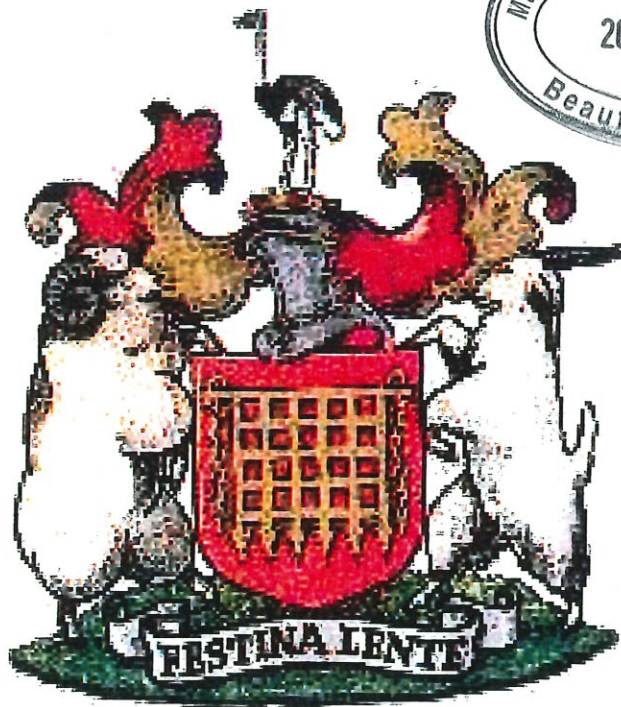




BEAUFORT WEST MUNICIPALITY



ADJUSTMENTS BUDGET 2020 / 2021

SIRKULASIE		OPDRAG
11de Spesiale Rd: 16/04/21 Item 5		

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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 also makes provision for the spending of funds that were unspent at the end of the 2019/20 financial year that was approved by National and Provincial Treasury.

EXECUTIVE SUMMARY

Summary of Adjusted Operating Budget

The prior adjusted total revenue (excluding capital transfers and contributions) amounted to R 334,350 million. Total prior revenue were adjusted by R 1,327 million to R 335,677. The total expenditure budget were increased by R 6,075 million to R 357,140 million, resulting into a deficit of R 21,463 million. The transfers and subsidies capital were decreased from R 23,923 million to R 22,784 million. Taking into account the transfers and contributions recognised capital the surplus (deficit) for the year amounts to R 1,320 million.

The following adjustments were made to the operating revenue and expenditure budgets:

Operating Revenue Budget Adjustments:

The originally approved total revenue (excluding capital transfers and contributions) amounted to R 334,350 million and were adjusted by R 1,327 million to R 335,677 million.

The following adjustments were made:

- Service charges were adjusted by R 5,416 million to be in line with the current trend;
- Interest earned external investments were adjusted downwards with R 775 thousand given the current financial position.
- Transfers and subsidies were adjusted downwards with R 3,662 million.

Operating Expenditure Budget Adjustments:

Total expenditure were increased from R 351,065 to R 357,140 million. The major adjustments relate to employee related cost, bulk purchased and adjustments to operating grant expenditure projects.

Capital Budget

The capital budget were revised downwards by R 3,867 million from R 28,559 million to R 24,692 million.

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;
- The adjustments budget data string for 2020/21 must be submitted in the format of a mSCOA data strings uploaded to the LG UpLoad Portal after the adjustments budget has been adopted by Council;
- 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; and
- That further savings be identified and that directors promote effectiveness and efficiency within their respective directorates.



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.



