

THE ADMINISTRATOR



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BEAUFORT WEST MUNICIPALITY



DIRKUSIE	OPDRAG
	<p><i>Thina, Raed Epos</i> <i>19 Junii 2020</i></p>

SPECIAL ADJUSTMENTS BUDGET 2019 / 2020 JUNE 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.”

This special adjustments budget was necessitated section 28 (b) & (c) to make provision for additional funding received for COVID-19 projects and projects affected by COVID-19.

KTH 

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 369,155 million and the total operating expenditure amounts to R 378,533 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 approved adjustments operating revenue budget amounted to R 368,318 million and increased with R 837 thousand to R 369,155 million.

Transfers and subsidies operating were increased by R 837 thousand. This was additional funds received from National and Provincial Treasury to respond to the COVID-19 crisis. The following two grants were received.

- National Treasury – R 287 000 : Municipal Disaster Relief Grant to assist in the response to COVID-19; and
- Provincial Treasury – R 550 000 : Local Government Support Grant for the provision of human relief to vulnerable households.

Operating Expenditure Budget Adjustments:

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

The approved adjustments operating expenditure budget amounted to R 377,696 million and increased with R 837 thousand million to R 378,533 million.

The following adjustments were made:

- Other materials were increased with R 287 thousand to acquire COVID-19 Personal Protective Equipment (PPE); and
- Other expenditure were increased with R 550 thousand to make provision for the food hampers that was distributed to poor households as part of the humanitarian relief to households.

Capital Budget

The capital budget of R 38,135 million as approved during the adjustments budget of February 2020 in total will remain the same. With this special adjustments budget only the MIG projects were reprioritised to respond to the impact COVID-19 had on the originally budgeted projects.

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.

