



BEAUFORT WEST MUNICIPALITY



DRAFT ANNUAL BUDGET 2024 / 2025

TABLE OF CONTENTS

PART 1 – DRAFT ANNUAL BUDGET

1.1 - MAYORAL REPORT

1.2 - BUDGET RELATED RESOLUTIONS

1.3 - EXECUTIVE SUMMARY

1.3.1. OPERATING REVENUE BUDGET

1.3.2. OPERATING EXPENDITURE BUDGET

1.3.3. CAPITAL BUDGET

1.3.4. PROPOSED RATES AND TARIFFS

1.4 - DRAFT ANNUAL BUDGET TABLES

PART 2 - SUPPORTING DOCUMENTATION

2.1 - BUDGET PROCESS OVERVIEW

2.2 - ALIGNMENT BETWEEN BUDGET AND THE INTEGRATED DEVELOPMENT PLAN (IDP)

2.3 - BUDGET-RELATED POLICIES OVERVIEW AND AMENDMENTS

2.4 - OVERVIEW OF BUDGET ASSUMPTIONS

2.5 – OVERVIEW OF BUDGET FUNDING

2.6 - EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

2.7 - COUNCILLOR ALLOWANCES AND SENIOR MANAGERS

2.8 - ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

2.9 - MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW

2.10 - CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

2.11 - CAPITAL EXPENDITURE DETAILS

2.12 - MUNICIPAL MANAGER'S QUALITY CERTIFICATE

ANNEXURE A - PROPERTY RATES TARIFF INCREASES - 2024/25 MTREF

ANNEXURE B - TARIFFS FOR SERVICE CHARGES AND OTHER SUNDRY TARIFFS - 2024/25 MTREF

ANNEXURE C - DRAFT DETAILED CAPITAL BUDGET 2024/25 MTREF

ANNEXURE D - IDP AND BUDGET TIME SCHEDULE

ANNEXURE E - DRAFT SERVICE STANDARDS 2024/25

ANNEXURE F - DRAFT PROCUREMENT PLAN

ANNEXURE G - 2024/25 MTREF BUDGET POLICY AMENDMENTS

1.1 MAYORAL REPORT

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 draft annual budget of the municipality.

An overview of the 2024/25 Medium Term Revenue and Expenditure Framework are as follows:

Description	Current Year 2023/24		2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands					
Total Revenue (excluding capital transfers and contributions)	419,211	436,638	473,742	516,031	552,310
Total Expenditure	412,211	434,042	458,671	497,820	525,302
Surplus/(Deficit)	7,000	2,595	15,071	18,211	27,008
Transfers and subsidies - capital (monetary allocations)	15,057	16,194	26,171	19,081	21,377
Transfers and subsidies - capital (in-kind)	-	366	-	-	-
Surplus/(Deficit) for the year	15,057	19,155	41,241	37,292	48,385
Capital expenditure & funds sources					
Capital expenditure	13,977	16,230	25,452	17,895	20,473
Transfers recognised - capital	13,093	14,387	19,279	16,592	20,362
Borrowing	-	-	-	-	-
Internally generated funds	884	1,844	6,173	1,302	111
Total sources of capital funds	13,977	16,230	25,452	17,895	20,473

The proposed operating revenue budget amounts to R 473,742 million for the 2024/25 budget year, R 516,031 and R 552,310 million respectively for the two outer years. When compared to the adjusted budget the operating revenue increased by R 37,104 million.

A total operating expenditure budget of R 458,671 million is proposed for the 2024/25 budget year, R 497,820 million and R 525,302 million respectively for the two outer years. The expenditure budget increased by R 24,629 million to R 458,671 million when compared to the adjusted expenditure budget.

Given the revenue and expenditure projection above, the 2024/25 budget year will have an operating surplus of R 15,071 million and will increase year on year to R 37,292 in 2025/26 budget year and to R 27,008 in the 2026/27 budget year.

A capital budget amounting to R 25,452 million is proposed for the 2024/25 budget year (R 17,895 million and R 20,473 million for the two outer years). Given the current financial position of the municipality the capital budget is mainly funded by national grants.

That being said Honourable Speaker and Council the financial position remains vulnerable, but the municipality is currently working with both National and Provincial Government to implement the Financial Recovery Plan to turn our financial position around and to put the municipality on a sound financial path again.



Clr. G Pietersen
Executive Mayor

1.2 BUDGET RELATED RESOLUTIONS

The MFMA stipulates that the Mayor must table the annual budget at a council meeting at least 90 days before the start of the budget year and the Mayor must take all reasonable steps to ensure that the municipality approves its annual budget before the start of the budget year.

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

- That Council approve the Annual Budget of the Municipality for the financial year 2024/25 and indicative for the two projected outer years, 2025/26 and 2026/27, as set out in the Annual Budget Tables, be approved;
- Budgeted Financial Performance (revenue and expenditure by standard classification) reflected in Table A2;
- Budgeted Financial Performance (revenue and expenditure by municipal vote) as reflected in Table A3;
- Budgeted Financial Performance (revenue by source and expenditure by type) as reflected in Table A4;
- Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source as reflected in Table A5;
- Capital detailed budget reflected in **Annexure C**;
- That Council approve the property rates tariffs increases for 2024/25 MTREF as per **(Annexure A)** and tariffs for service charges and other sundry tariffs as per **(Annexure B)**;
- That Council takes cognisance of the 2024/25 draft Service Level Standards **(Annexure E)**; and
- That Council take note and approve the 2024/25 MTREF Budget Policy Amendments **(Annexure G)**.

1.3 EXECUTIVE SUMMARY

The main objective of a municipal budget is to allocate realistically expected resources to the service delivery goals or performance objectives identified as priorities in the approved Integrated Development Plan.

As is annually the case, the municipality was confronted with numerous challenges during the budget process. It remains a complex task balancing the needs of the community with limited resources whilst having to operate within the legislative framework determined by the various spheres of government in ensuring a credible, funded budget is implemented. Some of the crucial factors considered in the Budget Process are listed and discussed below for further clarity.

National Treasury projects a decrease in real GDP growth for 2023 to 0.8% from the previously estimated 0.9% in the 2023 Budget Review. The lower projection is mainly due to decreased household consumption expenditure caused by higher inflation and interest rates, along with reduced net exports. Power cuts are expected to persist throughout the year but gradually improve in 2024. It's emphasized that rapid implementation of energy and logistics reforms is crucial for economic growth.

Given weaker global growth and domestic risks, the government aims to position the economy for sustained growth and resilience to shocks. This involves maintaining a stable macroeconomic framework, swiftly implementing economic and structural reforms, and enhancing state capability to drive higher growth, employment, and competitiveness.

The employment growth in South Africa lags, given that sustainable improvement in employment requires faster GDP growth and better education and skills development.

Headline inflation is expected to decrease as energy and food price shocks subside. Consumer prices are anticipated to drop from an estimated 6% in 2023 to 4.9% in 2024, with fuel prices declining since June 2023. Although food price inflation has slowed, it remains relatively high due to a weak rand exchange rate and increased production costs. Core inflation, driven by higher insurance and vehicle prices, is around 5%. Headline inflation is projected to approach the midpoint of the 3% to 6% target range by 2025.

Household consumption expenditure is forecasted to decelerate from 2.5% in 2022 to 0.8% in 2023 due to interest rate hikes, elevated inflation, declining real disposable income, and weak consumer confidence. Credit extension to households is slowing, with banks rejecting a record-high 70% of credit applications in the first quarter of 2023 due to concerns over repayment capability. Household consumption expenditure is expected to average 1.6% from 2024 to 2026.

The following macro-economic forecasts was considered when preparing the 2024/25 MTREF municipal budget.

Fiscal year	2022/23 Actual	2023/24 Estimate	2024/25	2025/26	2026/27
CPI Inflation	6.9%	6.0%	4.9%	4.6%	4.6%

Source: NT MFMA Budget Circular No. 128

The economic challenges outlined, including decreased GDP growth, higher inflation, and power cuts, are expected to strain households' capacity to pay municipal bills. Additionally, Eskom power cuts are impacting the sustainability of businesses, both small and large. These issues are collectively putting pressure on the municipality's own revenue, in combination with households and businesses moving to alternative energy sources.

Closer to home and on a provincial level, in the face of global concerns, subdued national economic prospects, and a constrained fiscal environment, the Western Cape Government (WCG) has devised a budget that addresses increasing service delivery demands within limited financial resources. Domestic challenges such as the energy crisis, state fragility, and water shortages have gradually affected provincial budgeting. The goal is to improve efficiency, strategically plan, and implement solutions to ensure continued progress towards a prosperous Western Cape for all.

A Financial Recovery Plan (FRP) was approved by Council on 23 March 2022. Financial recovery plans are prepared for municipalities where interventions are implemented in terms of Section 139, read together with Section 142, of the MFMA. They are largely prepared for municipalities under financial distress.

The mandatory FRP will be used as an instrument to guide the municipality in addressing the financial crisis in the municipality as well as to ensure that the municipality regains its financial health within the shortest timeframe whilst ensuring that all issues which adversely affect the financial health of the municipality are comprehensively addressed. This will allow the Municipality to give effect to the financial recovery plan and the overall recovery process. This budget was prepared against the backdrop of the Financial Recovery Plan and its recommendations.

The municipality applied for the municipal debt relief in terms of MFMA Circular 124 and approval was granted to the municipality. The municipality is now working on the conditions set out in the Circular to ensure that the Eskom Debt will be written off over the three year period.

More must be done by the municipality to improve its financial situation by:

- ❖ Improving the effectiveness of revenue management processes and procedures to improve the collection rate over the MTREF;
- ❖ Cost containment measures must be strengthened to, amongst other things, control unnecessary spending on nice-to-have items and non-essential activities;
- ❖ Ensuring value for money through the procurement process;
- ❖ Providing free basic services to households that qualify in terms of the Indigent Policy of the municipality;
- ❖ Curbing the consumption of water and electricity by the indigents to ensure that they do not exceed their allocation;
- ❖ A review of the current organogram structure must be done as the current structure is unaffordable for this municipality;
- ❖ With the above said only critical vacant positions should be prioritised.

In order to achieve financial sustainability, there must be both an administrative and political will to implement the changes required to improve the performance of the municipality.

Annexures A outlines the proposed property rates tariffs increases for 2024/25 budget year and further rebates on property rates and **Annexure B** the proposed increases in tariffs for service charges and other sundry tariffs as well as the indigent subsidy that will be given to households that qualify in terms of the Indigent Policy of the Municipality.

1.3.1. Operating Revenue Budget

The 2024/25 total revenue budget amounts to R 499,913 million. This includes transfers and subsidies capital to the value of R 26,171 million. If transfers and transfers capital are excluded the total revenue budget, the total revenue (excluding capital transfers and contributions) / operating revenue amounts to R 473,742 million.

The operational revenue budget for 2024/25 of R 473,742 million shows an increase of R 37,104 million or 8.5 per cent when compared to the adjusted operational budget of 2023/24 of R 436,638 million. The outer years increase by 8.9 per cent and 7 per cent year on year.

Beaufort West Municipality depends largely on property rates and service charges service charges to balance its budget. Property rates and service charges consist of 57.7 per cent or R 273,449 million of total operating revenue;

- Property rates – R 55,152 million or 11.6%;
- Service charges electricity – R 120,473 million or 25.4%;
- Service charges electricity basic charges – R 22,944 million or 4.8%;
- Service charges water – R 20,853 million or 4.4%;
- Service charges water basic charges – R 12,887 million or 2.7%
- Service charges sanitation – R 24,740 million or 5.2% ; and
- Service charges refuse – R 16,399 million or 3.5%

In the tables below, indicates the operating transfers and subsidies that will be allocated to the municipality from National and Provincial Government for the 2024/25 budget year.

National and Provincial Operating Transfers & Subsidies	
Transfer and subsidies - Operational	Budget Year 2024/25
National Government:	92,857,150
Local Government Equitable Share	88,849,000
Municipal Infrastructure Grant (MIG)	782,150
Local Government Financial Management Grant (FMG)	2,000,000
Expanded Public Works Programme Integrated Grant (EPWP)	1,226,000
	-
Provincial Government:	9,413,000
Provincial Treasury -Western Cape Financial Management Capacity Building Grant	600,000
Department of Infrastructure -Title Deeds Restoration Grant	90,000
Department of Infrastructure -Human Settlements Development Grant (Beneficiaries)	1,437,000
Department Cultural Affairs & Sport-Replacement Funding for most vulnerable B3 Municipalities	7,060,000
Department of Local Government -Community Development Workers (CDW) Operational Support Grant	226,000
	-
Other grant providers:	672,000
Chemical Industries Education & Training Authority	672,000
	-
Total Operating Transfers and Grants	102,942,150

1.3.2. Operating Expenditure Budget

The 2024/25 total operational expenditure budget amounts to R 458,671 million. The operational expenditure budget for 2024/25 of R 458,671 million shows an increase of R 24,629 million or 5.7 per cent when compared to the adjusted operational budget of 2023/24 of R 434,042 million. The outer years increase by 8.5 per cent and 5.5 per cent year on year.

Employee related costs

The Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 has come to an end and a new agreement is currently under consultation. Therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), Beaufort West municipality budgeted for employee related cost based on the salary scales applicable for the 2023/24 financial year issued by SALGA as a baseline.

Provision was made for a salary increase of 4.9 per cent based on CPI projected for 2024 and 4.6 per cent in 2025 and 2026 as well as of notch increase to those who qualify.

The remuneration of staff amounts to 33.1 per cent of the total operating expenditure and 31.7 and 31.1 per cent for two outer years.

Remuneration of councillors

The of remuneration of councillors were budgeted in accordance with the actual cost approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of Different Members of Municipal Councils published annually by DCoG and were increased based on the projected CPI over the 2024/25 Medium Term Revenue & Expenditure Framework (MTREF).

Bulk purchases – electricity

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. There has been no change to the second year of the Multi-Year Price Determination (MYPD 5), as such bulk electricity costs are to be calculated using an increase of 12.7 per cent as per MYPD-5 in the 2024/25 financial year.

Given the absence of an approved tariff increase for the two outer years of the MTEF, the increase is projected to be 15.7 per cent in 2025/26 and 4.6 per cent in 2026/27 based on the projected CPI.

Inventory consumed

The increase in the cost of inventory consumed were increased with inflation, water inventory purchased contributes to about 52.5% percent or R 12,6 million of the total cost. The other cost relate to materials and supplies as well as consumables to deliver services and for the municipality to operate effectively.

Debt impairment

Debt impairment is calculated based on the collection, i.e. level of payments of the annual billed revenue. This is based on the collection rates of property rates, service charges (electricity, water, sanitation and refuse) and traffic fines.

Depreciation and amortisation

The above cost was estimated, using the straight line method, to allocate their cost to their residual values over the estimated useful lives of the assets.

Interest

Provision was made for the interest payable current annuity loans as well as interest on the bank overdraft and overdue accounts.

Contracted services and Operational costs

Contracted services were increased based on existing contract conditions as well additional cost funded by grant income. Operational cost were budgeted based on the prevailing growth rates, adjusted with CPI and prior actual expenditure trends.

1.3.3. CAPITAL EXPENDITURE BUDGET

A capital budget of R 25,452 million is proposed for the 2024/25 budget year, R 17,895 million and R 20,473 million for the two outer budget years.

The capital budget will be spend on the following functional areas over the 2024/24 Medium Term Revenue & Expenditure Framework (MTREF):

Capital budget per functional area over the 2024/25 Medium Term Revenue & Expenditure Framework (MTREF)			
Functional Area	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital Expenditure - Functional			
Governance and administration	500	-	-
Executive and council	-	-	-
Finance and administration	500	-	-
Internal audit	-	-	-
Community and public safety	5,971	3,019	870
Community and social services	1,304	1,052	870
Sport and recreation	4,666	1,967	-
Public safety	-	-	-
Housing	-	-	-
Health	-	-	-
Economic and environmental services	-	11,665	9,004
Planning and development	-	-	-
Road transport	-	11,665	9,004
Environmental protection	-	-	-
Trading services	18,981	3,210	10,599
Energy sources	6,357	3,210	7,893
Water management	2,174	-	-
Waste water management	-	-	2,706
Waste management	10,451	-	-
Other	-	-	-
Total Capital Expenditure - Functional	25,452	17,895	20,473

As per the table above that the capital expenditure for 2024/25 budget year will be allocated mainly to the following functional areas:

Trading services – R 18,981 million with expenditure on:

- Energy sources – R 6,357 million;
- Water management – R 2,174 million; and
- Waste management – R 10,451 million.

Community and public safety – R 5,971 million with expenditure on:

- Community and social services – R 1,304 million and
- Sport and recreation – R 4,666 million.

Governance and administration – R 500 thousand.

In analysing what will be purchased with the 2024/25 capital budget, the summary by asset class provides a holistic picture for the Municipality. The summary by asset class can be obtained in Table A9 and Supporting Tables SA34 a, b and e. For easy reference a summary of main classifications of expenses are extracted below:

- Infrastructure Assets – R 8,530 million;
- Community Assets – R 5,971 million;
- Computer Equipment – R 500 thousand; and
- Transport Assets – R 10,451 million.

The Taking into consideration the current financial situation of the municipality and the fact that the municipality is still under financial recovery, the capital budget will be financed as follows over the 2024/25 Medium Term & Expenditure Framework:

Funding Source	Budget 2024/25	Budget 2025/26	Budget 2026/27
Municipal Infrastructure Grant (MIG)	12,922	13,382	16,014
Integrated National Electrification Programme (Municipal) Grant	6,357	3,210	4,348
Department Cultural Affairs & Sport-Community Library Services Grant	1,304	-	-
Department of Local Government -Municipal Water Resilience Grant	2,174	-	-
Internally Generated (Own) Funds	2,695	1,302	111
Total	25,452	17,895	20,473

The detailed capital projects are shown in **Annexure C** of this document. The annexure indicate the total amount per Directorate and functional area

1.3.4. Proposed Rates and Tariffs for 2024/25 Medium Term Revenue and Expenditure Framework (MFREF)

Annexures **A** and **B** the annexure shows the proposed property rates and tariff increases over the 2024/25 Medium Term Revenue and Expenditure Framework (MTREF) as well as the different subsidies that will be given.

