



BEAUFORT WEST MUNICIPALITY



ANNUAL BUDGET 2020 / 2021

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Part 1 – Annual Budget

1.1 Mayor's Report

We live in unprecedented times where the world is in constant flux and unpredictable, it is not business as usual which requires an adjustment to our thinking, especially about our financial future.

Minister Mboweni stated that Treasury will have to revise the national budget across the board to ensure that the necessary resources is made available in order to respond to the outbreak.

In his words we are dealing with three simultaneous shocks. It is a health shock, which will stretch the resources of our health care system to its limit. It is a global economic shock, which will substantially reduce global growth and consequently external demand, and it is a domestic economic shock, because our domestic policies will reduce economic activity, both from a demand side and a supply side.

Current reality within our region:

We already witnessing the effects of Covid 19

- Increased levels of poverty;
- Poor psychological state of people, increased hopelessness;
- Limited to no access to Covid 19 funding for youth and black owned businesses;
- Increased dependence on support from Government and Municipality;
- Municipal Revenue collection has been negatively affected by the sharp economic downturn.

The financial outlook for the medium term seems bleak.

- Likely worst recession since the Great Depression;
- Most economies expected to fall with SA growth outlook forecast by IMF 6.6% lower vs January 2020;
- Tightening in financial conditions;
- Scarring resulting from the economic dislocation that policy measures are unable to fully offset;
- Long swings in commodity prices; now in a downward phase;
- Collapse in consumer and business confidence leading to a contraction in private investment and consumption demand;
- The current conjuncture is defined by the interaction of these elements, which can create a vicious cycle reinforcing the structural faults in the SA economy;

- Employment opportunities, household consumption, investment will continue to be constrained;
- High levels of uncertainty in terms of duration and intensity due to the pandemic itself, its macroeconomic fallout, and the associated stresses in financial and commodity markets;
- GDP per capita will fall further exacerbating social pressures and fragmentation;
- Rising debt and risks lead to higher cost of borrowing associated with even slower growth.

The Local Impact

- Low Market sentiment, compounded by slowing economic recovery;
- Substantial disruption to travel and tourism that will have a direct impact on related industries ie. Guesthouses, restaurants, petrol stations, income generated from fines;
- Slowing consumer spending due to lockdowns, fear of exposure to virus at large gatherings, social and recreational activities;
- Changes to consumer spending patterns e.g. rising expenditures on medical services and lower spending on durable and semi-durables for instance payment of Municipal account;
- Disruptions to global supply chains;
- Increased disruption of domestic production due to illness or lockdowns;
- Increased risk of workers being put on short-time or retrenched due to lack of demand;
- Rising liquidations;
- Labour – short-time, retrenchment, no work available, especially low and medium skilled workers, and those in informal employment;
- Business – fall in demand for durables and semi-durables, personal services, retail, recreation and restaurants;
- Business – lost production time due to sick leave and quarantines;
- Business – public transport losses as individuals avoid taxis, buses;
- The overall pattern suggests that the negative impact of the shocks is larger for workers with lower educational attainment;
- The poor may find it more difficult to recover from the outbreak due to lower accumulated savings, the impact of funeral costs and loss of breadwinner income;
- Government – unsustainable public finances, increased need to reprioritise towards the poor and vulnerable while reducing spending in other priority areas;
- From the above it is clear that the sectors that makes up the bulk of the economy in our area will be under extreme pressure for the foreseeable future. This will have a

substantial negative impact on the income of the Municipality while at the same time put more pressure on allocations to the poor.

Our Response

The key to success in these turbulent financial times lies in the ability to make quick adjustments on a regular basis. Beaufort-West Municipality's is committed to respond to this crisis proactively and not just fall victim to it.

The COVID-19 pandemic is simultaneously a health crisis and a far-reaching global economic crisis. Government has acted decisively to prioritise the health and lives of all South Africans. Yet our economy, which was already weak before the emergence of the novel coronavirus, has been hit hard by interlocking shocks to supply and demand.

As announced by the President, additional funding of R20 billion will be made available to municipalities to provide emergency water supply, to sanitise public transport facilities and to support vulnerable communities. National Treasury is engaging with provinces, municipalities and sector departments on how best to adjust the Division of Revenue.

Our immediate priority is to support economic activity and alleviate hardship. Fiscal reprioritization is there for required. A special adjustment budget has been developed and set out a range of economic reform proposals and measures to stabilise the Municipality's finances while addressing the key concerns of the people we serve. This includes support to vulnerable households to get through the crisis.

Over the longer term, we cannot merely return the economy to where it was before the pandemic. Forging a new economy in a new global reality will require:

- A social compact between business, labour, communities and government -we will be developing a strategy for how business, the Municipality and the broader community will work together in forging a new economy;
- Far-reaching structural reforms enabling ALL the people in our region to participate in building a more productive and prosperous society will be the focus

We will be launching "Project We Can" that unpacks the above in strategic initiatives mobilizing a community wide initiative to deal with the challenges caused by COVID 19.

The 2020/2021 budget should achieve the following main objectives:

(a) Abolish apartheid spatial planning and integrate our communities and promote access for poor to work, recreational and commercial opportunities;

- (b) Grow local economy, create jobs, empower previously disadvantaged, and transform ownership patterns;
- (c) Eradicate poverty and uplift previously disadvantaged communities, promote social cohesion;
- (d) Universal access to decent quality of services;
- (e) Build a capable, corruption-free administration that is able to deliver on developmental mandate and stimulate an environment for investment;
- (f) Manage expenditure prudently, grow revenue base and build long term financial sustainability as to invest in social and economic development;
- (g) An active and engaged citizenry, able to engage with and shape the municipality's programme;
- (h) Develop a targeted response to the threats and opportunities created by COVID-19;
- (i) Competent and capable staff aligned with vision and strategic objectives;
- (j) Budget alignment to give effect to the above.

Desired Outcomes

We need a post covid-19 economic reconstruction, growth and transformation plan that is underpinned by the guiding principles set out below:

- Empower quick decision-making capabilities;
- Collaboration across all government sectors as well as with business, church and broader society;
- Seamless integration;
- Speed in addressing bottlenecks;
- Agility, efficiency, effectiveness;
- High visibility and availability of leadership;
- Unity of purpose.

The economic impact for the poor and most vulnerable is devastating. A team of researchers predict that the extreme poverty rate among vulnerable households will almost triple. They estimate that the social assistance measures announced by the government will still leave 45 per cent of South African workers without relief.

The latest Quarterly Labour Force Survey found close to 3 million people were working in the informal sector, or around 18 per cent of total employment. This informal workforce is often

the only source of income for many more households, ensuring that they stay above the poverty line. The current crisis is likely to worsen existing inequalities and create new ones.

It is up to the leaders of Beaufort-West Municipality and the larger community to respond to the cry of the poor. If we act quickly and decisively and prioritize the poor, the rewards will far outweigh the costs. "We can"

Honourable Speaker and Council, as required by section 3 of Schedule A of the Municipal Budget Regulations, I hereby wish to report in summary as follows on the annual budget of the municipality.

An overview of the 2020/21 Medium Term Revenue & Expenditure Framework are as follows:

R thousand	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Total Operating Revenue	328,165,305	338,499,460	364,492,705
Total Operating Expenditure	347,174,731	353,888,629	379,444,449
Operating Surplus/(Deficit)	-19,009,426	-15,389,169	-14,951,744
Transfers and subsidies - capital	20,810,700	19,937,050	20,449,700
Surplus/(Deficit) for the year	1,801,274	4,547,881	5,497,956
Total Capital Expenditure	35,897,000	21,999,771	21,781,366

The total operating revenue budget amounts to R 328,1 million for the 2020/21 budget year and R 338,5 and R 364,5 for the two other years. The total operating expenditure budget amounts to R 347,1 million for the 2020/21 budget year, thereafter operating expenditure will increase by R 6,7 million and R 25,6 million respectively for the two outer years.

The total capital budget for the 2020/21 financial year amounts R 35,9 million, (R 22 million and R 21,7 million for the outer years). The budget over the MTREF will be financed from National and Provincial Grants, borrowings and internally generated funds.

That being said Honourable Speaker and Council, our financial position remains vulnerable and risky and therefore we need to persist with cost saving measures in order to turn around our current financial position.



Clr. N Constable

Executive Mayor

1.2 Council Resolutions

In terms of section 24 (1) of the MFMA the municipal council must at least 30 days before the start of the budget year consider approval of the annual budget.

Council acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:

a) That the annual budget of Beaufort West Municipality for the Financial year 2020/2021; and indicative for the two projected years 2021/22 and 2022/23, as set out in the Annual Budget Tables, be approved:

- Table A2: Budgeted Financial Performance (expenditure by standard classification);
- Table A3: Budgeted Financial Performance (expenditure by municipal vote);
- Table A4: Budgeted Financial Performance (revenue and expenditure);
- Table A5: Budget Capital Expenditure by vote, standard classification and funding;
- Table A6: Budgeted Financial Position;
- Table A7: Budgeted Cash Flows;
- Table A8: Cash backed reserves/accumulated surplus reconciliation

b) Council approves and adopts with effect of 1 July 2020 the increase in tariffs as reflected in **Annexure A** – Increase in Tariffs for Rates, Service Charges and Other Sundry Tariffs.

c) Council approves and adopts the detailed capital projects are shown in **Annexure B**.

d) It is also recommended that Council approve the submission of the annual budget to the Provincial Treasury and the National Treasury, within ten working days after tabling in Council.

e) Amendment to the definition for Indigent/poor Households income as follows:

Current definition:

<i>“Indigent”/“poor households”</i>	Means any household or category of households, earning a combined gross income , as determined by the municipality annually in terms of a social and economic analysis of its area, which qualifies for rebates/remissions, support or a service subsidy, provided that foster and child support grants are not included when calculating such household income.
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Proposed Definition:

<i>“Indigent”/“poor households”</i>	Means any household or category of households, earning a combined gross income , as determined by the municipality annually in terms of a social and economic analysis of its area, which qualifies for rebates/remissions, support or a service subsidy, provided that foster
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and child support, **as well as additional temporary** grants are not included when calculating such household income.

f) It is also recommended that the annual budget be made public.

1.3 Executive Summary

The table below is a consolidated overview of the 2020/21 Medium-term Revenue and Expenditure Framework (MTREF):

R thousand	Adjusted Budget 2019/20	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Total Operating Revenue	368,318,463	328,165,305	338,499,460	364,492,705
Total Operating Expenditure	377,695,595	347,174,731	353,888,629	379,444,449
Operating Surplus/(Deficit)	-9,377,132	-19,009,426	-15,389,169	-14,951,744
Transfers and subsidies - capital	36,923,400	20,810,700	19,937,050	20,449,700
Surplus/(Deficit) for the year	27,546,268	1,801,274	4,547,881	5,497,956
Total Capital Expenditure	38,135,400	35,897,000	21,999,771	21,781,366

Total operating revenue has decreased by 10.90 per cent or R40.1 million for the 2020/21 financial year when compared to the 2019/20 Adjustments Budget. For the two outer years, operational revenue will increase by 3.15 and 7.68 per cent respectively.

