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BEAUFORT-WES - BEAUFORT-WEST - BHOBHOFOLO

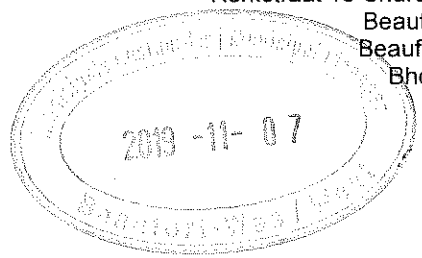
KANTOOR VAN DIE UITVOERENDE BURGEMEESTER : OFFICE OF THE EXECUTIVE MAYOR

Verwysing Reference 5/1/2/1
Isalathiso

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Datum 2019. 11.06
Date ~~2018.10.30~~
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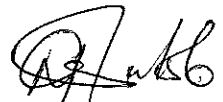
MEMORANDUM TO THE MUNICIPAL MANAGER

REPORT ON THE IMPLEMENTATION OF THE BUDGET AND FINANCIAL STATE OF AFFAIRS OF THE MUNICIPALITY - SECTION 52(d) AND SECTION 54 OF THE MFMA - 1st QUARTER OF 2019/20 FINANCIAL YEAR

I refer to the abovementioned matter and wish to advise that in terms of section 52(d) of the MFMA, the Mayor must within 30 days of the end of each quarter, submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality.

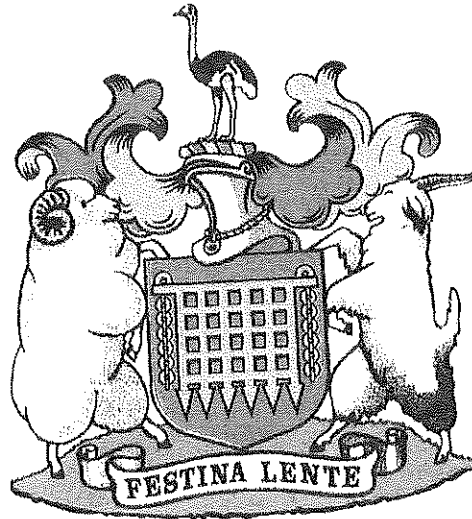
In terms of section 54 of the MFMA, the Mayor must consider the report and check whether the Municipality's approved budget is implemented in accordance with the SDBIP and issue appropriate instructions to the Accounting officer.

Kindly submit the report to Council.


EXECUTIVE MAYOR

SIRKULASIE	OPORAG
<p><i>K/aa - Account - Nov 2019</i> <i>9de Raadsvergadering : 5.12.19:</i> <i>Item 7.2</i></p>	

BEAUFORT WEST MUNICIPALITY



Quarterly Budget Statement

July – September 2019

TO THE COUNCIL

I hereby wish to submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality for the first quarter as required by section 52(d) of the MFMA.

In terms of section 54 of the MFMA, the Mayor must consider the section 71 report and check whether the Municipality's approved budget is implemented in accordance with the SDBIP and issue appropriate instructions to the Accounting Officer. Furthermore section 54(2) of the MFMA states that if the Municipality faces serious financial problems, the Mayor must promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems.

The submission of this report is part of my general responsibilities as the Mayor of the Beaufort West Municipality. This report is intended to inform the Council on the financial affairs of the Municipality to enable Council to exercise its oversight responsibility.



RDL. N Constable

EXECUTIVE MAYOR

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PART 1 – IN-YEAR REPORT

1. Mayor's Report

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of the budget in accordance with the SDBIP

Tables and graphs on budget implementation in accordance with the SDBIP are contained in section 11.

1.1.2 Financial problems or risks facing the municipality

The current financial position of the municipality continue to remain under pressure as at the end of September 2019.

1.1.3 Other relevant information

None.

2. Resolutions

IN-YEAR REPORT 2019/20

This is the resolution that will be presented to Council when the In-Year-Report is tabled:

RECOMMENDATION:

- a) That the Council notes the quarterly report (July – September 2019) on the implementation of the budget and the financial affairs of Beaufort West Municipality referred to in section 52(d) of the MFMA.
- b) That the directors ensure that the budget is implemented in accordance with the Service Delivery and Budget Implementation Plan.
- c) Directors are urged to identify and promote effectiveness and efficiencies within their respective directorates to keep expenditure within budget.

3. Executive Summary

3.1 Introduction

The Mayor, who must provide general political guidance over the fiscal and financial affairs of the Municipality, is required by section 52(d) of the MFMA to submit a report on the implementation of the budget and the financial affairs of the Municipality, to the Council within 30 days after the end of each quarter.

3.2 Consolidated performance

3.2.1 Against annual budget

Revenue by Source

Year-to-date revenue accrued were R48,812 million or 58% above year-to-date budget projections for the first quarter. This is due to the annual billing of Property rates reflected in this report and Transfers and subsidies specifically relating to R24,596 million received from the Department of Human Settlements for the construction of top structures for the S1 IRDP Housing Project.

Refer to Table's C1 and C4 for further details on revenue by source.

Operating expenditure by type

Total expenditure were R1,632 million above the year-to-date budget projections for the first quarter. The variance on Materials and bulk purchases are due to the Eskom bulk electricity account for August 2018 amounting to R7,030 million were only due on the 4th of October 2018 and the account of September amounting to R4,053 million due on the 1st of November 2018.

The variance on Other expenditure is due to operational grant expenditure specifically R24,596 million for the construction of top structures for the S1 IRDP Housing Project.

Refer to Table's C1 and C4 for further details on expenditure by type.

Capital expenditure

Year-to-date expenditure on capital amounts to R3,961 million, or 16% of the approved budget of R24,187 million. Expenditure is expected to increase during the second quarter of the financial year.

Refer to Table C5 and SC12 for more detail on capital expenditure.

Cash flows

The municipality started the year with a budgeted projected cash & cash equivalents balance of R5,199 million. The net increase in cash held were R24,080 million during September resulting in a closing balance of R29,278 million. This is mainly due to the first installment Equitable Share received and operational and capital grants received from both National a Provincial Government.

Refer to Table C7 for more detail.

3.3 Material variances from SDBIP

Section 11 of this report contains the SDBIP financial reports and summarized year-to-date performance reports on achievement of targets.

3.4 Remedial or corrective steps

- a) All directorates are requested to apply strict budget and expenditure control; and
- b) The municipality submitted roll-over applications to both National and Provincial Treasury for unspent funds at the end of 30 June. Expenditure on these projects should proceed until the outcome of these applications are known and approved in an adjustments budget.

