

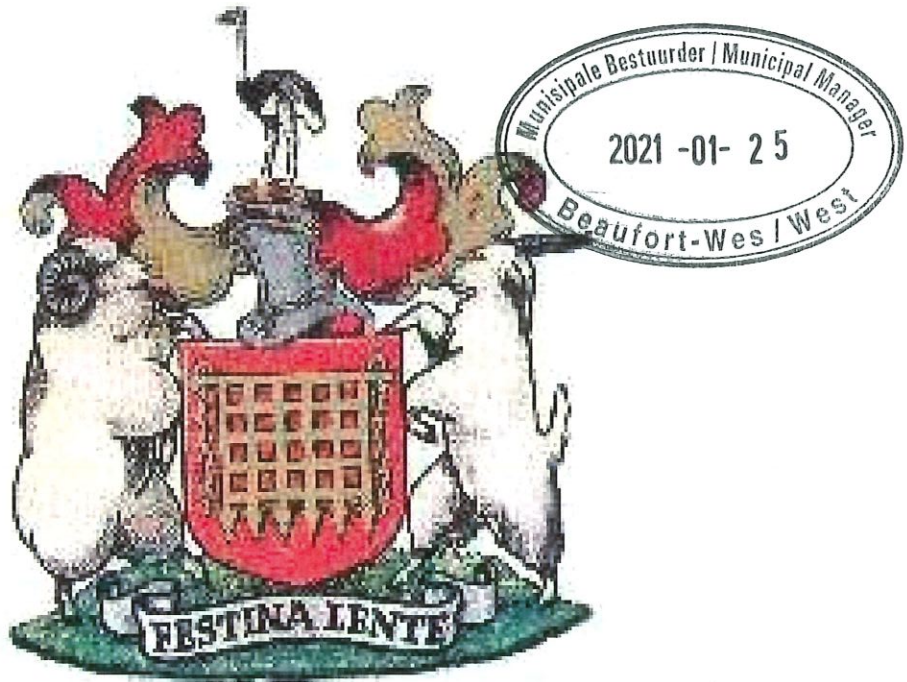
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THE ADMINISTRATOR



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BEAUFORT WEST MUNICIPALITY



Mid-Year Budget & Performance Assessment for the period 1 July 2020 to 31 December 2020

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

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**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2020**

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Legislative Framework

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

The Municipal Finance Management Act-Number 56 of 2003

Section 72: Mid-Year Budget and Performance Assessment

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

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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.

**BEAUFORT WEST MUNICIPALITY
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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

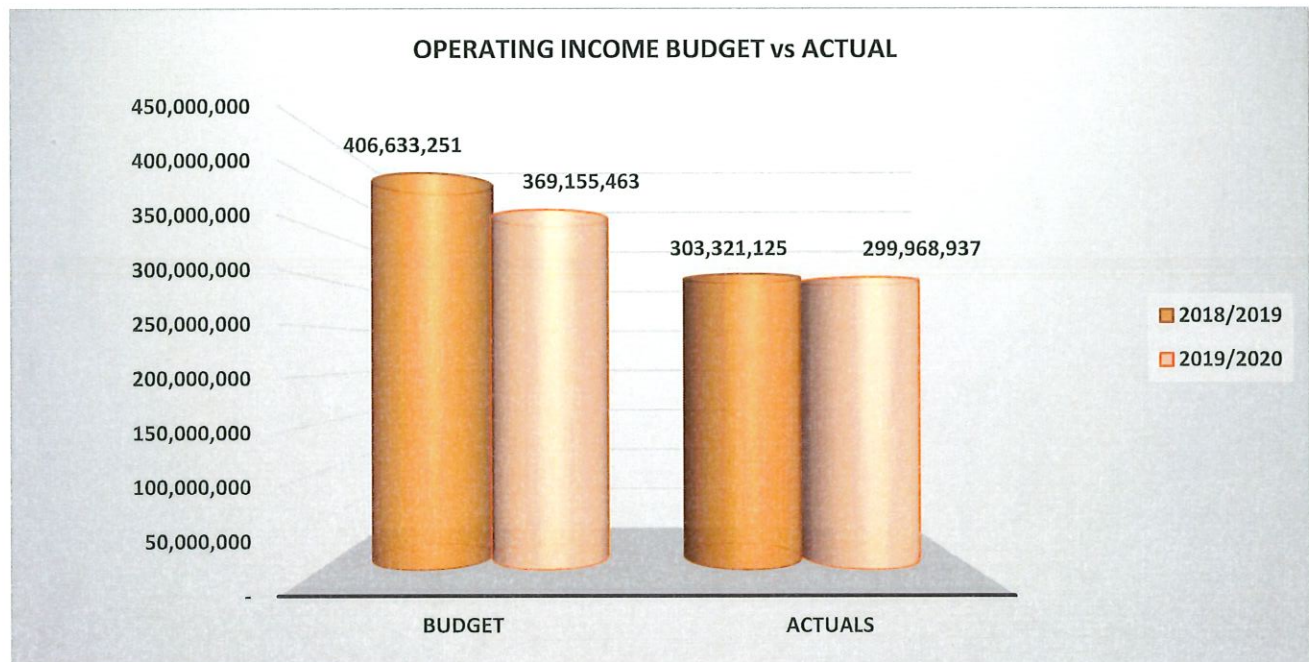
For the mid-year budget and performance assessment, the mayor's report must also provide _

- (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)

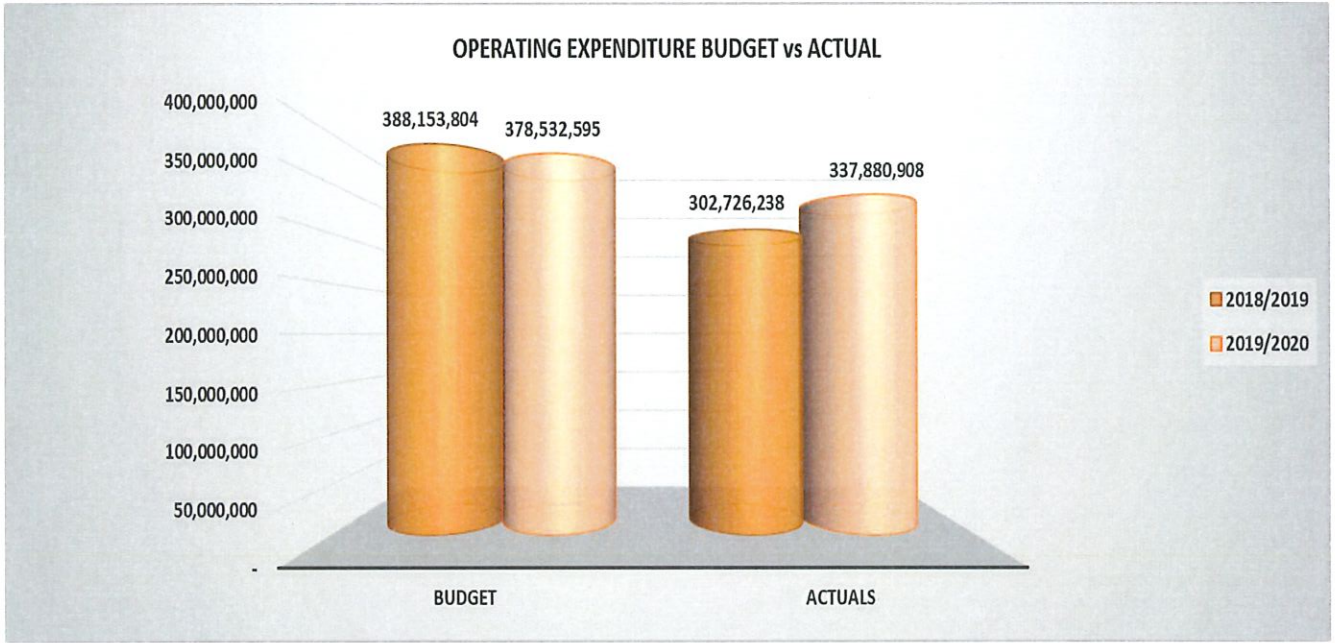
(a) Performance against Budgets

The following graph shows the Operating Income Budget versus Actuals for 2018/19 as well as the 2019/20 financial year. The Operating Income has decreased by 1.1% from R303m to R300m, mainly due to loss of income due to COVID 19 for the 2019/2020 Financial Year.



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The following graph shows the Operating Expenditure Budget versus Actuals for 2018/19 as well as the 2019/20 financial year. The Operating Expenditure has increased by 11.6% from R302m to R338m, mainly due to the change in Employee related cost and Bulk Purchases.