Jackson Penxa

Beaufort West Local Municipality (WC053)

15/04/2021

Date

Annexure 1 – Supporting documentation

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

Standard Description	Ref	Budget Year 2020/21									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		5	6	7	8	9	10	11	12	+1 2021/22	+2 2022/23		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H			
Revenue - Functional													
<i>Governance and administration</i>		67,792	72,005	-	-	-	-	-	1,063	1,063	73,068	70,012	73,017
Executive and council		14,034	18,247	-	-	-	-	-	(564)	(564)	17,683	14,231	14,883
Finance and administration		53,758	53,758	-	-	-	-	-	1,627	1,627	55,385	55,780	56,134
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		72,931	73,876	-	-	-	-	-	(4,682)	(4,682)	69,193	76,311	78,966
Community and social services		9,010	9,178	-	-	-	-	-	(271)	(271)	8,907	10,473	7,434
Sport and recreation		472	1,249	-	-	-	-	-	(277)	(277)	972	3,839	6,361
Public safety		58,871	58,871	-	-	-	-	-	-	-	58,871	61,747	63,906
Housing		4,576	4,578	-	-	-	-	-	(4,134)	(4,134)	444	252	1,264
Health		-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6,888	4,826	-	-	-	-	-	(352)	(352)	4,474	5,995	8,885
Planning and development		1,916	1,916	-	-	-	-	-	-	-	1,916	848	864
Road transport		5,072	2,910	-	-	-	-	-	(352)	(352)	2,558	5,152	8,011
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		201,265	207,566	-	-	-	-	-	4,169	4,169	211,725	206,114	224,065
Energy sources		105,190	101,766	-	-	-	-	-	1,443	1,443	103,209	106,795	118,756
Water management		44,578	54,137	-	-	-	-	-	(69)	(69)	54,068	42,294	44,549
Waste water management		31,275	31,275	-	-	-	-	-	1,386	1,386	32,561	34,941	36,856
Waste management		20,222	20,368	-	-	-	-	-	1,399	1,399	21,767	22,085	23,904
Other		-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	346,976	358,273	-	-	-	-	-	187	187	358,460	358,437	364,942
Expenditure - Functional													
<i>Governance and administration</i>		71,272	73,614	-	-	-	-	-	3,613	3,613	77,227	70,998	74,588
Executive and council		20,057	22,770	-	-	-	-	-	1,006	1,006	23,775	19,613	20,730
Finance and administration		49,461	49,080	-	-	-	-	-	2,540	2,540	51,630	49,498	51,830
Internal audit		1,755	1,755	-	-	-	-	-	68	68	1,822	1,887	2,029
<i>Community and public safety</i>		90,172	90,172	-	-	-	-	-	(2,086)	(2,086)	88,085	90,407	95,048
Community and social services		9,416	9,416	-	-	-	-	-	491	491	9,907	10,820	11,494
Sport and recreation		11,048	11,048	-	-	-	-	-	490	490	11,538	11,591	12,179
Public safety		63,321	63,321	-	-	-	-	-	960	960	64,281	65,842	68,103
Housing		6,385	6,385	-	-	-	-	-	(4,026)	(4,026)	2,360	2,164	3,271
Health		-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		30,576	30,576	-	-	-	-	-	1,071	1,071	31,647	31,120	33,328
Planning and development		7,574	7,574	-	-	-	-	-	236	236	7,810	7,976	8,404
Road transport		23,001	23,001	-	-	-	-	-	836	836	23,837	23,144	24,923
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		155,155	156,703	-	-	-	-	-	3,477	3,477	160,180	160,694	175,909
Energy sources		94,264	94,264	-	-	-	-	-	2,815	2,815	97,080	99,514	109,708
Water management		33,431	35,408	-	-	-	-	-	(276)	(276)	35,132	34,149	36,537
Waste water management		12,687	12,687	-	-	-	-	-	344	344	13,031	12,495	13,795
Waste management		14,773	14,344	-	-	-	-	-	594	594	14,938	14,535	15,869
Other		-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	347,175	351,065	-	-	-	-	-	6,075	6,075	357,140	353,218	378,873
Surplus/ (Deficit) for the year		1,801	7,208	-	-	-	-	-	(5,888)	(5,888)	1,320	5,218	6,070

