



BEAUFORT WEST MUNICIPALITY



MID-YEAR ADJUSTMENTS BUDGET REPORT 2023/2024

SIRKULASIE	OPDRAG

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Foreword – Adjustments Budget

LEGISLATIVE REQUIREMENT

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

“28. Municipal Adjustments Budgets

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

The revised budget also makes provision for the spending of funds that were unspent at the end of the 2022/23 financial year that was approved by National and Provincial Treasury.

EXECUTIVE SUMMARY

This Mid-Year Adjustments Budget is in line with the MFMA and Municipal Budget and Reporting Regulations. The main reasons for this Mid-Year Adjustments Budget are amongst other, to support the revision to the capital budget, service delivery performance capacity and to bring the budget in line with the mid-year performance assessment. The Mid-Year Adjustments Budget may also necessitate changes to the Service Delivery and Budget Implementation Plan (SDBIP), that will be amended accordingly where appropriate

The table below provides an overview of the adjustments that was made to the originally approved 2023/24 budget.

Item	Original Approved Budget 2023/24	Adjusted Budget 2023/24	Adjusted Budget 2024/25	Adjusted Budget 2025/26
Total Revenue (excluding capital transfers and contributions)	419,211	436,638	461,621	487,400
Total Expenditure	412,211	434,042	446,776	475,850
Surplus/(Deficit)	7,000	2,595	14,845	11,550
Transfers and subsidies - capital (monetary allocations)	15,057	16,194	20,547	21,664
Transfers and subsidies - capital (in-kind - all)	-	366	-	-
Surplus/ (Deficit) for the year	22,056	19,155	35,392	33,214

The 2023/24 original approved total revenue budget (excluding capital transfers and contributions) amounted to R 419,211 million. During the adjustments budget process the revenue excluding capital transfers and contributions budget were adjusted upwards by R 17,427 million from R 419,211 million to R 436,638 million.

The total expenditure budget were increased by R 21,831 million, from R 412,211 million to R 434,042 million, resulting in an operating surplus of R 2,595 million.

Transfers and subsidies capital increased by R 1,503 million from R 15,057 million to R 16,560 million. When taking into account the transfers and contributions recognised capital, the surplus (deficit) for the year 2023/24 budget year are projected at R 19,155 million.

Operating Revenue Budget Adjustments:

The originally approved total revenue budget (excluding capital transfers and contributions) were adjusted upwards by R 17,427 million, from R 419,211 million to R 436,638 million.

The following adjustments were made:

- Service charges electricity were adjusted upwards by 9,148 million due to a meter audit that was done on conventional meters (industrial and retail as well as residential properties). It is projected additional will be billed on these electricity revenue streams as a result of the audit.
- Service charges relating water and waste water management were adjusted downwards to be in line with the performance of the first seven months of the financial year.
- Interest earned on external investments were adjusted upwards by R 1,365 million. The interest earned during the first six months has surpassed the original approved annual budget and it is projected to increase during second half of the financial year.
- Fines, penalties and forfeits were adjusted upwards from R 66,536 million to R 70,464 million. The R 3,928 million adjustment was made to traffic fines issued. Included on the expenditure side, provision for debt impairment on traffic fines were made amounting to R 51,8 million , translating into a projected collection rate of 26 percent or R 18,2 million for the 2023/24 budget year.
- Other revenue items were adjusted in line with the current trends taking into account the performance of the first seven months of the financial year.
- Revenue to be recognised from transfers and subsidies were adjusted upwards by R 4,781 million. This was done to make provision for Provincial approved and District Municipality grant roll-overs relating to the 2022/23 financial year as well as additional funds gazetted by the Western Cape Provincial Government. Provision was also made for funding received from the Chemical Industries Education & Training Authority towards the learnerships programme and Services SETA towards the Skills Centre. (Refer to Supporting Table SB7 Adjustments Budget - transfers and grant receipts and Supporting as well as Table SB8 Adjustments Budget - expenditure on transfers and grant programme)

Operating Expenditure Budget Adjustments:

The total expenditure budget were adjusted upwards by R 21,831 million, from R 412,211 million to R 434,042 million.

The following adjustments were made:

- Employee related cost were reduced by R 6,781 million from R 133,488 million to R 126,707 million. The main reason for the decrease was due to vacancies that was originally budgeted for that was not filled to date as well as savings on vacancies that occurred during the financial year.
- Bulk purchases electricity were reduced by R 3,920 million based on the current expenditure trends and projected expenditure till the end of the financial year.
- Inventory consumed consist of bulk water purchases as well as materials and supplies for service delivery purposes. The major adjustments were to bulk water purchases and to make provision for additional grant allocation expenditure that affected materials and supplies line items.
- Debt impairment were adjusted to ensure that provision for debt impairment on service charges and traffic fines to be in line with the projected collection rate.
- Depreciation and amortisation were adjusted to be in line with the 2022/23 Annual Financial Statement provision and the impact of the capital adjustments over the 2023/24 MTREF.
- Contracted services had to be adjusted to be in line with current expenditure trends as well as expenditure items that will be funded by additional grant allocations received.
- During the financial year the municipality received a number of request for debts to be written off. A total of R 20,832 million will be written off in the 2023/24 financial year. The amount relate to debt of indigent households (R18,835 million), inactive accounts (R 1,146 million) and an old age home (R 851 thousand).
- Other expenditure were projected to increase by R 3,408 million to R 38,630 million for the 2023/24 budget year. Operational cost has increased due to the current price increases experienced in the economy as well as high fuel prices.

Capital Budget Adjustments:

The originally approved capital budget for the 2023/24 budget year amounted to R 13,977 million. The budget was adjusted upwards by R 2,253 million from R 19,977 to R 16,230 million.

The adjusted 2023/24 capital budget will be spend on the following functional areas over the 2023/24 Medium Term Revenue & Expenditure Framework (MTREF):

Functional Area	Original Approved Budget 2023/24	Total Adjusts.	Adjusted Budget 2023/24	Adjusted Budget 2024/25	Adjusted Budget 2025/26
Capital Expenditure - Functional					
Governance and administration	-	1,707	1,707	-	-
Executive and council	-	-	-	-	-
Finance and administration	-	1,707	1,707	-	-
Internal audit	-	-	-	-	-
Community and public safety	3,653	(1,154)	2,499	-	2,895
Community and social services	-	77	77	-	870
Sport and recreation	3,653	(1,231)	2,422	-	2,026
Public safety	-	-	-	-	-
Housing	-	-	-	-	-
Health	-	-	-	-	-
Economic and environmental services	3,096	3,052	6,149	3,670	2,287
Planning and development	-	164	164	-	-
Road transport	3,096	2,889	5,985	3,670	2,287
Environmental protection	-	-	-	-	-
Trading services	7,228	(1,352)	5,876	14,196	13,656
Energy sources	-	-	-	4,348	10,178
Water management	-	1,074	1,074	-	-
Waste water management	3,054	(2,838)	216	-	3,478
Waste management	4,174	412	4,586	9,849	-
Other	-	-	-	-	-
Total Capital Expenditure - Functional	13,977	2,253	16,230	17,867	18,838

The adjusted capital budget will be funded as follows:

Funded by:	Original Approved Budget 2023/24	Adjusted Budget 2023/24	Adjusted Budget 2024/25	Adjusted Budget 2025/26
National Government	13,093	12,222	17,867	18,838
Provincial Government	–	1,847	–	–
District Municipality	–	–	–	–
Transfers and subsidies - capital (in-kind)	–	318	–	–
Transfers recognised - capital	13,093	14,387	17,867	18,838
Borrowing	–	–	–	–
Internally generated funds	884	1,844	–	–
Total Capital Funding	13,977	16,230	17,867	18,838

National Treasury reduced the original Municipal Infrastructure Grant (MIG) allocation of the municipality by R 1,060,000 and that resulted in adjustments to the different MIG funded projects originally budgeted. An amended MIG DPIP / budget was tabled and approved by council in January 2024 in order to make these adjustments to the MIG funded projects over the 2023/24 MTREF.

