

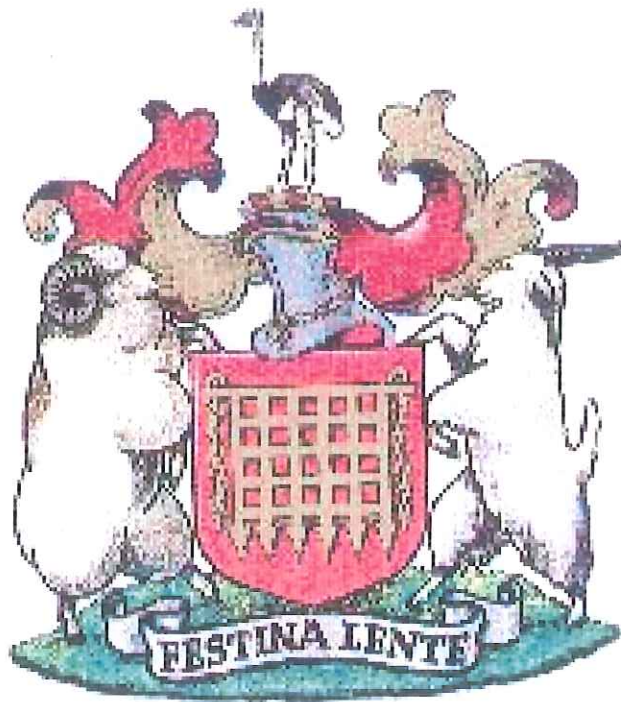


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BEAUFORT WEST MUNICIPALITY



ADJUSTMENTS BUDGET 2017 / 2018

SIRKULASIE	OPDRAG

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Foreword – Adjustments Budget

LEGISLATIVE REQUIREMENT

Section 28 of the Municipal Finance Management Act (No 56 of 2003) states the following:

“28. Municipal Adjustments Budgets

- (1) A municipality may revise an approved annual budget through an adjustments budget.
- (2) An adjustments budget-
 - (a) Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
 - (b) May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for;
 - (c) May, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
 - (d) May authorise the utilisation of projected savings in one vote towards spending under another vote;
 - (e) May authorise 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 the council;
 - (f) May correct any errors in the annual budget; and
 - (g) May provide for any other expenditure within a prescribed framework.
- (3) An adjustments budget must be in a prescribed form.
- (4) Only the mayor may table an adjustments budget in the municipal council, but an adjustments budget in terms of subsection (2)(b) to (g) may only be tabled within prescribed limitations as to timing and frequency.
- (5) When an adjustments budget is tabled, it must be accompanied by-
 - (a) An explanation how the adjustments budget affects the annual budget;
 - (b) A motivation of any material changes to the annual budget;
 - (c) An explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years; and
 - (d) Any supporting documentation that may be prescribed.
- (6) Municipal tax and tariffs may not be increased during a financial year except when required in terms of a financial recovery plan.”

The revised budget for 2017/18 was necessitated to adjust expenditure and revenue projections to compensate for the under collection of revenue and to authorize the utilization of projected savings in one vote towards spending under another vote.

The revised budget also makes provision for the spending of funds that were unspent at the end of the 2016/17 financial year. Furthermore, additional allocations were received from Provincial Government.

EXECUTIVE SUMMARY

Summary of Adjusted Operating Budget

The Adjustments Budget Financial Performance (Supporting Table B4) indicates a surplus of R 69,327 million. The total operating revenue (excluding capital transfers and contributions) amounts to R 265,437 million and the total operating expenditure amounts to R 281,835 million, resulting in an operating deficit of R 16,398 million. Taking into account the transfers recognised capital and contributions recognised capital amounting to R 85,726 the surplus (deficit) for the year amounts to R 69,327 million.

Due to accounting treatment of capital grants and depreciation, the estimated operating surplus is reconciled as follows:

Operating Revenue Budget Adjustments:

The originally approved operating revenue budget amounted to R 295,728 million and decreased with R 30,292 million to R 265,437 million.

