connected to sewerage) | 5 | 18 555 | 18 555 | - | - | - | - | - | - | - | 18 555 | 18 555 | 18 555 |
| Flush toilet (with septic tank) | 5 | 2 687 | 2 687 | - | - | - | - | - | - | - | 2 687 | 2 687 | 2 687 |
| Chemical toilet | 5 | 4 263 | 4 263 | - | - | - | - | - | - | - | 4 263 | 4 263 | 4 263 |
| Pit toilet (ventilated) | 5 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other toilet provisions (> min.service level) | 5 | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Minimum Service Level and Above sub-total</i> | 5 | 25 504 | 25 504 | - | - | - | - | - | - | - | 25 504 | 25 504 | 25 504 |
| Bucket toilet | 5 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other toilet provisions (< min.service level) | 5 | - | - | - | - | - | - | - | - | - | - | - | - |
| No toilet provisions | 5 | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | 5 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | 25 504 | 25 504 | - | - | - | - | - | - | - | 25 504 | 25 504 | 25 504 |
| Energy: | | | | | | | | | | | | | |
| Electricity (at least min. service level) | 5 | 2 977 | 2 977 | - | - | - | - | - | - | - | 2 977 | 2 977 | 2 977 |
| Electricity - prepaid (> min.service level) | 5 | 21 150 | 21 150 | - | - | - | - | - | - | - | 21 150 | 21 150 | 21 150 |
| <i>Minimum Service Level and Above sub-total</i> | 5 | 24 127 | 24 127 | - | - | - | - | - | - | - | 24 127 | 24 127 | 24 127 |
| Electricity (< min.service level) | 5 | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity - prepaid (< min. service level) | 5 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other energy sources | 5 | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | 5 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | 24 127 | 24 127 | - | - | - | - | - | - | - | 24 127 | 24 127 | 24 127 |
| Refuse: | | | | | | | | | | | | | |
| Removed at least once a week (min.service) | 5 | 48 995 | 48 995 | - | - | - | - | - | - | - | 48 995 | 48 995 | 48 995 |
| <i>Minimum Service Level and Above sub-total</i> | 5 | 48 995 | 48 995 | - | - | - | - | - | - | - | 48 995 | 48 995 | 48 995 |
| Removed less frequently than once a week | 5 | - | - | - | - | - | - | - | - | - | - | - | - |
| Using communal refuse dump | 5 | - | - | - | - | - | - | - | - | - | - | - | - |
| Using own refuse dump | 5 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other rubbish disposal | 5 | - | - | - | - | - | - | - | - | - | - | - | - |
| No rubbish disposal | 5 | - | - | - | - | - | - | - | - | - | - | - | - |
| <i>Below Minimum Service Level sub-total</i> | 5 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total number of households | 5 | 48 995 | 48 995 | - | - | - | - | - | - | - | 48 995 | 48 995 | 48 995 |
| Households receiving Free Basic Service | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | 15 | 8 700 | 8 700 | - | - | - | - | - | - | - | 8 700 | 8 700 | 8 700 |
| Sanitation (free minimum level service) | 15 | 8 700 | 8 700 | - | - | - | - | - | - | - | 8 700 | 8 700 | 8 700 |
| Electricity/other energy (50kwh per household per month) | 15 | 10 500 | 10 500 | - | - | - | - | - | - | - | 10 500 | 10 500 | 10 500 |
| Refuse (removed at least once a week) | 15 | 8 700 | 8 700 | - | - | - | - | - | - | - | 8 700 | 8 700 | 8 700 |
| Cost of Free Basic Services provided (R'000) | | | | | | | | | | | | | |
| Water (6 kilolitres per household per month) | 16 | 9 383 | 9 383 | - | - | - | - | - | - | - | 9 383 | 9 946 | 10 642 |
| Sanitation (free sanitation service) | 16 | 17 088 | 17 088 | - | - | - | - | - | - | - | 17 088 | 18 113 | 19 200 |
| Electricity/other energy (50kwh per household per month) | 16 | 4 793 | 4 793 | - | - | - | - | - | - | - | 4 793 | 5 081 | 5 385 |
| Refuse (removed once a week) | 16 | 9 425 | 9 425 | - | - | - | - | - | - | - | 9 425 | 9 990 | 10 590 |
| Total cost of FBS provided (minimum social package) | 16 | 40 688 | 40 688 | - | - | - | - | - | - | - | 40 688 | 43 129 | 45 816 |
| Highest level of free service provided | | | | | | | | | | | | | |
| Property rates (R'000 value threshold) | 17 | 150 000 | 150 000 | - | - | - | - | - | - | - | 150 000 | 150 000 | 150 000 |
| Water (kilolitres per household per month) | 17 | 10 | 10 | - | - | - | - | - | - | - | 10 | 10 | 10 |
| Sanitation (kilolitres per household per month) | 17 | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation (Rand per household per month) | 17 | 296 | 296 | - | - | - | - | - | - | - | 296 | 313 | 332 |
| Electricity (kw per household per month) | 17 | 50 | 50 | - | - | - | - | - | - | - | 50 | 50 | 50 |
| Refuse (average litres per week) | 17 | 240 | 240 | - | - | - | - | - | - | - | 240 | 240 | 240 |
| Revenue cost of free services provided (R'000) | | | | | | | | | | | | | |
| Property rates (tariff adjustment) (impermissible values per section 17 of MPRA) | 17 | - | - | - | - | - | - | - | - | - | - | - | - |
| Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA | 17 | 20 633 | 20 633 | - | - | - | - | - | - | - | 20 633 | 21 871 | 23 402 |
| Water (in excess of 6 kilolitres per indigent household per month) | 6 | - | - | - | - | - | - | - | - | - | - | - | - |
| Sanitation (in excess of free sanitation service to indigent households) | 6 | - | - | - | - | - | - | - | - | - | - | - | - |
| Electricity/other energy (in excess of 50 kwh per indigent household per month) | 6 | - | - | - | - | - | - | - | - | - | - | - | - |
| Refuse (in excess of one removal a week for indigent households) | 6 | - | - | - | - | - | - | - | - | - | - | - | - |
| Municipal Housing - rental rebates | 6 | 8 126 | 8 126 | - | - | - | - | - | - | - | 8 126 | 8 613 | 9 130 |
| Housing - top structure subsidies | 6 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 6 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total revenue cost of subsidised services provided | 6 | 28 759 | 28 759 | - | - | - | - | - | - | - | 28 759 | 30 484 | 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.

