

Beaufort West Municipality
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**MEDIUM TERM REVENUE AND
EXPENDITURE FRAMEWORK FOR THE
FINANCIAL PERIOD
2016/17 – 2018/19**

BEAUFORT WEST MUNICIPALITY

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Annexure A

Municipal Budget Circular No. 78 for the 2016/17 MTREF.

Annexure B

Municipal Budget Circular No. 79 for the 2016/17 MTREF.

PART 1:

1.1 Mayor's 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 annual budget of the municipality.

An overview of the 2016/17 – 2018/19 MTREF as follows:

Description	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands	R'000	R'000	R'000
Total Operating Revenue	261 892	290 910	305 709
Total Operating Expenditure	275 960	309 029	324 047
Surplus/(Deficit)	(14 068)	(18 119)	(18 338)
Transfers recognised - capital	30 545	30 204	26 546
Surplus/(Deficit) for the year	16 477	12 085	8 208

The medium-term service delivery objectives and the associated medium-term financial implications, as well as the linkages between the tabled annual budget and the Integrated Development Plan, is contained in budget schedules SA4, 5 and 6.

We remain dependent on grant funds for capital projects which is a limitation on our ability to structurally grow and develop our local economy. The proposed capital programme is thus mainly funded by the Municipal Infrastructure Grant to the amount of R25.8 million and the Integrated National Electrification Programme to the amount of R4.5 million.

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

1.2 Resolutions

1.2.1 Consideration of the Annual Tabled Budget by Council

- a) In terms of Section 16 of the MFMA, the mayor must table the annual budget at a council meeting, at least 90 days before the start of the budget year. **The annual budget had been prepared and it is accordingly hereby tabled in Council for consideration.**
- b) **It is recommended that Council consider;**
- the tabled medium term revenue and expenditure framework for 2016/17 – 2018/19;
 - The following tariff increases are proposed for the 2016/17 financial year:
 - Property rates - 7%
 - Water - 7%
 - Sanitation - 7%
 - Refuse removal - 7%
 - Electricity - 7.64%
 - Sundry Tariffs - 5%

1.2.2 Publication of the Annual Tabled Budget for Public Consultation

- a) **It is also recommended** that Council approve that the annual budget be made public within ten working days after tabling in Council as required by MFMA Budget Regulation 13(1).

1.2.3 Submission to Provincial and National Treasury

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

1.3 Executive Summary

The Beaufort West Municipality has no municipal entities and do not utilise any external mechanisms for service delivery. The rising costs of operating expenses has a negative impact on the annual budget and consequently leads to higher tariffs to be charged for municipal services.

Tariffs for the 2016/17 financial year will increase by an average of 7% which is higher than inflation but is mainly driven by the steep increase of 9.4% in electricity as prescribed by the attached Municipal Budget Circular No.78 (**Annexure A**) issued by the National Treasury.

The past financial year had been better than the previous year but our financial position is still not stable as we continued to utilise an overdraft to finance our operations. The monthly financial reports indicate an improvement in the financial position of the municipality but the overall financial position of the municipality remains vulnerable. It remains our medium term revenue and expenditure strategy to improve our liquidity position, eliminate the use of an overdraft and become financially stable again.

The annual budget of the municipality is linked with the Integrated Development Plan and this alignment is illustrated in budget schedules SA 4, 5 and 6. It should further be noted that whilst it is legislatively required to annually review the Integrated Development Plan, no significant amendments were made to the current document.

The Beaufort West Municipality are in alignment with the achievement of national, provincial and district priorities by providing more than the minimum Free Basic Services to the poor and being the implementing agent of various Housing and Electrification projects in the Central Karoo District. We also support the inter-governmental relations platforms and we work well with government departments and agencies to implement the priorities of government.

The constant increase in the number of indigent applications which consequently leads to more pressure on the distribution and sharing of the Equitable Share Grant.

There were no amendments that were made to the budget-related policies.

An overview of the annual budget is provided below;

Total Operating Revenue

Revenue is projected to **decrease by 6.4%** from R312.38 million in 2015/16 to R292.43 million in 2016/17. The major revenue items are as follows:

Major revenue items	Current Year 2015/16	Budget Year 2016/17	% of total revenue	% incr / (decr)
Property rates	26 807	28 305	9.7%	5.6%
Service charges	105 872	110 853	37.9%	4.7%
Investment revenue	1 240	1 260	0.4%	1.6%
Transfers recognised - operational	93 826	63 897	21.8%	-31.9%
Other own revenue	57 990	57 578	19.7%	-0.7%
Transfers recognised - capital	26 651	30 545	10.4%	14.6%
Total Revenue	312 386	292 437	100%	-6.4%

Revenue from service charges represents the bulk of the revenue at 37.9% followed by operational grants of 21.8%, property rates 9.7%, transfers recognised capital 10.4%, other own revenue 19.7% and investment revenue at 0.4%.

Total Operating Expenditure

The operational expenditure **has decreased by 7.4%** from R298.15 million in 2015/16 to R275.96 million in 2016/17. The major expenditure items are as follows:

Major expenditure items	Current Year 2015/16	Budget Year 2016/17	% of total expenditure	% incr / (decr)
Employee costs	81 281	86 951	31.5%	7.0%
Remuneration of councillors	4 776	4 967	1.8%	4.0%
Depreciation & asset impairment	16 064	16 152	5.9%	0.6%
Finance charges	1 539	1 633	0.6%	6.1%
Materials and bulk purchases	83 865	87 136	31.6%	3.9%
Transfers and grants	60	150	0.1%	150.0%
Other expenditure	110 571	78 971	28.6%	-28.6%
Surplus/(Deficit)	298 155	275 960	100%	-7.4%

Employee costs and materials & bulk purchases represents the bulk of the expenditure at 31.5% and 31.6% respectively. Other expenditure comprises among others general expenses

such as telephone, audit costs, security services, debt impairment, as well as expenditure on low cost housing (top structures) and electrification of Central Karoo.

Total Capital Expenditure

A capital budget amounting to R32.16 million is proposed for 2016/17 (R14.20 million and R14.77 million for the outer years). The capital budget will be funded as follows:

Funded by:	Current Year 2015/16	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
National Government	24 808	30 035	14 204	14 774
Provincial Government	1 692	510	–	–
District Municipality	–	–	–	–
Other transfers and grants	–	–	–	–
Transfers recognised - capital	26 500	30 545	14 204	14 774
Public contributions & donations	151	–	–	–
Borrowing	2 460	–	–	–
Internally generated funds	5 318	1 623	–	–
Total Capital Funding	34 429	32 168	14 204	14 774

1.4 Annual Budget Tables

In accordance with the Budget and Reporting Regulations the following compulsory schedules are attached reflecting the detail of the above mentioned amounts.

