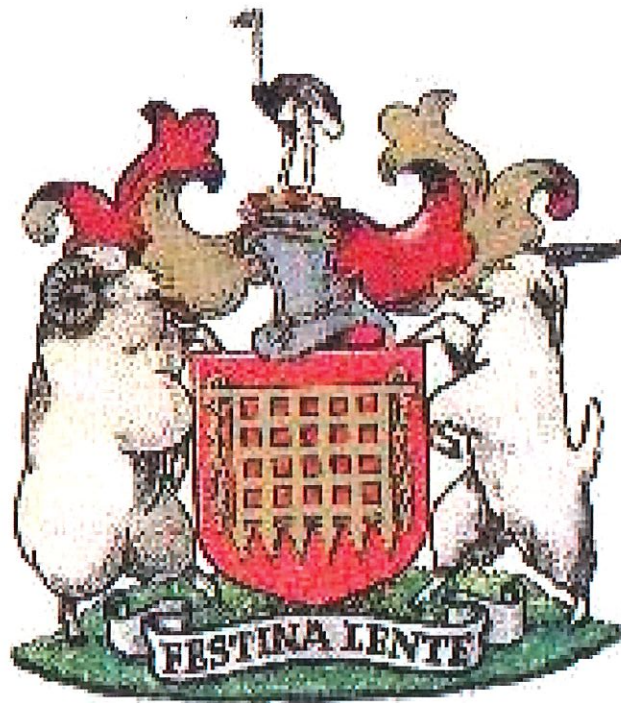




BEAUFORT WEST MUNICIPALITY



ADJUSTMENTS BUDGET 2019 / 2020

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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 2019/20 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 2018/19 financial year. Furthermore, additional allocations received from Provincial Government.

EXECUTIVE SUMMARY

Summary of Adjusted Operating Budget

The Adjustments Budget Financial Performance (Supporting Table B4) indicates a surplus of R 27,546 million. The total operating revenue (excluding capital transfers and contributions) amounts to R 368,318 million and the total operating expenditure amounts to R 377,696 million, resulting in an operating deficit of R 9,377. Taking into account the transfers recognised capital and contributions recognised capital amounting to R 36,923 the surplus (deficit) for the year amounts to R 27,546 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 321,580 million and increased with R 46,738 million to R 368,318 million.

The main adjustments were made to:

- Property rates and service charges were adjusted to be in line with the current trend;
- Transfers and subsidies were increased by R 39,133 million. The municipality received additional grants from the Provincial Government and provision were also made for the 2018/19 unspent roll-overs that was approved by Provincial Treasury.

Operating Expenditure Budget Adjustments:

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

The originally approved operating expenditure budget amounted to R 341,396 million and increased with R 36,299 million to R 377,696 million.

The following adjustments were made:

- Employee related costs were adjusted upwards;

- The expenditure line items such as bulk purchases, other materials, contracted services and other expenditure were adjusted to be in line with the mSCOA classifications and to provide for additional operating grants received.

Capital Budget

The capital budget were revised upwards from R 31,958 million to R 38,135 million.

The main adjustments were as follows:

- Provision was made for the DRAP projects gazetted by the Provincial Government amounting to R 7 million and these projects include R 5 for drilling, testing equipping and connection of boreholes in Merweville and R 2 million for the installation of smart meters.

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 subsistence and traveling, overtime and the use of temporary employees be carefully monitored and considered given the poor cash flow position.

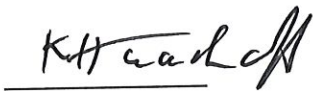


RDL. N Constable
EXECUTIVE MAYOR

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 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: 2020.02.27

