

# **BEAUFORT WEST MUNICIPALITY**



## **Mid-Year Budget & Performance Assessment for the period 1 July 2019 to 31 December 2019**

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 2019**

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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 (10) 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.

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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.

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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.

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**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**

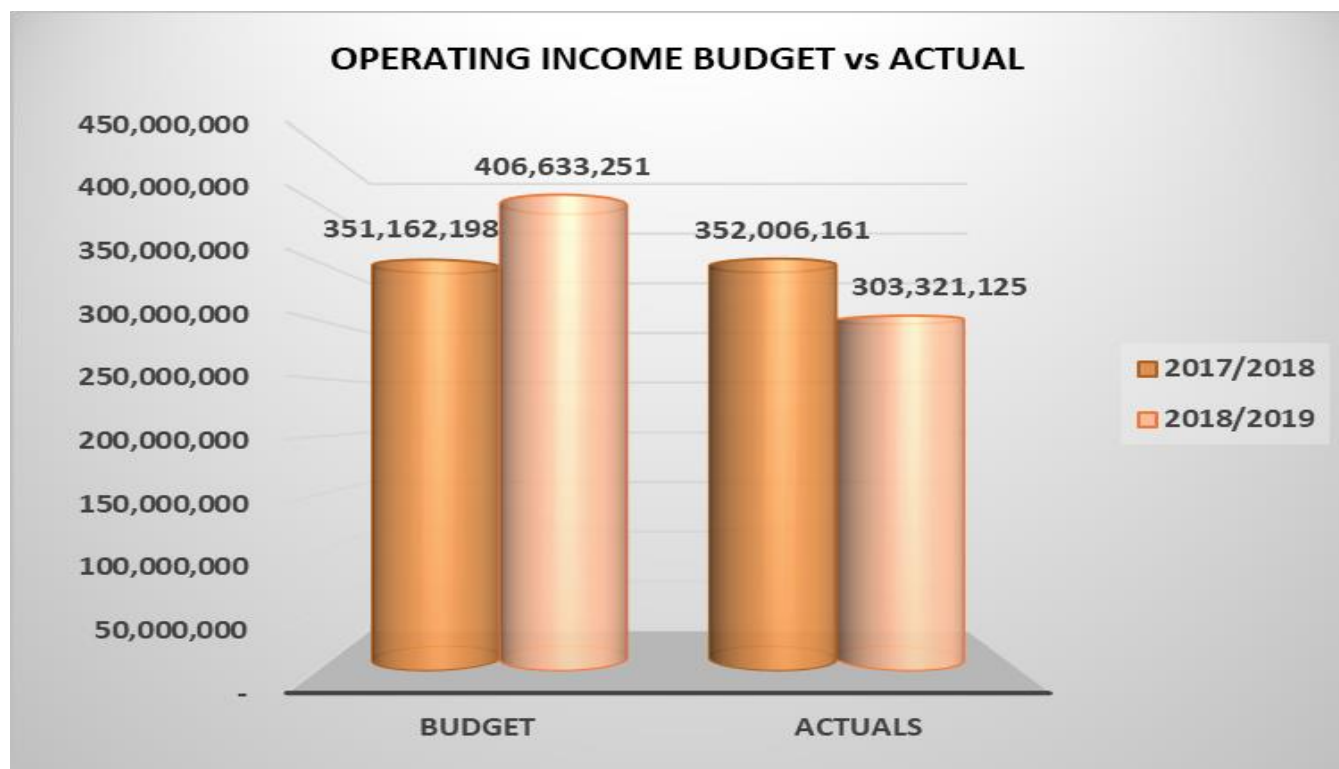
For the mid-year budget and performance assessment, the mayor's report must also provide \_

- (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)**

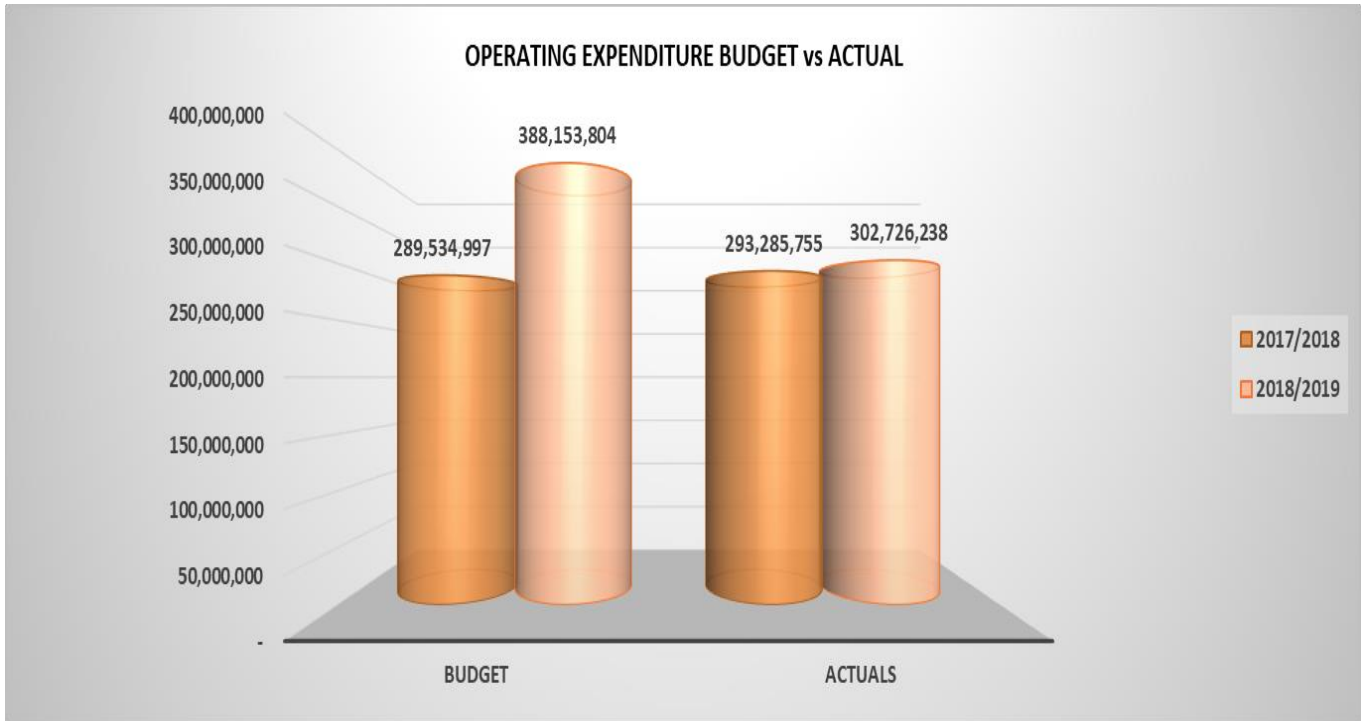
**(a) Performance against Budgets**

The following graph shows the Operating Income Budget versus Actuals for 2017/18 as well as the 2018/19 financial year. The Operating Income has decreased by 13.8% from R352m to R303m, mainly due to less Grants received for the 2018/2019 Financial Year.



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The following graph shows the Operating Expenditure Budget versus Actuals for 2017/18 as well as the 2018/19 financial year. The Operating Expenditure has increased by 3.2% from R293m to R302m, mainly due to the change in debt impairment on trade debtors and IGRAP1 on traffic fines.

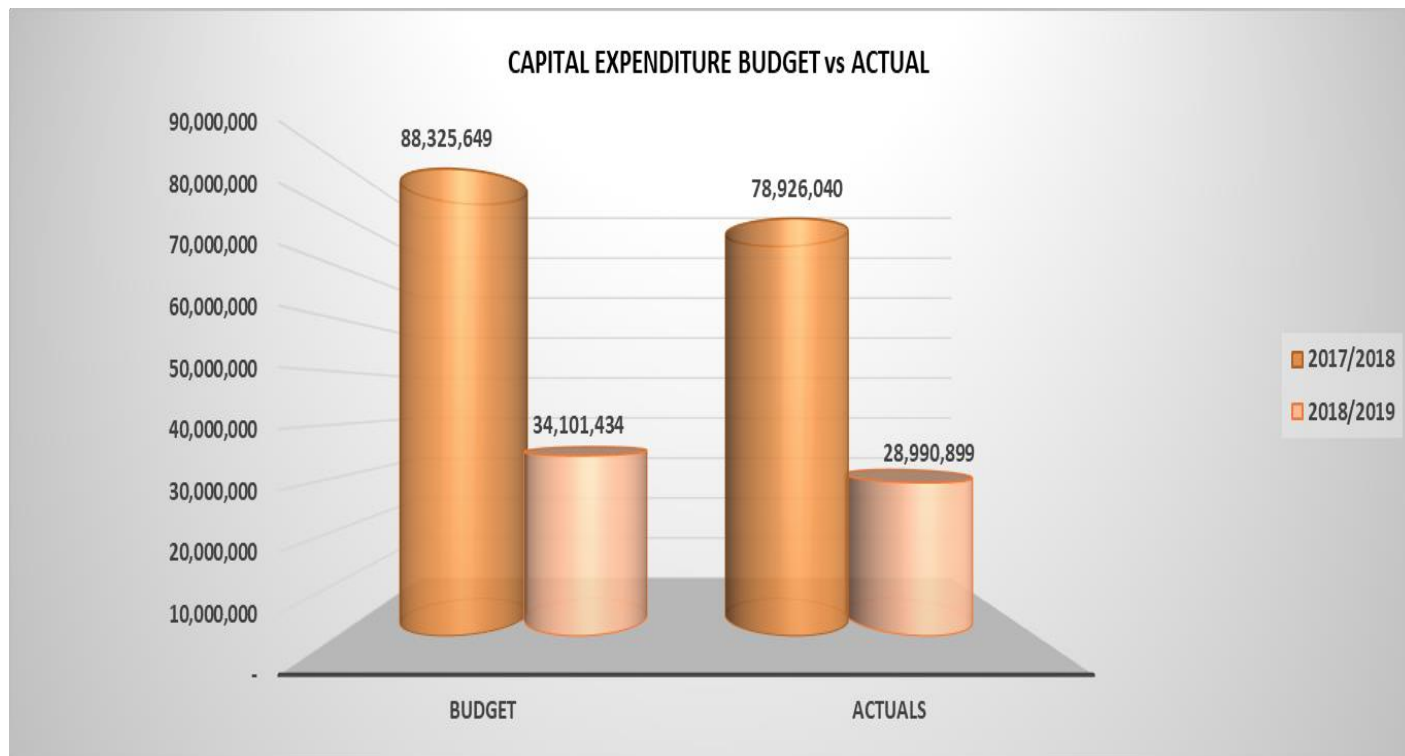


**(b) Percentage of Capital Budget Spent**

During the 2018/19 financial year 85% of the total Capital Budget was spent. The main reason for the underperformance was due to the Municipal Infrastructure Grant (MIG) not utilize in full, amounting to R2,7 million.

The following graph shows the Capital Expenditure Budget versus Actuals for 2017/18 as well as the 2018/19 financial year. The Capital expenditure decreased by 63,3% from 79 million to 29 million largely as a result of less grants received for 2017/2018 financial year. The previous financial year additional grants were received for Drought Relief.

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### 1.1.2 Financial problems or risks facing the municipality

The unemployment rate in the Central Karoo District is higher than that of the Province and Beaufort West municipal area is estimated to have the highest unemployment rate. The municipality also have a large indigent base. Given the aforementioned factors the collection rate of Property rates and Service charges is below the norm of 95%. This has a detrimental effect on the municipality's financial resources.

One of the key strategic risk that the municipality is facing, is the severe drought situation. As a result of the drought the municipality has implemented strict limitations on water consumption as per the tariff structure, which has an influence on the revenue collection.

Financial administration should be the second most important focus point of Beaufort West Municipality with basic service delivery as the most important. Additional resources should be directed to develop a financial administration turnover strategy. The strategy 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.

Another key strategic risk that the municipality is facing, is revenue income. A revenue enhancement project was implemented to increase the revenue, which consist of a water meter audit and strict controls were implemented in the Credit Control and Debt Collection policy to improve the revenue.

Applications to roll-over unspent grants relating to the 2018/2019 financial year was submitted to both National and Provincial Treasury at the end of August 2019. It was communicated by national treasury that the national roll-overs amounting to R 2,7 million were not approved and that the funds must revert back to National Revenue Fund.



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The grants which were declined are as follow:

- R2,7 million towards Municipal Infrastructure Grant (MIG).

Provincial Treasury communicated that the following unspent provincial grants were approved:

- Western Cape Financial Management Support Grant R 340 884;
- Library Services: Replacement Funding R 355 993;
- Municipal Accreditation and Capacity Building Grant R 130 633; and
- Municipal Service Delivery and Capacity Building Grant R 87 578.

The following Provincial unspent conditional grants were not approved:

- Thusong Services Centre Grant R 73 517;
- Development of Sport and Recreational Facilities R 550 866;
- Fire and Drought Relief Grant R 17 097;
- Human Settlements Development Grant R 1 040 989;
- Fire Services and Capacity Building Grant R 154 074;
- Municipal Drought Relief Grant R 165 122; and
- Municipal Service Delivery and Capacity Building Grant R 169 730.

The main reason for the decline were due to no supporting documents as proof that the funds were committed at year-end.

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

Beaufort West Local Municipality received a qualified audit report for the 2018/2019 financial year compared to the qualified opinion received in the 2017/2018 financial year.

The Municipality, during the 2018/2019 financial year put extensive effort into implementing the recommendations made by the Auditor General during the 2017/2018 audit process. The audit action plan to address the 2018/2019 findings are completed and will be workshopped with management during January. The plan will then be implemented and monitored by the Internal Audit Unit of the Municipality.

The annual report of the 2018/19 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.

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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.”

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WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		36,239	38,952	–	(9)	38,975	38,952	23	0%	38,952
Service charges - electricity revenue		58,032	82,928	–	7,749	42,473	41,464	1,009	2%	82,928
Service charges - water revenue		17,727	20,167	–	1,308	10,047	10,083	(37)	0%	20,167
Service charges - sanitation revenue		15,565	16,758	–	1,264	9,338	8,379	959	11%	16,758
Service charges - refuse revenue		7,997	9,660	–	688	4,563	4,830	(267)	-6%	9,660
Rental of facilities and equipment		1,076	1,248	–	113	686	624	62	10%	1,248
Interest earned - external investments		616	1,050	–	–	143	525	(382)	-73%	1,050
Interest earned - outstanding debtors		3,716	4,214	–	404	2,233	2,107	126	6%	4,214
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		50,449	53,640	–	182	1,948	26,820	(24,872)	-93%	53,640
Licences and permits		337	409	–	29	141	204	(64)	-31%	409
Agency services		852	820	–	68	449	410	39	9%	820
Transfers and subsidies		30,103	90,676	–	29,969	89,839	45,338	44,501	98%	90,676
Other revenue		3,082	1,059	–	178	1,092	530	563	106%	1,059
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>225,791</b>	<b>321,580</b>	<b>–</b>	<b>41,944</b>	<b>201,927</b>	<b>180,266</b>	<b>21,661</b>	<b>12%</b>	<b>321,580</b>
<b>Expenditure By Type</b>										
Employee related costs		106,439	114,954	–	9,391	60,994	57,477	3,517	6%	114,954
Remuneration of councillors		6,008	6,401	–	506	2,994	3,201	(207)	-6%	6,401
Debt impairment		41,590	46,336	–	3,861	23,168	23,168	(0)	0%	46,336
Depreciation & asset impairment		19,526	20,431	–	1,703	10,212	10,216	(3)	0%	20,431
Finance charges		5,887	1,418	–	493	1,364	709	655	92%	1,418
Bulk purchases		63,088	75,250	–	14,233	40,820	37,625	3,195	8%	75,250
Other materials		6,741	10,781	–	565	2,264	5,391	(3,126)	-58%	10,781
Contracted services		28,731	38,112	–	(175)	44,824	19,056	25,768	135%	38,112
Transfers and subsidies		671	550	–	–	135	275	(140)	-51%	550
Other expenditure		24,046	27,164	–	5,585	19,781	13,582	6,199	46%	27,164
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–
<b>Total Expenditure</b>		<b>302,726</b>	<b>341,396</b>	<b>–</b>	<b>36,162</b>	<b>206,556</b>	<b>170,698</b>	<b>35,857</b>	<b>21%</b>	<b>341,396</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		(76,935)	(19,816)	–	5,782	(4,628)	9,568	(14,196)	(0)	(19,816)
(National / Provincial and District)		77,530	30,758	–	2,639	9,939	15,379	(5,440)	(0)	30,758
(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>		<b>595</b>	<b>10,942</b>	<b>–</b>	<b>8,421</b>	<b>5,311</b>	<b>24,947</b>			<b>10,942</b>
Taxation		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) after taxation</b>		<b>595</b>	<b>10,942</b>	<b>–</b>	<b>8,421</b>	<b>5,311</b>	<b>24,947</b>			<b>10,942</b>
Attributable to minorities		–	–	–	–	–	–	–	–	–
<b>Surplus/(Deficit) attributable to municipality</b>		<b>595</b>	<b>10,942</b>	<b>–</b>	<b>8,421</b>	<b>5,311</b>	<b>24,947</b>			<b>10,942</b>
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–
<b>Surplus/ (Deficit) for the year</b>		<b>595</b>	<b>10,942</b>	<b>–</b>	<b>8,421</b>	<b>5,311</b>	<b>24,947</b>			<b>10,942</b>