- Budget Summary Table A1
- Budgeted Financial Performance Table A2
- Budgeted Financial Performance Table A3
- Budgeted Financial Performance Table A4
- Budgeted Capital Expenditure by vote, standard classification Table A5
- Budgeted Financial Position Table A6
- Budgeted Cash flows Table A7
- Cash backed reserves/accumulated surplus reconciliation A8
- Asset Management Table A9
- Basic Service Delivery Measurement Table A10

The required main budget schedules (Table A1 – A10) as listed above are being provided below;

1.4.1 Budget Summary Table A1

WC053 Beaufort West - Table A1 Budget Summary

Description	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousands										
Financial Performance										
Property rates	22 253	23 192	25 057	26 807	26 807	26 807	26 807	28 305	30 003	31 803
Service charges	78 302	85 099	88 399	103 838	105 872	105 872	105 872	110 853	116 747	123 752
Investment revenue	979	1 012	1 893	1 240	1 240	1 240	1 240	1 260	1 336	1 416
Transfers recognised - operational	65 941	77 919	76 782	98 681	93 826	93 826	93 826	63 897	87 127	92 019
Other own revenue	23 051	50 193	60 142	26 611	57 990	57 990	57 990	57 578	55 697	56 719
Total Revenue (excluding capital transfers and contributions)	190 526	237 415	252 273	257 177	285 734	285 734	285 734	261 892	290 910	305 709
Employee costs	62 335	67 914	73 426	81 529	81 281	81 281	81 281	86 951	92 998	99 467
Remuneration of councillors	3 936	3 894	4 356	4 776	4 776	4 776	4 776	4 967	5 265	5 581
Depreciation & asset impairment	13 328	25 024	18 215	16 064	16 064	16 064	16 064	16 152	15 095	13 444
Finance charges	4 132	4 087	4 453	1 539	1 539	1 539	1 539	1 633	1 466	1 244
Materials and bulk purchases	54 433	63 798	61 501	85 609	83 865	83 865	83 865	87 136	95 041	100 442
Transfers and grants	40	60	64	60	60	60	60	150	159	169
Other expenditure	59 563	89 457	96 878	79 138	110 571	110 571	110 571	78 971	99 004	103 701
Total Expenditure	197 767	254 234	258 894	268 715	298 155	298 155	298 155	275 960	309 029	324 047
Surplus/(Deficit)	(7 240)	(16 819)	(6 621)	(11 538)	(12 421)	(12 421)	(12 421)	(14 068)	(18 119)	(18 338)
Transfers recognised - capital	51 170	21 348	37 652	16 643	26 500	26 500	26 500	30 545	30 204	26 546
Contributions recognised - capital & contributed	61	363	52 296	-	151	151	151	-	-	-
Surplus/(Deficit) after capital transfers & contributions	43 991	4 893	83 328	5 105	14 230	14 230	14 230	16 477	12 085	8 208
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 991	4 893	83 328	5 105	14 230	14 230	14 230	16 477	12 085	8 208
Capital expenditure & funds sources										
Capital expenditure	54 204	30 651	92 797	20 024	34 429	34 429	34 429	32 168	14 204	14 774
Transfers recognised - capital	51 170	21 348	37 652	16 643	26 500	26 500	26 500	30 545	14 204	14 774
Public contributions & donations	61	363	52 296	-	151	151	151	-	-	-
Borrowing	2 358	4 092	790	-	2 460	2 460	2 460	-	-	-
Internally generated funds	615	4 848	2 058	3 381	5 318	5 318	5 318	1 623	-	-
Total sources of capital funds	54 204	30 651	92 797	20 024	34 429	34 429	34 429	32 168	14 204	14 774
Financial position										
Total current assets	48 628	49 429	65 258	44 660	60 078	61 117	61 117	64 529	74 084	80 404
Total non current assets	381 292	388 898	469 734	420 403	488 203	488 203	488 203	504 329	503 555	505 009
Total current liabilities	46 344	46 034	55 435	37 342	52 520	55 456	55 456	58 782	60 326	60 373
Total non current liabilities	42 335	46 161	44 438	46 543	46 411	44 514	44 514	44 249	39 401	38 921
Community wealth/Equity	341 240	346 132	435 119	381 179	449 350	449 350	449 350	465 826	477 911	486 120
Cash flows										
Net cash from (used) operating	63 295	25 616	42 284	22 347	28 037	25 550	25 550	37 014	25 059	19 102
Net cash from (used) investing	(54 317)	(32 343)	(38 337)	(20 024)	(34 533)	(34 533)	(34 533)	(32 278)	(14 321)	(14 898)
Net cash from (used) financing	(1 423)	567	(2 768)	(1 978)	(837)	1 873	1 873	(1 865)	(5 981)	(4 416)
Cash/cash equivalents at the year end	18 098	11 937	13 116	3 954	5 783	6 006	6 006	8 877	13 634	13 421
Cash backing/surplus reconciliation										
Cash and investments available	18 098	11 937	13 116	3 954	5 783	6 006	6 006	8 877	13 634	13 421
Application of cash and investments	12 717	10 382	11 954	(14 881)	(681)	(372)	(372)	3 010	760	(5 479)
Balance - surplus (shortfall)	5 381	1 555	1 163	18 836	6 465	6 378	6 378	5 867	12 873	18 899
Asset management										
Asset register summary (WDV)	377 926	383 557	467 998	414 978	486 363	486 363	502 379	502 379	501 488	502 818
Depreciation & asset impairment	13 328	25 024	18 215	16 064	16 064	16 064	16 152	16 152	15 095	13 444
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	11 271	17 408	18 143	28 355	26 610	26 610	21 892	21 892	27 472	28 819
Free services										
Cost of Free Basic Services provided	12 190	12 651	15 109	14 754	14 754	14 754	14 754	14 754	15 389	16 313
Revenue cost of free services provided	2 184	2 437	2 632	3 259	3 259	3 259	3 259	3 259	3 487	3 696
Households below minimum service level										
Water:	0	0	0	0	0	0	-	-	-	-
Sanitation/sewerage:	-	-	-	1	1	1	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

1.4.2 Budgeted Financial Performance Table A2

WC053 Beaufort West - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue - Standard										
<i>Governance and administration</i>		66 051	56 140	116 353	64 754	69 367	69 367	65 563	84 585	90 983
Executive and council		38 949	24 112	25 594	30 068	29 645	29 645	30 940	52 776	56 502
Budget and treasury office		26 605	31 717	37 887	34 352	38 525	38 525	33 012	31 373	34 019
Corporate services		497	311	52 872	335	1 198	1 198	1 611	436	462
<i>Community and public safety</i>		32 508	75 086	57 860	48 485	78 603	78 603	78 847	85 472	85 097
Community and social services		4 053	4 161	6 403	6 553	7 637	7 637	6 901	6 284	6 773
Sport and recreation		514	1 266	2 083	3 547	2 635	2 635	13 812	5 194	3 679
Public safety		12 646	40 800	45 995	16 183	46 035	46 035	49 401	49 365	50 007
Housing		15 294	28 859	3 380	22 203	22 297	22 297	8 733	24 630	24 638
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		28 731	8 703	13 249	5 072	4 536	4 536	7 871	6 375	5 822
Planning and development		297	386	494	402	1 179	1 179	402	108	115
Road transport		28 434	8 318	12 755	4 670	3 357	3 357	7 469	6 267	5 707
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		114 467	119 197	154 760	155 509	159 878	159 878	141 957	144 681	150 353
Electricity		74 713	73 328	95 699	99 736	100 283	100 283	84 319	85 624	91 158
Water		15 724	21 271	25 391	24 109	26 457	26 457	25 709	36 444	33 142
Waste water management		17 649	17 727	25 990	23 413	24 967	24 967	23 605	14 683	17 853
Waste management		6 381	6 871	7 680	8 252	8 171	8 171	8 324	7 931	8 200
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	241 757	259 127	342 222	273 820	312 386	312 386	294 237	321 114	332 255
Expenditure - Standard										
<i>Governance and administration</i>		40 534	54 181	47 150	47 328	51 325	51 325	50 025	51 142	54 650
Executive and council		13 935	16 448	14 372	15 494	15 890	15 890	15 307	16 253	17 278
Budget and treasury office		15 249	14 069	17 672	17 477	19 849	19 849	18 773	20 046	21 797
Corporate services		11 351	23 665	15 107	14 356	15 586	15 586	15 945	14 843	15 575
<i>Community and public safety</i>		41 079	83 680	63 250	54 547	86 871	86 871	74 062	93 765	97 417
Community and social services		6 253	7 291	7 663	9 792	10 946	10 946	10 921	11 502	11 785
Sport and recreation		5 473	7 099	6 244	7 566	7 636	7 636	7 729	8 243	8 745
Public safety		13 320	39 548	44 839	13 867	44 826	44 826	45 423	48 102	50 899
Housing		16 033	29 741	4 504	23 321	23 464	23 464	9 989	25 919	25 987
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		19 509	20 499	23 159	28 345	25 404	25 404	28 358	29 771	31 061
Planning and development		4 255	4 273	4 115	4 846	4 962	4 962	5 103	5 476	5 736
Road transport		15 254	16 227	19 043	23 499	20 442	20 442	23 255	24 294	25 325
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		96 421	95 581	124 975	138 098	134 117	134 117	124 860	133 867	140 405
Electricity		64 481	62 366	80 041	93 387	86 081	86 081	76 279	85 365	89 878
Water		19 822	17 759	20 486	22 160	24 143	24 143	24 113	23 371	24 226
Waste water management		4 118	5 045	8 216	9 017	9 771	9 771	10 718	10 721	11 288
Waste management		8 000	10 411	16 231	13 535	14 123	14 123	13 749	14 409	15 013
<i>Other</i>	4	224	292	328	397	436	436	455	484	514
Total Expenditure - Standard	3	197 767	254 234	258 861	268 715	298 155	298 155	277 760	309 029	324 047
Surplus/(Deficit) for the year		43 991	4 893	83 361	5 105	14 230	14 230	16 477	12 085	8 208