An additional R 1,847 was allocated by Provincial Government towards capital projects that was included in the adjustments budget.

Provision also had to be made for ICT expenditure in order for the ICT service to operate. These expenditure will be financed by own funding of the municipality.

Refer to supporting document Table B5 – Adjustments Capital Expenditure Budget by vote and by funding as well as the detailed capital budget per project, **Annexure A**. The annexure outlines the total amounts that will be spend per Directorate and functional area as the adjustments that were made.

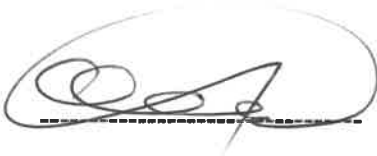
The summary by asset class can be obtained in Table SB18 a, b and e. For easy reference a summary of the 2023/24 main capital expenditure classes are listed below:

- Infrastructure Assets – R 7,274,716;
- Community Assets – R 2,422,150;
- Other assets – R 72,000;
- Intangible Assets – R 571,305;
- Computer Equipment – R 1,027,579;
- Furniture and Office Equipment – R 126,087;
- Machinery and Equipment – R 150,800; and
- Transport Assets – R 4,585,855.

Recommendations

It is recommended that:

- That the Mid-Year Adjustments Budget of Beaufort West Municipality for the 2023/2024 MTREF, in terms of section 28(2) of the MFMA and as set-out in the MBRR budget schedules within this report; and
- That the amendments to Service Delivery Budget Implementation Plan of Beaufort West Municipality, corresponding to the adjustments budget; and
- Any amendments to Budget Related Polices, if necessitated by the adjustments budget, be approved.

A handwritten signature in black ink, enclosed in a hand-drawn oval. The signature is stylized and appears to be 'RDL. G. Pietersen'. Below the signature is a horizontal dashed line.

RDL. G. Pietersen

EXECUTIVE MAYOR

ADJUSTMENT BUDGET TABLES

Table B1 - Adjustments Budget Summary

WC053 Beaufort West - Table B1 Adjustments Budget Summary - 28 February 2024											
Description	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	50,821	50,821	-	-	-	-	-	(2,401)	48,421	53,870	57,103
Service charges	151,922	151,922	-	-	-	-	-	8,715	160,637	169,098	179,384
Investment revenue	750	750	-	-	-	-	-	1,365	2,115	2,221	2,336
Transfers recognised - operational	96,971	96,971	-	-	-	-	-	4,781	101,752	105,470	106,770
Other own revenue	118,747	118,747	-	-	-	-	-	4,967	123,714	130,961	141,809
Total Revenue (excluding capital transfers and contributions)	419,211	419,211						17,427	436,638	461,621	487,400
Employee costs	133,488	133,488	-	-	-	-	-	(6,781)	126,707	137,272	141,666
Remuneration of councillors	6,806	6,806	-	-	-	-	-	-	6,806	7,133	7,475
Depreciation & asset impairment	100,660	100,660	-	-	-	-	-	(9,327)	91,333	103,499	108,695
Finance charges	2,091	2,091	-	-	-	-	-	162	2,252	1,947	1,392
Inventory consumed and bulk purchases	118,933	118,933	-	-	-	-	-	(1,764)	117,169	129,456	106,151
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	50,233	50,233	-	-	-	-	-	39,542	89,775	67,569	110,472
Total Expenditure	412,211	412,211						21,831	434,042	446,776	475,850
Surplus/(Deficit)	7,000	7,000						(4,404)	2,595	14,845	11,550
Transfers and subsidies - capital (monetary allocations)	15,057	15,057	-	-	-	-	-	1,137	16,194	20,547	21,664
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	366	366	-	-
Surplus/(Deficit) after capital transfers & contributions	22,056	22,056						(2,901)	19,155	35,392	33,214
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22,056	22,056						(2,901)	19,155	35,392	33,214
Capital expenditure & funds sources											
Capital expenditure											
Transfers recognised - capital	13,093	13,093	-	-	-	-	-	1,294	14,387	17,867	18,838
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	884	884	-	-	-	-	-	959	1,844	-	-
Total sources of capital funds	13,977	13,977						2,253	16,230	17,867	18,838
Financial position											
Total current assets	151,161	151,161	-	-	-	-	-	9,730	160,891	185,791	204,332
Total non current assets	450,127	450,127	-	-	-	-	-	6,346	456,473	446,223	436,944
Total current liabilities	127,245	127,245	-	-	-	-	-	(11,975)	115,270	115,567	115,209
Total non current liabilities	108,509	108,509	-	-	-	-	-	24,715	133,224	112,185	88,590
Community wealth/Equity	365,535	365,535	-	-	-	-	-	3,335	368,870	404,252	437,476
Cash flows											
Net cash from (used) operating	33,050	33,050	-	-	-	-	-	(3,514)	29,547	43,174	35,242
Net cash from (used) investing	(13,977)	(13,977)	-	-	-	-	-	(2,253)	(16,230)	(17,867)	(18,838)
Net cash from (used) financing	(877)	(877)	-	-	-	-	-	(242)	(1,119)	(959)	(1,084)
Cash/cash equivalents at the year end	19,606	19,606						7,412	27,017	51,365	66,885
Cash backin/surplus reconciliation											
Cash and investments available	17,437	17,437	-	-	-	-	-	9,580	27,017	51,365	66,885
Application of cash and investments	30,048	30,048	-	-	-	-	-	(21,568)	8,480	5,777	2,848
Balance - surplus (shortfall)	(12,610)	(12,610)						31,148	18,538	45,588	63,837

Table B4 - Adjustments Budget Financial Performance (Revenue & Expenditure)

