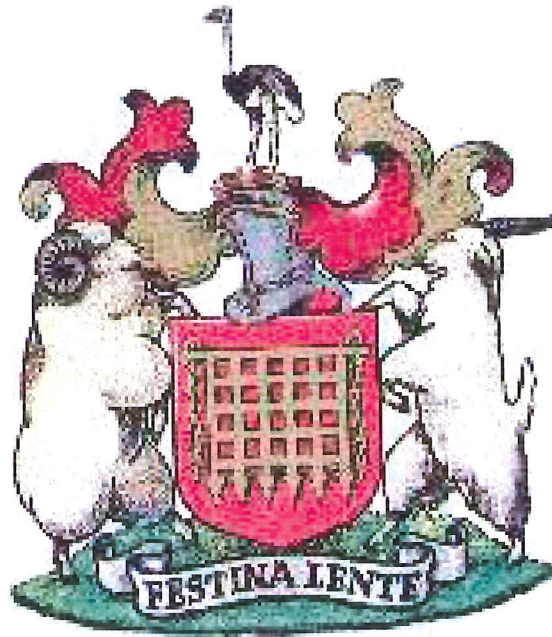


# **BEAUFORT WEST MUNICIPALITY**



## **Mid-Year Budget & Performance Assessment for the period 1 July 2017 to 31 December 2017**

This report is compiled and submitted in terms of Section 72 of the Municipal Finance Management Act 56 of 2003

**BEAUFORT WEST MUNICIPALITY  
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT  
DECEMBER 2017**

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**BEAUFORT WEST MUNICIPALITY  
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT  
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**Legislative Framework**

**This report has been prepared in terms of the following enabling legislation.**

**The Municipal Finance Management Act-Number 56 of 2003**

**Section 72: Mid-Year Budget and Performance Assessment**

- (1) The accounting officer of a municipality must by 25 January of each year—
  - (a) Assess the performance of the municipality during the first half of the financial year, taking into account—
    - (i) The monthly statements referred to in section 71 for the first half of the financial year;
    - (ii) The municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
    - (iii) The past year's annual report, and progress on resolving problems identified in the annual report and
    - (iv) The performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
  - (b) Submit a report on such assessment to—
    - (i) The mayor of the municipality; (ii) The National Treasury; and
    - (iii) The relevant provincial treasury.
- (2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (1) of this section.
- (3) The accounting officer must, as part of the review—
  - (a) Make recommendations as to whether an adjustments budget is necessary; and
  - (b) Recommend revised projections for revenue and expenditure to the extent that this may be necessary.

**BEAUFORT WEST MUNICIPALITY  
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT  
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**Section 54: Budgetary control and early identification of financial problems**

- (1) On receipt of a statement or report submitted by the accounting officer of the municipality in terms of section 71 or 72, the mayor must—
  - (a) Consider the statement or report;
  - (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
  - (c) Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following approval of an adjustments budget;
  - (d) Issue any appropriate instructions to the accounting officer to ensure—
    - (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and
    - (ii) That spending of funds and revenue collection proceed in accordance with the budget
  - (e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and
  - (f) In the case of a section 72 report, submit the report to the council by 31 January of each year.
- (2) If the municipality faces any serious financial problems, the mayor must—
  - (a) Promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems, which may include—(i) steps to reduce spending when revenue is anticipated to be less than projected in the municipality's approved budget;
  - (ii) The tabling of an adjustments budget or
  - (iii) Steps in terms of Chapter 13; and
  - (b) Alert the council and the MEC for local government in the province to those problems.
- (3) The mayor must ensure that any revisions of the service delivery and budget implementation plan are made public promptly.

**BEAUFORT WEST MUNICIPALITY  
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT  
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**Local Government: Municipal Finance Management Act, 2003**

**Municipal Budget and Reporting Regulations**

**Format of a mid-year budget and performance assessment**

33. A mid-year budget and performance assessment of a municipality referred to in section 72 of the Act must be in a format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act.

**Publication of mid-year budget and performance assessments**

- 34(1) Within five working days of 25 January each year the municipal manager must make the mid-year budget and performance assessment public by placing it on the municipal website.
- (2) The municipal manager must make public any other information that the municipal council considers appropriate to facilitate public awareness of the mid-year budget and performance assessment, including-
- (a) Summaries in alternate languages predominant in the community, and
- (b) Information relevant to each ward in the municipality.

**Submission of mid-year budget and performance assessments**

35. The Municipal Manager must submit to the National Treasury and the relevant Provincial Treasury, in both printed and electronic form –
- (a) The mid-year budget and performance assessment by 25 January of each year; and
- (b) Any other information relating to the mid-year budget and performance assessments as may be required by the National Treasury.

**BEAUFORT WEST MUNICIPALITY  
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT  
DECEMBER 2017**

**PART 1: MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT**

This report has been prepared in terms of the Local Government: Municipal Finance Management Act Number 56 of 2003: Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

**Section 1-Mayors Report**

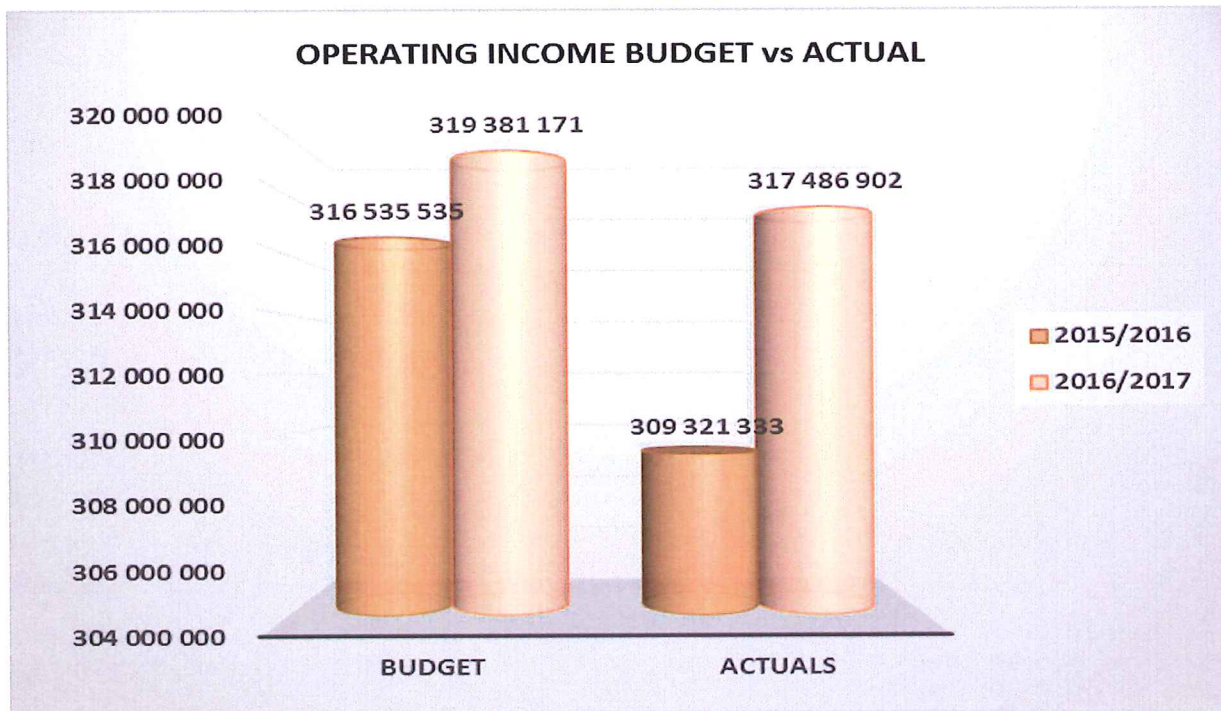
For the mid-year budget and performance assessment, the mayor's report must also provide \_

- (a) A summary of the past year's annual report, and progress on resolving problems identified in the annual report and the audit report;
- (b) A summary of any potential impact of the national adjustments budget and the relevant provincial adjustment budget;
- (c) A recommendation as to whether an adjustments budget for the municipality is necessary;

**1.1.1: Summary of the previous year's annual report (a)**

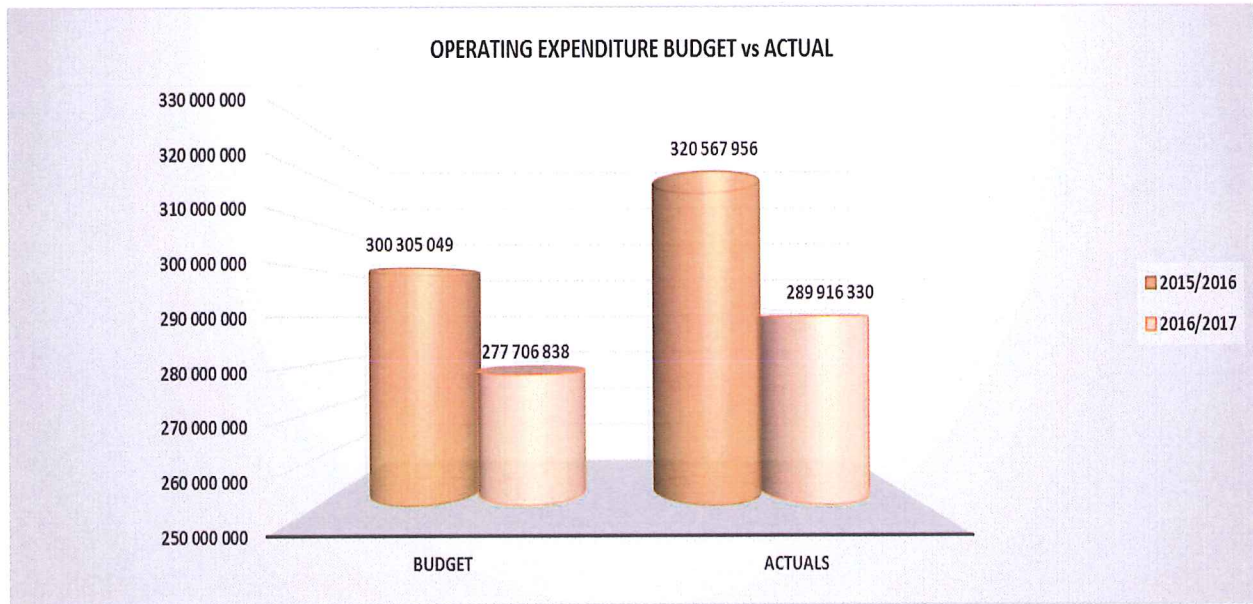
**(a) Performance against Budgets**

The following graph shows the Operating Income Budget versus Actuals for 2015/16 as well as the 2016/17 financial year. The Operating Income has increased by 2.6% from R309m to R317m, mainly due to additional Grants received for the 2016/2017 Financial Year.



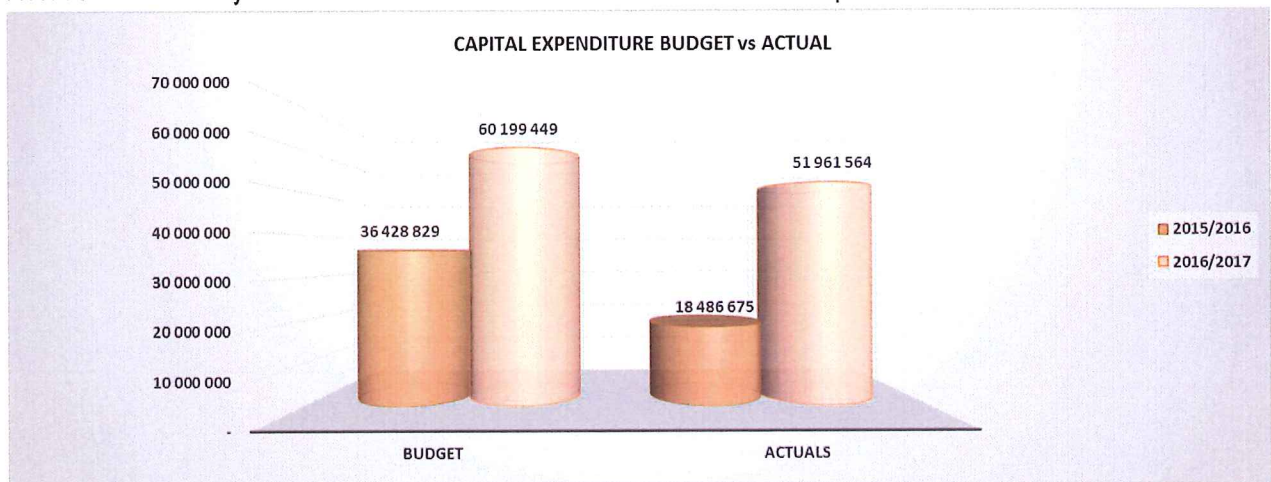
**BEAUFORT WEST MUNICIPALITY  
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The following graph shows the Operating Expenditure Budget versus Actuals for 2015/16 as well as the 2016/17 financial year. The Operating Expenditure has decreased by 9.6% from R321m to R290m, mainly due to the change in debt impairment on trade debtors and IGRAP1 on traffic fines.



**(b) Percentage of Capital Budget Spent**

A Capital Budget was spent 86.3% during 2016/17 Financial Year. One of the reasons for the under-expenditure was that the funds from MIG grants were not utilized in full. These funds were rolled-over during August for the 2017/2018 financial year which are currently not yet approved. The following graph shows the Capital Expenditure Budget versus Actuals for 2015/16 as well as the 2016/17 financial year. The Capital Expenditure have increased by 181.1% from R19m to R52m mainly due to funds received from Human Settlements Development Grant to the amount of R26m.



**BEAUFORT WEST MUNICIPALITY  
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT  
DECEMBER 2017**

**1.1.2 Financial problems or risks facing the municipality**

It is a known fact that due to the endemic poverty in the area under the jurisdiction of Beaufort West, the collection rate for municipal services and Rates debt is average. This has a detrimental effect on the municipality's financial resources.

Financial administration should be the second most important focus point of Beaufort West Municipality with basic service delivery as the most important. Any additional resources should be directed at developing a financial administration turnover strategy. It must concentrate on in-service training and assistance on every aspect of financial administration with detail to the lowest level and administrative powers be delegated to the lowest level without impeding on proper internal control.

An adjustments budget was tabled and approved by Council in August to make provision for roll-overs from both national and provincial government relating to 2016/17 financial year that was unspent at 30 June 2017. It was communicated by national treasury that the national roll-overs amounting to R 11, 8 million were not approved and that the funds must revert back to National Revenue Fund. The Municipality is still negotiate with National Treasury ito the roll-over.

The provincial roll-overs were approved by provincial treasury, and spending on these projects can now proceed. Only one unspent amount of R906 341 for Provincial Contribution Towards the Acceleration of Housing Delivery is declined due to no supporting documents as proof that the funds are committed.

**1.1.3: Remedial Action taken on Audit Outcomes of Prior Year**

Beaufort West Local Municipality had a disclaimer audit report.

The Municipality put extensive effort into implementing the recommendations in respect of prior year's findings that were made during the previous audit. All the audit recommendations are within the Audit Action Plan where progress is regularly monitored and will be finalized and rectified before end of June 2018.

The annual report of the 2016/17 financial year is covered in a separate report to Council. Any problems and/or corrective actions identified in the oversight by Council will be monitored and actioned for correction in the current financial year.



**BEAUFORT WEST MUNICIPALITY  
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT  
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**1.1.4: Mid-Year Performance Assessment**

**Municipal adjustments budgets**

- (1) A municipality may revise an approved annual budget through an adjustments budget.
- (2) An adjustments budget—
- (a) Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year;
  - (b) May appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programs already budgeted for;
  - (c) May, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality;
  - (d) May authorize the utilization of projected savings in one vote towards spending under another vote;
  - (e) May authorize the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council;
  - (f) May correct any errors in the annual budget; and
  - (g) May provide for any other expenditure within a prescribed framework.

Regulation 23 of the Municipal Budget and Reporting Regulations provides, inter alia for the following:

“An adjustment budget may be tabled in the Municipal Council at any time after the Mid-year Budget and Performance Assessment has been tabled in the Council, but not later than 28 February of each year. Furthermore, except under certain circumstances only one adjustment budget may be tabled in Council during a financial year.”

**BEAUFORT WEST MUNICIPALITY**  
**MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT**  
**DECEMBER 2017**

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	2016/17	Budget Year 2017/18							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		28 915	35 417	-	48	34 488	35 096	(607)	-2%	35 417
Service charges - electricity revenue		63 683	74 602	-	4 908	34 074	37 301	(3 227)	-9%	74 602
Service charges - water revenue		18 489	19 442	-	5 002	14 601	9 721	4 880	50%	19 442
Service charges - sanitation revenue		13 355	14 531	-	1 075	8 174	7 266	908	13%	14 531
Service charges - refuse revenue		6 999	7 490	-	587	3 945	3 745	200	5%	7 490
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 229	1 363	-	115	679	682	(3)	0%	1 363
Interest earned - external investments		1 354	1 260	-	-	315	630	(315)	-50%	1 260
Interest earned - outstanding debtors		2 662	2 616	-	230	1 410	1 308	102	8%	2 616
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		63 670	44 785	-	878	4 813	22 393	(17 580)	-79%	44 785
Licences and permits		523	595	-	13	156	298	(141)	-48%	595
Agency services		714	680	-	47	395	340	55	16%	680
Transfers and subsidies		62 301	91 621	-	5 957	33 121	45 811	(12 689)	-28%	91 621
Other revenue		9 749	1 326	-	320	3 070	663	2 407	363%	1 326
Gains on disposal of PPE		64	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>273 706</b>	<b>295 728</b>	<b>-</b>	<b>19 179</b>	<b>139 242</b>	<b>165 252</b>	<b>(26 010)</b>	<b>-16%</b>	<b>295 728</b>
<b>Expenditure By Type</b>										
Employee related costs		87 691	93 514	-	7 003	46 458	49 486	(3 028)	-6%	93 514
Remuneration of councillors		4 784	5 385	-	396	2 655	2 693	(37)	-1%	5 385
Debt impairment		55 572	35 285	-	640	3 838	17 643	(13 805)	-78%	35 285
Depreciation & asset impairment		16 188	16 935	-	1 411	8 468	8 468	-	-	16 935
Finance charges		6 590	1 713	-	574	1 546	857	689	80%	1 713
Bulk purchases		61 512	68 085	-	4 237	27 009	34 043	(7 034)	-21%	68 085
Other materials		14 309	27 950	-	654	7 435	13 975	(6 540)	-47%	27 950
Contracted services		14 263	3 595	-	875	2 687	1 797	890	50%	3 595
Transfers and subsidies		98	100	-	-	2	50	(48)	-96%	100
Other expenditure		27 487	51 241	-	3 582	18 036	25 621	(7 585)	-30%	51 241
Loss on disposal of PPE		1 423	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>289 917</b>	<b>303 804</b>	<b>-</b>	<b>19 372</b>	<b>118 133</b>	<b>154 631</b>	<b>(36 497)</b>	<b>-24%</b>	<b>303 804</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (provincial and district)		(16 211)	(8 076)	-	(193)	21 109	10 621	10 488	0	(8 076)
(National / Provincial and District)		42 381	14 640	-	1 255	36 195	7 320	28 875	0	14 640
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		1 400	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>27 570</b>	<b>6 564</b>	<b>-</b>	<b>1 062</b>	<b>57 303</b>	<b>17 941</b>			<b>6 564</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>27 570</b>	<b>6 564</b>	<b>-</b>	<b>1 062</b>	<b>57 303</b>	<b>17 941</b>			<b>6 564</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>27 570</b>	<b>6 564</b>	<b>-</b>	<b>1 062</b>	<b>57 303</b>	<b>17 941</b>			<b>6 564</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>27 570</b>	<b>6 564</b>	<b>-</b>	<b>1 062</b>	<b>57 303</b>	<b>17 941</b>			<b>6 564</b>

**BEAUFORT WEST MUNICIPALITY  
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT  
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#### **1.1.4.1 Revenue by source**

Year-to-date revenue accrued amounts to R139 242 million, 16% or R26 010 million below year-to-date budget projections of R165 252 million for December 2017. The underperformance are due to, Service Charges – Electricity Revenue, Interest earned – External Investments, Fines, Licenses and permits, Transfers and subsidies, income that are expected to increase during the course of the financial year. Hence more income will be recognised as revenue in the Statement of Financial Performance. (C4)

#### **1.1.4.2 Operating expenditure by type**

Total expenditure amounts to R118 133 million, 24% or R36 497 million, below year-to-date budget projections for December 2017. The variance can be attributed to the Eskom bulk electricity account for December 2017 amounting to R3 808 million that will only be paid in January, operating expenditure specifically relating to the repair and maintenance ito Roads, Water, Electricity, Waste Management and Water Waste Management that is expected to pick up during the course of the financial year and Debt Impairment ito traffic fines which has not yet being allocated. (C4)

#### **1.1.4.3 Capital expenditure**

Year-to-date expenditure on capital amounts to R37 013 million, or 233%, of a total adjustment budget of R15 870 million. (C5)

#### **1.1.4.4 Cash flows**

The municipality started the year with a positive projected cash & cash equivalents balance of R4 413 million. The cash and cash equivalents increased by R17 427 million during December resulting in a closing balance of R21 840 million. This is attributable to operating and capital grant receipts from National and Provincial Government.

