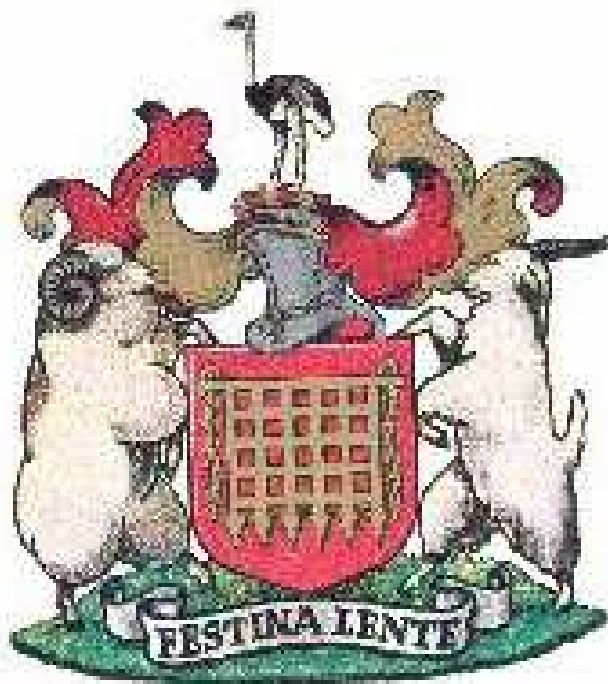


# Beaufort West Municipality

Draft Budget 2010/11 to  
2012/13

**Budget Schedules and Supporting Tables  
31 March 2010**



# Mayor's Report

Honourable Speaker;  
Deputy Mayor;  
Members of the Mayoral Committee;  
Aldermen;  
Councillors;  
Municipal Manager and officials;  
Distinguished guests;  
Ladies and gentlemen.

Today I am presenting to you the medium term revenue and expenditure framework in accordance with the powers vested in me in terms of section 16(2) of the Municipal Finance Management Act.

Allow me first of all to thank all councilors who have sacrificed their time to give input into the draft budget. An extensive consultation process will be followed during the next two months to solicit the views of the local community, National and Provincial Treasury. Councillors are also encouraged to actively engage and participate in the consultation process to ensure that a credible budget addressing the needs of all our people is finally approved in May this year.

Whilst the country's economy is on the road to recovery and growth is expected overall, the economic outlook for Beaufort West is less positive. Poverty and unemployment remains our biggest challenges, putting pressure on our revenue streams. Given the low tax base of our municipality, it has become imperative that effective management of our resources should be number one on the service delivery agenda. We must commit ourselves to doing things differently as the President of South Africa mentioned in his State of the Nation Address. Minister Gordhan said in his budget speech that we cannot do the same old things and expect different results. It is against this backdrop that I urge both Councilors and the administration to constantly innovate and react differently to respond to the challenges we are faced with.

President Zuma, in his State of the Nation Address, also stated that municipalities must improve the provision of housing, water, sanitation, electricity, waste management and roads. The President also said that measures must be put in place to reduce water losses by half by 2014. In this regard, we have provided for a pressure control system that will ensure that water losses are minimized through pressure control.

A capital budget amounting to R 41,4 million is proposed for 2010/11 (R17 million and R15,4 million for the outer years). The capital budget is primarily funded from national and provincial grant funds (R37,5 million).

The following represents a summary of the major capital projects to be undertaken during 2010/11:

- An amount of R28,6 million will be spent on water purification in an effort to curb the drought that is currently experienced in our town;
- R4,2 million will be spent on resurfacing of gravel roads while an amount of R2,5 million will be spent on storm water (retention dams);
- The municipality has also received a R2 million allocation from the Neighbourhood Development Partnership Grant;
- R1 million will be spent on the reconstruction of roads in the industrial area;

In keeping with our commitment to fight poverty and unemployment, an amount of R320,000 has been provided for in the operating budget for job creation. A total amount of R3,5 million has been appropriated for the resurfacing of tar roads. Labour cost as a percentage of total operating expenditure amounts to 31%.

Furthermore, we intend to use labour intensive methods to carry out infrastructure projects. We will also employ four young graduates on an internship programme to prepare them for their professional career. The benefits of the Expanded Public Works Programme should be fully utilized by actively participating in the programme.

Speaker, I wish to emphasize the fact that it was extremely difficult to balance the budget because we hear the cry of our people and want to respond to the needs of our people but on the other hand we are also faced with limited resources and budgetary constraints.

Despite all the challenges that we are faced with, we remain confident and hopeful that soon the tide will turn and that together we will do more to ensure that our people gets the quality of services they deserve.

## **Resolutions**

It is recommended that:

1. Council resolves that the draft annual budget of the municipality for the financial year 2010/11; and indicative for the two projected outer years 2011/12 and 2012/13 be approved as set out in the following schedules:
  - 1.1 Operating revenue and expenditure by standard classification reflected in table A2;
  - 1.2 Operating revenue and expenditure by municipal vote reflected in table A3;
  - 1.3 Operating revenue by source and expenditure by type reflected in table A4;
  - 1.4 Capital expenditure by vote, standard classification and funding reflected in table A5;

2. Council resolves that property rates be levied and increased by 6% for the 2010/11 based on the new valuation roll prepared in terms of the Municipal Property Rates Act;
3. Council resolves that tariffs and charges as reflected in the tariff book be increased as follows for the 2010/11 financial year:
  - 3.1 Water - 10%;
  - 3.2 Sanitation - 8%;
  - 3.3 Refuse Removal - 8%;
4. Council resolves to increase electricity tariffs by 15% for poor households and by 24,8% for all other consumers for the 2010/11 financial year;
5. Council resolves to consider revising the budget related policies during April and May 2010.
6. Council resolves to implement the following cost saving measures:
  - Reduce fruitless and wasteful expenditure through better and improved planning of our activities and tasks;
  - Council must establish a committee in terms of section 32(2)(a) read regulation 74 of the Budget and Reporting Regulations;
  - This committee will consider the recoverability of unauthorized, irregular and fruitless and wasteful expenditure;
  - Ensure that the correct advertisements are placed;
  - Reduce overtime especially on Sundays;
  - The use of shared transport to attend meetings and/or workshops out of town;
  - Limit the number of meetings/workshops to be attended and the number of attendees to the absolute minimum;
  - Improved control over excessive telephone costs;
  - Follow up on WCA claims;
  - Limit water and electricity line losses;
  - Better and improved control over overtime by using the lowest paid officials to perform tasks after hours;
  - Establish a performance based and results driven approach amongst the entire workforce where all officials are held accountable for their actions;
  - Regular performance measurement, improved supervision and control as well as remedial actions are absolute necessity for improved service delivery;

## **Executive Summary**

### Budget Assumptions

The following assumptions were made when the budget was prepared:

- Employee costs will increase by 10% calculated on TASK job evaluations and grading system ;
- Electricity bulk purchases increase by 24,8%;
- CPIX for 2010/11, 2011/12 and 2012/13 are 5.7%, 6.2% and 5.9% respectively;
- Although inflation expectations as projected by National Treasury are 5,7%, most expenditure items were increased by more than that due to expected increases in input costs;
- Provision for doubtful debts is 7.8% of total rates and service charges; and
- Minimal growth in water and electricity revenue due to increased consumption (new low cost houses).

### National treasury Guidelines

Growth in consumption expenditure should be carefully managed and the tender processes should be streamlined in order to achieve improved turnaround times in awarding bids.

When revising rates, tariffs and other charges, the municipality must take into account labour and other input costs, the need to ensure financial sustainability, local economic conditions and the affordability of services taking into consideration the municipality's indigent policy.

Municipalities must also ensure that their water tariffs are cost reflective and that tariffs are structured in such a way to protect basic levels of service. Tariffs should also be designed to encourage efficient and sustainable consumption (e.g. through increasing block tariffs). We are currently in process of reviewing the water tariff structure to ensure that water conservation promoted through tariffs and that cost is recovered.

Municipalities are urged to give priority to the following:

- Ensure that drinking water meets the required quality standards at all times;
- Protect the poor from the worst impacts of the economic downturn;
- Supporting meaningful local economic development initiatives that foster micro and small business opportunities and job creation;
- Securing the health of our asset base by increased spending on especially the income generating assets; and
- Expediting spending on capital projects that are funded by conditional grants.

Special attention should be paid to control expenditure on non essential activities and nice-to-have items. We should also ensure that we receive value for money when appointing consultants. Particular attention should also be paid to managing all revenue and cash streams effectively, especially debtors.

## Budget Summary

Revenue is projected to grow by 25% from R144,8 million in 2009/10 to R181,7 million in 2010/11.

The major revenue items are as follows:

	2009/10	2010/11	% Total Revenue	Growth 2009/10 - 2010/11	2011/12	2012/13
Property Rates	17 700	18 150	10.0%	2.5%	19 549	21 060
Service charges	57 748	71 759	39.5%	24.3%	79 856	91 810
Operational grants	19 737	42 185	23.2%	113.7%	34 207	36 166
Capital Grants	27 648	37 807	20.8%	36.7%	27 082	25 451
Investment Revenue	300	360	0.2%	20.0%	374	379
Other own revenue	21 717	11 494	6.3%	-47.1%	12 405	13 391
	144 850	181 755	100.0%	25.5%	173 473	188 257

Revenue from service charges represents the bulk of the revenue at 39,5% followed by operational grants of 23,2%, capital grants of 20,8% and rates of 10%. The projected revenue numbers are based on the current year full year forecast and adjusted for tariff increases.

The operational expenditure has increased by 6,2% from R144,6 million in 2009/10 to R153,6 million in 2010/11. The major expenditure items are as follows:

	2009/10	2010/11	% Total Expenditure	Growth 2009/10 - 2010/11	2011/12	2012/13
Employee costs	45 862	47 626	31.0%	3.8%	50 890	55 485
Remuneration of Councillors	3 412	3 575	2.3%	4.8%	3 857	4 155
Depreciation	8 525	11 050	7.2%	29.6%	11 910	12 836
Finance charges	2 200	1 701	1.1%	-22.7%	1 836	1 982
Bulk purchases	20 627	26 371	17.2%	27.8%	32 883	41 017
Repairs & Maintenance	10 565	12 831	8.3%	21.4%	13 804	14 887
Other Expenditure	53 620	50 536	32.9%	-5.8%	56 341	58 563
	144 811	153 690	100.0%	6.1%	171 521	188 925

Employee costs and bulk purchases represents the bulk of the expenditure at 31% and 17,2% respectively. Other expenditure comprises among others general expenses such as telephone, audit costs, cost of free basic services as well as expenditure on low cost housing (top structures) and electrification of Central Karoo.