WC053 Beaufort West - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28 February 2024												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	99,386	99,386	-	-	-	-	9,148	9,148	108,534	111,312	117,448
Service charges - Water	2	15,525	15,525	-	-	-	-	(1,807)	(1,807)	13,718	17,074	18,761
Service charges - Waste Water Management	2	23,478	23,478	-	-	-	-	(138)	(138)	23,340	25,826	27,376
Service charges - Waste Management	2	13,533	13,533	-	-	-	-	1,512	1,512	15,045	14,886	15,779
Sale of Goods and Rendering of Services		795	795	-	-	-	-	-	-	795	842	892
Agency services		1,320	1,320	-	-	-	-	286	286	1,606	1,766	1,946
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		10,639	10,639	-	-	-	-	570	570	11,209	11,992	12,711
Interest earned from Current and Non Current Assets		750	750	-	-	-	-	1,365	1,365	2,115	2,221	2,336
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rent from Fixed Assets		1,838	1,838	-	-	-	-	-	-	1,838	2,022	2,143
Licence and permits		298	298	-	-	-	-	-	-	298	316	335
Operational Revenue		1,182	1,182	-	-	-	-	97	97	1,279	1,351	1,422
Non-Exchange Revenue												
Property rates	2	50,821	50,821	-	-	-	-	(2,401)	(2,401)	48,421	53,870	57,103
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		66,536	66,536	-	-	-	-	3,926	3,926	70,464	73,189	80,508
Licences or permits		192	192	-	-	-	-	-	-	192	203	216
Transfer and subsidies - Operational		96,971	96,971	-	-	-	-	4,781	4,781	101,752	106,470	106,770
Interest		3,284	3,284	-	-	-	-	(177)	(177)	3,107	3,449	3,655
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		32,663	32,663	-	-	-	-	263	263	32,926	36,832	37,982
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations												
Total Revenue (excluding capital transfers and contributions)		419,211	419,211	-	-	-	-	17,427	17,427	436,638	461,621	487,400
Expenditure By Type												
Employee related costs		133,488	133,488	-	-	-	-	(6,781)	(6,781)	126,707	137,272	141,666
Remuneration of councillors		6,806	6,806	-	-	-	-	-	-	6,806	7,133	7,475
Bulk purchases - electricity		97,370	97,370	-	-	-	-	(3,920)	(3,920)	93,450	105,318	121,853
Inventory consumed		21,564	21,609	-	-	-	-	2,155	2,155	23,764	24,138	25,574
Debt impairment		74,412	74,412	-	-	-	-	(9,885)	(9,885)	64,527	75,382	80,577
Depreciation and amortisation		26,248	26,248	-	-	-	-	568	568	26,816	28,117	28,117
Interest		2,091	2,091	-	-	-	-	162	162	2,252	1,847	1,392
Contracted services		14,966	14,966	-	-	-	-	15,303	15,303	30,268	29,691	28,785
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	-	-	-	-	20,832	20,832	20,832	-	-
Operational costs		35,267	35,222	-	-	-	-	3,408	3,408	38,630	37,878	40,411
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		412,211	412,211	-	-	-	-	21,831	21,831	434,042	446,776	475,850
Surplus/(Deficit)												
Transfers and subsidies - capital (monetary allocations)		15,057	15,057	-	-	-	-	1,137	1,137	16,194	20,547	21,664
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	366	366	366	-	-
Surplus/(Deficit) before taxation		22,056	22,056	-	-	-	-	(2,901)	(2,901)	19,155	35,392	33,214
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		22,056	22,056	-	-	-	-	(2,901)	(2,901)	19,155	35,392	33,214
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		22,056	22,056	-	-	-	-	(2,901)	(2,901)	19,155	35,392	33,214
Share of Surplus/Deficit attributable to Associates		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	22,056	22,056	-	-	-	-	(2,901)	(2,901)	19,155	35,392	33,214

Table B5 – Adjustments Capital Expenditure Budget by Vote

WC053 Beaufort West - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28 February 2024												
Description	Ref	Current Year 2023/24									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 2024/25 Adjusted Budget	+2 2025/26 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		6,150	-	-	-	-	(116)	(50)	(165)	5,985	4,348	10,628
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		7,488	-	-	-	-	(819)	-	(819)	6,669	3,670	2,026
Capital multi-year expenditure sub-total	3	13,638	-	-	-	-	(935)	(50)	(984)	12,654	8,018	12,654
Single-year expenditure to be adjusted	2											
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	-	-	-	-	1,426	151	1,576	1,576	-	5,315
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		339	-	-	-	-	803	401	1,204	1,543	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	118	118	118	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	-	-	-	-	-	339	339	339	9,849	870
Capital single-year expenditure sub-total		339	-	-	-	-	2,229	1,099	3,238	3,577	9,849	6,184
Total Capital Expenditure - Vote		13,977	-	-	-	-	1,294	959	2,253	16,230	17,867	18,838
Capital Expenditure - Functional												
Governance and administration		-	-	-	-	-	798	909	1,707	1,707	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-
Finance and administration		-	-	-	-	-	798	909	1,707	1,707	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		3,653	-	-	-	-	(1,154)	-	(1,154)	2,499	-	2,895
Community and social services		-	-	-	-	-	77	-	77	77	-	870
Sport and recreation		3,653	-	-	-	-	(1,231)	-	(1,231)	2,422	-	2,026
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		3,096	-	-	-	-	3,002	50	3,052	6,149	3,670	2,287
Planning and development		-	-	-	-	-	64	100	164	164	-	-
Road transport		3,096	-	-	-	-	2,938	(50)	2,889	5,985	3,670	2,287
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		7,228	-	-	-	-	(1,352)	-	(1,352)	5,876	14,196	13,656
Energy sources		-	-	-	-	-	-	-	-	-	4,348	10,178
Water management		-	-	-	-	-	1,074	-	1,074	1,074	-	-
Waste water management		3,054	-	-	-	-	(2,838)	-	(2,838)	216	-	3,478
Waste management		4,174	-	-	-	-	412	-	412	4,586	9,849	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	13,977	-	-	-	-	1,294	959	2,253	16,230	17,867	18,838
Funded by:												
National Government		13,093	-	-	-	-	(871)	-	(871)	12,222	17,867	18,838
Provincial Government		-	-	-	-	-	1,847	-	1,847	1,847	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	318	-	318	318	-	-
Transfers recognised - capital	4	13,093	-	-	-	-	1,294	-	1,294	14,387	17,867	18,838
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		884	-	-	-	-	-	959	959	1,844	-	-
Total Capital Funding		13,977	-	-	-	-	1,294	959	2,253	16,230	17,867	18,838