#### **1.1.4.5 High level SDBIP overall performance**

The municipality met 55.88% (19 of 34) of the applicable 34 KPI's for the period as at 31 December 2017. The remainder of the KPI's (20) on the Top Layer SDBIP out of the total number of 54 KPI's do not have targets for this period and will be reported on in future quarters when they are due. Only 15 (15 of 34) KPI targets were not achieved as at 31 December 2017 of which the details are included in the tables below.

#### **1.1.4.6 Potential impact of the national and provincial adjustments budget**

The provincial government adjustments budgets will impact on the municipality's adjustment budget as it contains revised to allocations to Beaufort West Municipality.

**BEAUFORT WEST MUNICIPALITY  
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT  
DECEMBER 2017**

**1.1.4.7 An adjustment budget is required due to the following:**

**1. REVENUE**

**Transfers recognised – Operational & Capital:**

Transfers recognised – Operational & Capital must be increased with additional grants received from Provincial Treasury which will be allocated in the adjustment budget with the following:

• Emergency Disaster Relief Grant	R 2 000 000
• Human Settlements Development Grant (Beneficiaries)	R 6 300 000
• Provincial Contribution Towards The Acceleration of Housing	R 7 315 000
• Management Support Grant	R 500 000
• Financial Sustainability (Economic Impact of the Drought)	R 1 000 000
• mScoa	R 330 000
• Risk and Internal Audit Services	R 300 000
• Improvement & Alignment of SDBIP & Budget Reporting	R 200 000
• Improvement of Assurance Services	R 200 000
• Municipal Service Delivery and Capacity Building Grant	R 480 000
• Municipal Drought – Capacity Support Grant	R 1 300 000
• Rural Development and Land Reform	<u>R22 996 034</u>
	<b><u>R42 921 034</u></b>

**TOTAL REVENUE ADJUSTMENT**

**R42 921 034**

**2. EXPENDITURE**

Expenditure must be increased which will be allocated in the adjustment budget with the following:

**Additional Grants:**

• Management Support Grant	R 500 000
• Financial Sustainability (Economic Impact of the Drought)	R 1 000 000
• Risk and Internal Audit Services	R 300 000
• Improvement & Alignment of SDBIP & Budget Reporting	R 200 000
• Improvement of Assurance Services	R 200 000
• Provincial Contribution Towards The Acceleration of Housing	R 7 315 000
• Municipal Service Delivery and Capacity Building Grant	R 480 000
• mScoa	<u>R 330 000</u>
	<b><u>R10 325 000</u></b>

**TOTAL EXPENDITURE ADJUSTMENT**

**R10 325 000**

**BEAUFORT WEST MUNICIPALITY  
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT  
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**3. CAPITAL EXPENDITURE**

Capital Expenditure must be increased with the additional grant from PT

- |   |             |
|---|-------------|
| • Human Settlements Development Grant (Beneficiaries) | R 6 300 000 |
| • Emergency Disaster Relief Grant                     | R 2 000 000 |
| • Municipal Drought – Capacity Support Grant          | R 1 300 000 |

Capital Expenditure must be increased with the additional grant from NT

- |                                     |             |
|-------------------------------------|-------------|
| • Rural Development and Land Reform | R22 996 034 |
|-------------------------------------|-------------|

<b>TOTAL CAPITAL EXPENDITURE ADJUSTMENT</b>	<b><u>R32 596 034</u></b>
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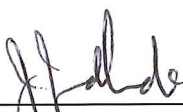
**4. SUMMARY**

TOTAL REVENUE ADJUSTMENT	R42 921 034
TOTAL EXPENDITURE ADJUSTMENT	<u>-R10 325 000</u>
TOTAL CAPITAL EXPENDITURE ADJUSTMENT	<u>-R32 596 034</u>
<b>TOTAL ADJUSTMENT</b>	<b><u>-R 0</u></b>

**1.1.4.8 Conclusion**

The mid-year budget and performance assessment indicates that:

- a) An adjustments budget and IDP for 2017/18 will be prepared and this must be approved by Council by no later than 28 February 2018; and
- b) The revised SDBIP which forms the basis for the mid-year performance assessments must include adjustments necessitated by a review of the predetermined objectives and adjustments as a result of the adjustments budget, must be approved by Council.



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COUNCILLOR JJ v/d LINDE  
EXECUTIVE MAYOR

DATE: 24-1-2018

**BEAUFORT WEST MUNICIPALITY  
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT  
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**Section 2 -Resolutions**

**Resolutions**

If the mid-year review is tabled in the municipal council, resolutions dealing with at least the

Following matters must be prepared and presented as part of the documentation, as may be relevant-

- (a) Take note of the monthly budget statement and any supporting documents;
- (b) Take note of the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;
- c) Take note of the mid-year budget and performance assessment referred to in section 72 of the Act;
- (d) Take note of the in-year reports of any municipal entities
- (e) Any other resolutions that may be required

**MID-YEAR BUDGET AND PERFORMANCE REPORT**

**RECOMMENDATION:**

That Council take cognizance of the 2017/18 Mid-Year Budget and Performance Assessment as tabled in terms of Section 54 of the Municipal Finance Management Act

That a revised budget for 2017/18 be submitted to Council to accommodate all new allocations and any other adjustments to the budget, IDP as well as the Service Delivery Budget and Implementation Plan.

**BEAUFORT WEST MUNICIPALITY  
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT  
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## Section 3 -Executive Summary

### Executive Summary

The executive summary of the mid-year budget and performance assessment must, in addition to the information in executive summary of the monthly budget statement as well as on the quarterly report on the implementation of the budget and the financial affairs for the municipality provide a summary of the impact of the national adjustments budget and the relevant provincial adjustments budget.

### 3.1 Introduction

The Mid-Year Review has been prepared in terms of the Municipal Budget and Reporting Regulations (as per the prescribed formats)

It must be noted that in all instances where the tables contained within this report include the audited outcomes for 2016/17 that these results are based on the audited annual financial statements that were audited by the Auditor General in accordance with Section 126 (3) of the Municipal Finance Management Act.

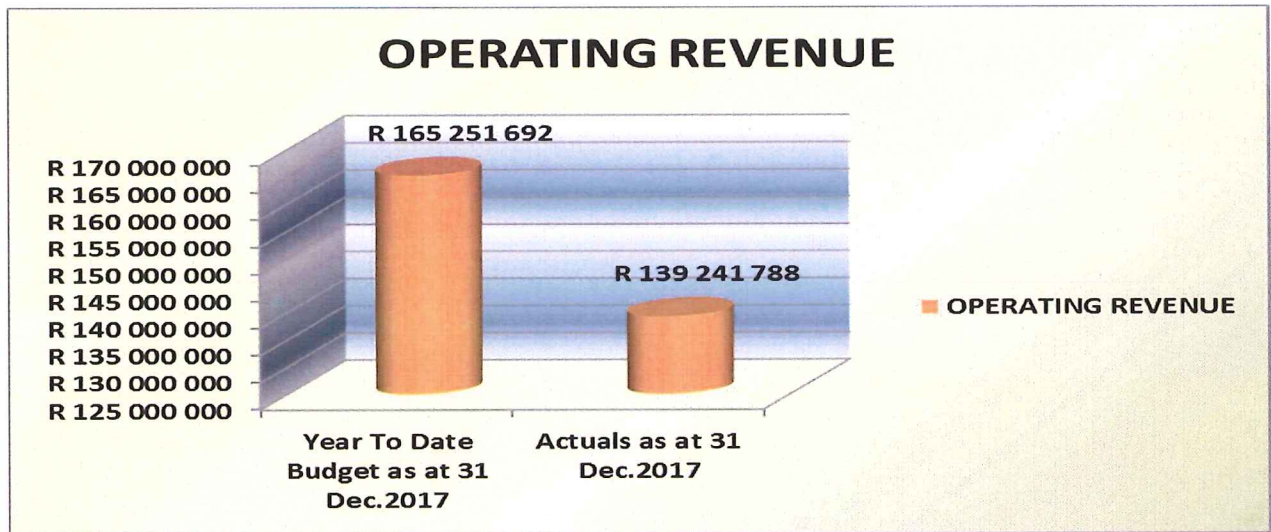
### 3.2 Budget Overview

#### (a) Operating Revenue

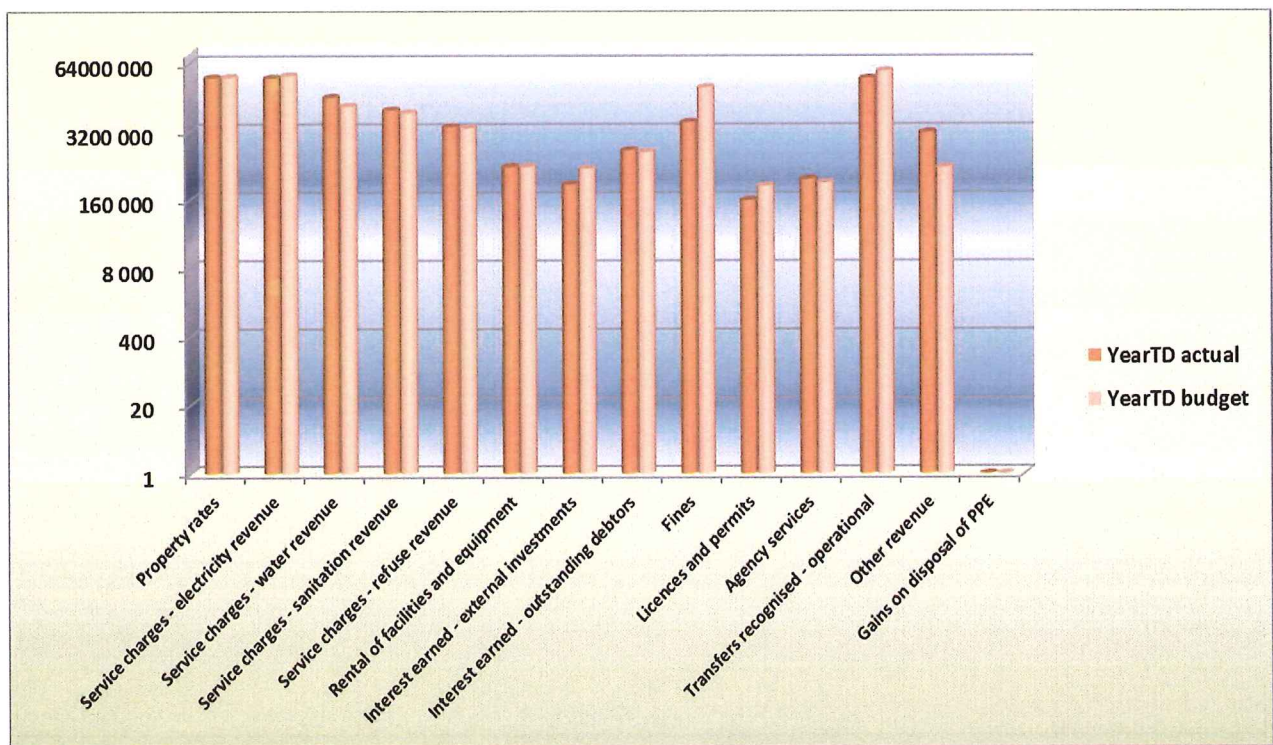
WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		28 915	35 417	-	48	34 488	35 096	(607)	-2%	35 417
Service charges - electricity revenue		63 683	74 602	-	4 908	34 074	37 301	(3 227)	-9%	74 602
Service charges - water revenue		18 489	19 442	-	5 002	14 601	9 721	4 880	50%	19 442
Service charges - sanitation revenue		13 355	14 531	-	1 075	8 174	7 266	908	13%	14 531
Service charges - refuse revenue		6 999	7 490	-	587	3 945	3 745	200	5%	7 490
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 229	1 363	-	115	679	682	(3)	0%	1 363
Interest earned - external investments		1 354	1 260	-	-	315	630	(315)	-50%	1 260
Interest earned - outstanding debtors		2 662	2 616	-	230	1 410	1 308	102	8%	2 616
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		63 670	44 785	-	878	4 813	22 393	(17 580)	-79%	44 785
Licences and permits		523	595	-	13	156	298	(141)	-48%	595
Agency services		714	680	-	47	395	340	55	16%	680
Transfers and subsidies		62 301	91 621	-	5 957	33 121	45 811	(12 689)	-28%	91 621
Other revenue		9 749	1 326	-	320	3 070	663	2 407	363%	1 326
Gains on disposal of PPE		64	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>273 706</b>	<b>295 728</b>	<b>-</b>	<b>19 179</b>	<b>139 242</b>	<b>165 252</b>	<b>(26 010)</b>	<b>-16%</b>	<b>295 728</b>

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(See Table C4 for details on the Operating Revenue info)



(See Table C4 for details on the Operating Revenue info)

Overall the revenue budget reflects a -16 % variance on the year to date projections. The reasons are the underperformance from Interest earned – External Investments with -50%, Fines with -79%,



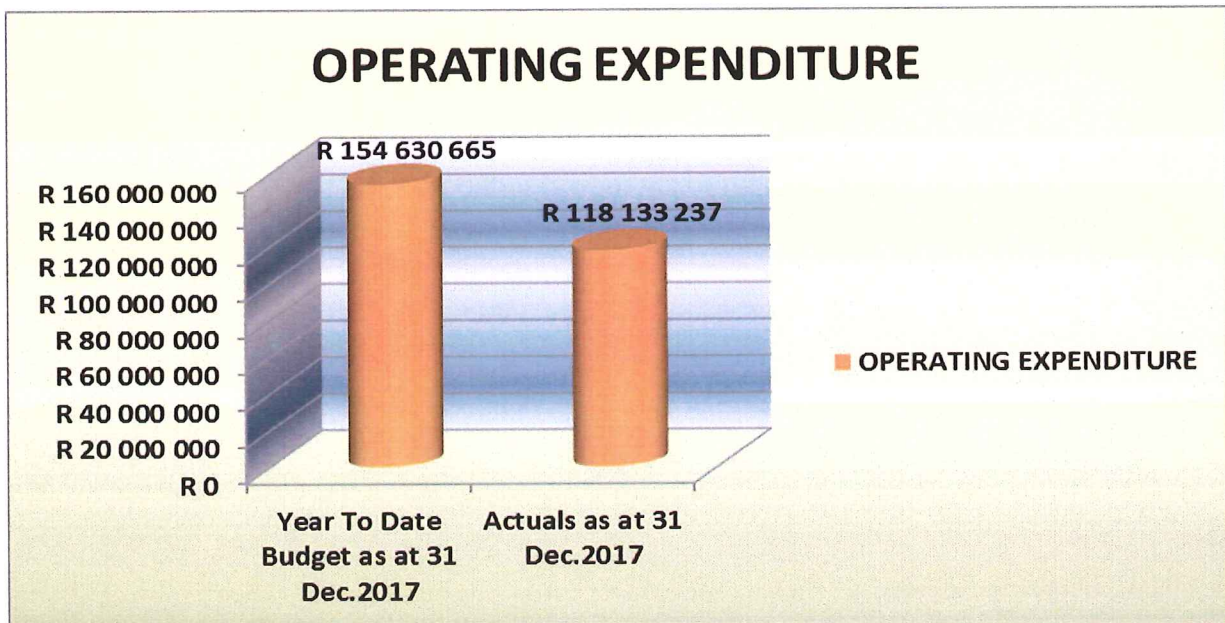
**BEAUFORT WEST MUNICIPALITY  
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Licenses and permits with -48%, Property Rates with -2% and Service Charges – Electricity Revenue with -9%. Other additional income were received from Service Charges with 2% and Transfers recognized - operational with 28%.