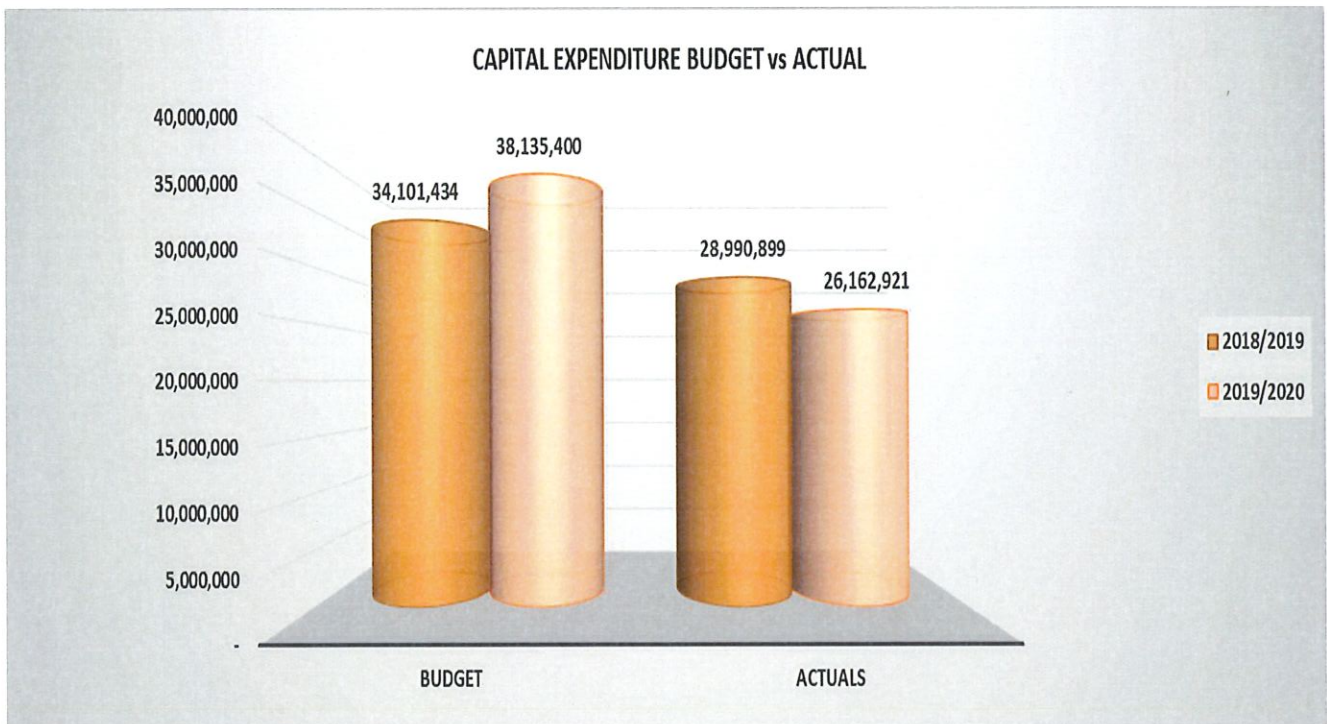


(b) Percentage of Capital Budget Spent

During the 2019/20 financial year 68.6% of the total Capital Budget was spent. The main reason for the underperformance was due to the Municipal Infrastructure Grant (MIG) and Local Government allocation not utilize in full, amounting to R9,3 million.

The following graph shows the Capital Expenditure Budget versus Actuals for 2018/19 as well as the 2019/20 financial year. The Capital expenditure decreased by 9,8% from 29 million to 26 million largely as a result of allocations not utilize in full during the 2019/2020 financial year due to COVID 19.

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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 water security due to the severe drought situation. The municipality have implemented mitigating measure through focusing on supply and managing demand. The demand management strategy focused on the implementation of strict limitations on water consumption as per the tariff structure, which has an influence on the revenue collection. The strategy on improving supply was focused on drilling for underground water sources.

Another key strategic risk that the municipality is facing, is the COVID 19 pandemic. Beaufort West Municipality is highly reliant on tourism and transport industries, and this was severely affected by Covid-19 and the resultant lockdown period. As a result, the COVID 19 pandemic has a used influence on the revenue collection for the 2019/2020 financial year significantly.

The aging infrastructure is a key strategic risk for the municipality and basic service delivery. Strategies will be developed to mitigate this risk, as the availability of funding the biggest stumbling block to mitigating this risk.

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

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Financial administration should be an 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

Applications to roll-over unspent grants relating to the 2019/2020 financial year was submitted to both National and Provincial Treasury at the end of August 2020. It was communicated by national treasury that the national roll-overs amounting to R 2,2 million were not approved and that the funds must revert back to National Revenue Fund.

The grants which were declined are as follow:

- R1,8 million towards Municipal Infrastructure Grant (MIG).
- R355 thousand towards Expanded Public Works Programme (EPWP).
- R45 thousand towards INEP.

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

- Library Services: Replacement Funding R 530 968;
- Municipal Accreditation and Capacity Building Grant R 143 889.20; and
- Community Development Workers Grant R 123 596.78.

The following Provincial unspent conditional grants were not approved:

- Thusong Services Centre Grant R 73 517;
- Title-Deeds Restoration Grant R 705 775;
- Provincial Contribution towards the Acceleration of Housing Delivery R 203 871;
- Fire and Drought Relief Grant R 17 097;
- Human Settlements Development Grant R 710;
- Fire Services and Capacity Building Grant R 154 074;
- Western Cape Financial Management Capacity Building Grant 2019/20 R 380 000;
- Western Cape Financial Management Capacity Building Grant 2018/19 R 260 000;
- Western Cape Financial Management Capacity Building Grant 2017/18 R 240 000; 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 and that no roll-over was applied for.

1.1.3: Remedial Action taken on Audit Outcomes of Prior Year

Currently the audit for Beaufort West Local Municipality for the 2019/2020 financial year is still in progress due to COVID 19.

The Municipality, during the 2019/2020 financial year put extensive effort into implementing the recommendations made by the Auditor General during the 2018/2019 audit process. The audit action plan to address the 2019/2020 findings are still in progress and will be workshopped with management during April after the audit is completed. The plan will then be implemented and monitored by the Internal Audit Unit of the Municipality.

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The annual report of the 2019/20 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.

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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Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		8,507	40,903	40,903	1,967	15,635	20,452	(4,817)	-24%	40,903
Service charges - electricity revenue		137,657	85,273	83,838	7,218	50,780	41,919	8,861	21%	83,838
Service charges - water revenue		21,154	22,631	20,413	1,971	10,928	10,207	721	7%	20,413
Service charges - sanitation revenue		6,253	18,087	16,450	1,349	9,796	8,225	1,570	19%	16,450
Service charges - refuse revenue		3,425	9,411	8,040	1,137	4,853	4,020	833	21%	8,040
Rental of facilities and equipment		2	1,358	1,358	108	555	679	(124)	-18%	1,358
Interest earned - external investments		-	1,155	1,155	-	-	578	(578)	-100%	1,155
Interest earned - outstanding debtors		(1,722)	4,798	4,798	777	3,319	2,399	920	38%	4,798
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	57,326	57,326	311	1,924	28,663	(26,739)	-93%	57,326
Licences and permits		-	580	580	4	37	290	(253)	-87%	580
Agency services		-	968	968	66	587	484	103	21%	968
Transfers and subsidies		-	84,105	96,951	29,016	62,017	48,476	13,541	28%	96,951
Other revenue		680	1,570	1,570	(126)	(63)	785	(848)	-108%	1,570
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		175,956	328,165	334,350	43,797	160,366	167,175	(6,809)	-4%	334,350
Expenditure By Type										
Employee related costs		13,690	119,705	119,705	30,768	80,780	59,853	20,927	35%	119,705
Remuneration of councillors		506	6,515	6,515	1,048	3,667	3,257	410	13%	6,515
Debt impairment		0	54,689	54,689	-	154	27,345	(27,191)	-99%	54,689
Depreciation & asset impairment		-	25,096	25,096	5	11	12,548	(12,537)	-100%	25,096
Finance charges		-	3,124	2,324	548	1,341	1,162	179	15%	2,324
Bulk purchases		-	76,701	76,701	1,826	23,738	38,350	(14,612)	-38%	76,701
Other materials		-	9,141	13,095	748	1,827	6,548	(4,721)	-72%	13,095
Contracted services		-	24,931	25,479	2,783	7,199	12,740	(5,541)	-43%	25,479
Transfers and subsidies		-	500	2,183	125	387	1,091	(704)	-65%	2,183
Other expenditure		18,613	26,772	25,272	2,216	12,790	12,636	154	1%	25,272
Losses		-	0	0	-	-	0	(0)	-100%	0
Total Expenditure		32,809	347,175	351,060	40,065	131,893	175,530	(43,637)	-25%	351,060
Surplus/(Deficit)										
Transfers and subsidies - capital (municipality allocations)		143,147	(19,009)	(16,709)	3,732	28,473	(8,355)	36,829	(0)	(16,709)
(National / Provincial and District)		-	20,811	23,923	-	-	11,961	(11,961)	(0)	23,923
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		143,147	1,801	7,213	3,732	28,473	3,606			7,213
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		143,147	1,801	7,213	3,732	28,473	3,606			7,213
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		143,147	1,801	7,213	3,732	28,473	3,606			7,213
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		143,147	1,801	7,213	3,732	28,473	3,606			7,213