The budget can be summarized as follows:

Operating revenue	R 181 755
Less: Operating Expenditure	<u>R 153 690</u>
Surplus	R 28 065
Less: Capital Grants	R 37 807
Add: Depreciation	<u>R 9 760</u>
Surplus	<u>R 18</u>

The impact of tariff increases is as follows:

Credit meters			
Large Household			
	2009/10	2010/11	Incr/(Decr)
Property Rates	624.25	661.71	6.0%
Electricity: Basic levy (75 amps)	318.05	396.93	24.8%
Consumption	504.40	629.49	24.8%
Water: Basic levy	41.24	45.36	10.0%
Consumption	126.02	138.62	10.0%
Sanitation 1 sewerage point	57.45	62.05	8.0%
Refuse removal	33.07	35.72	8.0%
Vat on services	151.23	183.14	21.1%
<b>Total</b>	<b>1,855.71</b>	<b>2,153.01</b>	<b>16.0%</b>

Prepaid meters			
Small Household			
	2009/10	2010/11	Inc/(Decr)
Property Rates	5.50	0.00	-100.0%
Electricity: Basic levy		0.00	
Consumption (20 amps)	128.61	147.90	15.0%
Water: Basic levy		0.00	
Consumption	101.33	111.46	10.0%
Sanitation 1 sewerage point	57.54	62.14	8.0%
Refuse removal	33.07	35.72	8.0%
Vat on services	44.88	50.01	11.4%
<b>Total</b>	<b>370.93</b>	<b>407.23</b>	<b>9.8%</b>

## Key Financial Indicators

Financial Indicators	Basis of Calculation	Audited Actual 2007/08	Audited Actual 2008/09
<b>Borrowing Management:</b>			
Borrowing to asset ratio	Total long term borrowing / Total assets	7,7%	4,9%
Capital charges to operating expenditure	Interest and Principal Paid / Operating Expenditure	2,5%	2,9%
<b>Safety of Capital:</b>			
Debt to equity	Loans, Accounts payable, Overdraft / Funds & Reserves	24,6%	18,5%
Gearing	Funds & Reserves / Long Term Borrowing	13,1:1	13,2:1
<b>Liquidity:</b>			
Current Ratio	Current assets / Current Liabilities	1,6:1	1,3:1
Liquid Ratio	Current assets less stock / Current Liabilities	1,6:1	1,2:1
<b>Revenue Management</b>			
Debtors collection rate	Receipts / Billings	90,0%	88,0%
Outstanding debtors to revenue	Outstanding debtors / Revenue	36,8%	21%
<b>Other Indicators</b>			
Electricity distribution losses	Total units purchased less total units sold / Total units purchased	18,3%	15,6%
Water distribution losses	Total units purchased less total units sold / Total units purchased	33,5%	28%
Staff cost to total operating expenditure	Employee related cost / Total Operating Expenditure	29%	24,7%



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

Standard Classification Description R thousand	Ref	2006/7			2007/8			2008/9			Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13				
<b>Revenue - Standard</b>																
<b>Governance and administration</b>																
Executive and council		27,451	29,897	35,031	41,841	39,348	39,348	39,348	45,399	51,527	52,084	52,084	52,084	52,084	52,084	
Budget and treasury office		14,305	16,185	20,038	22,910	19,636	19,636	19,636	23,738	26,658	29,212	29,212	29,212	29,212	29,212	
Corporate services		11,832	12,782	14,577	18,059	18,965	18,965	18,965	19,311	20,991	22,463	22,463	22,463	22,463	22,463	
<b>Community and public safety</b>																
Community and social services		11,757	29,133	44,904	16,697	32,938	32,938	32,938	14,943	16,435	16,672	16,672	16,672	16,672	16,672	
Sport and recreation		233	382	443	569	569	569	569	487	517	240	240	240	240	240	
Public safety		973	278	432	1,319	547	547	547	127	138	149	149	149	149	149	
Housing		7,720	15,150	12,397	9,960	7,700	7,700	7,700	8,822	9,527	10,290	10,290	10,290	10,290	10,290	
Health		2,831	13,324	31,633	4,832	24,123	24,123	24,123	5,407	6,253	5,994	5,994	5,994	5,994	5,994	
<b>Economic and environmental services</b>																
Planning and development		6,067	5,673	3,260	10,511	7,558	7,558	7,558	8,042	9,454	11,392	11,392	11,392	11,392	11,392	
Road transport		608	311	359	215	1,293	1,293	1,293	205	178	192	192	192	192	192	
Environmental protection		5,458	5,362	2,901	10,296	6,265	6,265	6,265	7,837	9,276	11,200	11,200	11,200	11,200	11,200	
<b>Trading services</b>																
Electricity		42,865	54,329	67,127	75,802	99,793	99,793	99,793	113,472	96,058	108,108	108,108	108,108	108,108	108,108	
Water		22,121	30,630	43,642	49,523	70,443	70,443	70,443	59,218	68,351	78,185	78,185	78,185	78,185	78,185	
Waste water management		11,401	10,582	11,127	13,184	15,715	15,715	15,715	39,456	11,725	12,663	12,663	12,663	12,663	12,663	
Waste management		6,604	10,021	8,312	9,290	9,653	9,653	9,653	10,348	11,176	12,070	12,070	12,070	12,070	12,070	
<b>Other</b>		2,739	3,116	4,047	3,806	3,983	3,983	3,983	4,450	4,806	5,191	5,191	5,191	5,191	5,191	
<b>Total Revenue - Standard</b>	4	88,139	119,932	150,322	144,851	179,669	179,669	179,669	181,756	173,474	188,256	188,256	188,256	188,256	188,256	
<b>Expenditure - Standard</b>																
<b>Governance and administration</b>																
Executive and council		20,945	22,751	27,770	29,342	27,869	27,869	27,869	30,270	32,270	35,014	35,014	35,014	35,014	35,014	
Budget and treasury office		10,330	12,962	16,067	16,917	14,178	14,178	14,178	14,509	14,955	16,612	16,612	16,612	16,612	16,612	
Corporate services		5,513	4,582	5,344	5,703	6,842	6,842	6,842	7,287	8,165	8,571	8,571	8,571	8,571	8,571	
<b>Community and public safety</b>																
Community and social services		11,220	32,897	48,465	23,279	40,334	40,334	40,334	25,197	27,519	28,950	28,950	28,950	28,950	28,950	
Sport and recreation		1,866	2,926	3,544	3,544	3,464	3,464	3,464	4,036	4,250	4,580	4,580	4,580	4,580	4,580	
Public safety		3,935	4,650	5,170	5,724	5,134	5,134	5,134	5,786	6,249	6,749	6,749	6,749	6,749	6,749	
Housing		3,503	11,061	8,444	8,093	8,046	8,046	8,046	8,759	9,460	10,217	10,217	10,217	10,217	10,217	
Health		1,916	14,648	31,924	5,919	23,690	23,690	23,690	6,616	7,560	7,405	7,405	7,405	7,405	7,405	
<b>Economic and environmental services</b>																
Planning and development		9,755	12,766	14,486	21,815	16,791	16,791	16,791	18,370	19,831	21,407	21,407	21,407	21,407	21,407	
Road transport		1,953	1,925	2,415	1,941	3,253	3,253	3,253	2,538	2,731	2,940	2,940	2,940	2,940	2,940	
Environmental protection		7,802	10,841	12,072	19,874	13,538	13,538	13,538	15,832	17,099	18,467	18,467	18,467	18,467	18,467	
<b>Trading services</b>																
Electricity		31,495	43,564	49,551	70,190	76,638	76,638	76,638	79,755	91,796	103,436	103,436	103,436	103,436	103,436	
Water		18,110	27,143	30,367	46,756	55,867	55,867	55,867	55,501	65,990	75,566	75,566	75,566	75,566	75,566	
Waste water management		7,224	9,317	11,317	14,744	12,622	12,622	12,622	13,949	14,676	15,850	15,850	15,850	15,850	15,850	
Waste management		3,266	3,201	3,280	3,274	3,258	3,258	3,258	4,857	5,246	5,666	5,666	5,666	5,666	5,666	
<b>Other</b>		2,896	3,903	4,588	5,416	4,891	4,891	4,891	5,448	5,884	6,355	6,355	6,355	6,355	6,355	
<b>Total Expenditure - Standard</b>	4	73,540	111,978	140,273	144,626	161,632	161,632	161,632	153,591	171,415	188,808	188,808	188,808	188,808	188,808	
<b>Surplus/(Deficit) for the year</b>		14,599	7,954	10,049	225	18,037	18,037	18,037	28,165	2,059	(551)	(551)	(551)	(551)	(551)	

**References**

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbotstoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification



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

R thousand	Vote Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	
	<b>Revenue by Vote</b>	1										
	Vote1 - Municipal Manager		247	131	225	8	631	631	40	-	-	-
	Vote2 - Director: Corporate Services		14,287	16,306	20,287	23,323	20,008	20,008	24,034	26,969	29,230	29,230
	Vote3 - Director: Financial Services		11,855	12,809	14,602	18,083	18,989	18,989	19,334	21,016	22,490	22,490
	Vote4 - Director: Engineering Services		25,620	26,888	22,862	34,712	33,130	33,130	59,787	35,834	36,103	36,103
	Vote5 - Director: Community Services		13,993	32,251	48,668	19,073	36,433	36,433	19,326	21,287	22,230	22,230
	Vote6 - Director: Electrical Services		22,138	30,646	43,658	49,651	70,477	70,477	59,234	68,369	78,204	78,204
	Example 7 - Vote7		-	-	-	-	-	-	-	-	-	-
	Example 8 - Vote8		-	-	-	-	-	-	-	-	-	-
	Example 9 - Vote9		-	-	-	-	-	-	-	-	-	-
	Example 10 - Vote10		-	-	-	-	-	-	-	-	-	-
	Example 11 - Vote11		-	-	-	-	-	-	-	-	-	-
	Example 12 - Vote12		-	-	-	-	-	-	-	-	-	-
	Example 13 - Vote13		-	-	-	-	-	-	-	-	-	-
	Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-
	Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-
	<b>Total Revenue by Vote</b>	2	<b>88,139</b>	<b>119,032</b>	<b>150,322</b>	<b>144,851</b>	<b>179,669</b>	<b>179,669</b>	<b>181,756</b>	<b>173,474</b>	<b>188,256</b>	<b>188,256</b>
	<b>Expenditure by Vote to be appropriated</b>	1										
	Vote1 - Municipal Manager		1,356	1,830	2,161	2,167	2,608	2,608	2,440	2,139	2,865	2,865
	Vote2 - Director: Corporate Services		13,363	15,731	19,700	21,189	18,571	18,571	18,873	20,053	21,505	21,505
	Vote3 - Director: Financial Services		5,605	4,661	5,478	5,812	6,954	6,954	8,715	9,707	10,236	10,236
	Vote4 - Director: Engineering Services		25,663	31,646	36,263	47,573	39,170	39,170	45,057	48,264	52,114	52,114
	Vote5 - Director: Community Services		8,409	29,880	45,007	20,909	38,281	38,281	22,667	24,895	26,127	26,127
	Vote6 - Director: Electrical Services		19,144	28,349	31,823	47,160	56,209	56,209	55,938	66,462	76,076	76,076
	Example 7 - Vote7		-	-	-	-	-	-	-	-	-	-
	Example 8 - Vote8		-	-	-	-	-	-	-	-	-	-
	Example 9 - Vote9		-	-	-	-	-	-	-	-	-	-
	Example 10 - Vote10		-	-	-	-	-	-	-	-	-	-
	Example 11 - Vote11		-	-	-	-	-	-	-	-	-	-
	Example 12 - Vote12		-	-	-	-	-	-	-	-	-	-
	Example 13 - Vote13		-	-	-	-	-	-	-	-	-	-
	Example 14 - Vote14		-	-	-	-	-	-	-	-	-	-
	Example 15 - Vote15		-	-	-	-	-	-	-	-	-	-
	<b>Total Expenditure by Vote</b>	2	<b>73,540</b>	<b>112,098</b>	<b>140,431</b>	<b>144,811</b>	<b>161,792</b>	<b>161,792</b>	<b>153,690</b>	<b>171,520</b>	<b>188,924</b>	<b>188,924</b>
	<b>Surplus/(Deficit) for the year</b>	2	<b>14,599</b>	<b>6,935</b>	<b>9,891</b>	<b>40</b>	<b>17,877</b>	<b>17,877</b>	<b>28,066</b>	<b>1,954</b>	<b>(667)</b>	<b>(667)</b>