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

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		3	4	5	6	7	8	9	10	11	12		
R thousands	1	A	A1	B	C	D	E	F	G	H			
Revenue By Source													
Property rates	2	40,903	40,903	-	-	-	-	639	639	41,543	42,948	45,096	
Service charges - electricity revenue	2	85,273	83,838	-	-	-	-	1,357	1,357	85,195	89,536	96,699	
Service charges - water revenue	2	22,631	20,413	-	-	-	-	721	721	21,135	24,215	25,911	
Service charges - sanitation revenue	2	18,087	16,450	-	-	-	-	1,300	1,300	17,750	19,353	20,708	
Service charges - refuse revenue	2	9,411	8,040	-	-	-	-	1,399	1,399	9,439	10,258	11,182	
Rental of facilities and equipment		1,358	1,358	-	-	-	-	89	89	1,447	1,426	1,497	
Interest earned - external investments		1,155	1,155	-	-	-	-	(775)	(775)	380	1,271	1,398	
Interest earned - outstanding debtors		4,798	4,798	-	-	-	-	258	258	5,056	5,086	5,391	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		57,326	57,326	-	-	-	-	-	-	57,326	59,142	62,099	
Licences and permits		580	580	-	-	-	-	-	-	580	609	639	
Agency services		968	968	-	-	-	-	-	-	968	1,065	1,171	
Transfers and subsidies		84,105	96,851	-	-	-	-	(3,662)	(3,662)	93,290	82,631	91,702	
Other revenue	2	1,570	1,570	-	-	-	-	-	-	1,570	959	1,000	
Gains		-	-	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		328,165	334,350	-	-	-	-	1,327	1,327	335,677	338,499	364,493	
Expenditure By Type													
Employee related costs		119,705	119,705	-	-	-	-	6,825	6,825	126,530	125,190	132,656	
Remuneration of councillors		6,515	6,515	-	-	-	-	-	-	6,515	6,752	6,999	
Debt impairment		54,689	54,689	-	-	-	-	-	-	54,689	55,312	58,720	
Depreciation & asset impairment		25,096	25,096	-	-	-	-	-	-	25,096	24,739	24,693	
Finance charges		3,124	2,324	-	-	-	-	471	471	2,795	1,464	1,166	
Bulk purchases		76,701	76,701	-	-	-	-	2,300	2,300	79,000	81,303	87,627	
Other materials		9,141	13,098	-	-	-	-	82	82	13,180	9,577	11,680	
Contracted services		24,931	25,459	-	-	-	-	(3,414)	(3,414)	22,044	20,311	24,932	
Transfers and subsidies		500	2,183	-	-	-	-	-	-	2,183	550	600	
Other expenditure		26,772	25,295	-	-	-	-	(188)	(188)	25,107	28,022	29,900	
Losses		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		347,175	351,065	-	-	-	-	6,075	6,075	357,140	353,218	378,873	
Surplus/(Deficit)		(19,009)	(16,714)	-	-	-	-	(4,749)	(4,749)	(21,463)	(14,719)	(14,380)	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		20,811	23,923	-	-	-	-	(1,139)	(1,139)	22,784	19,937	20,450	
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)		1,801	7,208	-	-	-	-	(5,888)	(5,888)	1,320	5,218	6,070	
Surplus/(Deficit) before taxation		-	-	-	-	-	-	-	-	-	-	-	
Taxation		1,801	7,208	-	-	-	-	(5,888)	(5,888)	1,320	5,218	6,070	
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities		1,801	7,208	-	-	-	-	(5,888)	(5,888)	1,320	5,218	6,070	
Surplus/(Deficit) attributable to municipality		-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year		1,801	7,208	-	-	-	-	(5,888)	(5,888)	1,320	5,218	6,070	