Annexure 1 – Supporting documentation

WC053 Beaufort West - Table B1 Adjustments Budget Summary -											
Description	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
	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	1	2	3	4	5	6	7	8		
R thousands											
Financial Performance											
Property rates	38,952	-	-	-	-	-	4	4	38,955	41,678	44,596
Service charges	129,512	-	-	-	-	-	(2,559)	(2,559)	126,953	137,463	145,918
Investment revenue	1,050	-	-	-	-	-	-	-	1,050	1,200	1,400
Transfers recognised - operational	90,676	-	-	-	-	39,133	-	39,133	129,809	92,426	103,342
Other own revenue	61,390	-	-	-	-	-	10,161	10,161	71,551	66,729	72,406
	321,580	-	-	-	-	39,133	7,605	46,738	368,318	339,496	367,661
Total Revenue (excluding capital transfers and contributions)											
Employee costs	114,954	-	-	-	-	-	3,233	3,233	118,187	-	-
Remuneration of councillors	6,401	-	-	-	-	-	(115)	(115)	6,287	6,586	6,947
Depreciation & asset impairment	20,431	-	-	-	-	-	(0)	(0)	20,431	22,880	23,511
Finance charges	1,418	-	-	-	-	-	18	18	1,436	1,394	1,416
Materials and bulk purchases	86,031	-	-	-	-	-	(4,600)	(4,600)	81,431	93,086	98,374
Transfers and grants	550	-	-	-	-	-	-	-	550	550	550
Other expenditure	111,611	-	-	-	-	-	37,763	37,763	149,374	113,211	125,725
	341,396	-	-	-	-	-	36,299	36,299	377,696	237,707	256,523
Total Expenditure											
Surplus/(Deficit)	(19,816)	-	-	-	-	39,133	(28,694)	10,439	(9,377)	101,789	111,139
Transfers recognised - capital	30,758	-	-	-	-	6,165	-	6,165	36,923	19,687	23,528
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	10,942	-	-	-	-	45,298	(28,694)	16,604	27,546	121,476	134,667
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	10,942	-	-	-	-	45,298	(28,694)	16,604	27,546	121,476	134,667
Capital expenditure & funds sources											
Capital expenditure	31,958	-	-	-	-	6,165	12	6,177	38,135	19,687	23,528
Transfers recognised - capital	30,758	-	-	-	-	6,165	-	6,165	36,923	19,687	23,528
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1,200	-	-	-	-	-	12	12	1,212	-	-
Total sources of capital funds	31,958	-	-	-	-	6,165	12	6,177	38,135	19,687	23,528
Financial position											
Total current assets	83,637	-	-	-	-	-	(7,406)	(7,406)	76,231	92,689	108,978
Total non current assets	546,075	-	-	-	-	-	(250)	(250)	545,825	543,044	543,233
Total current liabilities	74,883	-	-	-	-	-	1,497	1,497	76,381	75,915	76,400
Total non current liabilities	78,678	-	-	-	-	-	(23,531)	(23,531)	55,146	78,186	86,866
Community wealth/Equity	476,152	-	-	-	-	-	14,377	14,377	490,529	481,632	488,945
Cash flows											
Net cash from (used) operating	36,250	-	-	-	-	45,298	(25,228)	20,070	56,319	28,589	36,467
Net cash from (used) investing	(31,958)	-	-	-	-	(6,165)	(12)	(6,177)	(38,135)	(19,687)	(23,528)
Net cash from (used) financing	(931)	-	-	-	-	-	(3,190)	(3,190)	(4,122)	(3,709)	(4,087)
Cash/cash equivalents at the year end	4,777	-	-	-	-	39,133	(42,269)	(3,136)	1,641	9,969	21,970
Cash backing/surplus reconciliation											
Cash and investments available	4,777	-	-	-	-	-	(3,136)	(3,136)	1,641	13,119	25,443
Application of cash and investments	(3,157)	-	-	-	-	-	(5,151)	(5,151)	(8,308)	8,322	26,216
Balance - surplus (shortfall)	7,934	-	-	-	-	-	2,015	2,015	9,949	4,797	(772)
Asset Management											
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-
Renewal and Upgrading of Existing Assets	13,364	-	-	-	-	-	1,200	12	1,212	14,576	14,986
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-
Free services											
Cost of Free Basic Services provided	24,731	-	-	-	-	-	(6,470)	(6,470)	18,261	26,417	28,220
Revenue cost of free services provided	16,268	-	-	-	-	-	(114)	(114)	16,155	8,704	9,313
Households below minimum service level											
Water:	0	-	-	-	-	-	-	-	0	0	0
Sanitation/sewerage:	1	-	-	-	-	-	-	-	1	1	1
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	13	-	-	-	-	-	-	-	13	-	-

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

Standard Description	Ref	Budget Year 2019/20										Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	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			
R thousands	1, 4												
Revenue - Functional													
<i>Governance and administration</i>		83,629	-	-	-	-	(759)	9,857	9,098	92,727	87,586	94,514	
Executive and council		40,626	-	-	-	-	(2,812)	377	(2,435)	38,191	43,697	47,417	
Finance and administration		43,003	-	-	-	-	1,928	9,480	11,408	54,411	43,889	47,097	
Internal audit		-	-	-	-	-	125	-	125	125	-	-	
<i>Community and public safety</i>		83,830	-	-	-	-	35,436	1	35,437	119,268	87,301	102,321	
Community and social services		7,604	-	-	-	-	496	52	548	8,152	11,178	11,168	
Sport and recreation		5,846	-	-	-	-	(1,545)	(111)	(1,656)	4,191	273	5,123	
Public safety		54,495	-	-	-	-	-	60	60	54,555	59,391	64,577	
Housing		15,885	-	-	-	-	36,485	-	36,485	52,370	16,459	21,453	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		5,313	-	-	-	-	2,105	(7)	2,098	7,410	7,794	6,523	
Planning and development		789	-	-	-	-	-	-	-	789	821	865	
Road transport		4,524	-	-	-	-	2,105	(7)	2,098	6,621	6,973	5,659	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		179,566	-	-	-	-	8,516	(2,245)	6,271	185,836	176,502	187,832	
Energy sources		104,942	-	-	-	-	2,817	(2,664)	153	105,096	99,516	104,785	
Water management		39,317	-	-	-	-	4,515	984	5,500	44,817	38,969	43,637	
Waste water management		22,928	-	-	-	-	799	347	1,146	24,074	25,136	25,402	
Waste management		12,379	-	-	-	-	384	(912)	(528)	11,850	12,881	14,007	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	352,338	-	-	-	-	45,288	7,605	52,903	405,242	359,184	391,190	
Expenditure - Functional													
<i>Governance and administration</i>		71,650	-	-	-	-	4,323	(5,663)	(1,340)	70,310	73,948	78,430	
Executive and council		21,498	-	-	-	-	(45)	(4,320)	(4,365)	17,134	21,701	22,979	
Finance and administration		48,647	-	-	-	-	4,243	(841)	3,402	52,049	50,573	53,619	
Internal audit		1,505	-	-	-	-	125	(502)	(377)	1,128	1,674	1,831	
<i>Community and public safety</i>		85,778	-	-	-	-	36,837	2,882	39,719	125,498	87,810	97,735	
Community and social services		10,197	-	-	-	-	129	56	185	10,382	11,085	11,701	
Sport and recreation		9,376	-	-	-	-	-	80	80	9,457	10,082	10,728	
Public safety		48,639	-	-	-	-	-	2,812	2,812	51,450	48,391	51,953	
Housing		17,566	-	-	-	-	36,709	(66)	36,643	54,209	18,253	23,352	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		28,111	-	-	-	-	-	1,982	1,982	30,093	30,504	32,159	
Planning and development		5,578	-	-	-	-	-	1,733	1,733	7,312	6,111	6,455	
Road transport		22,532	-	-	-	-	-	249	249	22,781	24,393	25,704	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	
<i>Trading services</i>		155,857	-	-	-	-	2	(4,064)	(4,062)	151,795	166,442	175,553	
Energy sources		89,397	-	-	-	-	-	2	(2,408)	(2,406)	86,992	94,881	99,962
Water management		31,893	-	-	-	-	-	(4,441)	(4,441)	27,451	34,455	36,764	
Waste water management		15,020	-	-	-	-	-	1,925	1,925	16,945	16,183	17,543	
Waste management		19,547	-	-	-	-	-	860	860	20,407	20,923	21,285	
Other		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional	3	341,396	-	-	-	-	41,162	(4,863)	36,299	377,696	358,703	383,876	
Surplus/ (Deficit) for the year		10,942	-	-	-	-	4,136	12,468	16,604	27,546	480	7,313	