1.4 DRAFT ANNUAL BUDGET TABLES

Table A1 Budget Summary

WC053 Beaufort West - Table A1 Budget Summary							
Description	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands							
Financial Performance							
Property rates	50,821	48,421	48,421	-	55,152	58,461	61,969
Service charges	151,922	160,637	160,637	-	182,465	202,431	213,207
Investment revenue	750	2,115	2,115	-	2,221	2,336	2,406
Transfer and subsidies - Operational	96,971	101,752	101,752	-	102,942	110,994	124,485
Other own revenue	118,747	123,714	123,714	-	130,961	141,809	150,243
Total Revenue (excluding capital transfers and contributions)	419,211	436,638	436,638	-	473,742	516,031	552,310
Employee costs	133,488	126,707	126,707	-	151,765	158,014	163,395
Remuneration of councillors	6,806	6,806	6,806	-	7,133	7,475	7,812
Depreciation and amortisation	26,248	26,805	26,805	-	28,117	28,117	28,117
Interest	2,091	2,252	2,252	-	1,847	1,392	262
Inventory consumed and bulk purchases	118,933	117,214	117,214	-	129,296	147,427	154,508
Transfers and subsidies	-	-	-	-	-	-	-
Other expenditure	124,645	154,257	154,257	-	140,513	155,395	171,208
Total Expenditure	412,211	434,042	434,042	-	458,671	497,820	525,302
Surplus/(Deficit)	7,000	2,595	2,595	-	15,071	18,211	27,008
Transfers and subsidies - capital (monetary allocations)	15,057	16,194	16,194	-	26,171	19,081	21,377
Transfers and subsidies - capital (in-kind)	-	366	366	-	-	-	-
	22,056	19,155	19,155	-	41,241	37,292	48,385
Surplus/(Deficit) after capital transfers & contributions	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Associates	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22,056	19,155	19,155	-	41,241	37,292	48,385
Capital expenditure & funds sources							
Capital expenditure	13,977	16,230	16,230	-	25,452	17,895	20,473
Transfers recognised - capital	13,093	14,387	14,387	-	19,279	16,592	20,362
Borrowing	-	-	-	-	-	-	-
Internally generated funds	884	1,844	1,844	-	6,173	1,302	111
Total sources of capital funds	13,977	16,230	16,230	-	25,452	17,895	20,473
Financial position							
Total current assets	151,161	160,891	160,891	-	204,465	252,122	308,605
Total non current assets	450,127	456,473	456,473	-	453,808	443,585	435,941
Total current liabilities	127,245	115,270	115,270	-	115,424	115,153	115,406
Total non current liabilities	108,509	133,224	133,224	-	132,738	133,151	133,350
Community wealth/Equity	365,535	368,870	368,870	-	410,111	447,404	495,789
Cash flows							
Net cash from (used) operating	33,060	29,547	29,547	-	53,336	51,349	70,741
Net cash from (used) investing	(13,977)	(16,230)	(16,230)	-	(25,452)	(17,895)	(20,473)
Net cash from (used) financing	(877)	(1,119)	(1,119)	-	(1,102)	(1,084)	(637)
Cash/cash equivalents at the year end	19,606	27,017	27,017	-	53,800	86,170	135,801
Cash backing/surplus reconciliation							
Cash and investments available	16,807	27,017	27,017	-	53,800	86,170	135,801
Application of cash and investments	12,527	1,544	1,544	-	(14,880)	(30,099)	(38,683)
Balance - surplus (shortfall)	4,280	25,474	25,474	-	68,680	116,269	174,484
Asset management							
Asset register summary (WDV)	448,385	453,948	453,948	-	451,283	441,060	433,416
Depreciation	26,248	26,805	26,805	-	28,117	28,117	28,117
Renewal and Upgrading of Existing Assets	8,886	9,885	9,885	-	13,958	14,684	12,580
Repairs and Maintenance	8,530	10,451	10,451	-	8,547	8,724	9,014
Free services							
Cost of Free Basic Services provided	42,455	31,063	31,063	-	51,278	58,822	66,141
Revenue cost of free services provided	17,657	17,614	17,614	-	130	138	146

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	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional						
<i>Governance and administration</i>	104,405	150,777	150,777	122,857	124,454	126,833
Executive and council	11,932	11,954	11,954	18,093	16,854	15,550
Finance and administration	92,473	138,823	138,823	104,764	107,600	111,283
Internal audit	-	-	-	-	-	-
<i>Community and public safety</i>	80,775	39,033	39,033	91,629	100,956	114,989
Community and social services	8,223	8,423	8,423	9,820	9,567	9,902
Sport and recreation	4,039	2,623	2,623	5,612	1,444	276
Public safety	67,582	26,852	26,852	74,670	82,150	87,079
Housing	932	1,135	1,135	1,527	7,794	17,732
Health	-	-	-	-	-	-
<i>Economic and environmental services</i>	4,399	8,354	8,354	2,011	14,376	12,450
Planning and development	1,466	2,042	2,042	2,011	961	1,023
Road transport	2,934	6,313	6,313	-	13,415	11,427
Environmental protection	-	-	-	-	-	-
<i>Trading services</i>	244,688	255,033	255,033	283,416	295,327	319,415
Energy sources	135,232	146,456	146,456	162,852	178,488	192,917
Water management	42,427	41,786	41,786	38,630	38,391	40,695
Waste water management	38,758	36,299	36,299	43,353	46,947	50,817
Waste management	28,272	30,492	30,492	38,581	31,500	34,987
<i>Other</i>	-	-	-	-	-	-
Total Revenue - Functional	434,267	453,198	453,198	499,913	535,112	573,687
Expenditure - Functional						
<i>Governance and administration</i>	94,319	101,270	101,270	107,763	109,269	111,721
Executive and council	15,932	15,356	15,356	17,046	17,601	17,868
Finance and administration	77,168	84,724	84,724	89,268	90,332	92,495
Internal audit	1,219	1,190	1,190	1,449	1,336	1,358
<i>Community and public safety</i>	95,339	97,540	97,540	106,078	128,395	143,502
Community and social services	11,931	11,356	11,356	13,045	13,734	13,881
Sport and recreation	7,203	8,737	8,737	9,508	10,122	10,171
Public safety	73,683	74,842	74,842	79,924	94,607	99,570
Housing	2,522	2,604	2,604	3,601	9,931	19,879
Health	-	-	-	-	-	-
<i>Economic and environmental services</i>	30,834	31,800	31,800	33,689	34,165	34,496
Planning and development	11,333	11,546	11,546	10,518	10,377	10,548
Road transport	19,502	20,254	20,254	23,171	23,788	23,948
Environmental protection	-	-	-	-	-	-
<i>Trading services</i>	191,719	203,433	203,433	211,141	225,991	235,582
Energy sources	126,224	134,316	134,316	137,077	149,474	158,203
Water management	30,614	34,632	34,632	38,691	40,091	40,335
Waste water management	17,770	16,350	16,350	18,331	18,231	18,352
Waste management	17,111	18,134	18,134	17,042	18,196	18,692
<i>Other</i>	-	-	-	-	-	-
Total Expenditure - Functional	412,211	434,042	434,042	458,671	497,820	525,302
Surplus/(Deficit) for the year	22,056	19,155	19,155	41,241	37,292	48,385

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	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand							
Revenue by Vote	1						
Vote 1 - MUNICIPAL MANAGER		8,732	8,754	8,754	9,073	8,647	7,867
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		276,267	285,985	285,985	286,451	320,184	341,377
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		11,852	14,430	14,430	19,068	16,510	16,070
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		25,292	71,426	71,426	53,196	55,344	58,181
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		112,124	72,602	72,602	132,125	134,428	150,191
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-
		-	-	-	-	-	-
Total Revenue by Vote	2	434,267	453,198	453,198	499,913	535,112	573,687
Expenditure by Vote to be appropriated	1						
Vote 1 - MUNICIPAL MANAGER		7,615	7,275	7,275	8,801	8,839	8,839
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		215,960	233,408	233,408	239,661	254,132	262,778
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		39,457	40,134	40,134	42,382	44,167	45,725
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		40,570	42,912	42,912	50,540	50,268	52,107
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		108,608	110,313	110,313	117,286	140,415	155,852
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-
		-	-	-	-	-	-
Total Expenditure by Vote	2	412,211	434,042	434,042	458,671	497,820	525,302
Surplus/(Deficit) for the year	2	22,056	19,155	19,155	41,241	37,292	48,385

Table A4 Budgeted Financial Performance (revenue and expenditure)

WC053 Beaufort West - Table A4 Budgeted Financial Performance (revenue and expenditure)							
Description	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand							
Revenue							
Exchange Revenue							
Service charges - Electricity	99,386	108,534	108,534	-	120,473	136,134	142,398
Service charges - Water	15,525	13,718	13,718	-	20,853	22,198	23,529
Service charges - Waste Water Management	23,478	23,340	23,340	-	24,740	26,225	27,798
Service charges - Waste Management	13,533	15,045	15,045	-	16,399	17,875	19,483
Sale of Goods and Rendering of Services	795	795	795	-	842	892	945
Agency services	1,320	1,606	1,606	-	1,766	1,945	2,062
Interest	-	-	-	-	-	-	-
Interest earned from Receivables	10,639	11,209	11,209	-	11,992	12,711	13,474
Interest earned from Current and Non Current Assets	750	2,115	2,115	-	2,221	2,336	2,406
Dividends	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-
Rental from Fixed Assets	1,838	1,838	1,838	-	2,022	2,143	2,272
Licence and permits	298	298	298	-	316	335	355
Operational Revenue	1,182	1,279	1,279	-	1,351	1,422	1,432
Non-Exchange Revenue							
Property rates	50,821	48,421	48,421	-	55,152	58,481	61,989
Surcharges and Taxes	-	-	-	-	-	-	-
Fines, penalties and forfeits	66,536	70,464	70,464	-	73,189	80,508	85,338
Licences or permits	192	192	192	-	203	216	228
Transfer and subsidies - Operational	96,971	101,752	101,752	-	102,942	110,994	124,485
Interest	3,284	3,107	3,107	-	3,449	3,655	3,875
Fuel Levy	-	-	-	-	-	-	-
Operational Revenue	32,663	32,926	32,926	-	35,832	37,982	40,281
Gains on disposal of Assets	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	419,211	436,638	436,638	-	473,742	516,031	552,310
Expenditure							
Employee related costs	133,488	126,707	126,707	-	151,765	158,014	163,395
Remuneration of councillors	6,806	6,806	6,806	-	7,133	7,475	7,812
Bulk purchases - electricity	97,370	93,450	93,450	-	105,318	121,853	127,336
Inventory consumed	21,564	23,764	23,764	-	23,978	25,574	27,171
Debt impairment	74,412	64,527	64,527	-	75,382	80,577	86,881
Depreciation and amortisation	26,248	26,805	26,805	-	28,117	28,117	28,117
Interest	2,091	2,252	2,252	-	1,847	1,392	282
Contracted services	14,966	30,268	30,268	-	27,028	34,293	46,212
Transfers and subsidies	-	-	-	-	-	-	-
Irrecoverable debts written off	-	20,832	20,832	-	-	-	-
Operational costs	35,267	38,830	38,830	-	38,104	40,524	38,116
Losses on disposal of Assets	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-
Total Expenditure	412,211	434,042	434,042	-	458,671	497,820	525,302
Surplus/(Deficit)	7,000	2,595	2,595	-	15,071	18,211	27,008
Transfers and subsidies - capital (monetary allocations)	15,057	16,194	16,194	-	26,171	19,081	21,377
Transfers and subsidies - capital (in-kind)	-	366	366	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	22,056	19,155	19,155	-	41,241	37,292	48,385
Income Tax	-	-	-	-	-	-	-
Surplus/(Deficit) after Income tax	22,056	19,155	19,155	-	41,241	37,292	48,385
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22,056	19,155	19,155	-	41,241	37,292	48,385
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22,056	19,155	19,155	-	41,241	37,292	48,385

Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

WC053 Beaufort West - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding							
Vote Description	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand							
Capital expenditure - Vote							
Multi-year expenditure to be appropriated							
Vote 1 - MUNICIPAL MANAGER	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	6,150	5,985	5,985	-	6,357	14,875	19,603
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES	7,488	6,669	6,669	-	4,666	3,019	870
Vote 7 - COMMUNITY & SOCIAL SERVICES	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	13,638	12,654	12,654	-	11,023	17,895	20,473
Single-year expenditure to be appropriated							
Vote 1 - MUNICIPAL MANAGER	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	-	2,011	1,576	-	2,174	-	-
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES	339	1,108	1,543	-	1,804	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES	-	118	118	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES	-	339	339	-	10,451	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	339	3,577	3,577	-	14,429	-	-
Total Capital Expenditure - Vote	13,977	16,230	16,230	-	25,452	17,895	20,473
Capital Expenditure - Functional							
Governance and administration							
Executive and council	-	-	-	-	-	-	-
Finance and administration	-	1,272	1,707	-	500	-	-
Internal audit	-	-	-	-	-	-	-
Community and public safety	3,653	2,499	2,499	-	5,971	3,019	870
Community and social services	-	77	77	-	1,304	1,052	870
Sport and recreation	3,653	2,422	2,422	-	4,666	1,967	-
Public safety	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Economic and environmental services	3,096	6,149	6,149	-	-	11,665	9,004
Planning and development	-	164	164	-	-	-	-
Road transport	3,096	5,985	5,985	-	-	11,665	9,004
Environmental protection	-	-	-	-	-	-	-
Trading services	7,228	6,310	5,876	-	18,981	3,210	10,599
Energy sources	-	-	-	-	6,357	3,210	7,893
Water management	-	1,074	1,074	-	2,174	-	-
Waste water management	3,054	651	216	-	-	-	2,706
Waste management	4,174	4,586	4,586	-	10,451	-	-
Other	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	13,977	16,230	16,230	-	25,452	17,895	20,473
Funded by:							
National Government	13,093	12,222	12,222	-	19,279	16,592	18,589
Provincial Government	-	1,847	1,847	-	3,478	-	-
District Municipality	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	2,161	3,161	-	-	-	-
Transfers recognised - capital	13,093	14,387	14,387	-	22,757	16,592	18,589
Borrowing	-	-	-	-	-	-	-
Internally generated funds	884	1,844	1,844	-	2,695	1,302	1,884
Total Capital Funding	13,977	16,230	16,230	-	25,452	17,895	20,473

Table A6 Budgeted Financial Position

WC053 Beaufort West - Table A6 Budgeted Financial Position								
Description	Ref	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
ASSETS								
Current assets								
Cash and cash equivalents		16,807	27,017	27,017	-	53,800	86,170	135,801
Trade and other receivables from exchange transactions	1	7,692	13,657	13,657	-	17,578	27,108	31,336
Receivables from non-exchange transactions	1	71,879	50,917	50,917	-	63,787	69,544	72,168
Current portion of non-current receivables		2,405	1,154	1,154	-	1,154	1,154	1,154
Inventory	2	3,424	4,491	4,491	-	4,491	4,491	4,491
VAT		40,626	54,150	54,150	-	54,150	54,150	54,150
Other current assets		8,328	9,505	9,505	-	9,505	9,505	9,505
Total current assets		151,161	160,891	160,891	-	204,465	252,122	308,605
Non current assets								
Investments		630	-	-	-	-	-	-
Investment property		5,963	5,963	5,963	-	5,739	5,514	5,289
Property, plant and equipment	3	437,177	443,501	443,501	-	440,499	430,510	423,100
Biological assets		-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-
Heritage assets		5,225	3,340	3,340	-	3,340	3,340	3,340
Intangible assets		19	1,143	1,143	-	1,705	1,696	1,686
Trade and other receivables from exchange transactions		850	2,030	2,030	-	2,030	2,030	2,030
Non-current receivables from non-exchange transactions		262	495	495	-	495	495	495
Other non-current assets		-	-	-	-	-	-	-
Total non current assets		450,127	456,473	456,473	-	453,808	443,585	435,941
TOTAL ASSETS		601,288	617,364	617,364	-	658,273	695,708	744,545
LIABILITIES								
Current liabilities								
Bank overdraft		-	-	-	-	-	-	-
Financial liabilities		515	1,102	1,102	-	1,084	637	708
Consumer deposits		3,842	2,490	2,490	-	2,490	2,490	2,490
Trade and other payables from exchange transactions	4	76,198	50,621	50,621	-	50,621	50,621	50,621
Trade and other payables from non-exchange transactions	5	-	1	1	-	1	1	1
Provision		13,822	13,445	13,445	-	13,556	13,669	13,786
VAT		31,475	46,091	46,091	-	46,091	46,091	46,091
Other current liabilities		1,394	1,519	1,519	-	1,580	1,643	1,709
Total current liabilities		127,245	115,270	115,270	-	115,424	115,153	115,406
Non current liabilities								
Financial liabilities	6	3,132	3,642	3,642	-	2,558	1,921	1,213
Provision	7	20,708	22,137	22,137	-	22,735	23,786	24,693
Long term portion of trade payables		58,254	81,869	81,869	-	81,869	81,869	81,869
Other non-current liabilities		26,415	25,575	25,575	-	25,575	25,575	25,575
Total non current liabilities		108,509	133,224	133,224	-	132,738	133,151	133,350
TOTAL LIABILITIES		235,754	248,494	248,494	-	248,161	248,304	248,757
NET ASSETS		365,535	368,870	368,870	-	410,111	447,404	495,789
COMMUNITY WEALTH/EQUITY								
Accumulated surplus/(deficit)	8	361,430	364,766	364,766	-	406,007	443,299	491,684
Reserves and funds	9	4,104	4,104	4,104	-	4,104	4,104	4,104
Other		-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	365,535	368,870	368,870	-	410,111	447,404	495,789

Table A7 Budgeted Cash Flows

WC053 Beaufort West - Table A7 Budgeted Cash Flows								
Description	Ref	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2022/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates		47,613	43,799	43,799	-	51,569	55,905	61,235
Service charges		176,258	179,921	179,921	-	207,063	231,550	249,918
Other revenue		20,520	24,515	24,515	-	17,774	19,382	20,534
Transfers and Subsidies - Operational	1	96,971	100,893	100,893	-	102,942	110,994	124,485
Transfers and Subsidies - Capital	1	15,057	16,105	16,105	-	26,171	19,081	21,377
Interest		750	2,115	2,115	-	2,221	2,336	2,406
Dividends		-	-	-	-	-	-	-
Payments								
Suppliers and employees		(322,018)	(335,549)	(335,549)	-	(352,556)	(386,506)	(408,952)
Interest		(2,091)	(2,252)	(2,252)	-	(1,847)	(1,392)	(262)
Transfers and Subsidies	1	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		33,060	29,547	29,547	-	53,336	51,349	70,741
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE		-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-
Payments								
Capital assets		(13,977)	(16,230)	(16,230)	-	(25,452)	(17,895)	(20,473)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(13,977)	(16,230)	(16,230)	-	(25,452)	(17,895)	(20,473)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans		-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-
Payments								
Repayment of borrowing		(877)	(1,119)	(1,119)	-	(1,102)	(1,084)	(637)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(877)	(1,119)	(1,119)	-	(1,102)	(1,084)	(637)
NET INCREASE/ (DECREASE) IN CASH HELD								
		18,206	12,197	12,197	-	26,783	32,370	49,631
Cash/cash equivalents at the year begin:	2	1,399	14,821	14,821	-	27,017	53,800	86,170
Cash/cash equivalents at the year end:	2	19,606	27,017	27,017	-	53,800	86,170	135,801

Table A8 Cash backed reserves/accumulated surplus reconciliation

WC053 Beaufort West - Table A8 Cash backed reserves/accumulated surplus reconciliation							
Description	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand							
Cash and investments available							
Cash/cash equivalents at the year end	16,807	27,017	-	-	53,800	86,170	135,801
Other current investments > 90 days	-	-	-	-	-	-	-
Non current investments	-	-	-	-	-	-	-
Cash and investments available:	16,807	27,017	-	-	53,800	86,170	135,801
Application of cash and investments							
Unspent conditional transfers	-	1	-	-	1	-1	1
Unspent borrowing	-	-	-	-	-	-	-
Statutory requirements	(9,152)	(8,059)	-	-	(8,059)	(8,059)	(8,059)
Other working capital requirements	3,753	(7,946)	-	-	(24,482)	(39,814)	(48,515)
Other provisions	13,822	13,445	-	-	13,556	13,669	13,786
Long term investments committed	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	4,104	4,104	-	-	4,104	4,104	4,104
Total Application of cash and investments:	12,527	1,544	-	-	(14,880)	(30,099)	(38,683)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits	4,280	25,474	-	-	68,680	116,269	174,484
Creditors transferred to Debt Relief - Non-Current portion	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits	4,280	25,474	-	-	68,680	116,269	174,484