Table B6 – Adjustments Budget Financial Position

WC053 Beaufort West - Table B6 Adjustments Budget Financial Position - 28 February 2024												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unform. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		16,807	16,807					10,210	10,210	27,017	51,365	66,685
Trade and other receivables from exchange transactions	1	7,692	7,692	-	-	-	-	5,964	5,964	13,657	13,272	16,843
Receivables from non-exchange transactions	1	71,879	71,879	-	-	-	-	(20,962)	(20,962)	50,917	54,500	57,159
Current portion of non-current receivables	2	2,405	2,405					(1,250)	(1,250)	1,154	1,154	1,154
Inventory		3,424	3,424	-	-	-	-	1,067	1,067	4,491	4,491	4,491
VAT		40,626	40,626					13,524	13,524	54,150	51,503	48,496
Other current assets		8,328	8,328					1,176	1,176	9,505	9,505	9,505
Total current assets		151,161	151,161	-	-	-	-	9,730	9,730	160,891	185,791	204,332
Non current assets												
Investments		630	630					(630)	(630)	-	-	-
Investment property		5,963	5,963					-	-	5,963	5,739	5,514
Property, plant and equipment	3	437,177	437,177	-	-	-	-	6,324	6,324	443,501	432,914	423,869
Biological assets		-	-					-	-	-	-	-
Living and non-living resources		-	-					-	-	-	-	-
Heritage assets		5,225	5,225					(1,885)	(1,885)	3,340	3,340	3,340
Intangible assets		19	19					1,124	1,124	1,143	1,705	1,696
Trade and other receivables from exchange transactions		850	850					1,180	1,180	2,030	2,030	2,030
Non-current receivables from non-exchange transactions		262	262					234	234	495	495	495
Other non-current assets		-	-					-	-	-	-	-
Total non current assets		450,127	450,127	-	-	-	-	6,346	6,346	456,473	446,223	436,944
TOTAL ASSETS		601,288	601,288	-	-	-	-	16,076	16,076	617,364	632,013	641,276
LIABILITIES												
Current liabilities												
Bank overdraft		-	-					-	-	-	-	-
Financial liabilities		515	515	-	-	-	-	587	587	1,102	1,227	693
Consumer deposits		3,842	3,842					(1,351)	(1,351)	2,490	2,490	2,490
Trade and other payables from exchange transactions		76,198	76,198	-	-	-	-	(25,576)	(25,576)	50,621	50,621	50,621
Trade and other payables from non-exchange transactions		-	-					1	1	1	1	1
Provisions		13,822	13,822					(376)	(376)	13,445	13,556	13,669
VAT		31,475	31,475					14,616	14,616	46,091	46,091	46,391
Other current liabilities		1,394	1,394					125	125	1,519	1,580	1,643
Total current liabilities		127,245	127,245	-	-	-	-	(11,975)	(11,975)	115,270	115,567	115,209
Non current liabilities												
Borrowing	1	3,132	3,132	-	-	-	-	511	511	3,642	2,568	2,008
Provisions	1	20,708	20,708	-	-	-	-	1,429	1,429	22,137	22,475	22,480
Long term portion of trade payables		58,254	58,254					23,616	23,616	81,869	61,576	38,517
Other non-current liabilities		26,415	26,415					(840)	(840)	25,575	25,575	25,575
Total non current liabilities		108,509	108,509	-	-	-	-	24,715	24,715	133,224	112,185	88,590
TOTAL LIABILITIES		235,754	235,754	-	-	-	-	12,740	12,740	248,494	227,751	203,799
NET ASSETS	2	365,535	365,535	-	-	-	-	3,335	3,335	368,870	404,262	437,476
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		361,430	361,430	-	-	-	-	3,335	3,335	364,766	400,158	433,372
Funds and Reserves		4,104	4,104	-	-	-	-	-	-	4,104	4,104	4,104
Other		-	-					-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		365,535	365,535	-	-	-	-	3,335	3,335	368,870	404,262	437,476

Table B7 – Adjustments Budget Cash Flows

WC053 Beaufort West - Table B7 Adjustments Budget Cash Flows - 28 February 2024												
Description	Ref	Budget Year 2023/24								Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25 Adjusted Budget	+2 2025/26 Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		47,613	-	-	-	-	-	(3,814)	(3,814)	43,799	51,587	56,505
Service charges		176,258	-	-	-	-	-	3,663	3,663	179,921	198,681	215,541
Other revenue		20,520	-	-	-	-	-	3,995	3,995	24,515	25,082	19,443
Transfers and Subsidies - Operational	1	96,971	-	-	-	-	-	3,922	3,922	100,893	105,470	106,770
Transfers and Subsidies - Capital	1	15,057	-	-	-	-	-	1,048	1,048	16,105	20,547	21,664
Interest		750	-	-	-	-	-	1,365	1,365	2,115	2,221	2,336
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(322,018)	-	-	-	-	-	(13,531)	(13,531)	(335,549)	(358,587)	(385,624)
Finance charges		(2,091)	-	-	-	-	-	(162)	(162)	(2,252)	(1,847)	(1,392)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		33,060	-	-	-	-	-	(3,514)	(3,514)	29,547	43,174	35,242
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		(13,977)	-	-	-	-	-	(2,253)	(2,253)	(16,230)	(17,867)	(18,838)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(13,977)	-	-	-	-	-	(2,253)	(2,253)	(16,230)	(17,867)	(18,838)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		(877)	-	-	-	-	-	(242)	(242)	(1,119)	(959)	(1,084)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(877)	-	-	-	-	-	(242)	(242)	(1,119)	(959)	(1,084)
NET INCREASE/ (DECREASE) IN CASH HELD		18,206	-	-	-	-	-	(6,010)	(6,010)	12,197	24,348	15,319
Cash/cash equivalents at the year begin:	2	1,399	-	-	-	-	-	13,421	13,421	14,821	21,917	46,265
Cash/cash equivalents at the year end:	2	19,606	-	-	-	-	-	7,412	7,412	27,017	46,265	61,585

Table B8 – Adjustments Cash Backed Reserves / Accumulated Surplus Reconciliation

WC053 Beaufort West - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28 February 2024												
Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		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	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	16,807	16,807	-	-	-	-	-	10,210	27,017	51,365	66,685
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-	-
Non current assets - Investments	1	630	630	-	-	-	-	-	(630)	-	-	-
Cash and investments available:		17,437	17,437	-	-	-	-	-	9,580	27,017	51,365	66,685
Applications of cash and investments												
Unspent conditional transfers		-	-	-	-	-	-	-	1	1	1	1
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		9,157	9,157	-	-	-	-	-	(17,216)	(8,059)	(5,413)	(2,405)
Other working capital requirements	2	9,780	9,780	-	-	-	-	-	(10,791)	(1,012)	(6,471)	(12,522)
Other provisions		15,216	15,216	-	-	-	-	-	(1,770)	13,445	13,556	13,669
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		(4,104)	(4,104)	-	-	-	-	-	8,209	4,104	4,104	4,104
Total Application of cash and investments:		30,048	30,048	-	-	-	-	-	(21,568)	8,480	5,777	2,848
Surplus(shortfall)		(12,610)	(12,610)	-	-	-	-	-	31,148	18,538	45,588	63,837