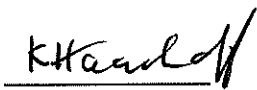


RDL. N Constable
EXECUTIVE MAYOR

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: 2020.06.12

Annexure 1

Supporting Documentation

WC053 Beaufort West - Table B1 Adjustments Budget Summary - 15 June 2020

Description	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	A1	B	C	D	E	F	G	H			
R thousands												
Financial Performance												
Property rates	38,952	38,955	-	-	-	-	-	-	38,955	41,676	44,596	
Service charges	129,512	126,953	-	-	-	-	-	-	126,953	137,463	145,918	
Investment revenue	1,050	1,050	-	-	-	-	-	-	1,050	1,200	1,400	
Transfers recognised - operational	90,676	129,809	-	-	-	-	-	-	129,809	92,426	103,342	
Other own revenue	61,390	71,551	-	-	-	837	-	837	72,388	66,729	72,406	
Total Revenue (excluding capital transfers and contributions)	321,580	368,318				837		837	368,155	339,496	367,661	
Employee costs	114,954	118,186	-	-	-	-	-	-	118,186	120,996	127,354	
Remuneration of councillors	6,401	6,287	-	-	-	-	-	-	6,287	6,586	6,947	
Depreciation & asset impairment	20,431	20,431	-	-	-	-	-	-	20,431	22,880	23,511	
Finance charges	1,418	1,436	-	-	-	-	-	-	1,436	1,394	1,416	
Materials and bulk purchases	86,031	81,431	-	-	-	287	-	287	81,718	93,086	98,374	
Transfers and grants	550	550	-	-	-	-	-	-	550	550	550	
Other expenditure	111,611	149,374	-	-	-	550	-	550	149,924	113,211	125,725	
Total Expenditure	341,396	377,696				837		837	378,533	358,703	383,876	
Surplus/(Deficit)	(19,816)	(9,377)							(9,377)	(19,207)	(16,215)	
Transfers recognised - capital	30,758	36,923	-	-	-	-	-	-	36,923	19,687	23,528	
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions	10,942	27,546							27,546	480	7,313	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year	10,942	27,546							27,546	480	7,313	
Capital expenditure & funds sources												
Capital expenditure	31,958	38,135	-	-	-	-	-	-	38,135	19,687	23,528	
Transfers recognised - capital	30,758	36,923	-	-	-	-	-	-	36,923	19,687	23,528	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	1,200	1,212	-	-	-	-	-	-	1,212	-	-	
Total sources of capital funds	31,958	38,135							38,135	19,687	23,528	
Financial position												
Total current assets	83,637	76,231	-	-	-	-	-	-	76,231	92,689	108,978	
Total non current assets	546,076	545,825	-	-	-	-	-	-	545,825	543,044	543,233	
Total current liabilities	74,883	76,381	-	-	-	-	-	-	76,381	76,915	76,400	
Total non current liabilities	78,678	55,146	-	-	-	-	-	-	55,146	78,186	86,866	
Community wealth/Equity	476,152	490,529							490,529	481,632	488,945	
Cash flows												
Net cash from (used) operating	36,250	56,319	-	-	-	-	-	-	56,319	28,589	36,467	
Net cash from (used) investing	(31,958)	(38,135)	-	-	-	-	-	-	(38,135)	(19,687)	(23,528)	
Net cash from (used) financing	(931)	(4,122)	-	-	-	-	-	-	(4,122)	(3,709)	(4,087)	
Cash/cash equivalents at the year end	4,777	1,641							1,641	9,969	21,870	
Cash backing/surplus reconciliation												
Cash and investments available	4,777	1,641	-	-	-	-	-	-	1,641	13,119	25,443	
Application of cash and investments	(3,157)	(6,308)	-	-	-	-	(298)	(298)	(8,606)	8,322	26,216	
Balance - surplus (shortfall)	7,934	9,949					298	298	10,247	4,797	(772)	
Asset Management												
Asset register summary (WDV)	-	-	-	-	-	-	-	-	-	-	-	
Depreciation & asset impairment	-	-	-	-	-	-	-	-	-	-	-	
Renewal and Upgrading of Existing Assets	13,364	14,576	-	-	-	-	(3,403)	(3,403)	11,172	14,054	14,986	
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-	-	
Free services												
Cost of Free Basic Services provided	24,731	26,958	-	-	-	-	-	-	26,958	26,417	28,220	
Revenue cost of free services provided	16,268	8,020	-	-	-	-	-	-	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) - 15 June 2020