The main adjustments were made to:

- Property rates and service charges were adjusted to be in line with the current trend;
- Fine income was adjusted to be line with the current trend and to comply with iGRAP1 (Traffic Fines) requirements;
- Transfers and subsidies were decreased by R 11,031 million. The municipality received an additional R 10,730 million from the Provincial Government, provision were also made for 2016/17 unspent grants amounting to R 1,155 million and R 22,916 million was reclassified from the operating budget to the capital budget.
- The increase in other revenue is mainly due to the additional VAT income that will be collected as well as the income from Services and Construction SETA for stipends paid to learners.

Operating Expenditure Budget Adjustments:

The adjustments made to the operating expenditure by type are set out in Table B4 – Adjustments Budget Financial Performance.

The originally approved operating expenditure budget amounted to R 303,804 million and decreased with R 21,969 million to R 281,835 million.

The following adjustments were made:

- Employee related costs were adjusted downwards due to of savings of vacancies not filled;
- decrease in debt impairment due to iGRAP 1, (Traffic Fines) treatment;
- Contracted services were adjusted upwards to bring this expenditure in line with the current trend;
- The increase in other expenditure is mainly due to an increase in operating grant expenditure as well as the stipends paid to Services and Construction SETA learners.

Capital Budget

The capital budget were revised upwards from R 15,870 million to R 88,326 million.

The main adjustments were as follows:

- Transfer of R 22,915,750 Human Settlement Grant that was originally recognised under the operating budget to the capital budget for S1 housing project;
- To provide for both unspent National and Provincial grants of the 2016/17 financial year amounting to R 7,378,754;
- The originally approved MIG projects were also reprioritised to accommodate the current water situation as well as R5,4 million towards the Upgrade of the Merweville Sports Field;
- To provide for an additional R6,3 million bulk funding to unlock S1 housing project from the Provincial Department of Human Settlements;

- To provide for additional funding received from the Department of Energy amounting to R 6,6 million towards the S1 Housing Project as well as R 22,996,034 from the National Department Rural Development and Land Reform to equip and commission five boreholes and build a pipeline from the boreholes to the town's Reclamation Plant in order to provide water to the town;
- Additional R4,895,000 contribution received from the Department of Local Government towards the Augmentation of Bulk Water Supply.

Refer to supporting document Table B5 – Adjustments Capital Expenditure Budget by vote and by funding as well as the detailed capital budget, **Annexure 2**.

Recommendations

It is recommended that:

- The adjusted operating revenue and expenditure projections as set out in table B3 be approved;
- The adjusted capital expenditure and funding sources as set out in table B5 be approved;
- That the service delivery and budget implementation plan be adjusted in accordance with the revised budget and that the revised SDBIP be submitted for approval;
- That the revised budget and SDBIP be submitted to National and Provincial Treasury;
- That no overspending of the revised budget be allowed except in cases where the provisions of section 29(1) of the MFMA can be invoked.
- That further savings be identified and that directors promote effectiveness and efficiency within their respective directorates; and
- That overtime and the use of temporary employees be carefully monitored and considered given the poor cash flow position.

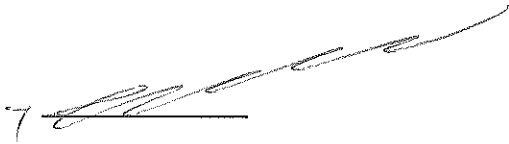


RDL.
EXECUTIVE MAYOR

Municipal Manager's Quality Certification

Quality Certificate

In my capacity as the Municipal Manager of the Beaufort West Local Municipality, I hereby certify that the adjustments budget 2017/18 and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the adjustments budget and supporting documents are consistent with the Integrated Development Plan of the municipality.



Kosie Haarhoff

Beaufort West Local Municipality (WC053)

Date: 2018.02.27

WC053 Beaufort West - Table B2 Adjustments Budget Financial Performance (functional classification) - 28 February 2018