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1.1.4.1 Revenue by source

Year-to-date revenue accrued amounts to R160 366 million, -4% or R6 809 million below year-to-date budget projections of R167 175 million for December 2020. The poor performance is due to income not received i.e. Fines, penalties & forfeits, Licenses and permits, Property Rates and Interest earned on external investments. Service Charges – Electricity Revenue & Sanitation Revenue, Rental of facilities & equipment, Interest earned – Outstanding Debtors, Agency Services, 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 R131 893 million, -25% or R43 637 million, below year-to-date budget projections for December 2020. The variance can be attributed to, over spending of operating expenditure specifically relating to Employee Related Cost, Finance Charges. Underperform operating expenditure specifically relating to Bulk Purchases, Other Materials, Contracted Services, Debt Impairment and Depreciation 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 R5 570 million, or 16%, of a total original budget of R35 897 million. (C5)

1.1.4.4 Cash flows

The municipality started the year with a negative projected cash & cash equivalents balance of R15 273 million. The cash and cash equivalents increased by R30 412 million during December resulting in a closing balance of R15 139 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 48.83% (11 of 23) of the applicable KPI's for the period as at 31 December 2020. The remainder of the KPI's (11) on the Top Layer SDBIP out of the total number of 34 KPI's do not have targets for this period and will be reported on in future quarters when they are due. 51.17% (12 of 23) KPI targets were not achieved as at 31 December 2020 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 4 041 000 relating to the 2020/2021 financial year;

Additional Provincial Grant Allocated

- | | |
|---|------------|
| • Western Cape Financial Management Support Grant | R1 000 000 |
| • Local Government Support Grant | R550 000 |

Provincial Allocations re-allocated / reduced

- | | |
|---|-------------|
| • Financial Management Capacity Building Grant | -R101 000 |
| • Municipal Drought Relief Grant | -R1 450 000 |
| • Human Settlements Development Grant (Beneficiaries) | -R4 040 000 |

Furthermore, the approved provincial roll-overs of R 798 453.98 relating to the 2019/20 financial year also needs to be incorporated into the 2020/21 budget.

MIG roll-overs relating to the 2019/2020 financial year from National Treasury were declined to the amount of R2,2 million. Provincial roll-overs to the amount of R2 204 774 relating to the 2019/2020 financial year were also declined.

Both the 2020/2021 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 1 000 000 |
| • Local Government Support Grant | R 550 000 |
| • Human Settlements Development Grant | -R 4 040 000 |
| • Municipal Drought Relief Grant | -R 1 450 000 |
| • Financial Management Capacity Building Grant | -R 101 000 |
| TOTAL REVENUE ADJUSTMENT | <u>-R 4 041 000</u> |

2. EXPENDITURE

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

Grants:

- | | |
|--|----------------------------|
| • Financial Management Support Grant | R 1 000 000 |
| • Local Government Support Grant | R 550 000 |
| • Human Settlements Development Grant | -R 4 040 000 |
| • Municipal Drought Relief Grant | -R 850 000 |
| • Financial Management Capacity Building Grant | -R 101 000 |
| TOTAL EXPENDITURE ADJUSTMENT | <u>-R 3 441 000</u> |

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3. CAPITAL EXPENDITURE

Capital Expenditure must be decreased with the grant from PT

- Municipal Infrastructure Grant

-R 600 000

TOTAL CAPITAL EXPENDITURE ADJUSTMENT

-R 600 000

4. SUMMARY

TOTAL REVENUE ADJUSTMENT

R 4 041 000

TOTAL EXPENDITURE ADJUSTMENT

-R 3 441 000

TOTAL CAPITAL EXPENDITURE ADJUSTMENT

-R 600 000

TOTAL ADJUSTMENT

-R 0

1.1.4.8 Conclusion

The mid-year budget and performance assessment indicates that:

- a) An adjustments budget, IDP and SDBIP for 2020/21 will be prepared and this must be approved by Council by no later than 28 February 2021; 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: 25/01/2021

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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 2020/21 Mid-Year Budget and Performance Assessment as tabled in terms of Section 54 of the Municipal Finance Management Act

That a revised budget for 2020/21 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 2019/20 that these results are based on the audited annual financial statements that are currently being audited by the Auditor General in accordance with Section 126 (3) of the Municipal Finance Management Act.