8. Other Supporting Documents

- National treasury electronic revised budget report, SB1-SB19 as **Annexure A**
- Signed quality certificate as **Annexure B**
- Division of Revenue Act, 2020 (Act 4 of 2020) as **Annexure C**

Comment of Directorates / Departments concerned:

| | |
|---------------------------------------|--------------------------|
| Municipal Manager: | Recommendation Supported |
| Director: Strategic Support Services: | Recommendation Supported |
| Director: Financial Services: | Recommendation Supported |
| Director: Technical Services: | Recommendation Supported |
| Director: Community Services: | Recommendation Supported |

RECOMMENDATION:

That in respect of

Adjustments budget for 2020/21 – November 2020

discussed by Council at the Special Council meeting held on 24 November 2020

- 1. Council resolves that the Adjustment Budget of Breede Valley Municipality for the financial year 2020/21 be adjusted and approved with amendments as set out in the following.**
 - a. Municipal Budget tables B1- B10**
 - b. Municipal Budget supporting documentation SB1 - SB19**

PROPOSED: ALDERMAN A STEYN

SECONDED: CLLR W.R. MEIRING

COUNTER PROPOSAL: CLLR I TSHABILE proposed that the recommendation not be accepted.

SECONDED: CLLR M.N. BUSHWANA

Votes in favour of Cllr I. Tshabile's proposal: 6

Votes in favour of Alderman A. Steyn's proposal: 21

RESOLVED

C70/2020

That in respect of

Adjustments budget for 2020/21 – November 2020

discussed by Council at the Special Council meeting held on 24 November 2020

- 1. Council resolves that the Adjustment Budget of Breede Valley Municipality for the financial year 2020/21 be adjusted and approved with amendments as set out in the following.**
 - a. Municipal Budget tables B1- B10**
 - b. Municipal Budget supporting documentation SB1 - SB19**

To Action
R. Ontong

4. CLOSURE

The Speaker closed the meeting at 12:55.