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. 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	1,4											
Revenue - Functional												
<i>Governance and administration</i>		83,629	92,727	-	-	-	837	-	837	93,564	87,586	94,514
Executive and council		40,626	38,191	-	-	-	837	-	837	39,028	43,697	47,417
Finance and administration		43,003	54,411	-	-	-	-	-	-	54,411	43,869	47,097
Internal audit		-	125	-	-	-	-	-	-	125	-	-
<i>Community and public safety</i>		83,830	119,268	-	-	-	-	(1,138)	(1,138)	118,130	87,301	102,321
Community and social services		7,604	8,152	-	-	-	-	681	681	8,834	11,178	11,168
Sport and recreation		5,846	4,191	-	-	-	-	(1,819)	(1,819)	2,371	273	5,123
Public safety		54,495	54,555	-	-	-	-	-	-	54,555	59,391	64,577
Housing		15,885	52,370	-	-	-	-	-	-	52,370	16,459	21,453
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		5,313	7,410	-	-	-	-	(2,404)	(2,404)	5,908	7,794	6,523
Planning and development		789	789	-	-	-	-	-	-	789	821	865
Road transport		4,524	6,621	-	-	-	-	(2,404)	(2,404)	4,217	6,973	5,659
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		179,566	185,836	-	-	-	-	3,642	3,642	189,378	176,502	187,832
Energy sources		104,942	105,096	-	-	-	-	4,525	4,525	109,621	99,516	104,785
Water management		39,317	44,817	-	-	-	-	290	290	45,106	38,969	43,637
Waste water management		22,928	24,074	-	-	-	-	(740)	(740)	23,334	25,136	25,402
Waste management		12,379	11,850	-	-	-	-	(533)	(533)	11,318	12,881	14,007
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	352,338	465,242	-	-	-	837	-	837	406,079	359,184	391,190
Expenditure - Functional												
<i>Governance and administration</i>		71,550	70,310	-	-	-	837	-	837	71,147	73,948	78,430
Executive and council		21,498	17,134	-	-	-	837	-	837	17,971	21,701	22,979
Finance and administration		48,647	52,049	-	-	-	-	-	-	52,049	50,573	53,619
Internal audit		1,505	1,128	-	-	-	-	-	-	1,128	1,674	1,831
<i>Community and public safety</i>		85,778	125,498	-	-	-	-	-	-	125,498	87,810	97,735
Community and social services		10,197	10,382	-	-	-	-	-	-	10,382	11,085	11,701
Sport and recreation		9,376	9,457	-	-	-	-	-	-	9,457	10,082	10,728
Public safety		48,639	51,450	-	-	-	-	-	-	51,450	48,391	51,953
Housing		17,566	54,209	-	-	-	-	-	-	54,209	18,253	23,352
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		28,111	30,093	-	-	-	-	-	-	30,093	30,504	32,189
Planning and development		5,578	7,312	-	-	-	-	-	-	7,312	6,111	6,455
Road transport		22,532	22,781	-	-	-	-	-	-	22,781	24,393	25,704
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		155,857	151,795	-	-	-	-	-	-	151,795	166,442	175,553
Energy sources		89,397	86,992	-	-	-	-	-	-	86,992	94,881	99,962
Water management		31,893	27,451	-	-	-	-	-	-	27,451	34,455	36,764
Waste water management		15,020	16,945	-	-	-	-	-	-	16,945	16,183	17,543
Waste management		19,547	20,407	-	-	-	-	-	-	20,407	20,923	21,285
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	341,396	377,696	-	-	-	837	-	837	378,533	358,703	383,876
Surplus/ (Deficit) for the year		10,942	27,546	-	-	-	-	-	-	27,546	480	7,313

WC053 Beaufort West - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 15 June 2020

Vote 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	
R thousands		A	3	4	5	6	7	8	9	10			
		A1	B	C	D	E	F	G	H				
Revenue by Vote	1												
Vote 1 - Municipal Manager		-	502	-	-	-	-	-	-	502	-	-	
Vote 2 - Director: Corporate Service		47,729	44,555	-	-	837	-	-	837	45,392	51,349	55,532	
Vote 3 - Director: Financial Services		41,447	52,774	-	-	-	-	-	-	52,774	43,467	46,654	
Vote 4 - Director: Engineering Services		74,125	82,153	-	-	-	(3,992)	(3,992)	(3,992)	78,161	75,929	83,980	
Vote 5 - Director: Community Services		84,095	120,163	-	-	-	(533)	(533)	(533)	119,630	88,922	100,237	
Vote 6 - Director: Electrical Services		104,942	105,096	-	-	-	4,525	4,525	4,525	109,621	99,516	104,785	
Total Revenue by Vote	2	352,338	405,242	-	-	-	837	-	837	406,079	359,184	391,190	
Expenditure by Vote	1												
Vote 1 - Municipal Manager		4,700	4,985	-	-	-	-	-	-	4,985	5,108	5,457	
Vote 2 - Director: Corporate Service		37,788	35,257	-	-	837	-	-	837	38,094	39,075	41,409	
Vote 3 - Director: Financial Services		28,059	27,508	-	-	-	-	-	-	27,508	28,571	30,231	
Vote 4 - Director: Engineering Services		92,009	91,193	-	-	-	-	-	-	91,193	99,366	105,847	
Vote 5 - Director: Community Services		89,443	131,750	-	-	-	-	-	-	131,750	91,704	100,972	
Vote 6 - Director: Electrical Services		89,397	86,992	-	-	-	-	-	-	86,992	94,881	99,962	
Total Expenditure by Vote	2	341,396	377,696	-	-	-	837	-	837	378,533	358,703	383,876	
Surplus/ (Deficit) for the year	2	10,942	27,546	-	-	-	-	-	-	27,546	480	7,313	

