

THE ADMINISTRATOR

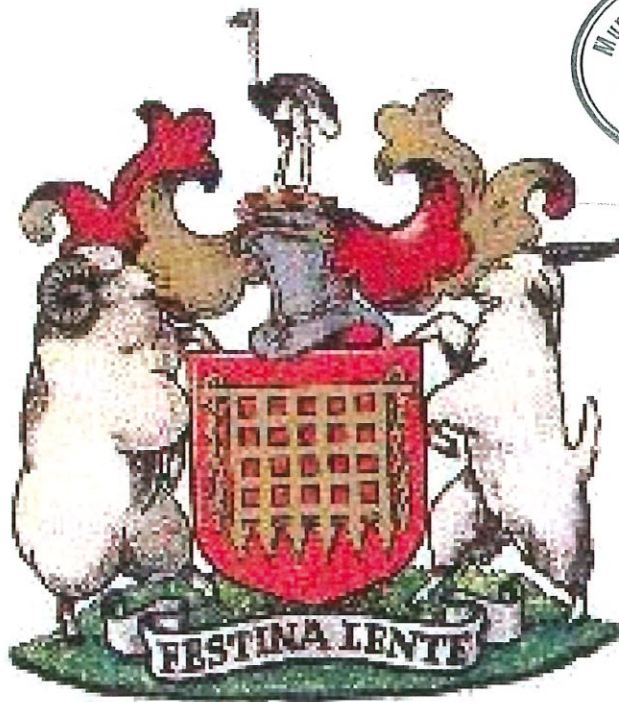


12293025

s/l/z/l



BEAUFORT WEST MUNICIPALITY



ADJUSTMENTS BUDGET 2021 / 2022

DISKULASIE		OPDRAG

Table of Contents

Foreword – Adjustments Budget	2 - 3
Executive Summary – Budget 2021/22 to 2023/2024	4 - 5
Recommendations	6
Municipal Manager’s Quality Certification	7
Annexure 1 – Supporting documentation	8
➤ Table B1 - Adjustments Budget Summary	
➤ Table B2 - Adjustments Budget Financial Performance (functional classification)	
➤ Table B3 - Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)	
➤ Table B4 - Adjustments Budget Financial Performance (revenue and expenditure)	
➤ Table B5 - Adjustments Capital Expenditure Budget by vote and by funding	
➤ Table B6 - Adjustments Budget Financial Position	
➤ Table B7 - Adjustments Budget Cash Flows	
Annexure 2 – Adjustments Capital Budget over the 2021/22 Medium Term Revenue Expenditure Framework (MTREF)	
Annexure 3 – Local Government MTEF Allocations: 2021/22 - 2023/24	

Foreword – Adjustments Budget

LEGISLATIVE REQUIREMENT

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

“28. Municipal Adjustments Budgets

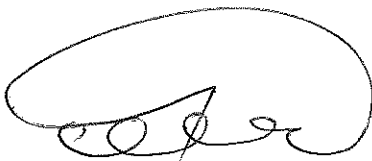
- (1) A municipality may revise an approved annual budget through an adjustments budget.
- (2) An adjustments budget-
 - (a) Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
 - (b) May appropriate additional revenues 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 2020/21 financial year that was approved by National and Provincial Treasury.

Recommendations

It is recommended that:

- The adjusted operating revenue and expenditure projections as set out in table B2 be approved;
- The adjusted operating revenue and expenditure projections as set out in table B3 be approved;
- The adjusted operating revenue and expenditure projections as set out in table B4 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 budget funding plan adopted by council be reviewed and adjusted;
- That the revised budget and SDBIP be submitted to National and Provincial Treasury;
- The adjustments budget data string for 2021/22 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.

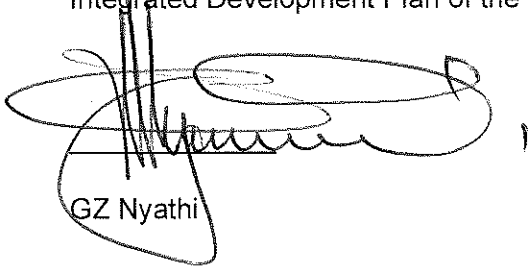


RDL. G. Pietersen
EXECUTIVE MAYOR

Municipal Manager's Quality Certification

Quality Certificate

In my capacity as the acting 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.