1.4.3 Budgeted Financial Performance Table A3

WC053 Beaufort West - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue by Vote										
Vote 1 - Municipal Manager	1	517	491	1 067	-	688	688	-	-	-
Vote 2 - Director: Corporate Service		42 434	27 557	82 241	35 321	36 280	36 280	36 317	58 473	62 653
Vote 3 - Director: Financial Services		26 024	31 334	37 923	34 386	38 559	38 559	33 067	31 432	34 081
Vote 4 - Director: Engineering Services		62 000	48 008	66 276	55 725	58 017	58 017	71 921	62 403	60 187
Vote 5 - Director: Community Services		36 069	78 409	59 016	48 653	78 560	78 560	68 613	83 182	84 176
Vote 6 - Director: Electrical Services		74 713	73 328	95 699	99 736	100 283	100 283	84 319	85 624	91 158
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	241 757	259 127	342 222	273 820	312 386	312 386	294 237	321 114	332 255
Expenditure by Vote to be appropriated										
Vote 1 - Municipal Manager	1	3 502	3 560	3 866	3 808	4 947	4 947	4 332	4 635	4 982
Vote 2 - Director: Corporate Service		22 287	36 247	25 862	28 170	28 773	28 773	28 365	30 071	31 408
Vote 3 - Director: Financial Services		15 410	14 267	17 752	17 656	20 028	20 028	18 956	20 230	21 993
Vote 4 - Director: Engineering Services		51 572	54 183	61 984	71 342	71 672	71 672	76 524	75 882	79 233
Vote 5 - Director: Community Services		40 515	83 611	69 357	54 351	86 654	86 654	73 305	92 845	96 554
Vote 6 - Director: Electrical Services		64 481	62 366	80 041	93 387	86 081	86 081	76 279	85 365	89 878
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	197 767	254 234	258 861	268 715	298 155	298 155	277 760	309 029	324 047
Surplus/(Deficit) for the year	2	43 991	4 893	83 361	5 105	14 230	14 230	16 477	12 085	8 208

1.4.4 Budgeted Financial Performance Table A4

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Revenue By Source											
Property rates	2	21 646	22 792	24 583	26 187	26 187	26 187	26 187	27 705	29 367	31 129
Property rates - penalties & collection charges		607	400	474	620	620	620	620	600	636	674
Service charges - electricity revenue	2	51 718	56 621	57 777	71 893	71 893	71 893	71 893	72 655	77 014	81 635
Service charges - water revenue	2	11 493	12 150	13 386	13 147	15 130	15 130	15 130	17 993	19 073	20 217
Service charges - sanitation revenue	2	9 886	10 731	11 288	12 416	12 416	12 416	12 416	13 361	13 406	14 211
Service charges - refuse revenue	2	5 205	5 598	5 947	6 383	6 434	6 434	6 434	6 843	7 253	7 689
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		750	815	1 678	1 146	1 225	1 225	1 225	1 275	1 351	1 433
Interest earned - external investments		979	1 012	1 893	1 240	1 240	1 240	1 240	1 260	1 336	1 416
Interest earned - outstanding debtors		1 392	1 858	1 969	2 135	2 135	2 135	2 135	2 087	2 212	2 345
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		12 403	40 874	45 969	16 135	46 058	46 058	46 058	49 409	49 374	50 016
Licences and permits		657	546	539	588	588	588	588	610	647	686
Agency services		472	541	609	670	670	670	670	670	710	753
Transfers recognised - operating		65 941	77 919	76 782	98 681	93 826	93 826	93 826	63 897	87 127	92 019
Other revenue	2	7 377	5 560	9 379	5 937	7 314	7 314	7 314	3 527	1 403	1 487
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		190 526	237 415	252 273	257 177	285 734	285 734	285 734	261 892	290 910	305 709
Expenditure By Type											
Employee related costs	2	62 335	67 914	73 426	81 529	81 281	81 281	81 281	86 951	92 998	99 467
Remuneration of councillors		3 936	3 894	4 356	4 776	4 776	4 776	4 776	4 967	5 265	5 581
Debt impairment	3	8 000	27 217	40 121	7 191	37 233	37 233	37 233	37 233	39 467	41 835
Depreciation & asset impairment	2	13 328	25 024	18 215	16 064	16 064	16 064	16 064	16 152	15 095	13 444
Finance charges		4 132	4 087	4 453	1 539	1 539	1 539	1 539	1 633	1 466	1 244
Bulk purchases	2	43 162	46 390	43 358	57 255	57 255	57 255	57 255	65 244	67 569	71 623
Other materials	8	11 271	17 408	18 143	28 355	26 610	26 610	26 610	21 892	27 472	28 819
Contracted services		10 086	11 540	7 999	4 751	8 697	8 697	8 697	7 982	8 445	8 967
Transfers and grants		40	60	64	60	60	60	60	150	159	169
Other expenditure	4, 5	41 392	50 532	47 916	67 196	64 641	64 641	64 641	33 756	51 092	52 899
Loss on disposal of PPE		86	168	841	-	-	-	-	-	-	-
Total Expenditure		197 767	254 234	258 894	268 715	298 155	298 155	298 155	275 960	309 029	324 047
Surplus/(Deficit)		(7 240)	(16 819)	(6 621)	(11 538)	(12 421)	(12 421)	(12 421)	(14 068)	(18 119)	(18 338)
Transfers recognised - capital		51 170	21 348	37 652	16 643	26 500	26 500	26 500	30 545	30 204	26 546
Contributions recognised - capital	6	-	-	-	-	151	151	151	-	-	-
Contributed assets		61	363	52 296	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		43 991	4 893	83 328	5 105	14 230	14 230	14 230	16 477	12 085	8 208
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		43 991	4 893	83 328	5 105	14 230	14 230	14 230	16 477	12 085	8 208
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		43 991	4 893	83 328	5 105	14 230	14 230	14 230	16 477	12 085	8 208
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		43 991	4 893	83 328	5 105	14 230	14 230	14 230	16 477	12 085	8 208