**References**

1. Insert 'Vote'; e.g. department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote



WC053 Beaufort West - Table A4 Budgeted Financial Performance (revenue and expenditure)

R thousand	Description	Ref	2006/7			2007/8			2008/9			Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13		
	<b>Revenue By Source</b>																
2	Property rates	2	11,126	11,969	13,828	16,500	16,500	16,500	16,500	16,500	-	17,490	18,889	20,400			
	Property rates - penalties & collection charges		1,069	1,479	1,167	1,200	600	600	600	600		660	660	660			
2	Service charges - electricity revenue	2	21,042	19,534	26,840	36,646	36,249	36,249	36,249	36,249	-	46,712	52,805	62,594			
2	Service charges - water revenue	2	8,520	8,514	9,083	9,413	9,653	9,653	9,653	9,653	-	10,824	11,690	12,625			
2	Service charges - sanitation revenue	2	6,544	7,120	8,182	8,873	9,152	9,152	9,152	9,152	-	9,896	10,688	11,543			
2	Service charges - refuse revenue	2	2,736	3,113	3,527	3,816	4,049	4,049	4,049	4,049	-	4,327	4,673	5,047			
	Service charges - other																
	Rental of facilities and equipment		651	636	576	502	621	621	621	621		483	521	563			
	Interest earned - external investments		448	1,295	1,285	300	370	370	370	370		360	374	379			
	Interest earned - outstanding debtors											736	795	859			
	Dividends received																
	Fines		7,375	14,879	12,073	9,562	7,477	7,477	7,477	7,477		8,606	9,294	10,038			
	Licences and permits		529	532	543	485	529	529	529	529		563	608	657			
	Agency services		444	436	407	410	400	400	400	400		450	486	525			
	Transfers recognised - operational		20,018	34,132	52,969	19,737	65,033	65,033	65,033	65,033		42,185	34,207	36,166			
	Other revenue		1,577	924	1,314	10,757	1,299	1,299	1,299	1,299		654	699	749			
	Gains on disposal of PPE		2,174	1,007	2,274	2	2	2	2	2		2	2	2			
	<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>84,253</b>	<b>105,570</b>	<b>134,071</b>	<b>117,203</b>	<b>151,933</b>	<b>151,933</b>	<b>151,933</b>	<b>151,933</b>		<b>143,949</b>	<b>146,391</b>	<b>162,805</b>			
	<b>Expenditure By Type</b>																
2	Employee related costs	2	28,153	32,525	34,646	45,862	41,844	41,844	41,844	41,844		47,626	50,890	55,485			
	Remuneration of councillors		2,824	2,429	3,061	3,412	3,412	3,412	3,412	3,412		3,575	3,857	4,155			
3	Debt impairment	3	1,650	4,649	6,239	3,952	5,102	5,102	5,102	5,102		6,977	7,536	8,138			
2	Depreciation & asset impairment	2	7,596	8,947	9,403	8,525	10,729	10,729	10,729	10,729		11,050	11,910	12,836			
	Finance charges		1,209	1,310	2,134	2,200	2,030	2,030	2,030	2,030		1,701	1,836	1,982			
2	Bulk purchases	2	10,379	11,170	16,238	20,627	21,225	21,225	21,225	21,225		26,371	32,883	41,017			
8	Other materials	8															
	Contracted services		391	7,330	3,682	3,781	3,494	3,494	3,494	3,494		3,020	3,261	3,521			
	Transfers and grants		3,946	3,960	5,366	5,550	5,350	5,350	5,350	5,350		11,387	12,671	12,901			
4, 5	Other expenditure	4, 5	17,227	39,779	59,663	50,903	68,607	68,607	68,607	68,607		41,982	46,677	48,890			
	Loss on disposal of PPE		166	-	-	-	-	-	-	-		-	-	-			
	<b>Total Expenditure</b>		<b>73,540</b>	<b>112,098</b>	<b>140,431</b>	<b>144,811</b>	<b>161,792</b>	<b>161,792</b>	<b>161,792</b>	<b>161,792</b>		<b>153,690</b>	<b>171,520</b>	<b>188,924</b>			
	<b>Surplus/(Deficit)</b>		<b>10,713</b>	<b>(6,528)</b>	<b>(6,360)</b>	<b>(27,608)</b>	<b>(9,859)</b>	<b>(9,859)</b>	<b>(9,859)</b>	<b>(9,859)</b>		<b>(9,741)</b>	<b>(25,129)</b>	<b>(26,118)</b>			
	Transfers recognised - capita		3,886	13,463	16,251	27,648	27,736	27,736	27,736	27,736		37,807	27,082	25,451			
6	Contributions recognised - capita	6	-	-	-	-	-	-	-	-		-	-	-			
	Contributed assets																
	<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>14,599</b>	<b>6,935</b>	<b>9,891</b>	<b>40</b>	<b>17,877</b>	<b>17,877</b>	<b>17,877</b>	<b>17,877</b>		<b>28,066</b>	<b>1,954</b>	<b>(667)</b>			
	Taxation																
	<b>Surplus/(Deficit) after taxation</b>		<b>14,599</b>	<b>6,935</b>	<b>9,891</b>	<b>40</b>	<b>17,877</b>	<b>17,877</b>	<b>17,877</b>	<b>17,877</b>		<b>28,066</b>	<b>1,954</b>	<b>(667)</b>			
	Attributable to minorities																
	<b>Surplus/(Deficit) attributable to municipality</b>		<b>14,599</b>	<b>6,935</b>	<b>9,891</b>	<b>40</b>	<b>17,877</b>	<b>17,877</b>	<b>17,877</b>	<b>17,877</b>		<b>28,066</b>	<b>1,954</b>	<b>(667)</b>			
	Share of surplus/ (deficit) of associat																
	<b>Surplus/(Deficit) for the year</b>		<b>14,599</b>	<b>6,935</b>	<b>9,891</b>	<b>40</b>	<b>17,877</b>	<b>17,877</b>	<b>17,877</b>	<b>17,877</b>		<b>28,066</b>	<b>1,954</b>	<b>(667)</b>			

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item: e.g. employee cost
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development, e.g. developer contributions (detail to be provided in Table SA
7. Equity method

WC053 Beaufort West - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

R thousand	Vote Description	Ref	2007/8			2008/9			Current Year 2009/10			2011 Medium Term Revenue & Expenditure Framework						
			Audited Outcome	2007/8	Audited Outcome	2008/9	Audited Outcome	2008/9	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year+1 2011/12	Budget Year+2 2012/13			
	<b>Capital expenditure - Vote</b>																	
	<b>Capital expenditure to be appropriated</b>																	
	Vote1 - Municipal Manager	2	6	10	7	7	7	7	7	7	7	7	7	7	7	7	7	
	Vote2 - Director: Engineering Services		150	78	142	217	191	191	191	191	191	191	191	191	191	191	191	
	Vote3 - Director: Financial Services		166	381	152	244	283	283	283	283	283	283	283	283	283	283	283	
	Vote4 - Director: Engineering Services		10,555	11,591	10,471	11,274	17,806	17,806	17,806	17,806	17,806	17,806	17,806	17,806	17,806	17,806	17,806	
	Vote5 - Director: Community Services		804	4,680	1,405	2,538	4,566	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	1,011	
	Vote6 - Director: Electrical Services					10,844												
	Example 7 - Vote7																	
	Example 8 - Vote8																	
	Example 9 - Vote9																	
	Example 10 - Vote10																	
	Example 11 - Vote11																	
	Example 12 - Vote12																	
	Example 13 - Vote13																	
	Example 14 - Vote14																	
	Example 15 - Vote15																	
	<b>Capital multi-year expenditure sub-total</b>	7	12,016	18,130	24,156	28,799	38,179	38,179	38,179	38,179	38,179	38,179	38,179	38,179	38,179	38,179	38,179	
	<b>Capital expenditure to be appropriated</b>																	
	<b>Capital multi-year expenditure sub-total</b>	2																
	<b>Total Capital Expenditure - Vote</b>		12,016	18,130	24,156	28,799	38,179	38,179	38,179	38,179	38,179	38,179	38,179	38,179	38,179	38,179	38,179	
	<b>Capital Expenditure - Standard</b>																	
	<b>Governance and administration</b>		1,043	886	238	342	375	375	375	375	375	375	375	375	375	375	375	
	Budget and finance		166	361	152	244	283	283	283	283	283	283	283	283	283	283	283	
	Corporate services		877	525	28	92	86	86	86	86	86	86	86	86	86	86	86	
	<b>Community and public safety</b>		900	1,696	1,038	5,645	1,316	1,316	1,316	1,316	1,316	1,316	1,316	1,316	1,316	1,316	1,316	
	Community and social services		83	343	96	175	155	155	155	155	155	155	155	155	155	155	155	
	Sport and recreation		805	478	396	336	453	453	453	453	453	453	453	453	453	453	453	
	Public safety		13	690	85	690	708	708	708	708	708	708	708	708	708	708	708	
	Housing			186	461	4,444												
	<b>Health and welfare</b>																	
	<b>Essential and non-essential services</b>		4,833	4,827	2,658	7,077	5,659	5,659	5,659	5,659	5,659	5,659	5,659	5,659	5,659	5,659	5,659	
	Road transport		38	43	170	22	22	22	22	22	22	22	22	22	22	22	22	
	Road transport - Standard		4,794	4,784	2,489	7,055	5,637	5,637	5,637	5,637	5,637	5,637	5,637	5,637	5,637	5,637	5,637	
	<b>Trading services</b>		5,209	10,720	20,222	16,735	31,828	31,828	31,828	31,828	31,828	31,828	31,828	31,828	31,828	31,828	31,828	31,828
	Electricity		804	4,880	10,844	12,842	19,203	19,203	19,203	19,203	19,203	19,203	19,203	19,203	19,203	19,203	19,203	
	Water		2,533	2,618	6,865	3,093	6,820	6,820	6,820	6,820	6,820	6,820	6,820	6,820	6,820	6,820	6,820	
	Waste water management		1,961	3,091	534	143	4,849	4,849	4,849	4,849	4,849	4,849	4,849	4,849	4,849	4,849	4,849	
	Waste management			341	1,973	57	956	956	956	956	956	956	956	956	956	956	956	
	<b>Other</b>																	
	<b>Total Capital Expenditure - Standard</b>	3	12,016	18,130	24,156	28,799	38,179	38,179	38,179	38,179	38,179	38,179	38,179	38,179	38,179	38,179	38,179	
	<b>Funded by:</b>																	
	National Government		6,887	5,134	13,163	18,564	21,988	21,988	21,988	21,988	21,988	21,988	21,988	21,988	21,988	21,988	21,988	
	Provincial Government		3,653	7,358	2,662	9,084	9,086	9,086	9,086	9,086	9,086	9,086	9,086	9,086	9,086	9,086	9,086	
	District/Municipal																	
	Other transfers and grants																	
	<b>Transfers recognised - capital</b>	4	10,380	12,523	15,845	27,643	27,637	27,637	27,637	27,637	27,637	27,637	27,637	27,637	27,637	27,637	27,637	
	<b>Public contributions &amp; donations</b>	5	1,153	1,649	677	99	99	99	99	99	99	99	99	99	99	99	99	
	<b>Borrowing</b>	6	275	714	2,213	685	975	975	975	975	975	975	975	975	975	975	975	
	<b>Internally generated funds</b>		208	3,245	5,420	1,646	1,646	1,646	1,646	1,646	1,646	1,646	1,646	1,646	1,646	1,646	1,646	
	<b>Total Capital Funding</b>	7	12,016	18,130	24,156	28,799	38,179	38,179	38,179	38,179	38,179	38,179	38,179	38,179	38,179	38,179	38,179	
	<b>Reconciling:</b>																	
	Pre-audit outcome																	
	Budget Year 2010/11																	
	Budget Year+1 2011/12																	
	Budget Year+2 2012/13																	