**(b) Operating Expenditure**

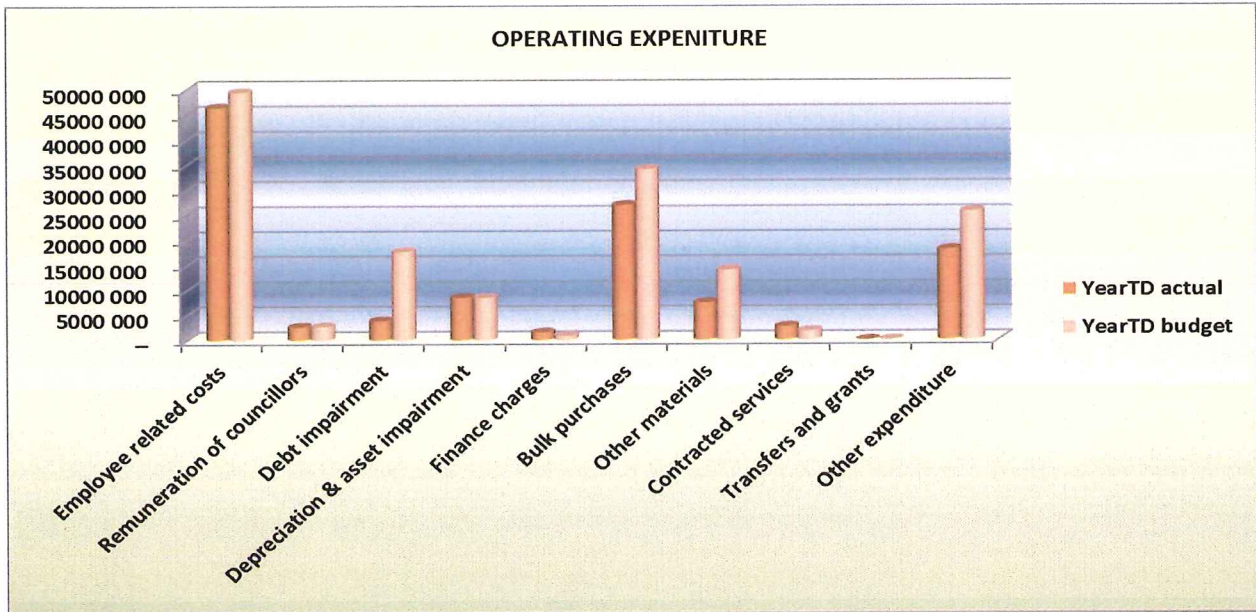
WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Expenditure By Type</b>										
Employee related costs		87 691	93 514	-	7 003	46 458	49 486	(3 028)	-6%	93 514
Remuneration of councillors		4 784	5 385	-	396	2 655	2 693	(37)	-1%	5 385
Debt impairment		55 572	35 285	-	640	3 838	17 643	(13 805)	-78%	35 285
Depreciation & asset impairment		16 188	16 935	-	1 411	8 468	8 468	-		16 935
Finance charges		6 590	1 713	-	574	1 546	857	689	80%	1 713
Bulk purchases		61 512	68 085	-	4 237	27 009	34 043	(7 034)	-21%	68 085
Other materials		14 309	27 950	-	654	7 435	13 975	(6 540)	-47%	27 950
Contracted services		14 263	3 595	-	875	2 687	1 797	890	50%	3 595
Transfers and subsidies		98	100	-	-	2	50	(48)	-96%	100
Other expenditure		27 487	51 241	-	3 582	18 036	25 621	(7 585)	-30%	51 241
Loss on disposal of PPE		1 423	-	-	-	-	-	-		-
<b>Total Expenditure</b>		<b>289 917</b>	<b>303 804</b>	<b>-</b>	<b>19 372</b>	<b>118 133</b>	<b>154 631</b>	<b>(36 497)</b>	<b>-24%</b>	<b>303 804</b>



(See Table C4 for details on the Operating Expenditure info)

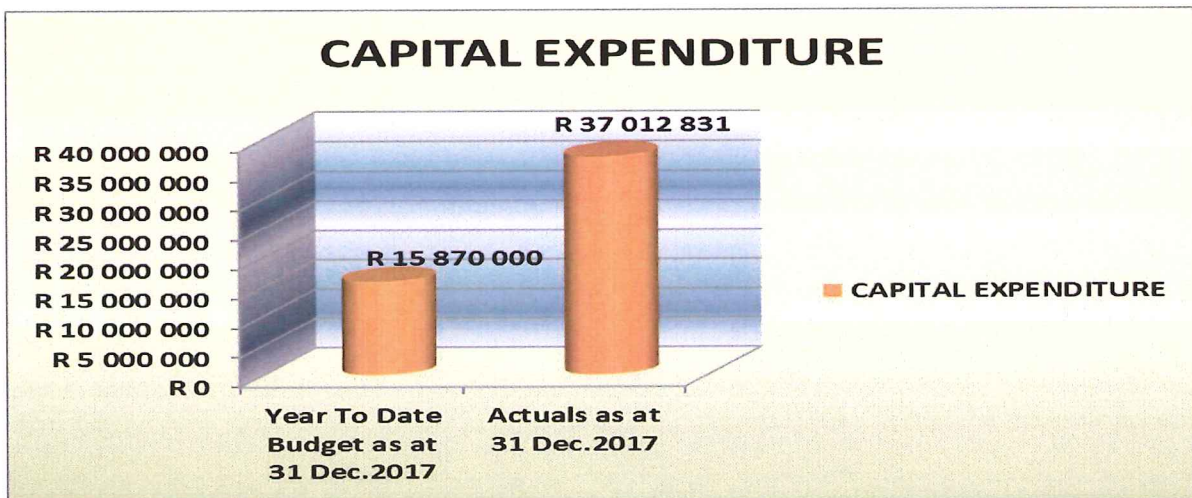
**BEAUFORT WEST MUNICIPALITY  
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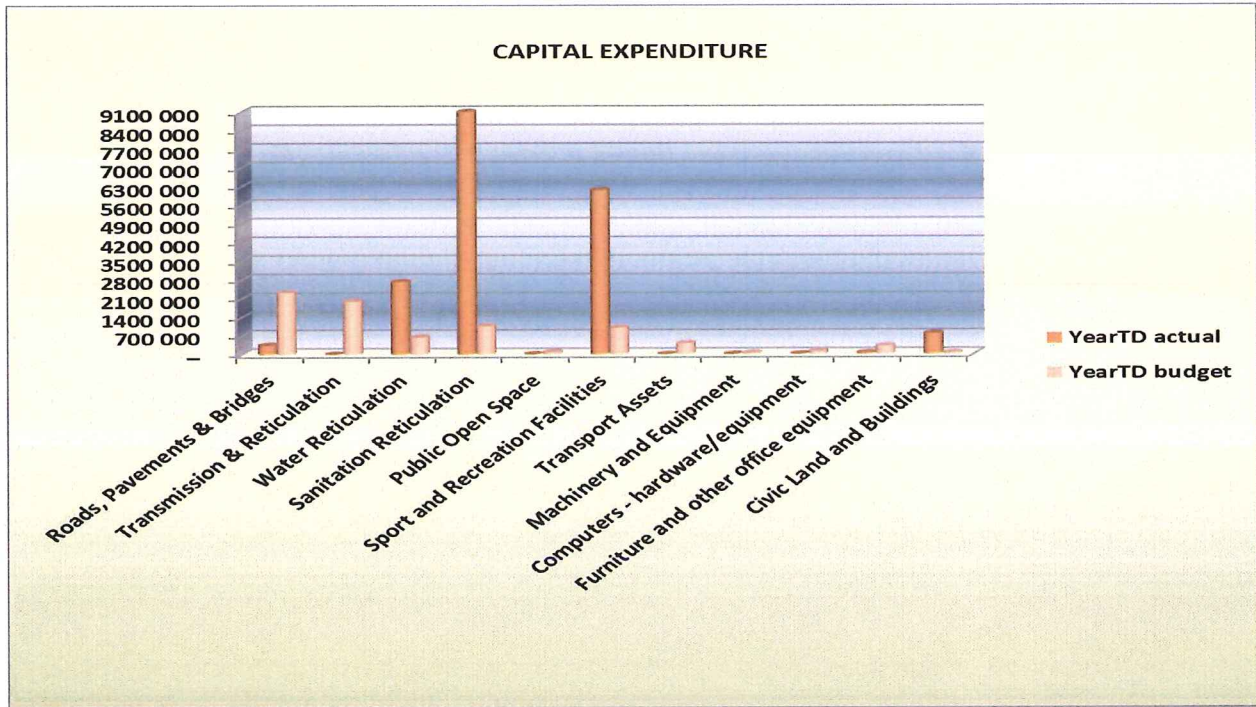
**(See Table C4 for details on the Operating Expenditure info)**

When comparing the year to date projections with the year to date actuals there is an under expenditure of 24%. The reasons are Employee Related Cost with 6%, Debt Impairment with 78%, Bulk Purchases with 21%, Transfers and Subsidies with 96%, Other Expenditure with 30% and Other Materials with 47%. Another reason is that Councillors increases have not yet been paid for the 2017/2018 financial year. Although Finance Charges are overspent with 80% and Contracted Services with 50%.

**( c ) Capital Expenditure**



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**(See Table SC13a for details on the Capital Expenditure information)**

When comparing the year to date projections with the year to date expenditure there is an over expenditure of 233% on capital expenditure.

**The following projects did not yet start for the 2017/2018 Financial Year:**

- HV Substations R 3 951 675.00
- Public Open Space R 150 000.00

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**Section 4-In Year Budget Tables**

**4.1 Monthly Budget Statement**

**In year-budget statement**

If a municipality does not have any municipal entities, the in-year budget statement tables must consist of the tables must consist of the tables in the First Attachment to this Schedule, namely-

- (a) Table C1 s71 Monthly Budget Statement
- (b) Table C2 Monthly Budget Statement -Financial Performance (standard classification)
- (c) Table C3 Monthly Budget Statement- Financial Performance (revenue and expenditure)
- (d) Table C4 Monthly Budget Statement- (revenue and expenditure)
- (e) Table C5 Monthly Budget Statement-Capital Expenditure (municipal vote, standard classification and funding)
- (f) Table C6 Monthly Budget Statement-Financial Position
- (f) Table C7 Monthly Budget Statement-Cash-flow

*The tables included in section 4 to the end of this report are from the ' Schedule Monthly Budget Statement'*

**BEAUFORT WEST MUNICIPALITY  
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT  
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**4.1.1 Table C1:s71 Monthly Budget Statement Summary**

**WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment**

Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	28 915	35 417	-	48	34 488	35 096	(607)	-2%	35 417
Service charges	102 526	116 065	-	11 571	60 793	58 032	2 761	5%	116 065
Investment revenue	1 354	1 260	-	-	315	630	(315)	-50%	1 260
Transfers and subsidies	62 301	91 621	-	5 957	33 121	45 811	(12 689)	-28%	91 621
Other own revenue	78 611	51 366	-	1 603	10 524	25 683	(15 159)	-59%	51 366
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>273 706</b>	<b>295 728</b>	<b>-</b>	<b>19 179</b>	<b>139 242</b>	<b>165 252</b>	<b>(26 010)</b>	<b>-16%</b>	<b>295 728</b>
Employee costs	87 691	93 514	-	7 003	46 458	49 486	(3 028)	-6%	93 514
Remuneration of Councillors	4 784	5 385	-	396	2 655	2 693	(37)	-1%	5 385
Depreciation & asset impairment	16 188	16 935	-	1 411	8 468	8 468	-	-	16 935
Finance charges	6 590	1 713	-	574	1 546	857	689	80%	1 713
Materials and bulk purchases	75 821	96 035	-	4 891	34 443	48 017	(13 574)	-28%	96 035
Transfers and subsidies	98	100	-	-	2	50	(48)	-96%	100
Other expenditure	98 745	90 121	-	5 096	24 561	45 061	(20 499)	-45%	90 121
<b>Total Expenditure</b>	<b>289 917</b>	<b>303 804</b>	<b>-</b>	<b>19 372</b>	<b>118 133</b>	<b>154 631</b>	<b>(36 497)</b>	<b>-24%</b>	<b>303 804</b>
<b>Surplus/(Deficit)</b>	<b>(16 211)</b>	<b>(8 076)</b>	<b>-</b>	<b>(193)</b>	<b>21 109</b>	<b>10 621</b>	<b>10 488</b>	<b>99%</b>	<b>(8 076)</b>
Transfers and subsidies - capital (monetary alloc	42 381	14 640	-	1 255	36 195	7 320	28 875	394%	14 640
Contributions & Contributed assets	1 400	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>27 570</b>	<b>6 564</b>	<b>-</b>	<b>1 062</b>	<b>57 303</b>	<b>17 941</b>	<b>39 362</b>	<b>219%</b>	<b>6 564</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>27 570</b>	<b>6 564</b>	<b>-</b>	<b>1 062</b>	<b>57 303</b>	<b>17 941</b>	<b>39 362</b>	<b>219%</b>	<b>6 564</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>53 399</b>	<b>15 870</b>	<b>-</b>	<b>1 285</b>	<b>37 013</b>	<b>7 935</b>	<b>29 078</b>	<b>366%</b>	<b>15 870</b>
Capital transfers recognised	42 381	14 640	-	1 255	36 195	7 320	28 875	394%	14 640
Public contributions & donations	1 400	-	-	-	-	-	-	-	-
Borrowing	6 898	-	-	-	-	-	-	-	-
Internally generated funds	2 720	1 230	-	31	818	615	203	33%	1 230
<b>Total sources of capital funds</b>	<b>53 399</b>	<b>15 870</b>	<b>-</b>	<b>1 285</b>	<b>37 013</b>	<b>7 935</b>	<b>29 078</b>	<b>366%</b>	<b>15 870</b>
<b>Financial position</b>									
Total current assets	54 520	52 394	-	-	90 718	-	-	-	52 394
Total non current assets	507 881	470 159	-	-	536 292	-	-	-	470 159
Total current liabilities	59 714	45 286	-	-	67 594	-	-	-	45 286
Total non current liabilities	68 558	66 291	-	-	68 558	-	-	-	66 291
<b>Community wealth/Equity</b>	<b>434 128</b>	<b>410 977</b>	<b>-</b>	<b>-</b>	<b>490 858</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>410 977</b>
<b>Cash flows</b>									
Net cash from (used) operating	39 841	23 692	-	12 954	55 099	10 084	(45 015)	-446%	23 692
Net cash from (used) investing	(52 290)	(15 980)	-	(1 285)	(37 013)	(7 990)	29 023	-363%	(15 980)
Net cash from (used) financing	2 518	(2 926)	-	(277)	(659)	(1 463)	(804)	55%	(2 926)
<b>Cash/cash equivalents at the month/year end</b>	<b>6 637</b>	<b>9 199</b>	<b>-</b>	<b>-</b>	<b>21 840</b>	<b>5 044</b>	<b>(16 796)</b>	<b>-333%</b>	<b>9 199</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	19 237	4 117	2 666	68 693	-	-	-	-	94 714
<b>Creditors Age Analysis</b>									
Total Creditors	5 526	258	146	2	4	34	64	-	6 033

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**4.1.2 Table C2:s71 Monthly Budget Statement -Financial Performance (standard classification)**

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organizational structures used by the different institutions.

The main functions are Governance and Administration, Community and Public Safety, Economic and Environmental Services and lastly the Trading Services

**WC053 Beaufort West - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment**

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		75 309	74 338	-	5 504	65 070	54 556	10 514	19%	74 338
Executive and council		38 694	36 545	-	5 309	27 981	18 272	9 708	53%	36 545
Finance and administration		36 615	37 793	-	196	37 089	36 284	805	2%	37 793
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		15 384	33 704	-	1 925	9 592	16 852	(7 260)	-43%	33 704
Community and social services		5 789	6 358	-	491	3 165	3 179	(13)	0%	6 358
Sport and recreation		1 911	2 422	-	1 258	6 228	1 211	5 016	414%	2 422
Public safety		1 404	801	-	0	0	401	(400)	-100%	801
Housing		6 281	24 123	-	176	199	12 061	(11 862)	-98%	24 123
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		74 840	53 012	-	987	6 008	26 506	(20 498)	-77%	53 012
Planning and development		370	402	-	47	237	201	36	18%	402
Road transport		74 470	52 610	-	940	5 771	26 305	(20 533)	-78%	52 610
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		151 954	149 316	-	12 019	94 766	74 658	20 109	27%	149 316
Energy sources		75 577	90 523	-	5 204	36 865	45 262	(8 397)	-19%	90 523
Water management		26 631	27 589	-	5 010	17 577	13 795	3 783	27%	27 589
Waste water management		40 366	21 466	-	1 169	35 722	10 733	24 989	233%	21 466
Waste management		9 380	9 738	-	636	4 602	4 869	(267)	-5%	9 738
<i>Other</i>	<b>4</b>	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>317 487</b>	<b>310 368</b>	<b>-</b>	<b>20 434</b>	<b>175 437</b>	<b>172 572</b>	<b>2 865</b>	<b>2%</b>	<b>310 368</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		63 988	55 923	-	4 880	27 944	28 834	(890)	-3%	55 923
Executive and council		16 636	14 625	-	1 230	7 160	7 396	(237)	-3%	14 625
Finance and administration		46 451	40 807	-	3 613	20 525	21 179	(653)	-3%	40 807
Internal audit		901	490	-	37	259	259	(0)	0%	490
<i>Community and public safety</i>		24 142	46 226	-	1 835	11 885	23 598	(11 713)	-50%	46 226
Community and social services		7 025	9 387	-	653	4 124	4 892	(768)	-16%	9 387
Sport and recreation		6 972	8 099	-	589	4 930	4 221	710	17%	8 099
Public safety		2 828	3 418	-	283	1 961	1 797	163	9%	3 418
Housing		7 316	25 322	-	310	870	12 688	(11 818)	-93%	25 322
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		84 543	64 570	-	3 165	18 622	32 884	(14 262)	-43%	64 570
Planning and development		4 982	5 608	-	410	2 555	2 942	(387)	-13%	5 608
Road transport		79 561	58 962	-	2 755	16 068	29 942	(13 875)	-46%	58 962
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		116 831	136 555	-	9 454	59 495	69 045	(9 551)	-14%	136 555
Energy sources		71 183	84 900	-	5 346	35 761	42 686	(6 925)	-16%	84 900
Water management		23 327	25 528	-	2 077	11 715	12 922	(1 207)	-9%	25 528
Waste water management		9 454	11 088	-	858	5 027	5 688	(661)	-12%	11 088
Waste management		12 867	15 040	-	1 173	6 991	7 750	(758)	-10%	15 040
<i>Other</i>		413	531	-	38	187	270	(82)	-31%	531
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>289 917</b>	<b>303 804</b>	<b>-</b>	<b>19 372</b>	<b>118 133</b>	<b>154 631</b>	<b>(36 497)</b>	<b>-24%</b>	<b>303 804</b>
<b>Surplus/ (Deficit) for the year</b>		<b>27 570</b>	<b>6 564</b>	<b>-</b>	<b>1 062</b>	<b>57 303</b>	<b>17 941</b>	<b>39 362</b>	<b>219%</b>	<b>6 564</b>

**BEAUFORT WEST MUNICIPALITY  
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**4.1.3 Table C3:s71 Monthly Budget Statement -Financial Performance (revenue and expenditure by municipal vote)**

The operating expenditure budget is approved by Council on the municipal vote level.