WC053 Beaufort West - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 15 June 2020

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 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												
Revenue By Source												
Property rates	2	38,952	38,955	-	-	-	-	-	-	38,955	41,678	44,596
Service charges - electricity revenue	2	82,928	80,264	-	-	-	-	-	-	80,264	87,427	92,169
Service charges - water revenue	2	20,167	21,151	-	-	-	-	-	-	21,151	21,577	23,087
Service charges - sanitation revenue	2	16,758	16,904	-	-	-	-	-	-	16,904	17,930	19,185
Service charges - refuse revenue	2	9,660	8,634	-	-	-	-	-	-	8,634	10,529	11,476
Rental of facilities and equipment		1,248	1,293	-	-	-	-	-	-	1,293	1,311	1,377
Interest earned - external investments		1,050	1,050	-	-	-	-	-	-	1,050	1,200	1,400
Interest earned - outstanding debtors		4,214	4,526	-	-	-	-	-	-	4,526	4,486	4,777
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		53,640	53,640	-	-	-	-	-	-	53,640	58,522	63,718
Licences and permits		409	409	-	-	-	-	-	-	409	429	445
Agency services		820	880	-	-	-	837	-	837	1,717	860	905
Transfers and subsidies		90,676	129,809	-	-	-	-	-	-	129,809	92,426	103,342
Other revenue	2	1,059	10,803	-	-	-	-	-	-	10,803	1,121	1,184
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		321,580	368,318	-	-	-	837	-	837	369,155	339,496	367,661
Expenditure By Type												
Employee related costs		114,954	118,186	-	-	-	-	-	-	118,186	120,996	127,354
Remuneration of councillors		6,401	6,287	-	-	-	-	-	-	6,287	6,586	6,947
Debt impairment		46,336	46,336	-	-	-	-	-	-	46,336	45,867	49,390
Depreciation & asset impairment		20,431	20,431	-	-	-	-	-	-	20,431	22,880	23,511
Finance charges		1,418	1,436	-	-	-	-	-	-	1,436	1,394	1,416
Bulk purchases		75,250	71,500	-	-	-	-	-	-	71,500	81,502	86,084
Other materials		10,781	9,931	-	-	-	287	-	287	10,218	11,584	12,290
Contracted services		38,112	77,905	-	-	-	-	-	-	77,905	38,816	46,106
Transfers and subsidies		550	550	-	-	-	-	-	-	550	550	550
Other expenditure		27,164	25,133	-	-	-	550	-	550	25,683	28,528	30,228
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		341,396	377,696	-	-	-	837	-	837	378,533	358,703	383,876
Surplus/(Deficit)		(19,816)	(9,377)	-	-	-	-	-	-	(9,377)	(19,207)	(16,215)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		30,758	36,923	-	-	-	-	-	-	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)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		10,942	27,546	-	-	-	-	-	-	27,546	480	7,313
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		10,942	27,546	-	-	-	-	-	-	27,546	480	7,313
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		10,942	27,546	-	-	-	-	-	-	27,546	480	7,313
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		10,942	27,546	-	-	-	-	-	-	27,546	480	7,313

WC053 Beaufort West - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 15 June 2020