Standard Description	Ref	Budget Year 2017/18									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
		5	6	7	8	9	10	11	12	12	12	
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
<i>Governance and administration</i>		74 338	-	-	-	-	3 252	12 644	15 895	90 233	81 783	86 841
Executive and council		36 545	-	-	-	-	600	1 024	1 624	38 168	41 010	44 086
Finance and administration		37 793	-	-	-	-	2 352	11 620	13 972	51 765	40 773	42 755
Internal audit		-	-	-	-	-	300	-	300	300	-	-
<i>Community and public safety</i>		33 704	-	-	-	-	(4 808)	(205)	(5 013)	28 691	9 648	9 046
Community and social services		6 358	-	-	-	-	64	(105)	(41)	6 316	6 360	6 802
Sport and recreation		2 422	-	-	-	-	9 823	(100)	9 723	12 145	3 165	2 128
Public safety		801	-	-	-	-	-	-	-	801	1	1
Housing		24 123	-	-	-	-	(14 694)	-	(14 694)	9 428	123	114
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		53 012	-	-	-	-	242	(31 203)	(30 960)	22 051	52 052	57 295
Planning and development		402	-	-	-	-	-	(2)	(2)	401	467	532
Road transport		52 610	-	-	-	-	242	(31 201)	(30 959)	21 651	51 585	56 763
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		149 316	-	-	-	-	61 359	(498)	60 871	210 187	154 563	173 875
Energy sources		90 523	-	-	-	-	2 770	(580)	2 189	92 713	87 221	103 761
Water management		27 589	-	-	-	-	39 542	87	39 630	67 219	37 251	35 659
Waste water management		21 466	-	-	-	-	19 057	(3)	19 054	40 519	20 368	24 044
Waste management		9 738	-	-	-	-	-	(2)	(2)	9 736	9 724	10 410
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	310 388	-	-	-	-	60 055	(19 251)	40 794	351 162	298 047	327 057
Expenditure - Functional												
<i>Governance and administration</i>		55 923	-	-	-	-	3 195	13 485	16 661	72 583	59 553	62 837
Executive and council		14 625	-	-	-	-	543	2 128	2 671	17 296	15 263	16 770
Finance and administration		40 807	-	-	-	-	2 352	11 333	13 685	54 492	43 765	45 512
Internal audit		490	-	-	-	-	300	5	305	795	525	555
<i>Community and public safety</i>		46 226	-	-	-	-	(14 631)	(36)	(14 667)	31 560	23 024	24 425
Community and social services		9 387	-	-	-	-	64	(383)	(320)	9 068	9 515	10 084
Sport and recreation		8 099	-	-	-	-	-	(189)	(189)	7 910	8 521	9 033
Public safety		3 416	-	-	-	-	-	436	436	3 855	3 609	3 847
Housing		25 322	-	-	-	-	(14 694)	100	(14 595)	10 727	1 379	1 459
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		64 570	-	-	-	-	-	(19 650)	(19 650)	44 920	63 632	66 397
Planning and development		5 608	-	-	-	-	-	346	346	5 953	5 986	6 424
Road transport		58 962	-	-	-	-	-	(19 995)	(19 995)	38 967	57 645	59 974
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		136 555	-	-	-	-	405	3 030	3 435	139 990	137 785	142 095
Energy sources		84 900	-	-	-	-	-	(405)	(405)	84 495	84 930	86 144
Water management		25 528	-	-	-	-	405	(1 298)	(893)	24 635	26 299	27 923
Waste water management		11 088	-	-	-	-	-	2 548	2 548	13 636	11 685	12 322
Waste management		15 040	-	-	-	-	-	2 185	2 185	17 224	14 871	15 706
Other		531	-	-	-	-	-	(49)	(49)	482	565	603
Total Expenditure - Functional	3	303 804	-	-	-	-	(11 031)	(3 239)	(14 269)	289 535	284 560	296 357
Surplus/ (Deficit) for the year		6 584	-	-	-	-	71 086	(16 023)	55 063	61 627	13 487	30 700

WC053 Beaufort West - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28 February 2018