Table A9 Asset Management

WC053 Beaufort West - Table A9 Asset Management						
Description	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand						
CAPITAL EXPENDITURE						
Total New Assets	5,091	6,345	6,345	11,494	3,210	7,893
<i>Roads Infrastructure</i>	-	-	-	-	-	-
<i>Storm water Infrastructure</i>	917	208	208	-	-	-
<i>Electrical Infrastructure</i>	-	-	-	543	3,210	7,893
<i>Water Supply Infrastructure</i>	-	30	30	-	-	-
<i>Sanitation Infrastructure</i>	-	8	8	-	-	-
<i>Solid Waste Infrastructure</i>	4,174	-	-	-	-	-
<i>Rail Infrastructure</i>	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-
Infrastructure	5,091	246	246	543	3,210	7,893
<i>Community Facilities</i>	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-
<i>Revenue Generating</i>	-	-	-	-	-	-
<i>Non-revenue Generating</i>	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-
<i>Operational Buildings</i>	-	72	72	-	-	-
<i>Housing</i>	-	-	-	-	-	-
Other Assets	-	72	72	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-
<i>Servitudes</i>	-	-	-	-	-	-
<i>Licences and Rights</i>	-	571	571	-	-	-
Intangible Assets	-	571	571	-	-	-
<i>Computer Equipment</i>	-	593	593	500	-	-
<i>Furniture and Office Equipment</i>	-	126	126	-	-	-
<i>Machinery and Equipment</i>	-	151	151	-	-	-
Transport Assets	-	4,586	4,586	10,451	-	-
Land	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-
<i> Mature</i>	-	-	-	-	-	-
<i> Immature</i>	-	-	-	-	-	-
<i>Living Resources</i>	-	-	-	-	-	-

Table A9 Asset Management

WC053 Beaufort West - Table A9 Asset Management						
Description	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand						
CAPITAL EXPENDITURE						
Total Renewal of Existing Assets	8,547	7,604	7,604	-	-	2,706
Roads Infrastructure	3,096	5,985	5,985	-	-	-
Storm water Infrastructure	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-
Water Supply Infrastructure	-	1,043	1,043	-	-	-
Sanitation Infrastructure	2,137	-	-	-	-	2,706
Solid Waste Infrastructure	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-
Infrastructure	5,233	7,028	7,028	-	-	2,706
Community Facilities	-	-	-	-	-	-
Sport and Recreation Facilities	3,314	576	576	-	-	-
Community Assets	3,314	576	576	-	-	-
Heritage Assets	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-
Housing	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-
Land	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-
Mature	-	-	-	-	-	-
Immature	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-

Table A9 Asset Management

WC053 Beaufort West - Table A9 Asset Management						
Description	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand						
CAPITAL EXPENDITURE						
Total Upgrading of Existing Assets	339	2,281	2,281	13,958	14,684	9,874
Roads Infrastructure	-	-	-	-	11,665	9,004
Storm water Infrastructure	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	5,813	-	-
Water Supply Infrastructure	-	-	-	2,174	-	-
Sanitation Infrastructure	-	435	435	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-
Infrastructure	-	435	435	7,987	11,665	9,004
Community Facilities	-	-	-	1,304	1,052	870
Sport and Recreation Facilities	339	1,847	1,847	4,666	1,967	-
Community Assets	339	1,847	1,847	5,971	3,019	870
Heritage Assets	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-
Housing	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-
Land	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-
Mature	-	-	-	-	-	-
Immature	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-

Table A9 Asset Management

WC053 Beaufort West - Table A9 Asset Management						
Description	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand						
CAPITAL EXPENDITURE						
Total Capital Expenditure	13,977	16,230	16,230	25,452	17,895	20,473
<i>Roads Infrastructure</i>	3,096	5,985	5,985	-	11,665	9,004
<i>Storm water Infrastructure</i>	917	208	208	-	-	-
<i>Electrical Infrastructure</i>	-	-	-	6,357	3,210	7,893
<i>Water Supply Infrastructure</i>	-	1,074	1,074	2,174	-	-
<i>Sanitation Infrastructure</i>	2,137	443	443	-	-	2,706
<i>Solid Waste Infrastructure</i>	4,174	-	-	-	-	-
<i>Rail Infrastructure</i>	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-
Infrastructure	10,324	7,709	7,709	8,530	14,875	19,603
Community Facilities	-	-	-	1,304	1,052	870
Sport and Recreation Facilities	3,653	2,422	2,422	4,666	1,967	-
Community Assets	3,653	2,422	2,422	5,971	3,019	870
Heritage Assets	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-
Operational Buildings	-	72	72	-	-	-
Housing	-	-	-	-	-	-
Other Assets	-	72	72	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-
Licences and Rights	-	571	571	-	-	-
Intangible Assets	-	571	571	-	-	-
Computer Equipment	-	593	593	500	-	-
Furniture and Office Equipment	-	126	126	-	-	-
Machinery and Equipment	-	151	151	-	-	-
Transport Assets	-	4,586	4,586	10,451	-	-
Land	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-
<i>Mature</i>	-	-	-	-	-	-
<i>Immature</i>	-	-	-	-	-	-
<i>Living Resources</i>	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	13,977	16,230	16,230	25,452	17,895	20,473

Table A9 Asset Management

WC053 Beaufort West - Table A9 Asset Management						
Description	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand						
ASSET REGISTER SUMMARY - PPE (WDV)	448,385	453,948	453,948	451,283	441,060	433,416
<i>Roads Infrastructure</i>	87,612	89,923	89,923	82,916	87,573	89,570
<i>Storm water Infrastructure</i>	1,217	822	822	822	822	822
<i>Electrical Infrastructure</i>	99,301	100,504	100,504	102,722	101,793	105,548
<i>Water Supply Infrastructure</i>	84,784	85,281	85,281	83,610	79,765	75,921
<i>Sanitation Infrastructure</i>	45,792	43,271	43,271	39,041	35,246	34,157
<i>Solid Waste Infrastructure</i>	(1,862)	1,010	1,010	6,516	3,765	1,014
<i>Rail Infrastructure</i>	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-
Infrastructure	316,844	320,812	320,812	315,627	308,965	307,031
Community Assets	38,146	31,589	31,589	36,893	39,246	39,449
Heritage Assets	5,225	3,340	3,340	3,340	3,340	3,340
Investment properties	5,963	5,963	5,963	5,739	5,514	5,289
Other Assets	25,614	29,055	29,055	28,064	27,074	26,083
Biological or Cultivated Assets	-	-	-	-	-	-
Intangible Assets	19	1,715	1,715	1,705	1,696	1,686
Computer Equipment	1,366	1,715	1,715	2,021	1,393	764
Furniture and Office Equipment	(1,127)	378	378	(1,168)	(2,713)	(4,258)
Machinery and Equipment	1,345	870	870	490	110	(270)
Transport Assets	(1,157)	1,896	1,896	1,956	(178)	(2,313)
Land	56,145	56,615	56,615	56,615	56,615	56,615
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	448,385	453,948	453,948	451,283	441,060	433,416

Table A9 Asset Management

WC053 Beaufort West - Table A9 Asset Management						
Description	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand						
EXPENDITURE OTHER ITEMS	34,778	37,257	37,257	36,665	36,842	37,131
Depreciation	26,248	26,805	26,805	28,117	28,117	28,117
Repairs and Maintenance by Asset Class	8,530	10,451	10,451	8,547	8,724	9,014
Roads Infrastructure	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Community Facilities	105	125	125	168	334	199
Sport and Recreation Facilities	165	165	165	174	182	191
Community Assets	271	291	291	342	516	390
Heritage Assets	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-
Operational Buildings	4,781	5,508	5,508	5,238	4,949	5,105
Housing	-	-	-	-	-	-
Other Assets	4,781	5,508	5,508	5,238	4,949	5,105
Biological or Cultivated Assets	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-
Computer Equipment	179	135	135	141	148	155
Furniture and Office Equipment	263	553	553	206	226	249
Machinery and Equipment	1,688	1,465	1,465	1,622	1,785	1,960
Transport Assets	1,350	2,500	2,500	1,000	1,100	1,155
Land	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-
Mature	-	-	-	-	-	-
Immature	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	34,778	37,257	37,257	36,665	36,842	37,131
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	63.6%	60.9%	60.9%	54.8%	82.1%	61.4%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>	33.9%	36.9%	36.9%	49.6%	52.2%	44.7%
<i>R&M as a % of PPE & Investment Property</i>	1.9%	2.3%	2.3%	1.9%	2.0%	2.1%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Property</i>	3.9%	4.5%	4.5%	5.0%	5.4%	5.0%

Table A10 Basic service delivery measurement

WC053 Beaufort West - Table A10 Basic service delivery measurement						
Description	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets						
Water:						
Piped water inside dwelling	12,499	12,499	-	12,499	12,499	12,499
Piped water inside yard (but not in dwelling)	2,122	2,122	-	2,122	2,122	2,122
Using public tap (at least min. service level)	49	49	-	49	49	49
Other water supply (at least min. service level)	31	31	-	31	31	31
<i>Minimum Service Level and Above sub-total</i>	14,701	14,701	-	14,701	14,701	14,701
Using public tap (< min. service level)	-	-	-	-	-	-
Other water supply (< min. service level)	260	260	-	260	260	260
No water supply	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	260	260	-	260	260	260
Total number of households	14,961	14,961	-	14,961	14,961	14,961
Sanitation/sewerage:						
Flush toilet (connected to sewerage)	12,383	12,383	-	12,383	12,383	12,383
Flush toilet (with septic tank)	1,568	1,568	-	1,568	1,568	1,568
Chemical toilet	-	-	-	-	-	-
Pit toilet (ventilated)	355	355	-	355	355	355
Other toilet provisions (> min. service level)	31	31	-	31	31	31
<i>Minimum Service Level and Above sub-total</i>	14,337	14,337	-	14,337	14,337	14,337
Bucket toilet	309	309	-	309	309	309
Other toilet provisions (< min. service level)	-	-	-	-	-	-
No toilet provisions	305	305	-	305	305	305
<i>Below Minimum Service Level sub-total</i>	614	614	-	614	614	614
Total number of households	14,951	14,951	-	14,951	14,951	14,951
Energy:						
Electricity (at least min. service level)	1,006	1,006	-	1,006	1,006	1,006
Electricity - prepaid (min. service level)	11,833	11,833	-	11,833	11,833	11,833
<i>Minimum Service Level and Above sub-total</i>	12,839	12,839	-	12,839	12,839	12,839
Electricity (< min. service level)	-	-	-	-	-	-
Electricity - prepaid (< min. service level)	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
Total number of households	12,839	12,839	-	12,839	12,839	12,839
Refuse:						
Removed at least once a week	12,978	12,978	-	12,978	12,978	12,978
<i>Minimum Service Level and Above sub-total</i>	12,978	12,978	-	12,978	12,978	12,978
Removed less frequently than once a week	-	-	-	-	-	-
Using communal refuse dump	-	-	-	-	-	-
Using own refuse dump	-	-	-	-	-	-
Other rubbish disposal	-	-	-	-	-	-
No rubbish disposal	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
Total number of households	12,978	12,978	-	12,978	12,978	12,978
Households receiving Free Basic Service						
Water (6 kilolitre per household per month)	6,000	6,000	-	6,000	6,500	9,000
Sanitation (free minimum level service)	6,000	6,000	-	6,000	6,500	9,000
Electricity/other energy (50kwh per household per month)	6,000	6,000	-	6,000	6,500	9,000
Refuse (removed at least once a week)	6,000	6,000	-	6,000	6,500	9,000
<i>Informal Settlements</i>	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)						
Water (6 kilolitre per indigent household per month)	12,572	8,854	-	15,552	17,515	19,854
Sanitation (free sanitation service to indigent households)	8,477	8,615	-	14,993	16,888	18,952
Electricity/other energy (50kwh per indigent household per month)	14,301	8,000	-	10,991	13,140	14,516
Refuse (removed once a week for indigent households)	7,106	5,584	-	9,741	11,281	13,019
<i>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</i>	-	-	-	-	-	-
Total cost of FBS provided	42,455	31,053	-	51,276	58,822	66,141
Highest level of free service provided per household						
Property rates (R value threshold)	3,660,612	3,660,612	-	2,355,928	2,497,284	2,647,121
Water (kilolitre per household per month)	162	162	-	172	162	193
Sanitation (kilolitre per household per month)	-	-	-	-	-	-
Sanitation (Rand per household per month)	147	147	-	156	166	175
Electricity (kwh per household per month)	106	106	-	118	133	139
Refuse (average litres per week)	93	93	-	101	111	120
Revenue cost of subsidised services provided (R'000)						
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA	17,657	17,614	-	130	138	146
Water (in excess of 6 kilolitre per indigent household per month)	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)	-	-	-	-	-	-
Municipal Housing - rental rebates	-	-	-	-	-	-
Housing - top structure subsidies	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total revenue cost of subsidised services provided	17,657	17,614	-	130	138	146

PART 2 - SUPPORTING DOCUMENTATION

2.1 - BUDGET PROCESS OVERVIEW

POLITICAL OVERSIGHT OF THE BUDGET PROCESS

Section 53 (1) (a) of the MFMA (no 56 of 2003) stipulates that the Mayor of a municipality must provide general political guidance over the budget process and the priorities that must guide the preparation of a budget.

Political oversight of the budget process is necessary to ensure that the needs and priorities of the community, as set out in the IDP, are properly linked to the municipality's spending plans.

SCHEDULE OF KEY DEADLINES RELATING TO THE BUDGET PROCESS

The Executive Mayor must, according to the MFMA, co-ordinate the processes for preparing the Annual Budget and for reviewing the municipality's IDP and budget-related policies. The Executive Mayor therefore tabled a schedule of key deadlines with regards to the budgetary process and the review of the municipality's IDP, in council on the 23 August 2023.

2.2 - ALIGNMENT BETWEEN BUDGET AND THE INTEGRATED DEVELOPMENT PLAN (IDP)

The IDP serves as a guideline to the municipality for the correct budget and resource allocations in ensuring that it meets the needs of its residents. It is also an integrated inter-governmental system of planning which requires the involvement of all three spheres of government. Contributions are made by provincial and national government to assist municipal planning and therefore government has created a range of policies and strategies to support and guide development and to ensure alignment between all spheres of government as stated by the section 24 of the Municipal Systems Act, No 32 of 2000.

The Municipality's budget is influenced by the municipal strategic focus areas and strategic objectives as identified in the IDP. The Service Delivery Budget Implementation Plan (SDBIP) ensures that the Municipality implements programmes and projects based on the IDP targets and associated budgets.

The budget has been compiled in accordance with the municipality's IDP document. Also refer to tables SA3, SA4 and SA5 which is aligned with the strategic objectives and goals of the municipality.

The following table highlights the IDP's five strategic focus area's and six municipal key strategic objectives for the 2024/25 – 2026/27 MTREF and further planning refinements that have directly informed the compilation of the budget.

Strategic Focus Area	National Key Performance Area	Strategic Objectives
Service to the people	Infrastructure Development and Basic Service Delivery	SO1: Provide, maintain and expand basic services to all people in the municipal area.
		SO2: Sustainable, safe and healthy environment.
Sustainable Economic Growth	Local Economic Development (LED)	SO3: Promote broad-based growth and development.
Transparent Organisation	Good Governance and Public Participation	SO4: Maintain an ethical, accountable and transparent administration.
Well-run Administration	Municipal Transformation and Organisational Development	SO5: Enabling a diverse and capacitated workforce.
Financial Sustainability	Municipal Financial Viability	SO6: Uphold sound financial management principles and practices.

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)					
R thousand	Strategic Objective	Strategic Focus Area	2024/25 Medium Term Revenue & Expenditure Framework		
			Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	SO1 : Provide, maintain and expand basic services to all people in the municipal area	SFA 1 : Service to the people	301,614	336,451	365,751
	SO2 : Sustainable, safe and healthy environment	SFA 2 : Service to the people	85,658	84,525	89,759
	SO3 : Promote broad-based growth and development	SFA 2 : Sustainable Economic Growth	1,949	890	947
	SO4 : Maintain an ethical, accountable and transparent administration	SFA 5 : Transparent Organisation	9,020	8,207	7,683
	SO5 : Enabling a diverse and capacitated workforce	SFA 3 : Well-run Administration	9,945	8,852	8,072
	SO6 : Uphold sound financial management principles and practices	SFA 4 : Financial Sustainability	91,727	96,187	101,474
	Total Revenue (excluding capital transfers and contributions)		499,913	535,112	573,687

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)		2024/25 Medium Term Revenue & Expenditure Framework		
Strategic Objective	Strategic Focus Area	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand				
SO1 : Provide, maintain and expand basic services to all people in the municipal area	SFA 1 : Service to the people	256,986	280,022	299,944
SO2 : Sustainable, safe and healthy environment	SFA 1 : Service to the people	100,674	116,270	121,507
SO3 : Promote broad-based growth and development	SFA 2 : Sustainable Economic Growth	9,636	9,127	8,336
SO4 : Maintain an ethical, accountable and transparent administration	SFA 5 : Transparent Organisation	12,274	12,779	13,131
SO5 : Enabling a diverse and capacitated workforce	SFA 3 : Well-run Administration	28,562	29,354	30,277
SO6 : Uphold sound financial management principles and practices	SFA 4 : Financial Sustainability	50,540	50,268	52,107
Total Expenditure		458,671	497,820	525,302

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)		2024/25 Medium Term Revenue & Expenditure Framework		
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Strategic Objective	Strategic Focus Area			
R thousand				
SO1 : Provide, maintain and expand basic services to all people in the municipal area	Strategic Focus Area 1 : Service to the people	24,952	3,210	7,893
SO1 : Provide, maintain and expand basic services to all people in the municipal area	Strategic Focus Area 2 : Sustainable Economic Growth	-	11,665	9,004
SO2 : Sustainable, safe and healthy environment	Strategic Focus Area 1 : Service to the people	-	3,019	-
SO5 : Enabling a diverse and capacitated workforce	Strategic Focus Area 3 : Well-run Administration	500	-	3,575
Total Capital Expenditure		25,452	17,895	20,473

2.3 - BUDGET-RELATED POLICIES OVERVIEW AND AMENDMENTS

All budget related policies will be workshopped with council in April 2024 and any further amendments will be tabled and approved with the final budget on or before the 31st of May 2024.

See attached **Annexure G** – 2024/25 MTREF Budget Policy Amendments.

2.4 - OVERVIEW OF BUDGET ASSUMPTIONS

The following budget assumptions were taken into consideration when preparing the 2024/25 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);
- The Financial Recovery Plan;
- The Municipal Debt Relief Conditions;
- Grants allocated to the municipality in terms of National Division of Revenue Bill (B4-2024) (DoRA) and grants published in Provincial Gazette No. 8892 of 7 March 2024;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Service charges tariff increases are proposed (electricity 11 per cent, water 6 per cent, sanitation 6.0 per cent and refuse 9.0 per cent);
- Property rates tariff increase by 6 per cent;
- Cash flow and revenue collections are projected on average at 88% of property rates and service charges.
- Other sundry tariffs will increase by 6%;
- The Salary and Wage Collective Agreement for the period 01 July 2021 to 30 June 2024 has come to an end and a new agreement is under consultation. Therefore, in the absence of any information in this regard from the South African Local Government Bargaining Council (SALGBC), Beaufort West municipality budgeted for employee related cost based on the salary scales applicable for the 2023/24 financial year as a baseline.
- Provision was made for a salary increase of 4.9 per cent based on CPI projected for 2024 and 4.6 per cent in 2025 and 2026 as well as of notch increase to those who qualify.
- The remuneration of staff amounts to 33.1 per cent of the total operating expenditure and 31.7 and 31.1 per cent for two outer years.
- The remuneration of the Municipal Manager and Senior Managers directly accountable to the Municipal Manager were budgeted in accordance with the actual cost published in the Government Gazette on the Local Government: Upper Limits of Total Remuneration Packages Payable to Municipal Managers and Managers Directly Accountable to Municipal Managers published by DCoG. Over the 2024/25 Medium Term Revenue & Expenditure Framework (MTREF) an increase of 4.9% in

the 2024/25 budget year and 4.6% for the two outer years as well as a performance bonus of 9%, capped on their annual packages.