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	+1 2020/21	+2 2021/22
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
	2											
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		800	-	-	-	-	-	-	-	-	900	1,000
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		7,761	6,915	-	-	-	-	(766)	(766)	6,149	9,656	9,751
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		2,800	12,743	-	-	-	-	-	-	12,743	5,000	-
		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	11,361	19,659	-	-	-	-	(766)	(766)	18,893	15,556	10,751
Single-year expenditure to be adjusted												
	2											
Vote 1 - Municipal Manager		50	50	-	-	-	-	-	-	50	-	-
Vote 2 - Director: Corporate Service		385	350	-	-	-	-	-	-	350	-	-
Vote 3 - Director: Financial Services		200	200	-	-	-	-	-	-	200	-	-
Vote 4 - Director: Engineering Services		6,429	14,287	-	-	-	-	(3,226)	(3,226)	11,061	4,131	7,777
Vote 5 - Director: Community Services		733	733	-	-	-	-	(533)	(533)	200	-	-
Vote 6 - Director: Electrical Services		12,800	2,857	-	-	-	-	4,525	4,525	7,382	-	5,000
		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		20,597	18,477	-	-	-	-	766	766	19,243	4,131	12,777
Total Capital Expenditure - Vote		31,958	38,135	-	-	-	-	-	-	38,135	19,687	23,528
Capital Expenditure - Functional												
Governance and administration		635	600	-	-	-	-	-	-	600	-	-
Executive and council		50	50	-	-	-	-	-	-	50	-	-
Finance and administration		585	550	-	-	-	-	-	-	550	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		5,982	5,194	-	-	-	-	(1,138)	(1,138)	4,056	5,104	7,736
Community and social services		1,940	1,140	-	-	-	-	681	681	1,822	2,960	3,500
Sport and recreation		4,042	4,054	-	-	-	-	(1,819)	(1,819)	2,234	2,145	4,236
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		5,987	5,987	-	-	-	-	(2,404)	(2,404)	3,583	4,788	5,576
Planning and development		200	200	-	-	-	-	-	-	200	-	-
Road transport		5,787	5,787	-	-	-	-	(2,404)	(2,404)	3,383	4,788	5,576
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		19,355	26,355	-	-	-	-	3,542	3,542	29,897	9,795	10,216
Energy sources		15,600	15,600	-	-	-	-	4,525	4,525	20,125	5,000	5,000
Water management		2,482	9,482	-	-	-	-	290	290	9,772	3,400	5,216
Waste water management		740	740	-	-	-	-	(740)	(740)	-	1,395	-
Waste management		533	533	-	-	-	-	(533)	(533)	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	31,958	38,135	-	-	-	-	-	-	38,135	19,687	23,528
Funded by:												
National Government		28,673	28,673	-	-	-	-	-	-	28,673	18,787	19,527
Provincial Government		2,085	8,250	-	-	-	-	-	-	8,250	900	4,001
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	30,758	36,923	-	-	-	-	-	-	36,923	19,687	23,528
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		1,200	1,212	-	-	-	-	-	-	1,212	-	-
Total Capital Funding		31,958	38,135	-	-	-	-	-	-	38,135	19,687	23,528

WC053 Beaufort West - Table B6 Adjustments Budget Financial Position - 15 June 2020