Vote Description <i>(Insert departmental structure etc)</i>	Ref	Budget Year 2017/18									Budget Year +1 2018/19	Budget Year +2 2019/20
		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
		3	4	5	6	7	8	9	10			
R thousands	A	A1	B	C	D	E	F	G	H			
Revenue by Vote	1											
Vote 1 - Municipal Manager		-	-	-	-	-	841	939	1 780	1 780	-	-
Vote 2 - Director: Corporate Service		42 608	-	-	-	-	122	5 220	5 342	47 950	47 062	50 566
Vote 3 - Director: Financial Services		37 065	-	-	-	-	2 352	6 365	8 737	45 802	40 392	42 375
Vote 4 - Director: Engineering Services		59 656	-	-	-	-	68 664	2	68 666	128 323	65 583	69 679
Vote 5 - Director: Community Services		80 516	-	-	-	-	(14 694)	(31 227)	(45 921)	34 594	57 788	60 675
Vote 6 - Director: Electrical Services		90 523	-	-	-	-	2 770	(580)	2 189	92 713	87 221	103 761
		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	310 368	-	-	-	-	60 055	(19 261)	40 794	351 162	298 047	327 057
Expenditure by Vote	1											
Vote 1 - Municipal Manager		4 606	-	-	-	-	841	731	1 572	6 178	4 913	5 230
Vote 2 - Director: Corporate Service		30 163	-	-	-	-	65	6 261	6 326	36 489	31 140	33 506
Vote 3 - Director: Financial Services		20 602	-	-	-	-	2 352	5 388	7 740	28 343	22 747	23 217
Vote 4 - Director: Engineering Services		81 055	-	-	-	-	405	(1 221)	(816)	80 239	80 645	85 266
Vote 5 - Director: Community Services		82 479	-	-	-	-	(14 694)	(13 993)	(28 687)	53 791	60 165	62 993
Vote 6 - Director: Electrical Services		84 900	-	-	-	-	-	(405)	(405)	84 495	84 930	86 144
		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	303 804	-	-	-	-	(11 031)	(3 239)	(14 269)	289 535	284 560	296 357
Surplus/ (Deficit) for the year	2	6 564	-	-	-	-	71 086	(16 023)	55 063	61 627	13 487	30 700

WC053 Beaufort West - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28 February 2018

Description	Ref	Budget Year 2017/18									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 2018/19	+2 2019/20
		A	3	4	5	6	7	8	9	10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	35 417	-	-	-	-	-	(670)	(670)	34 747	37 895	40 549
Service charges - electricity revenue	2	74 602	-	-	-	-	-	(739)	(739)	73 863	75 880	77 145
Service charges - water revenue	2	19 442	-	-	-	-	-	78	78	19 520	20 809	22 258
Service charges - sanitation revenue	2	14 531	-	-	-	-	-	(18)	(18)	14 513	15 509	16 590
Service charges - refuse revenue	2	7 490	-	-	-	-	-	(2)	(2)	7 488	8 014	8 575
Service charges - other			-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 363	-	-	-	-	-	(97)	(97)	1 267	1 376	1 409
Interest earned - external investments		1 260	-	-	-	-	-	-	-	1 260	1 260	1 260
Interest earned - outstanding debtors		2 616	-	-	-	-	-	100	100	2 716	2 728	2 850
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		44 785	-	-	-	-	-	(31 462)	(31 462)	13 323	47 209	49 410
Licences and permits		595	-	-	-	-	-	20	20	615	601	606
Agency services		680	-	-	-	-	-	70	70	750	680	680
Transfers and subsidies		91 621	-	-	-	-	(11 031)	-	(11 031)	80 590	70 364	74 421
Other revenue	2	1 326	-	-	-	-	-	13 459	13 459	14 785	1 375	1 420
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		295 728	-	-	-	-	(11 031)	(19 261)	(30 292)	265 437	283 700	297 172
Expenditure By Type												
Employee related costs		93 514	-	-	-	-	541	(2 763)	(2 222)	91 292	99 701	107 005
Remuneration of councillors		5 385	-	-	-	-	-	125	125	5 510	5 947	6 350
Debt impairment		35 285	-	-	-	-	-	(15 295)	(15 295)	19 990	37 195	38 759
Depreciation & asset impairment		16 935	-	-	-	-	-	530	530	17 465	15 881	15 616
Finance charges		1 713	-	-	-	-	-	1 531	1 531	3 245	1 309	1 136
Bulk purchases		68 085	-	-	-	-	-	(805)	(805)	67 280	68 789	69 509
Other materials		27 950	-	-	-	-	-	(3 222)	(3 222)	24 728	24 406	25 808
Contracted services		3 595	-	-	-	-	-	4 247	4 247	7 842	3 875	4 179
Transfers and subsidies		100	-	-	-	-	-	(20)	(20)	80	100	100
Other expenditure		51 241	-	-	-	-	(11 572)	12 433	861	52 102	27 358	27 894
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		303 804	-	-	-	-	(11 031)	(3 239)	(14 269)	289 535	284 560	296 357
Surplus/(Deficit)												
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(8 076)	-	-	-	-	-	(16 023)	(16 023)	(24 098)	(860)	815
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educational Institutions)		14 640	-	-	-	-	71 086	-	71 086	85 726	14 347	29 885
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		6 564	-	-	-	-	71 086	(16 023)	55 063	61 627	13 487	30 700
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		6 564	-	-	-	-	71 086	(16 023)	55 063	61 627	13 487	30 700
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		6 564	-	-	-	-	71 086	(16 023)	55 063	61 627	13 487	30 700
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		6 564	-	-	-	-	71 086	(16 023)	55 063	61 627	13 487	30 700