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (one year appropriation projected expenditure required for y2 and y3).  
 2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year.  
 3. Capital expenditure by standard classification must reconcile to the Appropriations by vote.  
 4. Must reconcile to Budgeted Financial Performance (Revenue and Expenditure).  
 5. Must reconcile to Budgeted Financial Performance (Revenue and Expenditure).  
 6. Include finance leases and PPP capital funding component of unitary payment - full borrowing payments to reconcile to changes in Table SA17.  
 7. Total Capital Funding must reconcile to Total Capital Expenditure.  
 8. Include any capitalised interest (MMA section 46) as part of relevant capital budget.

**WC053 Beaufort West - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding**

R thousand	Vote Description	Current Year 2009/10					2010/11 Medium Term Revenue & Expenditure Framework				
		2006/7	2007/8	2008/9	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year+1 2011/12	Budget Year+2 2012/13
1	<b>Ref</b>										
	<b>Vote 1 - Municipal Manager</b>										
	Capital expenditure - Municipal Vote										
	Multi-year expenditure appropriation										
	Municipal Manager		6	10	7	7	7	7	43,600	0	0
	Tourism		-	-	7	7	7	7	43,600		
	IDP Coordinator		-	6							
	<b>Vote 2 - Director: Corporate Services</b>										
	Corporate Services	150	76	142	217	191	191	191	111,500	100,000	0
	General Expenses	126	47	19	67	61	61	61	25,000	100,000	
	Library: Church Street	-	28	68	75	65	65	65	40,000		
	Library: Mimosa	7	1	7	75	65	65	65	10,000		
	Library: Nelspoort	11	-	-					36,500		
	<b>Vote 3 - Director: Financial Services</b>										
	Financial Services	166	381	152	244	283	283	283	204,700	82,500	50,000
	Rates	146	361	84	216	256	256	256	204,700	82,500	50,000
	KwaMandlenkosi Office	6	-	20	18	18	18	18			
	KwaMandlenkosi Hall	-	10	30							
	Stores	14	-	17	9	9	9	9			
	Rustdene Office	-	-	-							
	Rustdene Community Hall	-	10	-							
	Nelspoort Office	-	-	-							
	<b>Vote 4 - Director: Engineering Services</b>										
	Engineering Services	10,955	11,561	10,471	11,274	17,806	17,806	17,806	40,061,601	12,991,000	11,137,000
	Cemeteries	39	30	170	10	10	10	10			
	Building Control	58	64	-	12	12	12	12			
	Town Commonage	-	-	-							
	Main Road: Voortrekker Street	-	-	-							
	Mechanical Workshop	13	69	8							
	Municipal Buildings	751	478	9	25	25	25	25	2,210,000	3,547,000	70,000
	Recreation Sites	805	468	383	290	399	399	399	325,000	155,000	175,000
	Sewerage System	1,961	2,869	534	65	1,770	1,770	1,770	100,000	40,000	65,000
	Sewerage Farm	-	212	78	78	3,078	3,078	3,078			
	Sewerage Works & Storm Water	4,794	4,757	2,489	7,055	5,637	5,637	5,637	7,910,601	8,974,000	10,657,000
	Swimming Pool: Bird Street	-	10	4	20	20	20	20	15,000	15,000	15,000
	Swimming Pool: Nieuweid	-	-	9	26	34	34	34	15,000	150,000	15,000
	Admin Water	-	-	-							
	Irrigation Water	-	-	-							
	Water Purification	21	1,071	6,855	3,153	6,093	6,093	6,093	28,646,000		140,000
	Water Reticulation	2,513	1,547	10	540	728	728	728	840,000	110,000	
	<b>Vote 5 - Director: Community Services</b>										
	Community Services	-	1,405	2,538	4,556	1,011	1,011	1,011	378,000	40,000	45,000
	Housing Office	-	230	21	25	25	25	25	7,000	0	0
	Pound	-	186	461	4,444				7,000		





WC053 Beaufort West - Table A6 Budgeted Financial Position

R thousand	Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	
<b>ASSETS</b>													
<b>Current assets</b>													
	Cash		10	1,952	12	12	12	12	12	12	12	12	12
1	Call investment deposits		20,081	12,991	27,202	19,081	17,479	17,479	17,479	11,683	7,622	6,332	
1	Consumer debtors		19,275	17,498	18,572	24,209	25,147	25,147	25,147	23,612	23,390	22,159	
	Other debtors		1,233	970	3,764	3,251	3,512	3,512	3,512	3,027	2,984	3,022	
	Current portion of long-term receivables		50	10	1								
	Inventory		1,285	1,385	2,158	2,839	2,659	2,659	2,659	3,130	2,933	2,632	
	<b>Total current assets</b>		<b>41,934</b>	<b>34,806</b>	<b>51,709</b>	<b>49,392</b>	<b>48,808</b>	<b>48,808</b>	<b>48,808</b>	<b>41,464</b>	<b>36,940</b>	<b>34,157</b>	
<b>Non current assets</b>													
	Long-term receivables		68	48	14								
	Investments												
	Investment property			1,654	1,595	1,536	1,536	1,536	1,536	1,476	1,417	1,358	
	Investment in Associate												
3	Property, plant and equipment		101,439	110,664	125,769	147,044	154,220	154,220	154,220	184,590	189,737	183,633	
	Agricultural												
	Biological												
	Intangible			358	7	7	7	7	7	7	7	7	
	Other non-current assets												
	<b>Total non current assets</b>		<b>101,507</b>	<b>112,724</b>	<b>127,385</b>	<b>148,586</b>	<b>155,762</b>	<b>155,762</b>	<b>155,762</b>	<b>186,073</b>	<b>191,161</b>	<b>184,998</b>	
	<b>TOTAL ASSETS</b>		<b>143,441</b>	<b>147,530</b>	<b>179,094</b>	<b>197,979</b>	<b>204,570</b>	<b>204,570</b>	<b>204,570</b>	<b>227,537</b>	<b>228,101</b>	<b>219,155</b>	
<b>LIABILITIES</b>													
<b>Current liabilities</b>													
1	Bank overdraft		3,137		1,468	2,135	3,699	3,699	3,699	1,563	783	389	
4	Borrowing		772	1,661	1,944	2,937	1,907	1,907	1,907	2,510	3,170	3,790	
	Consumer deposits		787	734	850	963	963	963	963	747	836	913	
4	Trade and other payables		18,469	17,726	33,696	32,320	25,728	25,728	25,728	19,549	16,892	11,125	
	Provisions		793	1,303	3,033								
	<b>Total current liabilities</b>		<b>23,958</b>	<b>21,425</b>	<b>40,992</b>	<b>38,354</b>	<b>32,297</b>	<b>32,297</b>	<b>32,297</b>	<b>24,389</b>	<b>21,680</b>	<b>16,217</b>	
<b>Non current liabilities</b>													
	Borrowing		8,460	8,770	6,890	4,080	15,510	15,510	15,510	14,325	12,036	8,926	
	Provisions		1,039	2,823	14,886	17,746	17,746	17,746	17,746	18,049	19,303	20,317	
	<b>Total non current liabilities</b>		<b>9,499</b>	<b>11,593</b>	<b>21,776</b>	<b>21,826</b>	<b>33,256</b>	<b>33,256</b>	<b>33,256</b>	<b>32,374</b>	<b>31,338</b>	<b>29,243</b>	
	<b>TOTAL LIABILITIES</b>		<b>33,457</b>	<b>33,017</b>	<b>62,768</b>	<b>60,180</b>	<b>65,553</b>	<b>65,553</b>	<b>65,553</b>	<b>56,763</b>	<b>53,019</b>	<b>45,460</b>	
	<b>NET ASSETS</b>		<b>109,984</b>	<b>114,512</b>	<b>116,326</b>	<b>137,798</b>	<b>139,017</b>	<b>139,017</b>	<b>139,017</b>	<b>170,774</b>	<b>175,082</b>	<b>173,695</b>	
<b>COMMUNITY WEALTH/EQUITY</b>													
	Accumulated Surplus/(Deficit)		16,570	13,459	110,314	132,195	132,848	132,848	132,848	164,394	170,443	168,709	
4	Reserves		93,414	101,053	6,012	5,603	6,169	6,169	6,169	6,380	4,639	4,966	
	Minorities' interests												
	<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>109,984</b>	<b>114,512</b>	<b>116,326</b>	<b>137,798</b>	<b>139,017</b>	<b>139,017</b>	<b>139,017</b>	<b>170,774</b>	<b>175,082</b>	<b>173,695</b>	