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	1,000							1,000	8,119	17,443
Call investment deposits	1	3,800	641							641	5,000	8,000
Consumer debtors	1	27,753	23,770							23,770	23,357	18,255
Other debtors		47,536	47,863							47,863	52,428	61,267
Current portion of long-term receivables			808							808		
Inventory		3,571	2,148							2,148	3,786	4,013
Total current assets		83,637	76,231							76,231	92,689	108,978
Non current assets												
Long-term receivables		2,695	2,522							2,522	2,857	3,028
Investments												
Investment property		7,247	7,033							7,033	7,247	7,247
Investment in Associate												
Property, plant and equipment	1	530,456	530,761							530,761	527,263	527,281
Biological												
Intangible		400	285							285	400	400
Other non-current assets		5,277	5,225							5,225	5,277	5,277
Total non current assets		546,075	545,825							545,825	543,044	543,233
TOTAL ASSETS		629,712	622,056							622,056	635,733	652,211
LIABILITIES												
Current liabilities												
Bank overdraft												
Borrowing		2,275	4,252							4,252	1,715	1,101
Consumer deposits		1,537	1,922							1,922	1,630	1,727
Trade and other payables		55,632	52,057							52,057	57,132	58,132
Provisions		15,439	18,149							18,149	15,439	15,439
Total current liabilities		74,883	76,381							76,381	75,915	76,400
Non current liabilities												
Borrowing	1	11,008	12,189							12,189	7,140	9,908
Provisions	1	67,669	42,958							42,958	71,046	76,958
Total non current liabilities		78,678	55,146							55,146	78,186	86,866
TOTAL LIABILITIES		153,561	131,527							131,527	154,101	163,266
NET ASSETS	2	476,152	490,529							490,529	481,632	488,945
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		468,663	486,228							486,228	470,143	467,456
Reserves		7,489	4,301							4,301	11,489	21,489
TOTAL COMMUNITY WEALTH/EQUITY		476,152	490,529							490,529	481,632	488,945

WC053 Beaufort West - Table B7 Adjustments Budget Cash Flows - 15 June 2020

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	4	5	Unavoid.	Govt	8	9	Budget	Budget	Budget
R thousands	A	A1	B	C	D	E	F	G	H			
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		35,057	35,060	--	--	--	--	--	--	35,060	37,511	40,136
Service charges		120,706	121,613	--	--	--	--	--	--	121,613	128,088	135,934
Other revenue		28,419	38,268	--	--	--	--	--	--	38,268	35,147	38,324
Government - operating	1	90,676	129,809	--	--	--	837	--	837	130,646	92,426	103,342
Government - capital	1	30,758	36,923	--	--	--	--	--	--	36,923	19,687	23,528
Interest		5,264	5,576	--	--	--	--	--	--	5,576	5,686	6,177
Dividends		--	--	--	--	--	--	--	--	--	--	--
Payments												
Suppliers and employees		(272,662)	(308,943)	--	--	--	(837)	--	(837)	(309,780)	(288,013)	(309,009)
Finance charges		(1,418)	(1,436)	--	--	--	--	--	--	(1,436)	(1,394)	(1,416)
Transfers and Grants	1	(550)	(550)	--	--	--	--	--	--	(550)	(550)	(550)
NET CASH FROM/(USED) OPERATING ACTIVITIES		36,250	56,319	--	--	--	--	--	--	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)	(38,135)	--	--	--	--	--	--	(38,135)	(19,687)	(23,528)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(31,958)	(38,135)	--	--	--	--	--	--	(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)	(4,122)	--	--	--	--	--	--	(4,122)	(3,709)	(4,087)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(931)	(4,122)	--	--	--	--	--	--	(4,122)	(3,709)	(4,087)
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:	2	1,417	(12,421)	--	--	--	--	--	--	(12,421)	4,777	13,119
Cash/cash equivalents at the year end:	2	4,777	1,641	--	--	--	--	--	--	1,641	9,969	21,970

WC053 Beaufort West - Table B8 Cash backed reserves/accumulated surplus reconciliation - 15 June 2020

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 Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands		A	3	4	5	6	7	8	9	10			
		A1	B	C	D	E	F	G	H				
Cash and investments available													
Cash/cash equivalents at the year end	1	4,777	1,641	-	-	-	-	-	-	1,641	9,969	21,970	
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	3,149	3,474	
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-	
Cash and investments available:		4,777	1,641	-	-	-	-	-	-	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)	(8,819)	-	-	-	214	214	(8,606)	(8,606)	(7,077)	(9,183)	
Other provisions		-	-	-	-	-	-	-	-	-	-	-	
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-	
Reserves to be backed by cash/investments		3,699	512	-	-	-	(512)	(512)	(512)	-	15,399	35,399	
Total Application of cash and investments:		(3,157)	(8,308)	-	-	-	(298)	(298)	(298)	(8,606)	8,322	26,216	
Surplus(shortfall)		7,934	9,949	-	-	-	298	298	298	10,247	4,797	(772)	