WC053 Beaufort West - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28 February 2018

Description	Ref	Budget Year 2017/18									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	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	+1 2018/19	+2 2019/20
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	30	30	30	-	-
Vote 2 - Director: Corporate Service		200	-	-	-	-	57	20	77	277	-	-
Vote 3 - Director: Financial Services		200	-	-	-	-	-	45	45	245	-	-
Vote 4 - Director: Engineering Services		10 440	-	-	-	-	68 259	1 275	69 534	79 974	14 347	14 885
Vote 5 - Director: Community Services		1 000	-	-	-	-	-	-	-	1 000	-	-
Vote 6 - Director: Electrical Services		4 030	-	-	-	-	2 770	-	2 770	6 800	-	15 000
Capital single-year expenditure sub-total		15 870	-	-	-	-	71 086	1 370	72 456	88 326	14 347	29 885
Total Capital Expenditure - Vote		15 870	-	-	-	-	71 086	1 370	72 456	88 326	14 347	29 885
Capital Expenditure - Functional												
Governance and administration		680	-	-	-	-	57	867	924	1 604	-	-
Executive and council		-	-	-	-	-	57	50	107	107	-	-
Finance and administration		680	-	-	-	-	-	817	817	1 497	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		3 150	-	-	-	-	10 023	503	10 526	13 676	3 559	1 900
Community and social services		200	-	-	-	-	-	-	-	200	-	-
Sport and recreation		2 150	-	-	-	-	10 023	503	10 526	12 676	3 559	1 900
Public safety		800	-	-	-	-	-	-	-	800	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		4 624	-	-	-	-	1 036	-	1 036	5 660	3 149	6 648
Planning and development		-	-	-	-	-	-	-	-	-	-	-
Road transport		4 624	-	-	-	-	1 036	-	1 036	5 660	3 149	6 648
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		7 416	-	-	-	-	59 971	-	59 971	67 386	7 640	21 337
Energy sources		4 030	-	-	-	-	2 770	-	2 770	6 800	-	15 000
Water management		1 271	-	-	-	-	37 866	-	37 866	39 137	7 322	4 082
Waste water management		2 114	-	-	-	-	19 334	-	19 334	21 449	318	2 255
Waste management		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	15 870	-	-	-	-	71 086	1 370	72 456	88 326	14 347	29 885
Funded by:												
National Government		13 840	-	-	-	-	36 396	-	36 396	50 236	14 347	29 885
Provincial Government		800	-	-	-	-	34 690	-	34 690	35 490	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	14 640	-	-	-	-	71 086	-	71 086	85 726	14 347	29 885
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1 230	-	-	-	-	-	1 370	1 370	2 600	-	-
Total Capital Funding		15 870	-	-	-	-	71 086	1 370	72 456	88 326	14 347	29 885

WC053 Beaufort West - Table B6 Adjustments Budget Financial Position - 28 February 2018