Total operating expenditure for the 2020/21 financial year has been appropriated at R347,2 million and translates into a budgeted deficit of R19 million. When compared to the 2019/20 Adjustments Budget, operational expenditure has decreased by 8.08 per cent in the 2020/21 budget and increased by 1.93 and 7.22 per cent for each of the respective outer years of the MTREF.

The capital budget of R 35,9 million for 2020/21 is 5.87 per cent less when compared to the 2019/20 Adjustment Budget. The decrease is due to a decline in transfer's recognised capital from both national and provincial government. The capital budget for the two outer years amounts to R 22 million and R 21,8 million respectively. The 2020/21 capital budget will be funded by national government grants 54.63%, provincial government grants 3.34%, borrowing 35.66% and internally generated funds 6.37%.

1.4 Operating Revenue Framework

Economic growth in South Africa continues to stagnate and remain weak. This has a ripple effect on provincial and local economies. The world are currently faced with a global pandemic, COVID-19. This outbreak has forced governments across the world to shut down. These shut downs will have a very negative effect on the world economy as well as South Africa. The true extent will be known in the coming months.

Households are already feeling the pinch and as a result will have less income at their disposal.

The municipality's 2020/21 budget and MTREF is informed by the following:

- National Treasury's guidelines and macroeconomic policy;
- National, Provincial and Local economic conditions;
- The municipality's Integrated Development Plan (IDP);
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.

The following table is a high level summary of the 2020/2021 budget and MTREF (classified per main type of operating expenditure):

Description	Adjusted Budget 2019/20	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue By Source				
Property rates	38,955,360	40,903,128	42,948,285	45,095,697
Service charges - electricity revenue	80,264,100	85,272,600	89,536,230	96,699,128
Service charges - water revenue	21,150,737	22,631,285	24,215,476	25,910,560
Service charges - sanitation revenue	16,903,960	18,087,237	19,353,345	20,708,075
Service charges - refuse revenue	8,634,335	9,411,425	10,258,454	11,181,715
Rental of facilities and equipment	1,293,300	1,357,965	1,425,865	1,497,160
Interest earned - external investments	1,050,000	1,155,000	1,270,500	1,397,550
Interest earned - outstanding debtors	4,526,300	4,797,880	5,085,755	5,390,900
Dividends received	-	-	-	-
Fines, penalties and forfeits	53,640,475	57,325,500	59,141,925	62,099,200
Licences and permits	408,500	580,000	609,000	639,450
Agency services	880,000	968,000	1,064,800	1,171,280
Transfers and subsidies	129,808,661	84,105,300	82,630,950	91,702,300
Other revenue	10,802,735	1,569,985	958,875	999,690
Gains	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	368,318,463	328,165,305	338,499,460	364,492,705

The operational revenue budget for 2020/21 of R 328,1million shows a decrease of R40,2

million compared to the operational budget of 2019/20 of R 368,3 million. The main reason for the decrease is due to transfers and subsidies.

The Beaufort West Municipality depends largely on property rates and service charges to balance its budget. The percentage of property rates and service charges of the total operating revenue are as follows:

	Amount	%
Property rates	40,903,128	12.46%
Service charges - electricity revenue	85,272,600	25.98%
Service charges - water revenue	22,631,285	6.90%
Service charges - sanitation revenue	18,087,237	5.51%
Service charges - refuse revenue	9,411,425	2.87%

Attached is **Annexure A** that indicate the proposed increases in Tariffs for Rates, Service Charges and Other Sundry Tariffs for the Budget year 2020/2021.

Beaufort West Municipality is depended on grants and subsidies from both national and provincial governments to fund certain operational projects. The table below provided a summary of the transfers and subsidies amounting to R84,105,300; R 82,630,950 and R 91,702,300 over the 2020/21 MTREF

Operating Transfers and Grants	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
National Government:			
Energy Efficiency and Demand Side Management Grant	-	-	3,000,000
Equitable Share	67,109,000	72,374,000	77,322,000
Expanded Public Works Programme Integrated Grant	1,859,000	-	-
Local Government Financial Management Grant	1,700,000	1,964,000	2,185,000
Municipal Infrastructure Grant	695,300	736,950	767,300
Municipal Systems Improvement Grant	300,000	500,000	-
Total	71,663,300	75,574,950	83,274,300
Provincial Government:			
Community Development Workers (CDW) Operational Support Grant	206,000	206,000	206,000
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure	50,000	50,000	50,000
Human Settlements Development Grant (Beneficiaries)	4,340,000	-	1,000,000
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities	6,207,000	6,548,000	6,908,000
Municipal Accreditation and Capacity Building Grant	238,000	252,000	264,000
Municipal Drought Relief Grant	850,000	-	-
Thusong Service Centres Grant (Sustainability: Operational Support Grant)	150,000	-	-
Western Cape Financial Management Capacity Building Grant	401,000	-	-
Total	12,442,000	7,056,000	8,428,000
Total transfers and subsidies	84,105,300	82,630,950	91,702,300

1.5 Operating Expenditure Framework

The following table is a high level summary of the 2020/21 budget and MTREF (classified per main type of operating expenditure):

Description	Adjusted Budget 2019/20	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Expenditure By Type				
Employee related costs	118,186,499	119,705,413	125,189,643	132,555,374
Remuneration of councillors	6,286,560	6,514,525	6,752,017	6,999,005
Debt impairment	46,335,568	54,689,437	55,312,402	58,720,160
Depreciation & asset impairment	20,431,071	25,096,384	24,738,764	24,693,264
Finance charges	1,436,033	3,123,768	2,134,093	1,739,200
Bulk purchases	71,500,000	76,700,500	81,302,530	87,626,532
Other materials	9,931,401	9,141,011	9,576,927	11,679,668
Contracted services	77,905,318	24,931,261	20,310,665	24,931,614
Transfers and subsidies	550,000	500,000	550,000	600,000
Other expenditure	25,133,146	26,772,432	28,021,588	29,899,632
Losses	-	-	-	-
Total Expenditure	377,695,596	347,174,731	353,888,629	379,444,449

Employee-related costs

The budgeted allocation for employee related costs for the 2020/21 financial year totals R119,7 million, which equals to 34.5 per cent of the total operating expenditure. The Salary and Wage Collective Agreement for the period 01 July 2018 to 30 June 2021 is still in operation, therefore the municipality budgeted for employee related costs in line with the multi-year wage agreement. An annual increase of 6 per cent has been included in the two outer years of the MTREF.

Employee related costs is a major cost component of the operating budget and have to be contained over the MTREF. As part of cost containment only critical vacancies will be prioritized. In addition expenditure against overtime and standby will be reduced, with provisions against this budget item only being provided for emergency services and other critical functions.

Remuneration of Councillors

Remuneration of Councillors was prepared in accordance with the gazetted limits and provisions as set out in the Remuneration of Public Office Bearers, Act 20 of 1998. The most recent proclamation in this regard has been taken into account with a 4% increase provision year on year.

Bulk Purchases

Bulk purchases for electricity was adjusted in line with the municipal guidelines and benchmarks decision issued by NERSA on the 14th of May 2020. Water was increased in line with CPI.

Contracted Services

Existing contracts were increased in line with contract conditions and other new contracted cost were added based on the nature of the expense, e.g. contractor to deliver on targets as per the Human Settlement Development Grant conditions etc.

Other Expenditure

Other expenditure items were increased in line with inflation whilst others were increase in line with existing contract conditions.

1.6 Capital expenditure

The total capital budget for 2020/21 amounts to R 35,9 million for 2020/21 (R 22 million and R 21,8 million for the outer years).

The table below indicate the capital budget and how it will be funded over the 2019/20 Medium Term Revenue & Expenditure Framework:

Vote Description	Ref	2020/21 Medium Term Revenue & Expenditure Framework		
		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1			
Capital Expenditure - Functional				
Governance and administration		8,972	700	350
Executive and council		120	–	–
Finance and administration		8,852	700	350
Internal audit				
Community and public safety		3,118	8,682	6,822
Community and social services		2,341	4,404	982
Sport and recreation		777	3,343	5,841
Public safety		–	935	–
Housing		–	–	–
Health		–	–	–
Economic and environmental services		1,831	5,102	7,961
Planning and development		–	–	–
Road transport		1,831	5,102	7,961
Environmental protection		–	–	–
Trading services		21,976	7,516	6,648
Energy sources		7,320	5,000	5,871
Water management		9,856	1,158	–
Waste water management		–	1,358	777
Waste management		4,800	–	–
Other		–	–	–
Total Capital Expenditure - Functional	3	35,897	22,000	21,781
Funded by:				
National Government		19,611	19,002	20,450
Provincial Government		1,200	935	–
District Municipality		–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–
Transfers recognised - capital	4	20,811	19,937	20,450
Borrowing	6	12,800	–	–
Internally generated funds		2,286	2,063	1,332
Total Capital Funding	7	35,897	22,000	21,781

The detailed capital projects over the 2020/21 Medium Term Revenue & Expenditure Framework are shown in **Annexure B** of this document.

Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

WC053 Beaufort West - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)										
Functional Classification Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		74,515	73,825	79,271	83,629	92,727	92,727	67,792	70,012	73,017
Executive and council		38,229	36,616	38,042	40,626	38,191	38,191	14,034	14,231	14,883
Finance and administration		36,285	37,209	41,230	43,003	54,411	54,411	53,758	55,780	58,134
Internal audit		-	-	-	-	125	125	-	-	-
<i>Community and public safety</i>		79,567	59,591	66,324	83,830	119,268	119,268	72,931	77,197	79,108
Community and social services		6,596	6,401	7,301	7,604	8,152	8,152	9,010	13,465	7,434
Sport and recreation		1,911	5,801	8,303	5,846	4,191	4,191	472	1,732	6,504
Public safety		64,800	45,177	50,314	54,495	54,555	54,555	58,871	61,747	63,906
Housing		6,281	2,212	406	15,885	52,370	52,370	4,578	252	1,264
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		11,440	12,525	12,820	5,313	7,410	7,410	6,988	898	4,557
Planning and development		370	104	82	789	789	789	1,916	848	884
Road transport		11,070	12,421	12,737	4,524	6,621	6,621	5,072	50	3,673
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		157,630	206,065	142,651	179,566	185,836	185,836	201,265	210,330	226,260
Energy sources		80,643	85,246	79,182	104,942	105,096	105,096	105,190	106,920	123,863
Water management		27,487	70,324	32,798	39,317	44,817	44,817	44,578	47,868	44,549
Waste water management		40,612	40,019	20,655	22,928	24,074	24,074	31,275	33,583	36,079
Waste management		6,888	10,475	10,015	12,379	11,850	11,850	20,222	21,959	23,769
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	323,171	352,006	301,066	352,338	405,242	405,242	348,976	358,437	384,942
Expenditure - Functional										
<i>Governance and administration</i>		59,336	74,139	70,215	71,650	70,310	70,310	71,272	71,538	75,114
Executive and council		16,959	19,946	18,994	21,498	17,134	17,134	20,057	19,613	20,729
Finance and administration		41,476	52,786	49,857	48,647	52,049	52,049	49,461	50,039	52,355
Internal audit		901	1,407	1,364	1,505	1,128	1,128	1,755	1,887	2,029
<i>Community and public safety</i>		89,285	64,167	76,779	85,778	125,498	125,498	90,172	90,407	95,047
Community and social services		10,057	9,692	10,952	10,197	10,382	10,382	9,416	10,820	11,494
Sport and recreation		6,972	7,443	7,769	9,376	9,457	9,457	11,048	11,591	12,179
Public safety		64,905	43,528	55,719	48,639	51,450	51,450	63,321	65,942	68,103
Housing		7,350	3,504	2,338	17,566	54,209	54,209	6,385	2,154	3,271
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		24,563	31,353	30,442	28,111	30,093	30,093	30,576	31,120	33,327
Planning and development		5,066	1,382	1,620	5,578	7,312	7,312	7,574	7,976	8,404
Road transport		19,496	29,970	28,821	22,532	22,781	22,781	23,001	23,144	24,923
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		116,287	123,627	123,036	155,857	151,795	151,795	155,155	160,824	175,956
Energy sources		71,214	74,546	75,962	89,397	86,992	86,992	94,264	99,514	109,708
Water management		23,307	24,144	22,828	31,893	27,451	27,451	33,431	34,149	36,537
Waste water management		9,454	9,825	10,656	15,020	16,945	16,945	12,687	12,495	13,795
Waste management		12,312	15,112	13,590	19,547	20,407	20,407	14,773	14,665	15,916
Other	4	413	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	289,884	293,286	300,471	341,396	377,696	377,696	347,175	353,889	379,444
Surplus/(Deficit) for the year		33,287	58,720	595	10,942	27,546	27,546	1,801	4,548	5,498

Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

WC053 Beaufort West - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)										
Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Revenue by Vote	1									
Vote 1 - Municipal Manager		-	966	470	-	502	502	-	-	-
Vote 2 - Director: Corporate Service		43,835	41,241	43,921	47,729	44,555	44,555	20,495	20,887	21,903
Vote 3 - Director: Financial Services		35,741	36,859	40,547	41,395	52,721	52,721	43,619	45,745	47,632
Vote 4 - Director: Infrastructure Services		159,830	207,764	145,092	173,221	183,058	183,058	190,981	196,499	209,904
Vote 5 - Director: Community Services		83,764	65,176	71,036	89,994	124,406	124,406	93,881	95,305	105,504
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	323,171	352,008	301,066	352,338	405,242	405,242	348,976	358,437	384,942
Expenditure by Vote to be appropriated	1									
Vote 1 - Municipal Manager		4,314	5,557	6,091	4,700	4,995	4,995	6,718	7,117	7,585
Vote 2 - Director: Corporate Service		31,275	41,603	35,508	37,788	35,257	35,257	39,395	41,072	43,604
Vote 3 - Director: Financial Services		25,254	28,593	30,541	27,878	27,407	27,407	26,040	26,940	27,669
Vote 4 - Director: Infrastructure Services		132,220	143,366	143,608	172,030	168,728	168,728	174,730	181,347	197,783
Vote 5 - Director: Community Services		96,821	74,167	84,723	99,001	141,308	141,308	100,292	97,413	102,803
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	289,884	293,286	300,471	341,396	377,696	377,696	347,175	353,889	379,444
Surplus/(Deficit) for the year	2	33,287	58,720	995	10,942	27,546	27,546	1,801	4,548	5,498

Table A4 Budgeted Financial Performance (revenue and expenditure)

WC053 Beaufort West - Table A4 Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue By Source											
Property rates	2	28,315	33,876	36,239	38,952	38,955	38,955	-	40,903	42,948	45,096
Service charges - electricity revenue	2	68,953	67,071	58,032	82,928	80,264	80,264	-	85,273	89,536	96,699
Service charges - water revenue	2	19,399	18,788	17,727	20,167	21,151	21,151	-	22,631	24,215	25,911
Service charges - sanitation revenue	2	13,422	14,151	15,565	16,758	16,904	16,904	-	18,087	19,353	20,708
Service charges - refuse revenue	2	6,953	7,413	7,997	9,660	8,634	8,634	-	9,411	10,258	11,182
Rental of facilities and equipment		1,210	1,135	1,076	1,248	1,293	1,293		1,358	1,426	1,497
Interest earned - external investments		1,339	851	616	1,050	1,050	1,050		1,155	1,271	1,398
Interest earned - outstanding debtors		3,270	3,648	3,716	4,214	4,526	4,526		4,798	5,086	5,391
Dividends received		-	-	-	-	-	-		-	-	-
Fines, penalties and forfeits		63,676	44,642	50,449	53,640	53,640	53,640		57,326	59,142	62,099
Licences and permits		368	330	337	409	409	409		580	609	639
Agency services		714	741	852	820	880	880		968	1,065	1,171
Transfers and subsidies		62,301	76,284	77,530	90,676	129,809	129,809		84,105	82,631	91,702
Other revenue	2	8,302	5,360	3,082	1,059	10,803	10,803	-	1,570	959	1,000
Gains		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		278,220	274,289	273,218	321,580	368,318	368,318	-	328,165	338,499	364,493
Expenditure By Type											
Employee related costs	2	87,718	94,428	106,439	114,954	118,186	118,186	-	119,705	125,190	132,555
Remuneration of councillors		4,784	6,068	6,008	6,401	6,287	6,287		6,515	6,752	6,999
Debt impairment	3	55,572	37,656	41,590	46,336	46,336	46,336		54,689	55,312	58,720
Depreciation & asset impairment	2	16,178	25,202	19,526	20,431	20,431	20,431	-	25,096	24,739	24,693
Finance charges		6,590	6,266	5,887	1,418	1,436	1,436		3,124	2,134	1,739
Bulk purchases	2	61,512	59,257	63,088	75,250	71,500	71,500	-	76,701	81,303	87,627
Other materials	8	2,445	3,322	6,741	10,781	9,931	9,931		9,141	9,577	11,680
Contracted services		36,441	39,623	28,731	38,112	77,905	77,905	-	24,931	20,311	24,932
Transfers and subsidies		272	223	671	550	550	550	-	500	550	600
Other expenditure	4, 5	17,012	19,639	23,842	27,164	25,133	25,133	-	26,772	28,022	29,900
Losses		1,358	1,601	205	-	-	-	-	-	-	-
Total Expenditure		289,884	293,286	302,726	341,396	377,696	377,696	-	347,175	353,889	379,444
Surplus/(Deficit)		(11,664)	(18,997)	(29,508)	(19,816)	(9,377)	(9,377)	-	(19,009)	(15,389)	(14,952)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		44,951	77,717	30,103	30,758	36,923	36,923		20,811	19,937	20,450
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-		-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-		-	-	-
Surplus/(Deficit) after capital transfers & contributions		33,287	58,720	595	10,942	27,546	27,546	-	1,801	4,548	5,498
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		33,287	58,720	595	10,942	27,546	27,546	-	1,801	4,548	5,498
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		33,287	58,720	595	10,942	27,546	27,546	-	1,801	4,548	5,498
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		33,287	58,720	595	10,942	27,546	27,546	-	1,801	4,548	5,498

Table A5: Budget Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	-	-	800	-	-	-	650	700	350
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Director: Infrastructure Services		-	-	-	7,817	17,760	17,760	-	7,235	6,539	1,758
Vote 5 - Director: Community Services		-	-	-	2,745	1,899	1,899	-	777	3,343	-
		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	11,361	19,659	19,659	-	8,661	10,582	2,108
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		19	90	17	50	50	50	-	-	-	-
Vote 2 - Director: Corporate Service		348	-	389	385	350	350	-	322	-	-
Vote 3 - Director: Financial Services		1,737	1,502	59	200	200	200	-	-	-	-
Vote 4 - Director: Infrastructure Services		47,981	66,795	25,518	17,932	14,989	14,989	-	22,114	10,483	13,832
Vote 5 - Director: Community Services		3,276	11,243	3,022	2,030	2,888	2,888	-	4,800	935	5,841
		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		53,362	79,631	29,004	20,597	18,477	18,477	-	27,236	11,418	19,673
Total Capital Expenditure - Vote		53,362	79,631	29,004	31,958	38,135	38,135	-	35,897	22,000	21,781
Capital Expenditure - Functional											
Governance and administration		1,010	1,592	1,585	635	600	600	-	8,972	700	350
Executive and council		45	90	17	50	50	50	-	120	-	-
Finance and administration		965	1,502	1,569	585	550	550	-	8,852	700	350
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		3,902	11,243	1,872	5,982	5,194	5,194	-	3,118	8,682	6,822
Community and social services		55	186	65	1,940	1,140	1,140	-	2,341	4,404	982
Sport and recreation		1,982	10,354	1,807	4,042	4,054	4,054	-	777	3,343	5,841
Public safety		1,731	703	1	-	-	-	-	-	935	-
Housing		133	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		6,563	16,432	8,868	5,987	5,987	5,987	-	1,831	5,102	7,961
Planning and development		323	141	29	200	200	200	-	-	-	-
Road transport		6,240	16,290	8,840	5,787	5,787	5,787	-	1,831	5,102	7,961
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		41,887	50,364	16,678	19,355	26,355	26,355	-	21,976	7,516	6,648
Energy sources		5,405	5,739	12,529	15,600	15,600	15,600	-	7,320	5,000	5,871
Water management		2,711	35,637	4,149	2,482	9,482	9,482	-	9,856	1,158	-
Waste water management		31,462	8,987	-	740	740	740	-	-	1,358	777
Waste management		2,310	-	-	533	533	533	-	4,800	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	53,362	79,631	29,004	31,958	38,135	38,135	-	35,897	22,000	21,781
Funded by:											
National Government		16,048	37,845	24,950	28,673	28,673	28,673	-	19,611	19,002	20,450
Provincial Government		26,296	34,222	1,714	2,085	8,250	8,250	-	1,200	935	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		1,400	155	36	-	-	-	-	-	-	-
Transfers recognised - capital	4	43,744	72,222	26,700	30,758	36,923	36,923	-	20,811	19,937	20,450
Borrowing	6	6,898	549	439	-	-	-	-	12,800	-	-
Internally generated funds		2,720	6,860	1,865	1,200	1,212	1,212	-	2,286	2,063	1,332
Total Capital Funding	7	53,362	79,631	29,004	31,958	38,135	38,135	-	35,897	22,000	21,781