The municipal votes reflect the organizational structure of the municipality which is made up of the following Directorates:

- (a) Municipal Manager
- (b) Director Corporate Service
- (c) Director Financial Service
- (d) Director Community Services
- (e) Director Engineering Service
- (f) Director Electrical Services

**WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year**

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		44 357	42 608	-	5 785	31 011	21 304	9 707	45.6%	42 608
Vote 3 - Director: Financial Services		35 832	37 065	-	160	36 855	35 920	935	2.6%	37 065
Vote 4 - Director: Engineering Services		79 996	59 656	-	7 548	60 707	29 828	30 879	103.5%	59 656
Vote 5 - Director: Community Services		81 726	80 516	-	1 738	9 999	40 258	(30 259)	-75.2%	80 516
Vote 6 - Director: Electrical Services		75 577	90 523	-	5 204	36 865	45 262	(8 397)	-18.6%	90 523
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>317 487</b>	<b>310 368</b>	<b>-</b>	<b>20 434</b>	<b>175 437</b>	<b>172 572</b>	<b>2 865</b>	<b>1.7%</b>	<b>310 368</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		4 998	4 606	-	556	2 575	2 445	129	5.3%	4 606
Vote 2 - Director: Corporate Service		31 762	30 163	-	2 011	13 868	15 433	(1 566)	-10.1%	30 163
Vote 3 - Director: Financial Services		25 410	20 602	-	2 331	11 225	10 670	555	5.2%	20 602
Vote 4 - Director: Engineering Services		67 782	81 055	-	5 707	36 613	41 559	(4 946)	-11.9%	81 055
Vote 5 - Director: Community Services		88 782	82 479	-	3 421	18 092	41 837	(23 746)	-56.8%	82 479
Vote 6 - Director: Electrical Services		71 183	84 900	-	5 346	35 761	42 686	(6 925)	-16.2%	84 900
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>289 917</b>	<b>303 804</b>	<b>-</b>	<b>19 372</b>	<b>118 133</b>	<b>154 631</b>	<b>(36 497)</b>	<b>-23.6%</b>	<b>303 804</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>27 570</b>	<b>6 564</b>	<b>-</b>	<b>1 062</b>	<b>57 303</b>	<b>17 941</b>	<b>39 362</b>	<b>219.4%</b>	<b>6 564</b>

**BEAUFORT WEST MUNICIPALITY**  
**MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT**  
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**4.1.4 Table C4:s71 Monthly Budget Statement -Financial Performance (revenue and expenditure)**

This table shows the revenue by source as well as the expenditure by type.

**WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment**

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		28 915	35 417	-	48	34 488	35 096	(607)	-2%	35 417
Service charges - electricity revenue		63 683	74 602	-	4 908	34 074	37 301	(3 227)	-9%	74 602
Service charges - water revenue		18 489	19 442	-	5 002	14 601	9 721	4 880	50%	19 442
Service charges - sanitation revenue		13 355	14 531	-	1 075	8 174	7 266	908	13%	14 531
Service charges - refuse revenue		6 999	7 490	-	587	3 945	3 745	200	5%	7 490
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1 229	1 363	-	115	679	682	(3)	0%	1 363
Interest earned - external investments		1 354	1 260	-	-	315	630	(315)	-50%	1 260
Interest earned - outstanding debtors		2 662	2 616	-	230	1 410	1 308	102	8%	2 616
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		63 670	44 785	-	878	4 813	22 393	(17 580)	-79%	44 785
Licences and permits		523	595	-	13	156	298	(141)	-48%	595
Agency services		714	680	-	47	395	340	55	16%	680
Transfers and subsidies		62 301	91 621	-	5 957	33 121	45 811	(12 689)	-28%	91 621
Other revenue		9 749	1 326	-	320	3 070	663	2 407	363%	1 326
Gains on disposal of PPE		64	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>273 706</b>	<b>295 728</b>	<b>-</b>	<b>19 179</b>	<b>139 242</b>	<b>165 252</b>	<b>(26 010)</b>	<b>-16%</b>	<b>295 728</b>
<b>Expenditure By Type</b>										
Employee related costs		87 691	93 514	-	7 003	46 458	49 486	(3 028)	-6%	93 514
Remuneration of councillors		4 784	5 385	-	396	2 655	2 693	(37)	-1%	5 385
Debt impairment		55 572	35 285	-	640	3 838	17 643	(13 805)	-78%	35 285
Depreciation & asset impairment		16 188	16 935	-	1 411	8 468	8 468	-	-	16 935
Finance charges		6 590	1 713	-	574	1 546	857	689	80%	1 713
Bulk purchases		61 512	68 085	-	4 237	27 009	34 043	(7 034)	-21%	68 085
Other materials		14 309	27 950	-	654	7 435	13 975	(6 540)	-47%	27 950
Contracted services		14 263	3 595	-	875	2 687	1 797	890	50%	3 595
Transfers and subsidies		98	100	-	-	2	50	(48)	-96%	100
Other expenditure		27 487	51 241	-	3 582	18 036	25 621	(7 585)	-30%	51 241
Loss on disposal of PPE		1 423	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>289 917</b>	<b>303 804</b>	<b>-</b>	<b>19 372</b>	<b>118 133</b>	<b>154 631</b>	<b>(36 497)</b>	<b>-24%</b>	<b>303 804</b>
<b>Surplus/(Deficit)</b>		<b>(16 211)</b>	<b>(8 076)</b>	<b>-</b>	<b>(193)</b>	<b>21 109</b>	<b>10 621</b>	<b>10 488</b>	<b>0</b>	<b>(8 076)</b>
Transfers and subsidies - capital (provincial, national, district)		-	-	-	-	-	-	-	-	-
(National / Provincial and District)		42 381	14 640	-	1 255	36 195	7 320	28 875	0	14 640
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		1 400	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>27 570</b>	<b>6 564</b>	<b>-</b>	<b>1 062</b>	<b>57 303</b>	<b>17 941</b>			<b>6 564</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>27 570</b>	<b>6 564</b>	<b>-</b>	<b>1 062</b>	<b>57 303</b>	<b>17 941</b>			<b>6 564</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>27 570</b>	<b>6 564</b>	<b>-</b>	<b>1 062</b>	<b>57 303</b>	<b>17 941</b>			<b>6 564</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>27 570</b>	<b>6 564</b>	<b>-</b>	<b>1 062</b>	<b>57 303</b>	<b>17 941</b>			<b>6 564</b>



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The annual budget is approved for 'Total Revenue by Source'.

The YTD actual reflects an achievement of R 139,242 million or 84% of the year-to-date budget of R 165,252 million.

'Own Revenue' received amounts to R 106,121 million. It is R 13,320 million less than the Year to date Budget, which is an 88.8% achievement of the year-to-date budget of R 119,441 million.

'Transfers recognized revenue' received amounts to R 33,120 million. It is R 12,691 million less than the year-to-date Budget, which is a 72.3% achievement of the year-to-date budget of R 45,811 million. The revenue that can realize by year end will depend on how the operating grants funded projects are spent.

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**4.1.5 Table C5: Monthly Budget Statement -Capital Expenditure (municipal vote, standard classification and funding)**

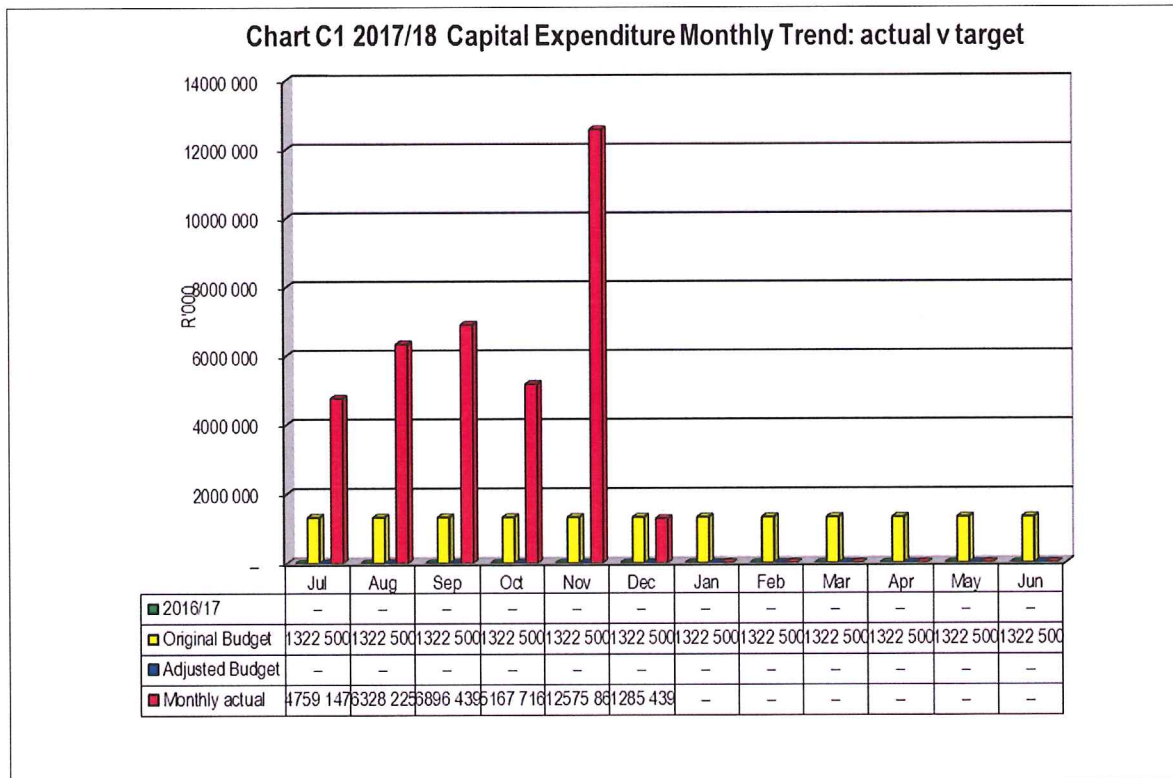
WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment

Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	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		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		19	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		393	200	-	-	18	100	(82)	-82%	200
Vote 3 - Director: Financial Services		1 729	200	-	5	11	100	(89)	-89%	200
Vote 4 - Director: Engineering Services		44 577	10 440	-	1 281	36 984	5 220	31 764	609%	10 440
Vote 5 - Director: Community Services		1 276	1 000	-	-	-	500	(500)	-100%	1 000
Vote 6 - Director: Electrical Services		5 405	4 030	-	-	-	2 015	(2 015)	-100%	4 030
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	53 399	15 870	-	1 285	37 013	7 935	29 078	366%	15 870
<b>Total Capital Expenditure</b>		53 399	15 870	-	1 285	37 013	7 935	29 078	366%	15 870
<b>Capital Expenditure - Functional Classification</b>										
<i>Governance and administration</i>		2 625	680	-	31	805	340	465	137%	680
Executive and council		200	-	-	-	-	-	-	-	-
Finance and administration		2 425	680	-	31	805	340	465	137%	680
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 395	3 150	-	1 255	6 148	1 575	4 573	290%	3 150
Community and social services		85	200	-	-	-	100	(100)	-100%	200
Sport and recreation		2 000	2 150	-	1 255	6 148	1 075	5 073	472%	2 150
Public safety		163	800	-	-	-	400	(400)	-100%	800
Housing		147	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		8 149	4 624	-	-	355	2 312	(1 957)	-85%	4 624
Planning and development		1 710	-	-	-	11	-	11	#DIV/0!	-
Road transport		6 439	4 624	-	-	344	2 312	(1 968)	-85%	4 624
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		40 229	7 416	-	-	29 705	3 708	25 997	701%	7 416
Energy sources		5 405	4 030	-	-	-	2 015	(2 015)	-100%	4 030
Water management		2 547	1 271	-	-	2 718	635	2 082	328%	1 271
Waste water management		31 462	2 114	-	-	26 987	1 057	25 929	2453%	2 114
Waste management		816	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	53 399	15 870	-	1 285	37 013	7 935	29 078	366%	15 870
<b>Funded by:</b>										
National Government		16 048	13 840	-	1 255	9 588	6 920	2 668	39%	13 840
Provincial Government		26 333	800	-	-	26 607	400	26 207	6552%	800
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		42 381	14 640	-	1 255	36 195	7 320	28 875	394%	14 640
<b>Public contributions &amp; donations</b>	5	1 400	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	6 898	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		2 720	1 230	-	31	818	615	203	33%	1 230
<b>Total Capital Funding</b>		53 399	15 870	-	1 285	37 013	7 935	29 078	366%	15 870

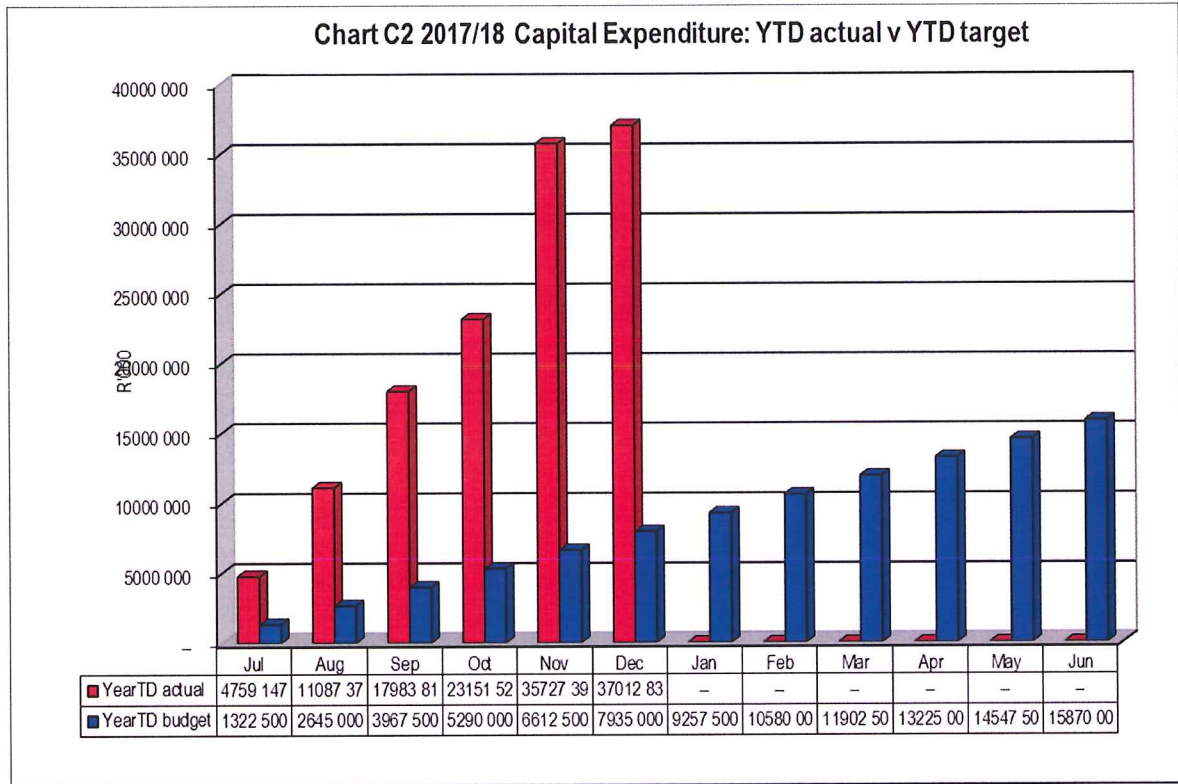
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Table C5 consists of three distinct sections:

- **Appropriations by vote:**
  - Which are the budget allocations that are approved by Council in the annual and adjustment budgets (similar to the expenditure by vote in Table C3).
  - If any of these annual budgets (either for Council as a whole or any individual vote) is overspent then unauthorized expenditure will have occurred. There were no unauthorized expenditure on any vote
- **Standard classification:**
  - Similar to Table C2 this portion reflects the capital budget in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organizational structures used by the different institutions.
- **Funding portion:**
  - This section reflects how the capital budget has been funded by the different sources of capital revenue.
  - It is very important that national government grants are fully spent by year end otherwise they will have to be repaid to the national revenue fund.
  - Provincial grants should also be utilized but should any unspent portion remain then the provincial departments do not at this time require repayment.



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**4.1.6: Table C6: Monthly Budget Statement-Financial Position**

**WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment**

Description	Ref	Budget Year 2017/18				
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		6	5 392	—	6	5 392
Call investment deposits		6 919	3 807	—	15 312	3 807
Consumer debtors		17 264	17 664	—	45 326	17 664
Other debtors		26 347	21 803	—	25 852	21 803
Current portion of long-term receivables		654	—	—	654	—
Inventory		3 330	3 729	—	3 568	3 729
<b>Total current assets</b>		<b>54 520</b>	<b>52 394</b>	<b>—</b>	<b>90 718</b>	<b>52 394</b>
<b>Non current assets</b>						
Long-term receivables		2 318	1 738	—	2 318	1 738
Investments		—	—	—	—	—
Investment property		7 819	8 150	—	7 685	8 150
Investments in Associate		—	—	—	—	—
Property, plant and equipment		491 754	454 405	—	520 299	454 405
Agricultural		—	—	—	—	—
Biological assets		—	—	—	—	—
Intangible assets		515	471	—	515	471
Other non-current assets		5 474	5 396	—	5 474	5 396
<b>Total non current assets</b>		<b>507 881</b>	<b>470 159</b>	<b>—</b>	<b>536 292</b>	<b>470 159</b>
<b>TOTAL ASSETS</b>		<b>562 401</b>	<b>522 553</b>	<b>—</b>	<b>627 010</b>	<b>522 553</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		288	—	—	4 841	—
Borrowing		3 876	2 986	—	3 218	2 986
Consumer deposits		1 497	1 353	—	1 501	1 353
Trade and other payables		44 545	32 546	—	44 661	32 546
Provisions		9 508	8 401	—	13 373	8 401
<b>Total current liabilities</b>		<b>59 714</b>	<b>45 286</b>	<b>—</b>	<b>67 594</b>	<b>45 286</b>
<b>Non current liabilities</b>						
Borrowing		12 748	11 120	—	12 748	11 120
Provisions		55 810	55 171	—	55 810	55 171
<b>Total non current liabilities</b>		<b>68 558</b>	<b>66 291</b>	<b>—</b>	<b>68 558</b>	<b>66 291</b>
<b>TOTAL LIABILITIES</b>		<b>128 273</b>	<b>111 576</b>	<b>—</b>	<b>136 152</b>	<b>111 576</b>
<b>NET ASSETS</b>	2	<b>434 128</b>	<b>410 977</b>	<b>—</b>	<b>490 858</b>	<b>410 977</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		426 474	407 050	—	483 204	407 050
Reserves		7 653	3 926	—	7 654	3 926
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>434 128</b>	<b>410 977</b>	<b>—</b>	<b>490 858</b>	<b>410 977</b>

The value reflected in the Financial Position will not reconcile to the Debtors Age Analysis shown on Table C1 and SC3.

The financial position includes the total annual billing to date, whereas the age analysis only includes those amounts which have become due and not the 'future' amounts.