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#### **1.1.4.1 Revenue by source**

Year-to-date revenue accrued amounts to R201 927 million, 12% or R21 661 million above year-to-date budget projections of R180 266 million for December 2019. The good performance is due to additional grants received to Department of Human Settlement. Service Charges – Electricity Revenue & Sanitation Revenue, Rental of facilities & equipment, Interest earned – Outstanding Debtors, Agency Services, Licenses and permits, 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 R206 556 million, 21% or R35 857 million, above year-to-date budget projections for December 2019. The variance can be attributed to additional funds received from Department of Human Settlement. Over spending of operating expenditure specifically relating to Employee Related Cost, Finance Charges, Bulk Purchases. Underperform operating expenditure specifically relating to the repair and maintenance that is expected to pick up during the course of the financial year. (C4)

#### **1.1.4.3 Capital expenditure**

Year-to-date expenditure on capital amounts to R8 853 million, or 28%, of a total original budget of R31 958 million. (C5)

#### **1.1.4.4 Cash flows**

The municipality started the year with a positive projected cash & cash equivalents balance of R4 777 million. The cash and cash equivalents increased by R11 783 million during December resulting in a closing balance of R13 200 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 44.44% (16 of 36) of the applicable 36 KPI's for the period as at 31 December 2019. The remainder of the KPI's (11) on the Top Layer SDBIP out of the total number of 47 KPI's do not have targets for this period and will be reported on in future quarters when they are due. 55.56% (11 of 36) KPI targets were not achieved as at 31 December 2019 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 adjustments budget as it contains revised to allocations to Beaufort West Municipality. During the 2019/2020 Western Cape Provincial Adjustment Budget the following additional funds were allocated to the municipality:

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To provide for additional allocations from PT of R 44 165 000 relating to the 2019/2020 financial year;

**Additional Provincial Grant Allocated**

• Western Cape Financial Management Support Grant	R1 625 000
• Municipal Drought Relief Grant	R18 700 000
• Human Settlements Development Grant (Beneficiaries)	R36 340 000

**Provincial Allocations re-allocated / reduced**

• Community Library Service Grant	-R800 000
• Municipal Drought Relief Grant	-R11 700 000

Furthermore, the approved provincial roll-overs of R 915 088 relating to the 2018/19 financial year also needs to be incorporated into the 2019/20 budget.

MIG roll-overs relating to the 2018/2019 financial year from National Treasury were declined to the amount of R2,7 million. Provincial roll-overs to the amount of R2 171 395 relating to the 2018/2019 financial year were also declined. MIG funding relating to 2019/2020 financial year was reduced with the amount of R5 321 000.

Both the 2018/2019 Operating and Capital Budgets will need to be adjusted to make provision for these additional funds as indicated above.

**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:

• Financial Management Support Grant	R 1 625 000
• Human Settlements Development Grant	R36 340 000
• Municipal Drought Relief Grant	R18 700 000
• Municipal Drought Relief Grant	-R11 700 000
• Library Services Grant	-R 800 000
• Municipal Infrastructure Grant	-R 5 321 000
• Financial Management Support Grant	R 340 884
• Municipal Accreditation and Capacity Building Grant	R 130 633
• Library Services: Replacement Funding for most vulnerable B3 mun.	R 355 993
• Municipal Service Delivery and Capacity Building Grant	<u>R 87 578</u>
<b>TOTAL REVENUE ADJUSTMENT</b>	<b><u>R39 759 088</u></b>

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**2. EXPENDITURE**

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

**Additional Grants:**

• Financial Management Support Grant	R 1 965 884
• Human Settlements Development Grant	R36 340 000
• Municipal Service Delivery and Capacity Building Grant	R 87 578
• Municipal Accreditation and Capacity Building Grant	R 130 633
• Library Services	<u>R 355 993</u>

**TOTAL EXPENDITURE ADJUSTMENT** **R38 880 088**

**3. CAPITAL EXPENDITURE**

Capital Expenditure must be increased with the additional grant from PT

• Municipal Drought Relief Grant	R 7 000 000
• Municipal Infrastructure Grant	<b>-R5 321 000</b>
• Library Services Grant	<b><u>-R 800 000</u></b>

**TOTAL CAPITAL EXPENDITURE ADJUSTMENT** **R 879 000**

**4. SUMMARY**

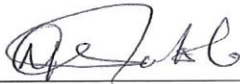
TOTAL REVENUE ADJUSTMENT	R39 759 088
TOTAL EXPENDITURE ADJUSTMENT	<b>-R38 880 088</b>
TOTAL CAPITAL EXPENDITURE ADJUSTMENT	<b>-R 879 000</b>
<b>TOTAL ADJUSTMENT</b>	<b><u>-R 0</u></b>

**1.1.4.8 Conclusion**

The mid-year budget and performance assessment indicates that:

a) An adjustments budget, IDP and SDBIP for 2019/20 will be prepared and this must be approved by Council by no later than 28 February 2020; 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.



COUNCILLOR N CONSTABLE  
EXECUTIVE MAYOR

DATE: 24/01/2020

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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 2019/20 Mid-Year Budget and Performance Assessment as tabled in terms of Section 54 of the Municipal Finance Management Act

That a revised budget for 2019/20 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.

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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 2018/19 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

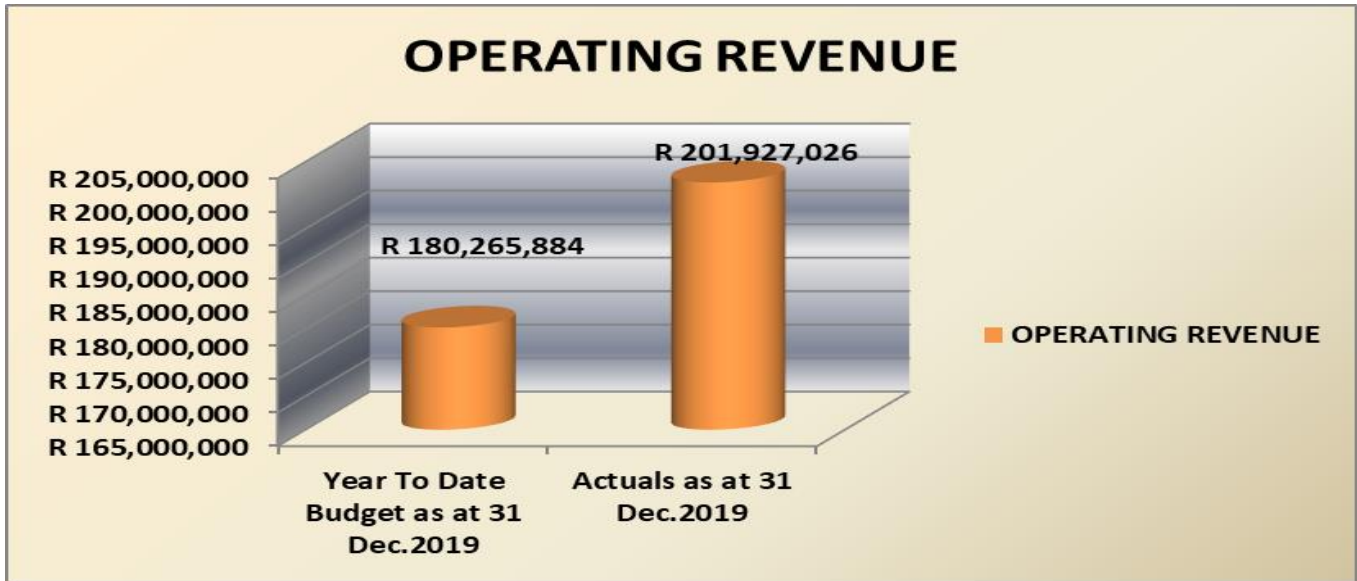
#### (a) Operating Revenue

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

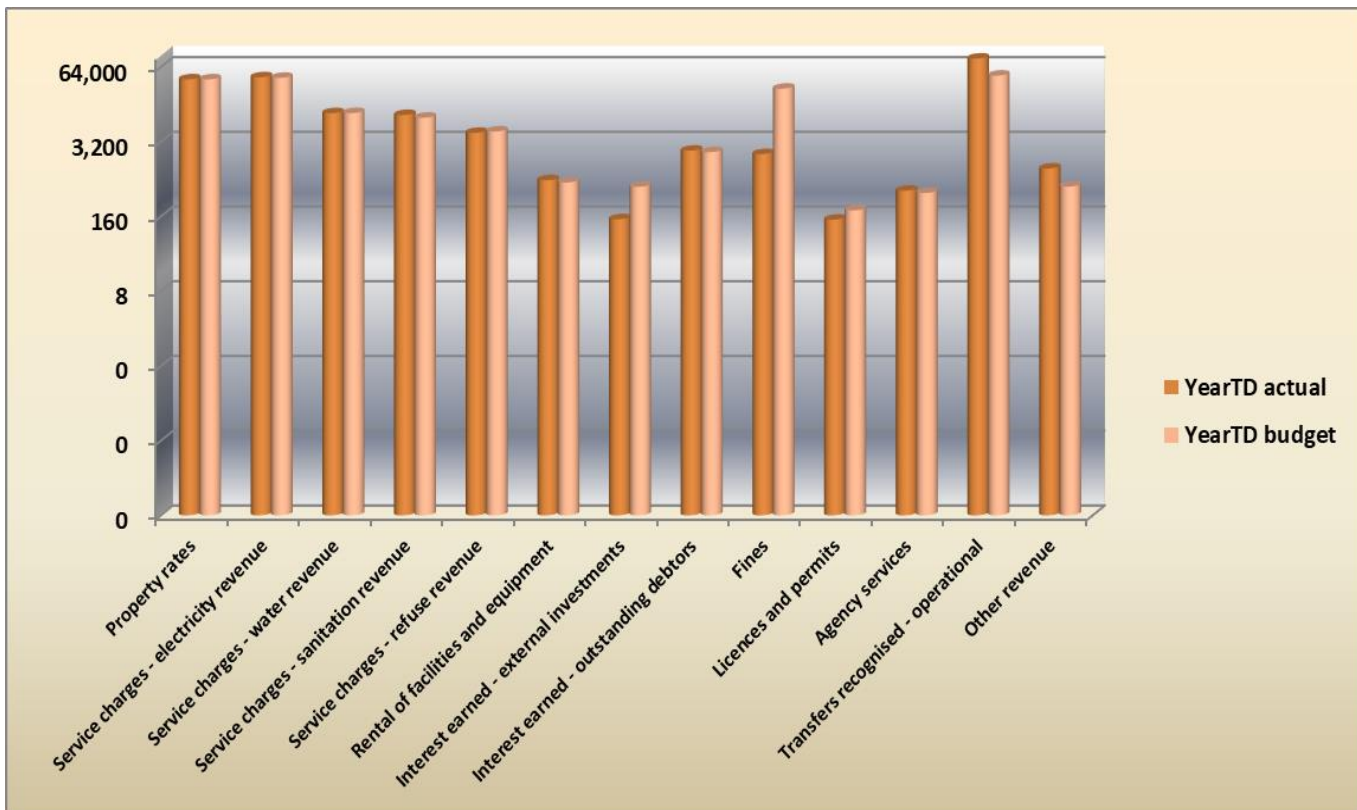
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		36,239	38,952	-	(9)	38,975	38,952	23	0%	38,952
Service charges - electricity revenue		58,032	82,928	-	7,749	42,473	41,464	1,009	2%	82,928
Service charges - water revenue		17,727	20,167	-	1,308	10,047	10,083	(37)	0%	20,167
Service charges - sanitation revenue		15,565	16,758	-	1,264	9,338	8,379	959	11%	16,758
Service charges - refuse revenue		7,997	9,660	-	688	4,563	4,830	(267)	-6%	9,660
Rental of facilities and equipment		1,076	1,248	-	113	686	624	62	10%	1,248
Interest earned - external investments		616	1,050	-	-	143	525	(382)	-73%	1,050
Interest earned - outstanding debtors		3,716	4,214	-	404	2,233	2,107	126	6%	4,214
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		50,449	53,640	-	182	1,948	26,820	(24,872)	-93%	53,640
Licences and permits		337	409	-	29	141	204	(64)	-31%	409
Agency services		852	820	-	68	449	410	39	9%	820
Transfers and subsidies		30,103	90,676	-	29,969	89,839	45,338	44,501	98%	90,676
Other revenue		3,082	1,059	-	178	1,092	530	563	106%	1,059
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>225,791</b>	<b>321,580</b>	<b>-</b>	<b>41,944</b>	<b>201,927</b>	<b>180,266</b>	<b>21,661</b>	<b>12%</b>	<b>321,580</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 12 % variance on the year to date projections. The reasons are the good performance from Transfers & Subsidies with 98%, Sanitation with 11%, Interest

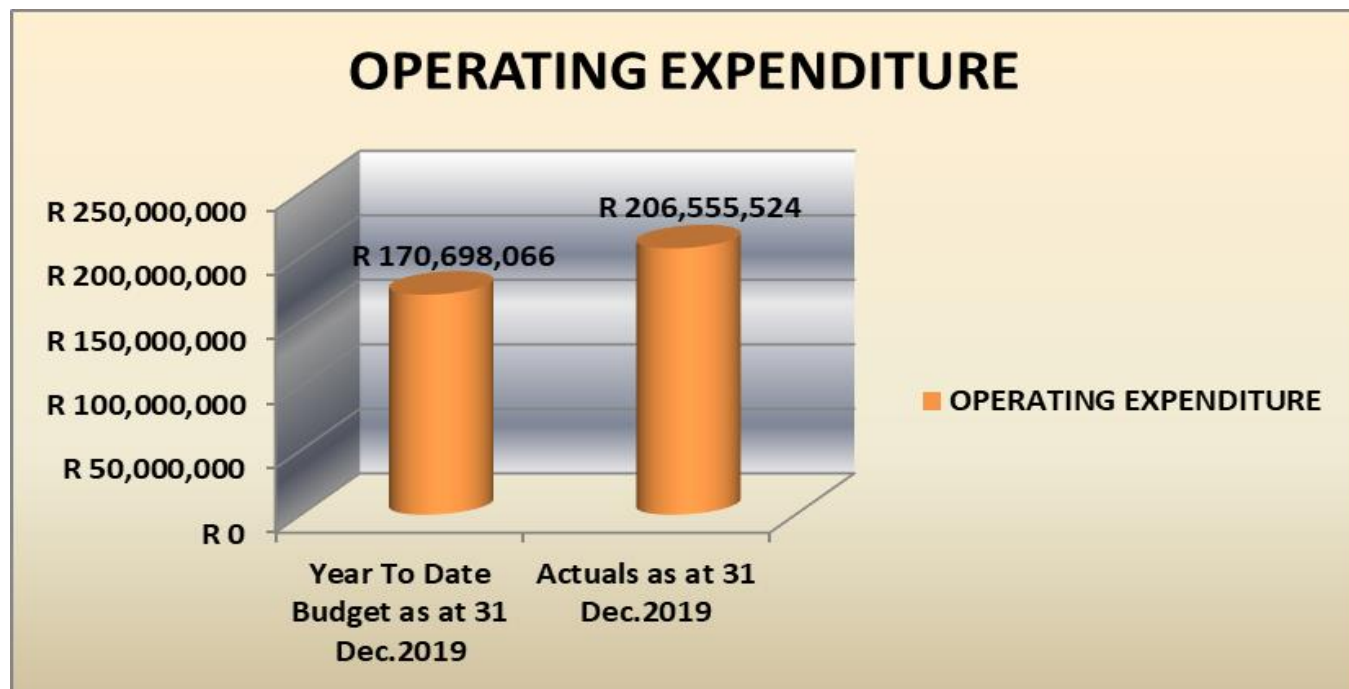
**BEAUFORT WEST MUNICIPALITY  
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DECEMBER 2019**

earned – Outstanding Debtors with 6%, Agency Services with 9% and Other Revenue with 106%. Underperformance from Refuse with -6%, Interest earned – External Investments with -73%, Fines with -93%, Licenses and permits with -31%.