Table A6 Budgeted Financial Position

WC053 Beaufort West - Table A6 Budgeted Financial Position											
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
ASSETS											
Current assets											
Cash		6	363	123	977	1,000	1,000		458	718	1,473
Call investment deposits	1	6,919	12,373	386	3,800	641	641		-	1,500	2,500
Consumer debtors	1	17,264	16,360	9,938	27,753	23,770	23,770	-	19,680	15,385	10,875
Other debtors		26,861	42,550	45,264	47,536	47,863	47,863		51,954	56,248	62,258
Current portion of long-term receivables		654	785	808	-	808	808		848	891	935
Inventory	2	3,330	3,571	2,998	3,571	2,148	2,148		2,256	2,388	2,487
Total current assets		55,034	76,002	59,517	83,637	76,231	76,231	-	75,196	77,110	80,528
Non current assets											
Long-term receivables		2,318	2,695	2,522	2,695	2,522	2,522		2,648	2,780	2,919
Investments		-	-	-	-	-	-		-	-	-
Investment property		7,819	7,247	7,033	7,247	7,033	7,033		6,804	6,559	6,319
Investment in Associate		-	-	-	-	-	-		-	-	-
Property, plant and equipment	3	461,168	514,793	524,584	530,456	530,761	530,761	-	541,561	538,822	535,910
Biological		-	-	-	-	-	-		-	-	-
Intangible		515	400	285	400	285	285		158	265	125
Other non-current assets		5,474	5,225	5,225	5,277	5,225	5,225		5,225	5,225	5,225
Total non current assets		477,294	530,360	539,848	546,075	545,825	545,825	-	556,396	553,652	550,499
TOTAL ASSETS		532,328	606,362	599,165	629,712	622,056	622,056	-	631,592	630,762	631,027
LIABILITIES											
Current liabilities											
Bank overdraft	1	288	7,792	12,930	-	-	-		-	-	-
Borrowing	4	3,876	4,194	2,377	2,275	4,252	4,252	-	5,323	4,936	969
Consumer deposits		1,608	1,537	1,831	1,537	1,922	1,922		2,018	2,119	2,225
Trade and other payables	4	44,837	54,812	38,701	55,632	52,057	52,057	-	46,798	45,915	47,783
Provisions		15,117	15,439	18,149	15,439	18,149	18,149		19,056	20,009	21,010
Total current liabilities		65,726	83,775	73,987	74,883	76,381	76,381	-	73,196	72,980	71,987
Non current liabilities											
Borrowing		12,748	9,017	6,993	11,008	12,189	12,189	-	17,064	11,910	10,941
Provisions		50,201	51,183	55,203	67,669	42,958	42,958	-	49,002	47,879	41,055
Total non current liabilities		62,950	60,199	62,196	78,678	55,146	55,146	-	66,066	59,789	51,996
TOTAL LIABILITIES		128,676	143,974	136,183	153,561	131,527	131,527	-	139,262	132,769	123,983
NET ASSETS	5	403,653	462,388	462,983	476,152	490,529	490,529	-	492,330	497,993	507,044
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		395,999	457,899	458,682	468,663	486,228	486,228		488,029	493,592	502,543
Reserves	4	7,653	4,489	4,301	7,489	4,301	4,301	-	4,301	4,401	4,501
TOTAL COMMUNITY WEALTH/EQUITY	5	403,653	462,388	462,983	476,152	490,529	490,529	-	492,330	497,993	507,044

Table A7 Budgeted Cash Flows

WC053 Beaufort West - Table A7 Budgeted Cash Flows											
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		25,066	33,876	34,175	35,057	35,060	35,060		36,813	38,653	40,586
Service charges		80,466	107,422	101,130	120,706	121,613	121,613		126,126	134,985	143,884
Other revenue		27,712	48,636	5,187	28,419	38,268	38,268		20,479	20,562	21,311
Transfers and Subsidies - Operational	1	76,615	76,284	78,781	90,676	129,809	129,809		84,105	82,631	91,702
Transfers and Subsidies - Capital	1	42,381	77,717	31,962	30,758	36,923	36,923		20,811	19,937	20,450
Interest		4,016	4,499	4,332	5,264	5,576	5,576		5,953	6,356	6,788
Dividends		-	-	-	-	-	-		-	-	-
Payments											
Suppliers and employees		(209,727)	(263,212)	(240,212)	(272,662)	(308,943)	(308,943)		(263,765)	(271,153)	(293,692)
Finance charges		(6,590)	(3,449)	(1,382)	(1,418)	(1,436)	(1,436)		(3,124)	(2,134)	(1,739)
Transfers and Grants	1	(98)	-	-	(550)	(550)	(550)		(500)	(550)	(600)
NET CASH FROM/(USED) OPERATING ACTIVITIES		39,841	81,773	13,973	36,250	56,319	56,319	-	26,898	29,287	28,691
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		142	-	(188)	-	-	-		-	-	-
Decrease (increase) in non-current receivables		(470)	(508)	150	-	-	-		-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-		-	-	-
Payments											
Capital assets		(51,962)	(78,926)	(27,314)	(31,958)	(38,135)	(38,135)		(35,897)	(22,000)	(21,781)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(52,290)	(79,434)	(27,352)	(31,958)	(38,135)	(38,135)	-	(35,897)	(22,000)	(21,781)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		6,879	-	-	-	-	-		-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-		12,800	-	-
Increase (decrease) in consumer deposits		-	(71)	-	-	-	-		-	-	-
Payments											
Repayment of borrowing		(4,361)	(3,962)	(4,280)	(931)	(4,122)	(4,122)		(4,984)	(5,527)	(5,155)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,518	(4,032)	(4,280)	(931)	(4,122)	(4,122)	-	7,816	(5,527)	(5,155)
NET INCREASE/ (DECREASE) IN CASH HELD		(9,931)	(1,693)	(17,659)	3,360	14,062	14,062	-	(1,183)	1,759	1,755
Cash/cash equivalents at the year begin:	2	16,589	6,637	4,945	1,417	(12,421)	(12,421)		1,641	458	2,218
Cash/cash equivalents at the year end:	2	6,637	4,945	(12,714)	4,777	1,641	1,641		458	2,218	3,973

Table A8 Cash backed reserves/accumulated surplus reconciliation

WC053 Beaufort West - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Cash and investments available											
Cash/cash equivalents at the year end	1	6,637	4,945	(12,714)	4,777	1,641	1,641	-	458	2,218	3,973
Other current investments > 90 days		(0)	0	293	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		6,637	4,945	(12,421)	4,777	1,641	1,641	-	458	2,218	3,973
Application of cash and investments											
Unspent conditional transfers		13,726	3,380	6,477	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	6,066									
Other working capital requirements	3	2,271	(7,916)	(9,349)	(6,856)	(8,820)	(8,820)	-	(9,292)	(10,845)	(9,883)
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5				3,699	512	512				
Total Application of cash and investments:		22,063	(4,536)	(2,872)	(3,157)	(8,308)	(8,308)	-	(9,292)	(10,845)	(9,883)
Surplus(shortfall)		(15,426)	9,480	(9,549)	7,934	9,949	9,949	-	9,751	13,062	13,856

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Political oversight of the budget process

Section 53 of the MFMA stipulates that the Mayor should exercise general political guidance over the budgeting process and must direct the drafting of the budget.

Schedule of key deadlines relating to the budget process

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year, a time schedule that sets out the process to revise the IDP and to prepare the budget.

The Mayor tabled in Council the required IDP and budget time schedule in August 2019, thereafter IDP roadshows were held across all seven wards to review the IDP

2.2 Overview of alignment of annual budget with IDP

Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

WC053 Beaufort West - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)							
Strategic Objective	Goal	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand							
Service to the people	To improve and maintain current basic service delivery through specific infrastructural development projects	179,569	119,331	119,331	167,402	173,106	187,928
Service to the people	Provision of basic services to all the people in the municipal area	83,959	185,840	185,840	95,115	100,310	103,810
Service to the people	Provide for the needs of indigent households through improved services.	–	–	–	21,362	23,668	25,631
Sustainable Economic Growth	Create an investment friendly environment to attract investment to enable economic growth and job creation	803	803	803	1,916	848	884
Sustainable Economic Growth	To facilitate investment and maintenance of economic and social infrastructure to ensure infrastructure-led economic growth and development	5,553	7,710	7,710	5,072	50	3,673
Well-run Administration	Establishment of a well governed and accountable administration	434	1,023	1,023	456	478	502
Financial Sustainability	Ensure liquidity of the administration	41,395	52,721	52,721	43,619	45,745	47,632
Transparent Organisation	Transparency and participation	40,626	37,814	37,814	14,034	14,231	14,883
Allocations to other priorities							
Total Revenue (excluding capital transfers and contributions)		352,338	405,242	405,242	348,976	358,437	384,942

Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

WC053 Beaufort West - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)							
Strategic Objective	Goal	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand							
Service to the people	To improve and maintain current basic service delivery through specific infrastructural development projects	156,023	151,960	151,960	140,139	145,905	159,778
Service to the people	Provision of basic services to all the people in the municipal area	82,502	126,010	126,010	108,699	107,166	113,169
Service to the people	Provide for the needs of indigent households through improved services.	–	–	–	427	448	468
Sustainable Economic Growth	Create an investment friendly environment to attract investment to enable economic growth and job creation	5,609	7,384	7,384	7,577	7,978	8,407
Sustainable Economic Growth	To facilitate investment and maintenance of economic and social infrastructure to ensure infrastructure-led economic growth and development	30,011	28,028	28,028	25,270	25,543	27,460
Well-run Administration	Establishment of a well governed and accountable administration	20,753	23,143	23,143	22,008	23,461	25,105
Financial Sustainability	Ensure liquidity of the administration	27,701	27,407	27,407	26,040	26,940	27,669
Transparent Organisation	Transparency and participation	18,797	13,763	13,763	17,014	16,448	17,390
Allocations to other priorities							
Total Expenditure		341,396	377,696	377,696	347,175	353,889	379,445

Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

WC053 Beaufort West - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)							
Strategic Objective	Goal	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand							
Service to the people	Provision of basic services to all the people in the municipal area	5,982	5,194	5,194	7,918	8,682	6,822
Service to the people	To improve and maintain current basic service delivery through specific infrastructural development projects	19,355	26,355	26,355	17,176	7,516	6,648
Sustainable Economic Growth	To facilitate investment and maintenance of economic and social infrastructure to ensure infrastructure-led economic growth and development	5,787	5,787	5,787	1,831	5,102	7,961
Sustainable Economic Growth	Create an investment friendly environment to attract investment to enable economic growth and job creation.	200	200	200	–	–	–
Well-run Administration	Establishment of a well governed and accountable administration	400	400	400	8,852	700	350
Financial Sustainability	Ensure liquidity of the administration	200	200	200	120	–	–
Transparent Organisation	Transparency and participation	35	–	–	–	–	–
Allocations to other priorities							
Total Capital Expenditure		31,958	38,135	38,135	35,897	22,000	21,781

2.3 Overview of budget related policies

A budget-related policy is a municipal policy affecting or affected by the annual budget of the municipality. These policies are necessary for effective financial management and the achievement of priorities and strategic goals of the community. The budget-related policies are reviewed and workshopped with council during the budget preparation process.