4. In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1 s71 Monthly Budget Statement Summary

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - Q1 First Quarter									
Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	38,952	-	96	39,236	38,952	284	1%	38,952
Service charges	-	129,512	-	12,378	33,461	32,378	1,083	3%	129,512
Investment revenue	-	1,050	-	-	-	263	(263)	-100%	1,050
Transfers and subsidies	-	90,676	-	13,456	39,470	22,669	16,801	74%	90,676
Other own revenue	-	61,390	-	1,052	3,028	15,348	(12,320)	-80%	61,390
Total Revenue (excluding capital transfers and contributions)	-	321,580	-	26,982	115,194	109,609	5,585	5%	321,580
Employee costs	-	114,954	-	9,289	27,881	28,738	(1,057)	-4%	114,954
Remuneration of Councillors	-	6,401	-	506	1,524	1,600	(76)	-5%	6,401
Depreciation & asset impairment	-	20,431	-	1,703	5,108	5,108	(0)	-0%	20,431
Finance charges	-	1,418	-	131	376	354	22	6%	1,418
Materials and bulk purchases	-	86,031	-	9,073	10,410	21,508	(11,098)	-52%	86,031
Transfers and subsidies	-	550	-	125	251	138	113	82%	550
Other expenditure	-	111,611	-	9,156	32,184	27,903	4,281	15%	111,611
Total Expenditure	-	341,396	-	29,983	77,533	85,349	(7,816)	-9%	341,396
Surplus/(Deficit)	-	(19,816)	-	(3,001)	37,661	24,260	13,402	55%	(19,816)
Transfers and subsidies - capital (monetary allocation)	-	30,758	-	1,625	3,156	7,690	(4,533)	-59%	30,758
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	10,942	-	(1,377)	40,818	31,949	8,868	28%	10,942
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	10,942	-	(1,377)	40,818	31,949	8,868	28%	10,942
Capital expenditure & funds sources									
Capital expenditure	-	31,958	-	1,356	2,887	7,990	(5,102)	-64%	31,958
Capital transfers recognised	-	30,758	-	1,263	2,794	7,690	(4,895)	-64%	30,758
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1,200	-	93	93	300	(207)	-69%	1,200
Total sources of capital funds	-	31,958	-	1,356	2,887	7,990	(5,102)	-64%	31,958
Financial position									
Total current assets	-	83,637	-	-	101,055	-	-	-	83,637
Total non current assets	-	546,075	-	-	538,236	-	-	-	546,075
Total current liabilities	-	74,883	-	-	71,379	-	-	-	74,883
Total non current liabilities	-	78,678	-	-	66,088	-	-	-	78,678
Community wealth/Equity	-	476,152	-	-	499,824	-	-	-	476,152
Cash flows									
Net cash from (used) operating	-	36,250	-	9,783	47,518	9,062	(38,455)	-424%	9,062
Net cash from (used) investing	-	(31,958)	-	(1,356)	(2,887)	(7,990)	(5,102)	64%	(7,990)
Net cash from (used) financing	-	(931)	-	(277)	(277)	(233)	45	-19%	(233)
Cash/cash equivalents at the month/year end	-	4,777	-	-	31,931	2,257	(29,675)	-1315%	(11,581)
Debtors & creditors analysis									
	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
Debtors Age Analysis									
Total By Income Source	10,748	9,678	4,294	82,887	-	-	-	-	107,606
Creditors Age Analysis									
Total Creditors	12,516	-	-	1,530	247	-	328	-	14,622

4.1.2 Table C2 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 organisational structures used by the different institutions.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC053 Beaufort West - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q1 First Quarter										
Description	Ref	Budget Year 2018/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		--	83,829	--	1,206	88,574	50,121	16,453	33%	83,828
Executive and council		--	40,626	--	299	26,559	10,157	16,403	161%	40,626
Finance and administration		--	43,003	--	907	40,015	39,965	50	0%	43,003
Internal audit		--	--	--	--	--	--	--	--	--
<i>Community and public safety</i>		--	83,830	--	12,577	13,571	20,958	(7,387)	-35%	83,830
Community and social services		--	7,604	--	1,322	1,479	1,901	(421)	-22%	7,604
Sport and recreation		--	5,846	--	410	620	1,462	(841)	-58%	5,846
Public safety		--	54,495	--	275	887	13,624	(12,737)	-93%	54,495
Housing		--	15,885	--	10,570	10,584	3,971	6,613	167%	15,885
Health		--	--	--	--	--	--	--	--	--
<i>Economic and environmental services</i>		--	5,313	--	371	594	1,328	(734)	-55%	5,313
Planning and development		--	789	--	165	186	197	(11)	-6%	789
Road transport		--	4,524	--	206	408	1,131	(723)	-64%	4,524
Environmental protection		--	--	--	--	--	--	--	--	--
<i>Trading services</i>		--	179,586	--	14,452	37,812	44,891	(7,280)	-16%	179,586
Energy sources		--	104,942	--	9,719	23,661	26,236	(2,575)	-10%	104,942
Water management		--	39,317	--	2,568	5,400	9,829	(4,429)	-45%	39,317
Waste water management		--	22,928	--	1,387	5,863	5,732	131	2%	22,928
Waste management		--	12,379	--	756	2,688	3,095	(406)	-13%	12,379
Other	4	--	--	--	--	--	--	--	--	--
Total Revenue - Functional	2	--	352,338	--	28,808	118,351	117,298	1,052	1%	352,338
Expenditure - Functional										
<i>Governance and administration</i>		--	71,850	--	5,449	15,009	17,913	(2,904)	-16%	71,850
Executive and council		--	21,498	--	1,328	4,139	5,375	(1,236)	-23%	21,498
Finance and administration		--	48,647	--	4,076	10,735	12,162	(1,427)	-12%	48,647
Internal audit		--	1,505	--	45	135	376	(241)	-64%	1,505
<i>Community and public safety</i>		--	85,778	--	8,211	27,584	21,445	6,139	20%	85,778
Community and social services		--	10,197	--	961	2,476	2,549	(73)	-3%	10,197
Sport and recreation		--	9,376	--	848	2,077	2,344	(267)	-11%	9,376
Public safety		--	48,639	--	4,220	12,024	12,160	(135)	-1%	48,639
Housing		--	17,566	--	182	11,007	4,392	6,615	151%	17,566
Health		--	--	--	--	--	--	--	--	--
<i>Economic and environmental services</i>		--	28,111	--	2,376	8,809	7,028	(218)	-3%	28,111
Planning and development		--	5,578	--	581	1,601	1,395	207	15%	5,578
Road transport		--	22,532	--	1,795	5,208	5,633	(425)	-8%	22,532
Environmental protection		--	--	--	--	--	--	--	--	--
<i>Trading services</i>		--	155,857	--	15,947	28,131	38,064	(10,833)	-28%	155,857
Energy sources		--	89,397	--	9,587	13,268	22,349	(9,081)	-41%	89,397
Water management		--	31,893	--	3,132	6,058	7,973	(1,915)	-24%	31,893
Waste water management		--	15,020	--	1,541	4,253	3,755	498	13%	15,020
Waste management		--	19,547	--	1,687	4,552	4,887	(335)	-7%	19,547
Other		--	--	--	--	--	--	--	--	--
Total Expenditure - Functional	3	--	341,398	--	28,983	77,533	85,349	(7,816)	-9%	341,398
Surplus/ (Deficit) for the year		--	10,940	--	(1,377)	40,818	31,949	8,868	28%	10,942

4.1.3 Table C3 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 organisational structure of the municipality which is made up of the following directorates: Municipal Manager; Corporate Services; Financial Services; Engineering Services; Community Services and Electrical Services.