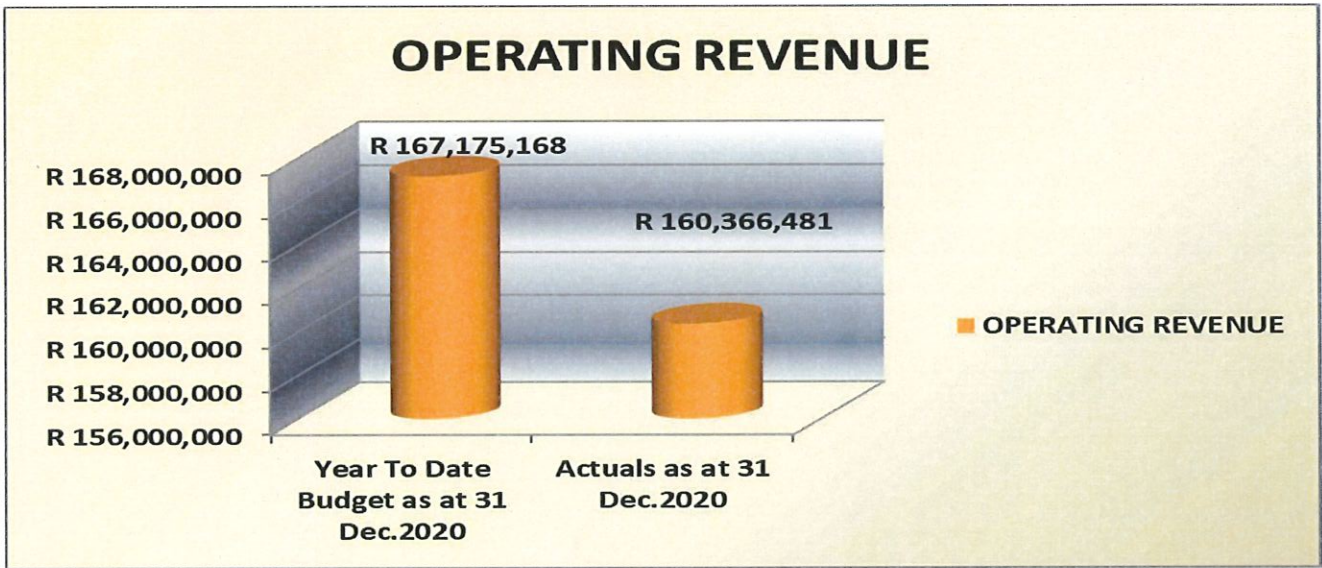
3.2 Budget Overview

(a) Operating Revenue

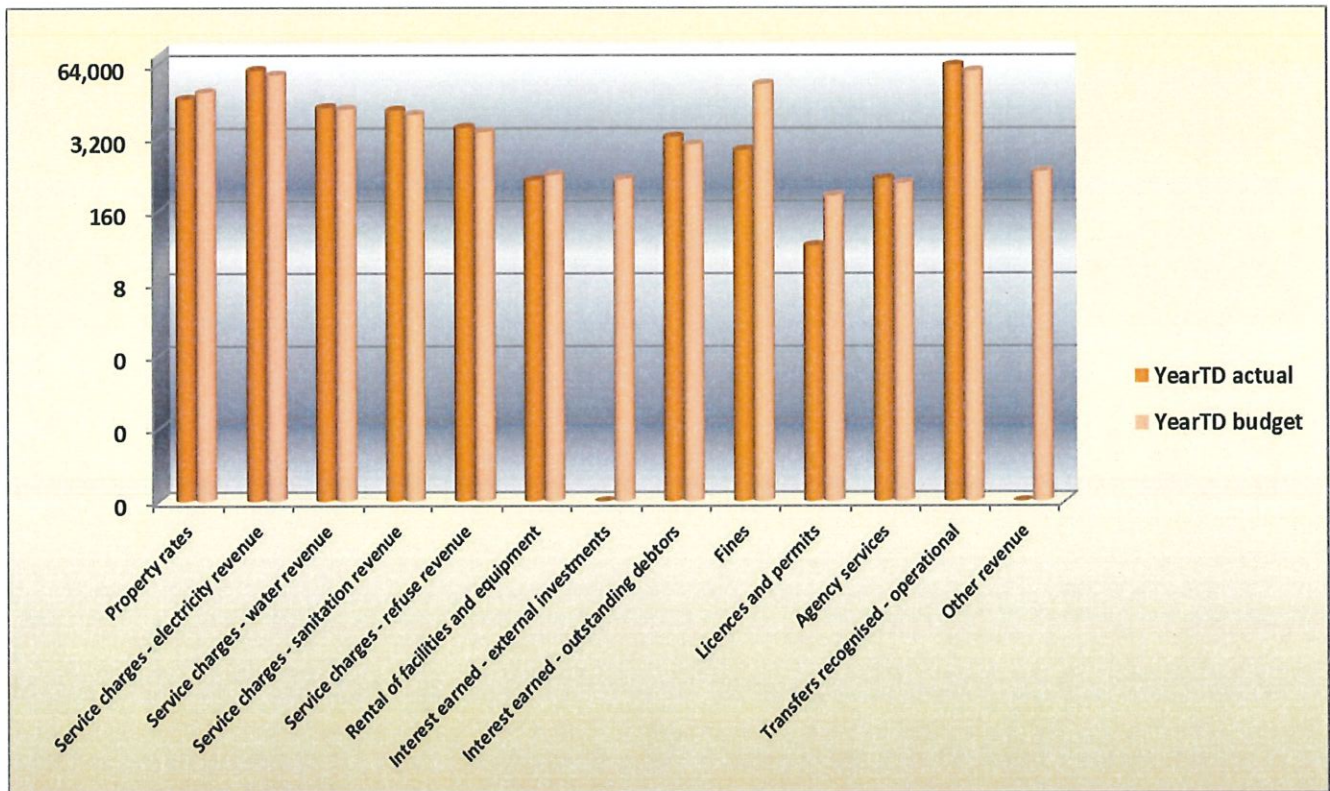
Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		8,507	40,903	40,903	1,967	15,635	20,452	(4,817)	-24%	40,903
Service charges - electricity revenue		137,657	85,273	83,838	7,218	50,780	41,919	8,861	21%	83,838
Service charges - water revenue		21,154	22,631	20,413	1,971	10,928	10,207	721	7%	20,413
Service charges - sanitation revenue		6,253	18,087	16,450	1,349	9,796	8,225	1,570	19%	16,450
Service charges - refuse revenue		3,425	9,411	8,040	1,137	4,853	4,020	833	21%	8,040
Rental of facilities and equipment		2	1,358	1,358	108	555	679	(124)	-18%	1,358
Interest earned - external investments		-	1,155	1,155	-	-	578	(578)	-100%	1,155
Interest earned - outstanding debtors		(1,722)	4,798	4,798	777	3,319	2,399	920	38%	4,798
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	57,326	57,326	311	1,924	28,663	(26,739)	-93%	57,326
Licences and permits		-	580	580	4	37	290	(253)	-87%	580
Agency services		-	968	968	66	587	484	103	21%	968
Transfers and subsidies		-	84,105	96,951	29,016	62,017	48,476	13,541	28%	96,951
Other revenue		680	1,570	1,570	(126)	(63)	785	(848)	-108%	1,570
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		175,956	328,165	334,350	43,797	160,366	167,175	(6,809)	-4%	334,350

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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 -4% variance on the year-to-date projections. The reasons are the underperformance from Fines, penalties and forfeits -93%, Licenses and permits with -87%,

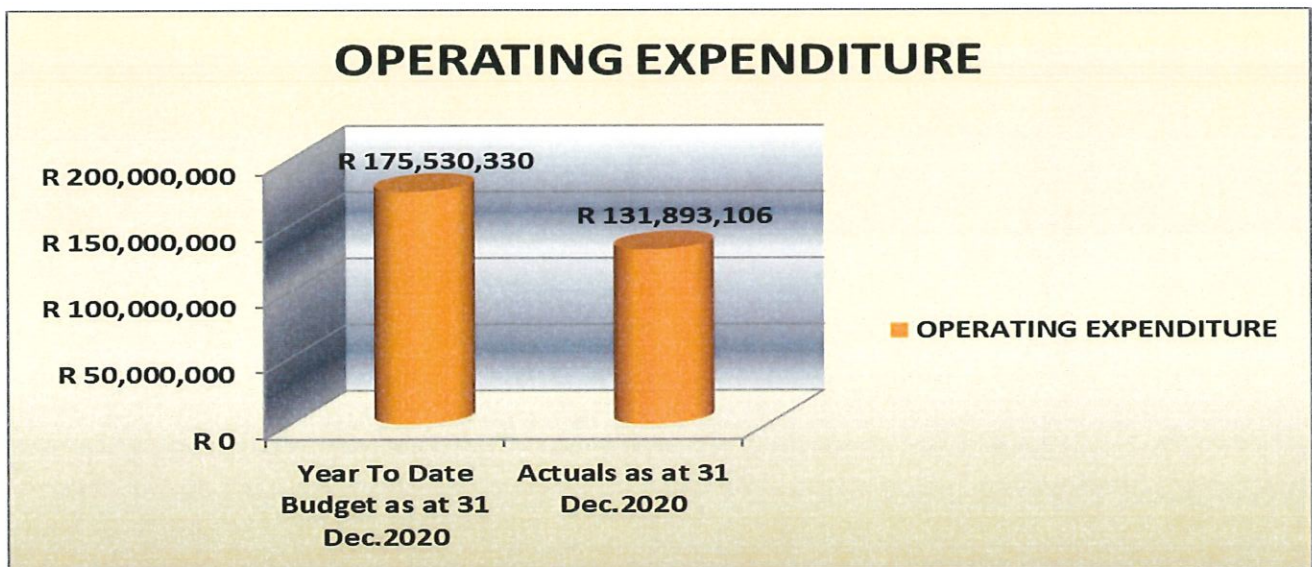
**BEAUFORT WEST MUNICIPALITY
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Interest earned – External Investments with -100% and Rental of facilities and equipment with -18%, Property Rates with -24% and Other Revenue with -100%. Over performance from Service Charges – Electricity with 21%, Water with 7%, Sanitation with 19% and Refuse with 21%, Other Revenue, Interest earned – Outstanding Debtors with 38%, Agency Services with 21% and Transfers and Subsidies with 28%.

(b) Operating Expenditure

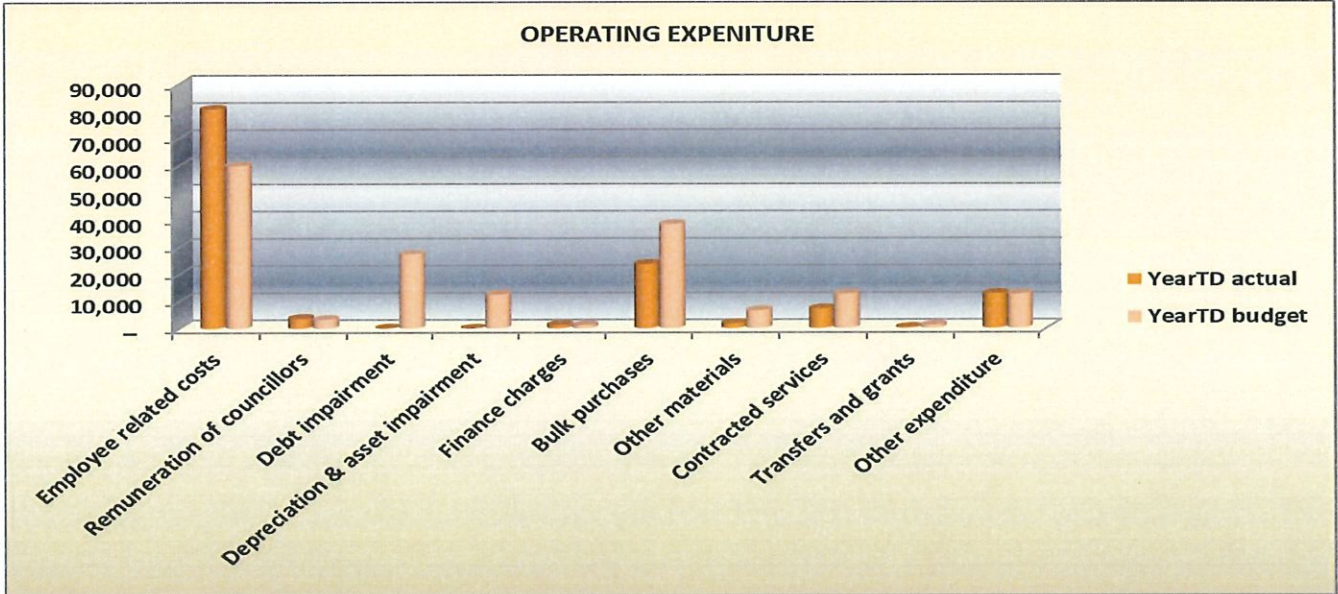
Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		13,690	119,705	119,705	30,768	80,780	59,853	20,927	35%	119,705
Remuneration of councillors		506	6,515	6,515	1,048	3,667	3,257	410	13%	6,515
Debt impairment		0	54,689	54,689	-	154	27,345	(27,191)	-99%	54,689
Depreciation & asset impairment		-	25,096	25,096	5	11	12,548	(12,537)	-100%	25,096
Finance charges		-	3,124	2,324	548	1,341	1,162	179	15%	2,324
Bulk purchases		-	76,701	76,701	1,826	23,738	38,350	(14,612)	-38%	76,701
Other materials		-	9,141	13,095	748	1,827	6,548	(4,721)	-72%	13,095
Contracted services		-	24,931	25,479	2,783	7,199	12,740	(5,541)	-43%	25,479
Transfers and subsidies		-	500	2,183	125	387	1,091	(704)	-65%	2,183
Other expenditure		18,613	26,772	25,272	2,216	12,790	12,636	154	1%	25,272
Losses		-	0	0	-	-	0	(0)	-100%	0
Total Expenditure		32,809	347,175	351,060	40,065	131,893	175,530	(43,637)	-25%	351,060