**(b) Operating Expenditure**

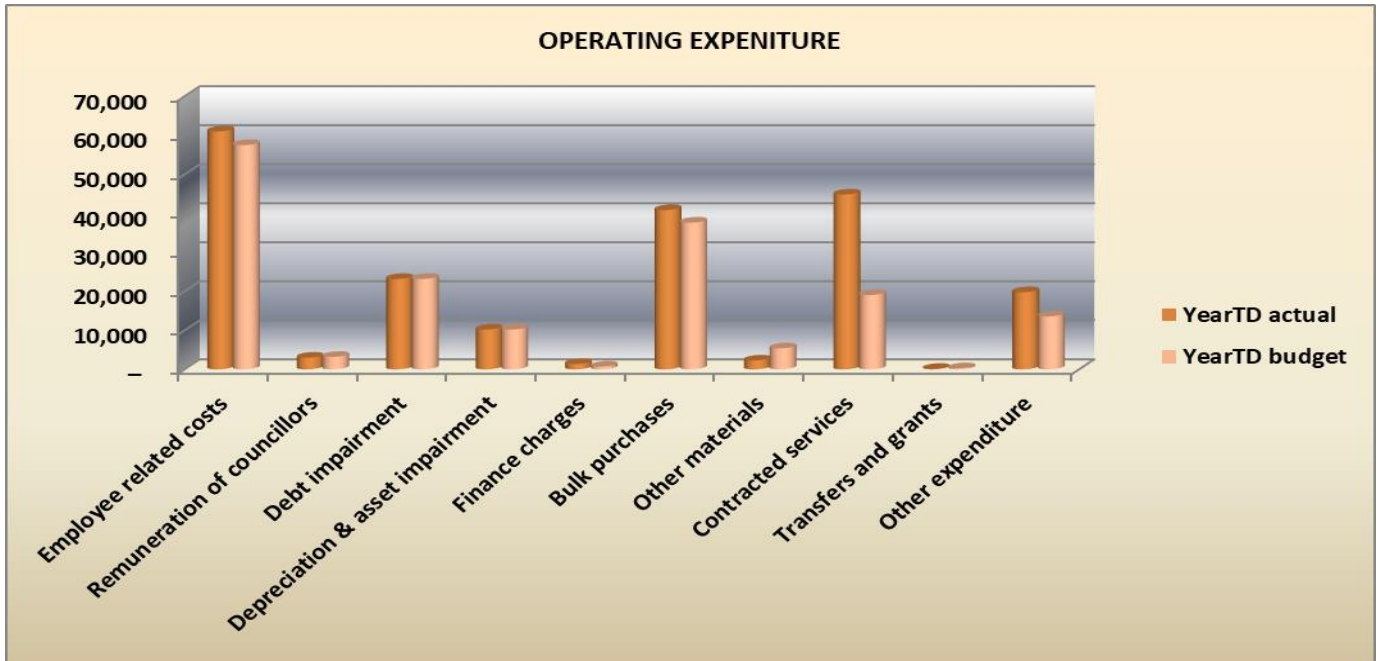
WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

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
<b>R thousands</b>										
<b>Expenditure By Type</b>										
Employee related costs		106,439	114,954	-	9,391	60,994	57,477	3,517	6%	114,954
Remuneration of councillors		6,008	6,401	-	506	2,994	3,201	(207)	-6%	6,401
Debt impairment		41,590	46,336	-	3,861	23,168	23,168	(0)	0%	46,336
Depreciation & asset impairment		19,526	20,431	-	1,703	10,212	10,216	(3)	0%	20,431
Finance charges		5,887	1,418	-	493	1,364	709	655	92%	1,418
Bulk purchases		63,088	75,250	-	14,233	40,820	37,625	3,195	8%	75,250
Other materials		6,741	10,781	-	565	2,264	5,391	(3,126)	-58%	10,781
Contracted services		28,731	38,112	-	(175)	44,824	19,056	25,768	135%	38,112
Transfers and subsidies		671	550	-	-	135	275	(140)	-51%	550
Other expenditure		24,046	27,164	-	5,585	19,781	13,582	6,199	46%	27,164
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>302,726</b>	<b>341,396</b>	<b>-</b>	<b>36,162</b>	<b>206,556</b>	<b>170,698</b>	<b>35,857</b>	<b>21%</b>	<b>341,396</b>



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

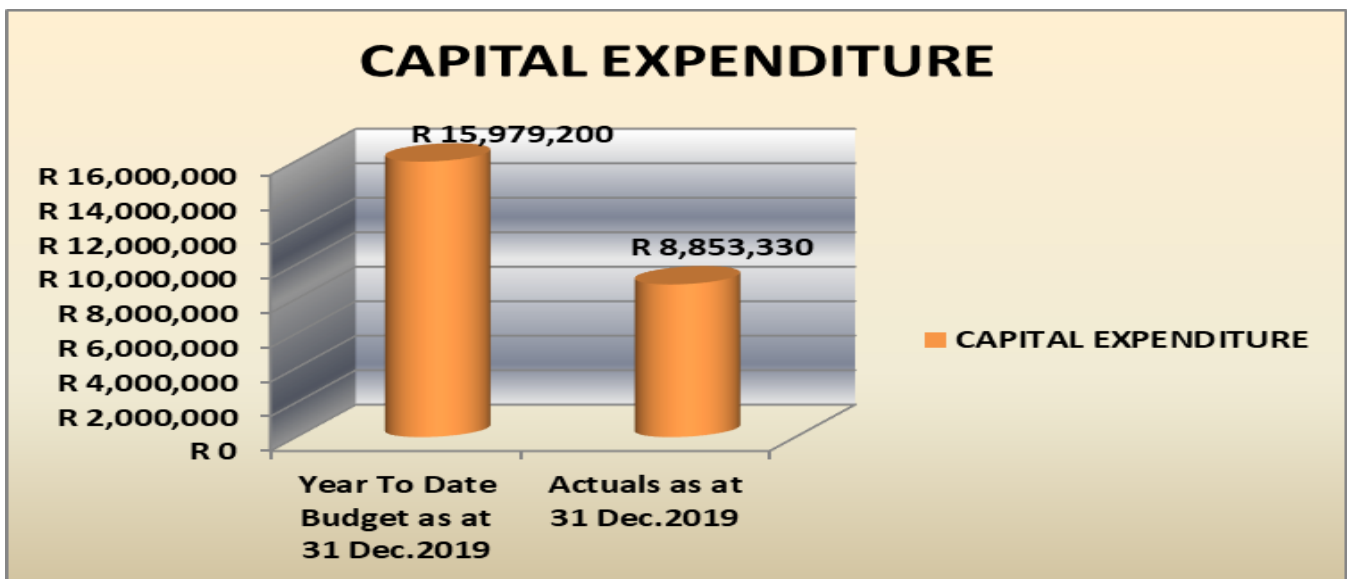
**BEAUFORT WEST MUNICIPALITY  
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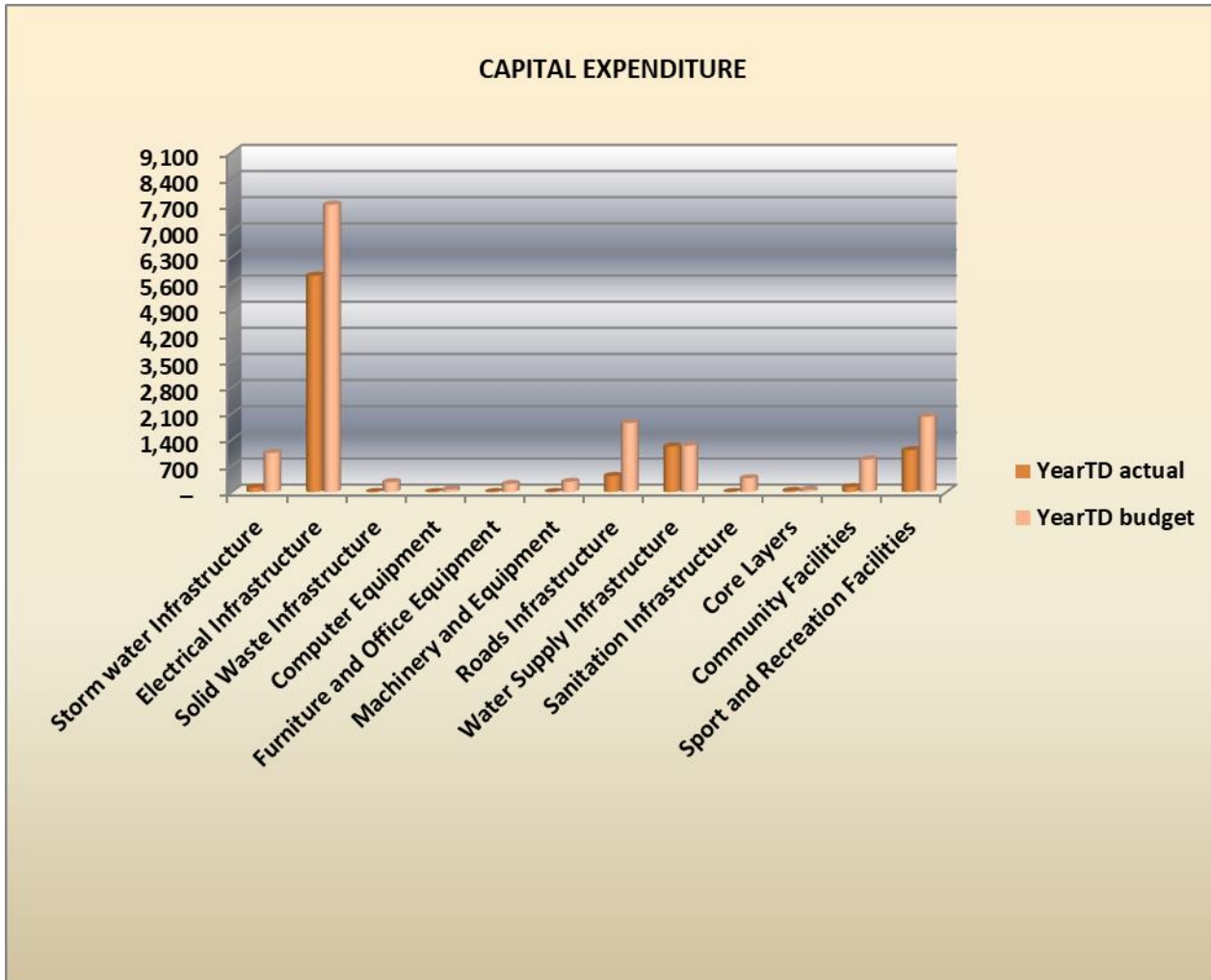
**(See Table C4 for details on the Operating Expenditure info)**

When comparing the year to date projections with the year to date actuals there is an over expenditure of 21%. The reasons are Employee Related Cost with 6%, Finance Charges with 92%, Bulk Purchases with 8%, Contracted Services with 135%, Other Expenditure with 46%. Under Expenditure is as follows: Councilors increases have not yet been paid for the 2019/2020 financial year, Other Materials with 58% and Transfers and subsidies with 51%.

**( 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 under expenditure of 45% on capital expenditure.

**The following projects did not yet start for the 2019/2020 Financial Year:**

- B/West Main Substation R 7 886 000.00
- Upgrade of Nelspoort Sportgrounds R 600 000.00
- Rehabilitate Sanitation: Oxidation Ponds - Nelspoort R 739 656.00
- New Refuse Transfer Station – Beaufort West R 532 874.00

This is mainly due to contractors not appointed for the projects.

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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 - M06 December

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	36,239	38,952	-	(9)	38,975	38,952	23	0%	38,952
Service charges	99,321	129,512	-	11,009	66,421	64,756	1,665	3%	129,512
Investment revenue	616	1,050	-	-	143	525	(382)	-73%	1,050
Transfers and subsidies	30,103	90,676	-	29,969	89,839	45,338	44,501	98%	90,676
Other own revenue	59,512	61,390	-	975	6,549	30,695	(24,146)	-79%	61,390
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>225,791</b>	<b>321,580</b>	<b>-</b>	<b>41,944</b>	<b>201,927</b>	<b>180,266</b>	<b>21,661</b>	<b>12%</b>	<b>321,580</b>
Employee costs	106,439	114,954	-	9,391	60,994	57,477	3,517	6%	114,954
Remuneration of Councillors	6,008	6,401	-	506	2,994	3,201	(207)	-6%	6,401
Depreciation & asset impairment	19,526	20,431	-	1,703	10,212	10,216	(3)	-0%	20,431
Finance charges	5,887	1,418	-	493	1,364	709	655	92%	1,418
Materials and bulk purchases	69,829	86,031	-	14,798	43,084	43,016	69	0%	86,031
Transfers and subsidies	671	550	-	-	135	275	(140)	-51%	550
Other expenditure	94,367	111,611	-	9,272	87,772	55,806	31,967	57%	111,611
<b>Total Expenditure</b>	<b>302,726</b>	<b>341,396</b>	<b>-</b>	<b>36,162</b>	<b>206,556</b>	<b>170,698</b>	<b>35,857</b>	<b>21%</b>	<b>341,396</b>
<b>Surplus/(Deficit)</b>	<b>(76,935)</b>	<b>(19,816)</b>	<b>-</b>	<b>5,782</b>	<b>(4,628)</b>	<b>9,568</b>	<b>(14,196)</b>	<b>-148%</b>	<b>(19,816)</b>
Transfers and subsidies - capital (monetary alloc	77,530	30,758	-	2,639	9,939	15,379	(5,440)	-35%	30,758
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>595</b>	<b>10,942</b>	<b>-</b>	<b>8,421</b>	<b>5,311</b>	<b>24,947</b>	<b>(19,636)</b>	<b>-79%</b>	<b>10,942</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>595</b>	<b>10,942</b>	<b>-</b>	<b>8,421</b>	<b>5,311</b>	<b>24,947</b>	<b>(19,636)</b>	<b>-79%</b>	<b>10,942</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>29,004</b>	<b>31,958</b>	<b>-</b>	<b>2,388</b>	<b>8,853</b>	<b>15,979</b>	<b>(7,126)</b>	<b>-45%</b>	<b>31,958</b>
Capital transfers recognised	26,664	30,758	-	2,301	8,673	15,379	(6,706)	-44%	30,758
Borrowing	439	-	-	-	-	-	-	-	-
Internally generated funds	687	1,200	-	87	180	600	(420)	-70%	1,200
<b>Total sources of capital funds</b>	<b>27,789</b>	<b>31,958</b>	<b>-</b>	<b>2,388</b>	<b>8,853</b>	<b>15,979</b>	<b>(7,126)</b>	<b>-45%</b>	<b>31,958</b>
<b>Financial position</b>									
Total current assets	59,517	83,637	-	-	116,267	-	-	-	83,637
Total non current assets	539,648	546,075	-	-	539,094	-	-	-	546,075
Total current liabilities	73,987	74,883	-	-	131,979	-	-	-	74,883
Total non current liabilities	62,196	78,678	-	-	67,739	-	-	-	78,678
Community wealth/Equity	<b>462,983</b>	<b>476,152</b>	<b>-</b>	<b>-</b>	<b>455,643</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>476,152</b>
<b>Cash flows</b>									
Net cash from (used) operating	14,243	36,250	-	6,151	21,263	18,125	(3,138)	-17%	36,250
Net cash from (used) investing	(27,328)	(31,958)	-	(2,388)	(8,853)	(15,979)	(7,126)	45%	(31,973)
Net cash from (used) financing	(4,280)	(931)	-	(349)	(626)	(466)	161	-34%	(931)
<b>Cash/cash equivalents at the month/year end</b>	<b>(12,421)</b>	<b>4,777</b>	<b>-</b>	<b>-</b>	<b>13,200</b>	<b>3,097</b>	<b>(10,103)</b>	<b>-326%</b>	<b>4,762</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	10,390	3,516	3,252	87,891	-	-	-	-	105,049
<b>Creditors Age Analysis</b>									
Total Creditors	5,182	162	143	28	20	4	6	-	5,546

**BEAUFORT WEST MUNICIPALITY**  
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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) - M06 December**