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q1 First Quarter										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		-	-	-	195	195	-	195	#DIV/0!	-
Vote 2 - Director: Corporate Service		-	47,729	-	1,386	27,715	11,932	15,782	132.3%	47,619
Vote 3 - Director: Financial Services		-	41,447	-	715	39,754	39,576	179	0.5%	41,447
Vote 4 - Director: Engineering Services		-	74,125	-	4,741	12,393	18,531	(6,138)	-33.1%	74,125
Vote 5 - Director: Community Services		-	84,095	-	11,850	14,634	21,024	(6,390)	-30.4%	82,921
Vote 6 - Director: Electrical Services		-	104,942	-	9,719	23,661	26,236	(2,575)	-9.8%	104,942
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	352,338	-	28,606	118,351	117,298	1,052	0.9%	351,054
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	4,700	-	339	1,233	1,175	58	5.0%	4,700
Vote 2 - Director: Corporate Service		-	37,788	-	2,692	7,586	9,447	(1,861)	-19.7%	37,788
Vote 3 - Director: Financial Services		-	28,059	-	2,348	5,727	7,015	(1,288)	-18.4%	28,059
Vote 4 - Director: Engineering Services		-	92,009	-	8,362	20,568	23,002	(2,434)	-10.6%	35,172
Vote 5 - Director: Community Services		-	89,443	-	6,655	29,150	22,361	6,789	30.4%	89,443
Vote 6 - Director: Electrical Services		-	89,397	-	9,587	13,268	22,349	(9,081)	-40.6%	89,397
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	341,396	-	29,983	77,533	85,349	(7,816)	-9.2%	284,559
Surplus/ (Deficit) for the year	2	-	10,942	-	(1,377)	40,818	31,949	8,868	27.8%	66,495

4.1.4 Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q1 First Quarter											
Description	Ref	2018/19	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Revenue By Source											
Property rates			38,952	-	96	39,236	38,952	284	1%	38,952	
Service charges - electricity revenue			82,928	-	8,560	20,975	20,732	243	1%	82,928	
Service charges - water revenue			20,167	-	1,851	4,456	5,042	(586)	-12%	20,167	
Service charges - sanitation revenue			16,758	-	1,273	5,533	4,189	1,344	32%	16,758	
Service charges - refuse revenue			9,660	-	694	2,498	2,415	83	3%	9,660	
Rental of facilities and equipment			1,248	-	93	319	312	7	2%	1,248	
Interest earned - external investments			1,050	-	-	-	263	(263)	-100%	1,050	
Interest earned - outstanding debtors			4,214	-	259	893	1,053	(191)	-18%	4,214	
Dividends received			-	-	-	-	-	-	-	-	
Fines, penalties and forfeits			53,640	-	315	993	13,410	(12,417)	-93%	53,640	
Licences and permits			409	-	31	78	102	(25)	-24%	409	
Agency services			820	-	61	224	205	19	9%	820	
Transfers and subsidies			90,676	-	13,456	39,470	22,669	16,801	74%	90,676	
Other revenue			1,059	-	292	552	285	267	108%	1,059	
Gains on disposal of PPE			-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)			-	321,580	-	26,982	115,194	109,609	5,585	5%	321,580
Expenditure By Type											
Employee related costs			114,954	-	9,289	27,681	28,738	(1,057)	-4%	114,954	
Remuneration of councillors			6,401	-	506	1,524	1,600	(76)	-5%	6,401	
Debt impairment			46,336	-	3,861	11,584	11,584	(0)	0%	46,336	
Depreciation & asset impairment			20,431	-	1,703	5,108	5,108	(0)	0%	20,431	
Finance charges			1,418	-	131	376	354	22	6%	1,418	
Bulk purchases			75,250	-	8,570	9,439	18,813	(9,374)	-50%	75,250	
Other materials			10,781	-	503	971	2,695	(1,725)	-64%	10,781	
Contracted services			38,112	-	1,759	13,695	9,528	4,167	44%	38,112	
Transfers and subsidies			550	-	125	251	138	113	82%	550	
Other expenditure			27,164	-	3,536	6,905	6,791	114	2%	27,164	
Loss on disposal of PPE			-	-	-	-	-	-	-	-	
Total Expenditure			-	341,396	-	29,963	77,533	85,349	(7,816)	-9%	341,396
Surplus/(Deficit)			-	(19,816)	-	(3,001)	37,661	24,260	13,402	0	(19,816)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)				30,758	-	1,625	3,156	7,690	(4,533)	(0)	30,758
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)				-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)				-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions				-	10,942	-	(1,377)	40,818	31,949		10,942
Taxation				-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation				-	10,942	-	(1,377)	40,818	31,949		10,942
Attributable to minorities				-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality				-	10,942	-	(1,377)	40,818	31,949		10,942
Share of surplus/ (deficit) of associate				-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year				-	10,942	-	(1,377)	40,818	31,949		10,942

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) - Q1 First Quarter										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	800	-	-	-	200	(200)	-100%	800
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	7,761	-	139	383	1,940	(1,557)	-80%	7,761
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	2,800	-	607	607	700	(93)	-13%	2,800
		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	11,361	-	746	990	2,840	(1,850)	-65%	11,361
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	50	-	-	-	13	(13)	-100%	50
Vote 2 - Director: Corporate Service		-	385	-	-	-	96	(96)	-100%	385
Vote 3 - Director: Financial Services		-	200	-	-	-	50	(50)	-100%	200
Vote 4 - Director: Engineering Services		-	6,429	-	502	632	1,607	(975)	-61%	6,429
Vote 5 - Director: Community Services		-	733	-	-	-	183	(183)	-100%	733
Vote 6 - Director: Electrical Services		-	12,800	-	108	1,265	3,200	(1,935)	-60%	12,800
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	20,597	-	610	1,897	5,149	(3,252)	-63%	20,597
Total Capital Expenditure		-	31,958	-	1,356	2,887	7,990	(5,102)	-64%	31,958
Capital Expenditure - Functional Classification										
Governance and administration		-	635	-	-	-	159	(159)	-100%	635
Executive and council		-	50	-	-	-	13	(13)	-100%	50
Finance and administration		-	585	-	-	-	146	(146)	-100%	585
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	5,982	-	474	648	1,495	(848)	-57%	5,982
Community and social services		-	1,940	-	-	-	485	(485)	-100%	1,940
Sport and recreation		-	4,042	-	474	648	1,010	(363)	-36%	4,042
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	5,987	-	9	9	1,497	(1,487)	-99%	5,987
Planning and development		-	200	-	-	-	50	(50)	-100%	200
Road transport		-	5,787	-	9	9	1,447	(1,437)	-99%	5,787
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	19,355	-	873	2,230	4,839	(2,608)	-54%	19,355
Energy sources		-	15,600	-	715	1,872	3,900	(2,028)	-52%	15,600
Water management		-	2,482	-	157	358	621	(262)	-42%	2,482
Waste water management		-	740	-	-	-	185	(185)	-100%	740
Waste management		-	533	-	-	-	133	(133)	-100%	533
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	31,958	-	1,356	2,887	7,990	(5,102)	-64%	31,958
Funded by:										
National Government		-	28,673	-	1,105	2,637	7,168	(4,531)	-63%	28,673
Provincial Government		-	2,085	-	157	157	521	(364)	-70%	2,085
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	30,758	-	1,263	2,794	7,690	(4,895)	-64%	30,758
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	1,200	-	93	93	300	(207)	-69%	1,200
Total Capital Funding		-	31,958	-	1,356	2,887	7,990	(5,102)	-64%	31,958