ADJUSTMENTS BUDGET SUPPORTING DOCUMENTATION

Expenditure on allocations and grant programmes

Supporting Table SB7 Adjustments Budget - transfers and grant receipts

WC053 Beaufort West - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 28 February 2024										
Description	Ref	Budget Year 2023/24						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		87,923	-	-	(73)	-	(73)	87,850	93,001	97,160
Local Government Equitable Share		83,574	-	-	-	-	-	83,574	89,998	93,991
Municipal Infrastructure Grant (MIG)	3	792	-	-	(73)	-	(73)	719	818	846
Local Government Financial Management Grant (FMG)		2,185	-	-	-	-	-	2,185	2,185	2,323
Expanded Public Works Programme Integrated Grant (EPWP)		1,372	-	-	-	-	-	1,372	-	-
		-	-	-	-	-	-	-	-	-
Provincial Government:		8,211	-	-	2,708	-	2,708	10,919	11,797	9,610
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		-	-	-	-	-	-	-	-	-
Provincial Treasury - Western Cape Municipal Financial Recovery Services Grant		-	-	-	1,000	-	1,000	1,000	-	-
Department of Infrastructure - Human Settlements Development Grant (Beneficiaries)	4	932	-	-	203	-	203	1,135	4,640	2,000
Department of Cultural Affairs & Sport - Replacement Funding for most vulnerable B3 Municipalities	...	7,053	-	-	105	-	105	7,158	6,931	7,234
Department of Local Government - Thusong Service Centres Grant (Sustainability - Operational Support Grant)		-	-	-	-	-	-	-	-	150
Department of Local Government - Community Development Workers (CDW) Operational Support Grant		226	-	-	-	-	-	226	226	226
Department of Local Government - Western Cape Municipal Interventions Grant		-	-	-	800	-	800	800	-	-
Department of Local Government - Municipal Energy Resilience Grant		-	-	-	600	-	600	600	-	-
Department of Local Government - Municipal Water Resilience Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants (insert description)	5	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Central Karoo District Municipality		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		836	-	-	-	1,288	1,288	2,124	672	-
Chemical Industries Education & Training Authority		836	-	-	-	1,288	1,288	2,124	672	-
Services SETA		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	96,971	-	-	2,635	1,288	3,922	100,893	105,470	106,770
Capital Transfers and Grants										
National Government:		15,057	-	-	(987)	-	(987)	14,070	20,547	21,664
Municipal Infrastructure Grant (MIG)		15,057	-	-	(987)	-	(987)	14,070	15,547	16,071
Integrated National Electrification Programme (Municipal) Grant		-	-	-	-	-	-	-	5,000	5,593
		-	-	-	-	-	-	-	-	-
Other capital transfers (insert description)		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	2,035	-	2,035	2,035	-	-
Department of Cultural Affairs & Sport - Replacement Funding for most vulnerable B3 Municipalities		-	-	-	-	-	-	-	-	-
Department of Local Government - Western Cape Municipal Interventions Grant		-	-	-	835	-	835	835	-	-
Department of Local Government - Municipal Water Resilience Grant		-	-	-	1,200	-	1,200	1,200	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Central Karoo District Municipality		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Services SETA		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	15,057	-	-	1,048	-	1,048	16,105	20,547	21,664
TOTAL RECEIPTS OF TRANSFERS & GRANTS		112,027	-	-	3,683	1,288	4,971	116,998	126,017	128,434

Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme

WC053 Beaufort West - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 28 February 2024										
Description	Ref	Budget Year 2023/24						Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		87,923	-	-	(73)	-	(73)	87,850	93,001	97,180
Local Government Equitable Share		83,574	-	-	-	-	-	83,574	89,998	93,991
Municipal Infrastructure Grant (MIG)		792	-	-	(73)	-	(73)	719	819	846
Local Government Financial Management Grant (FMG)		2,185	-	-	-	-	-	2,185	2,185	2,323
Expanded Public Works Programme Integrated Grant (EPWP)		1,372	-	-	-	-	-	1,372	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		6,211	-	-	2,737	-	2,737	10,948	11,797	9,610
Provincial Treasury -Western Cape Financial Management Capacity Building Grant		-	-	-	-	-	-	-	-	-
Provincial Treasury -Western Cape Municipal Financial Recovery Services Grant		-	-	-	1,000	-	1,000	1,000	-	-
Department of Infrastructure -Human Settlements Development Grant (Beneficiaries)		932	-	-	203	-	203	1,135	4,840	2,000
Department Cultural Affairs & Sport-Replacement Funding for most vulnerable B3 Municipalities		7,053	-	-	112	-	112	7,165	8,931	7,234
Department of Local Government -Thusong Service Centres Grant (Sustainability: Operational Support Grant)		-	-	-	-	-	-	-	-	150
Department of Local Government -Community Development Workers (CDW) Operational Support Grant		226	-	-	22	-	22	248	226	226
Department of Local Government -Western Cape Municipal Interventions Grant		-	-	-	800	-	800	800	-	-
Department of Local Government -Municipal Energy Resilience Grant		-	-	-	600	-	600	600	-	-
Department of Local Government -Municipal Water Resilience Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	76	-	76	76	-	-
Central Karoo District Municipality		-	-	-	76	-	76	76	-	-
Other grant providers:		836	-	-	-	2,042	2,042	2,878	672	-
Chemical Industries Education & Training Authority		836	-	-	-	1,426	1,426	2,262	672	-
Services SETA		-	-	-	-	616	616	616	-	-
Total operating expenditure of Transfers and Grants:		96,971	-	-	2,739	2,042	4,781	101,752	105,470	106,770
Capital expenditure of Transfers and Grants										
National Government:		15,057	-	-	(987)	-	(987)	14,070	20,547	21,664
Municipal Infrastructure Grant (MIG)		15,057	-	-	(987)	-	(987)	14,070	15,547	16,071
Integrated National Election Programme (Municipal) Grant		-	-	-	-	-	-	-	5,000	5,593
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	2,124	-	2,124	2,124	-	-
Department Cultural Affairs & Sport-Replacement Funding for most vulnerable B3 Municipalities		-	-	-	89	-	89	89	-	-
Department of Local Government -Western Cape Municipal Interventions Grant		-	-	-	835	-	835	835	-	-
Department of Local Government -Municipal Water Resilience Grant		-	-	-	1,200	-	1,200	1,200	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Central Karoo District Municipality		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	366	366	366	-	-
Services SETA		-	-	-	-	366	366	366	-	-
Total capital expenditure of Transfers and Grants		15,057	-	-	1,137	366	1,503	16,580	20,547	21,664
Total capital expenditure of Transfers and Grants		112,027	-	-	3,876	2,408	6,284	118,312	126,017	128,434