Description	Ref	Budget Year 2019/20								
		2018/19 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 - Functional</b>										
<i>Governance and administration</i>		81,527	83,629	-	21,336	88,876	61,291	27,586	45%	83,629
Executive and council		38,042	40,626	-	21,002	48,138	20,313	27,825	137%	40,626
Finance and administration		43,485	43,003	-	335	40,738	40,978	(239)	-1%	43,003
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		66,324	83,830	-	9,177	43,455	41,915	1,539	4%	83,830
Community and social services		7,301	7,604	-	660	3,556	3,802	(246)	-6%	7,604
Sport and recreation		8,303	5,846	-	102	1,171	2,923	(1,752)	-60%	5,846
Public safety		50,314	54,495	-	195	1,781	27,248	(25,467)	-93%	54,495
Housing		406	15,885	-	8,221	36,947	7,943	29,004	365%	15,885
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12,820	5,313	-	204	1,914	2,656	(743)	-28%	5,313
Planning and development		771	789	-	61	417	395	22	6%	789
Road transport		12,049	4,524	-	143	1,497	2,262	(765)	-34%	4,524
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		142,651	179,566	-	13,866	77,622	89,783	(12,161)	-14%	179,566
Energy sources		79,182	104,942	-	9,281	50,001	52,471	(2,470)	-5%	104,942
Water management		32,798	39,317	-	2,432	12,623	19,659	(7,035)	-36%	39,317
Waste water management		20,655	22,928	-	1,395	10,037	11,464	(1,427)	-12%	22,928
Waste management		10,015	12,379	-	758	4,961	6,189	(1,229)	-20%	12,379
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>303,321</b>	<b>352,338</b>	<b>-</b>	<b>44,583</b>	<b>211,866</b>	<b>195,645</b>	<b>16,221</b>	<b>8%</b>	<b>352,338</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		72,470	71,650	-	8,358	37,140	35,825	1,315	4%	71,650
Executive and council		18,994	21,498	-	1,491	9,655	10,749	(1,094)	-10%	21,498
Finance and administration		52,112	48,647	-	6,822	27,167	24,323	2,844	12%	48,647
Internal audit		1,364	1,505	-	45	318	753	(435)	-58%	1,505
<i>Community and public safety</i>		76,779	85,778	-	4,663	73,774	42,889	30,885	72%	85,778
Community and social services		10,952	10,197	-	742	5,329	5,098	230	5%	10,197
Sport and recreation		7,769	9,376	-	879	4,871	4,688	183	4%	9,376
Public safety		55,719	48,639	-	3,827	25,723	24,319	1,404	6%	48,639
Housing		2,338	17,566	-	(786)	37,851	8,783	29,068	331%	17,566
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		30,442	28,111	-	2,303	14,765	14,055	710	5%	28,111
Planning and development		6,488	5,578	-	584	3,752	2,789	963	35%	5,578
Road transport		23,953	22,532	-	1,719	11,013	11,266	(253)	-2%	22,532
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		123,036	155,857	-	20,839	80,876	77,928	2,948	4%	155,857
Energy sources		75,962	89,397	-	15,327	46,966	44,699	2,267	5%	89,397
Water management		22,828	31,893	-	2,407	15,004	15,946	(942)	-6%	31,893
Waste water management		10,656	15,020	-	1,604	9,083	7,510	1,574	21%	15,020
Waste management		13,590	19,547	-	1,501	9,823	9,774	49	1%	19,547
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	<b>302,726</b>	<b>341,396</b>	<b>-</b>	<b>36,162</b>	<b>206,556</b>	<b>170,698</b>	<b>35,857</b>	<b>21%</b>	<b>341,396</b>
<b>Surplus/ (Deficit) for the year</b>		<b>595</b>	<b>10,942</b>	<b>-</b>	<b>8,421</b>	<b>5,311</b>	<b>24,947</b>	<b>(19,636)</b>	<b>-79%</b>	<b>10,942</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) - M06 December**

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		470	-	-	60	377	-	377	#DIV/0!	-
Vote 2 - Director: Corporate Service		43,921	47,729	-	21,419	50,918	23,864	27,053	113.4%	47,619
Vote 3 - Director: Financial Services		40,588	41,447	-	221	40,139	40,199	(60)	-0.2%	41,447
Vote 4 - Director: Engineering Services		74,214	74,125	-	4,251	25,704	37,062	(11,359)	-30.6%	74,125
Vote 5 - Director: Community Services		62,691	84,095	-	9,351	44,728	42,048	2,680	6.4%	82,921
Vote 6 - Director: Electrical Services		79,182	104,942	-	9,281	50,001	52,471	(2,470)	-4.7%	104,942
<b>Total Revenue by Vote</b>	2	<b>301,066</b>	<b>352,338</b>	<b>-</b>	<b>44,583</b>	<b>211,866</b>	<b>195,645</b>	<b>16,221</b>	<b>8.3%</b>	<b>351,054</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		6,091	4,700	-	412	2,569	2,350	219	9.3%	4,700
Vote 2 - Director: Corporate Service		35,508	37,788	-	2,749	17,619	18,894	(1,275)	-6.7%	37,788
Vote 3 - Director: Financial Services		30,723	28,059	-	4,890	15,851	14,029	1,822	13.0%	28,059
Vote 4 - Director: Engineering Services		75,415	92,009	-	7,740	46,797	46,005	793	1.7%	35,172
Vote 5 - Director: Community Services		76,772	89,443	-	5,044	76,753	44,722	32,032	71.6%	89,443
Vote 6 - Director: Electrical Services		75,962	89,397	-	15,327	46,966	44,699	2,267	5.1%	89,397
<b>Total Expenditure by Vote</b>	2	<b>300,471</b>	<b>341,396</b>	<b>-</b>	<b>36,162</b>	<b>206,556</b>	<b>170,698</b>	<b>35,857</b>	<b>21.0%</b>	<b>284,559</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>595</b>	<b>10,942</b>	<b>-</b>	<b>8,421</b>	<b>5,311</b>	<b>24,947</b>	<b>(19,636)</b>	<b>-78.7%</b>	<b>66,495</b>



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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) - M06 December

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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		36,239	38,952	-	(9)	38,975	38,952	23	0%	38,952
Service charges - electricity revenue		58,032	82,928	-	7,749	42,473	41,464	1,009	2%	82,928
Service charges - water revenue		17,727	20,167	-	1,308	10,047	10,083	(37)	0%	20,167
Service charges - sanitation revenue		15,565	16,758	-	1,264	9,338	8,379	959	11%	16,758
Service charges - refuse revenue		7,997	9,660	-	688	4,563	4,830	(267)	-6%	9,660
Rental of facilities and equipment		1,076	1,248	-	113	686	624	62	10%	1,248
Interest earned - external investments		616	1,050	-	-	143	525	(382)	-73%	1,050
Interest earned - outstanding debtors		3,716	4,214	-	404	2,233	2,107	126	6%	4,214
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		50,449	53,640	-	182	1,948	26,820	(24,872)	-93%	53,640
Licences and permits		337	409	-	29	141	204	(64)	-31%	409
Agency services		852	820	-	68	449	410	39	9%	820
Transfers and subsidies		30,103	90,676	-	29,969	89,839	45,338	44,501	98%	90,676
Other revenue		3,082	1,059	-	178	1,092	530	563	106%	1,059
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>225,791</b>	<b>321,580</b>	<b>-</b>	<b>41,944</b>	<b>201,927</b>	<b>180,266</b>	<b>21,661</b>	<b>12%</b>	<b>321,580</b>
<b>Expenditure By Type</b>										
Employee related costs		106,439	114,954	-	9,391	60,994	57,477	3,517	6%	114,954
Remuneration of councillors		6,008	6,401	-	506	2,994	3,201	(207)	-6%	6,401
Debt impairment		41,590	46,336	-	3,861	23,168	23,168	(0)	0%	46,336
Depreciation & asset impairment		19,526	20,431	-	1,703	10,212	10,216	(3)	0%	20,431
Finance charges		5,887	1,418	-	493	1,364	709	655	92%	1,418
Bulk purchases		63,088	75,250	-	14,233	40,820	37,625	3,195	8%	75,250
Other materials		6,741	10,781	-	565	2,264	5,391	(3,126)	-58%	10,781
Contracted services		28,731	38,112	-	(175)	44,824	19,056	25,768	135%	38,112
Transfers and subsidies		671	550	-	-	135	275	(140)	-51%	550
Other expenditure		24,046	27,164	-	5,585	19,781	13,582	6,199	46%	27,164
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>302,726</b>	<b>341,396</b>	<b>-</b>	<b>36,162</b>	<b>206,556</b>	<b>170,698</b>	<b>35,857</b>	<b>21%</b>	<b>341,396</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(76,935)	(19,816)	-	5,782	(4,628)	9,568	(14,196)	(0)	(19,816)
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		77,530	30,758	-	2,639	9,939	15,379	(5,440)	(0)	30,758
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>595</b>	<b>10,942</b>	<b>-</b>	<b>8,421</b>	<b>5,311</b>	<b>24,947</b>			<b>10,942</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>595</b>	<b>10,942</b>	<b>-</b>	<b>8,421</b>	<b>5,311</b>	<b>24,947</b>			<b>10,942</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>595</b>	<b>10,942</b>	<b>-</b>	<b>8,421</b>	<b>5,311</b>	<b>24,947</b>			<b>10,942</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>595</b>	<b>10,942</b>	<b>-</b>	<b>8,421</b>	<b>5,311</b>	<b>24,947</b>			<b>10,942</b>

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

The YTD actual reflects an achievement of R 201,927 million or 112% of the year-to-date budget of R 180,266 million.

'Own Revenue' received amounts to R 112,088 million. It is R 22,840 million less than the Year to date Budget, which is an 83.1% achievement of the year-to-date budget of R 134,928 million.

'Transfers recognized revenue' received amounts to R 89,839 million. It is R 44,501 million more than the year-to-date Budget, which is a 98% achievement of the year-to-date budget of R 45,338 million. The revenue that can realize by year end will depend on how the operating grants funded projects are spent, influence of the drought, own revenue income and collection of traffic fines.

**BEAUFORT WEST MUNICIPALITY**  
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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) - M06  
 December

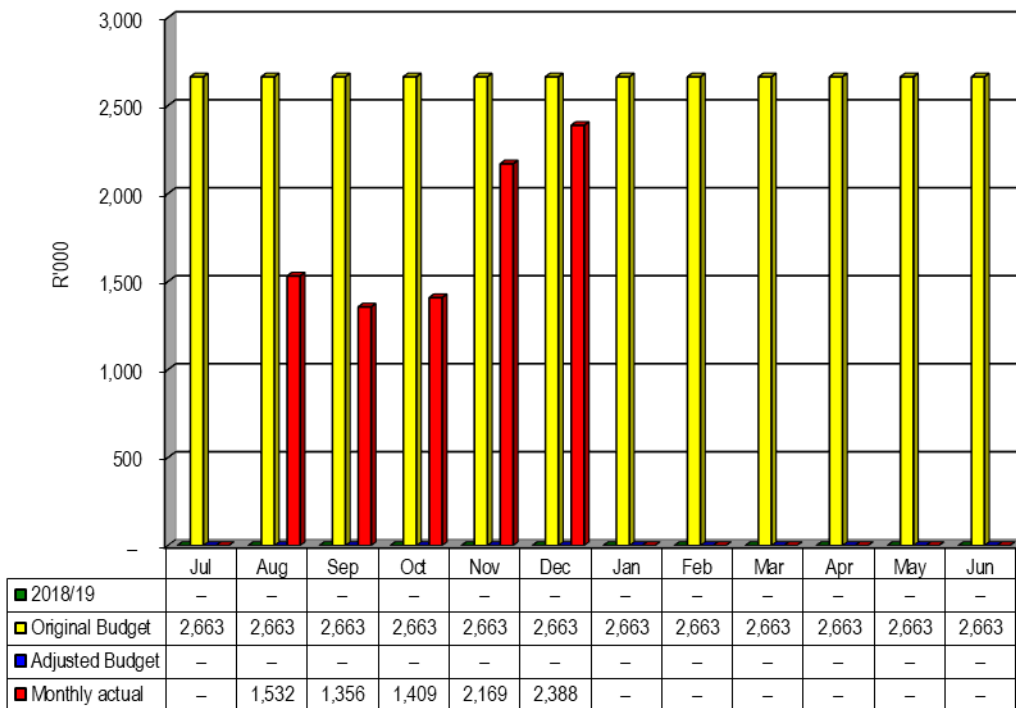
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	800	-	-	-	400	(400)	-100%	800
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	7,761	-	156	1,344	3,881	(2,537)	-65%	7,761
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	2,800	-	1,153	3,809	1,400	2,409	172%	2,800
<b>Total Capital Multi-year expenditure</b>	4,7	-	<b>11,361</b>	-	<b>1,309</b>	<b>5,153</b>	<b>5,681</b>	<b>(528)</b>	<b>-9%</b>	<b>11,361</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		17	50	-	-	-	25	(25)	-100%	50
Vote 2 - Director: Corporate Service		389	385	-	31	31	193	(161)	-84%	385
Vote 3 - Director: Financial Services		59	200	-	-	-	100	(100)	-100%	200
Vote 4 - Director: Engineering Services		14,795	6,429	-	983	1,680	3,215	(1,534)	-48%	6,429
Vote 5 - Director: Community Services		1,215	733	-	-	-	366	(366)	-100%	733
Vote 6 - Director: Electrical Services		12,529	12,800	-	64	1,989	6,400	(4,411)	-69%	12,800
<b>Total Capital single-year expenditure</b>	4	29,004	20,597	-	1,079	3,700	10,299	<b>(6,598)</b>	<b>-64%</b>	20,597
<b>Total Capital Expenditure</b>		<b>29,004</b>	<b>31,958</b>	-	<b>2,388</b>	<b>8,853</b>	<b>15,979</b>	<b>(7,126)</b>	<b>-45%</b>	<b>31,958</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		371	635	-	31	31	318	(286)	-90%	635
Executive and council		17	50	-	-	-	25	(25)	-100%	50
Finance and administration		354	585	-	31	31	293	(261)	-89%	585
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		1,872	5,982	-	274	1,250	2,991	(1,741)	-58%	5,982
Community and social services		65	1,940	-	132	132	970	(839)	-86%	1,940
Sport and recreation		1,807	4,042	-	142	1,119	2,021	(902)	-45%	4,042
Public safety		1	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		8,868	5,987	-	-	550	2,993	(2,444)	-82%	5,987
Planning and development		29	200	-	-	-	100	(100)	-100%	200
Road transport		8,840	5,787	-	-	550	2,893	(2,344)	-81%	5,787
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		16,678	19,355	-	2,083	7,022	9,677	(2,655)	-27%	19,355
Energy sources		12,529	15,600	-	1,217	5,798	7,800	(2,002)	-26%	15,600
Water management		4,149	2,482	-	866	1,224	1,241	(17)	-1%	2,482
Waste water management		-	740	-	-	-	370	(370)	-100%	740
Waste management		-	533	-	-	-	266	(266)	-100%	533
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>27,789</b>	<b>31,958</b>	-	<b>2,388</b>	<b>8,853,330</b>	<b>15,979,200</b>	<b>(7,126)</b>	<b>-45%</b>	<b>31,958</b>
<b>Funded by:</b>										
National Government		24,950	28,673	-	1,435	7,650	14,337	(6,687)	-47%	28,673
Provincial Government		1,714	2,085	-	866	1,023	1,043	(19)	-2%	2,085
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>26,664</b>	<b>30,758</b>	-	<b>2,301</b>	<b>8,673</b>	<b>15,379</b>	<b>(6,706)</b>	<b>-44%</b>	<b>30,758</b>
<b>Borrowing</b>	6	439	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		687	1,200	-	87	180	600	(420)	-70%	1,200
<b>Total Capital Funding</b>		<b>27,789</b>	<b>31,958</b>	-	<b>2,388</b>	<b>8,853</b>	<b>15,979</b>	<b>(7,126)</b>	<b>-45%</b>	<b>31,958</b>

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Table C5 consists of three distinct sections:

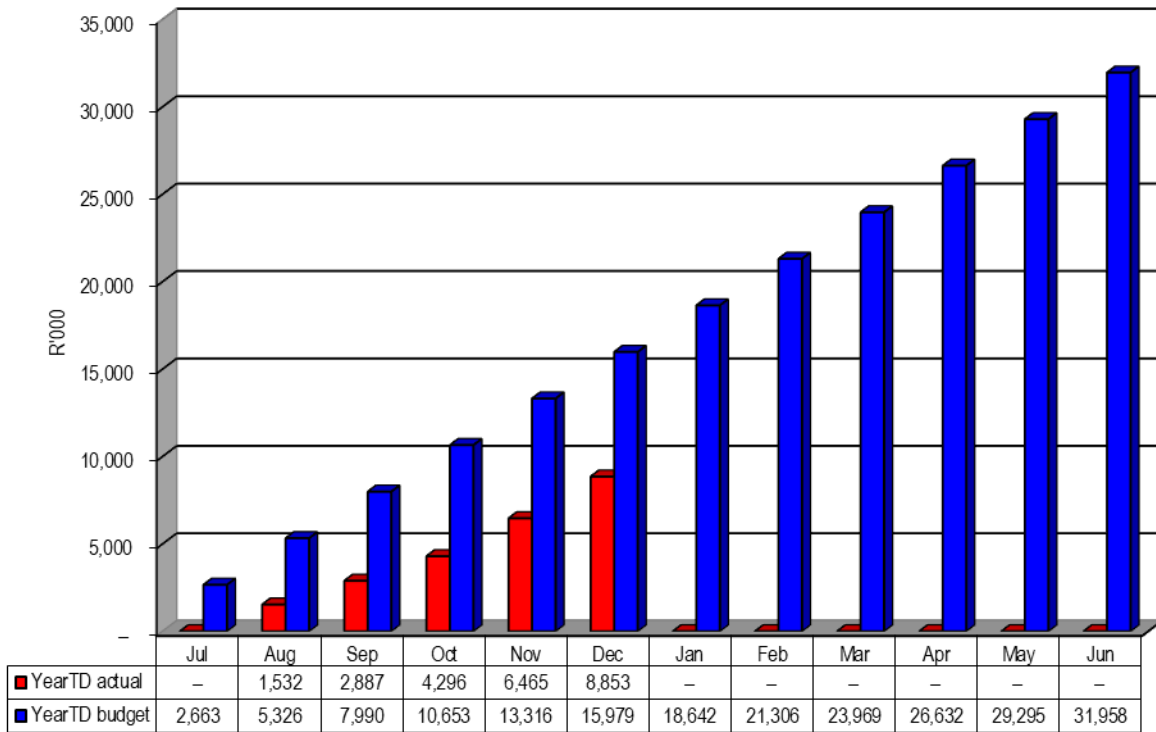
- **Appropriations by vote:**
  - Which are the budget allocations that are approved by Council in the annual and adjustment budgets (similar to the expenditure by vote in Table C3).
  - If any of these annual budgets (either for Council as a whole or any individual vote) is overspent then unauthorized 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.