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - Q1 First Quarter							
Description	Ref	2018/19	Budget Year 2019/20				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
ASSETS							
Current assets							
Cash			977	-	13,216	977	
Call investment deposits			3,800	-	386	3,800	
Consumer debtors			27,753	-	12,657	27,753	
Other debtors			47,536	-	71,521	47,536	
Current portion of long-term receivables			-	-	-	-	
Inventory			3,571	-	3,275	3,571	
Total current assets			-	83,637	-	101,055	83,637
Non current assets							
Long-term receivables			2,695	-	3,330	2,695	
Investments			-	-	-	-	
Investment property			7,247	-	7,033	7,247	
Investments in Associate			-	-	-	-	
Property, plant and equipment			530,456	-	521,103	530,456	
Biological			-	-	-	-	
Intangible			400	-	285	400	
Other non-current assets			5,277	-	6,486	5,277	
Total non current assets			-	546,075	-	538,236	546,075
TOTAL ASSETS			-	629,712	-	639,291	629,712
LIABILITIES							
Current liabilities							
Bank overdraft			-	-	-	-	
Borrowing			2,275	-	2,377	2,275	
Consumer deposits			1,537	-	1,809	1,537	
Trade and other payables			55,632	-	55,125	55,632	
Provisions			15,439	-	12,068	15,439	
Total current liabilities			-	74,883	-	71,379	74,883
Non current liabilities							
Borrowing			11,008	-	6,715	11,008	
Provisions			67,669	-	61,373	67,669	
Total non current liabilities			-	78,678	-	68,088	78,678
TOTAL LIABILITIES			-	153,561	-	139,467	153,561
NET ASSETS	2		-	476,152	-	499,824	476,152
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)			468,663	-	495,528	468,663	
Reserves			7,489	-	4,295	7,489	
TOTAL COMMUNITY WEALTH/EQUITY	2		-	476,152	-	499,824	476,152

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - Q1 First Quarter											
Description	Ref	2018/19	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates			35,057	-	6,917	10,213	8,764	1,448	17%	8,764	
Service charges			120,706	-	7,371	21,352	30,176	(8,825)	-29%	30,176	
Other revenue			28,419	-	856	2,429	7,105	(4,676)	-66%	7,105	
Government - operating			90,676	-	18,617	59,970	22,669	37,301	165%	22,669	
Government - capital			30,758	-	181	13,533	7,690	5,844	76%	7,690	
Interest			5,264	-	259	863	1,316	(453)	-34%	1,316	
Dividends			-	-	-	-	-	-			
Payments											
Suppliers and employees			(272,662)	-	(24,163)	(60,214)	(68,165)	(7,951)	12%	(68,165)	
Finance charges			(1,418)	-	(131)	(376)	(354)	22	-6%	(354)	
Transfers and Grants			(550)	-	(125)	(251)	(138)	113	-82%	(138)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	36,250	-	9,783	47,518	9,062	(38,455)	-424%	9,062
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			-	-	-	-	-	-		-	
Decrease (increase) in non-current debtors			-	-	-	-	-	-		-	
Decrease (increase) other non-current receivables			-	-	-	-	-	-		-	
Decrease (increase) in non-current investments			-	-	-	-	-	-		-	
Payments											
Capital assets			(31,958)	-	(1,356)	(2,887)	(7,990)	(5,102)	64%	(7,990)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(31,958)	-	(1,356)	(2,887)	(7,990)	(5,102)	64%	(7,990)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-	-	-	-	-	-		-	
Borrowing long term/refinancing			-	-	-	-	-	-		-	
Increase (decrease) in consumer deposits			-	-	-	-	-	-		-	
Payments											
Repayment of borrowing			(931)	-	(277)	(277)	(233)	45	-19%	(233)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(931)	-	(277)	(277)	(233)	45	-19%	(233)
NET INCREASE/ (DECREASE) IN CASH HELD			-	3,360	-	8,149	44,353	840		840	
Cash/cash equivalents at beginning:			1,417	-	-	(12,421)	1,417			(12,421)	
Cash/cash equivalents at month/year end:			4,777	-	-	31,931	2,257			(11,581)	

PART 2 – SUPPORTING DOCUMENTATION

5. Debtors' analysis

5.1 Supporting Table SC3

Debtors' age analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q1 First Quarter											
Description	NT Code	Budget Year 2019/20									
		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	Total over 90 days
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	1,730	911	682	5,077	-	-	-	-	8,399	5,077
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,143	1,017	353	2,785	-	-	-	-	8,298	2,785
Receivables from Non-exchange Transactions - Property Rates	1400	2,357	5,993	657	10,071	-	-	-	-	19,069	10,071
Receivables from Exchange Transactions - Waste Water Management	1500	1,517	895	1,816	14,052	-	-	-	-	18,281	14,052
Receivables from Exchange Transactions - Waste Management	1600	826	489	649	8,649	-	-	-	-	10,614	8,649
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	3	2	52	-	-	-	-	63	52
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	170	379	133	42,201	-	-	-	-	42,883	42,201
Total By Income Source	2000	10,748	9,678	4,294	82,887	-	-	-	-	107,606	82,887
2018/19 - totals only											
Debtors Age Analysis By Customer Group											
Organs of State	2200	1,605	1,701	411	3,259	-	-	-	-	6,976	3,259
Commercial	2300	3,262	2,990	1,173	8,256	-	-	-	-	15,681	8,256
Households	2400	5,502	3,487	2,191	67,505	-	-	-	-	78,684	67,505
Other	2500	378	1,500	519	3,867	-	-	-	-	6,265	3,867
Total By Customer Group	2600	10,748	9,678	4,294	82,887	-	-	-	-	107,606	82,887

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q1 First Quarter										
Description	NT Code	Budget Year 2019/20								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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	7,631	-	-	-	-	-	-	-	7,631
Bulk Water	0200	550	-	-	-	-	-	-	-	550
PAYE deductions	0300	1,283	-	-	-	-	-	-	-	1,283
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1,596	-	-	-	-	-	-	-	1,596
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,457	-	-	1,530	247	-	328	-	3,562
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	12,516	-	-	1,530	247	-	328	-	14,622

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q1 First Quarter						
Investments by maturity Name of institution & investment ID	Ref	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands						
<u>Municipality</u>						
INVESTEC		136	-	-	-	136
STANDARD BANK		18	-	-	-	18
ABSA BANK		43	-	-	-	43
NEDBANK		189	-	-	-	189
						-
						-
						-
Municipality sub-total		386		-	-	386
<u>Entities</u>						
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	386		-	-	386

8. Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant receipts

WC053 Beaufort West - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q1 First Quarter										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		-	66,757	-	-	28,894	16,689	12,204	73.1%	66,757
Local Government Equitable Share			62,434	-	-	26,014	15,609	10,406	66.7%	62,434
Finance Management			1,700	-	-	1,700	425	1,275	300.0%	1,700
EPWP Incentive			1,924	-	-	481	481	-	-	1,924
Municipal Infrastructure Grant			699	-	-	699	175	524	300.0%	699
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	23,919	-	18,617	31,076	5,980	25,096	419.7%	23,919
Financial Management Support Grant			330	-	-	-	83	(83)	-100.0%	330
Financial Management Capacity Building Grant			380	-	-	-	95	(95)	-100.0%	380
Department of Local Government: Municipal Service Delivery and Capacity Building Grant			224	-	-	-	56	(56)	-100.0%	224
Human Settlements Development Grant (Beneficiaries)			15,660	-	18,090	28,597	3,915	24,682	630.4%	15,660
Maintenance and Construction of Transport Infrastructure			50	-	-	-	13	(13)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities			5,856	-	-	1,952	1,464	488	33.3%	5,856
Community Development Workers (CDW) Operational Support Grant			169	-	-	-	42	(42)	-100.0%	169
Municipal Drought Relief Grant	4		1,250	-	527	527	313	215	68.7%	1,250
Other transfers and grants [insert description]			-	-	-	-	-	-	-	-
District Municipality:			-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-
Other grant providers:			-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	90,676	-	18,617	59,970	22,669	37,301	164.5%	90,676
Capital Transfers and Grants										
National Government:		-	28,673	-	-	13,352	7,168	6,184	86.3%	28,673
Municipal Infrastructure Grant (MIG)			13,273	-	-	7,952	3,318	4,634	139.6%	13,273
Integrated National Electrification Programme			15,400	-	-	5,400	3,850	1,550	40.3%	15,400
Other capital transfers [insert description]			-	-	-	-	-	-	-	-
Provincial Government:		-	2,085	-	181	181	521	(340)	-65.3%	2,085
Municipal Drought Relief Grant			1,250	-	181	181	313	(131)	-42.1%	1,250
Community Development Workers Support Grant			35	-	-	-	9	(9)	-100.0%	35
Community Library Services Grant			800	-	-	-	200	(200)	-100.0%	800
District Municipality:			-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-
Other grant providers:			-	-	-	-	-	-	-	-
[insert description]			-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	30,758	-	181	13,533	7,690	5,844	76.0%	30,758
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	121,434	-	18,798	73,503	30,359	43,145	142.1%	121,434

8.2 Supporting Table SC7 (1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q1 First Quarter										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	66,757	-	766	27,131	16,689	10,442	62.6%	65,757
Local Government Equitable Share			62,434	-	-	26,014	15,609	10,406	66.7%	62,434
Finance Management			1,700	-	594	679	425	254	59.7%	1,700
EPWP Incentive			1,924	-	124	277	481	(204)	-42.4%	1,924
Municipal Infrastructure Grant			699	-	49	161	175	(13)	-7.6%	699
Other transfers and grants [insert description]										
Provincial Government:		-	23,919	-	934	12,282	5,980	6,302	105.4%	23,919
Financial Management Support Grant			330	-	-	-	83	(83)	-100.0%	330
Financial Management Capacity Building Grant			380	-	-	-	95	(95)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant			224	-	-	-	56	(56)	-100.0%	224
Human Settlements Development Grant (Beneficiaries)			15,660	-	-	10,507	3,915	6,592	168.4%	15,660
Maintenance and Construction of Transport Infrastructure			50	-	-	-	13	(13)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities			5,856	-	407	1,248	1,464	(216)	-14.8%	5,856
Community Development Workers (CDW) Operational Support Grant			169	-	-	-	42	(42)	-100.0%	169
Municipal Drought Relief Grant			1,250	-	527	527	313	215	68.7%	1,250
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		-	90,676	-	1,700	39,413	22,669	16,744	73.9%	90,676
Capital expenditure of Transfers and Grants										
National Government:		-	28,673	-	594	2,747	7,168	(4,421)	-61.7%	28,673
Municipal Infrastructure Grant (MIG)			13,273	-	594	594	3,318	(2,724)	-82.1%	13,273
Integrated National Electrification Programme			15,400	-	-	2,153	3,850	(1,697)	-44.1%	15,400
Other capital transfers [insert description]										
Provincial Government:		-	2,085	-	1,003	181	521	(340)	-65.3%	2,085
Municipal Drought Relief Grant			1,250	-	181	181	313	(131)	-42.1%	1,250
Community Library Services Grant			800	-	822	-	200	(200)	-100.0%	800
Community Development Workers Support Grant			35	-	-	-	9	(9)	-100.0%	35
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		-	30,758	-	1,597	2,928	7,690	(4,761)	-61.9%	30,758
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	121,434	-	3,297	42,341	30,359	11,983	39.5%	121,434

9. Expenditure on councillor and board members allowances and employee benefits

9.1 Supporting Table SC8

WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q1 First Quarter										
Summary of Employee and Councillor remuneration	Ref	2018/19	Budget Year 2019/20							
		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
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages			4,703	-	378	1,143	1,176	(33)	-3%	4,703
Pension and UIF Contributions			379	-	34	101	95	6	7%	379
Medical Aid Contributions			59	-	2	7	15	(8)	-55%	59
Motor Vehicle Allowance			683	-	43	129	171	(41)	-24%	683
Cellphone Allowance			577	-	48	144	144	-		577
Housing Allowances			-	-	-	-	-	-		-
Other benefits and allowances			-	-	-	-	-	-		-
Sub Total - Councillors			6,401	-	506	1,524	1,600	(76)	-5%	6,401
Senior Managers of the Municipality	3									
Basic Salaries and Wages			5,547	-	453	1,351	1,387	(36)	-3%	5,547
Pension and UIF Contributions			440	-	60	179	110	69	62%	440
Medical Aid Contributions			33	-	3	14	8	6	75%	33
Overtime			-	-	-	-	-	-		-
Performance Bonus			698	-	-	-	175	(175)	-100%	698
Motor Vehicle Allowance			300	-	41	124	75	49	65%	300
Cellphone Allowance			108	-	10	30	27	3	11%	108
Housing Allowances			-	-	-	-	-	-		-
Other benefits and allowances			1	-	0	59	0	59	39336%	1
Payments in lieu of leave			-	-	-	-	-	-		-
Long service awards			-	-	-	-	-	-		-
Post-retirement benefit obligations			-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality			7,127	-	567	1,756	1,782	(25)	-1%	7,127
Other Municipal Staff	2									
Basic Salaries and Wages			83,911	-	6,405	18,873	20,978	(2,105)	-10%	83,911
Pension and UIF Contributions			13,226	-	1,040	3,103	3,306	(203)	-6%	13,226
Medical Aid Contributions			1,939	-	147	432	485	(53)	-11%	1,939
Overtime			1,500	-	396	1,269	375	894	238%	1,500
Performance Bonus			-	-	-	-	-	-		-
Motor Vehicle Allowance			2,469	-	195	564	617	(54)	-9%	2,469
Cellphone Allowance			128	-	11	33	32	1	4%	128
Housing Allowances			967	-	78	235	242	(7)	-3%	967
Other benefits and allowances			2,057	-	288	999	514	484	94%	2,057
Payments in lieu of leave			-	-	25	79	-	79	#DIV/0!	-
Long service awards			191	-	49	59	48	11	23%	191
Post-retirement benefit obligations			1,439	-	88	279	360	(80)	-22%	1,439
Sub Total - Other Municipal Staff			107,827	-	8,722	25,925	26,957	(1,032)	-4%	107,827
Total Parent Municipality			121,355	-	9,795	29,205	30,339	(1,134)	-4%	121,355
TOTAL SALARY, ALLOWANCES & BENEFITS			121,355	-	9,795	29,205	30,339	(1,134)	-4%	121,355
TOTAL MANAGERS AND STAFF			114,954	-	9,289	27,681	28,738	(1,057)	-4%	114,954