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**4.1.7 Table C7: Monthly Budget Statement -Cash Flow**

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		133 244	33 292	-	1 855	18 835	16 646	2 189	13%	33 292
Service charges		-	108 944	-	9 062	54 186	54 472	(286)	-1%	108 944
Other revenue		-	21 141	-	1 172	8 134	8 809	(675)	-8%	21 141
Government - operating		64 520	91 621	-	6 199	37 209	45 811	(8 601)	-19%	91 621
Government - capital		54 477	14 640	-	11 469	40 636	7 320	33 316	455%	14 640
Interest		4 016	3 794	-	230	1 639	1 897	(258)	-14%	3 794
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(209 727)	(247 927)	-	(16 747)	(104 280)	(123 963)	(19 684)	16%	(247 927)
Finance charges		(6 590)	(1 713)	-	(287)	(1 259)	(857)	402	-47%	(1 713)
Transfers and Grants		(98)	(100)	-	-	(2)	(50)	(48)	96%	(100)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>39 841</b>	<b>23 692</b>	<b>-</b>	<b>12 954</b>	<b>55 099</b>	<b>10 084</b>	<b>(45 015)</b>	<b>-446%</b>	<b>23 692</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		142	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		(470)	(110)	-	-	-	(55)	55	-100%	(110)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(51 962)	(15 870)	-	(1 285)	(37 013)	(7 935)	29 078	-366%	(15 870)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(52 290)</b>	<b>(15 980)</b>	<b>-</b>	<b>(1 285)</b>	<b>(37 013)</b>	<b>(7 990)</b>	<b>29 023</b>	<b>-363%</b>	<b>(15 980)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		6 879	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	60	-	9	(3)	30	(33)	-111%	60
<b>Payments</b>										
Repayment of borrowing		(4 361)	(2 986)	-	(287)	(656)	(1 493)	(837)	56%	(2 986)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>2 518</b>	<b>(2 926)</b>	<b>-</b>	<b>(277)</b>	<b>(659)</b>	<b>(1 463)</b>	<b>(804)</b>	<b>55%</b>	<b>(2 926)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(9 931)</b>	<b>4 786</b>	<b>-</b>	<b>11 391</b>	<b>17 427</b>	<b>631</b>			<b>4 786</b>
Cash/cash equivalents at beginning:		16 569	4 413	-		4 413	4 413			4 413
Cash/cash equivalents at month/year end:		6 637	9 199	-		21 840	5 044			9 199

Table C7 does not balance to the current Cashbook balance, shown in the 'Year-To-Date actual' column which is R 21,840 million. The current Cashbook balance is R 12,095 million. The reason is due to movements during the year of Ratepayers and other and Suppliers and employees not taken into account.

Refer to section 5 for a more comprehensive picture of the cash position of the municipality which includes investments and commitments against available cash resources.

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**PART 2-SUPPORTING DOCUMENTATION Section**

**Section 5- Debtor's Analysis**

**Debtors Analysis**

The debtors' analysis must contain-

- (a) An aged analysis reconciled with the financial position grouped by-
  - (i) Revenue source; and
  - (ii) Customer group
- (b) Any bad debts written off by customer group

**5.1 Supporting Table SC3: Debtors Age Analysis**

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

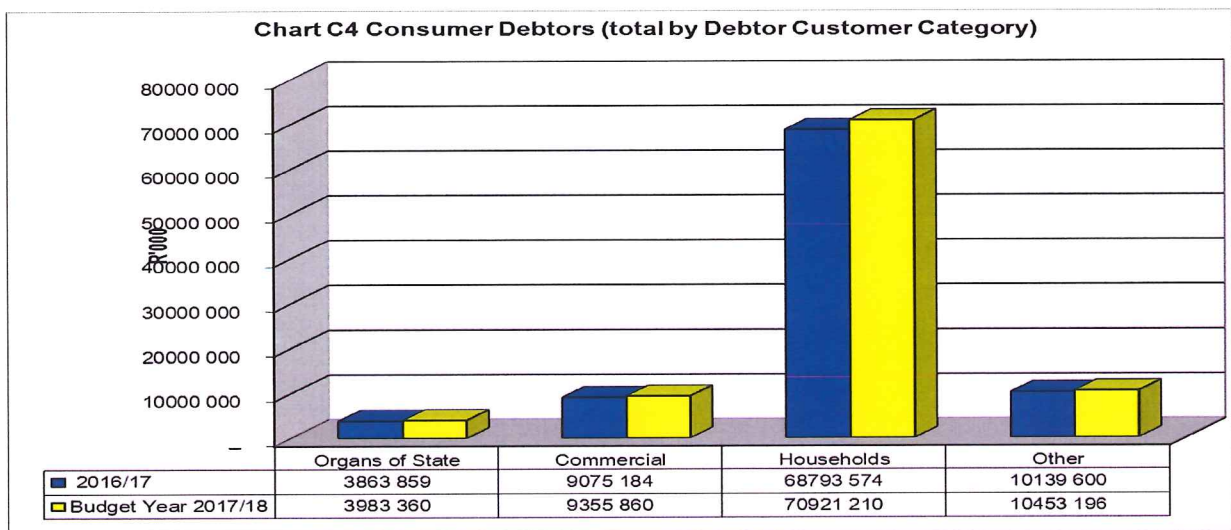
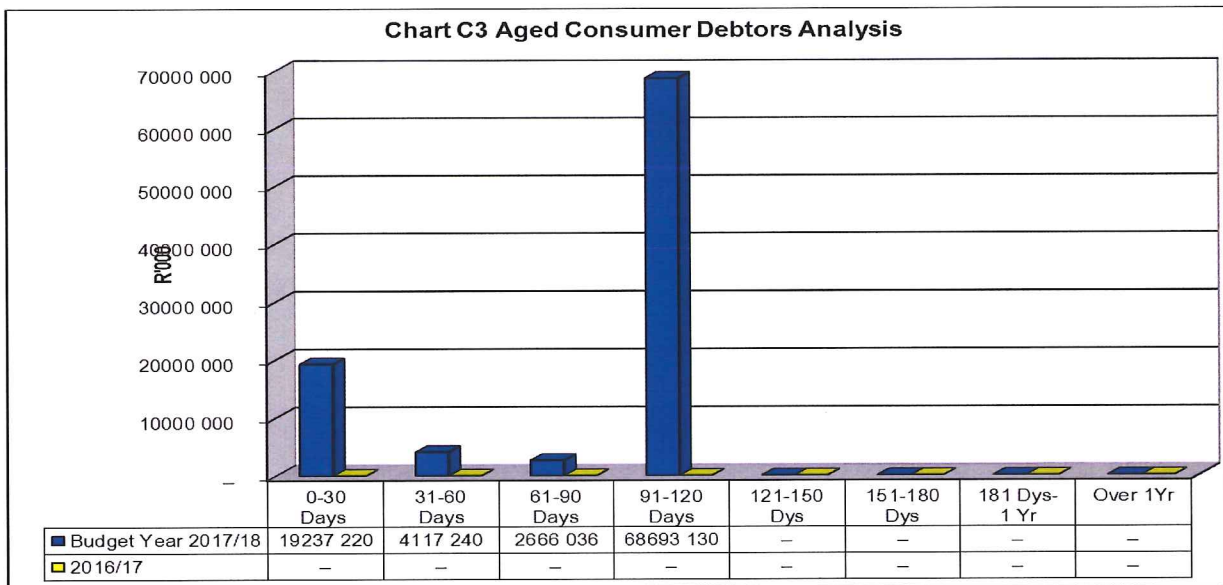
Description	NT Code	Budget Year 2017/18									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	5 249	569	459	5 093	-	-	-	-	11 371	5 093	-	499
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7 683	533	244	1 086	-	-	-	-	9 546	1 086	-	183
Receivables from Non-exchange Transactions - Property Rates	1400	1 876	616	450	7 898	-	-	-	-	10 840	7 898	-	768
Receivables from Exchange Transactions - Waste Water Management	1500	1 249	665	489	10 989	-	-	-	-	13 391	10 989	-	1 383
Receivables from Exchange Transactions - Waste Management	1600	680	396	324	6 356	-	-	-	-	7 757	6 356	-	999
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	3	14	45	-	-	-	-	66	45	-	6
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2 496	1 335	686	37 226	-	-	-	-	41 743	37 226	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>19 237</b>	<b>4 117</b>	<b>2 666</b>	<b>68 693</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94 714</b>	<b>68 693</b>	<b>-</b>	<b>3 838</b>
<b>2016/17 - totals only</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	928	341	140	2 575	-	-	-	-	3 983	2 575	-	-
Commercial	2300	5 970	329	286	2 771	-	-	-	-	9 356	2 771	-	-
Households	2400	10 798	3 018	1 884	55 221	-	-	-	-	70 921	55 221	-	3 838
Other	2500	1 542	428	356	8 127	-	-	-	-	10 453	8 127	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>19 237</b>	<b>4 117</b>	<b>2 666</b>	<b>68 693</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94 714</b>	<b>68 693</b>	<b>-</b>	<b>3 838</b>

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**Debtors Age Analysis**

The age analyses for debtors only include those amounts which are currently or past due. It does not include the interim rates debit raising nor the current month billing which is only due at the end of the following month.

The value reflected on the Financial Position will not reconcile to the Debtor's Age Analysis shown on Supporting Table SC3. The Financial Position includes the total annual billing to date and some debtors classification which do not form part of the consumer debtors. Whereas the age analysis includes those consumer amounts which have become due and not the future amounts which will only fall due in coming months for consumers who have chosen to pay their rates and fixed charges by 30 September annually or monthly on an installment basis.





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**Section 6 - Creditor's Analysis**

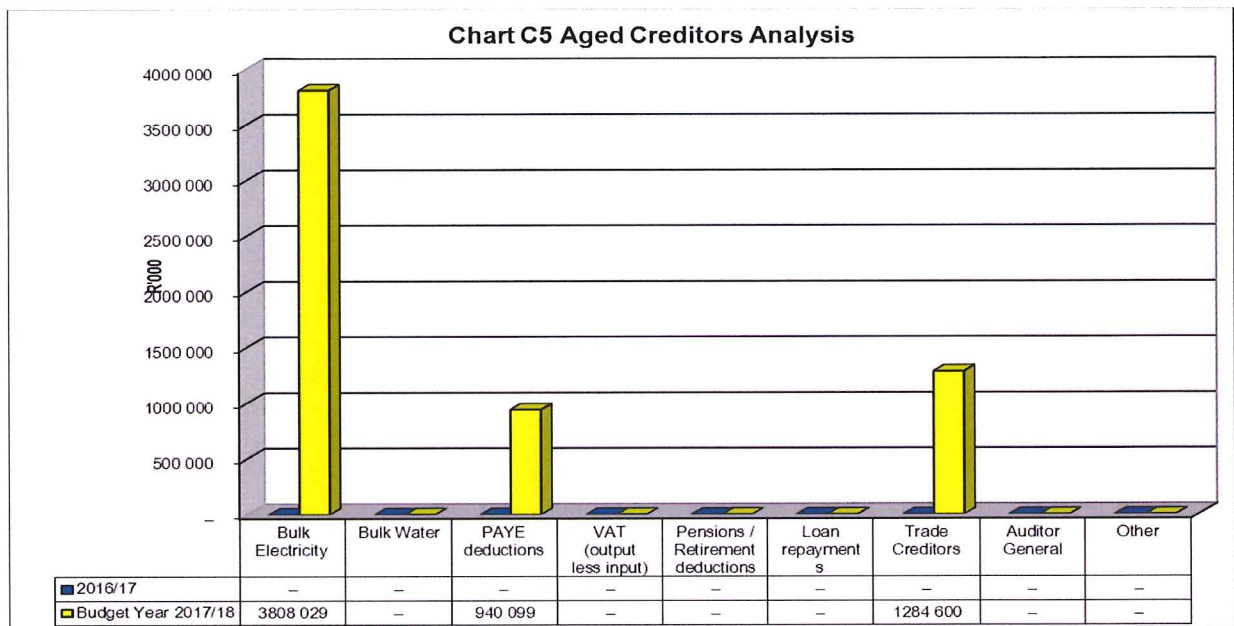
**Creditor's Analysis**

The creditor's analysis must contain an aged analysis by customer type reconciled with the financial position.

**6.1 Supporting Table SC4: Creditor's Aged Analysis**

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description	NT Code	Budget Year 2017/18								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	3 808	-	-	-	-	-	-	-	3 808
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	940	-	-	-	-	-	-	-	940
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	777	258	146	2	4	34	64	-	1 285
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>5 526</b>	<b>258</b>	<b>146</b>	<b>2</b>	<b>4</b>	<b>34</b>	<b>64</b>	<b>-</b>	<b>6 033</b>



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**Section 7- Investment Portfolio Analysis**

**Investment Portfolio Analysis**

The investment portfolio analysis must include information consistent with the requirements of the Municipal Investment Regulations, 2005 issued by the National Treasury.

**7.1 Supporting Table SC5: Investment Portfolio Analysis**

**WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Mid-Year Assessment**

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<b>Municipality</b>									
INVESTEC							264	1 964	2 228
STANDARD							5 417	(3 330)	2 087
ABSA							1 821	558	2 379
NEDBANK							6 087	2 488	8 575
<b>Municipality sub-total</b>					-		13 589	1 680	15 269
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>				-		13 589	1 680	15 269

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**Section 8- Allocation and grant receipts and expenditure**

**Allocation and grant receipts and expenditure**

The disclosure an allocation and grant expenditure must reflect particulars of-

- (a) Allocation and grant receipts and expenditure against each allocation or grant; and
- (b) Any change in allocations as result of-
  - (i) An adjustments budget of the national or provincial government or district or local municipality; and
  - (ii) Changes in grants from other providers

**8.1 Supporting Table SC6 -Grants receipts**

WC053 Beaufort West - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment

Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1.2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		52 263	60 719	-	6 031	33 496	30 360	3 137	10.3%	60 719
Local Government Equitable Share		46 569	51 060	-	5 185	26 460	25 530	930	3.6%	51 060
Energy Efficiency and Demand Management		-	6 000	-	-	4 000	3 000	1 000	33.3%	6 000
Finance Management		1 611	1 700	-	-	1 700	850	850	100.0%	1 700
EPWP Incentive		1 617	1 659	-	746	1 161	830	332	40.0%	1 659
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme	3	553	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		1 914	300	-	100	175	150	25	16.7%	300
<b>Provincial Government:</b>		12 257	30 902	-	168	3 788	15 451	(11 663)	-75.5%	30 902
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		340	240	-	-	-	120	(120)	-100.0%	240
Human Settlements - Human Settlements Development Grant		6 918	24 000	-	168	168	12 000	(11 832)	-98.6%	24 000
Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure		-	1 048	-	-	-	524	(524)	-100.0%	1 048
Cultural Affairs & Sport - Library Service : Replacement Funding	4	4 733	5 080	-	-	3 416	2 540	876	34.5%	5 080
Local government - Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Local government - Thusong Service Centres Grant		-	330	-	-	-	165	(165)	-100.0%	330
Local government - Community Development Workers (CDW)		206	204	-	-	204	102	102	100.0%	204
Local government - Internship Programme		60	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	64 520	91 621	-	6 199	37 284	45 811	(8 526)	-18.6%	91 621
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		27 883	13 840	-	6 956	10 947	6 920	4 027	58.2%	13 840
Municipal Infrastructure Grant (MIG)		23 921	13 840	-	6 956	10 947	6 920	4 027	58.2%	13 840
Integrated National Electrification Programme		3 947	-	-	-	-	-	-	-	-
Finance Management		14	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		26 594	800	-	4 513	29 614	400	29 214	7303.6%	800
Local government - Fire Service Capacity Building Grant		-	800	-	-	800	400	400	100.0%	800
Human Settlements - Human Settlements Development Grant		26 017	-	-	4 513	25 514	-	25 514	#DIV/0!	-
Cultural Affairs & Sport - Library Service : Replacement Funding		67	-	-	-	3 300	-	3 300	#DIV/0!	-
Cultural Affairs & Sport - Development of Sport and Recreation Facilities		510	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	54 477	14 640	-	11 469	40 561	7 320	33 241	454.1%	14 640
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	118 996	106 261	-	17 668	77 846	53 131	24 715	46.5%	106 261

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**8.2 Supporting Table SC7 (1)-Grants expenditure**

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		49 911	60 719	-	5 554	30 645	30 360	286	0.9%	60 719
Local Government Equitable Share		46 569	51 060	-	5 185	26 460	25 530	930	3.6%	51 060
Energy Efficiency and Demand Management		-	6 000	-	-	1 986	3 000	(1 014)	-33.8%	6 000
Finance Management		1 461	1 700	-	155	1 175	850	325	38.3%	1 700
EPWP Incentive		1 612	1 659	-	175	839	830	10	1.2%	1 659
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		269	300	-	39	184	150	34	23.0%	300
<b>Provincial Government:</b>		12 389	30 902	-	641	3 025	15 451	(12 426)	-80.4%	30 902
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		901	240	-	-	-	120	(120)	-100.0%	240
Human Settlements - Human Settlements Development Grant		6 088	24 000	-	168	168	12 000	(11 832)	-98.6%	24 000
Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure		-	1 048	-	-	-	524	(524)	-100.0%	1 048
Cultural Affairs & Sport - Library Service : Replacement Funding		4 901	5 080	-	437	2 756	2 540	216	8.5%	5 080
Local government - Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Local government - Thusong Service Centres Grant		-	330	-	-	-	165	(165)	-100.0%	330
Local government - Community Development Workers (CDW)		155	204	-	36	101	102	(1)	-0.5%	204
Local government - Municipal Infrastructure Support		345	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		62 301	91 621	-	6 195	33 671	45 811	(12 140)	-26.5%	91 621
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		16 048	13 840	-	-	8 622	6 920	1 702	24.6%	13 840
Municipal Infrastructure Grant (MIG)		12 086	13 840	-	-	8 622	6 920	1 702	24.6%	13 840
Integrated National Electrification Programme		3 947	-	-	-	-	-	-	-	-
Finance Management		14	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		26 333	800	-	4 513	26 813	400	26 413	6603.3%	800
Local government - Fire Service Capacity Building Grant		-	800	-	-	-	400	(400)	-100.0%	800
Human Settlements - Human Settlements Development Grant		26 017	-	-	4 513	25 132	-	25 132	#DIV/0!	-
Cultural Affairs & Sport - Library Service : Replacement Funding		67	-	-	-	1 681	-	-	-	-
Local government - Municipal Infrastructure Support Grant		249	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		42 381	14 640	-	4 513	35 435	7 320	28 115	384.1%	14 640
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		104 682	106 261	-	10 708	69 106	53 131	15 976	30.1%	106 261

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### 8.3 Supporting Table SC7 (2)-Grants expenditure

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Mid-Year Assessment

Description	Ref	Budget Year 2017/18				YTD variance %
		Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
National Government:		-	-	-	-	
[insert description]					-	
Provincial Government:		1 212	-	-	1 092	90.1%
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		122	-	-	122	100.0%
Human Settlements - Human Settlements Development Grant		906	-	-	906	100.0%
Cultural Affairs & Sport - Library Service : Replacement Funding		64	-	-	64	100.0%
Local government - Community Development Workers (CDW)		58	-	-		
Local government - Internship Programme		61	-	-		
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
[insert description]					-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>1 212</b>	<b>-</b>	<b>-</b>	<b>1 092</b>	<b>90.1%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
National Government:		11 835	1 255	2 306	9 529	80.5%
Municipal Infrastructure Grant (MIG)		11 835	1 255	2 306	9 529	80.5%
Provincial Government:		522	-	-	522	100.0%
Cultural Affairs & Sport - Development of Sport and Recreation Facilities		522	-	-	522	100.0%
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
[insert description]					-	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>12 357</b>	<b>1 255</b>	<b>2 306</b>	<b>10 051</b>	<b>81.3%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>13 569</b>	<b>1 255</b>	<b>2 306</b>	<b>11 143</b>	<b>82.1%</b>

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**Section 9- Councillor and board member allowances and employee benefits**