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



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



**BEAUFORT WEST MUNICIPALITY**  
**MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT**  
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**4.1.6: Table C6: Monthly Budget Statement-Financial Position**

**WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M06 December**

Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		123	977	–	37,328	977
Call investment deposits		386	3,800	–	8,588	3,800
Consumer debtors		9,938	27,753	–	2,686	27,753
Other debtors		45,264	47,536	–	63,751	47,536
Current portion of long-term receivables		808	–	–	–	–
Inventory		2,998	3,571	–	3,915	3,571
<b>Total current assets</b>		<b>59,517</b>	<b>83,637</b>	<b>–</b>	<b>116,267</b>	<b>83,637</b>
<b>Non current assets</b>						
Long-term receivables		2,522	2,695	–	3,330	2,695
Investments		–	–	–	–	–
Investment property		7,033	7,247	–	7,033	7,247
Investments in Associate		–	–	–	–	–
Property, plant and equipment		524,584	530,456	–	521,961	530,456
Biological		–	–	–	–	–
Intangible		285	400	–	285	400
Other non-current assets		5,225	5,277	–	6,486	5,277
<b>Total non current assets</b>		<b>539,648</b>	<b>546,075</b>	<b>–</b>	<b>539,094</b>	<b>546,075</b>
<b>TOTAL ASSETS</b>		<b>599,165</b>	<b>629,712</b>	<b>–</b>	<b>655,361</b>	<b>629,712</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		12,930	–	–	68,824	–
Borrowing		2,377	2,275	–	2,377	2,275
Consumer deposits		1,831	1,537	–	1,815	1,537
Trade and other payables		38,701	55,632	–	47,112	55,632
Provisions		18,149	15,439	–	11,850	15,439
<b>Total current liabilities</b>		<b>73,987</b>	<b>74,883</b>	<b>–</b>	<b>131,979</b>	<b>74,883</b>
<b>Non current liabilities</b>						
Borrowing		6,993	11,008	–	6,366	11,008
Provisions		55,203	67,669	–	61,373	67,669
<b>Total non current liabilities</b>		<b>62,196</b>	<b>78,678</b>	<b>–</b>	<b>67,739</b>	<b>78,678</b>
<b>TOTAL LIABILITIES</b>		<b>136,183</b>	<b>153,561</b>	<b>–</b>	<b>199,718</b>	<b>153,561</b>
<b>NET ASSETS</b>	2	<b>462,983</b>	<b>476,152</b>	<b>–</b>	<b>455,643</b>	<b>476,152</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		458,682	468,663	–	451,348	468,663
Reserves		4,301	7,489	–	4,295	7,489
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>462,983</b>	<b>476,152</b>	<b>–</b>	<b>455,643</b>	<b>476,152</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 - M06 December

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		34,175	35,057	-	2,878	19,337	17,528	1,808	10%	35,057
Service charges		101,399	120,706	-	9,185	50,939	60,353	(9,413)	-16%	120,706
Other revenue		5,187	28,419	-	583	4,735	14,210	(9,474)	-67%	28,419
Government - operating		78,781	90,676	-	18,285	90,071	45,338	44,733	99%	90,676
Government - capital		31,962	30,758	-	5,590	27,123	15,379	11,744	76%	30,758
Interest		4,332	5,264	-	404	2,233	2,632	(399)	-15%	5,264
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(240,212)	(272,662)	-	(30,280)	(171,677)	(136,331)	35,346	-26%	(272,662)
Finance charges		(1,382)	(1,418)	-	(493)	(1,364)	(709)	655	-92%	(1,418)
Transfers and Grants		-	(550)	-	-	(135)	(275)	(140)	51%	(550)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>14,243</b>	<b>36,250</b>	<b>-</b>	<b>6,151</b>	<b>21,263</b>	<b>18,125</b>	<b>(3,138)</b>	<b>-17%</b>	<b>36,250</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		(188)	-	-	-	-	-	-		(188)
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		173	-	-	-	-	-	-		173
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(27,314)	(31,958)	-	(2,388)	(8,853)	(15,979)	(7,126)	45%	(31,958)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(27,328)</b>	<b>(31,958)</b>	<b>-</b>	<b>(2,388)</b>	<b>(8,853)</b>	<b>(15,979)</b>	<b>(7,126)</b>	<b>45%</b>	<b>(31,973)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		(4,280)	(931)	-	(349)	(626)	(466)	161	-34%	(931)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(4,280)</b>	<b>(931)</b>	<b>-</b>	<b>(349)</b>	<b>(626)</b>	<b>(466)</b>	<b>161</b>	<b>-34%</b>	<b>(931)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(17,366)</b>	<b>3,360</b>	<b>-</b>	<b>3,414</b>	<b>11,783</b>	<b>1,680</b>			<b>3,346</b>
Cash/cash equivalents at beginning:		4,945	1,417	-		1,417	1,417			1,417
Cash/cash equivalents at month/year end:		(12,421)	4,777	-		13,200	3,097			4,762

Table C7 does not balance to the current Cashbook balance, shown in the 'Year-To-Date actual' column which is R 13,200 million. The current Cashbook balance is R 22,909 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.

**BEAUFORT WEST MUNICIPALITY  
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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 - M06 December

Description	NT Code	Budget Year 2019/20							
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
<b>R thousands</b>									
<b>Debtors Age Analysis By Income Source</b>									
Trade and Other Receivables from Exchange Transactions - Water	1200	1,766	878	864	5,812	9,320	5,812	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,842	395	153	2,824	7,213	2,824	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2,315	889	641	13,277	17,124	13,277	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,439	775	696	15,615	18,524	15,615	-	-
Receivables from Exchange Transactions - Waste Management	1600	784	468	385	9,111	10,748	9,111	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	3	2	29	39	29	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-
Other	1900	240	108	512	41,221	42,081	41,221	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>10,390</b>	<b>3,516</b>	<b>3,252</b>	<b>87,891</b>	<b>105,049</b>	<b>87,891</b>	<b>-</b>	<b>-</b>
<b>2018/19 - totals only</b>						-	-		
<b>Debtors Age Analysis By Customer Group</b>									
Organs of State	2200	1,112	327	326	4,268	6,032	4,268	-	-
Commercial	2300	2,637	520	237	9,523	12,917	9,523	-	-
Households	2400	5,324	2,503	2,315	69,653	79,795	69,653	-	-
Other	2500	1,317	166	373	4,447	6,304	4,447	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>10,390</b>	<b>3,516</b>	<b>3,252</b>	<b>87,891</b>	<b>105,049</b>	<b>87,891</b>	<b>-</b>	<b>-</b>

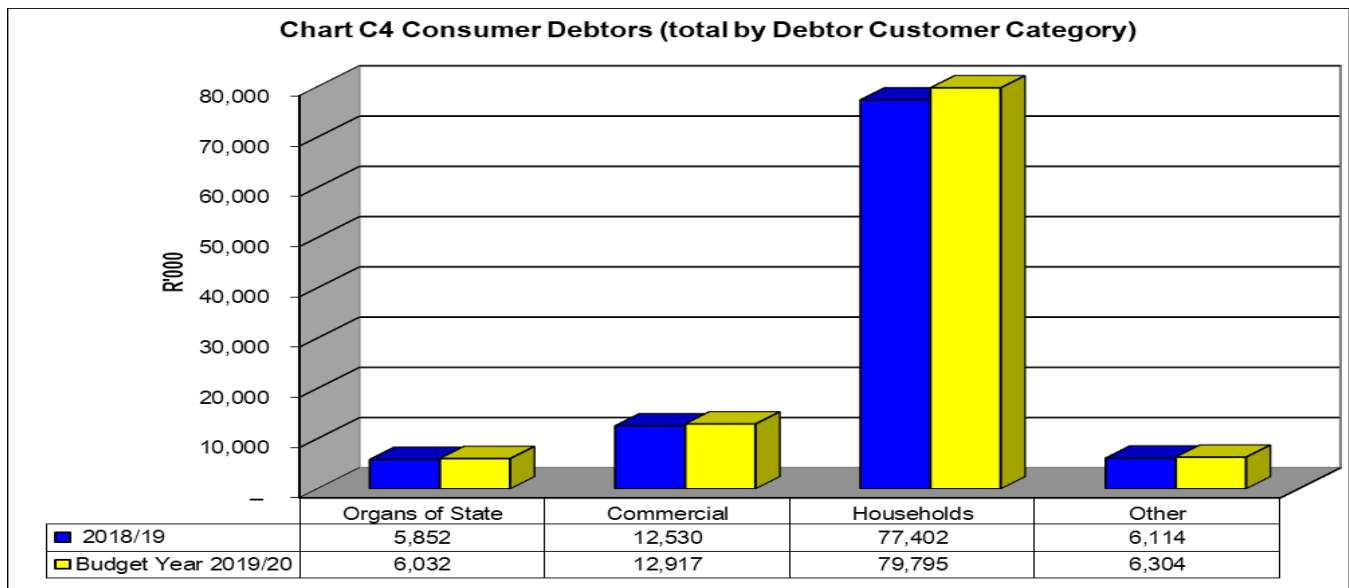
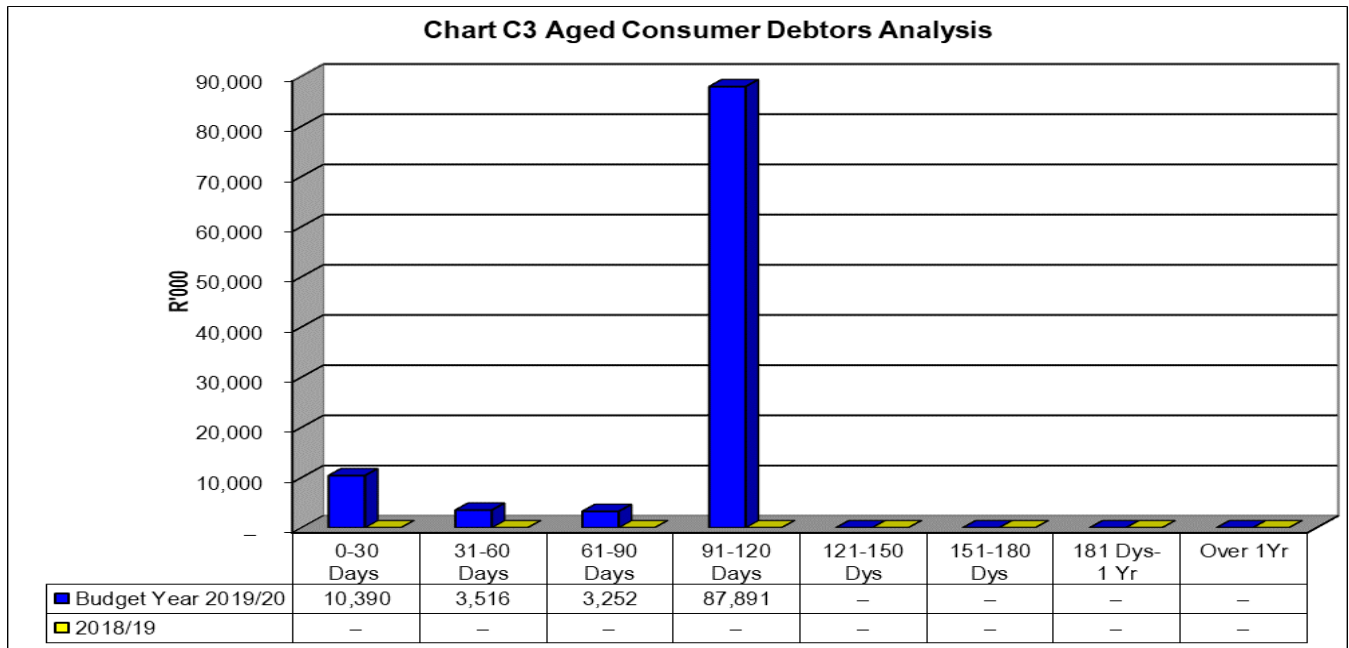


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## Debtors Age Analysis

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 an installment bases.



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**Section 6 - Creditor's Analysis**

**Creditor's Analysis**

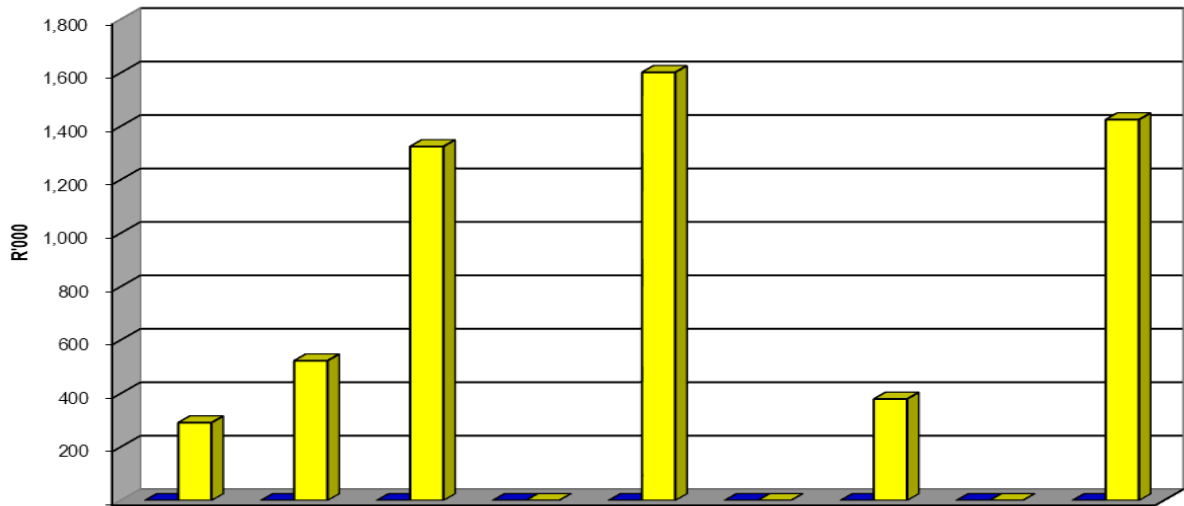
The creditor's analysis must contain an aged analysis by customer type reconciled with the financial position.