Description	Ref	Budget Year 2017/18									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	+1 2018/19	+2 2019/20
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget	
R thousands													
ASSETS													
Current assets													
Cash		5 392	-	-	-	-	-	(4 000)	(4 000)	1 392	-	-	
Call investment deposits	1	3 807	-	-	-	-	-	-	-	3 807	-	-	
Consumer debtors	1	17 664	-	-	-	-	-	1 858	1 858	19 522	-	-	
Other debtors		21 803	-	-	-	-	-	(3 475)	(3 475)	18 328	-	-	
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-	-	
Inventory		3 729	-	-	-	-	-	-	-	3 729	-	-	
Total current assets		52 394	-	-	-	-	-	(5 616)	(5 616)	46 778	-	-	
Non current assets													
Long-term receivables		1 738	-	-	-	-	-	-	-	1 738	-	-	
Investments		-	-	-	-	-	-	-	-	-	-	-	
Investment property		8 150	-	-	-	-	-	(331)	(331)	7 819	-	-	
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-	
Property, plant and equipment	1	454 405	-	-	-	-	-	72 456	72 456	526 861	-	-	
Agricultural		-	-	-	-	-	-	-	-	-	-	-	
Biological		-	-	-	-	-	-	-	-	-	-	-	
Intangible		471	-	-	-	-	-	44	44	515	-	-	
Other non-current assets		5 396	-	-	-	-	-	-	-	5 396	-	-	
Total non current assets		470 159	-	-	-	-	-	72 169	72 169	542 328	-	-	
TOTAL ASSETS		522 553	-	-	-	-	-	66 553	66 553	589 106	-	-	
LIABILITIES													
Current liabilities													
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-	
Borrowing		2 986	-	-	-	-	-	-	-	2 986	-	-	
Consumer deposits		1 353	-	-	-	-	-	-	-	1 353	-	-	
Trade and other payables		32 546	-	-	-	-	-	(7 934)	(7 934)	24 611	-	-	
Provisions		8 401	-	-	-	-	-	-	-	8 401	-	-	
Total current liabilities		45 286	-	-	-	-	-	(7 934)	(7 934)	37 351	-	-	
Non current liabilities													
Borrowing	1	11 120	-	-	-	-	-	-	-	11 120	-	-	
Provisions	1	55 171	-	-	-	-	-	-	-	55 171	-	-	
Total non current liabilities		66 291	-	-	-	-	-	-	-	66 291	-	-	
TOTAL LIABILITIES		111 576	-	-	-	-	-	(7 934)	(7 934)	103 642	-	-	
NET ASSETS	2	410 977	-	-	-	-	-	74 487	74 487	485 464	-	-	
COMMUNITY WEALTH/EQUITY													
Accumulated Surplus/(Deficit)		407 050	-	-	-	-	-	74 487	74 487	481 537	-	-	
Reserves		3 926	-	-	-	-	-	-	-	3 926	-	-	
Minorities' interests		-	-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY		410 977	-	-	-	-	-	74 487	74 487	485 464	-	-	

WC053 Beaufort West - Table B7 Adjustments Budget Cash Flows - 28 February 2018

Description	Ref	Budget Year 2017/18									Budget Year	Budget Year
		Original	Prior	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjus.	Total Adjus.	Adjusted	Adjusted	Adjusted
		Budget	Adjusted		capital	Unavoid.	Govt			Budget	Budget	Budget
R thousands	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		33 292	-	-	-	-	-	-	-	33 292		
Service charges		108 944	-	-	-	-	(1 877)	(1 877)	107 067			
Other revenue		21 141	-	-	-	-	4 978	4 978	26 120			
Government - operating	1	91 621	-	-	-	-	(12 186)	(12 186)	79 435			
Government - capital	1	14 640	-	-	-	63 707	-	63 707	78 347			
Interest		3 794	-	-	-	-	-	-	3 794			
Dividends		-	-	-	-	-	-	-	-			
Payments												
Suppliers and employees		(247 927)	-	-	-	-	13 120	13 120	(234 807)			
Finance charges		(1 713)	-	-	-	-	(1 531)	(1 531)	(3 245)			
Transfers and Grants	1	(100)	-	-	-	-	20	20	(80)			
NET CASH FROM/(USED) OPERATING ACTIVITIES		23 692	-	-	-	-	51 521	14 710	66 231	89 923	-	-
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-		
Decrease (increase) other non-current receivables		(110)	-	-	-	-	-	-	(110)			
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-			
Payments												
Capital assets		(15 870)	-	-	-	-	(71 086)	(1 370)	(72 456)	(88 326)		
NET CASH FROM/(USED) INVESTING ACTIVITIES		(15 980)	-	-	-	-	(71 086)	(1 370)	(72 456)	(88 436)	-	-
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits		60	-	-	-	-	-	-	60			
Payments												
Repayment of borrowing		(2 986)	-	-	-	-	-	-	(2 986)			
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2 926)	-	-	-	-	-	-	(2 926)	-	-	
NET INCREASE/ (DECREASE) IN CASH HELD		4 786	-	-	-	-	(19 565)	13 340	(6 225)	(1 439)	-	-
Cash/cash equivalents at the year begin:	2	4 413						2 225	2 225	6 637		
Cash/cash equivalents at the year end:	2	9 199					(19 565)	15 565	(4 000)	5 199		