1.4.5 Budgeted Capital Expenditure by Vote Table A5

Vote Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	-	-	-	-	-	-	-	-	-
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Municipal Manager		-	9	2	40	40	40	40	-	-	-
Vote 2 - Director: Corporate Service		392	355	53 737	726	1 638	1 638	1 638	-	-	-
Vote 3 - Director: Financial Services		136	125	243	63	48	48	48	1 200	-	-
Vote 4 - Director: Engineering Services		40 318	18 220	25 786	17 373	22 806	22 806	22 806	24 414	14 204	14 774
Vote 5 - Director: Community Services		379	2 427	301	779	623	623	623	-	-	-
Vote 6 - Director: Electrical Services		12 980	9 514	12 726	1 043	9 274	9 274	9 274	6 554	-	-
Capital single-year expenditure sub-total		54 204	30 651	92 797	20 024	34 429	34 429	34 429	32 168	14 204	14 774
Total Capital Expenditure - Vote		54 204	30 651	92 797	20 024	34 429	34 429	34 429	32 168	14 204	14 774
Capital Expenditure - Standard											
Governance and administration		361	474	53 472	923	1 022	1 022	1 022	1 200	-	-
Executive and council		-	16	11	181	20	20	20	-	-	-
Budget and treasury office		136	125	195	53	48	48	48	-	-	-
Corporate services		225	332	53 266	690	953	953	953	1 200	-	-
Community and public safety		688	2 018	1 029	2 762	3 519	3 519	3 519	14 337	14 204	14 774
Community and social services		329	383	522	105	808	808	808	-	-	-
Sport and recreation		359	883	337	2 470	2 524	2 524	2 524	14 337	14 204	14 774
Public safety		-	635	166	175	175	175	175	-	-	-
Housing		-	117	5	13	13	13	13	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		35 589	7 968	8 059	2 427	6 561	6 561	6 561	3 004	-	-
Planning and development		237	2	15	20	531	531	531	-	-	-
Road transport		35 352	7 966	8 044	2 407	6 031	6 031	6 031	3 004	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		17 566	20 190	30 237	13 913	23 327	23 327	23 327	13 627	-	-
Electricity		12 980	9 514	12 726	1 043	9 274	9 274	9 274	6 554	-	-
Water		3 654	4 673	1 539	4 016	4 351	4 351	4 351	-	-	-
Waste water management		558	4 541	15 841	8 358	9 337	9 337	9 337	7 073	-	-
Waste management		374	1 462	130	495	364	364	364	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	54 204	30 651	92 797	20 024	34 429	34 429	34 429	32 168	14 204	14 774
Funded by:											
National Government		39 906	21 186	24 233	16 613	24 808	24 808	24 808	30 035	14 204	14 774
Provincial Government		11 264	163	13 419	30	1 692	1 692	1 692	510	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	51 170	21 348	37 652	16 643	26 500	26 500	26 500	30 545	14 204	14 774
Public contributions & donations	5	61	363	52 296	-	151	151	151	-	-	-
Borrowing	6	2 358	4 092	790	-	2 460	2 460	2 460	-	-	-
Internally generated funds		615	4 848	2 058	3 381	5 318	5 318	5 318	1 623	-	-
Total Capital Funding	7	54 204	30 651	92 797	20 024	34 429	34 429	34 429	32 168	14 204	14 774

1.4.6 Budgeted Financial Position Table A6

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
ASSETS											
Current assets											
Cash		1 286	2 605	12	950	783	1 006	1 006	877	634	421
Call investment deposits	1	16 812	9 332	15 036	3 004	5 000	5 000	5 000	8 000	13 000	13 000
Consumer debtors	1	20 640	28 866	26 674	32 252	30 579	31 396	31 396	31 778	36 411	42 768
Other debtors		4 389	4 612	20 544	4 815	20 544	20 544	20 544	20 544	20 544	20 544
Current portion of long-term receivables		2 334	1 222	-	-	-	-	-	-	-	-
Inventory	2	3 166	2 791	2 992	3 638	3 171	3 171	3 171	3 330	3 496	3 671
Total current assets		48 628	49 429	65 258	44 660	60 078	61 117	61 117	64 529	74 084	80 404
Non current assets											
Long-term receivables		1 622	3 677	1 735	3 934	1 840	1 840	1 840	1 950	2 067	2 191
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		9 381	8 648	8 381	8 336	8 381	8 381	8 381	8 115	7 849	7 582
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	368 210	374 641	452 173	406 542	470 027	470 027	470 027	486 518	486 102	487 879
Agricultural		-	-	-	-	-	-	-	-	-	-
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		335	269	316	100	827	827	827	618	409	228
Other non-current assets		1 745	1 664	7 128	1 491	7 128	7 128	7 128	7 128	7 128	7 128
Total non current assets		381 292	388 898	469 734	420 403	488 203	488 203	488 203	504 329	503 555	505 009
TOTAL ASSETS		429 919	438 327	534 992	465 063	548 280	549 320	549 320	568 858	577 639	585 413
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	1 932	-	-	-	-	-	-	-
Borrowing	4	2 809	3 476	3 764	3 953	2 780	4 927	4 927	4 398	4 398	1 662
Consumer deposits		1 160	1 139	1 227	1 374	1 374	1 374	1 374	1 429	1 486	1 546
Trade and other payables	4	35 219	33 909	36 133	23 996	35 367	36 156	36 156	39 306	40 111	42 117
Provisions		7 156	7 509	12 380	8 019	12 998	12 998	12 998	13 648	14 331	15 047
Total current liabilities		46 344	46 034	55 435	37 342	52 520	55 456	55 456	58 782	60 326	60 373
Non current liabilities											
Borrowing		14 703	14 603	11 547	15 085	11 547	9 650	9 650	8 259	2 221	481
Provisions		27 632	31 558	32 891	31 458	34 864	34 864	34 864	35 990	37 181	38 440
Total non current liabilities		42 335	46 161	44 438	46 543	46 411	44 514	44 514	44 249	39 401	38 921
TOTAL LIABILITIES		88 680	92 194	99 873	83 884	98 931	99 970	99 970	103 031	99 728	99 293
NET ASSETS	5	341 240	346 132	435 119	381 179	449 350	449 350	449 350	465 826	477 911	486 120
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		331 488	335 966	419 369	369 864	445 555	445 555	445 555	462 101	474 186	482 395
Reserves	4	9 752	10 166	15 750	11 315	3 795	3 795	3 795	3 725	3 725	3 725
		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	341 240	346 132	435 119	381 179	449 350	449 350	449 350	465 826	477 911	486 120