Councillor Allowances and employee benefits

Supporting Table SB11 Adjustments Budget - councillor and staff benefits

WC053 Beaufort West - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 28 February 2024											
Summary of remuneration	Ref	Budget Year 2023/24									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	% change
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		5,876	-					69	69	5,945	1.2%
Pension and UIF Contributions		174	-					(56)	(66)	108	-37.9%
Medical Aid Contributions		-	-					5	5	5	#DIV/0!
Motor Vehicle Allowance		148	-					(12)	(12)	136	-7.8%
Cellphone Allowance		558	-					3	3	562	0.5%
Housing Allowances		-	-					-	-	-	
Other benefits and allowances		49	-					0	0	50	0.5%
Sub Total - Councillors		6,806	-					-	-	6,806	0.0%
Senior Managers of the Municipality											
Basic Salaries and Wages		4,438	-					(1,258)	(1,258)	3,180	-28.3%
Pension and UIF Contributions		206	-					99	99	304	48.2%
Medical Aid Contributions		-	-					71	71	71	#DIV/0!
Overtime		-	-					-	-	-	
Performance Bonus		107	-					5	5	112	4.7%
Motor Vehicle Allowance		60	-					120	120	180	200.0%
Cellphone Allowance		72	-					(9)	(9)	63	-13.0%
Housing Allowances		-	-					-	-	-	
Other benefits and allowances		0	-					81	81	82	59443.8%
Payments in lieu of leave		-	-					49	49	49	#DIV/0!
Long service awards		-	-					-	-	-	
Post-retirement benefit obligations	5	-	-					-	-	-	
Entertainment		-	-					-	-	-	
Scarcity		329	-					(61)	(61)	268	-18.6%
Aging and postrelated allowance		-	-					-	-	-	
In kind benefits		-	-					-	-	-	
Sub Total - Senior Managers of Municipality		5,211	-					(903)	(903)	4,309	-17.3%
Other Municipal Staff											
Basic Salaries and Wages		92,657	-					(8,371)	(8,371)	84,286	-9.0%
Pension and UIF Contributions		15,971	-					(1,302)	(1,302)	14,670	-8.1%
Medical Aid Contributions		2,045	-					123	123	2,168	6.0%
Overtime		2,587	-					1,494	1,494	4,082	57.8%
Performance Bonus		6,552	-					(536)	(536)	6,016	-8.2%
Motor Vehicle Allowance		224	-					27	27	251	12.1%
Cellphone Allowance		167	-					(15)	(15)	153	-8.8%
Housing Allowances		403	-					(1)	(1)	402	-0.3%
Other benefits and allowances		5,233	-					201	201	5,434	3.8%
Payments in lieu of leave		-	-					313	313	313	#DIV/0!
Long service awards		962	-					(66)	(66)	896	-6.9%
Post-retirement benefit obligations	5	1,476	-					78	78	1,554	5.3%
Entertainment		-	-					-	-	-	
Scarcity		-	-					-	-	-	
Aging and postrelated allowance		-	-					2,175	2,175	2,175	#DIV/0!
In kind benefits		-	-					-	-	-	
Sub Total - Other Municipal Staff		128,277	-					(5,878)	(5,878)	122,398	-4.6%
% increase											
TOTAL MANAGERS AND STAFF		133,488	-					(6,781)	(6,781)	126,707	-5.1%

Capital expenditure details

Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class

WC053 Beaufort West - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 28 February 2024												
Description	Ref	Current Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfor. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		5,091	-	-	-	-	(4,845)	-	(4,845)	246	4,348	10,178
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		917	-	-	-	-	(709)	-	(709)	208	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		917	-	-	-	-	(709)	-	(709)	208	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	4,348	10,178
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	4,348	4,863
LV Networks		-	-	-	-	-	-	-	-	-	-	5,315
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	30	-	30	30	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	30	-	30	30	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	8	-	8	8	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	8	-	8	8	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toler Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		4,174	-	-	-	-	(4,174)	-	(4,174)	-	-	-
Landfill Sites		4,174	-	-	-	-	(4,174)	-	(4,174)	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-

WC053 Beaufort West - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 28 February 2024												
Description	Ref	Current Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
		A	7	8	9	10	11	12	13	14		
R			A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Community Assets												
Community Facilities												870
Halls												870
Centres												
Crèches												
Child/Care Centres												
Fire/Ambulance Stations												
Testing Stations												
Museums												
Galleries												
Theatres												
Libraries												
Cemeterial/Crematoria												870
Police												
Parks												
Public Open Space												
Nature Reserves												
Public Abolition Facilities												
Markets												
Stams												
Abattoirs												
Airports												
Taxi Rank/Bus Terminals												
Capital Spares												
Sport and Recreation Facilities												
Indoor Facilities												
Outdoor Facilities												
Capital Spares												
Heritage assets												
Monuments												
Historic Buildings												
Works of Art												
Conservation Areas												
Other Heritage												
Investment properties												
Revenue Generating												
Improved Property												
Unimproved Property												
Non-revenue Generating												
Improved Property												
Unimproved Property												
Other assets												
Operational Buildings							72		72	72		
Municipal Offices							72		72	72		
Play/Enquiry Points							72		72	72		
Building Plan Offices												
Workshops												
Yards												
Stores												
Laboratories												
Training Centres												
Manufacturing Plant												
Depots												
Capital Spares												
Housing												
Staff Housing												
Social Housing												
Capital Spares												
Biological or Cultivated Assets												
Biological or Cultivated Assets												
Intangible Assets												
Services							291	280	571	571		
Licences and Rights							291	280	571	571		
Water Rights												
Effluent Licenses												
Solid Waste Licenses												
Computer Software and Applications							291	280	571	571		
Local Settlement Software Applications												
Unspecified												
Computer Equipment												
Computer Equipment							550	478	1,028	1,028		
							550	478	1,028	1,028		
Furniture and Office Equipment												
Furniture and Office Equipment							26	100	126	126		
							26	100	126	126		
Machinery and Equipment												
Machinery and Equipment								151	151	151		
								151	151	151		
Transport Assets												
Transport Assets							4,586		4,586	4,586	8,849	
							4,586		4,586	4,586	8,849	
Land												
Land												
Zoo's, Marine and Non-biological Animals												
Zoo's, Marine and Non-biological Animals												
Living resources												
Mature												
Polking and Protection												
Zoological plants and animals												
Immature												
Polking and Protection												
Zoological plants and animals												
Total Capital Expenditure on new assets to be adjusted	1	5,091					880	1,009	1,659	8,760	14,196	11,048

Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class

WC053 Beaufort West - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 28 February 2024												
Description	Ref	Current Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavold.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7	8	9	10	11	12	13	14		
		A1	B	C	D	E	F	G	H			
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		5,233	-	-	-	-	1,845	(50)	1,795	7,028	-	5,765
Roads Infrastructure		3,096	-	-	-	-	2,838	(50)	2,889	5,985	-	2,287
Roads		3,096	-	-	-	-	2,838	(50)	2,889	5,985	-	2,287
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	1,043	-	1,043	1,043	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	1,043	-	1,043	1,043	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		2,137	-	-	-	-	(2,137)	-	(2,137)	-	-	3,478
Pump Station		2,137	-	-	-	-	(2,137)	-	(2,137)	-	-	3,478
Retiulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-