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q1 First Quarter									
Month	2018/19	Budget Year 2019/20							
	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		2,663	-	-		2,663	-		
August		2,663	-	1,532	1,532	5,326	(3,795)	-71.2%	5%
September		2,663	-	1,356	2,887	7,990	5,102	63.9%	9%
October		2,663	-	-		10,653	-		
November		2,663	-	-		13,316	-		
December		2,663	-	-		15,979	-		
January		2,663	-	-		18,642	-		
February		2,663	-	-		21,306	-		
March		2,663	-	-		23,969	-		
April		2,663	-	-		26,632	-		
May		2,663	-	-		29,295	-		
June		2,663	-	-		31,958	-		
Total Capital expenditure	-	31,958	-	2,887					

Chart C1 2019/20 Capital Expenditure Monthly Trend: actual v target

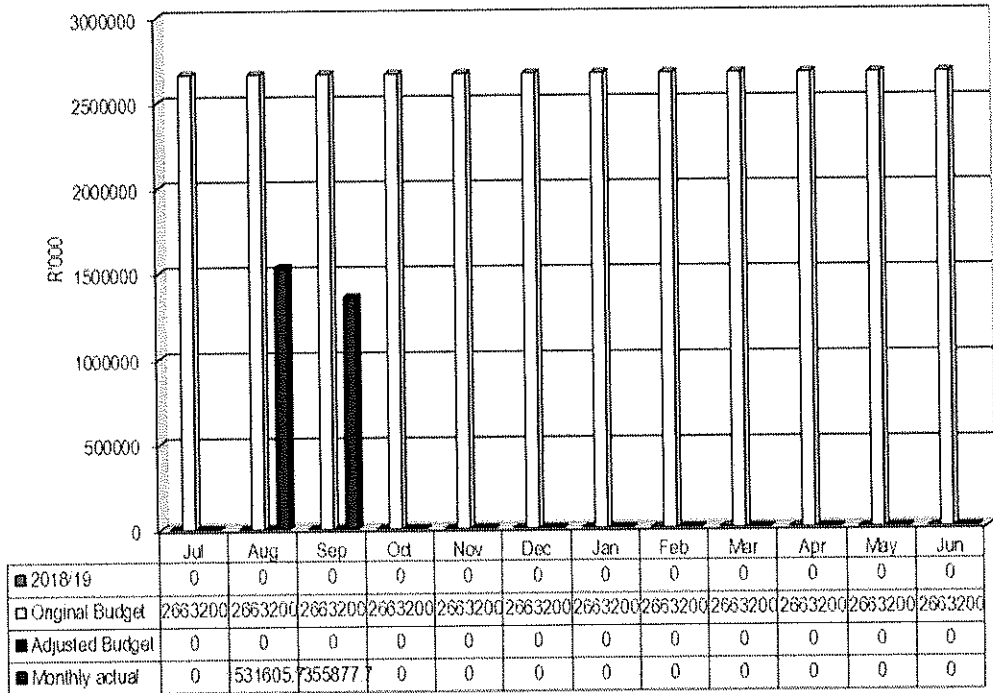
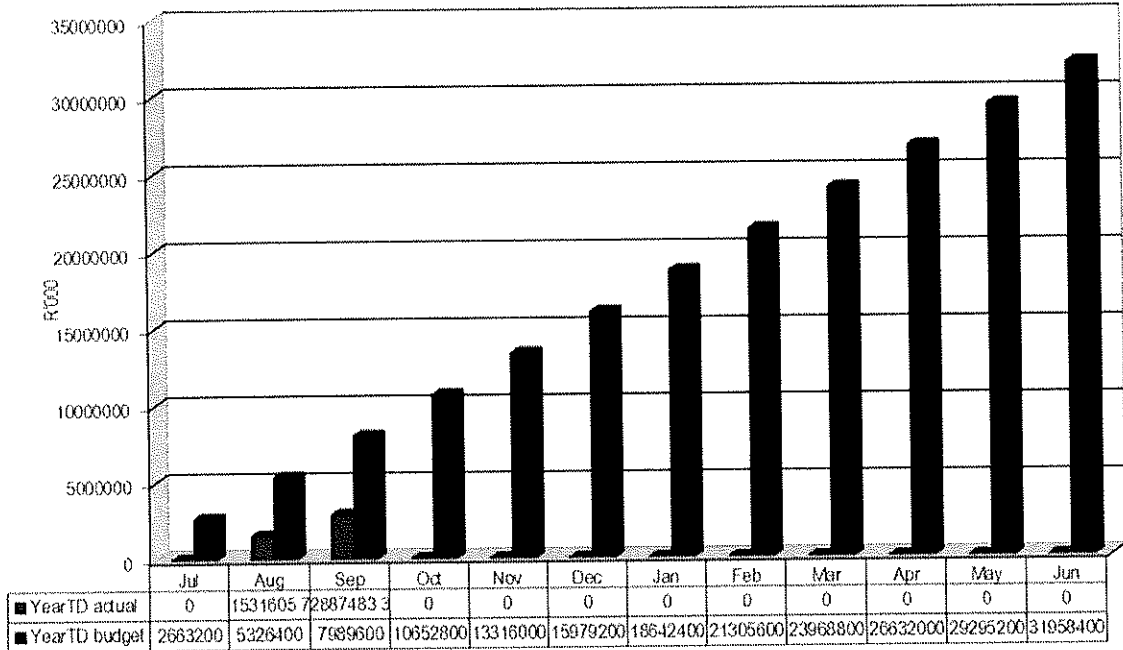


Chart C2 2019/20 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

WV Dept. of Health - Supporting Table SC13a - Monthly Budget Statement - Capital Expenditure on New Assets by Asset Class - Q1 First Quarter											
R Description	Fid #	2016			Budget Year 2016			YTD Variance \$	YTD Variance %	Full Year Forecast	
		Actual	Original Budget	Adjusted Budget	Monthly Actual	Year to Date Actual	Year to Date Budget				
CAPITAL EXPENDITURE - NEW ASSETS BY ASSET CLASS			17,472		210	1,872	4,385	2,400	87.1%	17,472	
Laboratory											
Event Microbiology											
Event Serology											
Event Chemistry											
Event Spectrometry											
Event Colson			1,600				300	300	100.0%	1,600	
Event Cultivation			1,600				300	300	100.0%	1,600	
Event Water Chemistry											
Event Microbiology			10,400		716	1,872	3,000	1,074	81.4%	10,400	
Event Serology			2,000		607		700	353	15.3%	2,000	
Event Chemistry											
Event Spectrometry											
Event Colson			2,000				1,072	1,072	100.0%	2,000	
Event Cultivation											
Event Water Chemistry			4,714		160	1,200	1,170	(34)	-7.4%	4,714	
Event Microbiology											
Event Serology											
Event Chemistry											
Event Spectrometry											
Event Colson											
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Event Chemistry											
Event Spectrometry		</									

11. Material variances to the SDBIP

11.1 Over view

The quarterly SDBIP information has been prepared using the schedules as required by the Municipal Budget and Reporting Regulations.