Support to Local Municipalities	-	-	-	-	-	-	-	-	-	-	-
Road transport	4,524	-	-	-	2,105	(7)	2,098	6,621	6,973	5,659	-
Public Transport	-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-	-	-
Roads	4,524	-	-	-	2,105	(7)	2,098	6,621	6,973	5,659	-
Taxi Ranks	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-	-	-
Trading services	179,566	-	-	-	8,516	(2,245)	6,271	185,836	176,502	187,832	-
Energy sources	104,942	-	-	-	2,817	(2,664)	153	105,096	99,516	104,785	-
Electricity	104,923	-	-	-	2,817	(2,664)	153	105,076	99,495	104,764	-
Street Lighting and Signal Systems	20	-	-	-	-	-	-	20	21	22	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-	-
Water management	39,317	-	-	-	4,515	984	5,500	44,817	38,969	43,637	-
Water Treatment	5,232	-	-	-	3,500	-	3,500	8,732	1,000	4,001	-
Water Distribution	34,085	-	-	-	1,016	984	2,000	36,085	37,969	39,636	-
Water Storage	-	-	-	-	-	-	-	-	-	-	-
Waste water management	22,928	-	-	-	799	347	1,146	24,074	25,136	25,402	-
Public Toilets	-	-	-	-	-	-	-	-	-	-	-
Sewerage	22,188	-	-	-	799	347	1,146	23,334	23,741	25,402	-
Storm Water Management	-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment	740	-	-	-	-	-	-	740	1,395	-	-
Waste management	12,379	-	-	-	384	(912)	(528)	11,850	12,881	14,007	-
Recycling	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal	12,379	-	-	-	384	(912)	(528)	11,850	12,881	14,007	-
Street Cleaning	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	352,338	-	-	-	45,298	7,605	52,903	405,242	359,184	391,190	-
Expenditure - Functional	71,650	-	-	-	4,323	(5,663)	(1,340)	70,310	73,948	78,430	-
Municipal governance and administration	21,498	-	-	-	(45)	(4,320)	(4,365)	17,134	21,701	22,979	-
Executive and council	18,797	-	-	-	(45)	(4,888)	(5,033)	13,763	18,791	19,908	-
Mayor and Council	-	-	-	-	-	-	-	-	-	-	-
Municipal Manager, Town Secretary and Chief Executive	2,702	-	-	-	-	669	669	3,370	2,910	3,071	-
Finance and administration	48,647	-	-	-	4,243	(841)	3,402	52,049	50,573	53,619	-
Administrative and Corporate Support	8,774	-	-	-	1,154	3,855	5,009	13,782	9,372	9,935	-
Asset Management	-	-	-	-	-	-	-	-	-	-	-
Finance	25,946	-	-	-	3,001	(3,324)	(324)	25,622	26,314	27,843	-
Fleet Management	2,268	-	-	-	-	(156)	(156)	2,112	2,419	2,558	-
Human Resources	2,173	-	-	-	88	(1,022)	(935)	1,239	2,257	2,378	-
Information Technology	2,330	-	-	-	-	(170)	(170)	2,160	2,564	2,785	-
Legal Services	-	-	-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media	-	-	-	-	-	-	-	-	-	-	-
Co-ordination	-	-	-	-	-	(53)	(53)	5,348	5,772	6,126	-
Property Services	5,401	-	-	-	-	-	-	-	-	-	-
Risk Management	-	-	-	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-	-	-	-
Supply Chain Management	1,758	-	-	-	-	30	30	1,785	1,874	1,984	-
Valuation Service	-	-	-	-	-	-	-	-	-	-	-
Internal audit	1,505	-	-	-	125	(502)	(377)	1,128	1,674	1,831	-
Governance Function	1,605	-	-	-	125	(502)	(377)	1,128	1,674	1,831	-
Community and public safety	85,778	-	-	-	36,837	2,882	39,719	125,498	87,810	97,735	-
Community and social services	10,197	-	-	-	129	56	185	10,382	11,085	11,701	-
Aged Care	-	-	-	-	-	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	505	-	-	-	-	56	56	561	551	602	-
Child Care Facilities	-	-	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	3,315	-	-	-	-	(1)	(1)	3,315	3,606	3,856	-
Consumer Protection	-	-	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-	-	-
Disaster Management	-	-	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-	-	-
Libraries and Archives	6,377	-	-	-	129	-	129	6,506	6,928	7,243	-
Literacy Programmes	-	-	-	-	-	-	-	-	-	-	-
Media Services	-	-	-	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-	-	-	-
Population Development	-	-	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation	9,376	-	-	-	-	80	80	9,457	10,082	10,728	-
Beaches and Jetties	-	-	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	-	-	-	-	-	-	-	-	-	-	-
Recreational Facilities	1,662	-	-	-	-	(957)	(957)	705	1,779	1,898	-