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

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	NaL or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	5	6	7	8	9	10	11	12			
R thousands													
Capital expenditure - Vote													
Multi-year expenditure to be adjusted	2												
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		8,712	2,342	-	-	-	-	-	(602)	(602)	1,539	5,762	1,758
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		4,520	-	-	-	-	-	-	(4,520)	(4,520)	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		650	650	-	-	-	-	-	-	-	650	700	350
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	13,882	2,992	-	-	-	-	-	(5,322)	(5,322)	2,189	6,462	2,108
Single-year expenditure to be adjusted	2												
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		6,093	24,464	-	-	-	-	-	(2,939)	(2,939)	21,525	11,259	13,832
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		2,800	-	-	-	-	-	-	(2,800)	(2,800)	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		322	322	-	-	-	-	-	156	156	478	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		12,800	777	-	-	-	-	-	(277)	(277)	500	4,278	5,841
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		22,015	25,562	-	-	-	-	-	(5,860)	(5,860)	22,503	15,537	19,673
Total Capital Expenditure - Vote		35,897	28,554	-	-	-	-	-	(11,182)	(11,182)	24,692	22,000	21,781
Capital Expenditure - Functional													
Governance and administration		8,972	2,972	-	-	-	-	-	(2,000)	(2,000)	972	700	350
Executive and council		120	120	-	-	-	-	-	-	-	120	-	-
Finance and administration		8,852	2,852	-	-	-	-	-	(2,000)	(2,000)	852	700	350
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		3,118	3,118	-	-	-	-	-	(923)	(923)	2,195	8,682	6,822
Community and social services		2,341	2,342	-	-	-	-	-	(646)	(646)	1,695	4,404	982
Sport and recreation		777	777	-	-	-	-	-	(277)	(277)	500	3,343	5,841
Public safety		-	-	-	-	-	-	-	-	-	-	935	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1,831	2,860	-	-	-	-	-	(211)	(211)	2,649	5,102	7,961
Planning and development		-	-	-	-	-	-	-	76	76	76	-	-
Road transport		1,831	2,860	-	-	-	-	-	(287)	(287)	2,573	5,102	7,961
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
Trading services		21,976	19,603	-	-	-	-	-	(5,528)	(5,528)	18,876	7,516	6,648
Energy sources		7,320	6,134	-	-	-	-	-	(920)	(920)	5,214	5,000	5,871
Water management		8,856	13,119	-	-	-	-	-	192	192	13,312	1,158	-
Waste water management		-	350	-	-	-	-	-	-	-	350	1,358	777
Waste management		4,800	-	-	-	-	-	-	(4,800)	(4,800)	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	35,897	28,554	-	-	-	-	-	(6,662)	(6,662)	24,692	22,000	21,781
Funded by:													
National Government		34,325	18,425	-	-	-	-	-	(96)	(96)	18,329	19,002	20,450
Provincial Government		600	5,493	-	-	-	-	-	(1,038)	(1,038)	4,455	935	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	34,925	23,918	-	-	-	-	-	(1,134)	(1,134)	22,784	19,937	20,450
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		972	4,636	-	-	-	-	-	(2,728)	(2,728)	1,908	2,063	1,332
Total Capital Funding		35,897	28,554	-	-	-	-	-	(3,862)	(3,862)	24,692	22,000	21,781