11.2 Material variances to the service delivery and budget implementation plan (MBRR)

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 year setting out receipts by source and payments by type, 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.

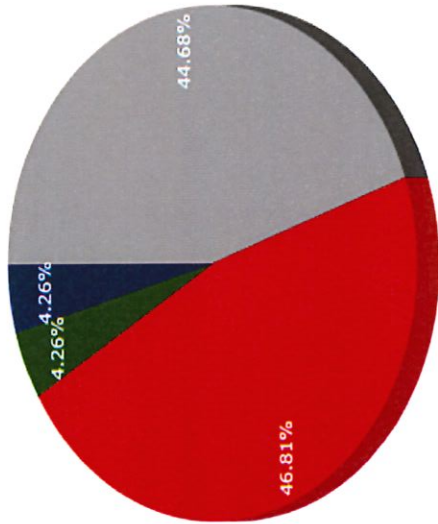
In the quarterly report on the implementation of the budget and the financial affairs for the municipality provide –

- a) a review of actual performance against the quarterly targets for measurable performance objectives and service delivery;
- b) a consolidated projection of revenue and operating expenditure per month for the budget year with actual for past months and revised forecast for future months, and the total for the two following budget year; and
- c) a projection of capital expenditure by project broken down per month for the budget year showing actual for past periods and revised forecasts for future periods, and shown in total for the two years following the budget year.

Top Layer KPI Report

Report drawn on 05 November 2019 at 16:03
for the months of Quarter ending September 2019 to Quarter ending September 2019.

Beaufort West Municipality



Section



	Section						
	Beaufort West Municipality	Municipal Manager	Financial Services	Corporate Services	Electricity	Engineering Services	Community Services
Not Yet Applicable	21 (44.68%)	3 (100.00%)	12 (92.31%)	3 (75.00%)	-	-	3 (37.50%)
Not Met	22 (46.81%)	-	1 (7.69%)	1 (25.00%)	4 (80.00%)	11 (78.57%)	5 (62.50%)
Almost Met	-	-	-	-	-	-	-
Met	-	-	-	-	-	-	-
Well Met	2 (4.26%)	-	-	-	-	2 (14.29%)	-
Extremely Well Met	2 (4.26%)	-	-	-	1 (20.00%)	1 (7.14%)	-
Total:	47	3	13	4	5	14	8
	100%	6.38%	27.66%	8.51%	10.64%	29.79%	17.02%

Beaufort West Municipality
SDBIP 2019/2020: Top Layer KPI Report

Municipal Manager

Ref	KPI Name	Description of Unit of Measurement	Strategic Objective	Quarter ending September 2019		Overall Performance for Quarter ending September 2019 to Quarter ending September 2019	
				Target	Actual	Target	Actual
TL34	Compile the Risk based audit plan for 2020/21 and submit to Audit committee for consideration by 30 June 2020	Risk based audit plan submitted to Audit committee by 30 June 2020	Establishment of a well governed and accountable administration (IDP SO 3.1)	0	0	0	0
TL35	70% of the Risk based audit plan for 2019/20 implemented by 30 June 2020 (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 2020	Establishment of a well governed and accountable administration (IDP SO 3.1)	0.00%	0.00%	0.00%	0.00%
TL36	Review the LED strategy and submit to Council by 30 June 2020	Revised LED strategy submitted to Council by 30 June 2020	To facilitate investment and maintenance of economic and social infrastructure to ensure infrastructure-led economic growth and development	0	0	0	0

Summary of Results: Municipal Manager

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
Total KPIs:			3

Financial Services

Ref	KPI Name	Description of Unit of Measurement	Strategic Objective	Quarter ending September 2019		Overall Performance for Quarter ending September 2019 to Quarter ending September 2019	
				Target	Actual	Target	Actual
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 2020	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2020	Provision of basic services to all the people in the municipal area (IDP SO 1.2)	0	0	0	0
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	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2020	Provision of basic services to all the people in the municipal area (IDP SO 1.2)	0	0	0	0
TL3	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage closets (toilets) which are billed for sewerage as at 30 June 2020	Number of residential properties which are billed for sewerage as at 30 June 2020	Provision of basic services to all the people in the municipal area (IDP SO 1.2)	0	0	0	0
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 2020	Number of residential properties which are billed for refuse removal as at 30 June 2020	Provision of basic services to all the people in the municipal area (IDP SO 1.2)	0	0	0	0
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 2020	Number of indigent households receiving free basic water as at 30 June 2020	Provide for the needs of indigent households through improved services (IDP SO 1.3)	0	0	0	0
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 2020	Number of indigent households receiving free basic electricity as at 30 June 2020	Provide for the needs of indigent households through improved services (IDP SO 1.3)	0	0	0	0
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 2020	Number of indigent households receiving free basic sanitation as at 30 June 2020	Provide for the needs of indigent households through improved services (IDP SO 1.3)	0	0	0	0

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 2020	Number of indigent households receiving free basic refuse removal as at 30 June 2020	Provide for the needs of indigent households through improved services (IDP SO 1.3)	0	0	0	0	N/A	0	N/A
TL9	The percentage of the municipal capital budget spent by 30 June 2020 ((Actual amount spent / Total amount budgeted for capital projects) x 100)	% of capital budget spent by 30 June 2020	To improve and maintain current basic service delivery through specific infrastructural development projects (IDP SO 1.1)	0.00%	0.00%	0.00%	0.00%	N/A	0.00%	N/A
TL11	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2020 ((Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / Total Operating Re	Debt to Revenue as at 30 June 2020	Ensure liquidity of the administration (IDP SO 4.1)	0.00%	0.00%	0.00%	0.00%	N/A	0.00%	N/A
TL12	Financial viability measured in terms of the outstanding service debtors as at 30 June 2020 ((Total outstanding service debtors/ revenue received for services) x 100)	Service debtors to revenue as at 30 June 2020	Ensure liquidity of the administration (IDP SO 4.1)	0.00%	0.00%	0.00%	0.00%	N/A	0.00%	N/A
TL13	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2020 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl	Cost coverage as at 30 June 2020	Ensure liquidity of the administration (IDP SO 4.1)	0	0	0	0	N/A	0	N/A
TL14	Achieve an payment percentage of 90% by 30 June 2020 ((Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100)	Payment % achieved by 30 June 2020	Ensure liquidity of the administration (IDP SO 4.1)	75.00%	0.00%	0.00%	75.00%	R	0.00%	R

Summary of Results: Financial Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	12
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
Total KPIs:			13