GZ Nyathi

Beaufort West Local Municipality (WC053)

28/02/2022

Date

Annexure 1 – Supporting documentation

WCD53 Beaufort West - Table B2 Adjustments Budget Financial Performance (functional classification) - 28 February 2022

Standard Description	Ref	Budget Year 2021/22									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 2022/23	+2 2023/24
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	Adjusted Budget	Adjusted Budget
R thousands	1, 4											
Revenue - Functional												
<i>Governance and administration</i>		71,220	71,220	-	-	-	-	2,516	2,516	73,736	75,896	78,207
Executive and council		10,976	10,976	-	-	-	-	206	206	11,182	11,442	11,438
Finance and administration		60,244	60,244	-	-	-	-	2,210	2,210	62,454	64,453	66,769
Internal audit		-	-	-	-	-	-	100	100	100	-	-
<i>Community and public safety</i>		61,971	61,971	-	-	-	-	(9,130)	(9,130)	52,841	61,001	72,286
Community and social services		12,797	12,797	-	-	-	-	580	580	13,378	7,980	8,313
Sport and recreation		2,979	2,979	-	-	-	-	(995)	(995)	1,984	2,882	8,459
Public safety		45,915	45,915	-	-	-	-	(8,874)	(8,874)	37,041	48,875	52,419
Housing		280	280	-	-	-	-	158	158	438	1,264	3,075
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		1,393	1,393	-	-	-	-	2,317	2,317	3,711	10,328	5,085
Planning and development		1,343	1,343	-	-	-	-	2,317	2,317	3,661	877	909
Road transport		50	50	-	-	-	-	-	-	50	9,451	4,178
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		223,992	225,392	-	-	-	-	(6,916)	(6,916)	218,476	230,194	237,742
Energy sources		118,380	118,380	-	-	-	-	138	138	118,518	126,005	128,767
Water management		50,914	52,314	-	-	-	-	(6,404)	(6,404)	45,910	44,664	47,415
Waste water management		33,608	33,608	-	-	-	-	132	132	33,741	37,876	38,579
Waste management		21,090	21,090	-	-	-	-	(782)	(782)	20,308	21,649	22,981
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	358,576	359,976	-	-	-	-	(11,212)	(11,212)	348,764	377,420	393,302
Expenditure - Functional												
<i>Governance and administration</i>		88,150	88,150	-	-	-	-	6,505	6,505	94,655	93,347	94,122
Executive and council		15,374	15,374	-	-	-	-	(542)	(542)	14,833	15,992	16,736
Finance and administration		71,220	71,220	-	-	-	-	6,848	6,848	78,068	75,712	75,630
Internal audit		1,555	1,555	-	-	-	-	199	199	1,755	1,644	1,756
<i>Community and public safety</i>		56,975	56,975	-	-	-	-	(845)	(845)	56,130	57,063	62,314
Community and social services		11,898	11,898	-	-	-	-	361	361	12,259	11,685	12,187
Sport and recreation		8,998	8,998	-	-	-	-	(269)	(269)	8,729	8,306	8,739
Public safety		33,844	33,844	-	-	-	-	(1,139)	(1,139)	32,705	33,732	36,134
Housing		2,235	2,235	-	-	-	-	202	202	2,437	3,340	5,254
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		22,859	22,859	-	-	-	-	2,743	2,743	25,602	23,644	24,872
Planning and development		7,899	7,899	-	-	-	-	2,091	2,091	9,990	7,742	8,129
Road transport		14,959	14,959	-	-	-	-	652	652	15,611	15,903	16,743
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		170,530	170,530	-	-	-	-	132	132	170,662	179,681	189,984
Energy sources		104,671	104,671	-	-	-	-	(194)	(194)	104,477	112,023	118,650
Water management		34,230	34,230	-	-	-	-	1,065	1,065	35,296	36,420	38,411
Waste water management		17,598	17,598	-	-	-	-	(897)	(897)	16,701	16,998	17,877
Waste management		14,031	14,031	-	-	-	-	158	158	14,189	14,240	15,046
Other		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	338,513	338,513	-	-	-	-	8,534	8,534	347,048	353,736	371,293
Surplus/ (Deficit) for the year		20,063	21,463	-	-	-	-	(19,747)	(19,747)	1,717	23,684	22,009

WC053 Beaufort West - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28 February 2022