1.4.7 Budgeted Cash Flows Table A7

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		18 047	20 409	24 850	25 198	26 807	25 186	25 186	26 594	26 989	27 972
Service charges		86 882	75 807	88 014	101 597	97 776	99 472	99 472	104 151	105 020	108 846
Other revenue		19 052	23 166	2 987	22 312	26 653	25 739	25 739	26 414	24 349	25 202
Government - operating	1	65 024	75 009	80 471	98 681	91 729	91 729	91 729	63 897	87 127	92 019
Government - capital	1	56 987	28 322	37 652	16 643	24 908	24 908	24 908	30 545	30 204	26 546
Interest		2 371	2 870	3 861	3 375	3 375	3 246	3 246	3 220	3 325	3 478
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(180 896)	(195 820)	(191 033)	(243 861)	(241 612)	(243 131)	(243 131)	(216 025)	(250 330)	(263 549)
Finance charges		(4 132)	(4 087)	(4 453)	(1 539)	(1 539)	(1 539)	(1 539)	(1 633)	(1 466)	(1 244)
Transfers and Grants	1	(40)	(60)	(64)	(60)	(60)	(60)	(60)	(150)	(159)	(169)
NET CASH FROM/(USED) OPERATING ACTIVITIES		63 295	25 616	42 284	22 347	28 037	25 550	25 550	37 014	25 059	19 102
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		114	-	222	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		(288)	(2 055)	1 941	-	(104)	(104)	(104)	(110)	(117)	(124)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(54 143)	(30 288)	(40 500)	(20 024)	(34 429)	(34 429)	(34 429)	(32 168)	(14 204)	(14 774)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(54 317)	(32 343)	(38 337)	(20 024)	(34 533)	(34 533)	(34 533)	(32 278)	(14 321)	(14 898)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		2 358	4 092	790	-	-	2 460	2 460	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	147	147	147	55	57	59
Payments											
Repayment of borrowing		(3 781)	(3 526)	(3 558)	(1 978)	(984)	(734)	(734)	(1 920)	(6 039)	(4 476)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 423)	567	(2 768)	(1 978)	(837)	1 873	1 873	(1 865)	(5 981)	(4 416)
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	10 543	18 098	11 937	3 610	13 116	13 116	13 116	6 006	8 877	13 634
Cash/cash equivalents at the year end:	2	18 098	11 937	13 116	3 954	5 783	6 006	6 006	8 877	13 634	13 421

1.4.8 Cash Backed Reserves Reconciliation Table A8

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16				2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash and investments available											
Cash/cash equivalents at the year end	1	18 098	11 937	13 116	3 954	5 783	6 006	6 006	8 877	13 634	13 421
Other current investments > 90 days		-	-	0	-	-	0	0	(0)	(0)	(0)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		18 098	11 937	13 116	3 954	5 783	6 006	6 006	8 877	13 634	13 421
Application of cash and investments											
Unspent conditional transfers		7 774	7 275	3 241	922	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(3 465)	(3 932)	(6 444)	-	2 780	(2 338)	(2 338)	(1 323)	(2 380)	(6 460)
Other working capital requirements	3	713	(1 353)	223	(15 804)	(13 873)	(6 264)	(6 264)	(4 049)	(5 474)	(7 878)
Other provisions		3 909	4 016	4 224	-	6 617	4 435	4 435	4 657	4 889	5 134
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	3 786	4 377	10 711	-	3 795	3 795	3 795	3 725	3 725	3 725
Total Application of cash and investments:		12 717	10 382	11 954	(14 881)	(681)	(372)	(372)	3 010	760	(5 479)
Surplus(shortfall)		5 381	1 555	1 163	18 836	6 465	6 378	6 378	5 867	12 873	18 899

1.4.9 Asset Management Table A9

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	54 204	30 651	92 797	20 024	34 429	34 429	32 168	14 204	14 774
Infrastructure - Road transport		35 196	5 855	7 999	2 220	5 844	5 844	6 504	-	-
Infrastructure - Electricity		12 822	9 351	11 827	975	9 170	9 170	3 054	-	-
Infrastructure - Water		2 929	4 165	1 878	3 266	4 648	4 648	-	-	-
Infrastructure - Sanitation		566	5 234	15 606	8 288	8 906	8 906	7 073	-	-
Infrastructure - Other		374	460	130	469	338	338	-	-	-
Infrastructure		51 877	25 065	37 439	15 218	28 906	28 906	16 631	-	-
Community		210	645	336	2 400	3 047	3 047	14 337	14 204	14 774
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		2 110	4 917	54 877	2 406	1 914	1 914	1 200	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		7	25	144	-	561	561	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	54 204	30 651	92 797	20 024	34 429	34 429	32 168	14 204	14 774
Infrastructure - Road transport		35 196	5 855	7 999	2 220	5 844	5 844	6 504	-	-
Infrastructure - Electricity		12 822	9 351	11 827	975	9 170	9 170	3 054	-	-
Infrastructure - Water		2 929	4 165	1 878	3 266	4 648	4 648	-	-	-
Infrastructure - Sanitation		566	5 234	15 606	8 288	8 906	8 906	7 073	-	-
Infrastructure - Other		374	460	130	469	338	338	-	-	-
Infrastructure		51 877	25 065	37 439	15 218	28 906	28 906	16 631	-	-
Community		210	645	336	2 400	3 047	3 047	14 337	14 204	14 774
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		2 110	4 917	54 877	2 406	1 914	1 914	1 200	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		7	25	144	-	561	561	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	54 204	30 651	92 797	20 024	34 429	34 429	32 168	14 204	14 774
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	129 905	130 919	133 958	131 763	134 196	134 196	135 703	130 291	125 439
Infrastructure - Electricity		60 831	68 460	78 335	75 397	85 410	85 410	86 043	83 799	81 556
Infrastructure - Water		46 216	48 275	47 961	48 613	49 735	49 735	47 546	45 357	43 168
Infrastructure - Sanitation		46 883	50 502	64 475	68 997	71 419	71 419	76 558	74 693	72 828
Infrastructure - Other		1 002	1 412	3 395	3 334	3 554	3 554	3 221	3 164	3 107
Infrastructure		284 837	299 567	328 124	328 104	344 314	344 314	349 071	337 305	326 097
Community		14 941	14 599	13 792	15 807	16 253	16 253	30 060	43 750	58 010
Heritage assets		2 971	2 971	5 225	2 971	5 225	5 225	5 225	5 225	5 225
Investment properties		9 381	8 648	8 381	8 336	8 381	8 381	8 115	7 849	7 582
Other assets		65 462	57 504	112 160	59 660	111 364	111 364	109 291	106 951	105 675
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		335	269	316	100	827	827	618	409	228
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	377 926	383 557	467 998	414 978	486 363	486 363	502 379	501 488	502 818
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		13 328	25 024	18 215	16 064	16 064	16 064	16 152	15 095	13 444
Repairs and Maintenance by Asset Class	3	11 271	17 408	18 143	28 355	26 610	26 610	21 892	27 472	28 819
Infrastructure - Road transport		1 514	2 338	1 534	3 808	3 808	3 808	3 400	3 604	3 820
Infrastructure - Electricity		1 272	1 964	4 314	3 199	3 199	3 199	2 726	7 890	8 063
Infrastructure - Water		794	1 227	2 932	1 998	1 998	1 998	2 070	2 187	2 309
Infrastructure - Sanitation		285	440	280	716	716	716	397	420	446
Infrastructure - Other		508	785	378	1 279	216	216	980	1 039	1 101
Infrastructure		4 372	6 753	9 438	10 999	9 936	9 936	9 573	15 140	15 739
Community		1 091	1 685	976	2 745	2 745	2 745	995	1 075	1 186
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	5 808	8 970	7 729	14 611	13 929	13 929	11 324	11 258	11 895
TOTAL EXPENDITURE OTHER ITEMS		24 599	42 433	36 358	44 419	42 674	42 674	38 044	42 567	42 263
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		3.1%	4.6%	4.0%	7.0%	5.7%	5.7%	4.5%	5.7%	5.9%
Renewal and R&M as a % of PPE		3.0%	5.0%	4.0%	7.0%	5.0%	5.0%	4.0%	5.0%	6.0%