Annexure 2

**Special Adjustments Capital Budget over the 2019/20 Medium Term
Revenue Expenditure Framework (MTREF)**

Annexure 2 : Special Adjustments Capital Expenditure Budget

Vote	Main Vote	Vote Name	Project Name	Budget Original	Budget Adjusted February	Budget Adjusted June	Movement	Funding
Vote 1 - Municipal Manager	1010	1.1 - Municipal Manager	Furniture and Office Equipment	50,000.00	50,000.00	50,000.00	-	CRR
Vote 2 - Director: Corporate Service	1100	2.1 - Admin: Corporate Services	Furniture and Office Equipment	100,000.00	100,000.00	100,000.00	-	CRR
Vote 2 - Director: Corporate Service	1120	2.2 - General Expenses	Furniture and Office Equipment	35,000.00	-	-	-	CRR
Vote 2 - Director: Corporate Service	1170	2.6 - Wheely Wagon Kwa Mandlenkosi	Upgrade Kwa-Mandlenkosi Library	800,000.00	-	-	-	PAWC
Vote 3 - Director: Financial Services	1200	3.1 - Admin: Financial Services	Furniture and Office Equipment	200,000.00	200,000.00	200,000.00	-	CRR
Vote 2 - Director: Corporate Service	1201	2.7 - Information Technology	Computer Equipment	138,000.00	138,000.00	138,000.00	-	CRR
Vote 2 - Director: Corporate Service	1201	2.7 - Information Technology	Communication Infrastructure	52,000.00	52,000.00	52,000.00	-	CRR
Vote 2 - Director: Corporate Service	1201	2.7 - Information Technology	Communication Infrastructure	50,000.00	60,000.00	60,000.00	-	CRR
Vote 4 - Director: Engineering Services	1400	4.1 - Admin: Engineering Service	Machinery and Equipment	200,000.00	200,000.00	200,000.00	-	CRR
Vote 4 - Director: Engineering Services	1420	4.2 - Cemeteries	Upgrade of Cemeteries - Beaufort West - Goue Akker Expansion	940,367.00	940,367.00	1,621,816.00	681,449.00	MIG
Vote 4 - Director: Engineering Services	1580	4.8 - Recreation Sites	Upgrade Sports Stadium - Kwa-Mandlenkosi	1,297,000.00	1,297,000.00	1,297,000.00	36.00	MIG
Vote 4 - Director: Engineering Services	1580	4.8 - Recreation Sites	Upgrade Existing Regional Sport Stadium Ph2 - Rustdane	2,144,692.00	2,144,692.00	169,609.00	-1,975,083.00	MIG
Vote 4 - Director: Engineering Services	1580	4.8 - Recreation Sites	Upgrade Sport Stadium - Beaufort West	-	-	755,770.00	755,770.00	MIG
Vote 4 - Director: Engineering Services	1580	4.8 - Recreation Sites	Tennis court refurbishment	-	12,000.00	12,000.00	-	CRR
Vote 4 - Director: Engineering Services	1580	4.8 - Recreation Sites	Upgrade of Nelspoort Sportsground - Nelspoort	600,000.00	600,000.00	-	-600,000.00	MIG
Vote 4 - Director: Engineering Services	1640	4.10 - Sewerage Farm	Rehabilitate Sanitation: Oxidation Ponds - Nelspoort	739,656.00	739,656.00	-	-739,656.00	MIG
Vote 4 - Director: Engineering Services	1660	4.11 - Street Works & Storm Water	Upgrade Streets - Kwa-Mandlenkosi: Diliso Ave & Matshaka St	1,505,340.00	1,505,340.00	151,147.00	-1,354,193.00	MIG
Vote 4 - Director: Engineering Services	1660	4.11 - Street Works & Storm Water	Upgrade of Kamp Street - Merveville	2,104,593.00	2,104,593.00	3,009,800.00	905,207.00	MIG
Vote 5 - Director: Community Services	1800	5.1 - Admin: Community Service	Furniture and Office Equipment	50,000.00	50,000.00	50,000.00	-	CRR
Vote 5 - Director: Community Services	1800	5.1 - Admin: Community Service	Machinery and Equipment	150,000.00	150,000.00	150,000.00	-	CRR
Vote 5 - Director: Community Services	1980	5.6 - Refuse Removal	New Refuse Transfer Station - Beaufort West	532,874.00	532,874.00	-	-532,874.00	MIG
Vote 6 - Director: Electrical Services	3010	6.1 - Admin: Electrical Services	Machinery and Equipment	200,000.00	200,000.00	200,000.00	-	CRR