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

WC053 Beaufort West - Table A7 Budgeted Cash Flows

R thousand	Description	Ref	Current Year 2009/10					2010/11 Medium Term Revenue & Expenditure Framework				
			2006/7	2007/8	2008/9	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13
	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
	<b>Receipts</b>											
	Ratepayers and other		63,654	64,741	74,832	107,330	77,436	77,436	91,262	100,042	112,746	
1	Government - operating		20,018	34,132	52,969	19,737	65,033	65,033	42,187	49,090	51,040	
1	Government - capital		3,886	13,463	16,251	27,648	27,736	27,736	37,805	12,199	10,577	
	Interest		448	1,295	1,285	300	370	370	360	374	379	
	Dividends											
	<b>Payments</b>											
	Suppliers and employees		(69,126)	(97,231)	(109,108)	(131,291)	(149,929)	(149,929)	(131,375)	(144,532)	(155,812)	
	Finance charges		(1,209)	(1,310)	(2,134)	(2,200)	(2,030)	(2,030)	(1,701)	(1,836)	(1,982)	
1	Transfers and Grants											
	<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>17,671</b>	<b>15,090</b>	<b>34,095</b>	<b>21,525</b>	<b>18,616</b>	<b>18,616</b>	<b>38,539</b>	<b>15,337</b>	<b>16,948</b>	
	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
	<b>Receipts</b>											
	Proceeds on disposal of PPE		2,340	1,065	2,303							
	Decrease (Increase) in non-current debtors											
	Decrease (Increase) other non-current receivables			59	43							
	Decrease (Increase) in non-current investments			(351)								
	<b>Payments</b>											
	Capital assets		(12,076)	(18,130)	(24,156)	(29,799)	(39,179)	(39,179)	(41,420)	(17,058)	(15,431)	
	<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(9,735)</b>	<b>(17,356)</b>	<b>(21,810)</b>	<b>(29,799)</b>	<b>(39,179)</b>	<b>(39,179)</b>	<b>(41,420)</b>	<b>(17,058)</b>	<b>(15,431)</b>	
	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
	<b>Receipts</b>											
	Short term loans											
	Borrowing long term/refinancing		(689)	310	(1,599)	(614)	8,496	8,496	1,325	880	680	
	Increase (decrease) in consumer deposits		13	(53)	117	113	113	113	(216)	89	77	
	<b>Payments</b>											
	Repayment of borrowing		255						(1,907)	(2,510)	(3,170)	
	<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(421)</b>	<b>256</b>	<b>(1,483)</b>	<b>(501)</b>	<b>8,609</b>	<b>8,609</b>	<b>(798)</b>	<b>(1,541)</b>	<b>(2,413)</b>	
	<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>7,515</b>	<b>(2,010)</b>	<b>10,803</b>	<b>(8,776)</b>	<b>(11,954)</b>	<b>(11,954)</b>	<b>(3,680)</b>	<b>(3,261)</b>	<b>(896)</b>	
	Cash/cash equivalents at the year begin:	2	9,438	16,953	14,943	25,746	25,746	25,746	13,792	10,112	6,851	
	Cash/cash equivalents at the year end:	2	16,953	14,943	25,746	16,971	13,792	13,792	10,112	6,851	5,955	

**References**

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

WC053 Beaufort West - Table A8 Cash backed reserves/accumulated surplus reconciliation

R thousand	Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13		
	<b>Cash and investments available</b>													
	Cash/cash equivalents at the year end	1	16,953	14,943	25,746	16,971	13,792	13,792	13,792	25,746	10,112	6,851	5,955	
	Other current investments > 90 days		(0)	-	-	(12)	-	-	-	(25,746)	-	-	-	
	Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-	
	<b>Cash and investments available:</b>		<b>16,953</b>	<b>14,943</b>	<b>25,746</b>	<b>16,959</b>	<b>13,792</b>	<b>13,792</b>	<b>13,792</b>	<b>-</b>	<b>10,112</b>	<b>6,851</b>	<b>5,955</b>	
	<b>Application of cash and investments</b>													
	Unspent conditional transfers		15,101	8,396	21,116	16,515	11,975	11,975	11,975	-	8,330	6,470	5,193	
	Unspent borrowing													
	Statutory requirements	2												
	Other working capital requirements	3	(669)	1,697	15,938	6,329	4,121	4,121	4,121	-	(2,210)	(4,667)	(9,131)	
	Other provisions													
	Long term investments committed	4	-	-	-	-	-	-	-	-	-	-	-	
	Reserves to be backed by cash/investments	5	5,868	5,714	6,012	5,603	6,169	6,169	6,169	-	6,380	4,639	4,986	
	<b>Total Application of cash and investments:</b>		<b>20,301</b>	<b>15,807</b>	<b>43,066</b>	<b>28,447</b>	<b>22,265</b>	<b>22,265</b>	<b>22,265</b>	<b>-</b>	<b>12,499</b>	<b>6,442</b>	<b>1,048</b>	
	<b>Surplus(shortfall)</b>		<b>(3,347)</b>	<b>(863)</b>	<b>(17,320)</b>	<b>(11,488)</b>	<b>(8,473)</b>	<b>(8,473)</b>	<b>(8,473)</b>	<b>-</b>	<b>(2,387)</b>	<b>409</b>	<b>4,907</b>	

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

WC03 Beauport West - Table A9 Asset Management

R thousand	Description	2016/7	2017/8	2018/9	Current Year 2019/10			2010/11 Medium Term Revenue & Expenditure Framework				
		Audited Outcomes	Audited Outcomes	Audited Outcomes	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2019/11	Budget Year 2019/12	Budget Year 2020/21		
1	<b>CAPITAL EXPENDITURE</b>											
	<b>Total New Assets</b>	10,215	17,478	24,071	20,002	38,383	38,383	33,617	4,944	1,441		
	Infrastructure - Road Transport	3,844	4,657	2,489	6,775	5,357	5,357	2,521				
	Infrastructure - Electricity	725	4,095	11,832	13,265	19,644	19,644	1,200	1,200	1,244		
	Infrastructure - Water	1,894	2,079	1,219	2,844	6,385	6,385	28,600				
	Infrastructure - Sanitation	1,911	2,889	534	445	4,705	4,705					
	Infrastructure - Other	59	398	5,142	45	108	108	2,080	3,600			
	Infrastructure	8,532	14,107	21,248	20,229	36,197	36,197	33,727	4,700	7,244		
	Community	1,684	604	239	4,444							
	Heritage assets	4										
	Investment properties											
	Other assets	891	2,769	2,617	1,529	2,185	2,185	496	244	197		
	Agricultural Assets											
	Biological assets											
	Intangible											
2	<b>Total Renewal of Existing Assets</b>	1,343	62	85	797	797	797	7,804	12,113	13,990		
	Infrastructure - Road Transport	724	2	2		500	500	5,322	8,899	10,577		
	Infrastructure - Electricity	53							361	1,935		
	Infrastructure - Water	510		36					725			
	Infrastructure - Sanitation											
	Infrastructure - Other	128			125	125	125					
	Infrastructure	1,395	250	36	623	623	623	6,573	10,219	12,862		
	Community	35										
	Heritage assets											
	Investment properties											
	Other assets	10	117	49	172	172	172	1,231	1,294	1,128		
	Agricultural Assets											
	Biological assets											
	Intangible											
4	<b>Total Capital Expenditure</b>	4,577	4,657	2,489	7,275	5,857	5,857	7,843	8,899	10,577		
	Infrastructure - Road Transport	778	4,117	11,832	13,265	19,644	19,644	361	3,135	3,479		
	Infrastructure - Electricity	2,955	2,463	1,254	2,944	6,385	6,385	29,325				
	Infrastructure - Water	1,911	2,889	534	170	4,705	4,705	2,165	3,806	40		
	Infrastructure - Sanitation	1,894	2,079	1,219	2,844	6,385	6,385					
	Infrastructure - Other	59	398	5,142	45	108	108	3,622	6,593	14,430		
	Infrastructure	1,893	4,627	21,291	20,654	36,622	36,622	38,594	45,573	145,907		
	Community	4			4,444							
	Heritage assets											
	Investment properties											
	Other assets	601	2,886	2,667	1,701	2,357	2,357	1,727	1,539	1,325		
	Agricultural Assets											
	Biological assets											
	Intangible											
5	<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>	12,078	18,100	24,156	29,799	38,179	38,179	41,420	17,058	15,401		
5	<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>											
	Infrastructure - Road Transport	23,739	26,889	25,732	30,222	28,141	28,141	32,535	37,511	38,387		
	Infrastructure - Electricity	17,134	20,156	30,772	42,443	47,781	47,781	46,435	45,794	45,987		
	Infrastructure - Water	9,739	11,341	11,893	13,992	17,301	17,301	45,613	44,519	43,388		
	Infrastructure - Sanitation	2,538	9,633	9,633	10,585	11,558	11,558	17,111	17,111	16,093		
	Infrastructure - Other	1,594	2,827	1,219	3,292	3,292	3,292	6,593	12,113	11,121		
	Infrastructure	60,447	70,297	65,729	68,640	114,699	114,699	145,573	151,593	145,907		
	Community	29,485	28,894	27,261	25,776	25,776	25,776	24,299	22,710	20,969		
	Heritage assets	604		559	536	536	536	512	489	466		
	Investment properties			1,556	1,536	1,536	1,536	1,476	1,417	1,348		
	Other assets	10,703	11,215	12,198	12,762	13,213	13,213	14,265	14,944	15,669		
	Agricultural Assets											
	Biological assets											
	Intangible											
5	<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	107,439	112,866	127,371	148,386	155,762	155,762	188,073	191,161	184,988		
5	<b>EXPENDITURE OTHER ITEMS</b>											
	Depreciation & asset impairment	7,896	8,947	9,403	8,525	10,729	10,729	11,050	11,910	12,836		
	Infrastructure - Road Transport	6,113	9,639	11,538	10,355	11,245	11,245	12,831	13,804	14,887		
	Infrastructure - Electricity	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047	2,047		
	Infrastructure - Water	880	624	465	1,011	1,041	1,041	1,063	1,146	1,240		
	Infrastructure - Sanitation	558	2,370	1,473	1,114	1,114	1,114	1,175	1,269	1,370		
	Infrastructure - Other	239	97	65	271	307	307	258	279	301		
	Infrastructure	179	344	841	481	465	465	523	565	610		
	Community	2,957	6,475	6,207	5,353	5,623	5,623	6,055	6,711	7,407		
	Heritage assets	559	616	1,301	860	866	866	925	983	1,061		
	Investment properties											
	Other assets	2,694	2,648	4,031	4,122	4,765	4,765	3,840	4,111	4,420		
6, 7	<b>TOTAL EXPENDITURE OTHER ITEMS</b>	13,109	18,885	20,935	19,698	21,974	21,974	23,882	25,714	27,723		
	<b>% of capital exp on renewal of assets</b>	12.5%	3.7%	0.4%	2.7%	2.1%	2.1%	2.2%	245.0%	970.9%		
	<b>% of capital exp on renewal of assets</b>	17.7%	7.3%	0.9%	9.3%	7.4%	7.4%	70.6%	101.7%	109.0%		
	<b>Risk as a % of PPE</b>	6.0%	6.5%	6.2%	6.2%	6.2%	6.2%	7.0%	7.3%	6.9%		
	<b>Renewal and Risk as % of PPE</b>	7.6%	9.0%	8.6%	8.6%	8.6%	8.6%	11.0%	14.6%	16.0%		

Balances

1. Detail of new assets provided in Table SA3.4a
2. Detail of renewal of existing assets provided in Table SA3.4b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA3.4c
4. Minor reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Minor reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category