WC053 Beaufort West - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28 February 2018

Description	Ref	Budget Year 2017/18									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	+1 2018/19
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	9 199	-	-	-	-	(19 565)	15 565	(4 000)	5 199	-	-
Other current investments > 90 days		(0)	-	-	-	-	19 565	(19 565)	-	(0)	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		9 199	-	-	-	-	-	(4 000)	(4 000)	5 199	-	-
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	3 800	3 800	3 800	-	-
Other working capital requirements	2	(641)	-	-	-	-	-	(10 646)	(10 646)	(11 287)	-	-
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		3 926	-	-	-	-	-	-	-	3 926	-	-
Total Application of cash and investments:		3 285	-	-	-	-	-	(6 846)	(6 846)	(3 561)	-	-
Surplus(shortfall)		5 914	-	-	-	-	-	2 846	2 846	8 760	-	-

Annexure 2 – Adjustments Capital Budget over the 2017/18 Medium Term Revenue Expenditure Framework (MTREF)

Directorate	Main Vote	Municipal Vote	Project / Programme Description	Original Budget 2017/2018	Adjusted Budget 2017/2018	Funding Source
Vote 1 - Municipal Manager	1010	1.1 - Municipal Manager	Office & Computer Equipment - Municipal Manager	-	30 000	CRR
Vote 2 - Director: Corporate Service	1120	2.2 - General Expenses	2 X Airconditioners Council Chambers	-	20 000	CRR
Vote 3 - Director: Financial Services	1200	3.1 - Admin: Financial Services	Furniture and Office Equipment - CDW's	-	56 500	PAWC Roll-over
Vote 2 - Director: Corporate Service	1201	2.8 - Information Technology	Office Furniture	200 000	200 000	CRR
Vote 3 - Director: Financial Services	1240	3.3 - Kwa-Mand Office	Office & Computer Equipment	200 000	200 000	CRR
Vote 4 - Director: Engineering Services	1400	4.1 - Admin: Engineering Service	Furniture and Office Equipment	200 000	200 000	CRR
Vote 4 - Director: Engineering Services	1560	4.7 - Municipal Buildings	Machinery and Equipment	-	-	CRR
Vote 4 - Director: Engineering Services	1560	4.7 - Municipal Buildings	Pay/Enquiry Points	-	772 000	CRR
Vote 4 - Director: Engineering Services	1560	4.7 - Municipal Buildings	Pay/Enquiry Points - Hillside Paypoint - Extension of Building	80 000	80 000	CRR
Vote 4 - Director: Engineering Services	1580	4.8 - Recreation Sites	Sport and Recreation Facilities: Play Parks (Merweville; Barakke & Makokoebult)	150 000	150 000	CRR
Vote 4 - Director: Engineering Services	1580	4.8 - Recreation Sites	Sport and Recreation Facilities: Upgrade Merweville Sports Field	-	4 532 044	MIG
Vote 4 - Director: Engineering Services	1580	4.8 - Recreation Sites	Sport and Recreation Facilities: Upgrade Merweville Sports Field	-	6 800 000	MIG Roll over
Vote 4 - Director: Engineering Services	1580	4.8 - Recreation Sites	Sport and Recreation Facilities: Upgrade Merweville Sports Field	-	168 346	MIG
Vote 4 - Director: Engineering Services	1581	4.8 - Recreation Sites	Sport and Recreation Facilities: Upgrade Tennis Courts - Voortrekker Street - Beaufort West	695 543	-	MIG
Vote 4 - Director: Engineering Services	1580	4.8 - Recreation Sites	Sport and Recreation Facilities: Upgrade Kwa-Mandlenkosi Sports Stadium Beaufort West	364 457	-	MIG
Vote 4 - Director: Engineering Services	1580	4.8 - Recreation Sites	Sport and Recreation Facilities: Upgrade Merweville Sports Field	-	522 254	PAWC Roll-over
Vote 4 - Director: Engineering Services	1620	4.9 - Sewerage System	Sanitation Infrastructure: Reticulation (S1 IRDP Project)	-	503 111	CRR