<i>Sports Grounds and Stadiums</i>	7,714	-	-	-	-	-	1,038	1,038	8,752	8,303	8,830	
Public safety	48,639	-	-	-	-	-	2,812	2,812	51,450	48,391	51,953	
Civil Defence	-	-	-	-	-	-	-	-	-	-	-	
Cleansing	-	-	-	-	-	-	-	-	-	-	-	
Control of Public Nuisances	-	-	-	-	-	-	-	-	-	-	-	
Fencing and Fences	-	-	-	-	-	-	-	-	-	-	-	
Fire Fighting and Protection	4,506	-	-	-	-	-	(103)	(103)	4,403	4,816	5,085	
Licensing and Control of Animals	-	-	-	-	-	-	-	-	-	-	-	
Police Forces, Traffic and Street Parking Control	43,967	-	-	-	-	-	2,915	2,915	46,882	43,395	46,677	
Pounds	166	-	-	-	-	-	(0)	(0)	165	178	191	
Housing	17,566	-	-	-	-	36,709	(66)	36,643	54,209	18,253	23,352	
Housing	17,566	-	-	-	-	36,709	(66)	36,643	54,209	18,253	23,352	
Informal Settlements	-	-	-	-	-	-	-	-	-	-	-	
Health	-	-	-	-	-	-	-	-	-	-	-	
Ambulance	-	-	-	-	-	-	-	-	-	-	-	
Health Services	-	-	-	-	-	-	-	-	-	-	-	
Laboratory Services	-	-	-	-	-	-	-	-	-	-	-	
Food Control	-	-	-	-	-	-	-	-	-	-	-	
Health Surveillance and Prevention of Communicable Diseases including immunizations	-	-	-	-	-	-	-	-	-	-	-	
Vector Control	-	-	-	-	-	-	-	-	-	-	-	
Chemical Safety	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services	28,111	-	-	-	-	-	1,982	1,982	30,093	30,504	32,159	
Planning and development	5,578	-	-	-	-	-	1,733	1,733	7,312	6,111	6,455	
Billboards	-	-	-	-	-	-	-	-	-	-	-	
Corporate Wide Strategic Planning (IDPs, LEDs)	493	-	-	-	-	-	4	4	497	525	554	
Central City Improvement District	-	-	-	-	-	-	-	-	-	-	-	
Development Facilitation	-	-	-	-	-	-	-	-	-	-	-	
Economic Development/Planning	-	-	-	-	-	-	-	-	-	-	-	
Regional Planning and Development	-	-	-	-	-	-	-	-	-	-	-	
Town Planning, Building Regulations and Enforcement, and City Engineer	5,086	-	-	-	-	-	1,729	1,729	6,815	5,586	5,901	
Project Management Unit	-	-	-	-	-	-	-	-	-	-	-	
Provincial Planning	-	-	-	-	-	-	-	-	-	-	-	
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	-	-	
Road transport	22,532	-	-	-	-	-	249	249	22,781	24,393	25,704	
Public Transport	-	-	-	-	-	-	-	-	-	-	-	
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-	-	-	
Roads	22,532	-	-	-	-	-	249	249	22,781	24,393	25,704	
Taxi Ranks	-	-	-	-	-	-	-	-	-	-	-	
Environmental protection	-	-	-	-	-	-	-	-	-	-	-	
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-	-	
Coastal Protection	-	-	-	-	-	-	-	-	-	-	-	
Indigenous Forests	-	-	-	-	-	-	-	-	-	-	-	
Nature Conservation	-	-	-	-	-	-	-	-	-	-	-	
Pollution Control	-	-	-	-	-	-	-	-	-	-	-	
Soil Conservation	-	-	-	-	-	-	-	-	-	-	-	
Trading services	155,857	-	-	-	-	2	(4,064)	(4,062)	151,795	166,442	175,553	
Energy sources	89,397	-	-	-	-	2	(2,408)	(2,406)	86,992	94,881	99,962	
Electricity	88,613	-	-	-	-	2	(2,660)	(2,657)	85,955	94,021	99,053	
Street Lighting and Signal Systems	784	-	-	-	-	-	252	252	1,036	860	908	
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-	-	
Water management	31,893	-	-	-	-	-	(4,441)	(4,441)	27,451	34,455	36,764	
Water Treatment	3,564	-	-	-	-	-	3,096	3,096	6,660	3,795	3,968	
Water Distribution	28,329	-	-	-	-	-	(7,537)	(7,537)	20,792	30,660	32,796	
Water Storage	-	-	-	-	-	-	-	-	-	-	-	
Waste water management	15,020	-	-	-	-	-	1,925	1,925	16,945	16,183	17,543	
Public Toilets	-	-	-	-	-	-	-	-	-	-	-	
Sewerage	11,361	-	-	-	-	-	146	146	11,507	12,171	12,996	
Storm Water Management	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Treatment	3,659	-	-	-	-	-	1,779	1,779	5,438	4,012	4,547	
Waste management	19,547	-	-	-	-	-	860	860	20,407	20,923	21,285	
Recycling	46	-	-	-	-	-	-	-	46	49	54	
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	540	540	18,040	18,741	18,987	
Solid Waste Removal	17,500	-	-	-	-	-	319	319	2,320	2,133	2,244	
Street Clearing	2,001	-	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	-	-	
Air Transport	-	-	-	-	-	-	-	-	-	-	-	
Forestry	-	-	-	-	-	-	-	-	-	-	-	
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	-	-	
Tourism	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure - Functional	3	341,396	-	-	-	-	41,162	(4,863)	36,299	377,696	358,703	383,876
Surplus/ (Deficit) for the year		10,942	-	-	-	-	4,136	12,468	16,604	27,546	480	7,313