Vote Description <i>[insert departmental structure etc]</i>	Ref	Budget Year 2021/22								Budget Year	Budget Year	
		Original	Prior	Accum.	Multi-year	Unfore.	Nat. or Prov.	Other	Total	Adjusted	Adjusted	
		Budget	Adjusted	Funds	capital	Unavoid.	Govt	Adjusts.	Adjusts.	Budget	Budget	
		3	4	5	6	7	8	9	10			
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	9,690	9,690	9,690	8,249	8,115
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		204,996	208,396	-	-	-	-	(123,834)	(123,834)	82,561	93,603	91,852
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		44,881	44,681	-	-	-	-	73,837	73,837	118,518	126,005	128,767
Vote 4 - DIRECTORATE: CORPORATE SERVICES		10,122	10,122	-	-	-	-	1,177	1,177	11,299	10,519	10,950
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		4,527	4,527	-	-	-	-	46,891	46,891	51,417	53,690	56,416
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		86,071	86,071	-	-	-	-	(10,792)	(10,792)	75,279	85,353	97,202
Vote 7 - COMMUNITY & SOCIAL SERVICES		8,180	8,180	-	-	-	-	(8,180)	(8,180)	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	358,576	359,976	-	-	-	-	(11,212)	(11,212)	348,764	377,420	393,302
Expenditure by Vote	1											
Vote 1 - MUNICIPAL MANAGER		5,368	5,368	-	-	-	-	5,034	5,034	10,402	8,789	9,265
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		185,517	185,517	-	-	-	-	(97,965)	(97,965)	87,552	89,363	94,107
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		11,061	11,041	-	-	-	-	93,436	93,436	104,477	112,023	118,650
Vote 4 - DIRECTORATE: CORPORATE SERVICES		32,465	32,465	-	-	-	-	1,831	1,831	34,296	34,616	36,439
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		24,218	24,238	-	-	-	-	19,479	19,479	43,717	39,600	37,438
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		69,525	69,525	-	-	-	-	(2,921)	(2,921)	66,604	69,344	75,394
Vote 7 - COMMUNITY & SOCIAL SERVICES		10,359	10,359	-	-	-	-	(10,359)	(10,359)	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	338,513	338,513	-	-	-	-	8,534	8,534	347,048	353,736	371,293
Surplus/ (Deficit) for the year	2	20,063	21,463	-	-	-	-	(19,747)	(19,747)	1,717	23,684	22,009

WC053 Beaufort West - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28 February 2022

Description	Ref	Budget Year 2021/22									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 2022/23	+2 2023/24
		A	3	4	5	6	7	8	9	10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Property rates	2	44,681	44,681	-	-	-	-	-	-	44,681	46,915	49,260
Service charges - electricity revenue	2	96,329	96,329	-	-	-	-	-	-	96,329	102,642	109,824
Service charges - water revenue	2	30,024	30,024	-	-	-	-	(5,705)	(5,705)	24,319	26,022	27,843
Service charges - sanitation revenue	2	20,074	20,074	-	-	-	-	-	-	20,074	21,219	22,432
Service charges - refuse revenue	2	10,132	10,132	-	-	-	-	(880)	(880)	9,253	9,901	10,594
Rental of facilities and equipment		1,519	1,519	-	-	-	-	0	0	1,519	1,596	1,676
Interest earned - external investments		550	550	-	-	-	-	(200)	(200)	350	450	500
Interest earned - outstanding debtors		6,729	6,729	-	-	-	-	468	468	7,197	7,908	8,042
Dividends received		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		45,021	45,021	-	-	-	-	(8,554)	(8,554)	36,467	48,274	51,792
Licences and permits		210	210	-	-	-	-	(5)	(5)	205	215	226
Agency services		1,100	1,100	-	-	-	-	(200)	(200)	900	945	992
Transfers and subsidies		81,054	81,054	-	-	-	3,627	(60)	3,567	84,621	84,707	86,634
Other revenue	2	1,259	1,259	-	-	-	-	-	-	1,259	1,341	1,430
Gains		0	0	-	-	-	-	-	-	0	-	-
Total Revenue (excluding capital transfers and contributions)		338,682	338,682	-	-	-	3,627	(15,134)	(11,507)	327,174	351,833	371,244
Expenditure By Type												
Employee related costs		125,542	125,542	-	-	-	928	233	1,161	126,703	130,048	136,440
Remuneration of councillors		6,286	6,286	-	-	-	-	(101)	(101)	6,185	6,572	6,871
Debt impairment		28,919	28,919	-	-	-	-	-	-	28,919	29,526	29,243
Depreciation & asset impairment		23,813	23,813	-	-	-	-	-	-	23,813	24,986	26,348
Finance charges		835	835	-	-	-	-	6,306	6,306	7,140	3,901	2,211
Bulk purchases - electricity		75,703	75,703	-	-	-	-	997	997	76,700	81,302	86,180
Inventory consumed		20,371	20,395	-	-	-	-	1,802	1,802	22,198	20,729	21,905
Contracted services		22,882	22,842	-	-	-	-	(2,741)	(2,741)	20,101	16,946	19,818
Transfers and subsidies		525	525	-	-	-	-	-	-	525	550	575
Other expenditure		33,638	33,653	-	-	-	-	1,111	1,111	34,764	39,176	41,701
Losses		(0)	(0)	-	-	-	-	-	-	(0)	-	-
Total Expenditure		338,513	338,513	-	-	-	928	7,607	8,534	347,048	353,736	371,293
Surplus/(Deficit)		168	168	-	-	-	2,699	(22,741)	(20,042)	(19,873)	(1,903)	(49)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		19,895	21,295	-	-	-	235	60	295	21,590	25,587	22,058
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		20,063	21,463	-	-	-	2,934	(22,681)	(19,747)	1,717	23,684	22,009
Taxation		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		20,063	21,463	-	-	-	2,934	(22,681)	(19,747)	1,717	23,684	22,009
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		20,063	21,463	-	-	-	2,934	(22,681)	(19,747)	1,717	23,684	22,009
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		20,063	21,463	-	-	-	2,934	(22,681)	(19,747)	1,717	23,684	22,009