Expenditure on councillor and board members allowances and employee benefits

The disclosure on councillor and board members allowances and employee benefit must include a comparison of actual expenditure and budgeted expenditure on-

- (a) Councillor allowances
- (b) Board member allowances, and
- (c) Employee benefits

WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration	Ref	2016/17		Budget Year 2017/18						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		4 006	4 632	-	314	2 130	2 316	(186)	-8%	4 632
Pension and UIF Contributions		114	58	-	13	78	29	49	169%	58
Medical Aid Contributions		50	56	-	-	-	28	(28)	-100%	56
Motor Vehicle Allowance		293	276	-	43	267	138	129	94%	276
Cellphone Allowance		275	312	-	23	157	156	1	1%	312
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		45	51	-	4	23	25	(2)	-9%	51
<b>Sub Total - Councillors</b>		<b>4 784</b>	<b>5 385</b>	<b>-</b>	<b>396</b>	<b>2 655</b>	<b>2 693</b>	<b>(37)</b>	<b>-1%</b>	<b>5 385</b>
<b>% increase</b>	4		<b>12.6%</b>							<b>12.6%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		-	4 496	-	442	2 063	2 248	(184)	-8%	4 496
Pension and UIF Contributions		-	877	-	33	173	438	(266)	-61%	877
Medical Aid Contributions		-	39	-	6	23	19	4	20%	39
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		509	670	-	-	-	335	(335)	-100%	670
Motor Vehicle Allowance		463	456	-	34	165	228	(63)	-27%	456
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	467	-	-	-	234	(234)	-100%	467
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>972</b>	<b>7 005</b>	<b>-</b>	<b>515</b>	<b>2 425</b>	<b>3 502</b>	<b>(1 077)</b>	<b>-31%</b>	<b>7 005</b>
<b>% increase</b>	4		<b>620.5%</b>							<b>620.5%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	66 600	-	4 853	33 808	36 028	(2 220)	-6%	67 357
Pension and UIF Contributions		9 594	11 090	-	821	4 889	5 545	(656)	-12%	11 090
Medical Aid Contributions		1 409	1 507	-	126	736	753	(18)	-2%	1 507
Overtime		3 391	2 098	-	103	1 346	1 049	297	28%	2 098
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 637	1 748	-	143	854	874	(20)	-2%	1 748
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		926	939	-	77	461	469	(8)	-2%	939
Other benefits and allowances		103	897	-	138	881	449	433	96%	140
Payments in lieu of leave		1 270	240	-	108	187	120	67	55%	240
Long service awards		335	455	-	44	410	228	183	80%	455
Post-retirement benefit obligations		946	936	-	76	460	468	(8)	-2%	936
<b>Sub Total - Other Municipal Staff</b>		<b>19 610</b>	<b>86 510</b>	<b>-</b>	<b>6 488</b>	<b>44 033</b>	<b>45 983</b>	<b>(1 950)</b>	<b>-4%</b>	<b>86 510</b>
<b>% increase</b>	4		<b>341.1%</b>							<b>341.1%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>25 366</b>	<b>98 900</b>	<b>-</b>	<b>7 399</b>	<b>49 113</b>	<b>52 178</b>	<b>(3 065)</b>	<b>-6%</b>	<b>98 900</b>
<b>% increase</b>	4		<b>289.9%</b>							<b>289.9%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>20 582</b>	<b>93 514</b>	<b>-</b>	<b>7 003</b>	<b>46 458</b>	<b>49 486</b>	<b>(3 028)</b>	<b>-6%</b>	<b>93 514</b>

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**Section 10- Material variances**

**Material variances to the service delivery and budget implementation plan**

In the monthly financial statements provide a disclosure on monthly targets for revenue, expenditure and cash flow that includes a consolidated projection of cash flow for the budget setting out receipts by source per month for the budget year with actual for past months and revised forecasts for future months, and shown in total for the two years following the budget year.

**10.1 Supporting Table SC9: Monthly Budget Statement. Actual and revised targets for cash receipts and cash flows**

This table shows the cash flow for the budget year setting out the receipts by source and payments by type, per month for the budget year with actual for the past months and revised forecasts for future months, and also shows in total the total budget for the following two budget years.

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WC053 Beaufort West - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Mid-Year Assessment

Description	Ref	Budget Year 2017/18												2017/18 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2017/18	Budget Year +1 2018/19	Budget Year +2 2019/20
<b>Cash Receipts By Source</b>																
Property rates		1 530	3 491	3 748	5 629	2 581	1 855	-	-	-	-	-	14 457	33 292	33 419	39 225
Service charges - electricity revenue		5 999	7 392	6 073	6 717	5 827	6 442	-	-	-	-	-	31 676	70 126	74 557	76 273
Service charges - water revenue		1 030	1 225	950	1 182	1 239	1 444	-	-	-	-	-	11 048	18 118	19 937	21 809
Service charges - sanitation revenue		800	1 150	1 392	1 154	987	834	-	-	-	-	-	7 342	13 659	15 060	16 508
Service charges - refuse		321	428	448	417	393	343	-	-	-	-	-	4 691	7 041	7 933	(753)
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		0	1	18	9	7	0	-	-	-	-	-	1 327	1 363	1 376	1 409
Interest earned - external investments		-	-	-	-	229	-	-	-	-	-	-	1 031	1 260	1 260	1 260
Interest earned - outstanding debtors		344	175	237	213	210	230	-	-	-	-	-	1 124	2 534	(6 600)	2 850
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		704	1 007	722	700	735	927	-	-	-	-	-	12 380	17 176	18 209	19 410
Licences and permits		40	64	52	52	49	26	-	-	-	-	-	313	595	601	606
Agency services		58	90	67	67	77	54	-	-	-	-	-	267	680	680	680
Transfer receipts - operating		24 668	415	2 000	1 723	2 204	6 199	-	-	-	-	-	54 412	91 621	70 364	74 421
Other revenue		248	390	406	501	896	165	-	-	-	-	-	(1 280)	1 326	1 375	1 420
<b>Cash Receipts by Source</b>		<b>35 743</b>	<b>15 829</b>	<b>16 113</b>	<b>18 364</b>	<b>15 436</b>	<b>18 519</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>138 789</b>	<b>258 792</b>	<b>238 170</b>	<b>255 118</b>
<b>Other Cash Flows by Source</b>																
Transfer receipts - capital		10 366	3 146	7 483	2 976	5 198	11 469	-	-	-	-	-	(25 996)	14 640	14 347	29 885
Contributions & Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase in consumer deposits		-	(3)	-	6	(16)	9	-	-	-	-	-	63	60	40	50
Receipt of non-current debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receipt of non-current receivables		-	-	-	-	-	-	-	-	-	-	-	(110)	(110)	(110)	(110)
Change in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>46 109</b>	<b>18 972</b>	<b>23 596</b>	<b>21 346</b>	<b>20 617</b>	<b>29 997</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>112 746</b>	<b>273 382</b>	<b>252 447</b>	<b>284 943</b>
<b>Cash Payments by Type</b>																
Employee related costs		6 957	7 121	6 830	7 215	11 332	7 003	-	-	-	-	-	47 056	93 514	99 701	107 005
Remuneration of councillors		418	418	418	585	418	396	-	-	-	-	-	2 730	5 385	5 947	6 350
Interest paid		41	96	50	628	157	287	-	-	-	-	-	455	1 713	1 309	1 136
Bulk purchases - Electricity		182	5 897	1 137	9 689	3 980	3 797	-	-	-	-	-	35 403	60 085	60 309	60 519
Bulk purchases - Water & Sewer		-	2	605	699	544	440	-	-	-	-	-	5 711	8 000	8 480	8 990
Other materials		224	1 094	1 255	2 704	1 504	654	-	-	-	-	-	20 515	27 950	24 406	25 808
Contracted services		79	83	740	618	291	875	-	-	-	-	-	908	3 595	3 875	4 179
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	-	2	-	-	-	-	-	-	-	-	98	100	100	100
General expenses		2 115	2 856	2 254	4 632	2 635	3 582	-	-	-	-	-	31 324	49 398	25 996	26 468
<b>Cash Payments by Type</b>		<b>10 016</b>	<b>17 568</b>	<b>13 291</b>	<b>26 770</b>	<b>20 661</b>	<b>17 034</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>144 199</b>	<b>249 740</b>	<b>230 122</b>	<b>240 556</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		4 759	6 328	6 896	5 168	12 576	1 285	-	-	-	-	-	(21 143)	15 870	14 347	29 885
Repayment of borrowing		-	228	141	-	-	287	-	-	-	-	-	2 330	2 986	3 105	3 229
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>		<b>14 775</b>	<b>24 124</b>	<b>20 328</b>	<b>31 938</b>	<b>33 437</b>	<b>18 606</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>125 387</b>	<b>268 596</b>	<b>247 574</b>	<b>273 670</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>31 333</b>	<b>(5 152)</b>	<b>3 267</b>	<b>(10 592)</b>	<b>(12 820)</b>	<b>11 391</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12 641)</b>	<b>4 786</b>	<b>4 873</b>	<b>11 273</b>
Cash/cash equivalents at the monthly year beginning:		4 413	35 746	30 594	33 861	23 269	10 449	21 840	21 840	21 840	21 840	21 840	21 840	4 413	9 199	14 072
Cash/cash equivalents at the monthly year end:		35 746	30 594	33 861	23 269	10 449	21 840	21 840	21 840	21 840	21 840	21 840	9 199	9 199	14 072	25 345



**BEAUFORT WEST MUNICIPALITY  
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT  
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**Section 11- Parent municipality financial performance**

**Parent municipality financial performance**

If the municipality has municipal entities, provide the monthly statement of financial performance for the parent municipality only

WC053 Beaufort West - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Mid-Year Assessment

Description	Ref	2016/17	Budget Year 2017/18								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>	1										
<b>Revenue By Source</b>											
Property rates								-			
Service charges - electricity revenue								-			
Service charges - water revenue								-			
Service charges - sanitation revenue								-			
Service charges - refuse revenue								-			
Service charges - other								-			
Rental of facilities and equipment								-			
Interest earned - external investments								-			
Interest earned - outstanding debtors								-			
Dividends received								-			
Fines, penalties and forfeits								-			
Licences and permits								-			
Agency services								-			
Transfers and subsidies								-			
Other revenue								-			
Gains on disposal of PPE								-			
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-		-	-
<b>Expenditure By Type</b>											
Employee related costs								-			
Remuneration of councillors								-			
Debt impairment								-			
Depreciation & asset impairment								-			
Finance charges								-			
Bulk purchases								-			
Other materials								-			
Contracted services								-			
Transfers and subsidies								-			
Other expenditure								-			
Loss on disposal of PPE								-			
<b>Total Expenditure</b>		-	-	-	-	-	-	-		-	-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-		-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)								-			
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-			
Transfers and subsidies - capital (in-kind - all)								-			
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	-	-	-	-	-	-		-	-
Taxation								-			
<b>Surplus/(Deficit) after taxation</b>		-	-	-	-	-	-	-		-	-

**BEAUFORT WEST MUNICIPALITY  
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT  
DECEMBER 2017**

**Section 12-Municipal Entity Financial Performance**

**Municipal entity summary**

If the municipality has municipal entities, provide a summary for all entities of revenue, operating expenditure and capital expenditure

WC053 Beaufort West - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Mid-Year Assessment

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Municipal Entity</b>										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
<b>Total Operating Revenue</b>	1	-	-	-	-	-	-	-		-
<b>Expenditure By Municipal Entity</b>										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
<b>Total Operating Expenditure</b>	2	-	-	-	-	-	-	-		-
<b>Surplus/ (Deficit) for the yr/period</b>		-	-	-	-	-	-	-		-
<b>Capital Expenditure By Municipal Entity</b>										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
<b>Total Capital Expenditure</b>	3	-	-	-	-	-	-	-		-

**BEAUFORT WEST MUNICIPALITY  
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**Section 13: Capital Program Performance**

**Capital Programs Performance**

The disclosure on capital programs performance must include at least-

- (a) Capital expenditure by month,
- (b) A summary of capital expenditure by asset class and sub-class

**13.1 Supporting Table SC12**

The Municipality is 133% above the budgeted capital spend for December 2017, when comparing the year to date budgeted with the year to date actual expenditure.

Below is the graph which shows the Capital Expenditure Trend as at 31 December 2017.

**WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment**

Month	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	-	1 323	-	4 759	4 759	1 323	(3 437)	-259.9%	30%
August	-	1 323	-	6 328	11 087	2 645	(8 442)	-319.2%	70%
September	-	1 323	-	6 896	17 984	3 968	(14 016)	-353.3%	113%
October	-	1 323	-	5 168	23 152	5 290	(17 862)	-337.6%	146%
November	-	1 323	-	12 576	35 727	6 613	(29 115)	-440.3%	225%
December	-	1 323	-	1 285	37 013	7 935	(29 078)	-366.5%	233%
January	-	1 323	-	-	-	9 258	-	-	-
February	-	1 323	-	-	-	10 580	-	-	-
March	-	1 323	-	-	-	11 903	-	-	-
April	-	1 323	-	-	-	13 225	-	-	-
May	-	1 323	-	-	-	14 548	-	-	-
June	-	1 323	-	-	-	15 870	-	-	-
<b>Total Capital expenditure</b>	-	15 870	-	37 013					

**13.2 Supporting Table SC 13**

Supporting Tables SC 13 include the following:

- (a) SC13a: Capital Expenditure on new assets by asset class

**BEAUFORT WEST MUNICIPALITY  
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT  
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**13.2.1 Supporting Table SC13a**

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year

Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	11 962	-	-	30 047	5 981	(24 066)	-402.4%	11 962
Roads Infrastructure		-	4 624	-	-	342	2 312	1 970	85.2%	4 624
Roads		-	4 624	-	-	342	2 312	1 970	85.2%	4 624
Electrical Infrastructure		-	3 952	-	-	-	1 976	1 976	100.0%	3 952
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	3 952	-	-	-	1 976	1 976	100.0%	3 952
Water Supply Infrastructure		-	1 271	-	-	2 718	635	(2 082)	-327.7%	1 271
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	1 475	-	(1 475)	#DIV/0!	-
Distribution		-	1 271	-	-	1 243	635	(607)	-95.6%	1 271
Sanitation Infrastructure		-	2 114	-	-	26 987	1 057	(25 929)	-2452.7%	2 114
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	2 114	-	-	26 987	1 057	(25 929)	-2452.7%	2 114
<b>Community Assets</b>		-	2 150	-	1 255	6 148	1 075	(5 073)	-471.9%	2 150
Community Facilities		-	150	-	-	-	75	75	100.0%	150
Public Open Space		-	150	-	-	-	75	75	100.0%	150
Sport and Recreation Facilities		-	2 000	-	1 255	6 148	1 000	(5 148)	-514.8%	2 000
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	2 000	-	1 255	6 148	1 000	(5 148)	-514.8%	2 000
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	80	-	26	771	40	(731)	-1827.9%	80
Operational Buildings		-	80	-	26	771	40	(731)	-1827.9%	80
Municipal Offices		-	80	-	-	-	40	40	100.0%	80
Pay/Enquiry Points		-	-	-	26	771	-	(771)	#DIV/0!	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	200	-	-	4	100	96	96.5%	200
Computer Equipment		-	200	-	-	4	100	96	96.5%	200
<b>Furniture and Office Equipment</b>		-	600	-	5	43	300	257	85.5%	600
Furniture and Office Equipment		-	600	-	5	43	300	257	85.5%	600
<b>Machinery and Equipment</b>		-	79	-	-	-	39	39	100.0%	79
Machinery and Equipment		-	79	-	-	-	39	39	100.0%	79
<b>Transport Assets</b>		-	800	-	-	-	400	400	100.0%	800
Transport Assets		-	800	-	-	-	400	400	100.0%	800
<b>Libraries</b>		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	-	15 870	-	1 285	37 013	7 935	(29 078)	-366.5%	15 870

**BEAUFORT WEST MUNICIPALITY  
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT  
DECEMBER 2017**

**Section 14: Top Layer SDBIP**

See attached annexure A for detail.

**Section 15: Performance Plan evaluation on SDBIP**

See attached annexure B for detail.

**BEAUFORT WEST MUNICIPALITY  
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT  
DECEMBER 2017**

## Section 14 - Municipal Manager's quality certification

### QUALITY CERTIFICATE

I, Mr K Haarhoff, the Municipal Manager of Beaufort West Municipality, hereby certifies that:

- the monthly budget statement;
- quarterly report on the implementation of the budget;
- mid-year budget and performance assessment;

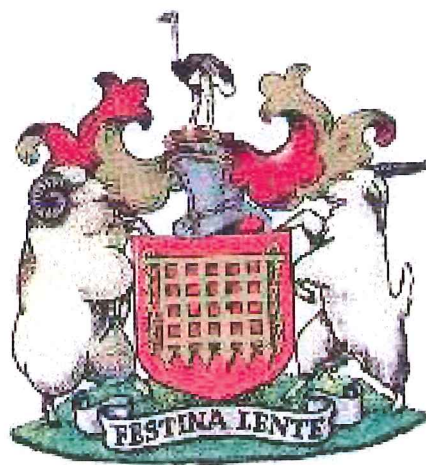
for the month of December 2017 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

Print Name:           K.J. HAARHOFF          

Municipal Manager of Beaufort West Municipality (WC 053)

Signature:           KHuadloff          

Date:           24/01/2018



**BEAUFORT WEST LOCAL MUNICIPALITY**  
**SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**  
**2017/2018**

# Beaufort West Municipality

## Performance Report for the mid-year ending 31 December 2017

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### 1. SERVICE DELIVERY PERFORMANCE PLANNING

#### 1.1 LEGISLATIVE OVERVIEW

In terms of Section 72(1)(a) and 52(d) of the Local Government Municipal Finance Management Act No. 56 of 2003 (MFMA) the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such assessment must in terms of Section 72(1)(b) of the MFMA be submitted to the Mayor, Provincial Treasury and National Treasury.

Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

The Mayor approved the Top Layer SDBIP for 2017/18 in terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA), MFMA Circular No. 13 and the Budgeting and Reporting Regulation on 13 July 2017 which include the Municipality's key performance indicators for 2017/18.

#### 1.2 CREATING A CULTURE OF PERFORMANCE

##### a) Performance Framework

Regulation 7(1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that "Municipality's Performance Management System entails a framework that describes and represents how the Municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed, including determining the roles of the different role players. "This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance. The Municipality adopted a performance management framework that was approved by Council in 2009.