WC053 Beaufort West - Table A10 Basic service delivery measurement

Ref	Description	2008/9		2009/8		2010/7		2011 Medium Term Revenue & Expenditure Framework		
		Outcome	2008/9	Outcome	2009/8	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year -1 2010/11	Budget Year -2 2011/12
1	<b>Household services targets (000)</b>									
2	Water (water leaks dwelling)									
3	Water (water needs for toilet in dwelling)									
4	Water (using public tap (at least min service level))									
5	Water (Other water supply (at least min service level))									
6	Water (Minimum Service Level and Above sub-total)									
7	Water (Other water supply (< min service level))									
8	Water (No water supply (< min service level))									
9	Water (Total number of households)									
10	Sanitation (sewerage)									
11	Sanitation (Furn toilet (connected to sewerage))									
12	Sanitation (Other toilet (with septic tank))									
13	Sanitation (Pit toilet (ventilated))									
14	Sanitation (Other toilet provisions (> min service level))									
15	Sanitation (Minimum Service Level and Above sub-total)									
16	Sanitation (Bucket toilet)									
17	Sanitation (Other toilet provisions (< min service level))									
18	Sanitation (No toilet provisions)									
19	Sanitation (Total number of households)									
20	Energy									
21	Energy (Electricity (at least min service level))									
22	Energy (Electricity - prepaid (> min service level))									
23	Energy (Minimum Service Level and Above sub-total)									
24	Energy (Electricity (< min service level))									
25	Energy (Electricity - prepaid (< min service level))									
26	Energy (Other energy sources)									
27	Energy (Total number of households)									
28	Refuse									
29	Refuse (Removed at least once a week)									
30	Refuse (Minimum Service Level and Above sub-total)									
31	Refuse (Using communal refuse dump)									
32	Refuse (Using own refuse dump)									
33	Refuse (Other household disposal)									
34	Refuse (No rubbish disposal)									
35	Refuse (Total number of households)									
36	Household receiving Free Basic Service									
37	Water (0 litres per household per month)									
38	Water (1-10 litres per household per month)									
39	Water (11-20 litres per household per month)									
40	Water (21-30 litres per household per month)									
41	Water (31-40 litres per household per month)									
42	Water (41-50 litres per household per month)									
43	Water (51-60 litres per household per month)									
44	Water (61-70 litres per household per month)									
45	Water (71-80 litres per household per month)									
46	Water (81-90 litres per household per month)									
47	Water (91-100 litres per household per month)									
48	Water (Total number of households)									
49	Cost of Free Basic Services provided (R000)									
50	Water (603)									
51	Water (1,004)									
52	Water (669)									
53	Water (1,156)									
54	Water (Total cost of FBS provided (minimum social package))									
55	Sanitation (1,004)									
56	Sanitation (669)									
57	Sanitation (1,156)									
58	Sanitation (Total cost of FBS provided (minimum social package))									
59	Energy (1,004)									
60	Energy (669)									
61	Energy (1,156)									
62	Energy (Total cost of FBS provided (minimum social package))									
63	Refuse (1,004)									
64	Refuse (669)									
65	Refuse (1,156)									
66	Refuse (Total cost of FBS provided (minimum social package))									
67	Property rates (R1000 value threshold)									
68	Water (facilities per household per month)									
69	Sanitation (facilities per household per month)									
70	Electricity (kWh per household per month)									
71	Refuse (average (kg) per week)									
72	Property rates (R100 threshold)									
73	Property rates (R100 threshold)									
74	Property rates (R100 threshold)									
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162	Property rates (R100 threshold)				</					

WC03 Beaufort West - Supporting Table S41 Supporting detail to 'Budgeted Financial Performance'

Ref	Description	2006/7			2008/9			Current Year 2008/9			2010/11 Medium Term Revenue & Expenditure			
		Audited Outcome	2007/8	2008/9	Audited Outcome	2008/9	2009/10	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2011/12	Budget Year+1 2012/13	
<b>REVENUE ITEMS</b>														
6	Property rates	11,555	14,445	16,579	35,939	28,500	28,500	19,197	20,722	22,379				
	Less Revenue Foregone	2,430	2,576	2,751	19,409	12,000	12,000	1,697	1,833	1,979				
	<b>Net Property Rates</b>	<b>11,126</b>	<b>11,869</b>	<b>13,828</b>	<b>16,530</b>	<b>16,500</b>	<b>16,500</b>	<b>17,490</b>	<b>18,889</b>	<b>20,400</b>				
6	Service charges - electricity revenue	21,042	19,534	20,890	35,646	32,249	32,249	46,712	53,805	61,594				
	Less Revenue Foregone	2,142	19,534	20,840	35,646	32,249	32,249	46,712	53,805	61,594				
	<b>Net Service charges - electricity revenue</b>	<b>18,900</b>	<b>17,600</b>	<b>18,050</b>	<b>32,500</b>	<b>29,000</b>	<b>29,000</b>	<b>40,000</b>	<b>47,000</b>	<b>50,000</b>				
6	Service charges - water revenue	8,500	8,514	9,883	9,415	9,650	9,650	10,824	11,690	12,605				
	Less Revenue Foregone	6,520	6,514	8,083	9,415	9,650	9,650	10,824	11,690	12,605				
	<b>Net Service charges - water revenue</b>	<b>1,980</b>	<b>2,000</b>	<b>1,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>				
6	Service charges - sanitation revenue	6,544	7,120	8,192	8,972	9,152	9,152	9,896	10,698	11,543				
	Less Revenue Foregone	6,544	7,120	8,192	8,972	9,152	9,152	9,896	10,698	11,543				
	<b>Net Service charges - sanitation revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>				
6	Service charges - refuse revenue	2,736	3,113	3,527	3,816	4,049	4,049	4,327	4,673	5,047				
	Less Revenue Foregone	2,736	3,113	3,527	3,816	4,049	4,049	4,327	4,673	5,047				
	<b>Net Service charges - refuse revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>				
<b>Other Revenue by source</b>														
3	Other revenue	1,577	924	1,314	10,757	1,299	1,299	654	699	749				
1	<b>Total Other Revenue</b>	<b>1,577</b>	<b>924</b>	<b>1,314</b>	<b>10,757</b>	<b>1,299</b>	<b>1,299</b>	<b>654</b>	<b>699</b>	<b>749</b>				
<b>EXPENDITURE ITEMS</b>														
<b>Employee related costs</b>														
2	Salaries and Wages	21,849	20,379	22,952	31,540	30,227	30,227	35,943	38,818	41,927				
	Contributions to UIF, pensions, medical aid	4,012	6,535	5,339	7,230	6,339	6,339	7,497	7,643	8,820				
	Travel, motor car, accommodation & other allowances	1,021	938	1,016	1,011	1,011	1,011	1,096	1,117	1,182				
	Housing benefits and allowances	1,897	1,288	1,288	1,307	1,288	1,288	1,288	1,288	1,288				
	Performance bonus	1,629	207	241	293	293	293	407	440	475				
	Long services awards	5	45	8	13	13	13	19	15	15				
	Payments in lieu of leave	11	509	120	450	450	450	170	184	198				
	Post-employment benefit obligations	3,746	2,671	3,500	752	752	752	1,626	1,626	1,626				
	Less: Employee's costs capitalised to EPF	26,153	32,325	34,648	45,882	41,844	41,844	47,626	50,890	55,465				
	<b>Total Employee related costs</b>	<b>26,153</b>	<b>32,325</b>	<b>34,648</b>	<b>45,882</b>	<b>41,844</b>	<b>41,844</b>	<b>47,626</b>	<b>50,890</b>	<b>55,465</b>				
<b>Less contributions by contract</b>														
<b>Total Contributions recognised - capital</b>														
	Depreciation & asset impairment	7,596	8,947	9,308	8,525	10,729	10,729	11,030	11,910	12,836				
	Lease amortisation	1,596	6,947	6,403	8,525	10,729	10,729	11,030	11,910	12,836				
	Capital asset impairment	34	34	34	34	34	34	34	34	34				
	<b>Total Depreciation &amp; asset impairment</b>	<b>9,192</b>	<b>15,928</b>	<b>15,745</b>	<b>17,084</b>	<b>21,592</b>	<b>21,592</b>	<b>22,094</b>	<b>23,874</b>	<b>25,704</b>				
	Water Bulk Purchases	527	173	511	475	475	475	475	475	475				
	<b>Total bulk purchases</b>	<b>527</b>	<b>173</b>	<b>511</b>	<b>475</b>	<b>475</b>	<b>475</b>	<b>475</b>	<b>475</b>	<b>475</b>				
	<b>Total services provided by contract</b>	<b>391</b>	<b>7,330</b>	<b>3,682</b>	<b>3,781</b>	<b>3,684</b>	<b>3,684</b>	<b>3,020</b>	<b>3,261</b>	<b>3,521</b>				
	<b>sub-total</b>	<b>391</b>	<b>7,330</b>	<b>3,682</b>	<b>3,781</b>	<b>3,684</b>	<b>3,684</b>	<b>3,020</b>	<b>3,261</b>	<b>3,521</b>				
<b>Allocations to origins of rate:</b>														
	Electricity													
	Water													
	Sanitation													
	Other													
	<b>Total contracted services</b>	<b>391</b>	<b>7,330</b>	<b>3,682</b>	<b>3,781</b>	<b>3,684</b>	<b>3,684</b>	<b>3,020</b>	<b>3,261</b>	<b>3,521</b>				
<b>Other Expenditure by Dept.</b>														
	Electricity and maintenance (to be referred)	6,113	9,839	11,533	10,956	11,245	11,245	12,331	13,004	14,887				
	Other	214	2,216	3,010	1,200	44,898	18,225	17,152	17,152	17,152				
	Other Contract Expenditure	475	501	961	839	904	904	1,045	1,135	1,235				
	Transfers to other reserves	17,62	17,62	17,62	17,62	17,62	17,62	17,62	17,62	17,62				
	Consultant fees	716	716	716	716	716	716	716	716	716				
	Audit fees	332	332	332	332	332	332	332	332	332				
	Electricity Consumption	596	596	596	596	596	596	596	596	596				
	Management Fees	316	316	316	316	316	316	316	316	316				
	Finance Management Reform	422	422	422	422	422	422	422	422	422				
	Subsistence & Travelling Allowance	9,625	9,625	9,625	9,625	9,625	9,625	9,625	9,625	9,625				
	General expenses	6,796	6,796	6,796	6,796	6,796	6,796	6,796	6,796	6,796				
	<b>Total Other Expenditure</b>	<b>17,227</b>	<b>38,778</b>	<b>50,683</b>	<b>50,900</b>	<b>68,697</b>	<b>68,697</b>	<b>41,932</b>	<b>46,077</b>	<b>48,890</b>				