WC053 Beaufort West - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28 February 2022

Description	Ref	Budget Year 2021/22									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Na. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2022/23	+2 2023/24
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	Adjusted Budget	Adjusted Budget
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted												
	2											
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		19,976	19,976	-	-	-	-	(19,976)	(19,976)	-	2,516	34
Vote 3 - Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	3,562	3,562	3,562	5,492	7,000
Vote 4 - Vote 4 - DIRECTORATE: CORPORATE SERVICES		459	459	-	-	-	-	-	-	459	-	-
Vote 5 - Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Vote 6 - DIRECTORATE: COMMUNITY SERVICES		3,031	3,031	-	-	-	-	(1,352)	(1,352)	1,679	2,560	8,119
		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	23,465	23,465	-	-	-	-	(17,766)	(17,766)	5,699	10,567	15,152
Single-year expenditure to be adjusted												
	2											
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	60	-	60	60	-	-
Vote 2 - Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	1,400	-	-	-	-	3,184	3,184	4,584	9,647	6,373
Vote 3 - Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	7,775	7,775	7,775	6,305	-
Vote 4 - Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	175	-	175	175	-	-
Vote 5 - Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	50	50	50	-	-
Vote 6 - Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	-	-	-	-	-	5,778	5,778	5,778	987	890
		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		-	1,400	-	-	-	235	16,787	17,022	18,422	16,939	7,263
Total Capital Expenditure - Vote		23,465	24,865	-	-	-	235	(979)	(744)	24,121	27,507	22,416
Capital Expenditure - Functional												
Governance and administration												
Executive and council		459	459	-	-	-	60	50	110	569	-	-
Finance and administration		-	-	-	-	-	60	-	60	60	-	-
Internal audit		459	459	-	-	-	-	50	50	509	-	-
		-	-	-	-	-	-	-	-	-	-	-
Community and public safety												
Community and social services		9,841	9,841	-	-	-	175	(2,384)	(2,209)	7,632	3,547	8,476
Sport and recreation		6,810	6,810	-	-	-	175	(1,032)	(857)	5,953	-	-
Public safety		3,031	3,031	-	-	-	-	(1,352)	(1,352)	1,679	3,547	8,476
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services												
Planning and development		-	-	-	-	-	-	60	60	60	10,028	4,128
Road transport		-	-	-	-	-	-	60	60	60	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	10,028	4,128
		-	-	-	-	-	-	-	-	-	-	-
Trading services												
Energy sources		13,166	14,566	-	-	-	-	1,295	1,295	15,861	13,931	9,812
Water management		10,042	10,042	-	-	-	-	1,295	1,295	11,337	11,797	7,000
Waste water management		3,124	4,524	-	-	-	-	0	0	4,524	-	811
Waste management		-	-	-	-	-	-	-	-	-	2,135	1,468
		-	-	-	-	-	-	-	-	-	-	533
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	23,465	24,865	-	-	-	235	(979)	(744)	24,121	27,507	22,416
Funded by:												
National Government		19,895	19,895	-	-	-	-	60	60	19,955	25,587	22,058
Provincial Government		-	-	-	-	-	235	-	235	235	-	-
District Municipality		-	1,400	-	-	-	-	-	-	1,400	-	-
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	19,895	21,295	-	-	-	235	60	295	21,590	25,587	22,058
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		3,570	3,570	-	-	-	-	(1,039)	(1,039)	2,531	1,919	357
Total Capital Funding		23,465	24,865	-	-	-	235	(979)	(744)	24,121	27,507	22,416