WC053 Beaufort West - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2020/21									Budget Year +1 2021/22	Budget Year +2 2022/23
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R Thousands												
ASSETS												
Current assets												
Cash		458	1,140	-	-	-	-	(1,133)	(1,133)	7	7	7
Call investment deposits	.1	-	-	-	-	-	-	500	500	500	1,000	1,500
Consumer debtors	1	19,680	19,680	-	-	-	-	19,144	19,144	38,824	46,588	55,906
Other debtors		51,954	51,954	-	-	-	-	(2,596)	(2,596)	49,357	43,093	49,213
Current portion of long-term receivables		848	848	-	-	-	-	326	326	1,174	1,233	1,294
Inventory		2,256	2,256	-	-	-	-	775	775	3,031	2,879	2,735
Total current assets		75,196	75,877	-	-	-	-	17,016	17,016	92,893	94,800	109,656
Non current assets												
Long-term receivables		2,648	2,648	-	-	-	-	2,699	2,699	5,347	5,614	5,895
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		6,804	6,804	-	-	-	-	(805)	(805)	6,000	5,139	4,235
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	541,561	534,223	-	-	-	-	7,325	7,325	541,548	537,079	534,044
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		158	158	-	-	-	-	137	137	295	160	18
Other non-current assets		5,225	5,225	-	-	-	-	-	-	5,225	5,225	5,225
Total non current assets		556,396	549,058	-	-	-	-	9,356	9,356	558,414	553,216	549,417
TOTAL ASSETS		631,592	624,935	-	-	-	-	26,371	26,371	651,306	648,017	659,073
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	5,858	5,858	5,858	13,869	12,225
Borrowing		5,323	4,325	-	-	-	-	(2,823)	(2,823)	1,503	759	734
Consumer deposits		2,018	2,018	-	-	-	-	(43)	(43)	1,975	2,054	2,136
Trade and other payables		46,798	44,413	-	-	-	-	50,748	50,748	95,162	56,863	63,759
Provisions		19,056	19,056	-	-	-	-	3,474	3,474	22,531	23,657	24,604
Total current liabilities		73,196	69,813	-	-	-	-	57,215	57,215	127,028	97,202	103,458
Non current liabilities												
Borrowing	1	17,064	6,378	-	-	-	-	(3,095)	(3,096)	5,282	4,523	3,789
Provisions	1	49,002	49,002	-	-	-	-	(3,764)	(3,764)	45,238	42,976	38,907
Total non current liabilities		66,066	57,380	-	-	-	-	(6,860)	(6,860)	50,520	47,499	42,695
TOTAL LIABILITIES		139,262	127,193	-	-	-	-	50,355	50,355	177,548	144,701	146,153
NET ASSETS	2	492,330	497,742	-	-	-	-	(23,984)	(23,984)	473,758	503,315	512,920
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		488,029	493,441	-	-	-	-	(23,637)	(23,637)	469,804	499,481	509,186
Reserves		4,301	4,301	-	-	-	-	(347)	(347)	3,954	3,834	3,734
TOTAL COMMUNITY WEALTH/EQUITY		492,330	497,742	-	-	-	-	(23,984)	(23,984)	473,758	503,315	512,920

WC053 Beaufort West - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2020/21									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	+1 2021/22	+2 2022/23
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		36,813	36,813	-	-	-	-	(5,656)	(5,656)	31,157	36,506	40,586
Service charges		126,126	119,465	-	-	-	-	(5,462)	(5,462)	114,003	132,096	145,307
Other revenue		20,479	20,479	-	-	-	-	(12,861)	(12,861)	7,618	11,133	14,810
Transfers and Subsidies - Operational	1	84,105	94,476	-	-	-	-	(1,187)	(1,187)	93,290	82,631	91,702
Transfers and Subsidies - Capital	1	20,811	19,625	-	-	-	-	3,159	3,159	22,784	19,937	20,450
Interest		5,953	5,953	-	-	-	-	(517)	(517)	5,436	6,356	6,788
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(263,765)	(266,767)	-	-	-	-	30,728	30,728	(236,039)	(271,153)	(293,693)
Finance charges		(3,124)	(2,324)	-	-	-	-	(471)	(471)	(2,795)	(1,464)	(1,166)
Transfers and Grants	1	(500)	(2,183)	-	-	-	-	-	-	(2,183)	(550)	(600)
NET CASH FROM/(USED) OPERATING ACTIVITIES		26,898	25,537	-	-	-	-	7,734	7,734	33,270	15,492	24,185
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets		(35,897)	(28,559)	-	-	-	-	3,867	3,867	(24,692)	(22,000)	(21,781)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(35,897)	(28,559)	-	-	-	-	3,867	3,867	(24,692)	(22,000)	(21,781)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		12,800	-	-	-	-	-	(12,800)	(12,800)	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(4,984)	(4,252)	-	-	-	-	2,372	2,372	(1,880)	(1,503)	(759)
NET CASH FROM/(USED) FINANCING ACTIVITIES		7,816	(4,252)	-	-	-	-	(10,428)	(10,428)	(1,880)	(1,503)	(759)
NET INCREASE/ (DECREASE) IN CASH HELD		(1,183)	(7,274)	-	-	-	-	1,172	1,172	6,698	(8,010)	1,644
Cash/cash equivalents at the year begin:	2	1,641	8,414	-	-	-	-	(20,970)	(20,970)	(12,556)	(5,858)	(13,869)
Cash/cash equivalents at the year end:	2	458	1,140	-	-	-	-	(19,798)	(19,798)	(5,858)	(13,869)	(12,225)