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

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

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	
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	291	-	-	-	-	-	-	-	291
Bulk Water	0200	523	-	-	-	-	-	-	-	523
PAYE deductions	0300	1,325	-	-	-	-	-	-	-	1,325
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1,602	-	-	-	-	-	-	-	1,602
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	49	150	122	28	20	4	6	-	380
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	1,392	12	21	-	-	-	-	-	1,425
<b>Total By Customer Type</b>	<b>1000</b>	<b>5,182</b>	<b>162</b>	<b>143</b>	<b>28</b>	<b>20</b>	<b>4</b>	<b>6</b>	<b>-</b>	<b>5,546</b>

**Chart C5 Aged Creditors Analysis**



Customer Type	2018/19	Budget Year 2019/20
Bulk Electricity	-	291
Bulk Water	-	523
PAYE deductions	-	1,325
VAT (output less input)	-	-
Pensions / Retirement deductions	-	1,602
Loan repayments	-	-
Trade Creditors	-	380
Auditor General	-	-
Other	-	1,425

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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 - M06 December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment		Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate <sup>3</sup>	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs	Months												
R thousands															
<u>Municipality</u>															
INVESTEC											8,332	-	-	-	8,332
STANDARD BANK											20	-	-	-	20
ABSA BANK											44	-	-	-	44
NEDBANK											191	-	-	-	191
															-
															-
															-
Municipality sub-total											8,588		-	-	8,588
TOTAL INVESTMENTS AND INTEREST	2										8,588		-	-	8,588

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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 - M06 December

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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		59,528	66,757	-	18,158	47,918	33,378	14,539	43.6%	66,757
Local Government Equitable Share		56,543	62,434	-	18,158	44,172	31,217	12,955	41.5%	62,434
Finance Management		1,700	1,700	-	-	1,700	850	850	100.0%	1,700
EPWP Incentive		1,285	1,924	-	-	1,347	962	385	40.0%	1,924
Municipal Infrastructure Grant		-	699	-	-	699	349	349	100.0%	699
<b>Provincial Government:</b>		11,423	23,919	-	127	42,153	11,960	30,194	252.5%	23,919
Financial Management Support Grant		2,500	330	-	-	330	165	165	100.0%	330
Financial Management Capacity Building Grant		360	380	-	-	-	190	(190)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant		250	224	-	-	-	112	(112)	-100.0%	224
Human Settlements Development Grant (Beneficiaries)		-	15,660	-	-	36,793	7,830	28,963	369.9%	15,660
Human Settlements - Municipal Accreditation and Capacity Building Grant		224	-	-	-	-	-	-	-	-
Human Settlements Development Grant - Tile Deeds Restoration		-	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		841	50	-	-	-	25	(25)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,550	5,856	-	-	3,904	2,928	976	33.3%	5,856
Community Development Workers (CDW) Operational Support Grant		-	169	-	-	-	85	(85)	-100.0%	169
Municipal Drought Relief Grant	4	1,698	1,250	-	127	1,126	625	501	80.2%	1,250
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>DBSA</i>		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	70,951	90,676	-	18,285	90,071	45,338	44,733	98.7%	90,676
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		35,611	28,673	-	-	21,352	14,337	7,016	48.9%	28,673
Municipal Infrastructure Grant (MIG)		25,611	13,273	-	-	7,952	6,637	1,316	19.8%	13,273
Integrated National Electrification Programme		10,000	15,400	-	-	13,400	7,700	5,700	74.0%	15,400
<b>Provincial Government:</b>		4,168	2,085	-	5,590	5,771	1,043	4,728	453.6%	2,085
Municipal Drought Relief Grant		-	1,250	-	5,590	5,771	625	5,146	823.4%	1,250
Fire and Drought relief grant		1,913	-	-	-	-	-	-	-	-
Department Rural Development and Land Reform		2,255	-	-	-	-	-	-	-	-
Community Development Workers Support Grant		-	35	-	-	-	18	(18)	-100.0%	35
Community Library Services Grant		-	800	-	-	-	400	(400)	-100.0%	800
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	39,779	30,758	-	5,590	27,123	15,379	11,744	76.4%	30,758
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	110,730	121,434	-	23,875	117,194	60,717	56,477	93.0%	121,434

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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 - M06 December

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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		66,705	66,757	-	18,532	46,203	33,378	12,825	38.4%	66,757
Local Government Equitable Share		56,655	62,434	-	18,158	44,172	31,217	12,955	41.5%	62,434
Finance Management		1,700	1,700	-	194	958	850	108	12.7%	1,700
EPWP Incentive		1,285	1,924	-	131	703	962	(259)	-27.0%	1,924
Municipal Infrastructure Grant		7,066	699	-	49	371	349	21	6.1%	699
<b>Provincial Government:</b>		10,819	23,919	-	8,784	40,983	11,960	29,023	242.7%	23,919
Financial Management Support Grant		2,159	330	-	-	-	165	(165)	-100.0%	330
Financial Management Capacity Building Grant		-	380	-	-	-	190	(190)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant		162	224	-	19	113	112	1	0.8%	224
Human Settlements Development Grant (Beneficiaries)		-	15,660	-	8,196	36,793	7,830	28,963	369.9%	15,660
Human Settlements Development Grant - Acceleration of Housing Delivery (Toilet Project)		227	-	-	-	-	-	-	-	-
Human Settlements - Municipal Accreditation and Capacity Building Grant		93	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		841	50	-	-	-	25	(25)	-100.0%	50
									0.8%	
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,373	5,856	-	443	2,951	2,928	23		5,856
		-	-	-	-	-	-	-	-	-
Community Development Workers (CDW) Operational Support Grant		-	169	-	-	-	85	(85)	-100.0%	169
Department of Local Government : Thusong Services Centres Grant (Operational Support)		265	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		1,698	1,250	-	127	1,126	625	501	80.2%	1,250
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
DBSA		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>77,525</b>	<b>90,676</b>	<b>-</b>	<b>27,316</b>	<b>87,186</b>	<b>45,338</b>	<b>41,848</b>	<b>92.3%</b>	<b>90,676</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		25,892	28,673	-	1,644	8,763	14,337	(5,574)	-38.9%	28,673
Municipal Infrastructure Grant (MIG)		15,892	13,273	-	250	2,100	6,637	(4,536)	-68.4%	13,273
Integrated National Electrification Programme		10,000	15,400	-	1,394	6,662	7,700	(1,038)	-13.5%	15,400
<b>Provincial Government:</b>		4,216	2,085	-	995	1,177	1,043	134	12.9%	2,085
Municipal Drought Relief Grant		-	1,250	-	995	1,177	625	552	88.2%	1,250
Fire and Drought relief grant		1,896	-	-	-	-	-	-	-	-
Department Rural Development and Land Reform		2,255	-	-	-	-	-	-	-	-
Community Library Services Grant		-	800	-	-	-	400	(400)	-100.0%	800
Community Development Workers Support Grant		-	35	-	-	-	18	(18)	-100.0%	35
Department of Cultural Affairs and Sport : Library Service: Replacement Funding		65	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
DBSA		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>30,109</b>	<b>30,758</b>	<b>-</b>	<b>2,639</b>	<b>9,939</b>	<b>15,379</b>	<b>(5,440)</b>	<b>-35.4%</b>	<b>30,758</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>107,633</b>	<b>121,434</b>	<b>-</b>	<b>29,956</b>	<b>97,125</b>	<b>60,717</b>	<b>36,408</b>	<b>60.0%</b>	<b>121,434</b>

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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 - M06 December

Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Local Government Equitable Share					-	
Finance Management					-	
EPWP Incentive					-	
Municipal Infrastructure Grant					-	
Other transfers and grants [insert description]					-	
<b>Provincial Government:</b>		-	-	-	-	
Financial Management Support Grant					-	
Community Development Workers (CDW) Operational Support Grant					-	
Municipal Drought Relief Grant					-	
Other transfers and grants [insert description]					-	
<b>District Municipality:</b>		-	-	-	-	
[insert description]					-	
<b>Other grant providers:</b>		-	-	-	-	
DBSA					-	
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Municipal Infrastructure Grant (MIG)					-	
Other capital transfers [insert description]					-	
<b>Provincial Government:</b>		-	-	-	-	
<b>District Municipality:</b>		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</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 - M06 December**

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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		4,354	4,703	-	378	2,275	2,352	(77)	-3%	4,703
Pension and UIF Contributions		384	379	-	34	202	189	13	7%	379
Medical Aid Contributions		37	59	-	2	13	30	(16)	-55%	59
Motor Vehicle Allowance		-	683	-	43	216	341	(126)	-37%	683
Cellphone Allowance		530	577	-	48	289	289	-	-	577
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		703	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>6,008</b>	<b>6,401</b>	<b>-</b>	<b>506</b>	<b>2,994</b>	<b>3,201</b>	<b>(207)</b>	<b>-6%</b>	<b>6,401</b>
<b>% increase</b>	4		<b>6.6%</b>							<b>6.6%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		5,048	5,547	-	317	2,429	2,774	(344)	-12%	5,547
Pension and UIF Contributions		514	440	-	29	281	220	61	28%	440
Medical Aid Contributions		31	33	-	3	22	16	6	37%	33
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		619	698	-	-	-	349	(349)	-100%	698
Motor Vehicle Allowance		430	300	-	27	214	150	64	43%	300
Cellphone Allowance		68	108	-	7	53	54	(2)	-3%	108
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	1	-	0	62	0	62	20783%	1
Payments in lieu of leave		156	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>6,867</b>	<b>7,127</b>	<b>-</b>	<b>383</b>	<b>3,061</b>	<b>3,563</b>	<b>(502)</b>	<b>-14%</b>	<b>7,127</b>
<b>% increase</b>	4		<b>3.8%</b>							<b>3.8%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		73,106	83,911	-	6,498	43,450	41,956	1,495	4%	83,911
Pension and UIF Contributions		11,142	13,226	-	1,075	6,286	6,613	(327)	-5%	13,226
Medical Aid Contributions		1,631	1,939	-	147	871	970	(98)	-10%	1,939
Overtime		4,919	1,500	-	385	2,554	750	1,804	241%	1,500
Performance Bonus		56	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,842	2,469	-	208	1,182	1,234	(52)	-4%	2,469
Cellphone Allowance		143	128	-	15	73	64	9	14%	128
Housing Allowances		924	967	-	78	468	484	(15)	-3%	967
Other benefits and allowances		2,696	2,057	-	350	1,990	1,028	962	94%	2,057
Payments in lieu of leave		2,049	-	-	91	198	-	198	#DIV/0!	-
Long service awards		375	191	-	67	292	95	197	206%	191
Post-retirement benefit obligations		688	1,439	-	96	568	719	(152)	-21%	1,439
<b>Sub Total - Other Municipal Staff</b>		<b>99,572</b>	<b>107,827</b>	<b>-</b>	<b>9,008</b>	<b>57,933</b>	<b>53,913</b>	<b>4,019</b>	<b>7%</b>	<b>107,827</b>
<b>% increase</b>	4		<b>8.3%</b>							<b>8.3%</b>
<b>Total Parent Municipality</b>		<b>112,447</b>	<b>121,355</b>	<b>-</b>	<b>9,897</b>	<b>63,988</b>	<b>60,678</b>	<b>3,311</b>	<b>5%</b>	<b>121,355</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>112,447</b>	<b>121,355</b>	<b>-</b>	<b>9,897</b>	<b>63,988</b>	<b>60,678</b>	<b>3,311</b>	<b>5%</b>	<b>121,355</b>
<b>% increase</b>	4		<b>7.9%</b>							<b>7.9%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>106,439</b>	<b>114,954</b>	<b>-</b>	<b>9,391</b>	<b>60,994</b>	<b>57,477</b>	<b>3,517</b>	<b>6%</b>	<b>114,954</b>

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



**BEAUFORT WEST MUNICIPALITY**  
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WC053 Beaufort West - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Ref	Budget Year 2019/20												2019/20 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2019/20	Budget Year +1 2020/21	Budget Year +2 2021/22
<b>R thousands</b>	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2019/20	+1 2020/21	+2 2021/22
<b>Cash Receipts By Source</b>																
Property rates													35,057	35,057	37,511	40,136
Service charges - electricity revenue													78,781	78,781	83,056	87,561
Service charges - water revenue													18,150	18,150	19,420	20,778
Service charges - sanitation revenue													15,081	15,081	16,137	17,267
Service charges - refuse													8,694	8,694	9,476	10,329
Rental of facilities and equipment													1,248	1,248	1,311	1,377
Interest earned - external investments													1,050	1,050	1,200	1,400
Interest earned - outstanding debtors													4,214	4,214	4,486	4,777
Dividends received													-	-	-	-
Fines, penalties and forfeits													24,883	24,883	31,427	34,413
Licences and permits													409	409	429	445
Agency services													820	820	860	905
Transfer receipts - operating													90,676	90,676	92,426	103,342
Other revenue													1,059	1,059	1,121	1,184
<b>Cash Receipts by Source</b>		-	-	-	-	-	-	-	-	-	-	-	280,121	280,121	298,858	323,913
<b>Other Cash Flows by Source</b>													-	-	-	-
Transfer receipts - capital													30,758	30,758	19,687	23,528
Contributions & Contributed assets													-	-	-	-
Proceeds on disposal of PPE													-	-	-	-
Short term loans													-	-	-	-
Borrowing long term/refinancing													-	-	-	-
Increase in consumer deposits													-	-	-	-
Receipt of non-current debtors													-	-	-	-
Receipt of non-current receivables													-	-	-	-
Change in non-current investments													-	-	-	-
<b>Total Cash Receipts by Source</b>		-	-	-	-	-	-	-	-	-	-	-	310,879	310,879	318,545	347,442
<b>Cash Payments by Type</b>													-	-	-	-
Employee related costs													114,954	114,954	120,996	127,354
Remuneration of councillors													6,401	6,401	6,586	6,947
Interest paid													1,418	1,418	1,394	1,416
Bulk purchases - Electricity													67,000	67,000	72,427	76,101
Bulk purchases - Water & Sewer													8,250	8,250	9,075	9,983
Other materials													10,781	10,781	11,584	12,290
Contracted services													38,112	38,112	38,816	46,106
Grants and subsidies paid - other municipalities													-	-	-	-
Grants and subsidies paid - other													550	550	550	550
General expenses													27,164	27,164	28,528	30,228
<b>Cash Payments by Type</b>		-	-	-	-	-	-	-	-	-	-	-	274,629	274,629	289,956	310,975
<b>Other Cash Flows/Payments by Type</b>																
Capital assets													31,958	31,958	19,687	23,528
Repayment of borrowing													931	931	560	613
Other Cash Flows/Payments													-	-	-	-
<b>Total Cash Payments by Type</b>		-	-	-	-	-	-	-	-	-	-	-	307,519	307,519	310,204	335,117
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		-	-	-	-	-	-	-	-	-	-	-	3,360	3,360	8,342	12,325
Cash/cash equivalents at the month/year beginning:		12,421	12,421	12,421	12,421	12,421	12,421	12,421	12,421	12,421	12,421	12,421	12,421	12,421	15,781	24,123
Cash/cash equivalents at the month/year end:		12,421	12,421	12,421	12,421	12,421	12,421	12,421	12,421	12,421	12,421	12,421	15,781	15,781	24,123	36,448

**BEAUFORT WEST MUNICIPALITY  
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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 - M06 December

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
<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								-		
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  
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**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 - M06 December

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										
<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	-	-	-	-	-	-	-		-

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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 44.6% under the budgeted capital spend for December 2019, 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 2019.

**WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December**

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
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
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	-	1,409	4,296	10,653	6,356	59.7%	13%
November		2,663	-	2,169	6,465	13,316	6,851	51.4%	20%
December		2,663	-	2,388	8,853	15,979	7,126	44.6%	28%
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	-		
<b>Total Capital expenditure</b>	-	<b>31,958</b>	-	<b>8,853</b>					

**13.2 Supporting Table SC 13**

Supporting Tables SC 13 include the following:

- (a) SC13a: Capital Expenditure on new assets by asset class
- (b) SC13e: Capital Expenditure on renewal of existing assets by asset class

**BEAUFORT WEST MUNICIPALITY**  
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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 - M06 December

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									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	17,472	-	1,217	5,919	8,736	2,816	32.2%	17,472
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	1,539	-	-	121	770	648	84.3%	1,539
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	1,539	-	-	121	770	648	84.3%	1,539
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	15,400	-	1,217	5,798	7,700	1,902	24.7%	15,400
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	2,800	-	1,153	3,809	1,400	(2,409)	-172.1%	2,800
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	7,886	-	-	-	3,943	3,943	100.0%	7,886
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	4,714	-	64	1,989	2,357	368	15.6%	4,714
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	533	-	-	-	266	266	100.0%	533
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	533	-	-	-	266	266	100.0%	533
<b>Computer Equipment</b>		-	138	-	-	-	69	69	100.0%	138
Computer Equipment		-	138	-	-	-	69	69	100.0%	138
<b>Furniture and Office Equipment</b>		-	435	-	2	2	218	216	99.3%	435
Furniture and Office Equipment		-	435	-	2	2	218	216	99.3%	435
<b>Machinery and Equipment</b>		-	550	-	-	-	275	275	100.0%	550
Machinery and Equipment		-	550	-	-	-	275	275	100.0%	550
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	-	18,595	-	1,219	5,921	9,297	3,376	36.3%	18,595

**BEAUFORT WEST MUNICIPALITY**  
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## 13.2.1 Supporting Table SC13e

WC053 Beaufort West - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -

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
<b>R thousands</b>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	7,582	-	895	1,682	3,791	2,109	55.6%	7,582
Roads Infrastructure		-	3,692	-	-	429	1,846	1,417	76.8%	3,692
<i>Roads</i>			3,692		-	429	1,846	1,417	76.8%	3,692
<i>Road Structures</i>								-		
<i>Road Furniture</i>								-		
<i>Capital Spares</i>								-		
Storm water Infrastructure		-	556	-	-	-	278	278	100.0%	556
<i>Drainage Collection</i>								-		
<i>Storm water Conveyance</i>			556				278	278	100.0%	556
<i>Attenuation</i>								-		
Water Supply Infrastructure		-	2,482	-	866	1,224	1,241	17	1.4%	2,482
<i>Dams and Weirs</i>								-		
<i>Boreholes</i>			2,482		866	1,224	1,241	17	1.4%	2,482
Sanitation Infrastructure		-	740	-	-	-	370	370	100.0%	740
<i>Pump Station</i>								-		
<i>Reticulation</i>								-		
<i>Waste Water Treatment Works</i>			740				370	370	100.0%	740
Information and Communication Infrastructure		-	112	-	30	30	56	26	47.0%	112
<i>Data Centres</i>			52				26	26	100.0%	52
<i>Core Layers</i>			60		30	30	30	0	1.2%	60
<i>Distribution Layers</i>								-		
<i>Capital Spares</i>								-		
<b>Community Assets</b>		-	5,782	-	274	1,250	2,891	1,641	56.8%	5,782
Community Facilities		-	1,740	-	132	132	870	739	84.9%	1,740
<i>Libraries</i>			800				400	400	100.0%	800
<i>Cemeteries/Crematoria</i>			940		132	132	470	339	72.0%	940
Sport and Recreation Facilities		-	4,042	-	142	1,119	2,021	902	44.6%	4,042
<i>Indoor Facilities</i>								-		
<i>Outdoor Facilities</i>			4,042		142	1,119	2,021	902	44.6%	4,042
<b>Total Capital Expenditure on upgrading of existing</b>	1	-	13,364	-	1,169	2,932	6,682	3,749	56.1%	13,364

## 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  
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**BEAUFORT WEST MUNICIPALITY  
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DECEMBER 2019**

**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 2019 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

Print Name: KOSIE J. HAARHOFF

Municipal Manager of Beaufort West Municipality (WC 053)

Signature: 

Date: 24/01/2020



**BEAUFORT WEST LOCAL MUNICIPALITY**  
**SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN**  
**2019/2020**



# Beaufort West Municipality

## Performance Report for the mid-year ending 31 December 2019

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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 2019/20 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 June 2019 which include the Municipality's key performance indicators for 2019/20.