Vote 6 - Director: Electrical Services	3050	6.3 - Retiulation: Low Voltage	Electrification of 164 Houses S1 Phase 3	4,714,000.00	2,656,800.00	2,656,800.00	-	INEP
Vote 6 - Director: Electrical Services	3060	6.4 - Retiulation: High Voltage	Extension of Beaufort West Katjieskop Sub-station Phase 4	2,800,000.00	12,743,200.00	12,743,200.00	-	INEP
Vote 6 - Director: Electrical Services	3060	6.4 - Retiulation: High Voltage	Beaufort West Main Sub-station	7,886,000.00	-	-	-	INEP
Vote 4 - Director: Engineering Services	4050	4.16 - Water Purification	New Water Supply Pipelines & Upgrade Boreholes & Pump Station - Beaufort West: Klein Hans River	1,232,086.00	1,232,086.00	230,707.00	-1,001,379.00	MIG
Vote 4 - Director: Engineering Services	4050	4.16 - Water Purification	Boreholes	1,250,000.00	1,250,000.00	1,250,000.00	-	PAWC
Vote 4 - Director: Engineering Services	4050	4.16 - Water Purification	Drilling, testing, equipping and connection of boreholes in Merweville	-	5,000,000.00	5,000,000.00	-	PAWC
Vote 4 - Director: Engineering Services	4050	4.16 - Water Purification	Upgrading of Merweville Reservoir	-	-	180,000.00	180,000.00	MIG
Vote 4 - Director: Engineering Services	4070	4.17 - Water Retiulation	Installation of smart meters	-	2,000,000.00	2,000,000.00	-	PAWC
Vote 4 - Director: Engineering Services	6660	4.20 - Murraysburg Street Works & Storm Water	Rehabilitate Roads & Stormwater - Murraysburg	82,352.00	82,352.00	82,352.00	-	MIG
Vote 4 - Director: Engineering Services	6660	4.20 - Murraysburg Street Works & Storm Water	New Stormwater Drainage - Murraysburg	1,539,000.00	1,539,000.00	139,284.00	-1,399,716.00	MIG
Vote 4 - Director: Engineering Services	6660	4.20 - Murraysburg Street Works & Storm Water	Upgrade Stormwater Channel - Murraysburg South	555,500.00	555,500.00	-	-555,500.00	MIG
Vote 6 - Director: Electrical Services	3090	6.6 - Street Lightening	High Mast Lightening	-	-	4,524,924.00	4,524,924.00	MIG
Vote 4 - Director: Engineering Services	4050	4.16 - Water Purification	Nelspoort - New Bulk Water Supply	-	-	810,961.00	810,961.00	MIG
Vote 4 - Director: Engineering Services	6900	4.22 - Murraysburg Water Works	Upgrading of Murraysburg Reservoir	-	-	300,000.00	300,000.00	MIG
Total				31,988,400.00	38,135,400.00	38,135,400.00	-	