2.4 Overview of budget assumptions

The following budget assumptions were taken into consideration when preparing the 2020/21 Medium Term Expenditure Framework (MTREF):

- National Treasury's guidelines and macroeconomic policy;
- National, Provincial and Local economic conditions;
- The municipality's Integrated Development Plan (IDP);
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Service charges tariff increases are proposed (electricity 6.24 per cent, water 7.0 per cent, sanitation 7.0 per cent and refuse 9.0 per cent);
- Property rates tariff increase by 5 per cent;
- Cash flow and revenue collections are projected 90.0 per cent for water, sanitation and refuse, for electricity 95.0 per cent and property rates 90.0 per cent;
- Other sundry tariffs will increase by 6%;
- Employee related cost were increased by 6.25% in line with the multi-year wage agreement. An annual increase of 6 per cent has been included in the two outer years of the MTREF;
- Remuneration of Councillors was prepared in accordance with the gazetted limits and provisions as set out in the Remuneration of Public Office Bearers, Act 20 of 1998. The most recent proclamation in this regard has been taken into account with a 4% increase provision year on year;
- Bulk purchases were increased by 6.9 per cent and water was increased in line with CPI;
- Other expenditure items were increased in line with inflation whilst others were increase in line with existing contract conditions.

2.5 Overview of budget funding

Table A8 Cash backed reserves/accumulated surplus reconciliation

WC053 Beaufort West - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Cash and investments available											
Cash/cash equivalents at the year end	1	6,637	4,945	(12,714)	4,777	1,641	1,641	-	458	2,218	3,973
Other current investments > 90 days		(0)	0	293	-	-	-	-	-	-	-
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		6,637	4,945	(12,421)	4,777	1,641	1,641	-	458	2,218	3,973
Application of cash and investments											
Unspent conditional transfers		13,726	3,380	6,477	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	6,066									
Other working capital requirements	3	2,271	(7,916)	(9,349)	(6,856)	(8,820)	(8,820)	-	(9,292)	(10,845)	(9,883)
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5				3,699	512	512				
Total Application of cash and investments:		22,063	(4,536)	(2,872)	(3,157)	(8,308)	(8,308)	-	(9,292)	(10,845)	(9,883)
Surplus(shortfall)		(15,426)	9,480	(9,549)	7,934	9,949	9,949	-	9,751	13,062	13,856

Supporting Table SA10 Funding measurement

WC053 Beaufort West Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	6,637	4,945	(12,714)	4,777	1,641	1,641	-	458	2,218	3,973
Cash + investments at the yr end less applications - R'000	18(1)b	2	(15,426)	9,480	(9,549)	7,934	9,949	9,949	-	9,751	13,062	13,856
Cash year end/monthly employee/supplier payments	18(1)b	3	0.3	0.2	(0.6)	0.2	0.1	0.1	-	0.0	0.1	0.1
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	33,287	65,425	595	10,942	27,546	27,546	-	1,801	4,548	5,498
Service charge rev % change - macro CPI target exclusive	18(1)a,(2)	5	N.A.	(2.9%)	(10.1%)	18.3%	(7.5%)	(6.0%)	(106.0%)	0.3%	(0.3%)	1.1%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	62.1%	96.3%	72.0%	80.1%	82.1%	82.1%	0.0%	75.5%	76.3%	75.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	40.6%	26.6%	30.7%	27.5%	27.9%	27.9%	0.0%	31.0%	29.7%	29.4%
Capital payments % of capital expenditure	18(1);19	8	97.4%	99.1%	94.2%	100.0%	100.0%	100.0%	0.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	84.8%	0.0%	0.0%
Grants % of Govt legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	33.3%	(6.2%)	34.4%	(3.8%)	0.0%	(100.0%)	0.1%	0.1%	2.1%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	16.3%	(6.4%)	6.9%	(6.4%)	0.0%	(100.0%)	5.0%	5.0%	5.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	3.1%	2.9%	1.3%	0.0%	0.0%	0.0%	0.0%	1.0%	1.0%	1.1%
Asset renewal al % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	31.9%	5.3%	0.0%

2.6 Expenditure on grants and reconciliations of unspent funds

The first portion of table SA 18 provides particulars of all operating transfers and grants that the Municipality will receive, whilst the second portion provides the capital transfers and grants. All VAT claimed on capital projects has been included in the operating portion. Table SA 18 reconciles to the relevant gazette.

WC053 Beaufort West - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		50,086	60,886	66,599	66,757	66,757	66,757	71,663	75,575	83,274
Local Government Equitable Share		46,569	51,060	56,543	62,434	62,434	62,434	67,109	72,374	77,322
Local Government Financial Management Grant		1,625	1,700	1,700	1,700	1,700	1,700	1,700	1,964	2,185
Expanded Public Works Programme Integrated Grant for Municipalities		1,617	1,659	1,285	1,924	1,924	1,924	1,859	-	-
Municipal Infrastructure Grant		275	467	7,071	699	699	699	695	737	767
Energy Efficiency and Demand Management		-	6,000	-	-	-	-	-	-	3,000
Municipal systems improvement grant		-	-	-	-	-	-	300	500	-
Provincial Government:		12,767	16,595	11,375	23,919	63,052	63,052	12,442	7,056	8,428
Community Development Workers (CDW) Operational Support Grant		206	157	-	169	408	408	206	206	206
Department Local Government : Internship Programme		60	-	-	-	-	-	-	-	-
Department of Local Government : Municipal Service Delivery and Capacity Building Grant		-	480	250	-	88	88	-	-	-
Development of Sport and recreation facilities		510	-	-	-	-	-	-	-	-
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	4,834	841	50	50	50	50	50	50
Financial Management Support Grant		340	2,770	2,500	330	2,296	2,296	-	-	-
Fire and Drought Relief Grant		-	-	17	-	-	-	-	-	-
Human Settlements - Municipal Accreditation and Capacity Building Grant		-	-	224	224	369	369	238	252	264
Human Settlements Development Grant - Acceleration of Housing Delivery (Toilet Project)		-	1,015	-	-	-	-	-	-	-
Human Settlements Development Grant (Beneficiaries)		6,918	430	-	15,660	52,000	52,000	4,340	-	1,000
Human Settlements Development Grant - Title Deeds Restructuring		-	696	-	-	-	-	-	-	-
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		4,733	5,084	5,485	5,856	6,212	6,212	6,207	6,548	6,908
Municipal Drought Relief Grant		-	798	1,698	1,250	1,250	1,250	850	-	-
Thusong Service Centres Grant (Sustainable: Operational Support Grant)		-	330	-	-	-	-	150	-	-
Western Cape Financial Management Capacity Building Grant		-	-	360	380	380	380	401	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	62,853	77,481	77,974	90,676	129,809	129,809	84,105	82,631	91,702
Capital Transfers and Grants										
National Government:		30,060	43,258	30,795	28,673	28,673	28,673	19,611	19,002	20,450
Municipal Infrastructure Grant (MIG)		25,560	13,673	18,540	13,273	13,273	13,273	13,211	14,002	14,579
Integrated National Electrification Programme		4,500	6,600	10,000	15,400	15,400	15,400	6,400	5,000	5,871
Department Rural Development and Land Reform		-	22,986	2,255	-	-	-	-	-	-
Provincial Government:		26,084	34,590	1,961	2,085	8,250	8,250	1,200	935	-
Community Development Workers Support Grant		-	-	-	35	-	-	-	-	-
Community Library Services Grant		-	47	-	800	-	-	-	-	-
Department of Cultural Affairs and Sport : Library Service: Replacement Funding		67	25	65	-	-	-	-	-	-
Department of Local Government : Fire Service Capacity Building Grant		-	800	-	-	-	-	-	935	-
Fire and Drought relief grant		-	-	1,896	-	-	-	-	-	-
Human Settlements Development Grant (Beneficiaries)		26,017	22,916	-	-	-	-	-	-	-
Human Settlements Development Grant - Acceleration of Housing Delivery (Bulk Services)		-	6,300	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	4,502	-	1,250	8,250	8,250	1,200	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	56,144	77,848	32,756	30,758	36,923	36,923	20,811	19,937	20,450
TOTAL RECEIPTS OF TRANSFERS & GRANTS		118,996	155,329	110,730	121,434	166,732	166,732	104,916	102,568	112,152

Table SA 19 provide the expenditure for both capital and operational linked to the program. These amounts include the VAT portion that is claimed and recognised as own revenue, where applicable.