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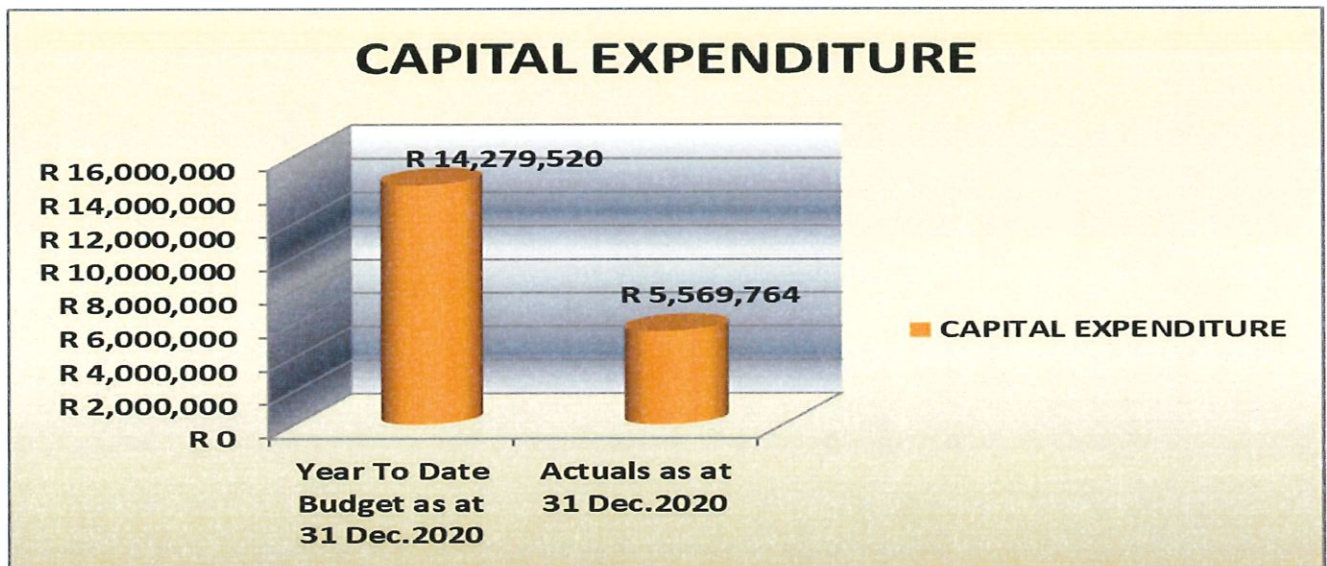
(See Table C4 for details on the Operating Expenditure info)



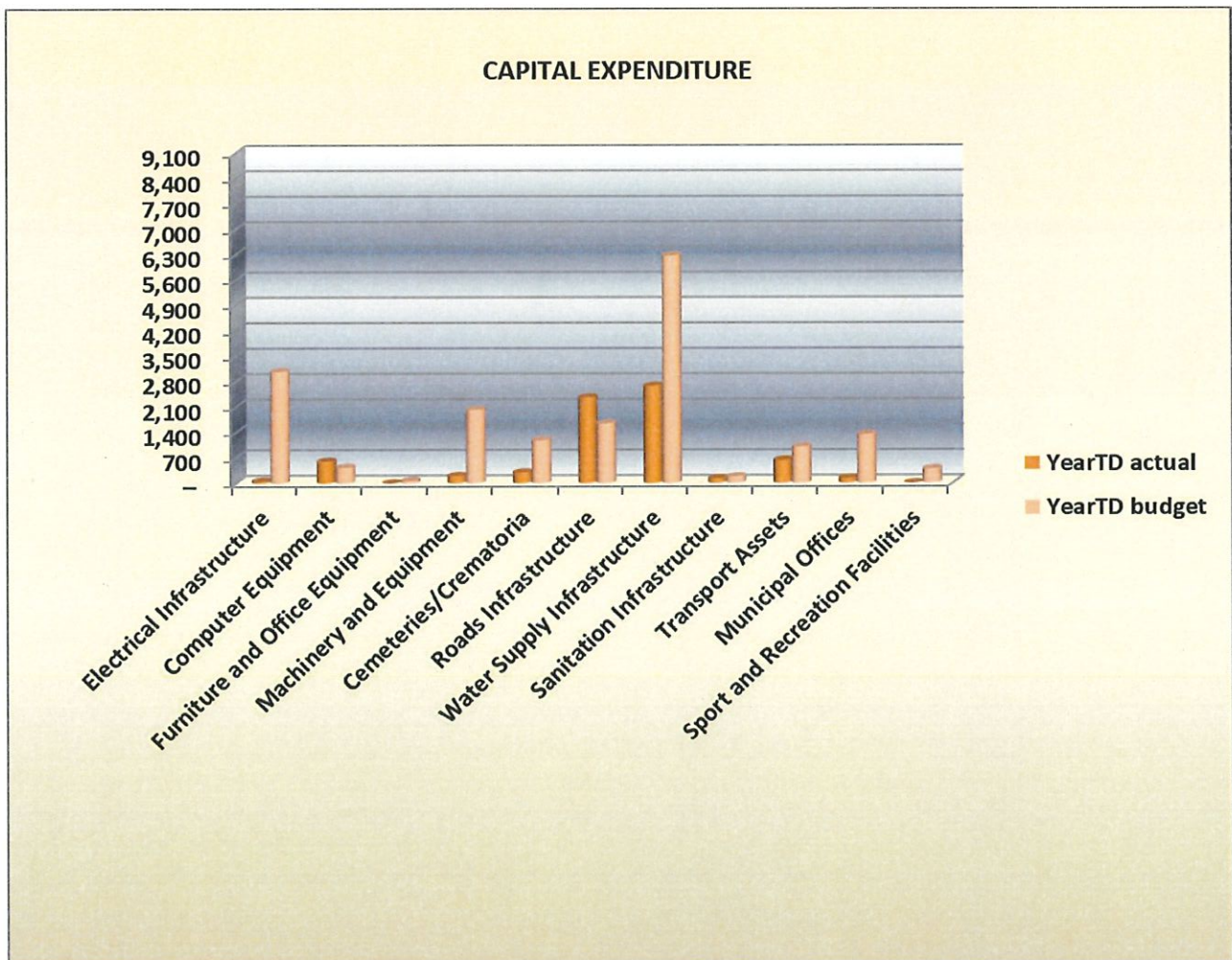
(See Table C4 for details on the Operating Expenditure info)

When comparing the year-to-date projections with the year-to-date actuals there is an under expenditure of 25%. The reasons are Debt Impairment with 99%, Depreciation and asset impairment with 100%, Bulk Purchases with 38%, Other materials with 72%, Contracted Services with 43% and Transfer and Subsidies with 65%. Over Expenditure is as follows: Employee Related Cost with 35% and Finance Charges with 15%.

(c) Capital Expenditure



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(See Table SC13a, b, c & e 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 61% on capital expenditure.