#### 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 2019

### 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 enable education and skills development to equip people with economic skills
- 🏠 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

#### a) Performance indicators set in the approved Top Layer SDBIP for 2019/20 per strategic objective

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

Ref	KPI	Unit of Measurement	Actual performance of 2018/19	Target				
				Q1	Q2	Q3	Q4	Annual
TL11	Financial viability measured in terms of the municipality's ability to meet it's 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	9.52%	0%	0%	0%	45%	45%
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	75.38%	0%	0%	0%	35%	35%
TL13	Financial viability measured in terms of the available cash to cover fixed	Cost coverage as at 30 June 2020	0.8	0	0	0	1	1

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2019

Ref	KPI	Unit of Measurement	Actual performance of 2018/19	Target				
				Q1	Q2	Q3	Q4	Annual
	operating expenditure as at 30 June 2020 ((Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excl							
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	88.20%	75%	80%	85%	90%	90%

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

Ref	KPI	Unit of Measurement	Actual performance of 2018/19	Target				
				Q1	Q2	Q3	Q4	Annual
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	1	0	0	0	1	1
TL31	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	1	0	0	0	1	1
TL32	0.10% of the municipality's personnel budget spent on implementing its workplace skills plan by 30 June 2020 ((Actual amount spent on training/total	% of the municipality's personnel budget spent on implementing its workplace skills plan	0.73%	0%	0%	0%	0.10%	0.10%

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2019

Ref	KPI	Unit of Measurement	Actual performance of 2018/19	Target				
				Q1	Q2	Q3	Q4	Annual
	personnel budget)x100)							
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	0	0	0	0	1	1
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	57%	0%	20%	0%	70%	70%
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	New key performance indicator for 2019/20. No audited comparative available	10%	20%	50%	85%	85%

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

Ref	KPI	Unit of Measurement	Actual performance of 2018/19	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 2020	Number of indigent households receiving free basic water as at 30 June 2020	4 776	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 2020	Number of indigent households receiving free basic electricity as at 30 June 2020	6 433	0	5 094	0	5 094	5 094

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2019

Ref	KPI	Unit of Measurement	Actual performance of 2018/19	Target				
				Q1	Q2	Q3	Q4	Annual
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	4 638	0	5 953	0	5 953	5 953
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	2 236	0	2 480	0	2 480	2 480

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

Ref	KPI	Unit of Measurement	Actual performance of 2018/19	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 2020	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2020	14 534	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	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2020	13 564	0	12 462	0	12 462	12 462

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2019

Ref	KPI	Unit of Measurement	Actual performance of 2018/19	Target				
				Q1	Q2	Q3	Q4	Annual
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 2020	Number of residential properties which are billed for sewerage as at 30 June 2020	11 630	0	11 870	0	11 870	11 870
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	11 716	0	11 346	0	11 346	11 346
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	New key performance indicator for 2019/20. No audited comparative available	10%	20%	50%	85%	85%
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	New key performance indicator for 2019/20. No audited comparative available	10%	20%	50%	85%	85%
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	% of budget spent by 30 June 2020	New key performance indicator for 2019/20. No audited comparative available	10%	20%	50%	85%	85%

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2019

Ref	KPI	Unit of Measurement	Actual performance of 2018/19	Target				
				Q1	Q2	Q3	Q4	Annual
	by the total approved project budget)x100]							

#### v) Sustainability of the environment

Ref	KPI	Unit of Measurement	Actual performance of 2018/19	Target				
				Q1	Q2	Q3	Q4	Annual
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	40%	25%	25%	25%	25%	25%
TL16	95% of water samples in the Beaufort West jurisdiction area comply with SANS241 micro biological indicators	% of water samples compliant to SANS 241	95%	95%	95%	95%	95%	95%
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	1	0	0	0	1	1
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	1	0	0	0	1	1
TL37	Limit unaccounted for electricity to less than 12% quarterly during the 2019/20 financial year {(Number of Electricity Units Purchased and/or Generated -	% unaccounted electricity	8.31%	12%	12%	12%	12%	12%

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2019

Ref	KPI	Unit of Measurement	Actual performance of 2018/19	Target				
				Q1	Q2	Q3	Q4	Annual
	Number of Electricity Units Sold (incl Free basic electricity) / Number of Electricity Units Purchas							

**vi) To enable education and skills development to equip people with economic skills**

Ref	KPI	Unit of Measurement	Actual performance of 2018/19	Target				
				Q1	Q2	Q3	Q4	Annual
TL20	85% of the approved project budget spent on the upgrading of Kwa-Mandlenkosi Library by 30 June 2020 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2020	New key performance indicator for 2019/20. No audited comparative available	10%	20%	50%	85%	85%
TL33	Spend 100% of the library grant by 30 June 2020 (Actual expenditure divided by the total grant received)	% of grant spent by 30 June 2020	New key performance indicator for 2019/20. No audited comparative available	0%	0%	0%	100%	100%

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

Ref	KPI	Unit of Measurement	Actual performance of 2018/19	Target				
				Q1	Q2	Q3	Q4	Annual
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	140	0	0	0	40	40
TL36	Review the LED strategy and submit to Council by 30 June 2020	Revised LED strategy submitted to Council by 30 June 2020	New key performance indicator for 2019/20. No audited comparative available	0	0	0	1	1



## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2019

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

Ref	KPI	Unit of Measurement	Actual performance of 2018/19	Target				
				Q1	Q2	Q3	Q4	Annual
TL9	The percentage of the municipal capital budget spent by 30 June 2020 ( (Actual amount spent /Total amount budgeted for capital projects)x100)	% of capital budget spent by 30 June 2020	81.45%	0%	15%	50%	85%	85%
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	0	10%	20%	50%	85%	85%
TL25	85% of the approved project budget spent on upgrading Dliso 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	New key performance indicator for 2019/20. No audited comparative available	10%	20%	50%	85%	85%
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	197%	10%	20%	50%	85%	85%
TL27	85% of the approved project budget spent on upgrading James Smith/Michael de Villiers Avenue in Prince Valley by 30 June 2020 [(Actual expenditure divided	% of budget spent by 30 June 2020	101%	10%	20%	50%	85%	85%

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2019

Ref	KPI	Unit of Measurement	Actual performance of 2018/19	Target				
				Q1	Q2	Q3	Q4	Annual
	by the total approved project budget)x100]							
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	New key performance indicator for 2019/20. No audited comparative available	10%	20%	50%	85%	85%
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	New key performance indicator for 2019/20. No audited comparative available	10%	20%	50%	85%	85%
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	283%	10%	20%	50%	85%	85%
TL38	85% of the electricity maintenance budget spent by 30 June 2020 ((Actual expenditure on maintenance divided by the total approved budget for maintenance)x100)	% of the electricity maintenance budget spent by 30 June 2020	New key performance indicator for 2019/20. No audited comparative available	10%	20%	50%	85%	85%
TL39	85% of the approved project budget spent on the electrification of 291 houses (S1 Phase 3) by 30 June 2020 [(Actual expenditure divided by the total	% of budget spent by 30 June 2020	New key performance indicator for 2019/20. No audited comparative available	10%	20%	50%	85%	85%

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2019

Ref	KPI	Unit of Measurement	Actual performance of 2018/19	Target				
				Q1	Q2	Q3	Q4	Annual
	approved project budget)x100]							
TL40	85% of the approved project budget spent on the extension of Beaufort West-Katjieskop sub-station (Phase 4) by 30 June 2020 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2020	New key performance indicator for 2019/20. No audited comparative available	10%	20%	50%	85%	85%
TL41	85% of the approved project budget spent on the Beaufort West main sub-station by 30 June 2020 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2020	New key performance indicator for 2019/20. No audited comparative available	10%	20%	50%	85%	85%
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	New key performance indicator for 2019/20. No audited comparative available	10%	20%	50%	85%	85%
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	New key performance indicator for 2019/20. No audited comparative available	10%	20%	50%	85%	85%
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	New key performance indicator for 2019/20. No audited comparative available	10%	20%	50%	85%	85%

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2019

Ref	KPI	Unit of Measurement	Actual performance of 2018/19	Target				
				Q1	Q2	Q3	Q4	Annual
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	New key performance indicator for 2019/20. No audited comparative available	10%	20%	50%	85%	85%
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	New key performance indicator for 2019/20. No audited comparative available	10%	20%	50%	85%	85%

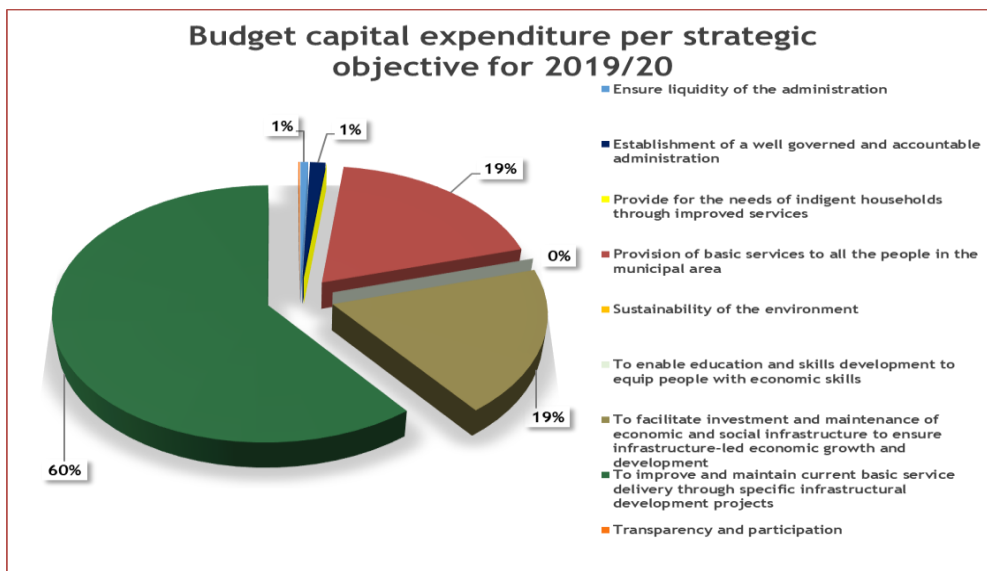
# Beaufort West Municipality

## Performance Report for the mid-year ending 31 December 2019

### b) Budget spending per IDP strategic objective

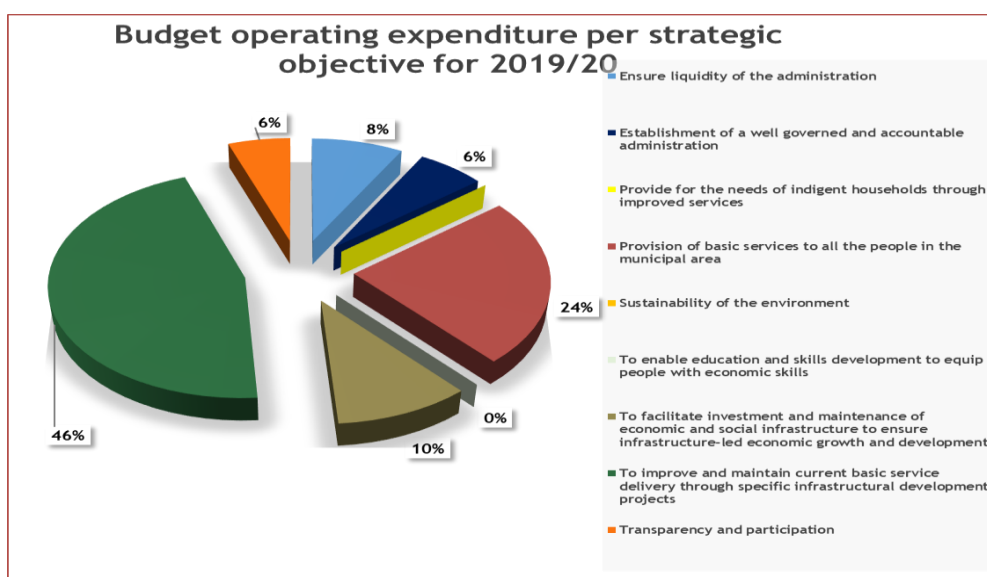
The table below provide an analysis of the budget allocation per strategic objective (Opex excludes internal transfers) for the 2019/20 financial year

Strategic Objective	Capital Budget	Operational Budget
	R'000	R'000
Ensure liquidity of the administration	200	27 701
Establishment of a well governed and accountable administration	400	20 753
Provide for the needs of indigent households through improved services	0	0
Provision of basic services to all the people in the municipal area	5 982	82 502
Sustainability of the environment	0	0
To enable education and skills development to equip people with economic skills	0	0
To facilitate investment and maintenance of economic and social infrastructure to ensure infrastructure-led economic growth and development	5 987	35 620
To improve and maintain current basic service delivery through specific infrastructural development projects	19 355	156 023
Transparency and participation	35	18 797
<b>Total</b>	<b>31 958</b>	<b>341 396</b>



# Beaufort West Municipality

## Performance Report for the mid-year ending 31 December 2019

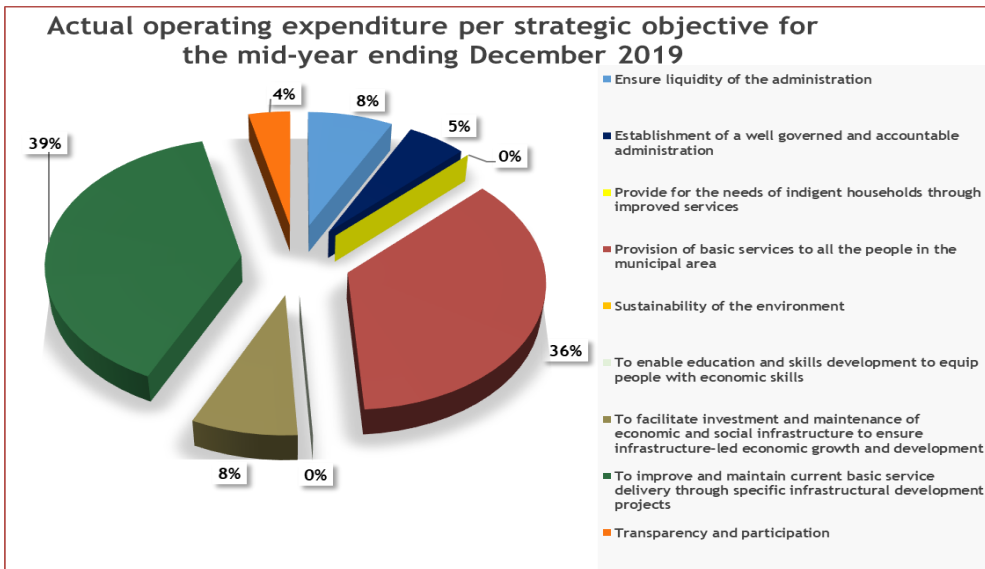
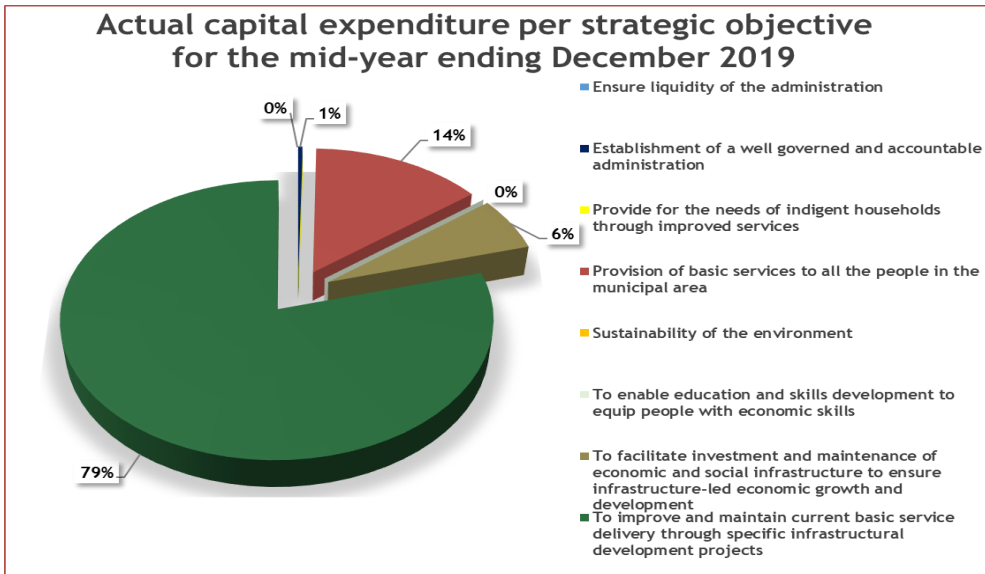