WC053 Beaufort West - Table B6 Adjustments Budget Financial Position - 28 February 2022

Description	Ref	Budget Year 2021/22									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 2022/23	+2 2023/24
		A	A1	B	C	D	E	F	G	H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Current assets												
Cash		5,008	5,008	-	-	-	-	(4,936)	(4,936)	72	75	79
Call investment deposits	1	2,000	2,000	-	-	-	-	(1,500)	(1,500)	500	525	551
Consumer debtors	1	29,941	29,941	-	-	-	-	(9,567)	(9,567)	20,374	21,393	22,463
Other debtors		51,614	51,614	-	-	-	-	5,971	5,971	57,584	60,463	63,486
Current portion of long-term receivables		-	-	-	-	-	-	1,830	1,830	1,830	1,921	2,017
Inventory		3,031	3,031	-	-	-	-	358	358	3,389	3,558	3,736
Total current assets		91,593	91,593	-	-	-	-	(7,844)	(7,844)	83,749	87,936	92,333
Non current assets												
Long-term receivables		3,623	3,623	-	-	-	-	(1,302)	(1,302)	2,321	2,437	2,559
Investments		0	0	-	-	-	-	(0)	(0)	-	-	-
Investment property		6,391	6,391	-	-	-	-	0	0	6,391	6,177	5,963
Investment in Associate		-	-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	1	541,531	542,931	-	-	-	-	(5,396)	(5,396)	537,534	549,167	554,893
Biological		-	-	-	-	-	-	-	-	-	-	-
Intangible		307	307	-	-	-	-	(108)	(108)	199	144	93
Other non-current assets		5,225	5,225	-	-	-	-	-	-	5,225	5,225	5,225
Total non current assets		557,077	558,477	-	-	-	-	(6,806)	(6,806)	551,670	563,150	568,733
TOTAL ASSETS		648,670	650,070	-	-	-	-	(14,651)	(14,651)	635,419	651,087	661,066
LIABILITIES												
Current liabilities												
Bank overdraft		0	0	-	-	-	-	38,165	38,165	38,165	39,133	33,140
Borrowing		671	671	-	-	-	-	87	87	758	734	697
Consumer deposits		1,994	1,994	-	-	-	-	1,638	1,638	3,632	3,813	4,004
Trade and other payables		(74,700)	(73,300)	-	-	-	-	169,889	169,889	96,589	89,401	85,002
Provisions		23,657	23,657	-	-	-	-	(8,010)	(8,010)	15,647	16,429	17,251
Total current liabilities		(48,377)	(46,977)	-	-	-	-	201,768	201,768	154,791	149,511	140,094
Non current liabilities												
Borrowing	1	4,523	4,523	-	-	-	-	(743)	(743)	3,779	3,021	2,287
Provisions	1	53,000	53,000	-	-	-	-	(13,426)	(13,426)	39,574	37,595	35,715
Total non current liabilities		57,523	57,523	-	-	-	-	(14,170)	(14,170)	43,353	40,616	38,002
TOTAL LIABILITIES		9,145	10,545	-	-	-	-	187,598	187,598	198,144	190,127	178,097
NET ASSETS	2	639,524	639,524	-	-	-	-	(202,249)	(202,249)	437,275	460,960	482,969
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		469,804	469,804	-	-	-	2,934	(39,567)	(36,633)	433,171	456,855	478,865
Reserves		3,954	3,954	-	-	-	-	150	150	4,104	4,104	4,104
TOTAL COMMUNITY WEALTH/EQUITY		473,758	473,758	-	-	-	2,934	(39,417)	(36,483)	437,275	460,960	482,969