1.4.10 Basic Service Delivery Measurement Table A10

WC053 Beaufort West - Table A10 Basic service delivery measurement

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Household service targets	1									
Water:										
Piped water inside dwelling		10 791	10 791	11 040	11 159	11 159	11 159	11 159	11 159	11 159
Piped water inside yard (but not in dwelling)		900	900	900	40	40	40	40	40	40
Using public tap (at least min.service level)	2	40	40	40	49	49	49	49	49	49
Other water supply (at least min.service level)	4	20	20	20	31	31	31	31	31	31
<i>Minimum Service Level and Above sub-total</i>		11 751	11 751	12 000	11 279	11 279	11 279	11 279	11 279	11 279
Using public tap (< min.service level)	3	187	187	187	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	187	187	187	187	187	187
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		187	187	187	187	187	187	187	187	187
Total number of households	5	11 938	11 938	12 187	11 466	11 466	11 466	11 466	11 466	11 466
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		11 130	11 130	11 380	11 514	11 514	11 514	11 514	11 514	11 514
Flush toilet (with septic tank)		808	808	808	1 568	1 568	1 568	1 568	1 568	1 568
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		11 938	11 938	12 188	13 082	13 082	13 082	13 082	13 082	13 082
Bucket toilet		-	-	-	309	309	309	309	309	309
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	305	305	305	305	305	305
<i>Below Minimum Service Level sub-total</i>		-	-	-	614	614	614	614	614	614
Total number of households	5	11 938	11 938	12 188	13 696	13 696	13 696	13 696	13 696	13 696
Energy:										
Electricity (at least min.service level)		2 284	2 284	2 284	2 284	2 284	2 284	2 284	2 284	2 284
Electricity - prepaid (min.service level)		8 609	8 609	8 859	8 993	8 993	8 993	8 993	8 993	8 993
<i>Minimum Service Level and Above sub-total</i>		10 893	10 893	11 143	11 277	11 277	11 277	11 277	11 277	11 277
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	10 893	10 893	11 143	11 277	11 277	11 277	11 277	11 277	11 277
Refuse:										
Removed at least once a week		11 938	11 938	12 188	12 322	12 322	12 322	12 322	12 322	12 322
<i>Minimum Service Level and Above sub-total</i>		11 938	11 938	12 188	12 322	12 322	12 322	12 322	12 322	12 322
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	5	11 938	11 938	12 188	12 322	12 322	12 322	12 322	12 322	12 322
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		4 267	4 847	5 100	6 476	6 476	6 476	6 750	6 950	7 150
Sanitation (free minimum level service)		3 200	2 661	2 910	3 032	3 032	3 032	3 306	3 506	3 706
Electricity/other energy (50kwh per household per month)		4 267	4 699	4 950	6 297	6 297	6 297	6 571	6 771	6 971
Refuse (removed at least once a week)		1 154	957	1 200	1 334	1 334	1 334	1 608	1 808	2 008
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		7 184	6 899	8 035	7 640	7 640	7 640	7 640	7 526	7 977
Sanitation (free sanitation service to indigent households)		1 832	2 158	2 743	2 860	2 860	2 860	2 860	3 196	3 387
Electricity/other energy (50kwh per indigent household per month)		2 665	2 885	3 427	3 310	3 310	3 310	3 310	3 642	3 861
Refuse (removed once a week for indigent households)		509	709	903	945	945	945	945	1 026	1 087
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided		12 190	12 651	15 109	14 754	14 754	14 754	14 754	15 389	16 313
Highest level of free service provided per household										
Property rates (R value threshold)		19 000	19 000	19 000	19 000	19 000	19 000	19 000	19 000	19 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		81	88	94	100	100	100	108	114	114
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		90	90	90	90	90	90	90	90	90
Revenue cost of subsidised services provided (R'000)	9									
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		2 184	2 437	2 632	3 259	3 259	3 259	3 259	3 487	3 696
Water (in excess of 6 kilolitres 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	6	2 184	2 437	2 632	3 259	3 259	3 259	3 259	3 487	3 696

PART 2:

2.1 Overview of the Budget Assumptions

In terms of Budget Regulation 6, the Municipal Manager must take all reasonable steps to ensure that the basis of measurement and accounting policies underpinning the municipality's annual financial statements are the same as those used in the preparation of the municipality's annual budget and supporting documentation; and any differences or changes between financial years should be explicitly noted.

In this light it should be noted that the municipality is in the process of making changes to its method of calculating debt impairment which will impact on the figures provided in the annual financial statements. Other than this change, all the basis of measurement and accounting policies underpinning the municipality's annual financial statements are the same as those used in the preparation of the municipality's annual budget and supporting documentation.

The following assumptions were made when the budget was prepared:

- Employee costs will increase by 7.6%;
- Electricity bulk purchases increase by 9.4% in line with Eskom's electricity tariff increase to municipalities;
- CPIX for 2016/17 are projected at 6% and 5.8% for the outer years;
- It should be noted that most expenditure items is envisaged to increase by more than the projected inflation targets mainly due to expected increases in input costs; and
- Provision for doubtful debts is based on 10.07% of total rates and service charges.

2.2 Transfers and grant receipts

Description	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		40 165	46 672	65 983	71 733	63 538	63 538	50 111	57 093	61 448
Local Government Equitable Share		32 765	35 567	38 990	44 160	44 160	44 160	46 569	50 393	53 988
Finance Management		1 250	1 450	1 460	1 600	1 600	1 600	1 625	1 700	1 700
Municipal Systems Improvement		800	890	719	930	930	930	-	-	760
EPWP Incentive		1 000	1 000	1 834	1 743	1 743	1 743	1 617	-	-
Energy Efficiency and Demand Management		-	3 000	3 452	8 000	8 000	8 000	-	5 000	5 000
Integrated National Electrification Programme		4 000	4 450	19 256	15 000	6 805	6 805	-	-	-
Municipal Infrastructure Grant (MIG) PMU		350	315	271	300	300	300	300	-	-
Other transfers/grants [insert description]										
Provincial Government:		23 758	28 016	15 901	26 948	27 714	27 714	13 786	30 034	30 571
Human Settlements Development Grant		19 030	23 607	3 196	22 080	22 080	22 080	8 610	24 500	24 500
Library Service		2 993	3 244	3 585	4 570	4 570	4 570	4 800	5 088	5 393
Community Development Workers (CDW)		324	208	304	198	234	234	206	206	206
Thusong Service Centres Grant		436	-	-	100	100	100	-	-	112
Department Local Government Management Support Grant		400	800	8 735	-	-	250	120	240	360
IDP Review		-	-	-	-	200	200	-	-	-
Mun. Capacity Grant		-	-	-	-	250	250	-	-	-
Maintenance and Construction of Transport Infrastructure		-	-	81	-	30	30	-	-	-
Transport and Public Works		-	-	-	-	-	-	50	-	-
Refuse Recycling Project		347	-	-	-	-	-	-	-	-
Internship: Water		9	-	-	-	-	-	-	-	-
Internship: Roads		18	-	-	-	-	-	-	-	-
World Aids Day		-	-	-	-	-	-	-	-	-
Upgrade Sport Facilities Murrayburg		200	-	-	-	-	-	-	-	-
Mandela Memorial Services		-	100	-	-	-	-	-	-	-
Compliance Module		-	57	-	-	-	-	-	-	-
District Municipality:		522	319	848	-	-	-	-	-	-
Contribution EPWP		380	319	848	-	-	-	-	-	-
Shared Services		142	-	-	-	-	-	-	-	-
Other grant providers:		579	3	-	-	477	477	-	-	-
Disaster Fund		4	-	-	-	-	-	-	-	-
Existing Houses Nelspoort		83	3	-	-	-	-	-	-	-
Customer Care Services		491	-	-	-	-	-	-	-	-
Eskom		-	-	-	-	317	317	-	-	-
Private-Farms Contribution		-	-	-	-	160	160	-	-	-
Total Operating Transfers and Grants	5	65 024	75 009	82 732	98 681	91 729	91 729	63 897	87 127	92 019
Capital Transfers and Grants										
National Government:		48 414	28 038	24 193	16 613	24 808	24 808	30 035	30 204	26 546
Municipal Infrastructure Grant (MIG)		21 087	20 038	14 439	13 347	13 347	13 347	25 535	14 204	14 774
Accelerated Community Water Supply (ACIP) - DWAF		-	-	-	3 266	3 266	3 266	-	-	-
Integrated National Electrification Programme Capital		21 000	8 000	9 735	-	8 195	8 195	4 500	-	-
Regional Bulk Infrastructure		1 028	-	19	-	-	-	-	16 000	11 772
Neighbourhood Development Partnership		5 300	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]										
Provincial Government:		8 573	149	3 585	30	100	100	510	-	-
Maintenance and Construction of Transport Infrastructure		-	-	-	30	-	-	-	-	-
Library Service		36	149	3 585	-	-	-	-	-	-
Human Settlements Development Grant		8 537	-	-	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	-	-	-	-	-	510	-	-
Municipal Infrastructure Support Grant		-	-	-	-	100	100	-	-	-
District Municipality:		-	-	848	-	-	-	-	-	-
Contribution EPWP		-	-	848	-	-	-	-	-	-
Other grant providers:		-	135	-	-	-	-	-	-	-
Public contributions & Donations		-	135	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	56 987	28 322	28 627	16 643	24 908	24 908	30 545	30 204	26 546
TOTAL RECEIPTS OF TRANSFERS & GRANTS		122 011	103 331	111 359	115 324	116 637	116 637	94 442	117 331	118 565