1. Must reconcile with Budgeted Financial Performance (Revenue and Expenditure)  
 2. Must reconcile to supporting documentation on staff salaries  
 3. Invest other categories where revenue or expenditure is of a material nature (not separate items until 'General expense' is not > 10% of Total Expenditure)  
 4. Expenditure to meet any 'unfunded obligations'  
 5. This sub-total must agree with the total on S42, but excluding councilor and board members items  
 6. This sub-total must agree with the total on S42, but including councilor and board members items  
 7. Special consideration may have to be given to including 'provisional award' or 'joint venture' budgets, where circumstances require this (include separately under relevant notes)



WC053 Beaufort West - Supporting Table SA114 Household bills

Rand/client	Description	Ref	2006/7	2007/8	2008/9	Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11 % incr.	Budget Year 2010/11	Budget Year +1 2011/12	Budget Year +2 2012/13	
1	<b>Monthly Account for Household - 'Large' Household</b>												
	<b>Rates and services charges:</b>												
	Property rates	283.38	303.12	324.31	457.05	457.05	457.05	457.05	6.0%	484.47	523.23	565.09	
	Electricity: Basic levy	88.87	93.83	105.08	169.82	169.82	169.82	169.82	24.8%	211.94	264.93	331.16	
	Electricity: Consumption	263.90	278.70	312.10	504.40	504.40	504.40	504.40	24.8%	629.49	786.86	983.58	
	Water: Basic levy	31.17	35.35	37.83	41.24	41.24	41.24	41.24	10.0%	45.36	48.99	52.91	
	Water: Consumption	95.10	107.90	115.52	126.02	126.02	126.02	126.02	10.0%	138.62	149.71	161.69	
	Sanitation	43.45	49.25	52.70	57.45	57.45	57.45	57.45	8.0%	62.05	67.01	72.37	
	Refuse removal	25.00	28.35	30.35	33.08	33.08	33.08	33.08	8.0%	35.73	38.59	41.68	
	Other												
	sub-total	830.87	896.50	977.89	1,389.06	1,389.06	1,389.06	1,389.06	15.7%	1,607.66	1,879.32	2,208.48	
	VAT on Services	76.65	83.07	91.50	130.48	130.48	130.48	130.48					
	<b>Total large household bill:</b>	<b>907.52</b>	<b>979.57</b>	<b>1,069.39</b>	<b>1,519.54</b>	<b>1,519.54</b>	<b>1,519.54</b>	<b>1,519.54</b>	<b>5.8%</b>	<b>1,607.66</b>	<b>1,879.32</b>	<b>2,208.48</b>	
	<b>% increase/-decrease</b>		<b>7.9%</b>	<b>9.2%</b>	<b>42.1%</b>					<b>16.9%</b>		<b>17.5%</b>	
2	<b>Monthly Account for Household - 'Small' Household</b>												
	<b>Rates and services charges:</b>												
	Property rates	17.15	18.35	19.63	-	-	-	-		-	-	-	
	Electricity: Basic levy	219.62	231.92	259.76	320.51	320.51	320.51	320.51	15.0%	368.59	423.88	487.46	
	Electricity: Consumption	31.17	35.35	37.83	41.24	41.24	41.24	41.24	10.0%	45.36	48.99	52.91	
	Water: Basic levy	77.85	88.30	94.52	103.12	103.12	103.12	103.12	10.0%	113.43	122.50	132.30	
	Water: Consumption	43.45	49.25	52.70	57.45	57.45	57.45	57.45	8.0%	62.05	67.01	72.37	
	Sanitation	25.00	28.35	30.34	33.08	33.08	33.08	33.08	8.0%	35.73	38.20	41.26	
	Refuse removal												
	Other												
	sub-total	414.24	451.52	494.78	555.40	555.40	555.40	555.40	12.8%	625.16	700.58	786.30	
	VAT on Services	55.59	60.64	66.52	77.76	77.76	77.76	77.76					
	<b>Total small household bill:</b>	<b>469.83</b>	<b>512.16</b>	<b>561.30</b>	<b>633.16</b>	<b>633.16</b>	<b>633.16</b>	<b>633.16</b>	<b>(1.3%)</b>	<b>625.16</b>	<b>700.58</b>	<b>786.30</b>	
	<b>% increase/-decrease</b>		<b>9.0%</b>	<b>9.6%</b>	<b>12.8%</b>					<b>12.1%</b>		<b>12.2%</b>	
3	<b>Monthly Account for Household - 'Small' Household</b>												
	<b>Receiving free basic services</b>												
	<b>Rates and services charges:</b>												
	Property rates	11.05	11.83	12.65	-	-	-	-		-	-	-	
	Electricity: Basic levy	4.41	4.66	5.22	6.44	6.44	6.44	6.44	15.0%	7.41	8.52	9.80	
	Electricity: Consumption	-	-	-	-	-	-	-		-	-	-	
	Water: Basic levy	-	-	-	-	-	-	-		-	-	-	
	Water: Consumption	-	-	-	-	-	-	-		-	-	-	
	Sanitation	-	-	-	-	-	-	-		-	-	-	
	Refuse removal	-	-	-	-	-	-	-		-	-	-	
	Other	-	-	-	-	-	-	-		-	-	-	
	sub-total	15.46	16.49	17.87	6.44	6.44	6.44	6.44	#NAME?	7.41	8.52	9.80	
	VAT on Services	0.62	0.65	0.73	0.90	0.90	0.90	0.90					
	<b>Total small household bill:</b>	<b>16.08</b>	<b>17.14</b>	<b>18.60</b>	<b>7.34</b>	<b>7.34</b>	<b>7.34</b>	<b>7.34</b>	<b>#NAME?</b>	<b>7.41</b>	<b>8.52</b>	<b>9.80</b>	
	<b>% increase/-decrease</b>		<b>6.6%</b>	<b>8.5%</b>	<b>(60.5%)</b>					<b>15.0%</b>		<b>15.0%</b>	

**References**

- 1 Use as basis 1 000m<sup>2</sup> erf, 150m<sup>2</sup> improvements, 1 000 units electricity and 30kl water.
- 2 Use as basis 300m<sup>2</sup> erf, 48m<sup>2</sup> improvements, 498 units electricity and 25kl water.
- 3 Use as basis 300m<sup>2</sup> erf, 48m<sup>2</sup> improvements, 60kw electricity and 6kl water (TO BE CONFIRMED).

WCBS Bedford West - Supporting Table SA22 Summary Councilor and staff benefit

R	Rowland	2006/7		2006/8		2006/9		Current Year 2009/10		2010/11 Medium Term Revenue Expenditure Forecasts				
		Budget	Actual Outcome	Budget	Actual Outcome	Budget	Actual Outcome	Budget	Actual Outcome	2010/11	2011/12	2012/13	2013/14	
1	Councilors (Political Office Expenses plus Other)	1,907	1,685	2,175	2,436	2,436	2,436	2,436	2,436	2,436	2,436	2,436	2,436	
	Salary	116	116	116	116	116	116	116	116	116	116	116	116	
	Pension Contributions	16	16	16	16	16	16	16	16	16	16	16	16	
	Motor vehicle allowance	604	502	577	581	581	581	581	581	581	581	581	581	
	Housing allowance	127	113	144	180	180	180	180	180	180	180	180	180	
	Other benefits/allowances	5	5	5	5	5	5	5	5	5	5	5	5	
	Sub Total - Councilors	2,824	2,429	3,061	3,412	3,412	3,412	3,412	3,412	3,412	3,412	3,412	3,412	
	% increase		(14.8%)	26.6%	11.9%	-	-	-	-	-	-	-	-	
2	Senior Managers of the Municipality	1,425	1,677	2,069	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	2,565	
	Salary	197	217	306	464	464	464	464	464	464	464	464	464	
	Pension Contributions	19	21	30	44	44	44	44	44	44	44	44	44	
	Motor vehicle allowance	330	431	484	504	504	504	504	504	504	504	504	504	
	Call phone allowance	21	35	41	42	42	42	42	42	42	42	42	42	
	Housing allowance	155	207	241	286	286	286	286	286	286	286	286	286	
	Other benefits/allowances	-	-	-	-	-	-	-	-	-	-	-	-	
	Sub Total - Senior Managers of Municipality	2,117	2,620	3,241	3,805	3,805	3,805	3,805	3,805	3,805	3,805	3,805	3,805	
	% increase		24.6%	22.1%	20.3%	-	-	-	-	-	-	-	-	
3	Other Municipal Staff	29,297	30,623	28,065	29,658	29,658	29,658	29,658	29,658	29,658	29,658	29,658	29,658	
	Basic Salaries and Wages	2,795	2,851	4,246	5,197	5,197	5,197	5,197	5,197	5,197	5,197	5,197	5,197	
	Pension Contributions	1,017	1,203	686	1,524	1,413	1,413	1,413	1,413	1,413	1,413	1,413	1,413	
	Motor vehicle allowance	691	506	532	507	507	507	507	507	507	507	507	507	
	Call phone allowance	107	295	328	327	327	327	327	327	327	327	327	327	
	Housing allowance	1,053	1,909	2,181	1,469	2,496	2,496	2,496	2,496	2,496	2,496	2,496	2,496	
	Performance Bonus	-	2,417	2,800	4,214	1,506	1,506	1,506	1,506	1,506	1,506	1,506	1,506	
	Other benefits/allowances	-	-	-	-	-	-	-	-	-	-	-	-	
	Sub Total - Other Municipal Staff	25,976	28,995	31,465	41,587	37,659	37,659	37,659	37,659	37,659	37,659	37,659	37,659	
	% increase		15.1%	50%	33.9%	(8.9%)	-	-	-	-	-	-	-	
4	Total From Municipality	39,977	38,954	37,708	49,274	45,246	45,246	45,246	45,246	45,246	45,246	45,246	45,246	
	% increase		(2.6%)	(3.1%)	25.3%	(8.2%)	-	-	-	-	-	-	-	
	Board Members of Entities	-	-	-	-	-	-	-	-	-	-	-	-	
	Salary	-	-	-	-	-	-	-	-	-	-	-	-	
	Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	
	Motor vehicle allowance	-	-	-	-	-	-	-	-	-	-	-	-	
	Call phone allowance	-	-	-	-	-	-	-	-	-	-	-	-	
	Housing allowance	-	-	-	-	-	-	-	-	-	-	-	-	
	Board Fees	-	-	-	-	-	-	-	-	-	-	-	-	
	Other benefits/allowances	-	-	-	-	-	-	-	-	-	-	-	-	
	Sub Total - Board Members of Entities	-	-	-	-	-	-	-	-	-	-	-	-	
	% increase		-	-	-	-	-	-	-	-	-	-	-	
	Senior Managers of Entities	-	-	-	-	-	-	-	-	-	-	-	-	
	Salary	-	-	-	-	-	-	-	-	-	-	-	-	
	Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	
	Motor vehicle allowance	-	-	-	-	-	-	-	-	-	-	-	-	
	Call phone allowance	-	-	-	-	-	-	-	-	-	-	-	-	
	Housing allowance	-	-	-	-	-	-	-	-	-	-	-	-	
	Performance Bonus	-	-	-	-	-	-	-	-	-	-	-	-	
	Other benefits/allowances	-	-	-	-	-	-	-	-	-	-	-	-	
	Sub Total - Senior Managers of Entities	-	-	-	-	-	-	-	-	-	-	-	-	
	% increase		-	-	-	-	-	-	-	-	-	-	-	
	Other Staff of Entities	-	-	-	-	-	-	-	-	-	-	-	-	
	Basic Salaries and Wages	-	-	-	-	-	-	-	-	-	-	-	-	
	Pension Contributions	-	-	-	-	-	-	-	-	-	-	-	-	
	Motor vehicle allowance	-	-	-	-	-	-	-	-	-	-	-	-	
	Call phone allowance	-	-	-	-	-	-	-	-	-	-	-	-	
	Housing allowance	-	-	-	-	-	-	-	-	-	-	-	-	
	Performance Bonus	-	-	-	-	-	-	-	-	-	-	-	-	
	Other benefits/allowances	-	-	-	-	-	-	-	-	-	-	-	-	
	Sub Total - Other Staff of Entities	-	-	-	-	-	-	-	-	-	-	-	-	
	% increase		-	-	-	-	-	-	-	-	-	-	-	
	Total Municipal Entities	-	-	-	-	-	-	-	-	-	-	-	-	
	TOTAL SALARY ALLOWANCES & BENEFITS	39,977	38,954	37,708	49,274	45,246	45,246	45,246	45,246	45,246	45,246	45,246	45,246	
	% increase		(2.6%)	(3.1%)	25.3%	(8.2%)	-	-	-	-	-	-	-	
	TOTAL MANAGERS AND STAFF	39,977	38,954	37,708	49,274	45,246	45,246	45,246	45,246	45,246	45,246	45,246	45,246	
	% increase		(2.6%)	(3.1%)	25.3%	(8.2%)	-	-	-	-	-	-	-	