- The of remuneration of councillors were budgeted in accordance with the actual cost approved in accordance with the Government Gazette on the Remuneration of Public Office Bearers Act: Determination of Upper Limits of Salaries, Allowances and Benefits of Different Members of Municipal Councils published annually by DCoG and were increased based on the projected CPI over the 2024/25 Medium Term Revenue & Expenditure Framework (MTREF).
- The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. There has been no change to the second year of the Multi-Year Price Determination (MYPD 5), as such bulk electricity costs are to be calculated using an increase of 12.7 per cent as per MYPD-5 in the 2024/25 financial year.
- Given the absence of an approved tariff increase for the two outer years of the MTEF, the increase is projected to be 15.7 per cent in 2025/26 and 4.6 per cent in 2026/27 based on the projected CPI.
- Bulk purchased for water were increased 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

FUNDING THE BUDGET

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- Realistically anticipated revenues to be collected;
- Cash backed accumulated funds from previous years' surpluses not committed for other purposes; and
- Borrowed funds, but only for the capital budget referred to in section 17.

Achievement of this requirement in totality effectively means that a Council has 'balanced' its budget by ensuring that budgeted outflows will be offset by a combination of planned inflows as well as prior years' accumulated cash surpluses.

The Western Cape Provincial Government approved an intervention in Beaufort West Municipality in terms of section 139(5) of the Constitution. A mandatory Financial Recovery Plan (FRP) was approved and are now being implemented. When the 2024/25 Medium Term Revenue Expenditure (MTREF) budget was prepared the Financial Recovery Plan (FRP) targets, budget parameters was also taken into consideration.

The municipality applied for the municipal debt relief in terms of MFMA Circular 124 and approval was granted to the municipality. The municipality is now working on the conditions set out in the Circular to ensure that the Eskom Debt will be written off over the three year period. As a participant in the municipal debt relief programme the municipality will be benefit from the smart meter grant that will be rolled out to affected municipalities on the programme. The implementation of this will mean that metering issues will be resolved and revenue generated from water and electricity will increase over MTREF.

The operational and capital expenditure will be financed as follow:

Operating Budget:

The table below identifies the sources of funding for the 2024/25 operating budget:

Source of Revenue	Budget Year 2024/25	% of Total Rev Budget 2024/25
Service charges - Electricity	120,472,623	25.4%
Service charges - Water	20,853,226	4.4%
Service charges - Waste Water Management	24,740,404	5.2%
Service charges - Waste Management	16,398,827	3.5%
Sale of Goods and Rendering of Services	841,987	0.2%
Agency services	1,766,100	0.4%
Interest earned from Receivables	11,991,859	2.5%
Interest earned from Current and Non Current Assets	2,221,000	0.5%
Rental from Fixed Assets	2,022,155	0.4%
Licence and permits	519,456	0.1%
Operational Revenue	1,350,500	0.3%
Property rates	55,152,184	11.6%
Fines, penalties and forfeits	73,189,081	15.4%
Transfer and subsidies - Operational	102,942,150	21.7%
Interest	3,448,545	0.7%
Operational Revenue (Availability Fess on Electricity and Water)	35,831,706	7.6%
Total Revenue	473,741,803	100.0%

Capital Budget:

The table below identifies the sources of funding for the 2024/25 capital budget:

Source of Revenue	Budget Year 2024/25	% of Total Budget
Municipal Infrastructure Grant (MIG)	12,922,478	50.8%
Integrated National Electrification Programme (Municipal) Grant	6,356,521	25.0%
Department Cultural Affairs & Sport-Community Library Services Grant	1,304,347	5.1%
Department of Local Government -Municipal Water Resilience Grant	2,173,914	8.5%
Internally generated funds	2,694,676	10.6%
Total Expenditure	25,451,936	100.0%

Rates, tariffs and other charges:

Please refer to **Annexures A** and **B** the annexure shows the proposed property rates and tariff increases over the 2024/25 Medium Term Revenue and Expenditure Framework (MTREF).

The proposed 2024/25 MTREF budget is funded as per Section 18 of the Municipal Finance Management Act.

2.6 - EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES

Supporting Table SA18 Transfers and grant receipts

WC053 Beaufort West - Supporting Table SA18 Transfers and grant receipts								
Description	Ref	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
RECEIPTS:	1, 2							
Operating Transfers and Grants								
National Government:		81,254	87,923	87,850	87,850	92,857	95,528	99,036
Local Government Equitable Share		77,265	83,574	83,574	83,574	88,849	92,718	96,074
Municipal Infrastructure Grant (MIG)		768	792	719	719	782	810	862
Local Government Financial Management Grant (FMG)		2,085	2,185	2,185	2,185	2,000	2,000	2,100
Expanded Public Works Programme Integrated Grant (EPWP)		1,136	1,372	1,372	1,372	1,228	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-
Provincial Government:		9,431	8,211	10,919	10,919	9,413	15,466	25,449
Provincial Treasury -Western Cape Financial Management Capacity Building Grant		100	-	-	-	600	-	-
Provincial Treasury -Western Cape Municipal Financial Recovery Services Grant		1,993	-	1,000	1,000	-	-	-
Department of Infrastructure -Municipal Accreditation and Capacity Building Grant		256	-	-	-	-	-	-
Department of Infrastructure -Title Deeds Restoration Grant		-	-	-	-	90	157	-
Department of Infrastructure -Human Settlements Development Grant (Beneficiaries)		-	932	1,135	1,135	1,437	7,637	17,732
Department Cultural Affairs & Sport-Replacement Funding for most vulnerable B3 Municipalities		6,679	7,053	7,158	7,158	7,060	7,296	7,461
Department of Local Government -Thusong Service Centres Grant (Sustainability -Operational Support Grant)		-	-	-	-	-	150	-
Department of Local Government -Community Development Workers (CDW) Operational Support Grant		223	226	226	226	226	226	226
Department of Local Government -Western Cape Municipal Interventions Grant		180	-	800	800	-	-	-
Department of Local Government -Municipal Energy Resilience Grant		-	-	600	600	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-
District Municipality:		200	-	-	-	-	-	-
Central Karoo District Municipality		200	-	-	-	-	-	-
Other grant providers:		314	836	2,124	2,124	672	-	-
Chemical Industries Education & Training Authority		314	836	2,124	2,124	672	-	-
Services SETA		-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	91,198	96,971	100,893	100,893	102,942	110,994	124,483
Capital Transfers and Grants								
National Government:		48,224	15,057	14,070	14,070	22,171	19,081	21,377
Municipal Infrastructure Grant (MIG)		8,785	15,057	14,070	14,070	14,861	15,389	16,377
Integrated National Electrification Programme (Municipal) Grant		11,000	-	-	-	7,310	3,692	5,000
Water Services Infrastructure Grant (WSIG)		28,439	-	-	-	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-
Provincial Government:		1,415	-	2,035	2,035	4,000	-	-
Department Cultural Affairs & Sport-Community Library Services Grant		-	-	-	-	1,500	-	-
Department of Local Government -Western Cape Municipal Interventions Grant		-	-	835	835	-	-	-
Department of Local Government -Municipal Water Resilience Grant		-	-	1,200	1,200	2,500	-	-
Department of Local Government -Emergency Municipal Load Shedding Relief Grant		1,115	-	-	-	-	-	-
Department of Local Government -Western Cape Municipal Interventions Grant		300	-	-	-	-	-	-
Other capital transfers/grants [insert description]		-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-
Central Karoo District Municipality		-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-
Chemical Industries Education & Training Authority		-	-	-	-	-	-	-
Services SETA		-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	49,639	15,057	16,105	16,105	26,171	19,081	21,377
TOTAL RECEIPTS OF TRANSFERS & GRANTS		140,838	112,027	116,998	116,998	129,113	130,075	145,862

Supporting Table SA19 Expenditure on transfers and grant programme

WC053 Beaufort West - Supporting Table SA19 Expenditure on transfers and grant programme								
Description	Ref	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
EXPENDITURE:	1							
Operating expenditure of Transfers and Grants								
National Government:		80,884	87,923	87,850	87,850	92,857	95,528	99,036
Local Government Equitable Share		77,265	83,574	83,574	83,574	88,849	92,718	96,074
Municipal Infrastructure Grant (MIG)		744	792	719	719	762	810	862
Local Government Financial Management Grant (FMG)		2,085	2,185	2,185	2,185	2,000	2,000	2,100
Expanded Public Works Programme Integrated Grant (EPWP)		790	1,372	1,372	1,372	1,226	-	-
Other transfers/grants (insert description)		-	-	-	-	-	-	-
Provincial Government:		10,323	8,211	10,948	10,948	9,413	15,466	25,449
Provincial Treasury -Western Cape Financial Management Capacity Building Grant		-	-	-	-	600	-	-
Provincial Treasury -Western Cape Municipal Financial Recovery Services Grant		1,993	-	1,000	1,000	-	-	-
Department of Infrastructure -Municipal Accreditation and Capacity Building Grant		165	-	-	-	-	-	-
Department of Infrastructure -Title Deeds Restoration Grant		-	-	-	-	90	157	-
Department of Infrastructure -Human Settlements Development Grant (Beneficiaries)		-	932	1,135	1,135	1,437	7,637	17,732
Department Cultural Affairs & Sport-Replacement Funding for most vulnerable B3 Municipalities		6,584	7,053	7,165	7,165	7,060	7,296	7,491
Department of Local Government -Thusong Service Centres Grant (Sustainability: Operational Support Grant)		-	-	-	-	-	150	-
Department of Local Government -Community Development Workers (CDW) Operational Support Grant		366	226	248	248	226	226	226
Department of Local Government -Western Cape Municipal Interventions Grant		180	-	800	800	-	-	-
Department of Local Government -Local Government Public Employment Support Grant		1,036	-	-	-	-	-	-
Department of Local Government -Municipal Energy Resilience Grant		-	-	600	600	-	-	-
Other transfers/grants (insert description)		-	-	-	-	-	-	-
District Municipality:		415	-	76	76	-	-	-
Central Karoo District Municipality		415	-	76	76	-	-	-
Other grant providers:		175	836	2,878	2,878	672	-	-
Chemical Industries Education & Training Authority		175	836	2,262	2,262	672	-	-
Services SETA		-	-	616	616	-	-	-
Total operating expenditure of Transfers and Grants:		91,797	96,971	101,752	101,752	102,942	110,994	124,485
Capital expenditure of Transfers and Grants								
National Government:		50,899	15,057	14,070	14,070	22,171	19,081	21,377
Municipal Infrastructure Grant (MIG)		5,859	15,057	14,070	14,070	14,861	15,389	16,377
Integrated National Electrification Programme (Municipal) Grant		16,802	-	-	-	7,310	3,692	5,000
Water Services Infrastructure Grant (WSIG)		28,438	-	-	-	-	-	-
Other capital transfers/grants (insert desc)		-	-	-	-	-	-	-
Provincial Government:		1,415	-	2,124	2,124	4,800	-	-
Department Cultural Affairs & Sport-Community Library Services Grant		-	-	-	-	1,500	-	-
Department Cultural Affairs & Sport-Replacement Funding for most vulnerable B3 Municipalities		-	-	89	89	-	-	-
Department of Local Government -Western Cape Municipal Interventions Grant		300	-	835	835	-	-	-
Department of Local Government -Municipal Water Resilience Grant		-	-	1,200	1,200	2,500	-	-
Department of Local Government -Emergency Municipal Load Shedding Relief Grant		1,115	-	-	-	-	-	-
Other capital transfers/grants (insert description)		-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-
Central Karoo District Municipality		-	-	-	-	-	-	-
Other grant providers:		418	-	366	366	-	-	-
Chemical Industries Education & Training Authority		-	-	-	-	-	-	-
Services SETA		418	-	366	366	-	-	-
Total capital expenditure of Transfers and Grants		52,732	15,057	16,560	16,560	26,171	19,081	21,377
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		144,529	112,027	118,312	118,312	129,113	130,075	145,862

2.7 - COUNCILLOR ALLOWANCES AND SENIOR MANAGERS

Supporting Table SA22 Summary councillor and staff benefits

WC053 Beaufort West - Supporting Table SA22 Summary councillor and staff benefits								
Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand		C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages		5,359	5,876	5,945	5,945	6,158	6,453	6,744
Pension and UIF Contributions		192	174	108	108	182	191	200
Medical Aid Contributions		3	-	5	5	-	-	-
Motor Vehicle Allowance		136	148	136	136	155	162	170
Cellphone Allowance		529	559	562	562	586	614	642
Housing Allowances		-	-	-	-	-	-	-
Other benefits and allowances		47	49	50	50	52	54	57
Sub Total - Councillors		6,266	6,806	6,806	6,806	7,133	7,475	7,812
% Increase	4	-	8.6%	-	-	4.8%	4.8%	4.5%
Senior Managers of the Municipality								
Basic Salaries and Wages		3,159	4,438	3,180	3,180	3,810	3,993	4,181
Pension and UIF Contributions		297	205	304	304	560	585	612
Medical Aid Contributions		11	-	71	71	180	188	197
Overtime		-	-	-	-	-	-	-
Performance Bonus		3	107	112	112	455	475	497
Motor Vehicle Allowance	3	86	60	180	180	180	180	180
Cellphone Allowance	3	77	72	63	63	72	72	72
Housing Allowances	3	-	-	-	-	-	-	-
Other benefits and allowances	3	0	0	82	82	0	0	0
Payments in lieu of leave		416	-	49	49	-	-	-
Long service awards		-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-
Scarcity		258	329	268	268	330	346	361
Acting and post related allowance		697	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,005	5,211	4,309	4,309	5,587	5,840	6,100
% Increase	4	-	4.1%	(17.3%)	-	29.7%	4.5%	4.4%
Other Municipal Staff								
Basic Salaries and Wages		83,200	92,657	84,286	84,286	105,106	109,112	112,795
Pension and UIF Contributions		13,752	15,971	14,670	14,670	18,516	19,149	19,831
Medical Aid Contributions		2,007	2,045	2,168	2,168	2,249	2,352	2,460
Overtime		3,654	2,587	4,082	4,082	3,344	3,487	3,647
Performance Bonus		6,096	6,552	6,016	6,016	8,025	8,371	8,650
Motor Vehicle Allowance	3	81	224	251	251	306	321	335
Cellphone Allowance	3	157	167	153	153	175	175	175
Housing Allowances	3	423	403	402	402	408	426	445
Other benefits and allowances	3	4,918	5,233	5,434	5,434	5,488	5,766	6,001
Payments in lieu of leave		139	-	313	313	-	-	-
Long service awards		482	962	896	896	598	1,050	907
Post-retirement benefit obligations	6	4,232	1,476	1,554	1,554	1,630	1,705	1,783
Entertainment		-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-
Acting and post related allowance		1,479	-	2,175	2,175	333	259	265
In kind benefits		-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		120,819	128,277	122,398	122,398	146,178	152,174	157,295
% Increase	4	-	6.3%	(4.8%)	-	19.4%	4.1%	3.4%
Total Parent Municipality		131,891	140,294	133,513	133,513	158,898	165,489	171,206
% Increase		-	6.4%	(4.8%)	-	19.0%	4.1%	3.5%
TOTAL SALARY, ALLOWANCES & BENEFITS		131,891	140,294	133,513	133,513	158,898	165,489	171,206
% Increase	4	-	6.4%	(4.8%)	-	19.0%	4.1%	3.5%
TOTAL MANAGERS AND STAFF	5,7	125,625	133,488	126,707	126,707	151,765	158,014	163,365

Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

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	1	783,542	-	49,047			832,589
Chief Whip								-
Executive Mayor		1	979,426	-	49,047			1,028,473
Deputy Executive Mayor		1	681,683	101,861	49,047			832,591
Executive Committee		2	1,469,141	-	98,090			1,567,231
Total for all other councillors		8	2,244,053	80,588	547,332			2,871,973
Total Councillors	8	13	6,157,845	182,449	792,563			7,132,857
Senior Managers of the Municipality	5							
Municipal Manager (MM)		-	1,122,446	171,607	138,000	127,064		1,559,117
Chief Finance Officer		-	1,176,092	2,373	18,000	105,849		1,302,314
Director Corporate Services		-	1,010,236	218,825	78,000	115,802		1,422,863
Director Infrastructure Services		-	831,184	347,284	18,000	105,849		1,302,317
								-
								-
List of each official with packages >= senior manager								-
								-
Total Senior Managers of the Municipality	8,10	-	4,139,958	740,089	252,000	454,564		5,586,611
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	13	10,297,803	922,538	1,044,563	454,564		12,719,468

2.8 - ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY

Supporting Table SA21 Transfers and grants made by the municipality

Any allocation made to an outside body must comply with the requirements of section 67 of the MFMA. This stipulates that before transferring funds to an outside organisation the Municipal Manager, as Accounting Officer, must be satisfied that the organisation or body has the capacity to comply with the agreement and has adequate financial management and other systems in place.

The Beaufort West Municipality did not budget for any transfers and grants to any outside bodies.

Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
			WC053 Beaufort West - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)												Budget Year 2024/25	Budget Year+1 2025/26	Budget Year+2 2026/27	
			July	August	Sept.	October	November	December	January	February	March	April	May	June				
	Revenue by Vote		756	756	756	756	756	756	756	756	756	756	756	756	756	9,073	8,647	7,867
	Vote 1 - MUNICIPAL MANAGER		23,871	23,871	23,871	23,871	23,871	23,871	23,871	23,871	23,871	23,871	23,871	23,871	23,871	286,451	320,184	341,377
	Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	1,589	19,068	16,510	16,070
	Vote 4 - DIRECTORATE: CORPORATE SERVICES		4,433	4,433	4,433	4,433	4,433	4,433	4,433	4,433	4,433	4,433	4,433	4,433	4,433	53,196	55,344	56,181
	Vote 5 - DIRECTORATE: FINANCIAL SERVICES		11,010	11,010	11,010	11,010	11,010	11,010	11,010	11,010	11,010	11,010	11,010	11,010	132,125	134,428	150,191	
	Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue by Vote		41,659	41,659	41,659	41,659	41,659	41,659	41,659	41,659	41,659	41,659	41,659	41,659	41,659	499,913	535,112	573,687
	Expenditure by Vote to be appropriated																	
	Vote 1 - MUNICIPAL MANAGER		733	733	733	733	733	733	733	733	733	733	733	733	733	8,801	8,839	8,839
	Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		19,972	19,972	19,972	19,972	19,972	19,972	19,972	19,972	19,972	19,972	19,972	19,972	19,972	239,661	254,132	262,778
	Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 4 - DIRECTORATE: CORPORATE SERVICES		3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	3,532	42,382	44,167	45,725
	Vote 5 - DIRECTORATE: FINANCIAL SERVICES		4,212	4,212	4,212	4,212	4,212	4,212	4,212	4,212	4,212	4,212	4,212	4,212	4,212	50,540	50,288	52,107
	Vote 6 - DIRECTORATE: COMMUNITY SERVICES		9,774	9,774	9,774	9,774	9,774	9,774	9,774	9,774	9,774	9,774	9,774	9,774	117,286	140,415	155,852	
	Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Expenditure by Vote		38,223	38,223	38,223	38,223	38,223	38,223	38,223	38,223	38,223	38,223	38,223	38,223	38,223	456,671	497,820	525,302
	Surplus/(Deficit) before assoc.		3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	41,241	37,292	48,385
	Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit)	1	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	41,241	37,292	48,385

Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

R thousand	Description	Ref	Budget Year 2024/25												Medium term Revenue and Expenditure Framework	
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2026/27
	Revenue - Functional		10,238	10,238	10,238	10,238	10,238	10,238	10,238	10,238	10,238	10,238	10,238	10,238	122,857	124,454
	Governance and administration		1,508	1,508	1,508	1,508	1,508	1,508	1,508	1,508	1,508	1,508	1,508	1,508	18,093	16,854
	Executive and council		8,730	8,730	8,730	8,730	8,730	8,730	8,730	8,730	8,730	8,730	8,730	8,730	104,764	107,600
	Finance and administration		—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Internal audit		—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Community and public safety		7,636	7,636	7,636	7,636	7,636	7,636	7,636	7,636	7,636	7,636	7,636	91,629	106,956	
	Community and social services		818	818	818	818	818	818	818	818	818	818	818	8,020	9,507	
	Sport and recreation		468	468	468	468	468	468	468	468	468	468	468	5,612	1,444	
	Public safety		6,222	6,222	6,222	6,222	6,222	6,222	6,222	6,222	6,222	6,222	6,222	74,670	82,160	
	Housing		127	127	127	127	127	127	127	127	127	127	127	1,527	7,794	
	Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Economic and environmental services		165	165	165	165	165	165	165	165	165	165	165	2,011	14,376	
	Planning and development		168	168	168	168	168	168	168	168	168	168	168	2,011	961	
	Road transport		—	—	—	—	—	—	—	—	—	—	—	—	—	11,427
	Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Trading services		23,618	23,618	23,618	23,618	23,618	23,618	23,618	23,618	23,618	23,618	23,618	283,416	283,416	
	Energy sources		13,571	13,571	13,571	13,571	13,571	13,571	13,571	13,571	13,571	13,571	13,571	162,852	178,408	
	Water management		3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	38,830	38,391	
	Waste water management		3,613	3,613	3,613	3,613	3,613	3,613	3,613	3,613	3,613	3,613	3,613	43,363	46,847	
	Waste management		3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	3,215	36,581	31,500	
	Other		—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Total Revenue - Functional		41,659	41,659	41,659	41,659	41,659	41,659	41,659	41,659	41,659	41,659	41,659	498,913	535,112	
	Expenditure - Functional		8,980	8,980	8,980	8,980	8,980	8,980	8,980	8,980	8,980	8,980	8,980	107,763	106,289	
	Governance and administration		1,421	1,421	1,421	1,421	1,421	1,421	1,421	1,421	1,421	1,421	1,421	17,046	17,601	
	Executive and council		7,439	7,439	7,439	7,439	7,439	7,439	7,439	7,439	7,439	7,439	7,439	89,268	90,332	
	Finance and administration		121	121	121	121	121	121	121	121	121	121	121	1,449	1,306	
	Internal audit		—	—	—	—	—	—	—	—	—	—	—	—	—	
	Community and public safety		8,540	8,540	8,540	8,540	8,540	8,540	8,540	8,540	8,540	8,540	8,539	106,078	123,395	
	Community and social services		1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	13,045	13,734	
	Sport and recreation		792	792	792	792	792	792	792	792	792	792	792	9,508	10,122	
	Public safety		6,660	6,660	6,660	6,660	6,660	6,660	6,660	6,660	6,660	6,660	6,660	79,924	94,007	
	Housing		300	300	300	300	300	300	300	300	300	300	300	3,601	9,931	
	Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—
	Economic and environmental services		2,807	2,807	2,807	2,807	2,807	2,807	2,807	2,807	2,807	2,807	2,807	33,689	34,165	
	Planning and development		877	877	877	877	877	877	877	877	877	877	877	10,377	10,648	
	Road transport		1,931	1,931	1,931	1,931	1,931	1,931	1,931	1,931	1,931	1,931	1,931	23,171	23,988	
	Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	
	Trading services		17,595	17,595	17,595	17,595	17,595	17,595	17,595	17,595	17,595	17,595	17,595	211,141	225,991	
	Energy sources		11,423	11,423	11,423	11,423	11,423	11,423	11,423	11,423	11,423	11,423	11,423	137,077	149,474	
	Water management		3,224	3,224	3,224	3,224	3,224	3,224	3,224	3,224	3,224	3,224	3,224	36,681	40,091	
	Waste water management		1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	1,528	18,331	18,352	
	Waste management		1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	17,042	18,166	
	Other		—	—	—	—	—	—	—	—	—	—	—	—	—	
	Total Expenditure - Functional		38,223	38,223	38,223	38,223	38,223	38,223	38,223	38,223	38,223	38,223	38,223	468,671	497,820	
	Surplus(Deficit) before assoc.		3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	41,241	37,292	
	Intra-company/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	—	—	—	—	
	Surplus(Deficit)	1	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	3,437	41,241	37,292	

Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

WC053 Beaufort West - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Ref	Budget Year 2024/25														
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June			
R thousand														Budget Year 2024/25	Budget Year+1 2025/26	Budget Year+2 2026/27
Multi-year expenditure to be appropriated	1															
Vote 1 - MUNICIPAL MANAGER																
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		530	530	530	530	530	530	530	530	530	530	530	530	6,357	14,875	19,603
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES																
Vote 4 - DIRECTORATE: CORPORATE SERVICES																
Vote 5 - DIRECTORATE: FINANCIAL SERVICES																
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		389	389	389	389	389	389	389	389	389	389	389	389	4,866	3,019	870
Vote 7 - COMMUNITY & SOCIAL SERVICES																
Capital multi-year expenditure sub-total	2	919	919	919	919	919	919	919	919	919	919	919	919	11,023	17,895	20,473
Single-year expenditure to be appropriated																
Vote 1 - MUNICIPAL MANAGER																
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		181	181	181	181	181	181	181	181	181	181	181	181	2,174		
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES																
Vote 4 - DIRECTORATE: CORPORATE SERVICES		150	150	150	150	150	150	150	150	150	150	150	150	1,804		
Vote 5 - DIRECTORATE: FINANCIAL SERVICES																
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		871	871	871	871	871	871	871	871	871	871	871	871	10,451		
Vote 7 - COMMUNITY & SOCIAL SERVICES																
Capital single-year expenditure sub-total	2	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	14,429		
Total Capital Expenditure	2	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	25,452	17,895	20,473

Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

R thousand		Budget Year 2024/25												Medium Term Revenue and Expenditure Framework				
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27		
Ref	Description	WC053 Beaufort West - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)																
1	Capital Expenditure - Functional	42	42	42	42	42	42	42	42	42	42	42	42	42	42	500	-	-
	<i>Governance and administration</i>	42	42	42	42	42	42	42	42	42	42	42	42	42	42	-	-	-
	Executive and council	42	42	42	42	42	42	42	42	42	42	42	42	42	42	-	-	-
	Finance and administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community and public safety	498	498	498	498	498	498	498	498	498	498	498	498	498	498	5,971	3,019	870
	Community and social services	109	109	109	109	109	109	109	109	109	109	109	109	109	109	1,304	1,052	870
	Sport and recreation	389	389	389	389	389	389	389	389	389	389	389	389	389	389	4,666	1,967	-
	Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Economic and environmental services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,865	9,004
	Planning and development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Road transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Trading services	1,582	1,582	1,582	1,582	1,582	1,582	1,582	1,582	1,582	1,582	1,582	1,582	1,582	1,582	18,981	3,210	10,599
	Energy sources	530	530	530	530	530	530	530	530	530	530	530	530	530	530	6,357	3,210	7,893
	Water management	181	181	181	181	181	181	181	181	181	181	181	181	181	181	2,174	-	-
	Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,708
	Waste management	871	871	871	871	871	871	871	871	871	871	871	871	871	871	10,451	-	-
	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Total Capital Expenditure - Functional	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	25,452	17,895	20,473
	Funded by:																	
	National Government	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	19,279	16,592	20,362
	Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Deparm/Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers recognised - capital	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	1,807	19,279	16,592	20,362
	Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Internally generated funds	514	514	514	514	514	514	514	514	514	514	514	514	514	514	6,173	1,302	111
	Total Capital Funding	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	25,452	17,895	20,473

Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS R thousand	WC053 Beaufort West - Supporting Table SA30 Budgeted monthly cash flow												Medium Term Revenue and Expenditure	
	Budget Year 2024/25												Budget Year 2024/25	Budget Year +1 2025/26
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26
Cash Receipts by Source	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	4,297	51,869	55,905	61,236
Property rates	11,115	11,115	11,115	11,115	11,115	11,115	11,115	11,115	11,115	11,115	11,115	133,376	151,242	161,634
Service charges - electricity revenue	2,696	2,696	2,696	2,696	2,696	2,696	2,696	2,696	2,696	2,696	2,696	32,354	35,055	38,220
Service charges - water revenue	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	2,080	24,957	27,055	29,634
Service charges - sanitation revenue	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	16,377	18,107	20,430
Rental of facilities and equipment	159	159	159	159	159	159	159	159	159	159	159	1,902	2,057	2,245
Interest earned - external investments	185	185	185	185	185	185	185	185	185	185	185	2,221	2,336	2,485
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	949	949	949	949	949	949	949	949	949	949	949	11,393	12,515	13,266
Licenses and permits	43	43	43	43	43	43	43	43	43	43	43	519	553	584
Agency services	147	147	147	147	147	147	147	147	147	147	147	1,766	1,945	2,062
Transfers and Subsidies - Operational	8,579	8,579	8,579	8,579	8,579	8,579	8,579	8,579	8,579	8,579	8,579	102,942	110,994	124,485
Other revenue	183	183	183	183	183	183	183	183	183	183	183	2,192	2,313	2,377
Cash Receipts by Source	31,797	31,797	31,797	31,797	31,797	31,797	31,797	31,797	31,797	31,797	31,797	381,569	420,165	458,576
Other Cash Flows by Source														
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2,181	2,181	2,181	2,181	2,181	2,181	2,181	2,181	2,181	2,181	2,181	26,171	10,081	21,377
Transfers and subsidies - capital (monetary allocations) (Nat / Prov)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer from Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Education Institution	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term financing	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	33,978	33,978	33,978	33,978	33,978	33,978	33,978	33,978	33,978	33,978	33,978	407,739	430,247	476,955
Cash Payments by Type														
Employee related costs	12,554	12,554	12,554	12,554	12,554	12,554	12,554	12,554	12,554	12,554	12,554	150,651	156,426	161,028
Remuneration of councillors	594	594	594	594	594	594	594	594	594	594	594	7,133	7,475	7,812
Interest	154	154	154	154	154	154	154	154	154	154	154	1,847	1,992	2,092
Bulk purchases - electricity	6,777	6,777	6,777	6,777	6,777	6,777	6,777	6,777	6,777	6,777	6,777	105,316	121,853	127,336
Acquisitions - water & other inventory	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	23,976	25,574	27,171
Contracted services	2,252	2,252	2,252	2,252	2,252	2,252	2,252	2,252	2,252	2,252	2,252	27,028	34,293	46,212
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	3,204	3,204	3,204	3,204	3,204	3,204	3,204	3,204	3,204	3,204	3,204	38,448	40,885	36,433
Cash Payments by Type	29,534	29,534	29,534	29,534	29,534	29,534	29,534	29,534	29,534	29,534	29,534	354,403	397,888	409,214
Other Cash Flows/Payments by Type														
Capital assets	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	2,121	25,452	17,895	20,473
Repayment of borrowing	92	92	92	92	92	92	92	92	92	92	92	1,102	1,084	637
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	31,746	31,746	31,746	31,746	31,746	31,746	31,746	31,746	31,746	31,746	31,746	380,957	409,877	430,324
NET INCREASE/(DECREASE) IN CASH HELD	2,232	2,232	2,232	2,232	2,232	2,232	2,232	2,232	2,232	2,232	2,232	26,783	32,370	49,631
Cash/cash equivalents at the month/year began:	27,017	29,240	31,461	33,713	35,945	38,177	40,409	42,640	44,872	47,104	49,336	51,568	53,800	56,170
Cash/cash equivalents at the month/year end:	29,240	31,461	33,713	35,945	38,177	40,409	42,640	44,872	47,104	49,336	51,568	53,800	56,170	58,801

2.10 – CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

Supporting Table SA33 Contracts having future budgetary implications

WC053 Beaufort West - Supporting Table SA33 Contracts having future budgetary implications													
Description	Ref	Current Year	2024/25 Medium Term Revenue & Expenditure Framework			Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Forecast	Total
		2023/24	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	Contract Value
R thousand	1,3	Original Budget				Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:													
Revenue Obligation By Contract	2												
Contract 1		-	-	-	-	-	-	-	-	-	-	-	-
Contract 2		-	-	-	-	-	-	-	-	-	-	-	-
Contract 3 etc		-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2												
Department of Mobility		1,050	1,905	2,225	2,750	3,378	1,525						12,833
Auditor General of South Africa		1,590	3,870	5,118	2,845								13,423
Contract 3 etc		-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Expenditure Implication		2,640	5,775	7,343	5,595	3,378	1,525	-	-	-	-	-	26,256
Capital Expenditure Obligation By Contract	2												
Contract 1		-	-	-	-	-	-	-	-	-	-	-	-
Contract 2		-	-	-	-	-	-	-	-	-	-	-	-
Contract 3 etc		-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		2,640	5,775	7,343	5,595	3,378	1,525	-	-	-	-	-	26,256

The Beaufort West Municipality entered into payment agreements with the Department of Mobility amounting to R 12,833 million that will be paid off by November 2028 and the Auditor General of South Africa (AGSA) amounting to R 13,423 million that will be settled by December 2026.

2.11 - CAPITAL EXPENDITURE DETAILS

Supporting Table SA34a Capital expenditure on new assets by asset class

WC053 Beaufort West - Supporting Table SA34a Capital expenditure on new assets by asset class									
R thousand	Description	Ref	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
			2022/23 Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	Capital expenditure on new assets by Asset Class/Sub-class								
	Infrastructure		25,905	5,091	246	--	543	3,210	7,893
	Roads Infrastructure		--	--	--	--	--	--	--
	Roads		--	--	--	--	--	--	--
	Road Structures		--	--	--	--	--	--	--
	Road Furniture		--	--	--	--	--	--	--
	Capital Spares		--	--	--	--	--	--	--
	Stormwater Infrastructure		583	917	208	--	--	--	--
	Drainage Collection		555	--	--	--	--	--	--
	Stormwater Conveyance		29	917	208	--	--	--	--
	Attenuation		--	--	--	--	--	--	--
	Electrical Infrastructure		583	--	--	--	543	3,210	7,893
	Power Plants		--	--	--	--	--	--	--
	HV Substations		--	--	--	--	--	--	--
	HV Switching Station		--	--	--	--	--	--	--
	HV Transmission Conductors		--	--	--	--	--	--	--
	MV Substations		--	--	--	--	--	--	--
	MV Switching Stations		--	--	--	--	--	--	--
	MV Networks		--	--	--	--	543	3,210	4,348
	LV Networks		--	--	--	--	--	--	3,546
	Capital Spares		583	--	--	--	--	--	--
	Water Supply Infrastructure		24,729	--	30	--	--	--	--
	Dams and Weirs		--	--	--	--	--	--	--
	Boreholes		24,729	--	--	--	--	--	--
	Reservoirs		--	--	--	--	--	--	--
	Pump Stations		--	--	--	--	--	--	--
	Water Treatment Works		--	--	--	--	--	--	--
	Bulk Mains		--	--	--	--	--	--	--
	Distribution		--	--	30	--	--	--	--
	Distribution Points		--	--	--	--	--	--	--
	PRV Stations		--	--	--	--	--	--	--
	Capital Spares		--	--	--	--	--	--	--
	Sanitation Infrastructure		--	--	8	--	--	--	--
	Pump Station		--	--	--	--	--	--	--
	Reticulation		--	--	8	--	--	--	--
	Waste Water Treatment Works		--	--	--	--	--	--	--
	Outfall Sewers		--	--	--	--	--	--	--
	Toilet Facilities		--	--	--	--	--	--	--
	Capital Spares		--	--	--	--	--	--	--
	Solid Waste Infrastructure		--	4,174	--	--	--	--	--
	Landfill Sites		--	4,174	--	--	--	--	--
	Waste Transfer Stations		--	--	--	--	--	--	--
	Waste Processing Facilities		--	--	--	--	--	--	--
	Waste Drop-off Points		--	--	--	--	--	--	--
	Waste Separation Facilities		--	--	--	--	--	--	--
	Electricity Generation Facilities		--	--	--	--	--	--	--
	Capital Spares		--	--	--	--	--	--	--
	Rail Infrastructure		--	--	--	--	--	--	--
	Rail Lines		--	--	--	--	--	--	--
	Rail Structures		--	--	--	--	--	--	--
	Rail Furniture		--	--	--	--	--	--	--
	Drainage Collection		--	--	--	--	--	--	--
	Stormwater Conveyance		--	--	--	--	--	--	--
	Attenuation		--	--	--	--	--	--	--
	MV Substations		--	--	--	--	--	--	--
	LV Networks		--	--	--	--	--	--	--
	Capital Spares		--	--	--	--	--	--	--
	Coastal Infrastructure		--	--	--	--	--	--	--
	Sand Pumps		--	--	--	--	--	--	--
	Piers		--	--	--	--	--	--	--
	Revetments		--	--	--	--	--	--	--
	Promenades		--	--	--	--	--	--	--
	Capital Spares		--	--	--	--	--	--	--
	Information and Communication Infrastructure		--	--	--	--	--	--	--
	Data Centres		--	--	--	--	--	--	--
	Core Layers		--	--	--	--	--	--	--
	Distribution Layers		--	--	--	--	--	--	--
	Capital Spares		--	--	--	--	--	--	--

WC053 Beaufort West - Supporting Table SA34a Capital expenditure on new assets by asset class								
R thousand	Description	Ref	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			2022/23 Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26
Capital expenditure on new assets by Asset Class/Sub-class								
Community Assets								
	Community Facilities							
	Halls							
	Centres							
	Crèches							
	Clinics/Care Centres							
	Fire/Ambulance Stations							
	Testing Stations							
	Museums							
	Galleries							
	Theatres							
	Libraries							
	Cemeteries/Crematoria							
	Police							
	Parks							
	Public Open Space							
	Nature Reserves							
	Public Ablution Facilities							
	Markets							
	Stalls							
	Abattoirs							
	Airports							
	Taxi Ranks/Bus Terminals							
	Capital Spares							
	Sport and Recreation Facilities							
	Indoor Facilities							
	Outdoor Facilities							
	Capital Spares							
Heritage assets								
	Monuments							
	Historic Buildings							
	Works of Art							
	Conservation Areas							
	Other Heritage							
Investment properties								
	Revenue Generating							
	Improved Property							
	Unimproved Property							
	Non-revenue Generating							
	Improved Property							
	Unimproved Property							
Other assets								
	Operational Buildings			72				
	Municipal Offices			72				
	Pay/Enquiry Points							
	Building Plan Offices							
	Workshops							
	Yards							
	Stores							
	Laboratories							
	Training Centres							
	Manufacturing Plant							
	Depots							
	Capital Spares							
	Housing							
	Staff Housing							
	Social Housing							
	Capital Spares							
Biological or Cultivated Assets								
	Biological or Cultivated Assets							
Intangible Assets								
	Servitudes			571				
	Licences and Rights			571				
	Water Rights							
	Effluent Licenses							
	Solid Waste Licenses							
	Computer Software and Applications			571				
	Local Settlement Software Applications							
	Unspecified							
	Computer Equipment		1,403	593		500		
	Computer Equipment		1,403	593		500		
	Furniture and Office Equipment		39	128				
	Furniture and Office Equipment		39	128				
	Machinery and Equipment		153	151				
	Machinery and Equipment		153	151				
	Transport Assets			4,588		10,451		
	Transport Assets			4,588		10,451		
	Land							
	Land							
	Zoo's, Marine and Non-biological Animals							
	Zoo's, Marine and Non-biological Animals							
Living resources								
	Mature							
	Polking and Protection							
	Zoological plants and animals							
	Immature							
	Polking and Protection							
	Zoological plants and animals							
	Total Capital Expenditure on new assets	1	27,500	5,991	6,345	11,494	3,210	7,893

Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

WC053 Beaufort West - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class								
R thousand	Description	Ref 1	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework	
			Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26
Capital expenditure on renewal of existing assets by Asset Class/Sub-class								
	Infrastructure		2,931	5,233	7,028	-	-	2,706
	Roads Infrastructure		2,870	3,096	5,985	-	-	-
	Roads		2,870	3,096	5,985	-	-	-
	Road Structures		-	-	-	-	-	-
	Road Furniture		-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-
	Storm water Infrastructure		-	-	-	-	-	-
	Drainage Collection		-	-	-	-	-	-
	Storm water Conveyance		-	-	-	-	-	-
	Attenuation		-	-	-	-	-	-
	Electrical Infrastructure		261	-	-	-	-	-
	Power Plants		-	-	-	-	-	-
	HV Substations		-	-	-	-	-	-
	HV Switching Station		-	-	-	-	-	-
	HV Transmission Conductors		-	-	-	-	-	-
	MV Substations		-	-	-	-	-	-
	MV Switching Stations		-	-	-	-	-	-
	MV Networks		-	-	-	-	-	-
	LV Networks		261	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-
	Water Supply Infrastructure		-	-	1,043	-	-	-
	Dams and Weirs		-	-	-	-	-	-
	Boreholes		-	-	1,043	-	-	-
	Reservoirs		-	-	-	-	-	-
	Pump Stations		-	-	-	-	-	-
	Water Treatment Works		-	-	-	-	-	-
	Bulk Mains		-	-	-	-	-	-
	Distribution		-	-	-	-	-	-
	Distribution Points		-	-	-	-	-	-
	PRV Stations		-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-
	Sanitation Infrastructure		-	2,137	-	-	-	2,706
	Pump Station		-	2,137	-	-	-	2,706
	Reticulation		-	-	-	-	-	-
	Waste Water Treatment Works		-	-	-	-	-	-
	Outfall Sowers		-	-	-	-	-	-
	Toilet Facilities		-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-
	Solid Waste Infrastructure		-	-	-	-	-	-
	Landfill Sites		-	-	-	-	-	-
	Waste Transfer Stations		-	-	-	-	-	-
	Waste Processing Facilities		-	-	-	-	-	-
	Waste Drop-off Points		-	-	-	-	-	-
	Waste Separation Facilities		-	-	-	-	-	-
	Electricity Generation Facilities		-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-
	Rail Infrastructure		-	-	-	-	-	-
	Rail Lines		-	-	-	-	-	-
	Rail Structures		-	-	-	-	-	-
	Rail Furniture		-	-	-	-	-	-
	Drainage Collection		-	-	-	-	-	-
	Storm water Conveyance		-	-	-	-	-	-
	Attenuation		-	-	-	-	-	-
	MV Substations		-	-	-	-	-	-
	LV Networks		-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-
	Coastal Infrastructure		-	-	-	-	-	-
	Sand Pumps		-	-	-	-	-	-
	Piers		-	-	-	-	-	-
	Revetments		-	-	-	-	-	-
	Promenades		-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-
	Information and Communication Infrastructure		-	-	-	-	-	-
	Data Centres		-	-	-	-	-	-
	Core Layers		-	-	-	-	-	-
	Distribution Layers		-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-

WC053 Beaufort West - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

R thousand	Description	Ref	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Actual Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on renewal of existing assets by Asset Class/Sub-class									
	Community Assets			3,314	576				
	Community Facilities								
	Halls								
	Centres								
	Crèches								
	Child/Care Centres								
	Fire/Ambulance Stations								
	Testing Stations								
	Museums								
	Galleries								
	Theatres								
	Libraries								
	Cemeteries/Crematoria								
	Police								
	Parks								
	Public Open Space								
	Nature Reserves								
	Public Abkation Facilities								
	Markets								
	Stalls								
	Abattoirs								
	Airports								
	Taxi Ranks/Bus Terminals								
	Capital Spares								
	Sport and Recreation Facilities			3,314	576				
	Indoor Facilities								
	Outdoor Facilities			3,314	576				
	Capital Spares								
	Heritage assets								
	Monuments								
	Historic Buildings								
	Works of Art								
	Conservation Areas								
	Other Heritage								
	Investment properties								
	Revenue Generating								
	Improved Property								
	Unimproved Property								
	Non-revenue Generating								
	Improved Property								
	Unimproved Property								
	Other assets								
	Operational Buildings								
	Municipal Offices								
	Play/Community Facilities								
	Building Plan Offices								
	Workshops								
	Yards								
	Stores								
	Laboratories								
	Training Centres								
	Manufacturing Plant								
	Depots								
	Capital Spares								
	Housing								
	Staff Housing								
	Social Housing								
	Capital Spares								
	Biological or Cultivated Assets								
	Biological or Cultivated Assets								
	Intangible Assets								
	Serviceable								
	Licences and Rights								
	Water Rights								
	Effluent Licences								
	Solid Waste Licences								
	Computer Software and Applications								
	Local Settlement Software Applications								
	Unspecified								
	Computer Equipment		7						
	Computer Equipment		7						
	Furniture and Office Equipment								
	Furniture and Office Equipment								
	Machinery and Equipment								
	Machinery and Equipment								
	Transport Assets								
	Transport Assets								
	Land								
	Land								
	Zoo's, Marine and Non-biological Animals								
	Zoo's, Marine and Non-biological Animals								
	Living resources								
	Makins								
	Polking and Protection								
	Zoological plants and animals								
	Invertebrate								
	Polking and Protection								
	Zoological plants and animals								
	Total Capital Expenditure on renewal of existing assets	1	2,939	8,547	7,604				2,706

Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

WC053 Beaufort West - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class								
Description	Ref	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand								
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class								
Infrastructure		18,082	-	435	-	7,987	11,865	9,004
Roads Infrastructure		-	-	-	-	-	11,865	9,004
Roads		-	-	-	-	-	11,865	9,004
Road Structures		-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Stormwater Infrastructure		-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-
Stormwater Conveyance		-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-
Electrical Infrastructure		14,436	-	-	-	5,813	-	-
Power Plants		-	-	-	-	-	-	-
HV Substations		-	-	-	-	5,813	-	-
HV Switching Station		-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-
MV Substations		14,436	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Water Supply Infrastructure		1,094	-	-	-	2,174	-	-
Dams and Weirs		-	-	-	-	-	-	-
Boreholes		1,094	-	-	-	1,217	-	-
Reservoirs		-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-
Distribution		-	-	-	-	957	-	-
Distribution Points		-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	435	-	-	-	-
Pump Station		-	-	435	-	-	-	-
Reticalation		-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Solid Waste Infrastructure		2,552	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-
Waste Transfer Stations		2,552	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-
Stormwater Conveyance		-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-

WC053 Beaufort West - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class									
R thousand	Description	Ref	Current Year 2023/24			Medium Term Revenue & Expenditure Framework			
			2022/23 Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	2024/25 Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
	Community Assets		2,220	339	1,847	--	5,871	3,019	870
	Community Facilities		--	--	--	--	1,304	1,052	870
	Halls		--	--	--	--	--	--	--
	Centres		--	--	--	--	--	--	--
	Crèches		--	--	--	--	--	--	--
	Clinics/Care Centres		--	--	--	--	--	--	--
	Fire/Ambulance Stations		--	--	--	--	--	--	--
	Testing Stations		--	--	--	--	--	--	--
	Museums		--	--	--	--	--	--	--
	Galleries		--	--	--	--	--	--	--
	Theatres		--	--	--	--	--	--	--
	Libraries		--	--	--	--	1,304	--	--
	Cemeteries/Crematoria		--	--	--	--	--	1,052	870
	Police		--	--	--	--	--	--	--
	Parks		--	--	--	--	--	--	--
	Public Open Space		--	--	--	--	--	--	--
	Nature Reserves		--	--	--	--	--	--	--
	Public Abattoir Facilities		--	--	--	--	--	--	--
	Markets		--	--	--	--	--	--	--
	Stalls		--	--	--	--	--	--	--
	Abattoirs		--	--	--	--	--	--	--
	Airports		--	--	--	--	--	--	--
	Taxi Ranks/Bus Terminals		--	--	--	--	--	--	--
	Capital Spares		--	--	--	--	--	--	--
	Sport and Recreation Facilities		2,220	339	1,847	--	4,686	1,967	--
	Indoor Facilities		--	--	--	--	--	--	--
	Outdoor Facilities		2,220	339	1,847	--	4,686	1,967	--
	Capital Spares		--	--	--	--	--	--	--
	Heritage assets		--	--	--	--	--	--	--
	Monuments		--	--	--	--	--	--	--
	Historic Buildings		--	--	--	--	--	--	--
	Works of Art		--	--	--	--	--	--	--
	Conservation Areas		--	--	--	--	--	--	--
	Other Heritage		--	--	--	--	--	--	--
	Investment properties		--	--	--	--	--	--	--
	Revenue Generating		--	--	--	--	--	--	--
	Improved Property		--	--	--	--	--	--	--
	Unimproved Property		--	--	--	--	--	--	--
	Non-revenue Generating		--	--	--	--	--	--	--
	Improved Property		--	--	--	--	--	--	--
	Unimproved Property		--	--	--	--	--	--	--
	Other assets		--	--	--	--	--	--	--
	Operational Buildings		--	--	--	--	--	--	--
	Municipal Offices		--	--	--	--	--	--	--
	Pay/Enquiry Points		--	--	--	--	--	--	--
	Building Plan Offices		--	--	--	--	--	--	--
	Workshops		--	--	--	--	--	--	--
	Yards		--	--	--	--	--	--	--
	Stores		--	--	--	--	--	--	--
	Laboratories		--	--	--	--	--	--	--
	Training Centres		--	--	--	--	--	--	--
	Manufacturing Plant		--	--	--	--	--	--	--
	Depots		--	--	--	--	--	--	--
	Capital Spares		--	--	--	--	--	--	--
	Housing		--	--	--	--	--	--	--
	Staff Housing		--	--	--	--	--	--	--
	Social Housing		--	--	--	--	--	--	--
	Capital Spares		--	--	--	--	--	--	--
	Biological or Cultivated Assets		--	--	--	--	--	--	--
	Biological or Cultivated Assets		--	--	--	--	--	--	--
	Intangible Assets		--	--	--	--	--	--	--
	Servitudes		--	--	--	--	--	--	--
	Loans and Rights		--	--	--	--	--	--	--
	Water Rights		--	--	--	--	--	--	--
	Effluent Licenses		--	--	--	--	--	--	--
	Solid Waste Licenses		--	--	--	--	--	--	--
	Computer Software and Applications		--	--	--	--	--	--	--
	Local Settlement Software Applications		--	--	--	--	--	--	--
	Unspecified		--	--	--	--	--	--	--
	Computer Equipment		--	--	--	--	--	--	--
	Computer Equipment		--	--	--	--	--	--	--
	Furniture and Office Equipment		--	--	--	--	--	--	--
	Furniture and Office Equipment		--	--	--	--	--	--	--
	Machinery and Equipment		--	--	--	--	--	--	--
	Machinery and Equipment		--	--	--	--	--	--	--
	Transport Assets		--	--	--	--	--	--	--
	Transport Assets		--	--	--	--	--	--	--
	Land		--	--	--	--	--	--	--
	Land		--	--	--	--	--	--	--
	Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--
	Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--
	Living resources		--	--	--	--	--	--	--
	Mature		--	--	--	--	--	--	--
	Polking and Protection		--	--	--	--	--	--	--
	Zoological plants and animals		--	--	--	--	--	--	--
	Immature		--	--	--	--	--	--	--
	Polking and Protection		--	--	--	--	--	--	--
	Zoological plants and animals		--	--	--	--	--	--	--
	Total Capital Expenditure on upgrading of existing assets	1	20,303	339	2,281	--	13,958	14,684	9,874

2.12 - MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Derick E Welgemoed, municipal manager of Beaufort Municipality, hereby certify that the Annual Budget and Supporting Documentation have been prepared in accordance with the Municipal Finance Management Act, No. 56 of 2003, and the regulations made under the Act, and that the Annual Budget and supporting documents are consistent with the Integrated Development Plan of Beaufort West Municipality.



Accounting Officer: Beaufort West Municipality WC053

Annexure A
Increases in Tariffs for Rates

Annexure A – Increases in Tariffs for Rates

1. Tariffs for Rates with effect from 1 July 2024:

1.1 the tariffs for property rates

Beaufort West, Merweville, Nelspoort and Murraysburg

The Rate in the Rand for Property Rates for 2024/2025 financial year are:

RATING CATEGORY	24/25 RATE IN RAND
Residential Properties	0.014250
Business Properties	0.028500
Industrial Properties	0.028500
Agricultural Properties	0.001247
Public service purposes	0.028500
National Monuments	0.014250
Mining Properties	0.028500
Multiple use Properties	As per allocation
Municipal Properties	0.0
Nature Reserve Properties	0.0
PSI	0.0
Vacant Land	0.017100
Public Benefit Organisations	0.003563

The rates levied per individual property will be calculated based on the value of that property and multiplied by the rate-in-rand set out in the document. Rebates are also taken into consideration.

RATES RATIOS

The residential category is used as the base rate. The rates ratio per rating category are:

RATING CATEGORY	RATIO TO RES (RES:RC)
Residential Properties	1:1
Business Properties	1:2
Industrial Properties	1:2
Agricultural Properties	1:0.09
Public service purposes	1:2
National Monuments	1:1
Municipal Properties	1:0
Nature Reserve Properties	1:0
PSI	1:0
Vacant Land	1:1.2
Public Benefit Organisations	1:025

EXEMPTIONS, REDUCTIONS AND REBATES

RESIDENTIAL PROPERTIES

The first R15 000,00 of the market value as per the valuation Roll on Residential Properties as set out in Section 17(1)(h) of the MPRA is exempted from paying property rates and R 100 000 for all residential property with a market value less than R190 000 reduction determined in the Rates Policy.

Rebates in respect of a category of owners of property are as follows:

Owners of National Monuments be levied at residential tariff provided that –

- The buildings are in a satisfactory condition, and
- The Director Engineering Services has during the second Month of each financial year submitted a report that the building is in a satisfactory condition in order that the municipality may consider whether to grant a rebate

AGRICULTURAL

As a result of, and considering, limited rate-funded services supplied to such 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 community, and the contribution of agriculture to the social and economic welfare of farm workers, the council bills a reduced rate (as set out below) in respect of properties subject to agricultural use.

This rate is reduced with 91% of the rate levied on Residential Properties, which rate on properties subject to agricultural use does not exceed the maximum ratio to the rate on Residential Property prescribed in the MPRA Rate Ratio Regulations.

Pensioners

Registered owners of Residential Properties who are pensioners qualify for special rebates according to gross monthly household income of all Pensioners permanently residing on that property. To qualify for the rebate a property owner must be the registered owner of a property which satisfies the requirements of the definition of residential Property. This property owner must on 1 July of the financial year:

- Occupy the property as his/her Primary Residence, and
- Be at least 60 years of age, or
- Has been declared medically unfit even if not yet 60 years of age, and
- Be in receipt of a gross monthly household income not exceeding the amount determined by Council during the Municipality's budgeted process.
- Must annually submit proof to the CFO that he or she is registered with the Department of Social Development as a recipient of an old age or disability grant or any other registered Pension fund.
- Market value of the property not exceeding R 1 100 000
 - R 2 205 and under - 30%
 - R 2 206 to R 6 000 - 20%
 - R 6 001 to R12 000 - 10%

An owner must annually provide credible proof of his or her economic/financial position to the CFO.

Annexure B

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

1. Tariffs and other sundry tariffs increases over the 2024/25 Medium Term Revenue & Expenditure Framework (MTREF) will be follows:

1.1 Service charges – Electricity:

The National Energy Regulator of South Africa (NERSA) is responsible for the price determination of the bulk costs of electricity. There has been no change to the second year of the Multi-Year Price Determination (MYPD 5), as such bulk electricity costs are to be calculated using an increase of 12.7 per cent as per MYPD-5 in the 2024/25 financial year. Given the absence of an approved tariff increase for the outer year of the MTEF, the increase is projected to be 15.7 per cent in 2025/26 and for the 2026/27 CPI 4.5 per cent based on CPI.

% increae over 2024/25 Medium Term Revenue & Expenditure Framework			
Service	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Service charges - Electricity	11%	13%	4.60%

1.2 Service charges – Water, Waste Water Management and Waste Management:

% increae over 2024/25 Medium Term Revenue & Expenditure Framework			
Service	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Service charges - Water	6%	6%	6%
Service charges - Waste Water Management (Sanitation)	6%	6%	6%
Service charges - Waste Management (Refuse removal)	9%	9%	9%

1.3 Flat rate on Service charges – Water:

A flat rate structure for all prepaid water meters will be implemented to levy on municipal accounts of consumers without transaction history, no meters installed, if the meter is broken or bypassed and for the period of maintenance of water meters. The tariff shall be levied at the cost applicable 0-6kl rate on the water sliding scale for prepaid water purchases.

1.4 Other sundry tariffs will increase by 6% year on year over the 2024/25 MTREF;

1.5 Interest on outstanding debtors be levied monthly at prime plus one percent (1%) year on year over the 2024/25 MTREF.