The following projects did not yet start for the 2020/2021 Financial Year:

- | | |
|---|----------------|
| • Upgrade of Rustdene Sportgrounds | R 766 689.00 |
| • Renewal of Sewerage Pump | R 350 000.00 |
| • Upgrading of Substations | R 5 214 000.00 |
| • Borehole monitoring and security upgrades | R 600 000.00 |
| • Supply and Install Generator at WTW | R 600 000.00 |
| • Acquisition of Municipal Offices | R 2 000 000.00 |
| • Electrical Services – Skills Centre | R 920 000.00 |

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 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

Choose name from list - Table C1 Monthly Budget Statement Summary - M06 December

Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	8,507	40,903	40,903	1,967	15,635	20,452	(4,817)	-24%	40,903
Service charges	168,489	135,403	128,742	11,675	76,356	64,371	11,985	19%	128,742
Investment revenue	-	1,155	1,155	-	-	578	(578)	-100%	1,155
Transfers and subsidies	-	84,105	96,951	29,016	62,017	48,476	13,541	28%	96,951
Other own revenue	(1,039)	66,599	66,599	1,139	6,359	33,300	(26,941)	-81%	66,599
Total Revenue (excluding capital transfers and contributions)	175,956	328,165	334,350	43,797	160,366	167,175	(6,809)	-4%	334,350
Employee costs	13,690	119,705	119,705	30,768	80,780	59,853	20,927	35%	119,705
Remuneration of Councillors	506	6,515	6,515	1,048	3,667	3,257	410	13%	6,515
Depreciation & asset impairment	-	25,096	25,096	5	11	12,548	(12,537)	-100%	25,096
Finance charges	-	3,124	2,324	548	1,341	1,162	179	15%	2,324
Materials and bulk purchases	-	85,842	89,796	2,574	25,565	44,898	(19,333)	-43%	89,796
Transfers and subsidies	-	500	2,183	125	387	1,091	(704)	-65%	2,183
Other expenditure	18,613	106,393	105,441	4,998	20,143	52,721	(32,578)	-62%	105,441
Total Expenditure	32,809	347,175	351,060	40,065	131,893	175,530	(43,637)	-25%	351,060
Surplus/(Deficit)	143,147	(19,009)	(16,709)	3,732	28,473	(8,355)	36,829	-441%	(16,709)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	20,811	23,923	-	-	11,961	###	-100%	23,923
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	143,147	1,801	7,213	3,732	28,473	3,606	24,867	690%	7,213
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	143,147	1,801	7,213	3,732	28,473	3,606	24,867	690%	7,213
Capital expenditure & funds sources									
Capital expenditure	-	35,897	6,234	2,447	5,570	3,117	2,453	79%	6,234
Capital transfers recognised	-	34,925	23,923	2,174	5,297	11,961	(6,665)	-56%	23,923
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	972	4,636	273	273	2,318	(2,045)	-88%	4,636
Total sources of capital funds	-	35,897	28,559	2,447	5,570	14,280	(8,710)	-61%	28,559
Financial position									
Total current assets	37,440	75,197	75,877		40,969				75,877
Total non current assets	-	556,396	549,058		5,570				549,058
Total current liabilities	35,101	62,550	69,813		25,915				69,813
Total non current liabilities	-	49,002	57,380		(271)				57,380
Community wealth/Equity	143,147	492,330	490,529		20,895				490,529
Cash flows									
Net cash from (used) operating	(15,256)	20,945	27,220	4,656	35,542	13,609	(21,933)	-161%	27,220
Net cash from (used) investing	-	(33,249)	(25,911)	(2,492)	(5,831)	(12,956)	(7,124)	55%	(25,911)
Net cash from (used) financing	(17)	(2,018)	(2,018)	271	701	(1,009)	(1,710)	169%	(2,018)
Cash/cash equivalents at the month/year end	(15,273)	(14,323)	(9,124)	-	30,412	(8,769)	(39,182)	447%	(710)
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	10,377	5,638	5,231	4,007	4,054	11,361	3,063	50,375	94,106
Creditors Age Analysis									
Total Creditors	152	403	101	8,250	5,614	60	9,280	5,073	28,933

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

Choose name from list - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		135,209	67,792	72,005	31,481	80,719	36,003	44,717	124%	72,005
Executive and council		—	14,034	18,247	26,682	56,547	9,123	47,424	520%	18,247
Finance and administration		135,209	53,758	53,758	4,800	24,172	26,879	(2,707)	-10%	53,758
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		—	72,931	73,876	1,155	5,488	36,938	(31,450)	-85%	73,876
Community and social services		—	9,010	9,178	765	2,855	4,589	(1,735)	-38%	9,178
Sport and recreation		—	472	1,249	0	4	624	(620)	-99%	1,249
Public safety		—	58,871	58,871	389	2,629	29,435	(26,806)	-91%	58,871
Housing		—	4,578	4,578	—	—	2,289	(2,289)	-100%	4,578
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		—	6,988	4,826	155	745	2,413	(1,668)	-69%	4,826
Planning and development		—	1,916	1,916	155	745	958	(213)	-22%	1,916
Road transport		—	5,072	2,910	—	—	1,455	(1,455)	-100%	2,910
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		40,747	201,265	207,566	11,004	73,414	103,783	(30,369)	-29%	207,566
Energy sources		15,194	105,190	101,766	7,694	53,207	50,883	2,324	5%	101,766
Water management		21,085	44,578	54,137	1,970	10,922	27,069	(16,147)	-60%	54,137
Waste water management		5,617	31,275	31,275	1,466	10,213	15,637	(5,424)	-35%	31,275
Waste management		(1,150)	20,222	20,388	(126)	(928)	10,194	(11,122)	-109%	20,388
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	175,956	348,976	358,273	43,797	160,366	179,137	(18,770)	-10%	358,273
Expenditure - Functional										
<i>Governance and administration</i>		23,059	71,272	73,614	13,832	43,718	36,807	6,910	19%	73,614
Executive and council		906	20,057	22,770	3,224	15,588	11,385	4,204	37%	22,770
Finance and administration		22,074	49,461	49,090	10,435	27,707	24,545	3,162	13%	49,090
Internal audit		79	1,755	1,755	172	422	877	(456)	-52%	1,755
<i>Community and public safety</i>		3,668	90,172	90,172	9,187	23,736	45,086	(21,350)	-47%	90,172
Community and social services		853	9,416	9,416	1,999	4,821	4,708	113	2%	9,416
Sport and recreation		824	11,048	11,048	1,883	4,784	5,524	(741)	-13%	11,048
Public safety		1,854	63,321	63,321	4,957	13,193	31,661	(18,468)	-58%	63,321
Housing		137	6,385	6,385	347	939	3,193	(2,254)	-71%	6,385
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		2,640	30,576	30,576	6,208	16,277	15,288	990	6%	30,576
Planning and development		1,162	7,574	7,574	2,607	6,934	3,787	3,147	83%	7,574
Road transport		1,478	23,001	23,001	3,601	9,344	11,501	(2,157)	-19%	23,001
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		3,442	155,155	156,698	10,839	48,162	78,349	(30,187)	-39%	156,698
Energy sources		1,060	94,264	94,264	3,874	28,079	47,132	(19,053)	-40%	94,264
Water management		657	33,431	35,403	2,983	8,926	17,701	(8,776)	-50%	35,403
Waste water management		604	12,687	12,687	1,407	3,961	6,344	(2,382)	-38%	12,687
Waste management		1,123	14,773	14,344	2,574	7,196	7,172	24	0%	14,344
<i>Other</i>		—	—	—	—	—	—	—	—	—
Total Expenditure - Functional	3	32,809	347,175	351,060	40,065	131,893	175,530	(43,637)	-25%	351,060
Surplus/ (Deficit) for the year		143,147	1,801	7,213	3,732	28,473	3,606	24,867	690%	7,213

**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

Choose name from list - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		(1,169)	-	-	-	(267)	-	(267)	#DIV/0!	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		26,703	84,791	195,122	3,605	21,859	97,561	(75,702)	-77.6%	195,122
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		16,269	105,190	-	8,308	58,274	-	58,274	#DIV/0!	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	20,631	24,708	27,425	59,359	12,354	47,005	380.5%	24,708
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		135,303	56,144	43,619	4,125	19,086	21,810	(2,724)	-12.5%	43,619
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		(1,150)	82,221	94,824	335	2,074	47,412	(45,337)	-95.6%	94,824
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	175,956	348,976	358,273	43,797	160,366	179,137	(18,770)	-10.5%	358,273
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		403	6,797	6,718	1,018	3,149	3,359	(210)	-6.3%	6,718
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		5,252	92,471	176,331	13,682	37,707	88,166	(50,459)	-57.2%	176,331
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		1,060	90,971	-	3,873	28,077	-	28,077	#DIV/0!	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		2,278	39,603	42,108	6,978	25,233	21,054	4,179	19.9%	42,108
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		20,132	26,764	26,040	5,140	12,525	13,020	(496)	-3.8%	26,040
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		3,685	90,569	99,863	9,373	25,203	49,932	(24,729)	-49.5%	99,863
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	32,809	347,175	351,060	40,065	131,893	175,530	(43,637)	-24.9%	351,060
Surplus/ (Deficit) for the year	2	143,147	1,801	7,213	3,732	28,473	3,606	24,867	689.6%	7,213

BEAUFORT WEST MUNICIPALITY
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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.