						0	24	G2	0	24	G2
TL10	Create temporary job opportunities in terms of the Extended Public Works Programme (EPWP) projects by 30 June 2020	Number of temporary jobs opportunities created by 30 June 2020	To facilitate investment and maintenance of economic and social infrastructure to ensure infrastructure-led economic growth and development								
TL15	Limit unaccounted for water quarterly to less than 25% during 2019/20 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold (incl free basic water) / Number of Kilolitres Water Purchased or Purified x 100]	% unaccounted water	Sustainability of the environment (IDP SO 2.3)	25.00%	0.00%	B	25.00%	B	0.00%	0.00%	B
TL16	95% of water samples in the Beaufort West jurisdiction area comply with SANS241 micro biological indicators	% of water samples compliant to SANS 241	Sustainability of the environment (IDP SO 2.3)	95.00%	99.00%	G2	95.00%	G2	99.00%	99.00%	G2
TL25	85% of the approved project budget spent on upgrading Diliso Avenue & Matshaka Street in Kwa-Mandlenkosi by 30 June 2020 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2020	To improve and maintain current basic service delivery through specific infrastructural development projects (IDP SO 1.1)	10.00%	0.00%	R	10.00%	R	0.00%	0.00%	R
TL26	85% of the approved project budget spent on upgrading Freddie Max Crescent in Nelspoort by 30 June 2020 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2020	To improve and maintain current basic service delivery through specific infrastructural development projects (IDP SO 1.1)	10.00%	0.00%	R	10.00%	R	0.00%	0.00%	R
TL27	85% of the approved project budget spent on upgrading James Smithy/Michael de Villiers Avenue in Prince Valley by 30 June 2020 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2020	To improve and maintain current basic service delivery through specific infrastructural development projects (IDP SO 1.1)	10.00%	0.00%	R	10.00%	R	0.00%	0.00%	R
TL28	85% of the approved project budget spent on rehabilitating gravel roads in Rustdene, Kwa-Mandlenkosi & Hillside II by 30 June 2020 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2020	To improve and maintain current basic service delivery through specific infrastructural development projects (IDP SO 1.1)	10.00%	0.00%	R	10.00%	R	0.00%	0.00%	R
TL29	85% of the approved project budget spent on upgrading Kamp Street in Merweville by 30 June 2020 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2020	To improve and maintain current basic service delivery through specific infrastructural development projects (IDP SO 1.1)	10.00%	0.00%	R	10.00%	R	0.00%	0.00%	R
TL30	85% of the approved project budget spent on rehabilitating roads & stormwater in Murraysburg by 30 June 2020 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2020	To improve and maintain current basic service delivery through specific infrastructural development projects (IDP SO 1.1)	10.00%	0.00%	R	10.00%	R	0.00%	0.00%	R

TL42	85% of the approved project budget spent on boreholes for the Beaufort West Municipal Area by 30 June 2020 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2020	To improve and maintain current basic service delivery through specific infrastructural development projects (IDP SO 1.1)	10.00%	0.00%	R	10.00%	0.00%	R
TL44	85% of the roads and stormwater assets maintenance budget spent by 30 June 2020 [(Actual expenditure on maintenance divided by the total approved budget for maintenance)x100]	% of budget spent by 30 June 2020	To improve and maintain current basic service delivery through specific infrastructural development projects (IDP SO 1.1)	10.00%	0.00%	R	10.00%	0.00%	R
TL45	85% of the sanitation assets maintenance budget spent by 30 June 2020 [(Actual expenditure on maintenance divided by the total approved budget for maintenance)x100]	% of budget spent by 30 June 2020	To improve and maintain current basic service delivery through specific infrastructural development projects (IDP SO 1.1)	10.00%	0.00%	R	10.00%	0.00%	R
TL46	85% of the parks and recreation maintenance budget spent by 30 June 2020 [(Actual expenditure on maintenance divided by the total approved budget for maintenance)x100]	% of budget spent by 30 June 2020	To improve and maintain current basic service delivery through specific infrastructural development projects (IDP SO 1.1)	10.00%	0.00%	R	10.00%	0.00%	R
TL47	85% of the water assets maintenance budget spent by 30 June 2020 [(Actual expenditure on maintenance divided by the total approved budget for maintenance)x100]	% of budget spent by 30 June 2020	To improve and maintain current basic service delivery through specific infrastructural development projects (IDP SO 1.1)	10.00%	0.00%	R	10.00%	0.00%	R

Summary of Results: Engineering Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	11
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	2
B	KPI Extremely Well Met	150.000% <= Actual/Target	1
	Total KPIs:		14

Community Services

Ref	KPI Name	Description of Unit of Measurement	Strategic Objective	Quarter ending September 2019		Overall Performance for Quarter ending September 2019 to Quarter ending September 2019	
				Target	Actual	Target	Actual
TL17	Compile an "impounding of animals" by-law and submit draft to Council by 30 June 2020	Draft By-law submitted to Council by 30 June 2020	Establishment of a well governed and accountable administration (IDP SO 3.1)	0	0	0	0
TL18	Submit a proposal to the Department of Environmental Affairs and Development Planning (DEADP) by 30 June 2020 to obtain funding for the compilation of an Air Quality Management Plan	Proposal submitted to DEADP by 30 June 2020	Sustainability of the environment (IDP SO 2.3)	0	0	0	0
TL19	Review the Integrated Waste Management Plan and submit to Council by 30 June 2020	Plan reviewed and submitted to Council by 30 June 2020	Sustainability of the environment (IDP SO 2.3)	0	0	0	0
TL21	85% of the approved project budget spent on the upgrading of cemeteries in Beaufort West, Nelspoort, Murraysburg and Merweville by 30 June 2020 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2020	Provision of basic services to all the people in the municipal area (IDP SO 1.2)	10.00%	0.00%	10.00%	0.00%
TL22	85% of the approved project budget spent on upgrading the sports stadium in Kwa-Mandlenkosi by 30 June 2020 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2020	Provision of basic services to all the people in the municipal area (IDP SO 1.2)	10.00%	0.00%	10.00%	0.00%
TL23	85% of the approved project budget spent on upgrading the existing regional sport stadium (phase 2) in Rustdene by 30 June 2020 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2020	Provision of basic services to all the people in the municipal area (IDP SO 1.2)	10.00%	0.00%	10.00%	0.00%
TL24	85% of the approved project budget spent on upgrading of Nelspoort Sports ground by 30 June 2020 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2020	To improve and maintain current basic service delivery through specific infrastructural development projects (IDP SO 1.1)	10.00%	0.00%	10.00%	0.00%
TL43	85% of the refuse removal maintenance budget spent by 30 June 2020 [(Actual expenditure on maintenance budget divided by the total approved maintenance budget)x100]	% of budget spent by 30 June 2020	Establishment of a well governed and accountable administration (IDP SO 3.1)	10.00%	0.00%	10.00%	0.00%

Summary of Results: Community Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	5
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
Total KPIs:			8

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	21
R	KPI Not Met	0% <= Actual/Target <= 74.999%	22
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	2
B	KPI Extremely Well Met	150.000% <= Actual/Target	2
Total KPIs:			47

12. Municipal manager's quality certification

QUALITY CERTIFICATE

I, Kosie Haarhoff, the municipal manager of Beaufort West Municipality, hereby certify that –

(mark as appropriate)

the monthly budget statement


the quarterly report on the implementation of the budget and financial state of affairs of the municipality

The mid-year budget and performance assessment

For the month of September 2019 of 2019/20 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: K. Haarhoff

Municipal Manager of Beaufort West Municipality (WC053)

Signature: 

Date: 2019.11.06