WC053 Beaufort West - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		50,066	60,775	66,711	66,757	66,757	66,757	71,663	75,575	83,274
Local Government Equitable Share		46,569	51,060	56,655	62,434	62,434	62,434	67,109	72,374	77,322
Local Government Financial Management Grant		1,611	1,700	1,700	1,700	1,700	1,700	1,700	1,964	2,185
Expanded Public Works Programme Integrated Grant for Municipalities		1,617	1,574	1,285	1,924	1,924	1,924	1,859	-	-
Municipal Infrastructure Grant		270	467	7,071	699	699	699	695	737	767
Energy Efficiency and Demand Management		-	5,973	-	-	-	-	-	-	3,000
Municipal systems improvement grant		-	-	-	-	-	-	300	500	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		12,608	15,537	10,819	23,919	63,052	63,052	12,442	7,056	8,428
Community Development Workers (CDW) Operational Support Grant		157	237	-	169	408	408	206	206	206
Department Local Government : Internship Programme		-	-	-	-	-	-	-	-	-
Department of Local Government : Municipal Service Delivery and Capacity Building Grant		-	400	93	224	456	456	-	-	-
Development of Sport and recreation facilities		-	-	-	-	-	-	-	-	-
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	4,834	841	50	50	50	50	50	50
Financial Management Capacity Building Grant		-	66	162	380	380	380	-	-	-
Financial Management Support Grant		1,034	2,330	2,159	330	2,296	2,296	-	-	-
Fire and Drought Relief Grant		-	-	-	-	-	-	-	-	-
Human Settlements - Municipal Accreditation and Capacity Building Grant		-	-	-	1,250	1,250	1,250	238	252	264
Human Settlements Development Grant - Acceleration of Housing Delivery (Toilet Project)		-	1,719	-	-	-	-	-	-	-
Human Settlements Development Grant (Beneficiaries)		6,088	429	-	15,660	52,000	52,000	4,340	-	1,000
Human Settlements Development Grant - Acceleration of Housing Delivery (Bulk Services)		-	-	227	-	-	-	-	-	-
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		4,901	5,014	5,373	5,856	6,212	6,212	6,207	6,548	6,908
Municipal Drought Relief Grant		-	508	1,698	-	-	-	850	-	-
Municipal Infrastructure Support Grant		427	-	-	-	-	-	-	-	-
Thusong Service Centres Grant (Sustainable: Operational Support Grant)		-	-	265	-	-	-	150	-	-
Western Cape Financial Management Capacity Building Grant		-	-	-	-	-	-	401	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		62,675	76,311	77,530	90,676	129,809	129,809	84,105	82,631	91,702
Capital expenditure of Transfers and Grants										
National Government:		18,244	43,258	28,142	28,673	28,673	28,673	19,611	19,002	20,450
Municipal Infrastructure Grant (MIG)		13,730	13,673	15,887	13,273	13,273	13,273	13,211	14,002	14,579
Integrated National Electrification Programme		4,500	6,600	10,000	15,400	15,400	15,400	6,400	5,000	5,871
Department Rural Development and Land Reform		-	22,986	2,255	-	-	-	-	-	-
Financial Management		14	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		26,333	34,431	1,961	2,085	8,250	8,250	1,200	935	-
Community Development Workers Support Grant		-	47	-	35	-	-	-	-	-
Community Library Services Grant		-	-	-	800	-	-	-	-	-
Department of Cultural Affairs and Sport : Library Service: Replacement Funding		67	25	65	-	-	-	-	-	-
Department of Local Government : Fire Service Capacity Building Grant		-	675	-	-	-	-	-	935	-
Fire and Drought relief grant		-	-	1,896	-	-	-	-	-	-
Human Settlements Development Grant (Beneficiaries)		26,017	22,916	-	-	-	-	-	-	-
Human Settlements Development Grant - Acceleration of Housing Delivery (Bulk Services)		-	6,141	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	4,627	-	1,250	8,250	8,250	1,200	-	-
Municipal Infrastructure Support Grant		249	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		44,577	77,690	30,103	30,758	36,923	36,923	20,811	19,937	20,450
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		107,252	154,001	107,633	121,434	166,732	166,732	104,916	102,568	112,152

2.7 Councillor and employee benefits

Table SA 23 provides the detail information on the salaries, allowances & benefits of all political office bearers, councillors and senior managers of the Municipality.

WC053 Beaufort West - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
				1.				2.
Rand per annum								
Councillors	3							
Speaker	4		644,612	71,624	44,400			760,636
Chief Whip			-	-	-			-
Executive Mayor			895,293	-	44,400			939,693
Deputy Executive Mayor			716,236	-	44,400			760,636
Executive Committee			1,175,076	167,868	88,800			1,431,744
Total for all other councillors			2,156,072	110,544	355,200			2,621,816
Total Councillors	8	-	5,587,289	350,036	577,200			6,514,525
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1,171,368	254,086	30,000	156,590		1,612,044
Chief Finance Officer			1,188,807	1,905	18,000	-		1,208,712
Director Corporate Services			987,500	203,212	18,000	130,769		1,339,481
Director Infrastructure Services			1,188,807	1,905	18,000	-		1,208,712
			-	-	-	-		-
			-	-	-	-		-
Total Senior Managers of the Municipality	8,10	-	4,536,482	461,108	84,000	287,359		5,368,949
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	10,123,771	811,144	661,200	287,359		11,883,474

Table SA 22 provides a summary of all the benefits to councillors and staff.

WC053 Beaufort West - Supporting Table SA22 Summary councillor and staff benefits										
Summary of Employee and Councillor remuneration	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		4,137	4,866	4,354	4,703	4,795	4,795	5,028	5,228	5,437
Pension and UIF Contributions		114	209	384	379	361	361	313	326	339
Medical Aid Contributions		50	10	37	59	28	28	37	39	41
Motor Vehicle Allowance		301	555	-	683	525	525	559	582	605
Cellphone Allowance		285	405	530	577	577	577	577	577	577
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		63	23	703	-	-	-	-	-	-
Sub Total - Councillors		4,951	6,068	6,008	6,401	6,287	6,287	6,515	6,752	6,999
Senior Managers of the Municipality	2									
Basic Salaries and Wages		4,673	4,444	5,048	5,547	4,279	4,279	4,356	4,516	4,748
Pension and UIF Contributions		502	609	514	440	469	469	424	449	473
Medical Aid Contributions		-	-	31	33	34	34	37	39	42
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		509	512	619	698	698	698	287	569	598
Motor Vehicle Allowance	3	463	515	430	300	374	374	180	180	180
Cellphone Allowance	3	7	6	68	108	88	88	84	84	84
Housing Allowances	3	2	-	-	-	-	-	-	-	-
Other benefits and allowances	3	84	-	-	1	(89)	(89)	0	1	1
Payments in lieu of leave		400	57	156	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6,641	6,143	6,867	7,127	5,853	5,853	5,369	5,838	6,125
Other Municipal Staff										
Basic Salaries and Wages		61,041	55,950	73,106	83,911	87,422	87,422	89,002	92,582	98,123
Pension and UIF Contributions		9,091	7,389	11,142	13,226	12,042	12,042	13,124	13,870	14,682
Medical Aid Contributions		1,409	1,337	1,631	1,939	1,862	1,862	1,976	2,095	2,221
Overtime		3,391	2,799	4,919	1,500	5,083	5,083	2,705	2,840	2,982
Performance Bonus		-	-	56	-	-	-	-	-	-
Motor Vehicle Allowance	3	1,637	1,371	1,842	2,469	2,639	2,639	2,519	2,671	2,831
Cellphone Allowance	3	-	-	143	128	169	169	170	180	191
Housing Allowances	3	924	902	924	967	672	672	1,589	1,684	1,785
Other benefits and allowances	3	1,434	2,378	2,696	2,057	2,598	2,598	1,890	1,966	2,086
Payments in lieu of leave		870	704	2,049	-	274	274	-	-	-
Long service awards		335	14	375	191	(428)	(428)	-	-	-
Post-retirement benefit obligations	6	946	891	688	1,439	-	-	1,362	1,443	1,530
Sub Total - Other Municipal Staff		81,078	73,736	99,572	107,827	112,333	112,333	114,336	119,352	126,431
TOTAL SALARY, ALLOWANCES & BENEFITS		92,669	85,948	112,447	121,355	124,473	124,473	126,220	131,942	139,554
% increase	4		(7.3%)	30.8%	7.9%	2.6%	-	1.4%	4.5%	5.8%
TOTAL MANAGERS AND STAFF	5,7	87,718	79,880	106,439	114,954	118,186	118,186	119,705	125,190	132,555

2.8 Monthly targets for revenue, expenditure and cash flow

R thousand	Ref	Description	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework					
			July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22				
Revenue By Source																				
		Property rates	40,903	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,903	42,948	45,096
		Service charges - electricity revenue	7,106	7,106	7,106	7,106	7,106	7,106	7,106	7,106	7,106	7,106	7,106	7,106	7,106	7,106	7,106	85,273	89,536	96,099
		Service charges - water revenue	1,886	1,886	1,886	1,886	1,886	1,886	1,886	1,886	1,886	1,886	1,886	1,886	1,886	1,886	1,886	22,631	24,215	25,911
		Service charges - sanitation revenue	1,507	1,507	1,507	1,507	1,507	1,507	1,507	1,507	1,507	1,507	1,507	1,507	1,507	1,507	1,507	18,087	19,353	20,708
		Service charges - refuse revenue	784	784	784	784	784	784	784	784	784	784	784	784	784	784	784	9,411	10,258	11,182
		Rental of facilities and equipment	113	113	113	113	113	113	113	113	113	113	113	113	113	113	1,358	1,426	1,497	
		Interest earned - external investments	96	96	96	96	96	96	96	96	96	96	96	96	96	96	1,155	1,271	1,398	
		Interest earned - outstanding debtors	400	400	400	400	400	400	400	400	400	400	400	400	400	400	4,798	5,086	5,391	
		Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Fines, penalties and forfeits	4,777	4,777	4,777	4,777	4,777	4,777	4,777	4,777	4,777	4,777	4,777	4,777	4,777	4,777	57,326	59,142	62,099	
		Licences and permits	48	48	48	48	48	48	48	48	48	48	48	48	48	48	580	609	639	
		Agency services	81	81	81	81	81	81	81	81	81	81	81	81	81	81	968	1,065	1,171	
		Transfers and subsidies	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	84,105	82,631	91,702	
		Other revenue	131	131	131	131	131	131	131	131	131	131	131	131	131	131	1,570	959	1,000	
		Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total Revenue (excluding capital transfers and cont)	64,842	23,939	23,939	23,939	23,939	23,939	23,939	23,939	23,939	23,939	23,939	23,939	23,939	23,939	328,105	338,499	364,493	
Expenditure By Type																				
		Employee related costs	9,406	9,406	9,406	9,406	9,406	9,406	9,406	9,406	9,406	9,406	9,406	9,406	9,406	9,406	119,705	125,190	132,555	
		Remuneration of councillors	543	543	543	543	543	543	543	543	543	543	543	543	543	543	6,515	6,752	6,999	
		Debt impairment	4,557	4,557	4,557	4,557	4,557	4,557	4,557	4,557	4,557	4,557	4,557	4,557	4,557	4,557	54,689	55,312	58,720	
		Depreciation & asset impairment	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	2,091	25,096	24,739	24,693	
		Finance charges	194	194	194	194	194	194	194	194	194	194	194	194	194	194	3,124	2,134	1,739	
		Bulk purchases	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	6,454	76,701	81,303	87,627	
		Other materials	762	762	762	762	762	762	762	762	762	762	762	762	762	762	9,141	9,577	11,680	
		Contracted services	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	24,931	20,311	24,932	
		Transfers and subsidies	42	42	42	42	42	42	42	42	42	42	42	42	42	42	500	550	600	
		Other expenditure	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	26,772	28,022	29,900	
		Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Total Expenditure	28,357	28,357	28,357	28,357	28,357	28,357	28,357	28,357	28,357	28,357	28,357	28,357	28,357	28,357	347,175	353,889	379,444	
		Surplus/(Deficit)	36,485	(4,419)	(4,419)	(4,419)	(4,419)	(4,419)	(4,419)	(4,419)	(4,419)	(4,419)	(4,419)	(4,419)	(4,419)	(4,419)	(18,009)	(15,389)	(14,952)	
		Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	20,811	19,937	20,450	
		Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Transfers and subsidies - capital (in-kind - all contributions)	38,219	(2,684)	(2,684)	(2,684)	(2,684)	(2,684)	(2,684)	(2,684)	(2,684)	(2,684)	(2,684)	(2,684)	(2,684)	(2,684)	(2,800)	4,548	5,488	
		Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	1	Surplus/(Deficit)	38,219	(2,684)	(2,684)	(2,684)	(2,684)	(2,684)	(2,684)	(2,684)	(2,684)	(2,684)	(2,684)	(2,684)	(2,684)	(2,684)	1,801	4,548	5,488	