2. Indigent Subsidy from 1 July 2024:

To households with a monthly income up to 2 old age pensions (R 4,410) or less; such a household will qualify for the following indigent subsidy:

Component	Subsidy
Electricity Basic	100% Subsidy
Water Basic	100% Subsidy
Electricity Consumption	50 kWh electricity usage
Water Consumption	6 kl
Sanitation	100% Subsidy
Refuse Removal	100% Subsidy

Annexure C

Draft Detailed Capital Budget 2024/25 MTREF

WC053 Beaufort West Municipality : Detailed Capital Budget :- Capital Expenditure Budget - 2024/25 MTREF

Department	SCOA Function Posting Level	Project Description	Funding Source	2024/25 Medium Term Revenue & Expenditure Framework		
				Budget Year 2024/25	Budget Year +2 2025/26	Budget Year +3 2026/27
Directorate: Corporate Services	Function:Finance and Administration:Core Function:Information Technology	Computer Equipment	Internally generated funds - CRR	500,000	-	-
Directorate: Corporate Services	Function:Community and Social Services:Core Function:Libraries and Archives	Kwa-Mandlenkosi Library Upgrade	Provincial Government	1,304,347	-	-
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Treatment	Upgrade of Vandalised Boreholes	Provincial Government	1,217,392	-	-
Directorate: Infrastructure Services	Function:Water Management:Core Function:Water Treatment	Upgrade of Telemetry system	Provincial Government	956,522	-	-
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Upgrade Gravel Roads : Blankenweg - Hillside	National Government - MIG	-	11,664,810	3,380,210
Directorate: Infrastructure Services	Function:Road Transport:Core Function:Roads	Upgrade Gravel Roads : Rev Fass Street - Kwa-Mandlenkosi	National Government - MIG	-	-	5,624,182
Directorate: Community Services	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrade Sportsgrounds - Nelspoort	National Government - MIG	4,666,313	1,029,796	-
Directorate: Community Services	Function:Sport and Recreation:Core Function:Sports Grounds and Stadiums	Upgrade Sportsgrounds - Nelspoort	Internally generated funds - CRR	-	937,140	-
Directorate: Infrastructure Services	Function:Waste Water Management:Core Function:Waste Water Treatment	Upgrading of Existing Irrigation Pump Station at WWTW - Beaufort West	National Government - MIG	-	-	932,174
Directorate: Infrastructure Services	Function:Waste Water Management:Core Function:Waste Water Treatment	Upgrading of Existing Irrigation Pump Station at WWTW - Beaufort West	National Government - MIG	-	-	1,773,372
Directorate: Community Services	Function:Waste Management:Core Function:Solid Waste Disposal (Landfill Sites)	Landfillsite: Supply and Delivery of Yellow Plant - Beaufort West	National Government - MIG	8,256,165	-	-
Directorate: Community Services	Function:Waste Management:Core Function:Solid Waste Disposal (Landfill Sites)	Landfillsite: Supply and Delivery of Yellow Plant - Beaufort West	Internally generated funds - CRR	2,194,676	-	-
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Electricity	48 km 22kV Murraysburg Overhead Power Line (Phase I) - Murraysburg	National Government - INEP	543,478	-	-
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Electricity	20MVA 22/11 kV Upgrading of Main Substation (Phase VI)	National Government - INEP	5,813,043	-	-
Directorate: Community Services	Function:Community and Social Services:Core Function:Cemeteries, Funeral Parlours and Crematoriums	Murraysburg: Cemetery: Expansion of Cemetery Site	National Government - MIG	-	687,177	869,565
Directorate: Community Services	Function:Community and Social Services:Core Function:Cemeteries, Funeral Parlours and Crematoriums	Murraysburg: Cemetery: Expansion of Cemetery Site	Internally generated funds - CRR	-	365,217	-
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Street Lighting and Signal Systems	Beaufort West - New High Mast Lights : Various Areas Phase 3	National Government - MIG	-	-	3,434,783
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Street Lighting and Signal Systems	Beaufort West - New High Mast Lights : Various Areas Phase 3	Internally generated funds - CRR	-	-	110,843
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Electricity	48 km 22kV Murraysburg Overhead Power Line (Phase II) - Murraysburg	National Government - INEP	-	3,210,435	-
Directorate: Infrastructure Services	Function:Energy Sources:Core Function:Electricity	48 km 22kV Murraysburg Overhead Power Line (Phase III) - Murraysburg	National Government - INEP	-	-	4,347,826
Total				25,451,936	17,894,575	20,472,955

Annexure D
IDP and Budget Time Schedule



BEAUFORT-WES/BEAUFORT WEST/BHOBHOFOLO
Kantoor van die Munisipale Bestuurder / Office of the Municipal Manager

Rig asseblief alle korrespondensie aan die Munisipale Bestuurder/Kindly address all correspondence to the
Municipal Manager/Yonke imbalelwano mayithunyelwe kuMlawuli kaMasipala

Verwysing
Reference
Isalathiso

10/3/3/5/11

Privaatsak/Private Bag 582
Faks/Fax 023-4151373
Tel 023-4148104

Navrae
Enquiries
Imibuzo

AC Makendlana

E-pos / E-mail admin@beaufortwestmun.co.za
Donkinstraat 112 Donkin Street
BEAUFORT-WES
BEAUFORT WEST
BOBHOFULO

Datum
Date
Uhmla

1 September 2023

*EXTRACT FROM THE 7th MONTHLY COUNCIL MEETING OF THE LOCAL MUNICIPAL COUNCIL
HELD ON MONDAY 28 AUGUST 2023*

**8.19 MEMORANDUM: 2023/2024 IDP AND BUDGET TIME SCHEDULE FOR THE
COMPILATION OF THE IDP AND ANNUAL BUDGET FOR 2024/2025 FINANCIAL
YEAR AND THE TWO OUTER YEARS**

Councillor LV Piti seconded by Councillor EF Botha proposes that the 2023/2024 IDP and Budget Time Schedule for the compilation of the IDP and Annual Budget for the 2024/2025 financial year and the two outer years as outlined on **Annexure 258 to 271** of the Agenda be accepted and approved.

**UNANIMOUSLY ACCEPTED
THUS RESOLVED**

**CERTIFIED AS A TRUE REFLECTION AND EXTRACT FROM THE MINUTES OF THE 7TH
MONTHLY COUNCIL MEETING HELD ON MONDAY, 28 AUGUST 2023**

AC Makendlana
DIRECTOR: CORPORATE SERVICES
/idd

AS1 KAN ONS. AS1 SAL ONS

AS1 WE CAN. AS1 WE WILL

SIBANYE SINAKO. SIBANYE SIZA KWENZA

BEAUFORT WEST MUNICIPALITY



IDP AND BUDGET TIME SCHEDULE OF KEY DEADLINES – 2023/2024

TABLING DATE: 28 AUGUST 2023

Table of Contents

1. LIST OF ABBREVIATIONS 3
2. 2023/2024 IDP AND BUDGET TIME SCHEDULE FOR THE 2024/25 FINANCIAL YEAR: - 4
3. PROPOSED DATES FOR IDP PUBLIC ENGAGEMENTS: 2023/24 IDP REVIEW AND BUDGET CYCLE 13
4. ADOPTION OF THE IDP / BUDGET TIME SCHEDULE BY COUNCIL 14

1. LIST OF ABBREVIATIONS

BSC	Budget Steering Committee
MM	Municipal Manager
CFO	Chief Financial Officer
IDP	Integrated Development Plan
PP	Public Participation
PMS	Performance Management System
MBRR	Municipal Budget and Reporting Regulations MFMA Municipal Finance Management Act
MPPMR	Municipal Planning and Performance Management Regulations MSA Municipal Systems Act
NT	National Treasury
PT	Provincial Treasury
CKD	Central Karoo District
CKDM	Central Karoo District Municipality
BWM	Beaufort West Municipality
DLG	Department of Local Government
MEC	Member of Executive Council

2. 2023/2024 IDP AND BUDGET TIME SCHEDULE FOR THE 2024/25 FINANCIAL YEAR: -

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
JULY 2023				
JULY 2023	<ul style="list-style-type: none"> Preparation of the draft IDP & Budget Time Schedule. Engagement with Budget office and PMS for alignment purposes. Review participatory forums and mechanisms. MINMAY: PLANNING – District Mayors present strategic and planning priorities & service deliver challenges 	IDP / BUDGET / PMS	July	<ul style="list-style-type: none"> Accounting Officer and senior officials begin planning for the next three-year budget. MFMA Section 68, 77. Accounting Officer and senior managers review options and contracts for service delivery. Accounting Officer and senior officials begin planning for the next three-year budget. MFMA Section 68, 77.
	<ul style="list-style-type: none"> Approve and announce new budget schedules and set up committees / forums. Consultation on Performance and changing needs. 	BUDGET		
	<ul style="list-style-type: none"> District Alignment 	CKDM/LBM/BWM/PAM		
	<ul style="list-style-type: none"> Roll out of the SDBIP. Prepare / Review departmental sector plans for next financial year. Preparing Annual Performance Report (Section 46). Prepare and submit performance agreements of municipal manager and 	PMS / Budget		<ul style="list-style-type: none"> Section 75(1)(b) of the Local Government: Municipal Systems Act, No. 32 of 2000

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	senior managers to the MEC and municipal website. <ul style="list-style-type: none"> Compile and submit Q4 performance report to Council. 		31 July	Local Government: Municipal Systems Act, No. 32 of 2000, Municipal Staff Regulations <ul style="list-style-type: none"> Copies of such performance agreements must be submitted to Council and the MEC for Local Government in the Province. MFMA Section 53 (3) (b) MFMA Section 52 (d)
AUGUST 2023				
AUGUST 2023	<ul style="list-style-type: none"> IDP Steering Committee Meeting 	IDP	August	
	<ul style="list-style-type: none"> CKD IDP Managers Forum 	IDP	August	
	<ul style="list-style-type: none"> Consult and review performance and financial position 	CFO	August	
	Audit and Performance Committee Meeting	Internal Audit	31 August 2023	
	Municipal Council Meeting	Speaker	28 August	
	<ul style="list-style-type: none"> Executive Mayor tables IDP and Budget Time Schedule to Council for approval 	Executive Mayor	28 August	Section 34 of MSA Section 21(b) of the MFMA
	<ul style="list-style-type: none"> Submit annual financial statements and annual performance report to the Auditor- General for auditing 	MM/CFO	31 August	Section 46(1)(a) of the MSA No. 32 of 2000. MFMA Section 126 (1) (a)
<ul style="list-style-type: none"> Submit adopted time schedule with Council resolution to MEC DLG, National Treasury and Provincial Treasury 	IDP	August		

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
SEPTEMBER 2023				
SEPTEMBER 2023	• Advertise Time Schedule	IDP	September	
	• Strategic Planning Meeting of Council	Strategic Support	September	
	• Review ward profile & ward-based plans for each ward	IDP office	September	
	• Auditor General (AG) audit of performance measures.	AG	September	
	• Q1 Provincial IDP Managers Forum Meeting	IDP	TBC (September)	
	• Integrate information from adopted sector plans for review	IDP	September	
	• Determine revenue projections and update policies and objectives	MM / CFO / IDP / Senior Managers	September	
	<ul style="list-style-type: none"> • Q1 Provincial IDP Managers Forum Meeting • Q1 District Coordinating Forum (DCF) Meeting. • District CFO Forum • Provincial CFO Forum 	MM & Executive Mayor CKDM CFO and Local Municipalities Provincial CFOs	September	
OCTOBER 2023				
OCTOBER 2023	• Determine Revenue projections and policies.	CFO	October	<ul style="list-style-type: none"> • Review of policies and budget plans. • Develop objectives for priority issues and determine programmes to achieve strategic intent including the
	• Q2 – CKD ID Managers Forum Meeting.	IDP	October	
	• IDP Steering Committee Meeting (Feedback on situational analysis).	IDP	October	
	• Integration of information from adopted sector plans into IDP	IDP	October	

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	• Internal engagements to prioritise needs and assistance from sector departments	IDP / All internal departments	October	development of the strategic scorecard
	• Send priorities to sector departments	IDP	October	
	• Draft initial allocations to functions.(JDA] PROCESS]	CFO	October	
	• Compile and submit Q1 performance report to Council	PMS / CFO	October	• MFMA Section 52 (d)
	• First round of public participation in all four (7) wards and Ward Committees for IDP	IDP/PP	October - November	
	• Public / Community IDP Awareness & Participation Engagements	CKDM PP & Officials including Locals		
NOVEMBER 2023				
NOVEMBER 2023	• Q2 IDP Representative Forum	IDP / Sector Departments	November	• Accounting Officer reviews and draft initial changes to IDP MSA Section 34
	• Consolidation of budget and plans	CFO	November	
	• Table of draft Annual report to Audit committee	PMS	November	
	• Q2 District Public Participation & Communication Forum Meeting	PP / IDP	9 November	
	• Strategic engagements (SIME) with municipalities	DLG	November	
	• Audit and Performance Committee Meeting	Internal Audit	30 November 2023	
	• Finalise Audit Report for the financial year	AG	30 November	• Auditor General return audit report (Due by 30 November 2022) MFMA 126 (4)

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	<ul style="list-style-type: none"> Strategic session with Council about the Vision, Mission and Strategic Objectives and Values 	MM / IDP	November (TBC)	MM & Senior Managers
	<ul style="list-style-type: none"> Q2 District Coordinating Technical Forum (DCFTech) meeting. Q2 District Public Participation & Communication Forum Meeting Q2 District Coordinating Forum (DCF) Meeting. Q2 Provincial IDP Managers Forum Meeting Strategic engagements (SIME) with municipalities 	MM / Legal Services CKDM PP / IDP MM & Executive Mayor IDP DLG/Municipalities		
DECEMBER 2023				
DECEMBER 2023	<ul style="list-style-type: none"> IDP Steering Committee Meeting (Comment on reviewed Municipal Strategies (Prioritize projects & programmes)) 	IDP/Budget/Directors	December	<ul style="list-style-type: none"> Accounting officer and senior officials consolidate and prepare proposed budget and plans for next financial year taking into account previous year's performance as per audited financial statements.
	<ul style="list-style-type: none"> Provincial IDP Managers Forum 	IDP	December	
	<ul style="list-style-type: none"> Executive determines strategic direction for next three years and finalise tariff policies 	Senior Management	December	
	<ul style="list-style-type: none"> Outline / Review municipal Strategic Objectives, KPAs, KPIs and Targets 	Senior Management/ PMS	December 2023 – January 2024	
JANUARY 2024				
JANUARY 2024	<ul style="list-style-type: none"> Prepare detailed budget and plans for next three years 	Budget	January – February	<ul style="list-style-type: none"> MFMA Section 36 Accounting officer finalizes and submits to Mayor proposed IDP and Budget for next three years

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	• Compile and submit Quarterly Performance Report for Q2 to Council	PMS	January	MFMA Section 52 (d)
	• Mid-term / Midyear Report submitted to Mayor in terms of Section 72 of MFMA	CFO /PMS	January	MFMA Section 72
	MM table mid-year report to Council for approval	MM	January	MFMA Section 72
	• Midterm / midyear Report is published in the local newspaper and Website	Senior Managers	January	MFMA Section 72
	• Review of Municipal Organogram	MM	January	• MFMA Section 127 • MSA Section 21 (a)
	• Table Draft Annual Report to Council	MM	January	
	Q3 District Coordinating Technical Forum (DCFTech)	MM / Legal Services		
	Q3 District Coordinating Forum (DCF)	MM & Executive Mayor		
FEBRUARY 2024				
FEBRUARY 2024	• Continuous Review of Municipal Strategic Objectives, KPAs, KPIs and Targets	PMS/IDP	February	
	• Q3 District Public Participation & Communication Forum	IDP / PP	February	
	• Council adopts Adjustment budget and SDBIP. Performance agreements to be adjusted and signed off by section 57 managers and MM and placed on municipal website	MM / Budget/PMS	28 February	• MFMA Section 129 (1)
	• Advertise Adjustments Budget and Mid-year Section 72 assessment in local newspapers	CFO/Corp Services	February	• Within 10 working days after the municipal council has approved an adjustments budget, the

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
				municipal manager must make public the approved adjustments budget and supporting documentation, as well as the resolutions referred to in regulation 25(3). MBRR Regulation 26(1)
	• IDP Steering Committee Meeting (Alignment)	IDP/CFO/Senior Management	February	• Accounting officer finalizes and submits to Mayor proposed IDP and Budget for next three years
	• Integration of Projects & Programmes (JDA Approach)	DLG	February	
	• Q3 – CKD IDP Managers and Representative Forum	IDP / MM	February	
	• Conclusion of Sector Plans for the next financial year	Senior Managers	February	
	• Make public Annual Report and invite community inputs into report	MM	February	MFMA Section 127 MSA Section 21 (a)
MARCH 2024				
MARCH 2024	• Q4 – Provincial IDP Managers Forum	IDP	March	• Accounting officer publish budget and revisions to the IDP for public inputs. • Submit to NT and PT (MFMA Section 22&37), MSA Chapter 4.
	• Q3 District Coordinating Forum (DCF) Meeting.	Executive Mayors	12 March	
	• Workshop draft IDP[Proposed IDP Amendment] & Budget with Council	Mayor / MM / CFO/ OM	March	
	• IDP Steering Committee Meeting	IDP / CFO	March	MFMA Section 17
	• Draft SDBIP for incorporation into draft IDP	PMS / IDP	March	
	• Draft IDP [Proposed IDP Amendment] and Budget approval by Council	Executive Mayor / MM	March	
	• Audit and Performance Committee Meeting	Internal Audit	19 March 2024	

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
	Mid-Year Evaluation of MM and Section 57 Managers	PMS/HR	March	Regulation 805
APRIL 2024				
APRIL 2024	• Send Draft IDP to Minister, PT and NT	Municipal Manager	April	• Accounting Officer assist the Mayor in revising the budget.
	• Advertise IDP and Budget document for public Inputs and comments	IDP	April	
	• Second round of public participation on draft - IDP and Budget.	Mayor / IDP	April	
	• IDP Steering Committee Meeting. Finalisation of draft IDP & Budget documents	IDP	April	
	• Q – 4 District Coordinating Technical Forum	Executive Mayors	April	
	• Compile and submit Quarterly Performance Report for Q3 to Council.	PMS / CFO	April	• MFMA Section 52 (d)
	• Conclusion of Sector plans for inclusion in IDP	Internal departments	April	
MAY 2024				
MAY 2024	• Review written comments in respect of the draft (advertised) IDP	MM	15 May	• MFMA Section 23,24 • MSA Chapter 4
	• Q-4 DITRICT IDP Managers	IDP / MM	May	
	• Community inputs into organization KPIs and Target	IDP/PMS	May	
	• Tabling of IDP and budget related policies to council for adoption [Proposed IDP Amendment]	MM/Mayor	May	

MONTH	ACTIVITY	RESPONSIBLE PERSON	DATE	LEGISLATIVE FRAMEWORK
JUNE 2024				
JUNE 2024	• Approval of Top Layer SDBIP	Executive Mayor	June	Section 57 of the MSA
	• Inform community about the approved IDP & Budget: Place copies in libraries, website and notices in newspaper	IDP / CFO	June	
	• Q1 – Provincial IDP Managers Forum	IDP	TBC June	
	• Send IDP & budget documents to MEC DLG, PT & NT	IDP	June	
	• Audit and Performance Committee Meeting	Internal Audit	20 June 2024	
	• Signing of performance agreements of MM and Section 57 Managers	PMS/HR	Before 31 July	MFMA Section 53 MSA Sections 38-45
	• Submit copies of SDBIP to National and Provincial Treasury	PMS	June (10 days after approval)	
	• Make public the performance agreements of MM and Senior Managers (Municipal Website)	PMS	30 July	

3. PROPOSED DATES FOR IDP PUBLIC ENGAGEMENTS: 2023/24 IDP REVIEW AND BUDGET CYCLE

Date 2023	Day	Time	Ward	Venue	Ward Councillor	Facilitator	GDW Support
10 Oct 2023	Tuesday	17H30	1	Murraysburg Town hall, Beaufort Street, Murraysburg	Ralph Skuza	Mr L Lakay	
11 Oct 2023	Wednesday	17H30	2	Beaufort West Primary School Hall, Pastorie Street	Josias De Kock Reynolds	Mr L Lakay	Heidie Boesak
12 Oct 2023	Thursday	17H30	2	Restvale Primary School Hall, Nelspoort	Josias De Kock Reynolds	Mr L Lakay	Heidie Boesak
17 Oct 2023	Tuesday	17H30	3	Geelsaal, Alfonso Avenue, Nieuveld Park	Ebenezer Francois Botha	Mr L Lakay	
18 Oct 2023	Wednesday	17H30	4	Kwa Mandlenkosi Hall, Kwa Mandlenkosi	Castro Luyanda De Bruin	Mr L Lakay	Ronald Twani
19 Oct 2023	Thursday	17H30	5	Rustdene Hall, Long Street	Lulama Valentia Piti	Mr L Lakay	
24 Oct 2023	Tuesday	17H30	6	Pinkster Eenheid Church, Ebenezer Avenue, Rustdene	Nicholaas Abrahams	Mr L Lakay	
25 Oct 2023	Wednesday	17H30	7	Merweville Sport Ground, Community Hall, Merweville	Lesley Boyce Jason Mdudumani	Mr L Lakay	Shaun Plaatjies
26 Oct 2023	Thursday	17H30	7	Beaufort West Primary, Pastorie Street	Lesley Boyce Jason Mdudumani	Mr L Lakay	James Esbach
MEETINGS WITH WARD COMMITTEES							
07 Nov 2023	Tuesday	17:30	1	To be confirmed	Ralph Skuza	Mr. L. Lakay	
08 Nov 2023	Wednesday	17:30	2	To be confirmed	Josias De Kock Reynolds	Mr. L. Lakay	Heidie Boesak
09 Nov 2023	Thursday	17:30	3	To be confirmed	Ebenezer Francois Botha	Mr. L. Lakay	
14 Nov 2023	Tuesday	17:30	4	To be confirmed	Castro Luyanda De Bruin	Mr. L. Lakay	Ronal Twani
15 Nov 2023	Wednesday	17:30	5	To be confirmed	Lulama Valentia Piti	Mr. L. Lakay	
16 Nov 2023	Thursday	17:30	6	To be confirmed	Nicholaas Abrahams	Mr. L. Lakay	
21 Nov 2023	Tuesday	17:30	7	To be confirmed	Lesley Boyce Jason Mdudumani	Mr. L. Lakay	James Esbach / Shaun Plaatjies

271

4. ADOPTION OF THE IDP / BUDGET TIME SCHEDULE BY COUNCIL

The IDP and Budget time schedule must be approved by Council by the 31 August 2023.