2.3 Councillor Remuneration and Employee Benefits

Summary of Employee and Councillor remuneration	Ref	2012/13	2013/14	2014/15	Current Year 2015/16			2016/17 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		2 696	2 633	3 031	3 289	3 289	3 289	3 409	3 614	3 830
Pension and UIF Contributions		208	193	289	251	251	251	339	359	381
Medical Aid Contributions		24	38	41	46	46	46	47	49	52
Motor Vehicle Allowance		770	711	676	790	790	790	830	880	933
Cellphone Allowance		238	318	271	340	340	340	292	309	328
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		3 936	3 894	4 309	4 716	4 716	4 716	4 917	5 212	5 524
% increase	4		(1.1%)	10.7%	9.4%	-	-	4.3%	6.0%	6.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		3 089	3 029	-	-	-	-	-	-	-
Pension and UIF Contributions		475	493	-	-	-	-	-	-	-
Medical Aid Contributions		46	31	-	-	-	-	-	-	-
Overtime		3	3	-	-	-	-	-	-	-
Performance Bonus		412	359	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	414	348	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		147	23	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4 586	4 286	-	-	-	-	-	-	-
% increase	4		(6.5%)	(100.0%)	-	-	-	-	-	-
Other Municipal Staff										
Basic Salaries and Wages		41 338	47 954	55 848	63 286	63 248	63 248	66 536	71 191	76 171
Pension and UIF Contributions		8 536	6 549	8 007	10 056	9 844	9 844	10 719	11 463	12 259
Medical Aid Contributions		1 074	1 147	1 185	1 281	1 281	1 281	1 376	1 473	1 576
Overtime		2 316	3 266	3 196	1 935	1 935	1 935	1 594	1 705	1 824
Performance Bonus		-	-	-	-	-	-	661	707	756
Motor Vehicle Allowance	3	944	1 237	1 709	2 005	2 005	2 005	2 123	2 257	2 400
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	252	246	271	270	272	272	885	947	1 013
Other benefits and allowances	3	1 153	1 656	1 423	1 254	1 254	1 254	1 457	1 558	1 668
Payments in lieu of leave		954	517	622	200	200	200	300	318	337
Long service awards		366	276	647	310	310	310	452	479	507
Post-retirement benefit obligations	6	815	780	4	931	931	931	850	901	955
Sub Total - Other Municipal Staff		57 749	63 628	72 911	81 529	81 281	81 281	86 951	92 998	99 467
% increase	4		10.2%	14.6%	11.8%	(0.3%)	-	7.0%	7.0%	7.0%
Total Parent Municipality		66 271	71 808	77 220	86 245	85 997	85 997	91 868	98 210	104 991
			8.4%	7.5%	11.7%	(0.3%)	-	6.8%	6.9%	6.9%
TOTAL SALARY, ALLOWANCES & BENEFITS		66 271	71 808	77 220	86 245	85 997	85 997	91 868	98 210	104 991
% increase	4		8.4%	7.5%	11.7%	(0.3%)	-	6.8%	6.9%	6.9%
TOTAL MANAGERS AND STAFF	5,7	62 335	67 914	72 911	81 529	81 281	81 281	86 951	92 998	99 467

2.4 Operating revenue and expenditure projections

Description	Ref	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19	
Revenue By Source																	
Property rates		2 309	2 309	2 309	2 309	2 309	2 309	2 309	2 309	2 309	2 309	2 309	2 309	27 705	29 367	31 129	
Property rates - penalties & collection charges		50	50	50	50	50	50	50	50	50	50	50	50	600	636	674	
Service charges - electricity revenue		6 055	6 055	6 055	6 055	6 055	6 055	6 055	6 055	6 055	6 055	6 055	6 055	72 655	77 014	81 635	
Service charges - water revenue		1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	1 499	17 993	19 073	20 217	
Service charges - sanitation revenue		1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	1 113	13 361	13 406	14 211	
Service charges - refuse revenue		570	570	570	570	570	570	570	570	570	570	570	570	6 843	7 253	7 689	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		106	106	106	106	106	106	106	106	106	106	106	106	1 275	1 351	1 433	
Interest earned - external investments		105	105	105	105	105	105	105	105	105	105	105	105	1 260	1 336	1 416	
Interest earned - outstanding debtors		174	174	174	174	174	174	174	174	174	174	174	174	2 087	2 212	2 345	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		4 117	4 117	4 117	4 117	4 117	4 117	4 117	4 117	4 117	4 117	4 117	4 117	49 409	49 374	50 016	
Licences and permits		51	51	51	51	51	51	51	51	51	51	51	51	610	647	686	
Agency services		56	56	56	56	56	56	56	56	56	56	56	56	670	710	753	
Transfers recognised - operating		16 963	1 440	1 440	1 440	16 963	1 440	1 440	1 440	16 963	1 440	1 440	1 490	63 897	87 127	92 019	
Other revenue		198	198	198	198	198	198	198	198	198	198	198	1 348	3 527	1 403	1 487	
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		33 367	17 844	17 844	17 844	33 367	17 844	17 844	17 844	33 367	17 844	17 844	19 044	261 892	290 910	305 709	
Expenditure By Type																	
Employee related costs		7 246	7 246	7 246	7 246	7 246	7 246	7 246	7 246	7 246	7 246	7 246	7 246	86 951	92 998	99 467	
Remuneration of councillors		414	414	414	414	414	414	414	414	414	414	414	414	4 967	5 265	5 581	
Debt impairment		3 103	3 103	3 103	3 103	3 103	3 103	3 103	3 103	3 103	3 103	3 103	3 103	37 233	39 467	41 835	
Depreciation & asset impairment		1 346	1 346	1 346	1 346	1 346	1 346	1 346	1 346	1 346	1 346	1 346	1 346	16 152	15 095	13 444	
Finance charges		136	136	136	136	136	136	136	136	136	136	136	136	1 633	1 466	1 244	
Bulk purchases		5 437	5 437	5 437	5 437	5 437	5 437	5 437	5 437	5 437	5 437	5 437	5 437	65 244	67 569	71 623	
Other materials		1 824	1 824	1 824	1 824	1 824	1 824	1 824	1 824	1 824	1 824	1 824	1 824	21 892	27 472	28 819	
Contracted services		665	665	665	665	665	665	665	665	665	665	665	665	7 982	8 445	8 967	
Transfers and grants		13	13	13	13	13	13	13	13	13	13	13	12	150	159	169	
Other expenditure		2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 863	2 263	33 756	51 092	52 899	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		23 047	23 047	23 047	23 047	23 047	23 047	23 047	23 047	23 047	23 047	23 047	22 447	275 960	309 029	324 047	
Surplus/(Deficit)		10 320	(5 203)	(5 203)	(5 203)	10 320	(5 203)	(5 203)	(5 203)	10 320	(5 203)	(5 203)	(3 403)	(14 068)	(18 119)	(18 338)	
Transfers recognised - capital		2 462	2 462	2 462	2 462	2 462	2 462	2 462	2 462	2 462	2 462	2 462	3 462	30 545	30 204	26 546	
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		12 782	(2 741)	(2 741)	(2 741)	12 782	(2 741)	(2 741)	(2 741)	12 782	(2 741)	(2 741)	59	16 477	12 085	8 208	
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	12 782	(2 741)	(2 741)	(2 741)	12 782	(2 741)	(2 741)	(2 741)	12 782	(2 741)	(2 741)	59	16 477	12 085	8 208	