Choose name from list - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		8,507	40,903	40,903	1,967	15,635	20,452	(4,817)	-24%	40,903
Service charges - electricity revenue		137,657	85,273	83,838	7,218	50,780	41,919	8,861	21%	83,838
Service charges - water revenue		21,154	22,631	20,413	1,971	10,928	10,207	721	7%	20,413
Service charges - sanitation revenue		6,253	18,087	16,450	1,349	9,796	8,225	1,570	19%	16,450
Service charges - refuse revenue		3,425	9,411	8,040	1,137	4,853	4,020	833	21%	8,040
Rental of facilities and equipment		2	1,358	1,358	108	555	679	(124)	-18%	1,358
Interest earned - external investments		-	1,155	1,155	-	-	578	(578)	-100%	1,155
Interest earned - outstanding debtors		(1,722)	4,798	4,798	777	3,319	2,399	920	38%	4,798
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	57,326	57,326	311	1,924	28,663	(26,739)	-93%	57,326
Licences and permits		-	580	580	4	37	290	(253)	-87%	580
Agency services		-	968	968	66	587	484	103	21%	968
Transfers and subsidies		-	84,105	96,951	29,016	62,017	48,476	13,541	28%	96,951
Other revenue		680	1,570	1,570	(126)	(63)	785	(848)	-108%	1,570
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		175,956	328,165	334,350	43,797	160,366	167,175	(6,809)	-4%	334,350
Expenditure By Type										
Employee related costs		13,690	119,705	119,705	30,768	80,780	59,853	20,927	35%	119,705
Remuneration of councillors		506	6,515	6,515	1,048	3,667	3,257	410	13%	6,515
Debt impairment		0	54,689	54,689	-	154	27,345	(27,191)	-99%	54,689
Depreciation & asset impairment		-	25,096	25,096	5	11	12,548	(12,537)	-100%	25,096
Finance charges		-	3,124	2,324	548	1,341	1,162	179	15%	2,324
Bulk purchases		-	76,701	76,701	1,826	23,738	38,350	(14,612)	-38%	76,701
Other materials		-	9,141	13,095	748	1,827	6,548	(4,721)	-72%	13,095
Contracted services		-	24,931	25,479	2,783	7,199	12,740	(5,541)	-43%	25,479
Transfers and subsidies		-	500	2,183	125	387	1,091	(704)	-65%	2,183
Other expenditure		18,613	26,772	25,272	2,216	12,790	12,636	154	1%	25,272
Losses		-	0	0	-	-	0	(0)	-100%	0
Total Expenditure		32,809	347,175	351,060	40,065	131,893	175,530	(43,637)	-25%	351,060
Surplus/(Deficit)		143,147	(19,009)	(16,709)	3,732	28,473	(8,355)	36,829	(0)	(16,709)
Transfers and subsidies - capital (monetary donations)		-	20,811	23,923	-	-	11,961	(11,961)	(0)	23,923
(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)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		143,147	1,801	7,213	3,732	28,473	3,606			7,213
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		143,147	1,801	7,213	3,732	28,473	3,606			7,213
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		143,147	1,801	7,213	3,732	28,473	3,606			7,213
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-

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

The YTD actual reflects an achievement of R 160,366 million or 96% of the year-to-date budget of R 167,175 million.

'Own Revenue' received amounts to R 98,350 million. It is R 20,350 million less than the Year-to-date Budget, which is an 82.9% achievement of the year-to-date budget of R 118,700 million.

'Transfers recognized revenue' received amounts to R 62,017 million. It is R 13,541 million more than the year-to-date Budget, which is a 27.9% achievement of the year-to-date budget of R 48,476 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.

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

Choose name from list - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

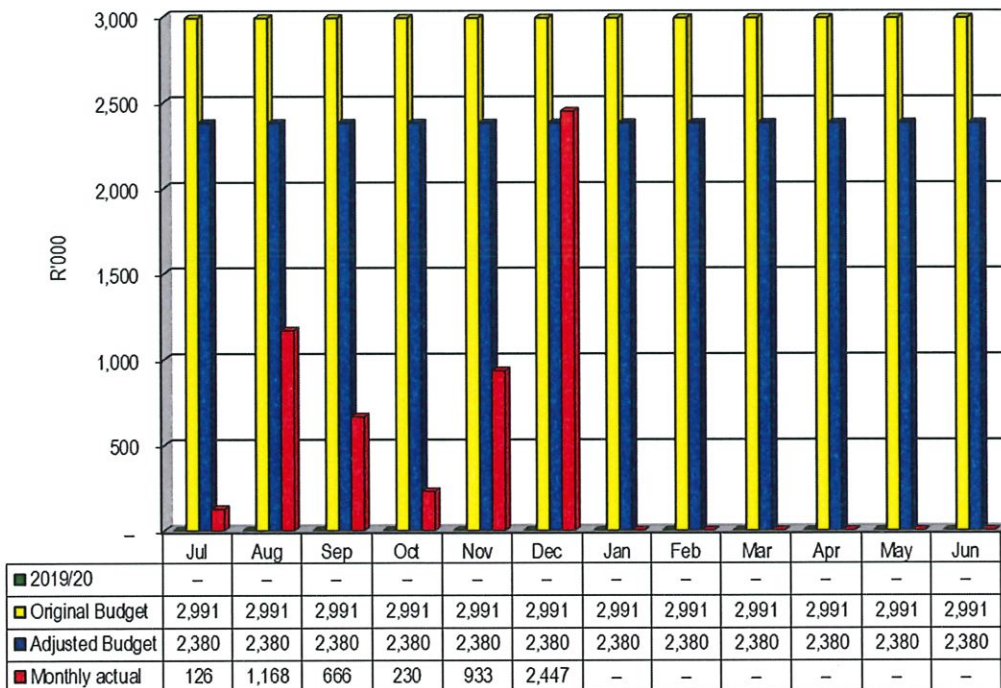
Vote Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		--	--	--	--	--	--	--	--	--
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		--	8,712	2,342	2,100	5,016	1,171	3,845	328%	2,342
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		--	4,520	--	50	50	--	50	#DIV/0!	--
Vote 4 - DIRECTORATE: CORPORATE SERVICES		--	650	650	66	66	325	(259)	-80%	650
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		--	--	--	--	--	--	--	--	--
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		--	--	--	--	--	--	--	--	--
Vote 15 - [NAME OF VOTE 15]		--	--	--	--	--	--	--	--	--
Total Capital Multi-year expenditure	4,7	--	13,882	2,992	2,216	5,132	1,496	3,636	243%	2,992
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		--	--	--	--	--	--	--	--	--
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		--	6,093	2,920	24	231	1,460	(1,229)	-84%	2,920
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		--	2,800	--	--	--	--	--	--	--
Vote 4 - DIRECTORATE: CORPORATE SERVICES		--	322	322	207	207	161	46	29%	322
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		--	--	--	--	--	--	--	--	--
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		--	12,800	--	--	--	--	--	--	--
Vote 15 - [NAME OF VOTE 15]		--	--	--	--	--	--	--	--	--
Total Capital single-year expenditure	4	--	22,015	3,242	231	438	1,621	(1,183)	-73%	3,242
Total Capital Expenditure		--	35,897	6,234	2,447	5,570	3,117	2,453	79%	6,234
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		--	8,972	2,972	273	273	1,486	(1,213)	-82%	2,972
Executive and council		--	120	120	--	--	60	(60)	-100%	120
Finance and administration		--	8,852	2,852	273	273	1,426	(1,153)	-81%	2,852
Internal audit		--	--	--	--	--	--	--	--	--
<i>Community and public safety</i>		--	3,118	3,118	45	297	1,559	(1,262)	-81%	3,118
Community and social services		--	2,341	2,342	45	297	1,171	(874)	-75%	2,342
Sport and recreation		--	777	777	--	--	388	(388)	-100%	777
Public safety		--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--
Health		--	--	--	--	--	--	--	--	--
<i>Economic and environmental services</i>		--	1,831	2,860	--	2,278	1,430	848	59%	2,860
Planning and development		--	--	--	--	--	--	--	--	--
Road transport		--	1,831	2,860	--	2,278	1,430	848	59%	2,860
Environmental protection		--	--	--	--	--	--	--	--	--
<i>Trading services</i>		--	21,976	19,608	2,129	2,722	9,804	(7,082)	-72%	19,608
Energy sources		--	7,320	6,134	50	50	3,067	(3,017)	-98%	6,134
Water management		--	9,856	13,124	2,079	2,672	6,562	(3,890)	-59%	13,124
Waste water management		--	--	350	--	--	175	(175)	-100%	350
Waste management		--	4,800	--	--	--	--	--	--	--
<i>Other</i>		--	--	--	--	--	--	--	--	--
Total Capital Expenditure - Functional Classification	3	--	35,897	28,559	2,447	5,570	14,280	(8,710)	-61%	28,559
Funded by:										
National Government		--	34,325	18,425	2,150	5,121	9,212	(4,091)	-44%	18,425
Provincial Government		--	600	5,498	24	176	2,749	(2,573)	-94%	5,498
District Municipality		--	--	--	--	--	--	--	--	--
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Enterprises, Other Enterprises)		--	--	--	--	--	--	--	--	--
Transfers recognised - capital		--	34,925	23,923	2,174	5,297	11,961	(6,665)	-56%	23,923
Borrowing	6	--	--	--	--	--	--	--	--	--
Internally generated funds		--	972	4,636	273	273	2,318	(2,045)	-88%	4,636
Total Capital Funding		--	35,897	28,559	2,447	5,570	14,280	(8,710)	-61%	28,559