WC053 Beaufort West - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework				
			July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23		
			Revenue by Vote																
	Vote 1 - Municipal Manager		-	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	1,708	20,495	20,887	21,903
	Vote 2 - Director: Corporate Services		41,129	226	226	226	226	226	226	226	226	226	226	226	226	226	43,619	45,745	47,632
	Vote 3 - Director: Financial Services		15,915	15,915	15,915	15,915	15,915	15,915	15,915	15,915	15,915	15,915	15,915	15,915	15,915	15,915	190,991	196,499	209,904
	Vote 4 - Director: Infrastructure Services		7,823	7,823	7,823	7,823	7,823	7,823	7,823	7,823	7,823	7,823	7,823	7,823	7,823	7,823	93,881	95,305	105,504
	Vote 5 - Director: Community Services																		
	Total Revenue by Vote		66,576	25,673	25,673	25,673	25,673	25,673	25,673	25,673	25,673	25,673	25,673	25,673	25,673	25,673	348,976	358,437	384,942
Expenditure by Vote to be appropriated																			
	Vote 1 - Municipal Manager		529	529	529	529	529	904	529	529	529	529	529	529	529	529	6,718	7,117	7,585
	Vote 2 - Director: Corporate Services		3,195	3,195	3,195	3,195	3,195	4,251	3,195	3,195	3,195	3,195	3,195	3,195	3,195	3,195	39,395	41,072	43,604
	Vote 3 - Director: Financial Services		2,093	2,093	2,093	2,093	2,093	3,015	2,093	2,093	2,093	2,093	2,093	2,093	2,093	2,093	26,040	26,940	27,669
	Vote 4 - Director: Infrastructure Services		14,366	14,366	14,366	14,366	14,366	16,706	14,366	14,366	14,366	14,366	14,366	14,366	14,366	14,366	174,730	181,347	197,783
	Vote 5 - Director: Community Services		8,179	8,179	8,179	8,179	8,179	10,324	8,179	8,179	8,179	8,179	8,179	8,179	8,179	8,179	100,292	97,413	102,803
	Total Expenditure by Vote		28,361	28,361	28,361	28,361	28,361	35,200	28,361	28,361	28,361	28,361	28,361	28,361	28,361	28,361	347,175	353,889	375,444
	Surplus/(Deficit) before assoc.		38,215	(2,689)	(2,689)	(2,689)	(9,528)	(9,528)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	1,801	4,548	5,498
	Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit)	1	38,215	(2,689)	(2,689)	(2,689)	(9,528)	(9,528)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	1,801	4,548	5,498

WC053 Beaufort West - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

R thousand	Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
			43,144	2,241	2,241	2,241	2,241	2,241	2,241	2,241	2,241	2,241	2,241	2,241	2,241	2,241	67,792
1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,170	1,169	14,034	14,231	14,883	
41,974	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	1,071	53,758	55,780	58,134	
6,078	6,078	6,078	6,078	6,078	6,078	6,078	6,078	6,078	6,078	6,078	6,078	6,078	6,078	72,931	77,197	79,108	
751	751	751	751	751	751	751	751	751	751	751	751	751	751	9,010	13,465	7,434	
39	39	39	39	39	39	39	39	39	39	39	39	39	39	472	1,732	6,504	
4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	4,906	58,871	61,747	63,906	
382	382	382	382	382	382	382	382	382	382	382	382	382	382	4,578	252	1,264	
582	582	582	582	582	582	582	582	582	582	582	582	582	582	6,988	898	4,557	
160	160	160	160	160	160	160	160	160	160	160	160	160	160	1,916	848	864	
423	423	423	423	423	423	423	423	423	423	423	423	423	423	5,072	50	3,673	
16,772	16,772	16,772	16,772	16,772	16,772	16,772	16,772	16,772	16,772	16,772	16,772	16,772	16,772	201,265	210,330	228,260	
8,766	8,766	8,766	8,766	8,766	8,766	8,766	8,766	8,766	8,766	8,766	8,766	8,766	8,766	105,190	106,920	123,863	
3,715	3,715	3,715	3,715	3,715	3,715	3,715	3,715	3,715	3,715	3,715	3,715	3,715	3,715	44,578	44,549	44,549	
2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	2,606	31,275	33,583	36,079	
1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	1,685	20,222	21,959	23,769	
66,576	25,673	25,673	25,673	25,673	25,673	25,673	25,673	25,673	25,673	25,673	25,673	25,673	25,673	348,976	358,437	384,942	
	36,519	36,519	36,519	36,519	36,519	36,519	36,519	36,519	36,519	36,519	36,519	36,519	36,519				
5,764	5,764	5,764	5,764	5,764	5,764	5,764	5,764	5,764	5,764	5,764	5,764	5,764	5,764	71,272	71,558	75,114	
1,639	1,639	1,639	1,639	1,639	1,639	1,639	1,639	1,639	1,639	1,639	1,639	1,639	1,639	20,057	19,613	20,729	
3,984	3,984	3,984	3,984	3,984	3,984	3,984	3,984	3,984	3,984	3,984	3,984	3,984	3,984	49,461	50,039	52,355	
141	141	141	141	141	141	141	141	141	141	141	141	141	141	1,755	1,887	2,029	
7,358	7,358	7,358	7,358	7,358	7,358	7,358	7,358	7,358	7,358	7,358	7,358	7,358	7,358	90,172	90,407	95,047	
747	747	747	747	747	747	747	747	747	747	747	747	747	747	9,416	10,820	11,494	
883	883	883	883	883	883	883	883	883	883	883	883	883	883	11,048	11,591	12,179	
5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	5,204	63,321	65,842	68,103	
524	524	524	524	524	524	524	524	524	524	524	524	524	524	6,385	2,154	3,271	
2,464	2,464	2,464	2,464	2,464	2,464	2,464	2,464	2,464	2,464	2,464	2,464	2,464	2,464	30,576	31,120	33,327	
611	611	611	611	611	611	611	611	611	611	611	611	611	611	7,574	7,976	8,404	
1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	1,853	23,001	23,144	24,923	
12,776	12,776	12,776	12,776	12,776	12,776	12,776	12,776	12,776	12,776	12,776	12,776	12,776	12,776	155,155	160,824	175,956	
7,819	7,819	7,819	7,819	7,819	7,819	7,819	7,819	7,819	7,819	7,819	7,819	7,819	7,819	84,264	99,514	109,708	
2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	2,740	33,431	34,149	36,537	
1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	1,033	12,687	12,495	13,795	
1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	1,183	14,773	14,665	15,916	
28,361	28,361	28,361	28,361	28,361	28,361	28,361	28,361	28,361	28,361	28,361	28,361	28,361	28,361	347,175	353,889	373,444	
38,215	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	1,801	4,548	5,498	
1	38,215	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	(2,689)	1,801	4,548	5,498	

WC053 Beaufort West - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																		
R thousand	Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
	Multi-year expenditure to be appropriated	1																
	Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - Director: Corporate Service		54	54	54	54	54	54	54	54	54	54	54	54	54	650	700	350
	Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 4 - Director: Infrastructure Services		603	603	603	603	603	603	603	603	603	603	603	603	603	7,235	6,539	1,758
	Vote 5 - Director: Community Services		65	65	65	65	65	65	65	65	65	65	65	65	65	777	3,343	-
	Capital multi-year expenditure sub-total	2	722	722	722	722	722	722	722	722	722	722	722	722	722	8,661	10,562	2,108
	Single-year expenditure to be appropriated																	
	Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - Director: Corporate Service		27	27	27	27	27	27	27	27	27	27	27	27	27	322	-	-
	Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 4 - Director: Infrastructure Services		1,176	1,176	1,176	9,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	22,114	10,483	13,832
	Vote 5 - Director: Community Services		-	-	-	4,800	-	-	-	-	-	-	-	-	-	4,800	935	5,841
	Capital single-year expenditure sub-total	2	1,203	1,203	1,203	14,003	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	1,203	27,236	11,418	19,673
	Total Capital Expenditure	2	1,925	1,925	1,925	14,725	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	35,897	22,000	21,781

WC053 Beaufort West - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)																									
R thousand	Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework										
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23								
1	Capital Expenditure - Functional Governance and administration		81	81	81	8,081	81	81	81	81	10	10	10	10	10	81	81	81	81	81	81	81	8,972	700	350
	Executive and council		10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	10	120	-	-
	Finance and administration		71	71	71	8,071	71	71	71	71	71	71	71	71	71	71	71	71	71	71	71	71	8,852	700	350
	Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community and public safety		260	260	260	260	260	260	260	260	260	260	260	260	260	260	260	260	260	260	260	260	3,118	8,682	6,822
	Community and social services		195	195	195	195	195	195	195	195	195	195	195	195	195	195	195	195	195	195	195	195	2,341	4,404	982
	Sport and recreation		65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	65	777	3,343	5,841
	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Economic and environmental services		153	153	153	153	153	153	153	153	153	153	153	153	153	153	153	153	153	153	153	153	1,831	5,102	7,961
	Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Road transport		153	153	153	153	153	153	153	153	153	153	153	153	153	153	153	153	153	153	153	153	1,831	5,102	7,961
	Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Trading services		1,431	1,431	1,431	6,231	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	1,431	21,976	7,516	6,648
	Energy sources		610	610	610	610	610	610	610	610	610	610	610	610	610	610	610	610	610	610	610	610	7,320	5,000	5,871
	Water management		821	821	821	821	821	821	821	821	821	821	821	821	821	821	821	821	821	821	821	821	9,856	1,158	-
	Waste water management		-	-	-	4,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,800	-	-
	Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Total Capital Expenditure - Functional		1,925	1,925	1,925	14,725	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	35,897	22,000	21,781
	Funded by:																								
	National Government		1,634	1,634	1,634	1,634	1,634	1,634	1,634	1,634	1,634	1,634	1,634	1,634	1,634	1,634	1,634	1,634	1,634	1,634	1,634	1,634	19,611	19,002	20,450
	Provincial Government		100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	1,200	935	-
	District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers recognised - capital		1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	20,811	19,937	20,450
	Borrowing		-	-	-	12,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,800	-	-
	Internally generated funds		191	191	191	191	191	191	191	191	191	191	191	191	191	191	191	191	191	191	191	191	2,286	2,063	1,332
	Total Capital Funding		1,925	1,925	1,925	14,725	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	35,897	22,000	21,781