2.5 Total Cash flow projections

MONTHLY CASH FLOWS	Budget Year 2016/17												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2016/17	Budget Year +1 2017/18	Budget Year +2 2018/19
Cash Receipts By Source													1		
Property rates	2 169	2 169	2 169	2 169	2 169	2 169	2 169	2 169	2 169	2 169	2 169	2 169	26 030	26 417	27 379
Property rates - penalties & collection charges	47	47	47	47	47	47	47	47	47	47	47	47	564	572	593
Service charges - electricity revenue	5 689	5 689	5 689	5 689	5 689	5 689	5 689	5 689	5 689	5 689	5 689	5 689	68 263	69 278	71 802
Service charges - water revenue	1 409	1 409	1 409	1 409	1 409	1 409	1 409	1 409	1 409	1 409	1 409	1 409	16 906	17 157	17 782
Service charges - sanitation revenue	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	1 046	12 554	12 060	12 499
Service charges - refuse revenue	536	536	536	536	536	536	536	536	536	536	536	536	6 429	6 525	6 762
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	100	100	100	100	100	100	100	100	100	100	100	100	1 197	1 216	1 260
Interest earned - external investments	105	105	105	105	105	105	105	105	105	105	105	105	1 260	1 336	1 416
Interest earned - outstanding debtors	163	163	163	163	163	163	163	163	163	163	163	163	1 960	1 990	2 062
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 701	1 701	1 701	1 701	1 701	1 701	1 701	1 701	1 701	1 701	1 701	1 701	20 409	20 374	21 016
Licences and permits	51	51	51	51	51	51	51	51	51	51	51	51	610	647	686
Agency services	56	56	56	56	56	56	56	56	56	56	56	56	670	710	753
Transfer receipts - operational	16 963	1 440	1 440	1 440	16 963	1 440	1 440	16 963	1 440	1 440	1 440	1 440	63 897	87 127	92 019
Other revenue	294	294	294	294	294	294	294	294	294	294	294	294	3 527	1 403	1 487
Cash Receipts by Source	30 328	14 805	14 805	14 805	30 328	14 805	14 805	14 805	30 328	14 805	14 855	14 855	224 276	246 810	257 517
Other Cash Flows by Source															
Transfer receipts - capital	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	2 545	30 545	30 204	26 546
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	5	5	5	5	5	5	5	5	5	5	5	5	55	57	59
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(9)	(110)	(117)	(124)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	32 869	17 346	17 346	17 346	32 869	17 346	17 346	17 346	32 869	17 346	17 346	17 396	254 766	276 954	283 999
Cash Payments by Type															
Employee related costs	7 121	7 121	7 121	7 121	7 121	7 121	7 121	7 121	7 121	7 121	7 121	7 121	85 451	91 415	97 795
Remuneration of councillors	414	414	414	414	414	414	414	414	414	414	414	414	4 967	5 265	5 581
Finance charges	136	136	136	136	136	136	136	136	136	136	136	136	1 633	1 466	1 244
Bulk purchases - Electricity	4 679	4 679	4 679	4 679	4 679	4 679	4 679	4 679	4 679	4 679	4 679	4 679	56 143	60 685	63 864
Bulk purchases - Water & Sewer	625	625	625	625	625	625	625	625	625	625	625	625	7 506	6 531	6 874
Other materials	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	1 780	21 357	27 329	28 463
Contracted services	649	649	649	649	649	649	649	649	649	649	649	649	7 787	8 401	8 857
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other	13	13	13	13	13	13	13	13	13	13	13	13	150	159	169
Other expenditure	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	32 814	50 703	52 116
Cash Payments by Type	18 151	18 151	18 151	18 151	18 151	18 151	18 151	18 151	18 151	18 151	18 151	18 151	217 808	251 955	264 962
Other Cash Flows/Payments by Type															
Capital assets	2 681	2 681	2 681	2 681	2 681	2 681	2 681	2 681	2 681	2 681	2 681	2 681	32 168	14 204	14 774
Repayment of borrowing	160	160	160	160	160	160	160	160	160	160	160	160	1 920	6 039	4 476
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	20 991	20 991	20 991	20 991	20 991	20 991	20 991	20 991	20 991	20 991	20 991	20 991	251 895	272 198	284 211
NET INCREASE/(DECREASE) IN CASH HELD	11 877	(3 646)	(3 646)	(3 646)	11 877	(3 646)	(3 646)	(3 646)	11 877	(3 646)	(3 646)	(3 596)	2 871	4 757	(213)
Cash/cash equivalents at the month/year begin:	6 006	17 883	14 238	10 592	6 946	18 824	15 178	11 532	7 887	19 764	16 118	12 472	6 006	8 877	13 634
Cash/cash equivalents at the month/year end:	17 883	14 238	10 592	6 946	18 824	15 178	11 532	7 887	19 764	16 118	12 472	8 877	8 877	13 634	13 421

2.6 The Quality Certificate

a) In my capacity as the municipal manager of the Beaufort West Local Municipality, I hereby certify that the draft annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the draft annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Jafta Booysen

Beaufort West Local Municipality (WC053)

Date

End of document





MUNISIPALITEIT - MUNICIPALITY - UMASIPALA-WASE

BEAUFORT-WES/BEAUFORT WEST/BHOBHOFOLO

KANTOOR VAN DIE DIREKTEUR : FINANSIële DIENSTE

OFFICE OF THE DIRECTOR : FINANCIAL SERVICES

Verwysing
Reference
Isalathiso

5/1/2/1

Navrae
Enquiries
Imibuzo

J Booysen

Datum
Date
Umhla

2016.03.30

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Kerkstraat 15 Church Street
BEAUFORT-WES
BEAUFORT WEST
BHOBHOFOLO
6970

QUALITY CERTIFICATE

I, J Booysen, Municipal Manager of the Beaufort West Municipality, hereby certify that the Draft Annual Budget 2016 / 2017 and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the Draft Annual Budget 2016 / 2017 and supporting documents are consistent with the Integrated Development Plan of the Municipality.

J Booysen

Municipal Manager of Beaufort West Municipality

WC053

Signature :

Date: 2016.03.30