WC053 Beaufort West - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 28 February 2024													
Description	Ref	Current Year 2023/24										Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Net. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands		A	7	8	9	10	11	12	13	14			
		A	A1	B	C	D	E	F	G	H			
Capital expenditure on renewal of existing assets by Asset Class/Sub-class													
Community Assets		3,314	-	-	-	-	(2,738)	-	(2,738)	576	3,670	2,028	
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	
Halls		-	-	-	-	-	-	-	-	-	-	-	
Centres		-	-	-	-	-	-	-	-	-	-	-	
Crèches		-	-	-	-	-	-	-	-	-	-	-	
Child/Care Centres		-	-	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-	
Teaching Stations		-	-	-	-	-	-	-	-	-	-	-	
Museums		-	-	-	-	-	-	-	-	-	-	-	
Galleries		-	-	-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	-	-	
Libraries		-	-	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-	
Police		-	-	-	-	-	-	-	-	-	-	-	
Parks		-	-	-	-	-	-	-	-	-	-	-	
Public Open Space		-	-	-	-	-	-	-	-	-	-	-	
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-	
Public Abolition Facilities		-	-	-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	-	-	
Stalls		-	-	-	-	-	-	-	-	-	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	
Airports		-	-	-	-	-	-	-	-	-	-	-	
Taxi Rank/Bus Terminus		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities		3,314	-	-	-	-	(2,738)	-	(2,738)	576	3,670	2,028	
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-	
Outdoor Facilities		3,314	-	-	-	-	(2,738)	-	(2,738)	576	3,670	2,028	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	
Monuments		-	-	-	-	-	-	-	-	-	-	-	
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-	
Works of Art		-	-	-	-	-	-	-	-	-	-	-	
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-	
Other Heritage		-	-	-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Improved Property		-	-	-	-	-	-	-	-	-	-	-	
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	
Improved Property		-	-	-	-	-	-	-	-	-	-	-	
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-	
Other assets		-	-	-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-	
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-	
Workshops		-	-	-	-	-	-	-	-	-	-	-	
Yards		-	-	-	-	-	-	-	-	-	-	-	
Stores		-	-	-	-	-	-	-	-	-	-	-	
Laboratories		-	-	-	-	-	-	-	-	-	-	-	
Training Centres		-	-	-	-	-	-	-	-	-	-	-	
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-	
Depots		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Staff Housing		-	-	-	-	-	-	-	-	-	-	-	
Social Housing		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	
Services		-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-	
Water Rights		-	-	-	-	-	-	-	-	-	-	-	
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-	
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-	
Lead Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-	
Unspecified		-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	
Living resources		-	-	-	-	-	-	-	-	-	-	-	
Motors		-	-	-	-	-	-	-	-	-	-	-	
Polking and Protection		-	-	-	-	-	-	-	-	-	-	-	
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	-	-	
Polking and Protection		-	-	-	-	-	-	-	-	-	-	-	
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on renewal of existing assets to be adjusted	1	8,547	-	-	-	-	(893)	(50)	(843)	7,604	3,670	7,781	

Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class

WC053 Beaufort West - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 28 February 2024												
Description	Ref	Current Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	MURI-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7	8	9	10	11	12	13	14		
		A1	B	C	D	E	F	G	H			
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure												
Roads Infrastructure												
Roads												
Road Structures												
Road Furniture												
Capital Spares												
Storm water Infrastructure												
Drainage Collection												
Storm water Conveyance												
Attenuation												
Electrical Infrastructure												
Power Plants												
HV Substations												
HV Switching Station												
HV Transmission Conductors												
MV Substations												
MV Switching Stations												
MV Networks												
LV Networks												
Capital Spares												
Water Supply Infrastructure												
Dams and Weirs												
Boreholes												
Reservoirs												
Pump Stations												
Water Treatment Works												
Bulk Mains												
Distribution												
Distribution Points												
PRV Stations												
Capital Spares												
Sanitation Infrastructure												
Pump Station												
Reticulation												
Waste Water Treatment Works												
Outfall Sewers												
Toilet Facilities												
Capital Spares												
Solid Waste Infrastructure												
Landfill Sites												
Waste Transfer Stations												
Waste Processing Facilities												
Waste Drop-off Points												
Waste Separation Facilities												
Electricity Generation Facilities												
Capital Spares												
Rail Infrastructure												
Rail Lines												
Rail Structures												
Rail Furniture												
Drainage Collection												
Storm water Conveyance												
Attenuation												
MV Substations												
LV Networks												
Capital Spares												
Coastal Infrastructure												
Sand Pumps												
Piers												
Revetments												
Promenades												
Capital Spares												
Information and Communication Infrastructure												
Data Centres												
Core Layers												
Distribution Layers												
Capital Spares												

WC053 Beaufort West - Supporting Table 8B18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 28 February 2024													
Description	Ref	Current Year 2023/24									Budget Year +1 2024/25 Adjusted Budget	Budget Year +2 2025/26 Adjusted Budget	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget			
R thousands	A	7	8	9	10	11	12	13	14				
	A	A1	B	C	D	E	F	G	H				
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class													
Community Assets		339	-	-	-	-	-	1,507	-	1,507	1,847	-	-
Community Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-	-
Clinic/Care Centres		-	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-	-
Public Abattoir Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-	-
Stals		-	-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		339	-	-	-	-	-	1,507	-	1,507	1,847	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		339	-	-	-	-	-	1,507	-	1,507	1,847	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Herks of Art		-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-
Services		-	-	-	-	-	-	-	-	-	-	-	-
Leases and Rights		-	-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-	-
Lead Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-	-
Polking and Protection		-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-	-
Polking and Protection		-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	339	-	-	-	-	-	1,507	-	1,507	1,847	-	-

Municipal Manager's Quality Certificate

I, **Derick Welgemoed**, the Municipal Manager of Beaufort West Municipality, hereby certify that the Mid-Year 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.

Print name: **Mr D. Welgemoed**

Municipal Manager of Beaufort West Municipality (WC053)

Signature:

Date:

Annexure A
Detailed Adjustments Capital Budget over the 2023/24 Medium Term
Revenue Expenditure Framework (MTREF)

WC053 Beaufort West Municipality : Detailed Capital Budget :- Capital Expenditure Budget - 2023/24 MTREF