WC053 Beaufort West - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Medium Term Revenue and Expenditure Framework													
	Budget Year 2020/21											Budget Year +2 2022/23		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22
Cash Receipts By Source														
Property rates	3,068	3,068	3,068	3,068	3,068	3,068	3,068	3,068	3,068	3,068	3,068	3,068	36,813	38,653
Service charges - electricity revenue	6,751	6,751	6,751	6,751	6,751	6,751	6,751	6,751	6,751	6,751	6,751	6,751	81,009	85,059
Service charges - water revenue	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	1,697	20,368	21,794
Service charges - sanitation revenue	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	1,357	16,279	18,366
Service charges - refuse revenue	706	706	706	706	706	706	706	706	706	706	706	706	8,470	9,746
Rental of facilities and equipment	113	113	113	113	113	113	113	113	113	113	113	113	1,358	1,426
Interest earned - external investments	-	-	289	-	-	289	-	289	-	-	-	289	1,155	1,271
Interest earned - outstanding debtors	400	400	400	400	400	400	400	400	400	400	400	400	4,798	5,086
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	1,250	16,003	16,503
Licences and permits	48	48	48	48	48	48	48	48	48	48	48	48	590	609
Agency services	81	81	81	81	81	81	81	81	81	81	81	81	968	1,085
Transfers and Subsidies - Operational	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	84,105	82,631
Other revenue	131	131	131	131	131	131	131	131	131	131	131	131	1,570	959
Cash Receipts by Source	22,610	22,610	22,610	22,610	22,610	22,610	22,610	22,610	22,610	22,610	22,610	22,610	273,476	283,187
Other Cash Flows by Source														
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	1,734	20,811	19,937
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	12,800	-	-	-	-	-	-	-	-	12,800	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	24,344	24,344	24,633	37,144	24,344	24,633	24,344	24,633	24,344	24,344	24,344	24,633	307,087	303,124
Cash Payments by Type														
Employee related costs	9,406	9,406	9,406	9,406	16,245	9,406	9,406	9,406	9,406	9,406	9,406	9,406	119,705	125,190
Remuneration of councillors	543	543	543	543	543	543	543	543	543	543	543	543	6,515	6,959
Finance charges	260	260	260	260	260	260	260	260	260	260	260	260	3,124	2,134
Bulk purchases - Electricity	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	5,683	68,201	72,293
Bulk purchases - Water & Sewer	708	708	708	708	708	708	708	708	708	708	708	708	8,500	9,010
Other materials	762	762	762	762	762	762	762	762	762	762	762	762	9,141	9,577
Contracted services	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	2,078	24,931	20,311
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	-	-	125	-	-	125	-	125	-	-	-	125	500	550
Other expenditure	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	2,231	26,772	28,022
Cash Payments by Type	21,671	21,671	21,796	21,671	28,510	21,796	21,671	21,796	21,671	21,671	21,671	21,796	287,389	273,837
Other Cash Flows/Payments by Type														
Capital assets	1,925	1,925	1,925	14,725	1,925	1,925	1,925	1,925	1,925	1,925	1,925	1,925	35,897	22,000
Repayment of borrowing	-	-	1,063	-	-	1,063	-	1,063	-	-	-	1,794	4,984	5,155
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	23,596	23,596	24,784	36,396	30,435	24,784	23,596	24,784	23,596	23,596	23,596	25,515	308,269	301,365
NET INCREASE/(DECREASE) IN CASH HELD	749	749	(151)	2,988	(6,090)	(151)	749	(151)	(157)	(408)	118	(1,183)	1,759	1,755
Cash/cash equivalents at the month/year begin:	1,641	2,390	3,139	2,988	3,737	(2,353)	(2,504)	(1,007)	(1,157)	(408)	340	1,641	458	2,218
Cash/cash equivalents at the month/year end:	2,390	3,139	2,988	3,737	(2,353)	(2,504)	(1,007)	(1,157)	(408)	340	458	458	2,218	3,973

2.10 Legislation compliance status

Compliance with the MFMA requirements has been substantially adhered to through the following activities:

Budget and Treasury Office

This office has been established in accordance with the MFMA.

Budgeting

The annual budget is prepared in accordance with the MFMA and National Treasury regulations and requirements.

Financial reporting

Compliance with regards to monthly, quarterly and annual reporting to the Executive Mayor, Mayoral Committee, Council, Provincial Government and National Treasury.

Annual Financial Statements

The financial statements are prepared in accordance with the Standards of Generally Recognised Accounting Practices (GRAP) prescribed by the Minister of Finance.

Annual report

The annual report is prepared in accordance with the MFMA and National Treasury requirements.

2.11 Municipal manager's quality certificate

I Kosie Haarhoff, municipal manager of Beaufort West Municipality, hereby certify that the annual 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 annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name K. J. Haarhoff

Municipal Manager of: Beaufort West Municipality (WC053)

Signature K Haarhoff

Date 28 - 05 - 2020

Annexure A

**Increases in Tariffs for Rates, Service Charges and Other
Sundry Tariffs**

Annexure A – Increases in Tariffs for Rates, Service Charges and Other Sundry Tariffs

1. Tariffs for Rates with effect from 1 July 2020:

1.1 the tariffs for property rates – 5% increase;

Beaufort West, Merweville, Nelspoort and Murraysburg

Agricultural	R0.003780 minus 65% Additional Discount
Business	R0.026775
Industrial	R0.026775
National Monuments	R0.026775 minus 10% Additional Discount
Public Service Infrastructure	R0.001890
Residential	R0.019110
State Owned	R0.026775

Rebates in respect of residential properties will be granted in accordance with the municipality's rates policy.

Having taken into account the limited rate funded services supplied to agricultural properties in general, the contribution of agriculture to the local economy, the extent to which agriculture assists in meeting the service delivery and development obligations of the municipality and the contribution of agriculture to the social and economic welfare of farm workers, the municipality grant rebates to the effect that the netto rate payable on agricultural properties will amount to R0.001323.

A rates rebate shall be granted to owners of properties who meet the following criteria:

- The property must be occupied by the owner;
- The rebate will be available to one property only in cases where more than one property is owned by the applicants;
- The owner must be older than 60 years;
- The rebate shall be granted on properties where the municipal valuation is less than R750,000.

The rebate referred to in the previous paragraph shall be dependent on the monthly household income as follows:

Less than R 1,880 per month	- 30%
R 1,881 to R 2,200	- 20%
R 2,201 to R 7,500	- 10%

The first R19,000 of all residential properties shall not be subject to rates.

2. Tariffs and other sundry tariffs increases from 1 July 2020:

2.1 the tariffs for electricity – **6.24%**; The National Energy Regulator of South Africa (NERSA) has approved an increase in the bulk electricity from Eskom with **6.90%**.

2.2 the tariffs for water – **7%**;

2.3 the tariffs for sanitation – **7%**;

2.4 the tariffs for refuse removal – **9%**;

2.5 Other sundry tariffs – **6%**

3. Addition of new tariff to tariff list from 1 July 2020:

Section 80 (3) of the Land Use Planning By-Law, 2019 provides for the Municipality to determine a fee for land use planning applications. At that time, we had not fixed a tariff, but now there are increasingly appeals being received. Council approve that provision be made for Land Use Appeal Fee of R8,000.00 in the tariff list for 2020/2021.

Annexure B

**Detailed capital projects over the 2020/21 Medium Term
Revenue & Expenditure Framework**

Annexure B - Detailed capital projects over the 2020/21 Medium Term Revenue & Expenditure Framework

WC053 Beaufort West - Budgeted Capital Expenditure

Project	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Funding Source
Rehabilitation Sanitation: Oxidation Ponds : Nelspoort	-	1,357,959	776,688	National Government : MIG
Upgrade Streets : Kwa-Mandlenkosi: Diiso Ave	-	1,354,192	-	National Government : MIG
Rehabilitate Roads & Stormwater : Murraysburg	-	-	1,317,674	National Government : MIG
Upgrade Streets : Murraysburg: Setlaars, Paarden & Pearl Roads	-	-	2,549,448	National Government : MIG
Rehabilitate Gravel Roads : Rustdene, Kwa-Mandlenkosi & Hillside	-	1,274,292	-	National Government : MIG
Upgrade Gravel Roads : Rustdene - Pieter Street	-	1,073,542	-	National Government : MIG
New Stormwater Retention Pond Phase 2 : Hillside	-	-	4,094,108	National Government : MIG
New Stormwater Drainage : Murraysburg	-	1,399,716	-	National Government : MIG
Upgrade Existing Regionale Sport Stadium Phase 2 : Rustdene	776,689	3,342,955	-	National Government : MIG
Upgrade Sportgrounds : Nelspoort Sportsgrounds	2,341,355	3,422,695	5,840,782	National Government : MIG
Extension of Goue Akker Cemetery : Beaufort West	1,830,764	-	-	National Government : MIG
Upgrade of Gravel Roads : Merweville Kamp street	3,368,705	-	-	National Government : MIG
Construction of New Reservoir : Merweville	4,893,187	776,689	-	National Government : MIG
Construction of two new Reservoirs : Murraysburg	3,600,000	-	-	National Government : INEP
Upgrading of Main Substation - Phase 3	2,800,000	-	-	National Government : INEP
Upgrading of Low Smit Substation - Phase 2	-	5,000,000	-	National Government : INEP
Upgrading of Main Substation - Phase 4	-	-	5,871,000	National Government : INEP
Upgrading of Main Substation - Phase 5	600,000	-	-	Provincial Government
Enhancement of Borehole Monitoring and Security Upgrades	600,000	-	-	Provincial Government
Supply and Install Generator at WTW	-	935,000	-	Provincial Government
Fire Services Project - Fire Truck	8,000,000	-	-	Borrowing : Loan
Acquisition of Municipal Office	1,800,000	-	-	Borrowing : Lease
Refuse Removal Truck	1,800,000	-	-	Borrowing : Lease
Bulldozer	1,200,000	-	-	Borrowing : Lease
Tipper Truck	394,300	-	-	Internally generated funds
Construction of New Reservoir : Merweville - MIG Co-Funding	-	381,055	-	Internally generated funds
Construction of two new Reservoirs : Murraysburg - MIG Co-Funding	-	981,666	981,666	Internally generated funds
Extension of Goue Akker Cemetery : Beaufort West - MIG Co-Funding	-	-	-	Internally generated funds
Electrical Service Connection - Skills Centre	920,000	-	-	Internally generated funds
Computer Equipment Project - Video Conferencing Equipment	120,000	-	-	Internally generated funds
Computer equipment Project - New Production Server	400,000	400,000	-	Internally generated funds
Computer equipment Project - Centralized UPS; Finance Server Room	120,000	-	-	Internally generated funds
Computer equipment Project - 10 X New Laptops & Desktop Computers	250,000	300,000	350,000	Internally generated funds
Computer equipment Project - 10 X 1000VA UPS's	12,000	-	-	Internally generated funds
Computer equipment Project - 65 X 4GB DDR 3 RAM Modules	35,000	-	-	Internally generated funds
Computer equipment Project - 100 X 120GB SATA SSD drives	35,000	-	-	Internally generated funds
	35,897,000	21,999,771	21,781,366	