WC053 Beaufort West - Table B7 Adjustments Budget Cash Flows - 28 February 2022

Description	Ref	Budget Year 2021/22								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	
		A	A1	B	C	D	E	F	G	H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		40,212	40,212	-	-	-	-	(4,068)	(4,068)	36,144	42,223	46,797
Service charges		145,346	145,346	-	-	-	-	(18,256)	(18,256)	127,091	143,732	156,590
Other revenue		24,509	24,509	-	-	-	-	(9,885)	(9,885)	14,624	16,006	17,469
Transfers and Subsidies - Operational	1	81,054	81,054	-	-	-	-	1,140	1,140	82,194	84,707	86,634
Transfers and Subsidies - Capital	1	19,895	21,295	-	-	-	-	60	60	21,355	25,587	22,058
Interest		7,279	7,279	-	-	-	-	(6,156)	(6,156)	1,123	1,269	1,401
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(279,238)	(279,238)	-	-	-	-	110	110	(279,128)	(281,777)	(299,020)
Finance charges		(835)	(835)	-	-	-	-	(6,306)	(6,306)	(7,140)	(3,901)	(2,211)
Transfers and Grants	1	(525)	(525)	-	-	-	-	-	-	(525)	(550)	(575)
NET CASH FROM/(USED) OPERATING ACTIVITIES		37,698	37,698	-	-	-	-	(43,361)	(43,361)	(4,262)	27,297	29,143
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		(23,465)	(24,865)	-	-	-	-	744	744	(24,121)	(27,507)	(22,416)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(23,465)	(23,465)	-	-	-	-	744	744	(24,121)	(27,507)	(22,416)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(1,503)	(1,503)	-	-	-	-	(0)	(0)	(1,503)	(758)	(734)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,503)	(1,503)	-	-	-	-	(0)	(0)	(1,503)	(758)	(734)
NET INCREASE/ (DECREASE) IN CASH HELD		12,731	12,731	-	-	-	-	(42,617)	(42,617)	(29,886)	(968)	5,993
Cash/cash equivalents at the year begin:	2	(5,723)	(5,723)	-	-	-	-	(2,555)	(2,555)	(8,279)	(38,165)	(39,133)
Cash/cash equivalents at the year end:	2	7,007	7,007	-	-	-	-	(45,172)	(45,172)	(38,165)	(39,133)	(33,140)