Department	SCOA Function Posting Level	Project Description	Funding Source	2023/24 Medium Term Revenue & Expenditure Framework									
				Budget Year 2023/24	Adjustments	Adjusted Budget 2023/24	Budget Year +1 2024/25	Adjustments	Adjusted Budget Year +1 2024/25	Budget Year +2 2025/26	Adjustments	Adjusted Budget Year +2 2025/26	
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Upgrade Streets : Dliso Ave & Matshaka St - Kwa-Mandlenkosi	National Government - MIG	877,558	- 872,947	4,611	-	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Upgrade Roads : Freddie Max Crescent - Nelspoort	National Government - MIG	231,796	3,840,085	4,071,881	-	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Upgrade Roads : Freddie Max Crescent - Nelspoort	Internally generated funds - CRR	495,652	-	495,652	-	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Rehabilitate Gravel Roads : Rustdene, Kwa-Mandlenkosi & Hillside II - Beaufort West	National Government - MIG	808,080	- 800,527	7,553	-	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Rehabilitate Gravel Roads : Rustdene, Kwamandlenkosi & Hillside II - Beaufort West	Internally generated funds - CRR	49,565	- 49,565	-	-	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Upgrade Gravel Roads : Pieter Street, Rustdene - Beaufort West	National Government - MIG	633,515	771,646	1,405,161	-	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Upgrade Gravel Roads : Blankenweg - Hillside	National Government - MIG	-	-	-	-	-	-	-	-	2,286,650	2,286,650
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Distribution	Water Supply Infrastructure : Boreholes - Repair of vandalised switchgear – boreholes KH3 and KH5	Provincial Government	-	1,043,478	1,043,478	-	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Waste Water Management:Core Function:Storm Water Management	New Stormwater Drainage - Murraysburg	National Government - MIG	917,144	- 917,144	-	-	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Waste Water Management:Core Function:Storm Water Management	New Stormwater Retention Pond Ph2, Hillside - Beaufort West	National Government - MIG	-	-	-	3,560,094	- 3,560,094	-	-	-	-	-
Directorate: Infrastructure Services	Function:Planning and Development:Core Function:Project Management Unit	Purchase 3 X Laptops - PMU	National Government - MIG	-	63,796	63,796	-	-	-	-	-	-	-
Directorate: Community Services	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrade Sportsgrounds - Nelspoort	National Government - MIG	3,313,646	- 2,738,124	575,522	3,895,126	- 224,750	3,670,376	-	2,025,734	2,025,734	-
Directorate: Community Services	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrade Existing Regional Sport Stadium Ph2 - Rustdene	National Government - MIG	-	1,507,498	1,507,498	-	-	-	-	-	-	-
Directorate: Community Services	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrade Existing Regional Sport Stadium Ph2 - Rustdene	Internally generated funds - CRR	339,130	-	339,130	-	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Waste Water Management:Core Function:Waste Water Treatment	Upgrading of Existing Irrigation Pump Station at WWTW - Beaufort West	National Government - MIG	2,137,000	- 2,137,000	-	1,341,261	- 1,341,261	-	-	-	3,478,261	3,478,261
Directorate: Community Services	Function:Waste Management:Core Function:Solid Waste Disposal (Landfill Sites)	Landfillsite: Supply and Delivery of Yellow Plant - Beaufort West	National Government - MIG	4,173,913	411,942	4,585,855	-	-	-	-	-	-	-
Directorate: Corporate Services	Function:Finance and Administration:Core Function:Information Technology	Computer Software and Applications	Provincial Government	-	291,305	291,305	-	-	-	-	-	-	-
Directorate: Corporate Services	Function:Finance and Administration:Core Function:Information Technology	Computer Equipment	Provincial Government	-	434,783	434,783	-	-	-	-	-	-	-
Directorate: Corporate Services	Function:Finance and Administration:Core Function:Information Technology	Computer Software and Applications	Internally generated funds - CRR	-	280,000	280,000	-	-	-	-	-	-	-
Directorate: Corporate Services	Function:Finance and Administration:Core Function:Information Technology	Computer Equipment	Internally generated funds - CRR	-	460,000	460,000	-	-	-	-	-	-	-
Directorate: Corporate Services	Function:Community and Social Services:Core Function:Libraries and Archives	Computer Equipment	Provincial Government	-	51,000	51,000	-	-	-	-	-	-	-
Directorate: Corporate Services	Function:Community and Social Services:Core Function:Libraries and Archives	Furniture and Office Equipment	Provincial Government	-	26,087	26,087	-	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Finance and Administration:Core Function:Fleet Management	Machinery and Equipment	Internally generated funds - CRR	-	50,800	50,800	-	-	-	-	-	-	-
Directorate: Financial Services	Function:Finance and Administration:Core Function:Finance	Computer Equipment	Internally generated funds - CRR	-	18,000	18,000	-	-	-	-	-	-	-
Directorate: Financial Services	Function:Finance and Administration:Core Function:Finance	Furniture and Office Equipment	Internally generated funds - CRR	-	100,000	100,000	-	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Planning and Development:Core Function:Town Planning, Building Regulations and Enforcement, and City Engineer	Machinery and Equipment	Internally generated funds - CRR	-	100,000	100,000	-	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Distribution	Water Infrastructure - Water Pipeline :- Skills Centre	SETA Funding	-	30,400	30,400	-	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Waste Water Management:Core Function:Sewerage	Sanitation Infrastructure - Sewer Pipeline :- Skills Centre	SETA Funding	-	7,980	7,980	-	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Waste Water Management:Core Function:Storm Water Management	Storm Water Infrastructure - Storm Water Channel :- Skills Centre	SETA Funding	-	208,000	208,000	-	-	-	-	-	-	-
Directorate: Infrastructure Services	Function:Finance and Administration:Core Function:Property Services	Other Assets - Fire Infrastructure :- Skills Centre	SETA Funding	-	72,000	72,000	-	-	-	-	-	-	-
Directorate: Community Services	Function:Waste Management:Core Function:Solid Waste Disposal (Landfill Sites)	Landfillsite: Supply and Delivery of Yellow Plant - Beaufort West	National Government - MIG	-	-	-	-	9,848,538	9,848,538	-	-	-	-
Directorate: Community Services	Function:Waste Management:Core Function:Solid Waste Disposal (Landfill Sites)	Murraysburg: Landfill: Specialised Waste Fleet (Yellow plant)	National Government - MIG	-	-	-	4,722,432	- 4,722,432	-	-	-	-	-
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Electricity	48 km 22kV Murraysburg Overhead Power Line (Phase I) - Murraysburg	National Government - INEP	-	-	-	4,347,826	-	4,347,826	-	-	-	-
Directorate: Community Services	Function:Waste Management:Core Function:Solid Waste Disposal (Landfill Sites)	Murraysburg: Landfill: Specialised Waste Fleet (Yellow Plant)	National Government - MIG	-	-	-	-	-	-	181,916	- 181,916	-	-
Directorate: Community Services	Function:Waste Management:Core Function:Solid Waste Disposal (Landfill Sites)	Merweville: Landfill: Specialised Waste Fleet (Yellow Plant)	National Government - MIG	-	-	-	-	-	-	3,130,435	- 3,130,435	-	-
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Treatment	Nelspoort: WTW: Upgrading of Aerator	National Government - MIG	-	-	-	-	-	-	2,091,611	- 2,091,611	-	-
Directorate: Community Services	Function:Waste Management:Core Function:Solid Waste Disposal (Landfill Sites)	Merweville: Landfill: Upgrading of Landfill Site	National Government - MIG	-	-	-	-	-	-	3,130,435	- 3,130,435	-	-
Directorate: Community Services	Function:Community and Social Services:Core Function:Cemeteries, Funeral Parlours and Crematoriums	Murraysburg: Cemetery: Expansion of Cemetery Site	National Government - MIG	-	-	-	-	-	-	5,440,517	- 4,570,952	869,565	-
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Street Lighting and Signal Systems	Beaufort West - New High Mast Lights : Various Areas Phase 3	National Government - MIG	-	-	-	-	-	-	-	-	5,314,704	5,314,704
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Electricity	48 km 22kV Murraysburg Overhead Power Line (Phase II) - Murraysburg	National Government - INEP	-	-	-	-	-	-	-	-	4,863,477	4,863,477
Total				13,976,999	2,253,493	16,230,492	17,866,739	1	17,866,740	18,838,391	-	18,838,391	-