##### b) Monitoring Performance

The Municipality utilizes an electronic web based system on which KPI owners update actual performance on a monthly basis. KPI owners report on the results of the KPI by documenting the following information on the performance system:

- The actual result in terms of the target set
- The output/outcome of achieving the KPI
- The calculation of the actual performance reported. (If %)
- A performance comment
- Actions to improve the performance against the target set, if the target was not achieved
- It is the responsibility of every KPI owner to maintain a portfolio of evidence to support actual performance results updated



## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2017

#### 1.3 LINK TO THE IDP AND THE BUDGET

The Municipality identified the following strategic objectives based on the inputs from the community in the 5 year Integrated Development Plan (IDP):

- Ensure liquidity of the administration
- Establishment of a well governed and accountable administration
- Provide for the needs of indigent households through improved services
- Provision of basic services to all the people in the municipal area
- Sustainability of the environment
- To facilitate investment and maintenance of economic and social infrastructure to ensure infrastructure-led economic growth and development
- To improve and maintain current basic service delivery through specific infrastructural development projects
- Transparency and participation
- To enable education and skills development to equip people with economic skills

Performance indicators set in the approved Top Layer SDBIP for 2017/18 per strategic objective

#### i) *Ensure liquidity of the administration*

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Target				
					Q1	Q2	Q3	Q4	Annual
TL13	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2018 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Revenue - Operating Conditional Grant]x 100]	Debt to Revenue as at 30 June 2018	All	6.90%	0%	0%	0%	45%	45%
TL14	Financial viability measured in terms of the outstanding service debtors as at 30 June 2018 [(Total outstanding service debtors/ revenue received for services)x 100]	Service debtors to revenue as at 30 June 2018	All	37.88%	0%	0%	0%	35%	35%
TL15	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2018 ((Cash	Cost coverage as at 30 June 2018	All	0	0	0	0	1	1

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2017

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Target				
					Q1	Q2	Q3	Q4	Annual
	and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets))								
TL16	Achieve a payment percentage of at least 88% by 30 June 2018 [(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue x 100]	Payment % achieved by 30 June 2018	All	89%	75%	80%	85%	88%	88%

**ii) Establishment of a well governed and accountable administration**

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Target				
					Q1	Q2	Q3	Q4	Annual
TL11	Appoint people from the employment equity target groups in the three highest levels of management in compliance with a municipality's approved employment equity plan	Number of people appointed in the three highest levels of management	All	0	0	0	0	1	1
TL12	0.10% of the municipality's personnel budget spent on implementing its workplace skills plan by 30 June 2018 ((Actual amount spent on training/total personnel budget)x100)	% of the municipality's personnel budget spent on implementing its workplace skills plan	All	0%	0%	0%	0%	0.10%	0.10%
TL28	Limit vacancy rate quarterly to 35% of budgeted posts (Number of funded posts vacant divided by number of budgeted funded posts)	% vacancy rate	All	6.90%	35%	35%	35%	35%	35%

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2017

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Target				
					Q1	Q2	Q3	Q4	Annual
TL35	Compile the Risk based audit plan for 2018/19 and submit to Audit committee for consideration by 30 June 2018	Risk based audit plan submitted to Audit committee by 30 June 2018	All	0	0	0	0	1	1
TL36	70% of the Risk based audit plan for 2017/18 implemented by 30 June 2018 [(Number of audits and tasks completed for the period/ Number of audits and tasks identified in the RBAP )x100]	% of the Risk Based Audit Plan implemented by 30 June 2018	All	65.56%	0%	20%	0%	70%	70%
TL40	Spent 80% on the approved amount budgeted for the implementation of the Workplace Skills Plan (WSP) by 30 June 2018 [(Actual expenditure divided / the approved total budget amount for WSP)x100]	% budget spent on implementation of Workplace Skills Plan	All	New key performance indicator for 2017/18. No audited comparatives available	10%	30%	50%	80%	80%

**iii) Provide for the needs of indigent households through improved services**

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Target				
					Q1	Q2	Q3	Q4	Annual
TL5	Provide free basic water to indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2018	Number of indigent households receiving free basic water as at 30 June 2018	All	7 311	0	6 153	0	6 153	6 153
TL6	Provide free basic electricity to indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2018	Number of indigent households receiving free basic electricity as at 30 June 2018	All	7 311	0	5 094	0	5 094	5 094
TL7	Provide free basic sanitation to indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection	Number of indigent households receiving free basic sanitation as at 30 June 2018	All	5 692	0	5 953	0	5 953	5 953

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2017

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Target				
					Q1	Q2	Q3	Q4	Annual
	Policy as at 30 June 2018								
TL8	Provide free basic refuse removal to indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2018	Number of indigent households receiving free basic refuse removal as at 30 June 2018	All	2 971	0	2 480	0	2 480	2 480
TL41	Submit housing proposals for Murraysburg, Merweville and Nelspoort to the Department of Human Settlements by 31 December 2017	Number of housing proposals submitted	All	New key performance indicator for 2017/18. No audited comparatives available	0	3	0	0	3

#### iv) Provision of basic services to all the people in the municipal area

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Target				
					Q1	Q2	Q3	Q4	Annual
TL1	Number of formal residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and which are billed for water or have pre paid meters as at 30 June 2018	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2018	All	11 337	0	13 500	0	13 500	13 500
TL2	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2018	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2018	All	12 381	0	12 462	0	12 462	12 462
TL3	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective	Number of residential properties which are billed for sewerage as at 30 June 2018	All	11 877	0	11 870	0	11 870	11 870

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2017

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Target				
					Q1	Q2	Q3	Q4	Annual
	of the number of water closets (toilets) which are billed for sewerage as at 30 June 2018								
TL4	Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at 30 June 2018	Number of residential properties which are billed for refuse removal as at 30 June 2018	All	11 636	0	11 346	0	11 346	11 346
TL32	Spend 100% of the library grant by 30 June 2018 (Actual expenditure divided by the total grant received)	% of grant spent by 30 June 2018	All	100	0%	40%	75%	100%	100%
TL42	Compile an "Impounding of animals" by-law and submit draft to Council by 31 March 2018	Draft By-law submitted to Council by 31 March 2018	All	New key performance indicator for 2017/18. No audited comparatives available	0	0	1	0	1
TL45	Compile a Traffic Services Strategy and submit draft to Council by 31 March 2018	Draft Strategy submitted to Council by 31 March 2018	All	New key performance indicator for 2017/18. No audited comparatives available	0	0	1	0	1
TL46	Compile a Fire Services Strategy and submit draft to Council by 31 March 2018	Draft Strategy submitted to Council by 31 March 2018	All	New key performance indicator for 2017/18. No audited comparatives available	0	0	1	0	1
TL47	Review the Integrated Waste Management Plan and submit to Council by 31 March 2018	Plan reviewed and submitted to Council by 31 March 2018	All	New key performance indicator for 2017/18. No audited comparatives available	0	0	1	0	1

#### v) Sustainability of the environment

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Target				
					Q1	Q2	Q3	Q4	Annual
TL17	Limit unaccounted for water quarterly to less than 38% during 2017/18 [(Number of Kilotres Water Purchased or Purified - Number of Kilotres Water Sold	% unaccounted water	All	44%	38%	38%	38%	38%	38%

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2017

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Target				
					Q1	Q2	Q3	Q4	Annual
	(incl free basic water) / Number of Kilolitres Water Purchased or Purified × 100]								
TL18	95% of water samples in the Beaufort West jurisdiction area comply with SANS241 micro biological indicators	% of water samples compliant to SANS 241	All	100%	95%	95%	95%	95%	95%
TL19	90% of waste water samples in the Beaufort West jurisdiction area comply with outflow water permit values	% of test results within permit values	All	86.50%	90%	90%	90%	90%	90%
TL33	Limit unaccounted for electricity to less than 12% quarterly {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold (incl Free basic electricity)) / Number of Electricity Units Purchased and/or Generated} × 100}	% unaccounted electricity	All	9.02%	12%	12%	12%	12%	12%
TL43	Submit a proposal to the Department of Environmental Affairs and Development Planning (DEADP) by 31 December 2017 to obtain funding for the compilation of an Air Quality Management Plan	Proposal submitted to DEADP by 31 December 2017	All	New key performance indicator for 2017/18. No audited comparatives available	0	1	0	0	1

vi) *To facilitate investment and maintenance of economic and social infrastructure to ensure infrastructure-led economic growth and development*

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Target				
					Q1	Q2	Q3	Q4	Annual
TL10	Create temporary job opportunities in terms of the Extended Public Works Programme (EPWP) projects by 30 June 2018	Number of temporary jobs opportunities created by 30 June 2018	All	0	0	0	0	40	40

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2017

vii) *To improve and maintain current basic service delivery through specific infrastructural development projects*

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Target				
					Q1	Q2	Q3	Q4	Annual
TL9	The percentage of the municipal capital budget spent by 30 June 2018 ( (Actual amount spent /Total amount budgeted for capital projects)x100)	% of capital budget spent by 30 June 2018	All	30.71%	0%	15%	50%	85%	85%
TL20	85% of the roads and stormwater assets maintenance budget spent by 30 June 2018 [(Actual expenditure on maintenance divided by the total approved budget for maintenance)x100]	% of budget spent by 30 June 2018	All	78.54%	15%	40%	60%	85%	85%
TL21	85% of the sanitation assets maintenance budget spent by 30 June 2018 [(Actual expenditure on maintenance divided by the total approved budget for maintenance)x100]	% of budget spent by 30 June 2018	All	62.30%	15%	40%	60%	85%	85%
TL22	85% of the parks and recreation maintenance budget spent by 30 June 2018 [(Actual expenditure on maintenance divided by the total approved budget for maintenance)x100]	% of budget spent by 30 June 2018	All	84.97%	15%	40%	60%	85%	85%
TL23	85% of the water assets maintenance budget spent by 30 June 2018 [(Actual expenditure on maintenance divided by the total approved budget for maintenance)x100]	% of budget spent by 30 June 2018	All	131.58%	15%	40%	60%	85%	85%
TL24	Upgrade the Beaufort West Rugby Field by 30 June 2018	Upgrade completed by 30 June 2018	3; 4; 5; 6; 7	0	0	0	0	1	1
TL25	Upgrade the Kwa-Mandlenkosi sport field by 30 June 2018	Upgrade completed by 30 June 2018	4	0	0	0	0	1	1
TL26	85% of the approved project budget spent by 30 June 2018 to upgrade Protea Street and Oak	% of budget spent by 30 June 2018	5	87.71%	0%	10%	50%	85%	85%

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2017

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Target				
					Q1	Q2	Q3	Q4	Annual
	Street from gravel to paved in Beaufort West [(Actual expenditure divided by the total approved project budget)x100]								
TL27	85% of the approved project budget spent by 30 June 2018 to upgrade Michael de Villiers/ James Smith Street from gravel to paved [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2018	6	0%	0%	10%	50%	85%	85%
TL34	85% of the electricity maintenance budget spent by 30 June 2018 ((Actual expenditure on maintenance divided by the total approved budget for maintenance)x100)	% of the electricity maintenance budget spent by 30 June 2018	All	49.57%	10%	20%	50%	85%	85%
TL37	Upgrade 2000 meters identified gravel roads to paved/tar roads in the municipal area by 30 June 2018	Metres of gravel road converted to paved/tar road by 30 June 2018	All	New key performance indicator for 2017/18. No audited comparatives available	0	0	0	2 000	2 000
TL38	Install 3 high mast lights in Murraysburg by 30 June 2018	Number of high mast lights installed	1	New key performance indicator for 2017/18. No audited comparatives available	0	0	0	3	3
TL39	Install 8 high mast lights in Beaufort West by 30 June 2018	Number of high mast lights installed	All	New key performance indicator for 2017/18. No audited comparatives available	0	0	0	8	8
TL44	Spend 85% of the refuse removal maintenance budget by 30 June 2018 [(Actual expenditure on maintenance budget divided by the total approved maintenance budget)x100]	% of budget spent by 30 June 2018	All	New key performance indicator for 2017/18. No audited comparatives available	10%	20%	50%	85%	85%
TL48	85% of the approved project budget spent by 30 June 2018 to upgrade the	% of budget spent by 30 June 2018	1	New key performance indicator for 2017/18. No	10%	20%	50%	85%	85%



## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2017

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Target				
					Q1	Q2	Q3	Q4	Annual
	Murraysburg sewerage oxidation ponds [(Actual expenditure divided by the total approved project budget)x100]			audited comparatives available					
TL49	85% of the approved project budget spent by 30 June 2018 to rehabilitate roads & stormwater in Murraysburg [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2018	1	New key performance indicator for 2017/18. No audited comparatives available	10%	20%	50%	85%	85%
TL50	85% of the approved project budget spent by 30 June 2018 to upgrade Freddie Max Crescent in Nelspoort from a gravel road to a paved road [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2018	2	New key performance indicator for 2017/18. No audited comparatives available	10%	20%	50%	85%	85%
TL51	Upgrade the tennis courts in Voortrekker street Beaufort by 30 June 2018	Upgrade completed by 30 June 2018	2	New key performance indicator for 2017/18. No audited comparatives available	0	0	0	1	1
TL52	Complete the parks in Merweville, Barakke & Makoekoebuld by 30 June 2018	Number of parks completed	3; 7	New key performance indicator for 2017/18. No audited comparatives available	0	0	0	3	3
TL53	Complete the investigation for new aquifers for Beaufort West by 30 June 2018	Investigation completed by 30 June 2018	All	New key performance indicator for 2017/18. No audited comparatives available	0	0	0	1	1
TL54	85% of the approved project budget for 2017/18 spent by 30 June 2018 to rehabilitate the Bulk Water Scheme - Klein Hans Rivier	% of budget spent by 30 June 2018	All	New key performance indicator for 2017/18. No audited comparatives available	15%	40%	60%	85%	85%

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2017

#### viii) Transparency and participation

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Target				
					Q1	Q2	Q3	Q4	Annual
TL29	Compile and submit the final annual report and oversight report for 2016/17 to Council by 31 March 2018	Final annual report and oversight report for 2016/17 submitted to Council by 31 March 2018	All	1	0	0	2	0	2
TL30	Submit the Top layer SDBIP for the 2018/19 budget for approval by the Mayor within 14 days after the budget has been approved	Top Layer SDBIP for the 2018/19 budget submitted to the Mayor within 14 days after the budget has been approved	All	1	0	0	0	1	1
TL31	Draft the annual performance report for 2016/17 and submit to the Auditor General by 31 August 2017	Annual performance report for 2016/17 submitted to the Auditor General by 31 August 2017	All	1	1	0	0	0	1

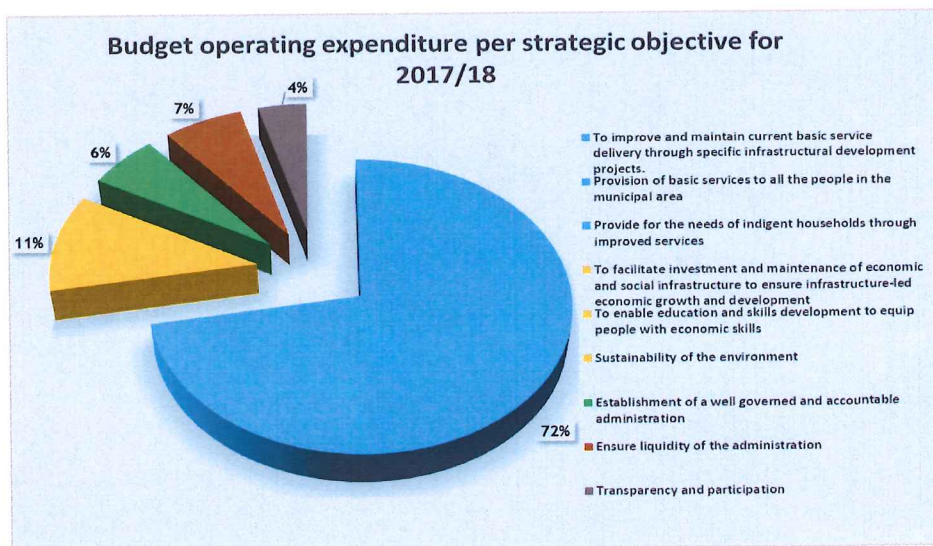
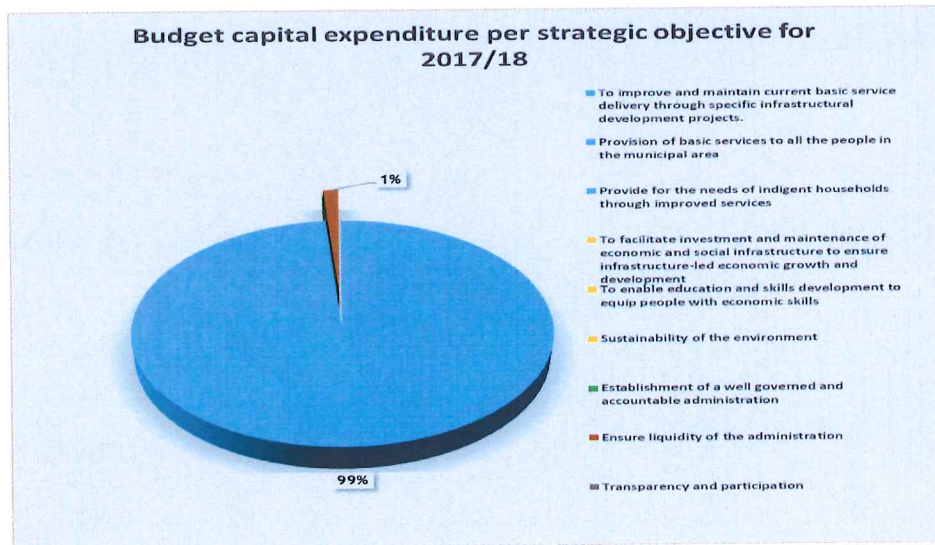
#### a) Budget spending per IDP strategic objective

The table below provide an analysis of the budget allocation per strategic objective (Opex excludes internal transfers)

Strategic Objective	Capital Budget	Operational Budget
	R'000	R'000
To improve and maintain current basic service delivery through specific infrastructural development projects	15 670	219 250
Provision of basic services to all the people in the municipal area		
Provide for the needs of indigent households through improved services		
To facilitate investment and maintenance of economic and social infrastructure to ensure infrastructure-led economic growth and development	0	33 328
To enable education and skills development to equip people with economic skills		
Sustainability of the environment		
Establishment of a well governed and accountable administration	0	18 368
Ensure liquidity of the administration	200	20 417
Transparency and participation	0	12 441
<b>Total</b>	<b>15 870</b>	<b>303 804</b>