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

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2019/20									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 2020/21	+2 2021/22
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
R thousands												
Revenue by Vote	1											
Vote 1 - Municipal Manager		-	-	-	-	-	125	377	502	502	-	-
Vote 2 - Director: Corporate Service		47,729	-	-	-	-	(3,169)	(5)	(3,174)	44,555	51,349	55,532
Vote 3 - Director: Financial Services		41,447	-	-	-	-	1,841	9,486	11,327	52,774	43,467	46,654
Vote 4 - Director: Engineering Services		74,125	-	-	-	-	6,815	1,213	8,028	82,153	75,929	83,980
Vote 5 - Director: Community Services		84,095	-	-	-	-	36,869	(801)	36,068	120,163	88,922	100,237
Vote 6 - Director: Electrical Services		104,942	-	-	-	-	2,817	(2,664)	153	105,096	99,516	104,785
		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	352,338	-	-	-	-	45,298	7,605	52,903	405,242	359,184	391,190
Expenditure by Vote	1											
Vote 1 - Municipal Manager		4,700	-	-	-	-	125	171	296	4,995	5,108	5,457
Vote 2 - Director: Corporate Service		37,788	-	-	-	-	262	(2,793)	(2,531)	35,257	39,075	41,409
Vote 3 - Director: Financial Services		28,059	-	-	-	-	3,001	(3,551)	(551)	27,508	28,571	30,231
Vote 4 - Director: Engineering Services		92,009	-	-	-	-	-	(816)	(816)	91,193	99,366	105,847
Vote 5 - Director: Community Services		89,443	-	-	-	-	-	42,307	42,307	131,750	91,704	100,972
Vote 6 - Director: Electrical Services		89,397	-	-	-	-	2	(2,408)	(2,406)	86,992	94,881	99,962
		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	341,396	-	-	-	-	3,390	32,910	36,299	377,696	358,703	383,876
Surplus/ (Deficit) for the year	2	10,942	-	-	-	-	41,908	(25,304)	16,604	27,546	480	7,313

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

Description	Ref	Budget Year 2019/20									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	
		3	4	5	6	7	8	9	10				
R thousands	1	A	A1	B	C	D	E	F	G	H			
Revenue By Source													
Property rates	2	38,952	-	-	-	-	-	4	4	38,955	41,678	44,596	
Service charges - electricity revenue	2	82,928	-	-	-	-	-	(2,664)	(2,664)	80,264	87,427	92,169	
Service charges - water revenue	2	20,167	-	-	-	-	-	984	984	21,151	21,577	23,087	
Service charges - sanitation revenue	2	16,758	-	-	-	-	-	146	146	16,904	17,930	19,185	
Service charges - refuse revenue	2	9,660	-	-	-	-	-	(1,026)	(1,026)	8,634	10,529	11,476	
Rental of facilities and equipment		1,248	-	-	-	-	-	45	45	1,293	1,311	1,377	
Interest earned - external investments		1,050	-	-	-	-	-	-	-	1,050	1,200	1,400	
Interest earned - outstanding debtors		4,214	-	-	-	-	-	313	313	4,526	4,486	4,777	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		53,640	-	-	-	-	-	-	-	53,640	58,522	63,718	
Licences and permits		409	-	-	-	-	-	-	-	409	429	445	
Agency services		820	-	-	-	-	-	60	60	880	860	905	
Transfers and subsidies		90,676	-	-	-	-	39,133	-	39,133	129,809	92,426	103,342	
Other revenue	2	1,059	-	-	-	-	-	9,743	9,743	10,803	1,121	1,184	
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		321,580					39,133	7,605	46,738	368,318	339,496	367,661	
Expenditure By Type													
Employee related costs		114,954	-	-	-	-	-	3,233	3,233	118,187	-	-	
Remuneration of councillors		6,401	-	-	-	-	-	(115)	(115)	6,287	6,586	6,947	
Debt impairment		46,336	-	-	-	-	-	-	-	46,336	45,867	49,390	
Depreciation & asset impairment		20,431	-	-	-	-	-	(0)	(0)	20,431	22,880	23,511	
Finance charges		1,418	-	-	-	-	-	18	18	1,436	1,394	1,416	
Bulk purchases		75,250	-	-	-	-	-	(3,750)	(3,750)	71,500	81,502	86,084	
Other materials		10,781	-	-	-	-	-	(850)	(850)	9,931	11,584	12,290	
Contracted services		38,112	-	-	-	-	-	39,793	39,793	77,905	38,816	46,106	
Transfers and subsidies		550	-	-	-	-	-	-	-	550	550	550	
Other expenditure		27,164	-	-	-	-	-	(2,031)	(2,031)	25,133	28,528	30,228	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		341,396						36,299	36,299	377,696	237,707	256,523	
Surplus/(Deficit)		(19,816)						39,133	(28,694)	10,439	(9,377)	101,789	111,139
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		30,758	-	-	-	-	6,165	-	6,165	36,923	19,687	23,528	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)		10,942	-	-	-	-	45,298	(28,694)	16,604	27,546	121,476	134,667	
Surplus/(Deficit) before taxation													
Taxation		-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation		10,942					45,298	(28,694)	16,604	27,546	121,476	134,667	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		10,942					45,298	(28,694)	16,604	27,546	121,476	134,667	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year		10,942					45,298	(28,694)	16,604	27,546	121,476	134,667	