The table below provide an analysis of the actual spending per strategic objective for the mid-year ending 31 December 2019

Strategic Objective	Capital expenditure as at 31 December 2019	Operational expenditure as at 31 December 2019
	R'000	R'000
Ensure liquidity of the administration	0	15 693
Establishment of a well governed and accountable administration	31	10 950
Provide for the needs of indigent households through improved services	0	0
Provision of basic services to all the people in the municipal area	1 250	74 605
Sustainability of the environment	0	0
To enable education and skills development to equip people with economic skills	0	0
To facilitate investment and maintenance of economic and social infrastructure to ensure infrastructure-led economic growth and development	550	16 727
To improve and maintain current basic service delivery through specific infrastructural development projects	7 022	80 909
Transparency and participation	0	7 670
<b>Total</b>	<b>8 853</b>	<b>206 556</b>

# Beaufort West Municipality

## Performance Report for the mid-year ending 31 December 2019

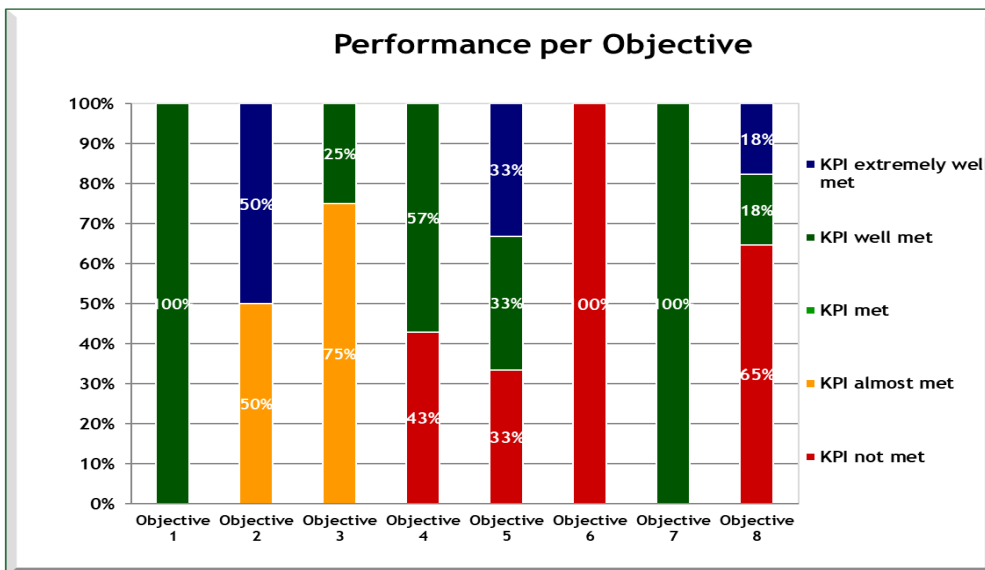
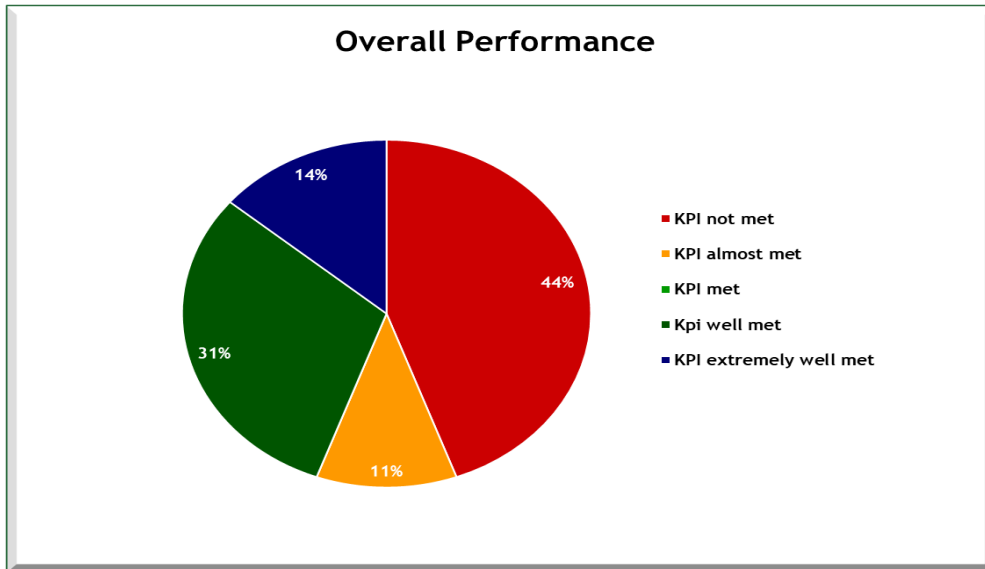


# Beaufort West Municipality

## Performance Report for the mid-year ending 31 December 2019

### 2. MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2019/20

#### 2.1 OVERALL ACTUAL PERFORMANCE OF INDICATORS FOR THE MID-YEAR ENDING 31 DECEMBER 2019





## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2019

Measurement Category	Objective 1	Objective 2	Objective 3	Objective 4	Objective 5	Objective 6	Objective 7	Objective 8	Total
	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 enable education and skills development to equip people with economic skills	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	
KPI Not Met	0	0	0	3	1	1	0	11	16
KPI Almost Met	0	1	3	0	0	0	0	0	4
KPI Met	0	0	0	0	0	0	0	0	0
KPI Well Met	1	0	1	4	1	0	1	3	11
KPI Extremely Well Met	0	1	0	0	1	0	0	3	5
<b>Total</b>	<b>1</b>	<b>2</b>	<b>4</b>	<b>7</b>	<b>3</b>	<b>1</b>	<b>1</b>	<b>17</b>	<b>36</b>

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 2019

### 2.2 ACTUAL PERFORMANCE PER STRATEGIC OBJECTIVE OF INDICATORS FOR THE MID-YEAR ENDING 31 DECEMBER 2019

Detailed below is the unaudited Top Layer SDBIP for the first half of the financial year ending 31 December 2019 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 **44.44% (16 of 36)** of the applicable KPI's for the period as at **31 December 2019**. The remainder of the KPI's (11) on the Top Layer SDBIP out of the total number of 47 KPI's do not have targets for this period and will be reported on in future quarters when they are due. **55.56% (11 of 36)** kpi targets were not achieved as at **31 December 2019** 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 2020 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 2018/19.

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

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2018/19	Overall performance for the mid-year ending 31 December 2019					
					Q1	Q2	Target	Actual	R	Corrective actions
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	All	88.20%	75%	80%	80%	90.96%	G2	N/A

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

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2018/19	Overall performance for the mid-year ending 31 December 2019					
					Q1	Q2	Target	Actual	R	Corrective actions
TL35	70% of the Risk based audit plan for 2019/20 implemented by 30 June 2020 [(Number of audits and	% of the Risk Based Audit Plan implemented by 30 June 2020	All	57%	0%	20%	20%	38.46%	B	N/A

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2019

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2018/19	Overall performance for the mid-year ending 31 December 2019						
					Q1	Q2	Target	Actual	R	Corrective actions	
	tasks completed for the period/ Number of audits and tasks identified in the RBAP )x100]										
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	All	New key performance indicator for 2019/20. No audited comparative available	10%	20%	20%	15.91%	O	Budget will be accelerated in the coming months	

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

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2018/19	Overall performance for the mid-year ending 31 December 2019					
					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 2020	Number of indigent households receiving free basic water as at 30 June 2020	All	4 776	0	6 153	6 153	5 608	O	Households must be made aware to register as indigents
TL6	Provide free basic electricity 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 electricity as at 30 June 2020	All	6 433	0	5 094	5 094	6 337	G2	N/A

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2019

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2018/19	Overall performance for the mid-year ending 31 December 2019					
					Q1	Q2	Target	Actual	R	Corrective actions
	Policy as at 30 June 2020									
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	All	4 638	0	5 953	5 953	5 941	O	Households must be made aware to register as indigents
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	All	2 236	0	2 480	2 480	2 222	O	Households must be made aware to register as indigents

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

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2018/19	Overall performance for the mid-year ending 31 December 2019					
					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	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2020	All	14 594	0	13 500	13 500	15 212	G2	N/A

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2019

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2018/19	Overall performance for the mid-year ending 31 December 2019					
					Q1	Q2	Target	Actual	R	Corrective actions
	meters as at 30 June 2020									
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	All	13 564	0	12 462	12 462	13 709	G2	N/A
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 2020	Number of residential properties which are billed for sewerage as at 30 June 2020	All	11 630	0	11 870	11 870	13 072	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 2020	Number of residential properties which are billed for refuse removal as at 30 June 2020	All	11 716	0	11 346	11 346	12 845	G2	N/A
TL21	85% of the approved project budget spent on the upgrading of cemeteries in Beaufort West, Nelspoort, Murraysburg and Merweville by 30	% of budget spent by 30 June 2020	1; 2; 7	New key performance indicator for 2019/20. No audited comparative available	10%	20%	20%	0%	R	Consultant busy with Environmental Impact Assessment (EIA) process

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2019

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2018/19	Overall performance for the mid-year ending 31 December 2019						
					Q1	Q2	Target	Actual	R	Corrective actions	
	June 2020 [(Actual expenditure divided by the total approved project budget)x100]										
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	4; 5	New key performance indicator for 2019/20. No audited comparative available	10%	20%	20%	0%	R	here has been expenditure on the project but the figures needs to be reconciled with the funder	
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	5; 6	New key performance indicator for 2019/20. No audited comparative available	10%	20%	20%	0%	R	Project at tender procurement stage	

#### v) Sustainability of the environment

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2018/19	Overall performance for the mid-year ending 31 December 2019					
					Q1	Q2	Target	Actual	R	Corrective actions
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	% unaccounted water	All	40%	25%	25%	25%	59.50%	R	Financial Department to comment on sale losses

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2019

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2018/19	Overall performance for the mid-year ending 31 December 2019						
					Q1	Q2	Target	Actual	R	Corrective actions	
	Kilolitres Water Purchased or Purified x 100]										
TL16	95% of water samples in the Beaufort West jurisdiction area comply with SANS241 micro biological indicators	% of water samples compliant to SANS 241	All	95%	95%	95%	95%	99%	G2	N/A	
TL37	Limit unaccounted for electricity to less than 12% quarterly during the 2019/20 financial year {(Number of Electricity Units Purchased and/or Generated - Number of Electricity Units Sold (incl Free basic electricity)) / Number of Electricity Units Purchas	% unaccounted electricity	All	8.31%	12%	12%	12%	0%	B	N/A	

**vi) To enable education and skills development to equip people with economic skills**

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2018/19	Overall performance for the mid-year ending 31 December 2019					
					Q1	Q2	Target	Actual	R	Corrective actions
TL20	85% of the approved project budget spent on the upgrading of Kwa-Mandlenkosi Library by 30 June 2020	% of budget spent by 30 June 2020	4; 5	New key performance indicator for 2019/20. No audited comparative available	10%	20%	20%	0%	R	The Municipality has requested funding for the library for 2020/21 and 2021/22 financial year. The project will also be registered with

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2019

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2018/19	Overall performance for the mid-year ending 31 December 2019						
					Q1	Q2	Target	Actual	R	Corrective actions	
	[(Actual expenditure divided by the total approved project budget)x100]										the Municipal Infrastructure Grant (MIG) to cover any shortfall. KPI to be removed with the adjustment budget in February

vii) *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 2018/19	Overall performance for the mid-year ending 31 December 2019					
					Q1	Q2	Target	Actual	R	Corrective actions
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	All	140	0	0	0	115	G2	N/A

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

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2018/19	Overall performance for the mid-year ending 31 December 2019					
					Q1	Q2	Target	Actual	R	Corrective actions
TL9	The percentage of the municipal capital budget spent by 30 June 2020 ( (Actual amount spent /Total amount budgeted for capital projects)x100)	% of capital budget spent by 30 June 2020	All	81.45%	0%	15%	15%	28%	B	N/A



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### Performance Report for the mid-year ending 31 December 2019

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2018/19	Overall performance for the mid-year ending 31 December 2019					
					Q1	Q2	Target	Actual	R	Corrective actions
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	2	0	10%	20%	20%	0%	R	Project will not be implemented this financial year due to delays with the Department of Sport and Recreation and Technical Report
TL25	85% of the approved project budget spent on upgrading Dliso 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	4; 5	New key performance indicator for 2019/20. No audited comparative available	10%	20%	20%	0%	R	The project performance will be accelerated in the remaining months
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	2	197%	10%	20%	20%	10%	R	Projects was done in the previous financial year. KPI needs to be removed from SDBIP during the adjustment budget
TL27	85% of the approved project budget spent on upgrading James Smith/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	6	101%	10%	20%	20%	0%	R	Projects was done in the previous financial year. KPI needs to be removed from SDBIP during the adjustment budget

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2019

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2018/19	Overall performance for the mid-year ending 31 December 2019					
					Q1	Q2	Target	Actual	R	Corrective actions
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	3; 4; 5; 6; 7	New key performance indicator for 2019/20. No audited comparative available	10%	20%	20%	0%	R	Projects was done in the previous financial year. KPI needs to be removed from SDBIP during the adjustment budget
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	7	New key performance indicator for 2019/20. No audited comparative available	10%	20%	20%	0%	R	Projects was done in the previous financial year. KPI needs to be removed from SDBIP during the adjustment budget
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	1	283%	10%	20%	20%	0%	R	Projects was done in the previous financial year. KPI needs to be removed from SDBIP during the adjustment budget
TL38	85% of the electricity maintenance budget spent by 30 June 2020 ((Actual expenditure on maintenance divided by the total approved budget for maintenance)x100)	% of the electricity maintenance budget spent by 30 June 2020	All	New key performance indicator for 2019/20. No audited comparative available	10%	20%	20%	5.93%	R	Maintenance will be accelerated in the remaining months

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2019

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2018/19	Overall performance for the mid-year ending 31 December 2019					
					Q1	Q2	Target	Actual	R	Corrective actions
TL39	85% of the approved project budget spent on the electrification of 291 houses (S1 Phase 3) by 30 June 2020 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2020	All	New key performance indicator for 2019/20. No audited comparative available	10%	20%	20%	95%	B	N/A
TL40	85% of the approved project budget spent on the extension of Beaufort West-Katjieskop sub-station (Phase 4) by 30 June 2020 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2020	All	New key performance indicator for 2019/20. No audited comparative available	10%	20%	20%	34%	B	N/A
TL41	85% of the approved project budget spent on the Beaufort West main sub-station by 30 June 2020 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2020	All	New key performance indicator for 2019/20. No audited comparative available	10%	20%	20%	0%	R	Project not approved by Department of Energy. KPI to be removed with the adjustment budget
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	All	New key performance indicator for 2019/20. No audited comparative available	10%	20%	20%	0%	R	Project will be implemented in the new financial year. KPI to be removed

## Beaufort West Municipality

### Performance Report for the mid-year ending 31 December 2019

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2018/19	Overall performance for the mid-year ending 31 December 2019					
					Q1	Q2	Target	Actual	R	Corrective actions
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	All	New key performance indicator for 2019/20. No audited comparative available	10%	20%	20%	0%	R	The expenditure and performance will accelerate in the following months
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	All	New key performance indicator for 2019/20. No audited comparative available	10%	20%	20%	26.09%	G2	N/A
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	All	New key performance indicator for 2019/20. No audited comparative available	10%	20%	20%	20.54%	G2	N/A
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	All	New key performance indicator for 2019/20. No audited comparative available	10%	20%	20%	24.27%	G2	N/A

# Beaufort West Municipality

## Performance Report for the mid-year ending 31 December 2019

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### 2.3 ADJUSTMENT OF THE TOP LAYER SDBIP FOR 2019/20

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 2018/19.

### 2.4 ANNUAL REPORT 2018/19

The draft Annual Report of the 2018/19 financial year will be tabled on 28 January 2020.

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.