# Beaufort West Municipality

## Performance Report for the mid-year ending 31 December 2017

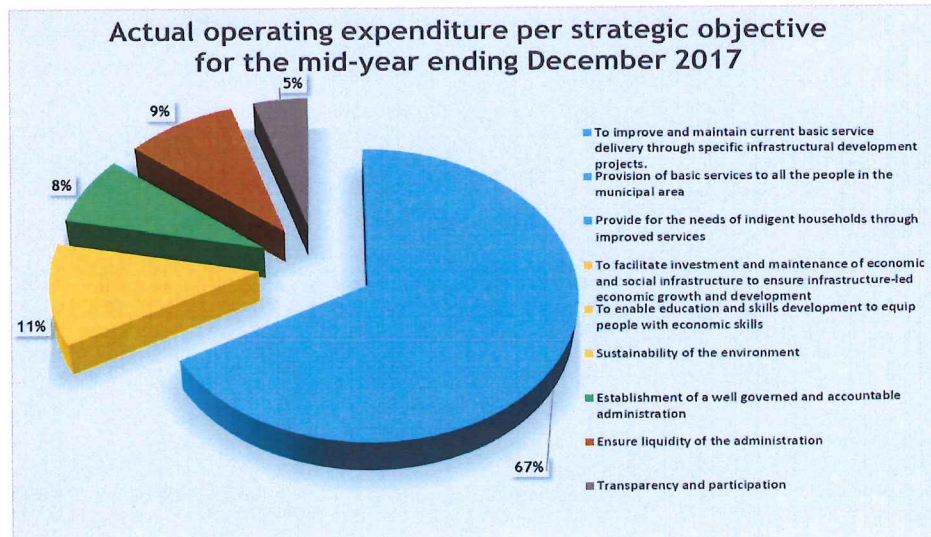


## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2017

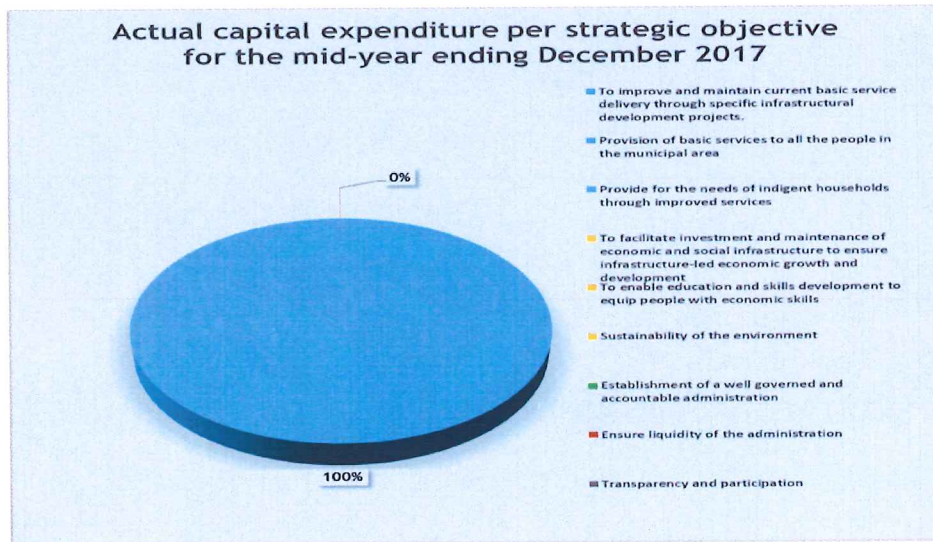
The table below provide an analysis of the actual spending per strategic objective for the mid-year ending 31 December 2017

Strategic Objective	Actual Capital Expenditure as at 31 December 2017	Actual Operating Expenditure as at 31 December 2017
	R'000	R'000
To improve and maintain current basic service delivery through specific infrastructural development projects	37 002	78 977
Provision of basic services to all the people in the municipal area		
Provide for the needs of indigent households through improved services		
To facilitate investment and maintenance of economic and social infrastructure to ensure infrastructure-led economic growth and development	0	13 470
To enable education and skills development to equip people with economic skills		
Sustainability of the environment		
Establishment of a well governed and accountable administration	0	9 170
Ensure liquidity of the administration	11	11 082
Transparency and participation	0	5 434
<b>Total</b>	<b>37 013</b>	<b>118 133</b>



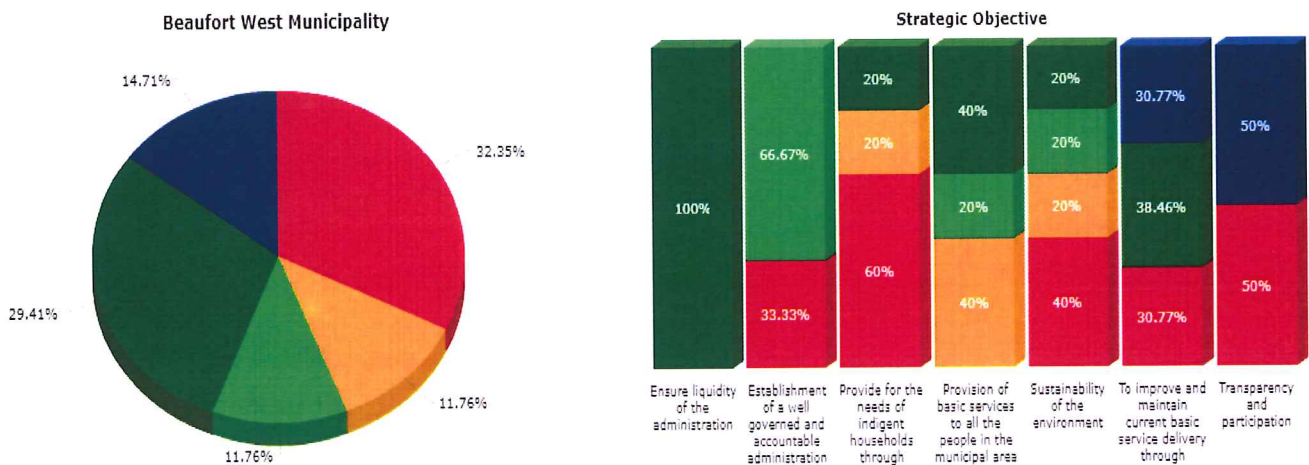
# Beaufort West Municipality

## Performance Report for the mid-year ending 31 December 2017



## 2. MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2017/18

### 2.1 OVERALL ACTUAL PERFORMANCE OF INDICATORS FOR THE MID-YEAR ENDING 31 DECEMBER 2017



Category	Colour	Explanation
KPI's Not Met	R	0% >= Actual/Target < 75%
KPI's Almost Met	O	75% >= Actual/Target < 100%
KPI's Met	G	Actual/Target = 100%
KPI's Well Met	G2	100% > Actual/Target < 150%
KPI's Extremely Well Met	B	Actual/Target >= 150%

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2017

#### 2.2 ACTUAL PERFORMANCE PER STRATEGIC OBJECTIVE OF INDICATORS FOR THE MID-YEAR ENDING 31 DECEMBER 2017

Detailed below is the unaudited Top Layer SDBIP for the first half of the financial year ending 31 December 2017 which measures the Municipality's overall performance per strategic objective. The tables, furthermore, includes the performance comments and corrective measures indicated for targets not achieved.

The Municipality met **55.88% (19 of 34)** of the applicable KPI's for the period as at **31 December 2017**. The remainder of the KPI's (20) on the Top Layer SDBIP out of the total number of 54 KPI's do not have targets for this period and will be reported on in future quarters when they are due. **44.12% (15 of 34)** kpi targets were not achieved as at **31 December 2017** of which the details are included in the tables below.

The Top Layer SDBIP will be revised and submitted with the Adjustments Budget to Council by the end of February 2018 with the necessary motivation where key performance indicator targets require amendment as a result of the Adjustments Budget and corrections as a result of the audit outcomes of 2016/17.

#### **i) Ensure liquidity of the administration**

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Overall performance for the mid-year ending 31 December 2017					
					Q1	Q2	Target	Actual	R	Corrective actions
TL16	Achieve a payment percentage of at least 88% by 30 June 2018 [(Gross Debtors Closing Balance + Billed Revenue - Gross Debtors Opening Balance + Bad Debts Written Off)/Billed Revenue x 100]	Payment % achieved by 30 June 2018	All	89%	75%	80%	80%	81.09%	G2	N/A

#### **ii) Establishment of a well governed and accountable administration**

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Overall performance for the mid-year ending 31 December 2017					
					Q1	Q2	Target	Actual	R	Corrective actions
TL28	Limit vacancy rate quarterly to 35% of budgeted posts (Number of funded posts vacant divided by number of budgeted funded posts)	% vacancy rate	All	6.90%	35%	35%	35%	35%	G	N/A

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2017

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Overall performance for the mid-year ending 31 December 2017					
					Q1	Q2	Target	Actual	R	Corrective actions
TL36	70% of the Risk based audit plan for 2017/18 implemented by 30 June 2018 [(Number of audits and tasks completed for the period/ Number of audits and tasks identified in the RBAP )x100]	% of the Risk Based Audit Plan implemented by 30 June 2018	All	65.56%	0%	20%	20%	0%	R	Will be implemented in future
TL40	Spent 80% on the approved amount budgeted for the implementation of the Workplace Skills Plan (WSP) by 30 June 2018 [(Actual expenditure divided / the approved total budget amount for WSP)x100]	% budget spent on implementation of Workplace Skills Plan	All	New key performance indicator for 2017/18. No audited comparatives available	10%	30%	30%	30%	G	N/A

#### iii) Provide for the needs of indigent households through improved services

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Overall performance for the mid-year ending 31 December 2017					
					Q1	Q2	Target	Actual	R	Corrective actions
TL5	Provide free basic water to indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2018	Number of indigent households receiving free basic water as at 30 June 2018	All	7 311	0	6 153	6 153	5 477	O	New residential properties are aimed to be built to meet the target in the future
TL6	Provide free basic electricity to indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2018	Number of indigent households receiving free basic electricity as at 30 June 2018	All	7 311	0	5 094	5 094	5 098	G 2	N/A

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2017

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Overall performance for the mid-year ending 31 December 2017					
					Q1	Q2	Target	Actual	R	Corrective actions
TL7	Provide free basic sanitation to indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2018	Number of indigent households receiving free basic sanitation as at 30 June 2018	All	5 692	0	5 953	5 953	4 120	R	In the future, during Ward meetings and public awareness the community will be informed and motivated to register as an indigent account holder
TL8	Provide free basic refuse removal to indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2018	Number of indigent households receiving free basic refuse removal as at 30 June 2018	All	2 971	0	2 480	2 480	1 568	R	In the future, during Ward meetings and public awareness the community will be informed and motivated to register as an indigent account holder
TL4 1	Submit housing proposals for Murraysburg, Merweville and Nelspoort to the Department of Human Settlements by 31 December 2017	Number of housing proposals submitted	All	New key performance indicator for 2017/18. No audited comparatives available	0	3	3	0	R	Will submit the proposals in future

#### iv) Provision of basic services to all the people in the municipal area

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Overall performance for the mid-year ending 31 December 2017					
					Q1	Q2	Target	Actual	R	Corrective actions
TL1	Number of formal residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and which are billed for water or have pre-paid meters as at 30 June 2018	Number of residential properties which are billed for water or have pre-paid meters as at 30 June 2018	All	11 337	0	13 500	13 500	10 216	O	New residential properties are aimed to be built to meet the target in the future
TL2	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical	Number of residential properties which are billed for electricity or have pre-paid meters (Excluding Eskom	All	12 381	0	12 462	12 462	12 448	O	New residential properties are aimed to be built to meet the target in the future



## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2017

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Overall performance for the mid-year ending 31 December 2017					
					Q1	Q2	Target	Actual	R	Corrective actions
	metering)(Excluding Eskom areas) and which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June 2018	areas) as at 30 June 2018								
TL3	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) which are billed for sewerage as at 30 June 2018	Number of residential properties which are billed for sewerage as at 30 June 2018	All	11 877	0	11 870	11 870	11 966	G2	N/A
TL4	Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at 30 June 2018	Number of residential properties which are billed for refuse removal as at 30 June 2018	All	11 636	0	11 346	11 346	11 749	G2	N/A
TL32	Spend 100% of the library grant by 30 June 2018 (Actual expenditure divided by the total grant received)	% of grant spent by 30 June 2018	All	100%	0%	40%	40%	40%	G	N/A

#### v) Sustainability of the environment

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Overall performance for the mid-year ending 31 December 2017					
					Q1	Q2	Target	Actual	R	Corrective actions
TL17	Limit unaccounted for water quarterly to less than 38% during 2017/18 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold (incl free basic water) / Number of Kilolitres Water	% unaccounted water	All	44%	38%	38%	38%	49%	R	The Municipality is in the process to implement a new system to control the water meters and losses

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2017

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Overall performance for the mid-year ending 31 December 2017					
					Q1	Q2	Target	Actual	R	Corrective actions
	Purchased or Purified × 100]									
TL18	95% of water samples in the Beaufort West jurisdiction area comply with SANS241 micro biological indicators	% of water samples compliant to SANS 241	All	100%	95%	95%	95%	100%	G2	N/A
TL19	90% of waste water samples in the Beaufort West jurisdiction area comply with outflow water permit values	% of test results within permit values	All	86.50%	90%	90%	90%	77%	O	Corrections will be done in the coming months
TL33	Limit unaccounted for electricity to less than 12% quarterly {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold (incl Free basic electricity)) / Number of Electricity Units Purchased and/or Generated) × 100}	% unaccounted electricity	All	9.02%	12%	12%	12%	12%	G	N/A
TL43	Submit a proposal to the Department of Environmental Affairs and Development Planning (DEADP) by 31 December 2017 to obtain funding for the compilation of an Air Quality Management Plan	Proposal submitted to DEADP by 31 December 2017	All	New key performance indicator for 2017/18. No audited comparatives available	0	1	1	0	R	Will submit the proposal in future

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2017

vi) *To improve and maintain current basic service delivery through specific infrastructural development projects*

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Overall performance for the mid-year ending 31 December 2017					
					Q1	Q2	Target	Actual	R	Corrective actions
TL9	The percentage of the municipal capital budget spent by 30 June 2018 ( (Actual amount spent /Total amount budgeted for capital projects)X100)	% of capital budget spent by 30 June 2018	All	30.71%	0%	15%	15%	233%	B	N/A
TL20	85% of the roads and stormwater assets maintenance budget spent by 30 June 2018 [(Actual expenditure on maintenance divided by the total approved budget for maintenance)x100]	% of budget spent by 30 June 2018	All	78.54%	15%	40%	40%	40.27%	G2	N/A
TL21	85% of the sanitation assets maintenance budget spent by 30 June 2018 [(Actual expenditure on maintenance divided by the total approved budget for maintenance)x100]	% of budget spent by 30 June 2018	All	62.30%	15%	40%	40%	45.34%	G2	N/A
TL22	85% of the parks and recreation maintenance budget spent by 30 June 2018 [(Actual expenditure on maintenance divided by the total approved budget for maintenance)x100]	% of budget spent by 30 June 2018	All	84.97%	15%	40%	40%	46.20%	G2	N/A
TL23	85% of the water assets maintenance budget spent by 30 June 2018 [(Actual expenditure on maintenance divided by the total approved budget for maintenance)x100]	% of budget spent by 30 June 2018	All	131.58%	15%	40%	40%	46.14%	G2	N/A

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2017

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Overall performance for the mid-year ending 31 December 2017					
					Q1	Q2	Target	Actual	R	Corrective actions
TL26	85% of the approved project budget spent by 30 June 2018 to upgrade Protea Street and Oak Street from gravel to paved in Beaufort West [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2018	5	87.71%	0%	10%	10%	88.08%	B	N/A
TL27	85% of the approved project budget spent by 30 June 2018 to upgrade Michael de Villiers/ James Smith Street from gravel to paved [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2018	6	0%	0%	10%	10%	0%	R	Funds re-allocated due to drought projects. Project to start in February 2018
TL34	85% of the electricity maintenance budget spent by 30 June 2018 ((Actual expenditure on maintenance divided by the total approved budget for maintenance)x100)	% of the electricity maintenance budget spent by 30 June 2018	All	49.57%	10%	20%	20%	24.25%	G2	N/A
TL44	Spend 85% of the refuse removal maintenance budget by 30 June 2018 [(Actual expenditure on maintenance budget divided by the total approved maintenance budget)x100]	% of budget spent by 30 June 2018	All	New key performance indicator for 2017/18. No audited comparatives available	10%	20%	20%	0%	R	Spending to pick up before financial year-end
TL48	85% of the approved project budget spent by 30 June 2018 to upgrade the Murraysburg sewerage oxidation ponds [(Actual expenditure divided by the total approved	% of budget spent by 30 June 2018	1	New key performance indicator for 2017/18. No audited comparatives available	10%	20%	20%	87.73%	B	N/A

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2017

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Overall performance for the mid-year ending 31 December 2017					
					Q1	Q2	Target	Actual	R	Corrective actions
	project budget)x100]									
TL49	85% of the approved project budget spent by 30 June 2018 to rehabilitate roads & stormwater in Murraysburg [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2018	1	New key performance indicator for 2017/18. No audited comparatives available	10%	20%	20%	3.99%	R	Funds re-allocated due to drought projects. Project to start in February 2018
TL50	85% of the approved project budget spent by 30 June 2018 to upgrade Freddie Max Crescent in Nelspoort from a gravel road to a paved road [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2018	2	New key performance indicator for 2017/18. No audited comparatives available	10%	20%	20%	0%	R	Funds re-allocated due to drought projects. Project to start in February 2018
TL54	85% of the approved project budget for 2017/18 spent by 30 June 2018 to rehabilitate the Bulk Water Scheme - Klein Hans Rivier	% of budget spent by 30 June 2018	All	New key performance indicator for 2017/18. No audited comparatives available	15%	40%	40%	145.54%	B	

#### vii) *Transparency and participation*

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Overall performance for the mid-year ending 31 December 2017					
					Q1	Q2	Target	Actual	R	Corrective actions
TL30	Submit the Top layer SDBIP for the 2018/19 budget for approval by the Mayor within 14 days after the budget has been approved	Top Layer SDBIP for the 2018/19 budget submitted to the Mayor within 14 days after the budget has been approved	All	1	0	0	0	1	B	N/A

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2017

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2016/17	Overall performance for the mid-year ending 31 December 2017					
					Q1	Q2	Target	Actual	R	Corrective actions
TL31	Draft the annual performance report for 2016/17 and submit to the Auditor General by 31 August 2017	Annual performance report for 2016/17 submitted to the Auditor General by 31 August 2017	All	1	1	0	1	0	R	The Annual Report was not sent to the AG by 31 August. It will be sent when the report is submitted to Council

#### 2.3 ADJUSTMENT OF THE TOP LAYER SDBIP FOR 2017/18

In terms of Section 27(2)(b), when submitting an adjustments budget to the National Treasury and the relevant provincial treasury in terms of Section 28(7) of the MFMA read together with Section 24(3) of the MFMA, the municipal manager must also submit the amended service delivery and budget implementation plan, within ten working days after the council has approved the amended plan in terms of Section 54(1)(c) of the MFMA.

The Top Layer SDBIP will be revised if needed and submitted with the Adjustments Budget to Council with the necessary motivation where key performance indicator targets require amendment as a result of the Adjustments Budget and/or corrections as a result of the audit outcomes of 2016/17.

#### 2.4 ANNUAL REPORT 2016/17

The draft Annual Report of the 2016/17 financial year will be tabled on 26 January 2018.

As prescribed in Section 72(1)(a)(iii) of the MFMA the Accounting Officer must assess the performance of the municipality in the first 6 months taking into account the past year's Annual Report and progress on resolving the problems identified in the Annual Report. Council has appointed a Municipal Public Accounts Committee (MPAC) on 18 August 2016, who will compile an oversight report. This report will include a summary of comments and conclusions on the Annual Report of the Municipality and will include one or more of the following:

- Misstatements in the Financial Statements;
- Material under spending of the budget;
- Planned key performance indicators not achieved;
- Non-compliance with laws and regulations;
- Assessment by Internal Audit on predetermined objectives (PMS);
- Financial management; and
- Governance.