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

Description	Ref	Budget Year 2019/20									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		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		800	-	-	-	-	(800)	-	(800)	-	900	1,000
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	6,915	9,656	9,751
Vote 4 - Director: Engineering Services		7,761	-	-	-	-	(846)	-	(846)	-	-	-
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		2,800	-	-	-	-	9,943	-	9,943	12,743	5,000	-
Capital multi-year expenditure sub-total	3	11,361	-	-	-	-	8,297	-	8,297	19,659	15,556	10,751
Single-year expenditure to be adjusted	2											
Vote 1 - Municipal Manager		50	-	-	-	-	-	-	-	50	-	-
Vote 2 - Director: Corporate Service		385	-	-	-	-	(35)	-	(35)	350	-	-
Vote 3 - Director: Financial Services		200	-	-	-	-	-	-	-	200	-	-
Vote 4 - Director: Engineering Services		6,429	-	-	-	-	7,846	12	7,858	14,287	4,131	7,777
Vote 5 - Director: Community Services		733	-	-	-	-	-	-	-	733	-	-
Vote 6 - Director: Electrical Services		12,800	-	-	-	-	(9,943)	-	(9,943)	2,857	-	5,000
Capital single-year expenditure sub-total		20,597	-	-	-	-	(2,132)	12	(2,120)	18,477	4,131	12,777
Total Capital Expenditure - Vote		31,958	-	-	-	-	6,165	12	6,177	38,135	19,687	23,528
Capital Expenditure - Functional												
Governance and administration		635	-	-	-	-	(35)	-	(35)	600	-	-
Executive and council		50	-	-	-	-	-	-	-	50	-	-
Finance and administration		585	-	-	-	-	(35)	-	(35)	550	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		5,982	-	-	-	-	(800)	12	(788)	5,194	5,104	7,738
Community and social services		1,940	-	-	-	-	(800)	-	(800)	1,140	2,960	3,500
Sport and recreation		4,042	-	-	-	-	-	12	12	4,054	2,145	4,236
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	5,987	4,788	5,576
Economic and environmental services		5,987	-	-	-	-	-	-	-	200	-	-
Planning and development		200	-	-	-	-	-	-	-	5,787	4,788	5,576
Road transport		5,787	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		19,355	-	-	-	-	7,000	-	7,000	26,355	9,795	10,216
Energy sources		15,600	-	-	-	-	-	-	-	15,600	5,000	5,000
Water management		2,482	-	-	-	-	7,000	-	7,000	9,482	3,400	5,216
Waste water management		740	-	-	-	-	-	-	-	740	1,395	-
Waste management		533	-	-	-	-	-	-	-	533	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	31,958	-	-	-	-	6,165	12	6,177	38,135	19,687	23,528
Funded by:												
National Government		28,673	-	-	-	-	-	-	-	28,673	18,787	19,527
Provincial Government		2,085	-	-	-	-	6,165	-	6,165	8,250	900	4,001
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	30,758	-	-	-	-	6,165	-	6,165	38,923	19,687	23,528
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1,200	-	-	-	-	-	12	12	1,212	-	-
Total Capital Funding		31,958	-	-	-	-	6,165	12	6,177	38,135	19,687	23,528