1. Includes leave and accrued leave applicable if any reportable amount/cost/phase compliance with 164 of AFSA (as amended)  
 2. 5/7 of the Systems Act  
 3. If available in and are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality  
 4. B.A, C.B, D.C, E.C, F.C, G.B, H.D  
 5. Must agree to the sub-total appearing on Table A1 (Employee cost)  
 Column Definitions:  
 A. B and C. Actual actual as per the audited financial statements. If other amounts are unavailable, unaudited amounts must be provided with a note stating the use are unaudited  
 D. The original budget approved by council for the budget year.  
 E. The budget for the budget year as adjusted by council resolution in terms of section 20 of the MFLA.  
 F. The amount for the budget year as reported in the annual financial statement for the budget year.  
 G. The amount for the budget year as reported in the annual financial statement for the budget year.  
 H and I. The indicative projection.

**WC053 Beaufort West - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)**

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contrib.	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum	10	1.	2.	3.	4.	5.	6.	7.
<b>Councillors</b>								
Speaker	4	1	337		131			467
Chief Whip	5	1	366	55	159			580
Executive Mayor		1	337		131			467
Deputy Executive Mayor		1	275	41	124			439
Executive Committee		9	1,208	54	359			1,621
Total for all other councillors		13	2,522	150	903			3,575
<b>Senior Managers of the Municipality</b>								
Municipal Manager (MM)	6	1	595	124	170	81		969
Chief Finance Officer		1	412	99	108	56		675
Director: Corporate Services		1	373	87	72	48		581
Director: Engineering Services		1	494	89	72	60		714
Director: Community Services		1	480	86	60	57		683
Director: Electrical Services		1	459	83	72	56		669
List of each official with packages >= senior manager								
Head: Internal Audit & Performance Management								-
Head: Geographical Information & Policy								-
Head Office of Intergovernmental & Governance Relations								-
<b>Total Senior Managers of the Municipality</b>	9	6	2,814	567	554	358	-	4,292
<b>A. Heading for Each Entity</b>	7, 8							
List each member of board by designation								
Chief Executive Officer (CEO)								
<b>Total for municipal entities</b>	9	-	-	-	-	-	-	-
<b>TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION</b>		19	5,336,033	7,17,297	1,456,202	357,677	-	7,867,209

**References**

- Pension and medical aid
- If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
- Total package must equal the total cost to the municipality
- List each political office bearer by designation. Provide a total for all other councillors
- Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
- Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
- List each entity where municipality has an interest and state percentage ownership and control
- List each senior manager reporting to the CEO of an Entity by designation
- Must reconcile to relevant section of Table A24
- Must reconcile to totals shown for the budget year of Table A22

WC053 Beaufort West - Supporting Table SA24 Summary of personnel numbers

Number	Summary of Personnel Numbers	Ref	2008/9			Current Year 2009/10			Budget Year 2010/11		
			Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
1	<b>Municipal Council and Boards of Municipal Entities</b> Councillors (Political Office Bearers plus Other Councillors), Board Members of municipal entities	3	13	13	-	13	13	-	13	-	
4	<b>Municipal employees</b> Municipal Manager and Senior Managers	2	6	6	-	6	6	-	6	-	
6	Other Managers Professionals	6	13	13	-	13	13	-	11	-	
	Finance		-	-	-	-	-	-	-	-	
	Spatial/town planning		-	-	-	-	-	-	-	-	
	Information Technology		-	-	-	-	-	-	-	-	
	Roads		-	-	-	-	-	-	-	-	
	Electricity		-	-	-	-	-	-	-	-	
	Water		-	-	-	-	-	-	-	-	
	Sanitation		-	-	-	-	-	-	-	-	
	Refuse		-	-	-	-	-	-	-	-	
	Other		3	3	-	3	3	-	5	5	
	Technicians		5	5	-	5	5	-	5	5	
	Finance		-	-	-	-	-	-	-	-	
	Spatial/town planning		-	-	-	-	-	-	-	-	
	Information Technology		-	-	-	-	-	-	-	-	
	Roads		-	-	-	-	-	-	-	-	
	Electricity		4	4	-	4	4	-	4	4	
	Water		1	1	-	1	1	-	1	1	
	Sanitation		-	-	-	-	-	-	-	-	
	Refuse		-	-	-	-	-	-	-	-	
	Other		3	3	-	3	3	-	-	-	
	Clerks (Clerical and administrative)		57	56	1	63	62	1	72	71	
	Service and sales workers		7	7	-	9	9	-	22	22	
	Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	
	Craft and related trades		55	55	-	57	57	-	64	64	
	Plant and Machine Operators		32	32	-	28	28	-	27	27	
	Elementary Occupations		127	127	-	133	133	-	146	146	
	<b>TOTAL PERSONNEL NUMBERS</b>		<b>321</b>	<b>320</b>	<b>1</b>	<b>333</b>	<b>332</b>	<b>1</b>	<b>371</b>	<b>370</b>	
	% increase		(0.3%)	(0.3%)	(99.7%)	33,200.0%	33,100.0%	-	37,000.0%	(0.3%)	
5	<b>Total municipal employees headcount</b>		<b>304</b>	<b>303</b>	<b>1</b>	<b>320</b>	<b>319</b>	<b>1</b>	<b>358</b>	<b>357</b>	
7	Finance personnel headcount		31	30	1	33	32	1	40	39	
7	Human Resources personnel headcount		3	3	3	3	3	3	3	3	

References

1. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
2. s57 of the Systems Act
3. Include only in Consolidated Statements
4. Include municipal entity employees in Consolidated Statements
5. Include headcount (number to persons, Not FTE) of managers and staff only (exclude councillors)
6. Managers who provide the direction of a critical technical function
7. Total number of employees working on these functions

WC063 Beaufort West - Supporting Table SA34e Capital expenditure on new assets by asset class

R thousand	Ref	Description	2007/8			2008/9			Current Year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	2007/8	Audited Outcome	2008/9	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year+1 2011/12	Budget Year+2 2012/13	
<b>Capital expenditure on new assets by Asset Class Sub-class</b>														
	1	<b>Infrastructure</b>	8,392	14,107	21,214	23,029	36,197	36,197	36,197	33,121	4,700	1,264		
		Infrastructure - Road transport	3,844	4,057	2,488	6,775	5,397	5,397	5,397	2,521				
		Roads, Pavements & Bridges	3,631	3,754	2,488	6,775	5,397	5,397	5,397	2,521				
		Storm water	212	303										
		Infrastructure - Electricity	725	4,095	11,832	13,265	19,644	19,644	19,644		1,200	1,264		
		Generation	725	3,720	10,796	13,265	19,644	19,644	19,644		1,200	1,264		
		Transmission & Retention												
		Street Lighting	1,994	2,078	1,218	2,944	6,385	6,385	6,385	28,000				
		Infrastructure - Water												
		Water purification	1,994	2,078	1,218	2,944	6,385	6,385	6,385	28,000				
		Reclamation	1,991	2,869	534		4,705	4,705	4,705					
		Reclamation	1,991	2,869	534		4,705	4,705	4,705					
		Sewerage purification	58	389	51,42	45	106	106	106	2,000	3,300			
		Infrastructure - Other												
	2	Waste Management												
		Transportation												
		Gas												
	3	Other	58	389	51,42	45	106	106	106	2,000	3,300			
		Other	58	389	51,42	45	106	106	106	2,000	3,300			
		<b>Community</b>	1,568	607	238	4,444								
		Markets	768	169	238									
		Sportsfields & stadia												
		Swimming pools												
		Community halls												
		Libraries												
		Recreational facilities	747	433										
		Fire and emergency												
		Social and parking												
		Buses												
		Offices												
		Museums & Art Galleries												
		Conferences												
		Social rental housing												
		Other	6											
		<b>Heritage Assets</b>	4											
		Buildings	4											
		Other	4											
		<b>Investment properties</b>												
		Trading equipment												
		Other												
		<b>Other assets</b>	911	2,769	2,617	1,529	2,185	2,185	2,185	496	244	197		
		General vehicle	217											
		Specialised vehicle	37	2,169	2,100	1,097	1,904	1,904	1,904	280	176	106		
		Computers - hardware/equipment	208	318	63	120	94	94	94	54	36	12		
		Furniture and other office equipment	66	284	411	312	288	288	288	162	33			
		Artworks												
		Marines												
		Civic Land and Buildings												
		Other Buildings												
		Other	63		45									
		Surplus Assets - (Investment or Inventory)												
		Other												
		<b>Agricultural Assets</b>												
		Land sub-class												
		<b>Biological Assets</b>												
		Land sub-class												
		<b>Intangible</b>												
		Computers - software & programmes												
		Other (all sub-class)												
	1	<b>Total Capital Expenditure on new assets</b>	10,725	17,478	24,071	29,002	38,383	38,383	38,383	33,617	4,944	1,441		
		<b>Specialist vehicles</b>												
		Police												
		Fire												
		Conservancy												
		Ambulances												

1. Total Capital Expenditure on new assets (SA34e plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

2. For example - technology backlogs (e.g. fibre optic, WPT) infrastructure for economic development purposes.

3. For example - technology backlogs (e.g. fibre optic, WPT) infrastructure for economic development purposes.

4. Work-in-progress expenditure is included under the respective line.

5. Infrastructure includes land and buildings required by the infrastructure and vehicle plant & equipment used by the service generated by the infrastructure.

6. Donated/contributed & leased assets to be included within the respective sub-class.