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

Annexure 2 - Detailed Adjusted Capital Budget February 2022

Directorate	Project	2021/22	Adjusted 2021/22	Adjusted 2022/23	Adjusted 2023/24	Funding Source	Capital Expenditure - Functional Classification	Capital expenditure by Asset Class
DIRECTORATE: CORPORATE SERVICES	Computer Equipment	388,500	388,500	-	-	CRR	Finance and administration	Computer Equipment
DIRECTORATE: CORPORATE SERVICES	Computer Equipment	50,000	50,000	-	-	CRR	Finance and administration	Computer Equipment
DIRECTORATE: CORPORATE SERVICES	Furniture and Office Equipment	20,000	20,000	-	-	CRR	Finance and administration	Furniture and Office Equipment
DIRECTORATE: INFRASTRUCTURE SERVICES	20 MVA 22/11 kV Upgrading of Main Substation Phase IV	6,100,000	6,100,000	-	-	INEP	Energy sources	Electrical Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	20 MVA 22/11 kV Upgrading of Main Substation Phase IV	-	-	4,300,000	6,000,000	INEP	Energy sources	Electrical Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	Upgrading of Louw Smit Substation Phase III	-	-	2,000,000	-	INEP	Energy sources	Electrical Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	Pre Engineering Plans Murraysburg Line	-	-	700,000	1,000,000	INEP	Energy sources	Electrical Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	LED Lights for High Mast Lights - Murraysburg	-	-	2,700,000	-	EEDSMG	Energy sources	Electrical Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	LED Lights for High Mast Lights - Merweville	-	-	1,300,000	-	EEDSMG	Energy sources	Electrical Infrastructure
DIRECTORATE: COMMUNITY SERVICES	Upgrade Sport Stadium - Kwa Mandlenkosi	613,712	118,953	-	914,063	MIG	Sport and recreation	Sport and recreation
DIRECTORATE: COMMUNITY SERVICES	Extention of Goue Akker Cemetery : Beaufort West	4,846,372	4,546,021	-	-	MIG	Community and social services	Cemeteries, Funeral Parlours and Crematoriums
DIRECTORATE: INFRASTRUCTURE SERVICES	Construction of Two (2) New Reservoirs - Murraysburg	1,690,251	1,690,251	-	-	MIG	Water management	Water Supply Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	Construction of Two (2) New Reservoirs (Additional Fund Application) - Murraysburg	960,882	960,883	-	-	MIG	Water management	Water Supply Infrastructure
DIRECTORATE: COMMUNITY SERVICES	Upgrade Existing Regional Sport Stadium Ph2 : Rustdene	2,059,827	1,559,827	2,559,827	-	MIG	Sport and recreation	Sport and recreation
DIRECTORATE: INFRASTRUCTURE SERVICES	New High Mast Lighting - Nelspoort	1,357,111	1,357,111	-	-	MIG	Energy sources	Electrical Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	New High Mast Lighting - Rustdene, Prince Valley, Lande	2,266,795	3,561,904	491,714	-	MIG	Energy sources	Electrical Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	Rehabilitation Sanitation: Oxidation Ponds : Nelspoort	-	-	2,134,647	-	MIG	Waste water management	Sanitation Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	Rehabilitate Roads & Stormwater - Murraysburg	-	-	1,346,930	-	MIG	Road transport	Roads Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	Upgrade Streets - Murraysburg: Setlaars, Parden & Pot Roads	-	-	2,515,825	33,622	MIG	Road transport	Roads Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	Rehabilitate Gravel Roads: Rustdene, Kwa-Mandlenkosi & Hillside 2	-	-	1,274,292	-	MIG	Road transport	Roads Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	Rehabilitate Gravel Roads: Rustdene, Kwa-Mandlenkosi & Hillside 2	-	-	57,000	-	CRR	Road transport	Roads Infrastructure
DIRECTORATE: COMMUNITY SERVICES	Upgrade Sport Stadium - Nelspoort	-	-	-	7,204,750	MIG	Sport and recreation	Sport and recreation
DIRECTORATE: INFRASTRUCTURE SERVICES	New Water Supply Pipelines & Upgrade Boreholes & Pump Station : Klein Hans River - Beaufort West	-	-	-	-	MIG	Water management	Water Supply Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	Upgrading of Existing Irrigation Pump Station at WWTW - Beaufort West	-	-	-	1,468,072	MIG	Waste water management	Sanitation Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	New Stormwater Drainage - Murraysburg	-	-	1,399,716	-	MIG	Road transport	Storm water Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	New Stormwater Retention Pond Ph2 - Hillside	-	-	-	4,094,108	MIG	Road transport	Storm water Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	Drilling, Testing and Equipping of New Boreholes - Phase 2 - Merweville	1,400,000	1,400,000	-	-	CKDM	Water management	Water Supply Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	New Bulk Water Supply - Nelspoort	-	-	-	810,961	MIG	Water management	Water Supply Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	Upgrade Streets : Dliiso Ave & Matshaka St - Kwa-Mandlenkosi	-	-	1,354,192	-	MIG	Road transport	Roads Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	Upgrade Roads : Freddie Max Crescent - Nelspoort	-	-	436,565	-	MIG	Road transport	Roads Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	Upgrade Roads : Freddie Max Crescent - Nelspoort	-	-	570,000	-	CRR	Road transport	Roads Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	Upgrade Gravel Roads : Pieter Street - Rustdene	-	-	1,073,542	-	MIG	Road transport	Roads Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	New Stormwater Retention Pond Ph2 - Hillside	-	-	-	-	MIG	Road transport	Storm water Infrastructure
DIRECTORATE: COMMUNITY SERVICES	New Refuse Transfer Station - Beaufort West	-	-	-	532,874	MIG	Waste management	Solid Waste Infrastructure
DIRECTORATE: COMMUNITY SERVICES	Upgrade Sport Stadium - Kwa Mandlenkosi	357,390	-	-	357,390	CRR	Sport and recreation	Sport and recreation
DIRECTORATE: COMMUNITY SERVICES	Extention of Goue Akker Cemetery : Beaufort West	1,963,335	1,232,010	-	-	CRR	Community and social services	Cemeteries, Funeral Parlours and Crematoriums
DIRECTORATE: INFRASTRUCTURE SERVICES	Construction of Two (2) New Reservoirs : Murraysburg	472,551	472,551	-	-	CRR	Water management	Water Supply Infrastructure
DIRECTORATE: COMMUNITY SERVICES	Upgrade Existing Regional Sport Stadium Ph2 : Rustdene	-	-	987,232	-	CRR	Sport and recreation	Sport and recreation
DIRECTORATE: INFRASTRUCTURE SERVICES	New High Mast Lighting - Nelspoort	318,335	318,335	-	-	CRR	Energy sources	Electrical Infrastructure
DIRECTORATE: INFRASTRUCTURE SERVICES	New High Mast Lighting - Rustdene, Prince Valley, Lande	-	-	305,111	-	CRR	Energy sources	Electrical Infrastructure
DIRECTORATE: CORPORATE SERVICES	Furniture and Office Equipment - Libraries	-	175,000	-	-	Library - Roll-over	Community and social services	Furniture and Office Equipment
DIRECTORATE: FINANCIAL SERVICES	Furniture and Office Equipment	-	50,000	-	-	CRR	Finance and administration	Furniture and Office Equipment
OFFICE OF THE MUNICIPAL MANAGER	Computer Equipment - CDW Offices	-	60,000	-	-	CDW - Roll-over	Executive and council	Computer Equipment
DIRECTORATE: INFRASTRUCTURE SERVICES	Computer Equipment - Project Management Unit (PMU)	-	60,000	-	-	MIG	Planning and development	Computer Equipment
Total		24,865,061	24,121,346	27,506,593	22,415,840			