WC053 Beaufort West - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2019/20									Budget Year +1 2020/21	Budget Year +2 2021/22
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash		977	-	-	-	-	-	23	23	1,000	8,119	17,443
Call investment deposits	1	3,800	-	-	-	-	-	(3,159)	(3,159)	641	5,000	8,000
Consumer debtors	1	27,753	-	-	-	-	-	(3,983)	(3,983)	23,770	23,357	18,255
Other debtors		47,536	-	-	-	-	-	328	328	47,863	52,428	61,267
Current portion of long-term receivables		-	-	-	-	-	-	808	808	808	-	-
Inventory		3,571	-	-	-	-	-	(1,423)	(1,423)	2,148	3,786	4,013
Total current assets		83,637	-	-	-	-	-	(7,406)	(7,406)	76,231	92,889	108,978
Non current assets												
Long-term receivables		2,695	-	-	-	-	-	(173)	(173)	2,522	2,857	3,028
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		7,247	-	-	-	-	-	(214)	(214)	7,033	7,247	7,247
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	530,456	-	-	-	-	-	305	305	530,761	527,263	527,281
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		400	-	-	-	-	-	(115)	(115)	285	400	400
Other non-current assets		5,277	-	-	-	-	-	(52)	(52)	5,225	5,277	5,277
Total non current assets		546,075	-	-	-	-	-	(250)	(250)	545,825	543,044	543,233
TOTAL ASSETS		629,712	-	-	-	-	-	(7,656)	(7,656)	622,056	635,733	652,211
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Borrowing		2,275	-	-	-	-	-	1,977	1,977	4,252	1,715	1,101
Consumer deposits		1,537	-	-	-	-	-	385	385	1,922	1,630	1,727
Trade and other payables		55,632	-	-	-	-	-	(3,574)	(3,574)	52,057	57,132	58,132
Provisions		15,439	-	-	-	-	-	2,710	2,710	18,149	15,439	15,439
Total current liabilities		74,883	-	-	-	-	-	1,497	1,497	76,381	75,915	76,400
Non current liabilities												
Borrowing	1	11,008	-	-	-	-	-	1,180	1,180	12,189	7,140	9,908
Provisions	1	67,669	-	-	-	-	-	(24,711)	(24,711)	42,958	71,046	76,958
Total non current liabilities		78,678	-	-	-	-	-	(23,531)	(23,531)	55,146	78,186	86,866
TOTAL LIABILITIES		153,561	-	-	-	-	-	(22,034)	(22,034)	131,527	154,101	163,266
NET ASSETS	2	476,152	-	-	-	-	-	14,377	14,377	490,529	481,632	488,945
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		468,663	-	-	-	-	-	17,565	17,565	486,228	470,143	467,456
Reserves		7,489	-	-	-	-	-	(3,188)	(3,188)	4,301	11,489	21,489
TOTAL COMMUNITY WEALTH/EQUITY		476,152	-	-	-	-	-	14,377	14,377	490,529	481,632	488,945

WC053 Beaufort West - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2019/20									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
	3	4	5	6	7	8	9	10				
	A	A1	B	C	D	E	F	G	H			
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		35,057	-	-	-	-	-	3	3	35,060	37,511	40,136
Service charges		120,706	-	-	-	-	-	907	907	121,613	128,088	135,934
Other revenue		28,419	-	-	-	-	-	9,849	9,849	38,268	35,147	38,324
Government - operating	1	90,676	-	-	-	-	39,133	-	39,133	129,809	92,426	103,342
Government - capital	1	30,758	-	-	-	-	6,165	-	6,165	36,923	19,687	23,528
Interest		5,264	-	-	-	-	-	313	313	5,576	5,686	6,177
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(272,662)	-	-	-	-	-	(36,281)	(36,281)	(308,943)	(288,013)	(309,009)
Finance charges		(1,418)	-	-	-	-	-	(18)	(18)	(1,436)	(1,394)	(1,416)
Transfers and Grants	1	(550)	-	-	-	-	-	-	-	(550)	(550)	(550)
NET CASH FROM/(USED) OPERATING ACTIVITIES		36,250	-	-	-	-	45,298	(25,228)	20,070	56,319	28,589	36,467
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(31,958)	-	-	-	-	(6,165)	(12)	(6,177)	(38,135)	(19,687)	(23,528)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(31,958)	-	-	-	-	(6,165)	(12)	(6,177)	(38,135)	(19,687)	(23,528)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(931)	-	-	-	-	-	(3,190)	(3,190)	(4,122)	(3,709)	(4,087)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(931)	-	-	-	-	-	(3,190)	(3,190)	(4,122)	(3,709)	(4,087)
NET INCREASE/(DECREASE) IN CASH HELD		3,360	-	-	-	-	39,133	(28,431)	10,702	14,062	5,193	8,851
Cash/cash equivalents at the year begin:	2	1,417	-	-	-	-	-	(13,838)	(13,838)	(12,421)	4,777	13,119
Cash/cash equivalents at the year end:	2	4,777	-	-	-	-	39,133	(42,269)	(3,136)	1,641	9,969	21,970

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

Description	Ref	Budget Year 2019/20									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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	4,777	-	-	-	-	39,133	(42,269)	(3,136)	1,641	9,969	21,970
Other current investments > 90 days		-	-	-	-	-	(39,133)	39,133	-	-	3,149	3,474
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		4,777	-	-	-	-	-	(3,136)	(3,136)	1,641	13,119	25,443
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	(6,857)	-	-	-	-	-	(1,963)	(1,963)	(8,819)	(7,077)	(9,183)
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		3,699	-	-	-	-	-	(3,188)	(3,188)	512	15,399	35,399
Total Application of cash and investments:		(3,157)	-	-	-	-	-	(5,151)	(5,151)	(8,308)	8,322	26,216
Surplus(shortfall)		7,934	-	-	-	-	-	2,015	2,015	9,949	4,797	(772)