Vote 4 - Director: Engineering Services	1620	4.9 - Sewerage System	Bulk Sewerage Upgrade: S1	-	15 582 710	PAWC
Vote 4 - Director: Engineering Services	1660	4.11 - Street Works & Storm Water	Machinery and Equipment	-	3 751 758	PAWC
Vote 4 - Director: Engineering Services	1660	4.11 - Street Works & Storm Water	Roads Infrastructure: Roads (S1 IRDP Project)	-	-	CRR
Vote 4 - Director: Engineering Services	1660	4.11 - Street Works & Storm Water	Beaufort West: Upgrade Roads: Protea / Oak Street - Rustdene	205 816	205 816	MIG
Vote 4 - Director: Engineering Services	1660	4.11 - Street Works & Storm Water	Upgrade Streets: Prince Valley: (Ward 6) James Smith / Michael de Villiers Ave	1 413 612	72 326	MIG
Vote 4 - Director: Engineering Services	1660	4.11 - Street Works & Storm Water	Neisport: Upgrade Roads: Freddie Max Crescent	1 413 612	-	MIG
Vote 4 - Director: Engineering Services	1660	4.11 - Street Works & Storm Water	Rehabilitate Gravel Roads: Rustdels, Kwa-Mandlenkosi & Hillside II	-	39 054	MIG
Vote 5 - Director: Community Services	1800	5.1 - Admin: Community Service	Furniture and Office Equipment	200 000	200 000	CRR
Vote 5 - Director: Community Services	2060	5.10 - Fire Brigade	Transport Assets: Vehicle - "pick-up truck"	800 000	800 000	PAWC
Vote 6 - Director: Electrical Services	3050	6.3 - Reticulation Low Voltage	Machinery and Equipment	56 500	56 500	CRR
Vote 6 - Director: Electrical Services	3060	6.4 - Reticulation High Voltage	Housing Development S1 (264 Houses)	-	3 828 000	INEP
Vote 6 - Director: Electrical Services	3060	6.4 - Reticulation High Voltage	New 22 KV Substation S1	-	2 772 000	INEP
Vote 6 - Director: Electrical Services	3090	6.6 - Street Lightening	Machinery and Equipment	117 000	117 000	CRR
Vote 6 - Director: Electrical Services	3090	6.6 - Street Lightening	New High Mast Lighting: Greater Beaufort West Ph2	2 674 527	-	MIG
Vote 4 - Director: Engineering Services	4010	4.14 - Admin: Water	Beaufort West: Investigation for New Aquifers	1 155 648	-	MIG
Vote 4 - Director: Engineering Services	4050	4.16 - Water Purification	Drought Relief Project	860 374	735 741	MIG
Vote 4 - Director: Engineering Services	4050	4.16 - Water Purification	5 boreholes and a 5 km pipeline to Reclamation Plant	-	2 895 000	PAWC
Vote 4 - Director: Engineering Services	4050	4.16 - Water Purification	Development of Boreholes - GeoScience	-	22 996 034	RURAL DEV
Vote 4 - Director: Engineering Services	4070	4.17 - Water Reticulation	Water Supply Infrastructure: Distribution (S1 IRDP Project)	-	2 000 000	PAWC
Vote 4 - Director: Engineering Services	4070	4.17 - Water Reticulation	Upgrade of Existing Bulk Water Infrastructure	-	2 062 418	PAWC
Vote 4 - Director: Engineering Services	4070	4.17 - Water Reticulation	Beaufort West: Rehabilitate Bulk Water Scheme - Klein Hans Rivier	410 616	2 548 242	PAWC
Vote 4 - Director: Engineering Services	6655	4.19 - Murraysburg Sewerage	Murraysburg: Rehabilitate Sanitation: Oxidation Ponds (Budget Maint)	1 227 016	5 900 000	MIG
Vote 4 - Director: Engineering Services	6655	4.19 - Murraysburg Sewerage	Murraysburg: Rehabilitate Sanitation: Oxidation Ponds	887 331	1 227 016	MIG
Vote 4 - Director: Engineering Services	6660	4.20 - Murraysburg Street Works & Storm Water	Rehabilitate Roads and Storm Water: Murraysburg	1 591 448	887 331	MIG
Vote 6 - Director: Electrical Services	6800	6.8 - Electricity: Murraysburg	Machinery and Equipment	26 500	26 500	CRR
				15 870 000	88 325 649	