**Annexure 3 –
Local Government MTEF Allocations: 2021/22 - 2023/24**

Annexure 3

LOCAL GOVERNMENT MTEF ALLOCATIONS: 2021/22 - 2023/24

		2021/22	Roll-overs Approved	Adjustments	Adjustment Budget Total 2021/22	2022/23	2023/24
WC053 - Beaufort West							
National	Equitable share and related	69,625,000	-	-	69,625,000	73,655,000	73,387,000
National	Municipal infrastructure grant	14,521,000	-	-	14,521,000	15,355,000	15,851,000
National	Integrated national electrification programme (municipal) grant	6,100,000	-	-	6,100,000	7,000,000	7,000,000
National	Local government financial management grant	1,914,000	-	-	1,914,000	2,085,000	2,185,000
National	Expanded public works programme integrated grant for municipalities	1,285,000	-	-	1,285,000	-	-
National	Energy efficiency and demand side management grant	-	-	-	-	4,000,000	-
		93,445,000	-	-	93,445,000	102,095,000	98,423,000
Provincial Treasury							
Provincial Treasury	Western Cape Financial Management Capacity Building Grant	250,000	-	-	250,000	-	-
Provincial Treasury	Western Cape Financial Management Support Grant	-	200,000	100,000	300,000	-	-
Human Settlements	Human Settlements Development Grant (Beneficiaries)	280,000	-	-	280,000	1,000,000	2,811,000
Human Settlements	Municipal Accreditation and Capacity Building Grant	-	158,277	-	158,277	264,000	264,000
Transport and Public Works	Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure	50,000	-	-	50,000	50,000	50,000
Cultural Affairs and Sport	Library Service - Replacement Funding for most vulnerable B3 Municipalities	6,548,000	880,658	-	7,428,658	6,659,000	6,772,000
Local Government	Thusong Service Centres Grant (Sustainability: Operational Support Grant)	150,000	-	-	150,000	-	146,000
Local Government	Community Development Workers (CDW) Operational Support Grant	226,000	206,000	-	432,000	226,000	226,000
Local Government	Municipal Drought Relief Grant	-	817,360	-	817,360	-	-
Local Government	Local Government Public Employment Support Grant	-	-	1,100,000	1,100,000	-	-
		7,504,000	2,262,295	1,200,000	10,966,295	8,199,000	10,269,000
		-	400,000	-	1,800,000	-	-
		-	400,000	-	400,000	-	-
District Municipality	Central Karoo District Municipality Allocation	-	-	1,400,000	1,400,000	-	-
District Municipality	Central Karoo District Municipality Allocation	-	-	1,400,000	1,400,000	-	-
	Total: Transfers from National & Provincial Departments	100,949,000	2,662,295	2,600,000	106,211,295	110,294,000	108,692,000