Annexure 2 : Adjustments Capital Expenditure Budget

Project name	Vote	Main Vote	Vote Name	Budget Original	Budget Adjusted
902 Furniture and Office Equipment_Municipal Manager	Vote 1 - Municipal Manager	1010	1.1 - Municipal Manager	50,000.00	50,000.00
896 Furniture and Office Equipment_Corporate Services Administration	Vote 2 - Director: Corporate Service	1100	2.1 - Admin: Corporate Services	100,000.00	100,000.00
1105 Furniture and Office Equipment_Corporate Services Administration_2	Vote 2 - Director: Corporate Service	1120	2.2 - General Expenses	35,000.00	-
1106 Upgrade Kwa-Mandlenkosi Library	Vote 2 - Director: Corporate Service	1170	2.6 - Wheely Wagon Kwa Mandlenkosi	800,000.00	-
605 Furniture and Office Equipment_Financial Administration_	Vote 3 - Director: Financial Services	1200	3.1 - Admin: Financial Services	200,000.00	200,000.00
793 Computer Equipment	Vote 2 - Director: Corporate Service	1201	2.7 - Information Technology	138,000.00	138,000.00
1096 Communication Infrastructure_1	Vote 2 - Director: Corporate Service	1201	2.7 - Information Technology	52,000.00	52,000.00
1097 Communication Infrastructure_2	Vote 2 - Director: Corporate Service	1201	2.7 - Information Technology	60,000.00	60,000.00
769 Machinery and Equipment_Engineering Services Director_	Vote 4 - Director: Engineering Services	1400	4.1 - Admin: Engineering Service	200,000.00	200,000.00
1094 Upgrade of Cemeteries - Beaufort West; Nelspoort; Murraysburg and Merweville	Vote 4 - Director: Engineering Services	1420	4.2 - Cemeteries	940,367.00	940,367.00
929 Upgrade Sports Stadium - Kwa-Mandlenkosi	Vote 4 - Director: Engineering Services	1580	4.8 - Recreation Sites	1,297,000.00	1,297,000.00
866 Upgrade Existing Regional Sport Stadium Ph2 - Rustdene	Vote 4 - Director: Engineering Services	1580	4.8 - Recreation Sites	2,144,632.00	1,298,772.00
Upgrade Sports Stadium - Beaufort West	Vote 4 - Director: Engineering Services	1580	4.8 - Recreation Sites	-	845,860.00
Tennis Court Refurbishment	Vote 4 - Director: Engineering Services	1580	4.8 - Recreation Sites	-	12,000.00
1038 Upgrade of Nelspoort Sportsground - Nelspoort	Vote 4 - Director: Engineering Services	1580	4.8 - Recreation Sites	600,000.00	600,000.00
1075 Rehabilitate Sanitation: Oxidation Ponds - Nelspoort	Vote 4 - Director: Engineering Services	1640	4.10 - Sewerage Farm	739,656.00	739,656.00
644 Upgrade Streets - Kwa-Mandlenkosi: Dliso Ave & Matshaka St	Vote 4 - Director: Engineering Services	1660	4.11 - Street Works & Storm Water	1,505,340.00	1,505,340.00
1076 Upgrade of Kamp Street - Merweville	Vote 4 - Director: Engineering Services	1660	4.11 - Street Works & Storm Water	2,104,593.00	2,104,593.00
1098 Furniture and Office Equipment_Community Services	Vote 5 - Director: Community Services	1800	5.1 - Admin: Community Service	50,000.00	50,000.00
1099 Machinery and Equipment_Community Services	Vote 5 - Director: Community Services	1800	5.1 - Admin: Community Service	150,000.00	150,000.00
972 New Refuse Transfer Station - Beaufort West	Vote 5 - Director: Community Services	1980	5.6 - Refuse Removal	532,874.00	532,874.00
1040 Machinery and Equipment_Electricity	Vote 6 - Director: Electrical Services	3010	6.1 - Admin: Electrical Services	200,000.00	200,000.00
643 Electrification 291 Houses S1 Phase 3	Vote 6 - Director: Electrical Services	3050	6.3 - Reticulation: Low Voltage	4,714,000.00	2,656,800.00
656 Extension of Beaufort West Kaljieskop Sub-station Phase 4	Vote 6 - Director: Electrical Services	3060	6.4 - Reticulation: High Voltage	2,800,000.00	12,743,200.00
1100 Beaufort West Main Sub-station	Vote 6 - Director: Electrical Services	3060	6.4 - Reticulation: High Voltage	7,886,000.00	-
551 New Water Supply Pipelines & Upgrade Boreholes & Pump Station - Beaufort West: Klein Hans River	Vote 4 - Director: Engineering Services	4050	4.16 - Water Purification	1,232,086.00	1,232,086.00
1107 Boreholes_1	Vote 4 - Director: Engineering Services	4050	4.16 - Water Purification	1,250,000.00	1,250,000.00
Drilling, testing, equipping and connection of boreholes in Merweville	Vote 4 - Director: Engineering Services	4050	4.16 - Water Purification	-	5,000,000.00
Installation of smart meters	Vote 4 - Director: Engineering Services	4070	4.17 - Water Reticulation	-	2,000,000.00
561 Rehabilitate Roads & Stormwater - Murraysburg	Vote 4 - Director: Engineering Services	6660	4.20 - Murraysburg Street Works & Storm Water	82,352.00	82,352.00
652 New Stormwater Drainage - Murraysburg	Vote 4 - Director: Engineering Services	6660	4.20 - Murraysburg Street Works & Storm Water	1,539,000.00	1,539,000.00
1037 Upgrade Stormwater Channel - Murraysburg South	Vote 4 - Director: Engineering Services	6660	4.20 - Murraysburg Street Works & Storm Water	555,500.00	555,500.00
Total				31,958,400.00	38,135,400.00