Annexure E

Draft Service Standards 2024/25

Western Cape: Final Schedule of Service Delivery Standards Table - Beaufort West (WC053) 2024/25

Standard	Description	Service Level
Solid Waste Removal		
	Premise based removal (Residential Frequency)	Weekly
	Premise based removal (Business Frequency)	Weekly
	Bulk Removal (Frequency)	Upon request
	Removal Bags provided(Yes/No)	No
	Garden refuse removal Included (Yes/No)	Weekly
	Street Cleaning Frequency in CBD	Longer
	Street Cleaning Frequency in areas excluding CBD	Longer
	How soon are public areas cleaned after events (24hours/48hours/longer)	Longer
	Clearing of illegal dumping (24hours/48hours/longer)	Longer
	Recycling or environmentally friendly practices(Yes/No)	No
	Licensed landfill site(Yes/No)	Yes
Water Service		
	Water Quality rating (Blue/Green/Brown/N0 drop)	Not done since 2012
	Is free water available to all? (All/only to the indigent consumers)	Yes
	Frequency of meter reading? (per month, per year)	Monthly
	Are estimated consumption calculated on actual consumption over (two month's/three month's/longer period)	Longer period
	On average for how long does the municipality use estimates before reverting back to actual readings? (months)	3 months
	<i>Duration (hours) before availability of water is restored in cases of service interruption (complete the sub questions)</i>	
	One service connection affected (number of hours)	1 Hour
	Up to 5 service connection affected (number of hours)	2 Hours
	Up to 20 service connection affected (number of hours)	5 Hours
	Feeder pipe larger than 800mm (number of hours)	N/A
	What is the average minimum water flow in your municipality?	-
	Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No
	How long does it take to replace faulty water meters? (days)	On request from finance if me
	Do you have a cathodic protection system in place that is operational at this stage? (Yes/No)	No
Electricity Service		
	What is your electricity availability percentage on average per month?	1

Do your municipality have a ripple control in place that is operational? (Yes/No)	Yes
How much do you estimate is the cost saving in utilizing the ripple control system?	R14 500.00
What is the frequency of meters being read? (per month, per year)	Per month
Are estimated consumption calculated at consumption over (two month's/three month's/longer period)	Longer period
On average for how long does the municipality use estimates before reverting back to actual readings? (months)	3 months
Duration before availability of electricity is restored in cases of breakages (immediately/one day/two days/longer)	Immediately
Are accounts normally calculated on actual readings? (Yes/no)	Yes
Do you practice any environmental or scarce resource protection activities as part of your operations? (Yes/No)	No
How long does it take to replace faulty meters? (days)	1 day subsequent to availability
Do you have a plan to prevent illegal connections and prevention of electricity theft? (Yes/No)	Yes
How effective is the action plan in curbing line losses? (Good/Bad)	Bad as a result of old network
How soon does the municipality provide a quotation to a customer upon a written request? (days)	7 days
How long does the municipality takes to provide electricity service where existing infrastructure can be used? (working days)	14 days
How long does the municipality takes to provide electricity service for low voltage users where network extension is not required? (working days)	3 months
How long does the municipality takes to provide electricity service for high voltage users where network extension is not required? (working days)	6 months
Sewerage Service	
Are your purification system effective enough to put water back in to the system after purification?	Yes, but at full capacity
To what extent do you subsidize your indigent consumers?	-
How long does it take to restore sewerage breakages on average	
Severe overflow? (hours)	8 Hours
Sewer blocked pipes: Large pipes? (Hours)	4 Hours
Sewer blocked pipes: Small pipes? (Hours)	2 Hours
Spillage clean-up? (hours)	8 Hours
Replacement of manhole covers? (Hours)	1 Day
Road Infrastructure Services	
Time taken to repair a single pothole on a major road? (Hours)	1 Hour
Time taken to repair a single pothole on a minor road? (Hours)	0.5 Hours
Time taken to repair a road following an open trench service crossing? (Hours)	2 Hours
Time taken to repair walkways? (Hours)	1 Hour
Property valuations	
How long does it take on average from completion to the first account being issued? (one month/three months or longer)	One month

Do you have any special rating properties? (Yes/No)	No	
Financial Management		
Is there any change in the situation of unauthorised and wasteful expenditure over time? (Decrease/Increase)	Increase	
Are the financial statement outsources? (Yes/No)	Yes	
Are there Council adopted business process restructuring the flow and management of documentation feeding to Trial Balance?	Yes	
How long does it take for an Tax/Invoice to be paid from the date it has been received?	30 days, depending on cash fl	
Is there advance planning from SCM unit linking all departmental plans quarterly and annually including for the next two to three years procurement plans?	No	
Administration		
Reaction time on enquiries and requests?	Reaction depending the nature	
Time to respond to a verbal customer enquiry or request? (working days)	1 day	
Time to respond to a written customer enquiry or request? (working days)	7 days	
Time to resolve a customer enquiry or request? (working days)	7 days	
What percentage of calls are not answered? (5%,10% or more)		3
How long does it take to respond to voice mails? (hours)	not applicable	
Does the municipality have control over locked enquiries? (Yes/No)	yes	
Is there a reduction in the number of complaints or not? (Yes/No)	yes, but the intensity increase	
How long does it take to open an account to a new customer? (1 day/ 2 days/ a week or longer)	1 day	
How many times does SCM Unit, CFO's Unit and Technical unit sit to review and resolve SCM process delays other than normal monthly management meetings?	None	
Community safety and licensing services		
How long does it take to register a vehicle? (minutes)	10 minutes	
How long does it take to renew a vehicle license? (minutes)	3 minutes	
How long does it take to issue a duplicate registration certificate vehicle? (minutes)	5 minutes	
How long does it take to de-register a vehicle? (minutes)	5 minutes	
How long does it take to renew a drivers license? (minutes)	8minutes	
What is the average reaction time of the fire service to an incident? (minutes)	5 - 10 min depends on distance	
What is the average reaction time of the ambulance service to an incident in the urban area? (minutes)	N/A	
What is the average reaction time of the ambulance service to an incident in the rural area? (minutes)	N/A	
Economic development		
How many economic development projects does the municipality drive?		1

How many economic development programme are deemed to be catalytic in creating an enabling environment to unlock key economic growth projects?	-
What percentage of the projects have created sustainable job security?	-
Does the municipality have any incentive plans in place to create an conducive environment for economic development? (Yes/No)	No
Other Service delivery and communication	
Is a information package handed to the new customer? (Yes/No)	No
Does the municipality have training or information sessions to inform the community? (Yes/No)	No
Are customers treated in a professional and humanly manner? (Yes/No)	Yes

Annexure F
Draft Procurement Plan

BEAUFORT WEST MUNICIPALITY PROCUREMENT PLAN FOR 2024-2025

SCHEDULE OF PROCUREMENT PLAN IN RESPECT OF ADVERTISED COMPETITIVE BIDS (GOODS, WORKS AND / OR SERVICES IN EXCESS OF R300 000 INCLUDING ALL APPLICABLE TAXES) FOR THE 2024/2025 FINANCIAL YEAR

NAME OF MUNICIPALITY / MUNICIPAL ENTITY							Beaufort West Local Municipality								
NAME OF ACTING ACCOUNTING OFFICER OR DELEGATED OFFICIAL							Mr D. Welgemoed								
SIGNATURE OF ACCOUNTING OFFICER / DELEGATED OFFICIAL															
DATE							20/03/2024								
TELEPHONE NUMBER							023 414 8195								
EMAIL ADDRESS							derickw@beaufortwestmun.co.za								

NO.	NAME OF PROJECT	DESCRIPTION OF GOODS, WORKS AND / OR SERVICES	MUNICIPAL AREA / WARD	BUDGET ALLOCATION / SOURCE	ESTIMATED BUDGET VALUE	SOURCE OF FUNDING	ESTIMATED CONTRACT DURATION	ENVISAGED DATE OF BID SPECIFICATION COMMITTEE	ENVISAGED DATE OF ADVERT	ENVISAGED CLOSING DATE OF ADVERT	ENVISAGED DATE OF BID EVALUATION COMMITTEE	ENVISAGED DATE OF BID ADJUDICATION COMMITTEE	ENVISAGED DATE OF ISSUANCE OF AN OFFICIAL ORDER	COMMENTS	RESPONSIBLE OFFICE / END USER
MUNICIPAL MANAGER															
1	Supply and delivery of National -, Western Cape statutes and National-, Western Cape Regulations with quarterly renewal service in electronic format for 3 year period	Supply and delivery of National -, Western Cape statutes and National-, Western Cape Regulations with quarterly renewal service in electronic format for 3 year period		Operational Budget			3 Years								
2	Supply and delivery of personal protective clothing and equipment for 3 year period	Supply and delivery of personal protective clothing and equipment for 3 year period		Operational Budget			3 Years	20/05/2024	24/05/2024	28/06/2024	12/07/2024	19/07/2024	05/08/2024		S Pfeiffers
3	Supply, delivery, installation, Maintenance and Refill of hygiene dispensers for 3 year period	Supply, delivery, installation, Maintenance and Refill of hygiene dispensers and pest control services for 3 year period		Operational Budget			3 Years								

DIRECTORATE : INFRASTRUCTURE SERVICES

1	Upgrading of Vandalised Boreholes	Upgrading of Vandalised Boreholes		Capital Budget	R 1,217,392.00	DLG	4 Months	TG Elektries appointed as Electrical Contractor -SCM 72/2023 Three- Year Maintenance and Upgrade Tender of Mechanical and Electrical Installations: Boreholes, Pump Stations and Buildings							C Wright-Manager: Water ad Sanitation
2	Upgrading of Telemetry system	Upgrading of Telemetry system		Capital Budget	R 956,522.00	DLG	6 Months								C Wright-Manager: Water ad Sanitation
3	Upgrade Sportsgrounds - Nelspoort	Upgrade Sportsgrounds	2	Capital Budget	R 4,666,313.00	MIG	8 Months	03/04/2024	12/04/2024	03/05/024	24/05/2024	31/05/2024	21/06/2024		J Abrahams-Manager: Projects
4	Supply and Delivery of Waterworks Material	Supply and Delivery of Waterworks Material	1	Operational Budget		generated funds - CRR	3 Years	24-Aug	2024/09/01	2024/10/01	2024/10/01	2024/10/01	2024/11/01		Stores /Manager: Water ad Sanitation
5	Panel for Unblocking of Sewerage pipes/Jetting machine	Stormwater drainage	1	Operational Budget		generated funds - CRR	3 Years	24-Aug	2024/09/01	2024/10/01	2024/10/01	2024/10/01	2024/11/01		Manager: Water ad Sanitation
6	Safety certificate for lifting of equipment			Operational Budget		generated funds - CRR									

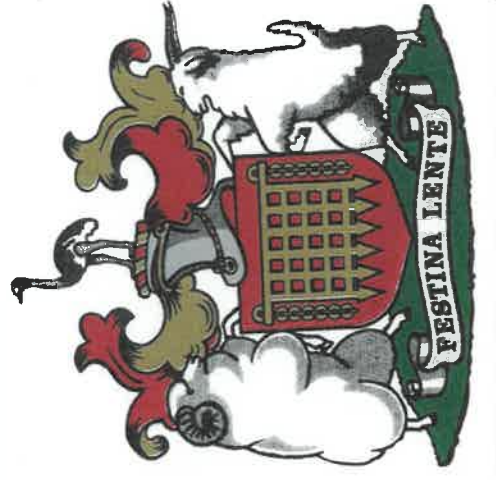
DIRECTORATE: COMMUNITY SERVICES

1	Landfillsite: Supply and Delivery of Yellow Plant - Beaufort West	Landfillsite: Supply and Delivery of Yellow Plant - Beaufort West		Capital Budget	R 8,256,165.00	National Government - MIG	Once Off	Transversal Process with National Treasury	n/a	n/a		14/06/2024	21/206/2024	08/07/2023 Delivery 30/11/2024	J Abrahams-Manager: Projects
2	Landfillsite: Supply and Delivery of Yellow Plant - Beaufort West	Landfillsite: Supply and Delivery of Yellow Plant - Beaufort West		Capital Budget	R 2,194,676.00	Internally generated funds - CRR	Once Off	Transversal Process with National Treasury	n/a	n/a		14/06/2024	21/206/2024	08/07/2023 Delivery 30/11/2024	J Abrahams-Manager: Projects
3	Supply and delivery of Agricultural equipment	Supply and delivery of Agricultural equipment		Operational Budget		Internally generated funds - CRR									
4	Repair of Fire damaged Houses	Repair of Fire damaged Houses		Capital Budget	R 1,100,000.00	Human Settlement	3 Months	19/04/204	26/04/2024	31/05/2024	21/06/2024	12/207/2024	06/08/2024	Contractor to be finish with projects- 30/11/2024	
5	IRDP Houses	IRDP Houses		Capital Budget	R 337,000.00	Human Settlement									

DIRECTORATE: ELECTRICAL SERVICES

Annexure G

2024/25 MTREF Budget Policy Amendmends



MTREF 2024/25 BUDGET POLICY AMENDMENTS





MUNICIPAL PROPERTY RATES POLICY

- The General Valuation roll had a 52% increase from 2016 to 2023 and the policy had to make provision in dealing with the capital growth vs the inflationary impact on tariffs.
- Tariffs were reduced and ratio's among categories adjusted according to growth and affordability. Capital growth among categories varied significantly.
- The Base Tariff (equal to residential) was reduced with 55%
- All categories of tariffs to be expressed as a ratio of the Base Tariff
- Agricultural – Legislatively the ratio vs the Base Tariff should be 25% or less (1:0.25), with the municipality levying a tariff of 8.75% of the Base Tariff (1:0.0875) with no additional rebate given it is already priced in
- Business, Industrial, Mining & Public Service Purpose (Government owned) = 1:2 (200% of Base Tariff



DIFFERENTIAL RATES APPLICABLE (BASED ON USE)	RATIO IN RELATION TO THE BASE TARIFF
Residential Properties	1:1
Vacant Land: Residential	1:1.2
Vacant Land: Business & Commercial	1:1.2
Agricultural Properties	1:0.09
Businesses and Commercial Properties	1:2
Business: Guest Houses / Accommodation Establishment	1:2
Industrial Properties	1:2
Mining Properties	1:2
Public Service Infrastructure	1:0
Public Service Properties/Organs of state	1:2
Public Benefit Organisations (Incl. Old Age Homes)	1:0.25
Public Benefit Organisations - Place of Worship	1:0
Municipal Properties	1:0
Protected Areas / Nature Reserves	1:0



MUNICIPAL PROPERTY RATES POLICY

Pensioners **Rebates** were changed to:

- Market value of their property not to exceed R1 100 000; and
- Household income of not more than R12 000/ month.
- R2 205 and under 30%
- R2 206 to R6 000 20%
- R6 001 to R12 000 10%

Exemptions included: Municipality will grant exemption for owners of improved residential properties with a market value lower R190 000 (R15 000 impermissible + R100 000 exempt)



PROPERTY RATES POLICY

Conditional rebates removed from agricultural tariffs:

- (a) there are no municipal roads next to the property;
- (b) there is no municipal sewerage to the property;
- (c) there is no municipal electricity to the property;
- (d) water is not supplied by the municipality;
- (e) refuse removal is not provided by the municipality.

- The conditions will rarely be applicable and serves no purpose;
- The administrative burden exceeds any potential gains for the municipality in this regard.
- Rates were reduced (lower than legislative base ratio - 1:0.25) to include all rebates, applicable to all
- This will illuminate several accounting and disclosure activities and still be in line with legislation.



TARIFF POLICY

- Adjusted according to the changes in the Property Rates Policy
- More changes will be needed but none that will impact budget assumptions with a change to the corresponding By-Law accounting for the changes



CUSTOMER CARE CREDIT CONTROL & DEBT COLLECTION POLICY

- The draft policy was changed to include payment arrangements for businesses

DEBT	PAYMENT OF ARREARS
R3000 – R 15000	The first R3000 of the outstanding debt plus the cost of credit control. The balance up to R15000 over maximum period of 12 months.
R15001 and above	The first R5000 of the outstanding debt plus the cost of credit control. The balance over a maximum period of 18 months.

- The policy provide the conditions for meter-readings communicated to the municipality by customers
WhatsApp & Email Photo's to be confirmed at least once every 12 months



SUPPLY CHAIN MANAGEMENT POLICIES

- Changes in legislation pertaining to the Municipal Supply Chain Management Regulations
- Changes in legislation on the Preferential Procurement Regulations (2023)
- Changes in Infrastructure Procurement (MFMA Circular 106)

The National Treasury, in consultation with relevant stakeholders, initiated the SIPDM review process which resulted in the development of the Local Government Framework for Infrastructure Delivery and Procurement Management (LGFIDPM). The LGFIDPM introduces minimum requirements for effective governance of infrastructure delivery and procurement management.



BUDGET POLICIES SUMMARY

MUNICIPAL BUDGET POLICY REGISTER

1	Tariff Policy			MBRR Reg 7	PROPERTY RATES ADJUSTED
2	Municipal Property Rates Policy	Circ. 126		MBRR Reg 7	PROPERTY RATES ADJUSTED
3	Customer Care, Credit Control and Debt Collection Policy	Circ. 126		MBRR Reg 7	MINOR CHANGES
4	Bad Debt Write-Off Policy			MBRR Reg 7	UNCHANGED
5	Cash Management and Investment Policy	Circ. 126		MBRR Reg 7	UNCHANGED
6	Funding & Reserves Policy	Circ. 126		MBRR Reg 7	UNCHANGED
7	Borrowing Policy	Circ. 126		MBRR Reg 7	UNCHANGED
8	Municipal Long-Term Financial Planning Policy	Circ. 126		MBRR Reg 7	UNCHANGED
9	Supply Chain Management Policy	Circ. 126		MBRR Reg 7	UPDATED LEGISLATION
10	Preferential Procurement Policy			MBRR Reg 7	UPDATED LEGISLATION
11	Asset Management Policy	Circ. 126		MBRR Reg 7	UNCHANGED
12	Infrastructure Procurement Policy	Circ. 126		MBRR Reg 7	UPDATED LEGISLATION
15	Indigents Policy	Circ. 126		MBRR Reg 7	UNCHANGED
16	Budget Implementation and Management Policy	Circ. 126		MBRR Reg 7	UNCHANGED
18	Water Distribution Losses Policy			MBRR Reg 7	CHANGED TO ACCOMMODATE DEBT RELIEF
19	Electricity Distribution Losses Policy			MBRR Reg 7	CHANGED TO ACCOMMODATE DEBT RELIEF
21	Cost Containment Measures Policy				CHANGED ADDRESS AUDIT FINDING