Annexure 2
Adjustments Capital Budget over the 2020/21 Medium Term Revenue
Expenditure Framework (MTREF)

Vote	Adjustment	Adjustment Budget Sept	Adjustment Budget April	Funding Source
		35,000	35,000	CRR
Vote 2 - DIRECTORATE: CORPORATE SERVICES	Computer ec	35,000	35,000	CRR
Vote 2 - DIRECTORATE: CORPORATE SERVICES	Computer ec	-	155,968	PAWC
Vote 2 - DIRECTORATE: CORPORATE SERVICES	Church Stree	2,341,761	1,539,407	MIG
Vote 4 - DIRECTORATE: INFRASTRUCTURE SERVICES	Extention of	-	60,000	MIG
Vote 4 - DIRECTORATE: INFRASTRUCTURE SERVICES	Project Mani	-	16,210	MIG
Vote 4 - DIRECTORATE: INFRASTRUCTURE SERVICES	Project Mani	3,600,000	3,600,000	INEP
Vote 4 - DIRECTORATE: INFRASTRUCTURE SERVICES	Upgrading o	1,614,000	1,614,000	INEP
Vote 4 - DIRECTORATE: INFRASTRUCTURE SERVICES	Upgrading o	920,000	-	CRR
Vote 4 - DIRECTORATE: INFRASTRUCTURE SERVICES	Electrical Sep	120,000	120,000	CRR
Vote 2 - DIRECTORATE: CORPORATE SERVICES	Office furnit	-	500,000	MIG
Vote 5 - DIRECTORATE: COMMUNITY SERVICES	Upgrade Spc	776,689	-	MIG
Vote 5 - DIRECTORATE: COMMUNITY SERVICES	Upgrade Exi	2,000,000	-	CRR
Vote 4 - DIRECTORATE: INFRASTRUCTURE SERVICES	Building Mai	2,860,178	2,507,745	MIG
Vote 4 - DIRECTORATE: INFRASTRUCTURE SERVICES	Upgrading o	-	64,950	CRR
Vote 4 - DIRECTORATE: INFRASTRUCTURE SERVICES	Upgrading o	4,298,031	4,298,724	PAWC
Vote 4 - DIRECTORATE: INFRASTRUCTURE SERVICES	Drilling, test	600,000	-	PAWC
Vote 4 - DIRECTORATE: INFRASTRUCTURE SERVICES	Enhacement	350,000	350,000	CRR
Vote 4 - DIRECTORATE: INFRASTRUCTURE SERVICES	Renewal of	394,300	521,411	CRR
Vote 4 - DIRECTORATE: INFRASTRUCTURE SERVICES	Constructio	3,368,298	3,368,298	MIG
Vote 4 - DIRECTORATE: INFRASTRUCTURE SERVICES	Constructio	-	1,143,992	MIG
Vote 4 - DIRECTORATE: INFRASTRUCTURE SERVICES	Constructio	3,863,774	3,979,258	MIG
Vote 4 - DIRECTORATE: INFRASTRUCTURE SERVICES	Supply and l	600,000	-	PAWC
Vote 2 - DIRECTORATE: CORPORATE SERVICES	Computer e	250,000	250,000	CRR
Vote 2 - DIRECTORATE: CORPORATE SERVICES	Computer e	12,000	12,000	CRR
Vote 2 - DIRECTORATE: CORPORATE SERVICES	Computer e	120,000	120,000	CRR
Vote 2 - DIRECTORATE: CORPORATE SERVICES	Computer e	400,000	400,000	CRR
Total Capital Expenditure		28,559,031	24,691,963	