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Table C5 consists of three distinct sections:

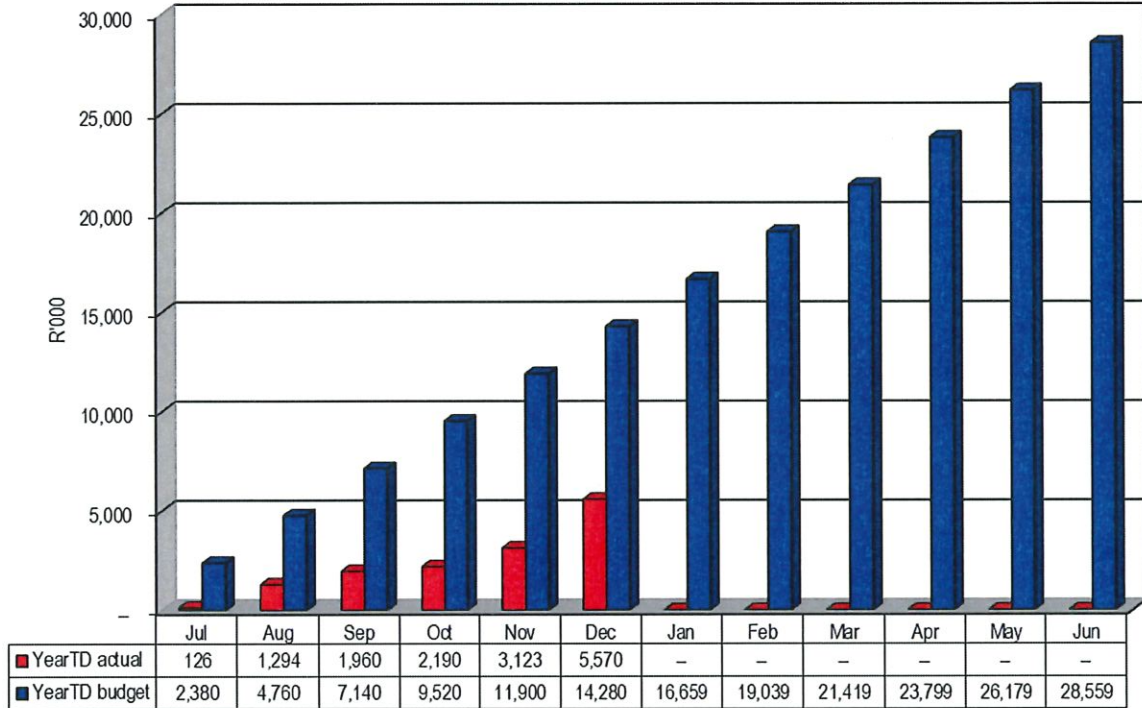
- **Appropriations by vote:**
 - Which are the budget allocations that are approved by Council in the annual and adjustment budgets (similar to the expenditure by vote in Table C3).
 - If any of these annual budgets (either for Council as a whole or any individual vote) is overspent then unauthorized 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 2020/21 Capital Expenditure Monthly Trend: actual v target



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MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
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Chart C2 2020/21 Capital Expenditure: YTD actual v YTD target



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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	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		37,568	458	1,140	24,061	1,140
Call investment deposits		–	0	0	714	0
Consumer debtors		–	19,680	19,680	9,919	19,680
Other debtors		(129)	51,954	51,954	5,464	51,954
Current portion of long-term receivables		–	848	848	–	848
Inventory		–	2,256	2,256	812	2,256
Total current assets		37,440	75,197	75,877	40,969	75,877
Non current assets						
Long-term receivables		–	2,648	2,648	–	2,648
Investments		–	–	–	–	–
Investment property		–	6,804	6,804	–	6,804
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	541,561	534,223	5,570	534,223
Biological		–	–	–	–	–
Intangible		–	158	158	–	158
Other non-current assets		–	5,225	5,225	–	5,225
Total non current assets		–	556,396	549,058	5,570	549,058
TOTAL ASSETS		37,440	631,593	624,935	46,539	624,935
LIABILITIES						
Current liabilities						
Bank overdraft		–	0	0	–	0
Borrowing		–	(5,323)	4,325	–	4,325
Consumer deposits		17	2,018	2,018	(430)	2,018
Trade and other payables		35,084	46,799	44,413	26,345	44,413
Provisions		–	19,056	19,056	–	19,056
Total current liabilities		35,101	62,550	69,813	25,915	69,813
Non current liabilities						
Borrowing		–	0	8,378	(271)	8,378
Provisions		–	49,002	49,002	–	49,002
Total non current liabilities		–	49,002	57,380	(271)	57,380
TOTAL LIABILITIES		35,101	111,552	127,193	25,644	127,193
NET ASSETS	2	2,339	520,041	497,742	20,895	497,742
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		143,147	488,029	486,228	20,895	486,228
Reserves		–	4,301	4,301	–	4,301
TOTAL COMMUNITY WEALTH/EQUITY	2	143,147	492,330	490,529	20,895	490,529

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.

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
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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	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		20,478	36,813	36,813	3,812	17,271	18,406	(1,135)	-6%	36,813
Service charges		5,010	126,126	119,465	12,211	59,455	59,732	(278)	0%	119,465
Other revenue		3,332	20,479	20,479	858	11,219	10,239	979	10%	20,479
Transfers and Subsidies - Operational		(9,553)	84,105	94,476	27,639	68,217	47,238	20,979	44%	94,476
Transfers and Subsidies - Capital		-	20,811	19,625	-	8,500	9,812	(1,312)	-13%	19,625
Interest		(1,714)	0	5,953	196	2,609	2,977	(368)	-12%	5,953
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(32,809)	(263,765)	(266,767)	(39,387)	(130,000)	(133,384)	(3,384)	3%	(266,767)
Finance charges		-	(3,124)	(2,324)	(548)	(1,341)	(1,162)	179	-15%	(2,324)
Transfers and Grants		-	(500)	(500)	(125)	(387)	(250)	137	-55%	(500)
NET CASH FROM/(USED) OPERATING ACTIVITIES		(15,256)	20,945	27,220	4,656	35,542	13,609	(21,933)	-161%	27,220
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	2,648	2,648	-	-	1,324	(1,324)	-100%	2,648
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(35,897)	(28,559)	(2,492)	(5,831)	(14,280)	(8,448)	59%	(28,559)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(33,249)	(25,911)	(2,492)	(5,831)	(12,956)	(7,124)	55%	(25,911)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		(17)	(2,018)	(2,018)	(0)	430	(1,009)	1,439	-143%	(2,018)
Payments										
Repayment of borrowing		-	(0)	(0)	271	271	0	(271)	#####	(0)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(17)	(2,018)	(2,018)	271	701	(1,009)	(1,710)	169%	(2,018)
NET INCREASE/ (DECREASE) IN CASH HELD		(15,273)	(14,323)	(710)	2,434	30,412	(355)			(710)
Cash/cash equivalents at beginning:		-	(0)	(8,414)		-	(8,414)			-
Cash/cash equivalents at month/year end:		(15,273)	(14,323)	(9,124)		30,412	(8,769)			(710)

Table C7 does not balance to the current Cashbook balance, shown in the 'Year-To-Date actual' column which is R 30,412 million. The current Cashbook balance is R 24,775 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
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
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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

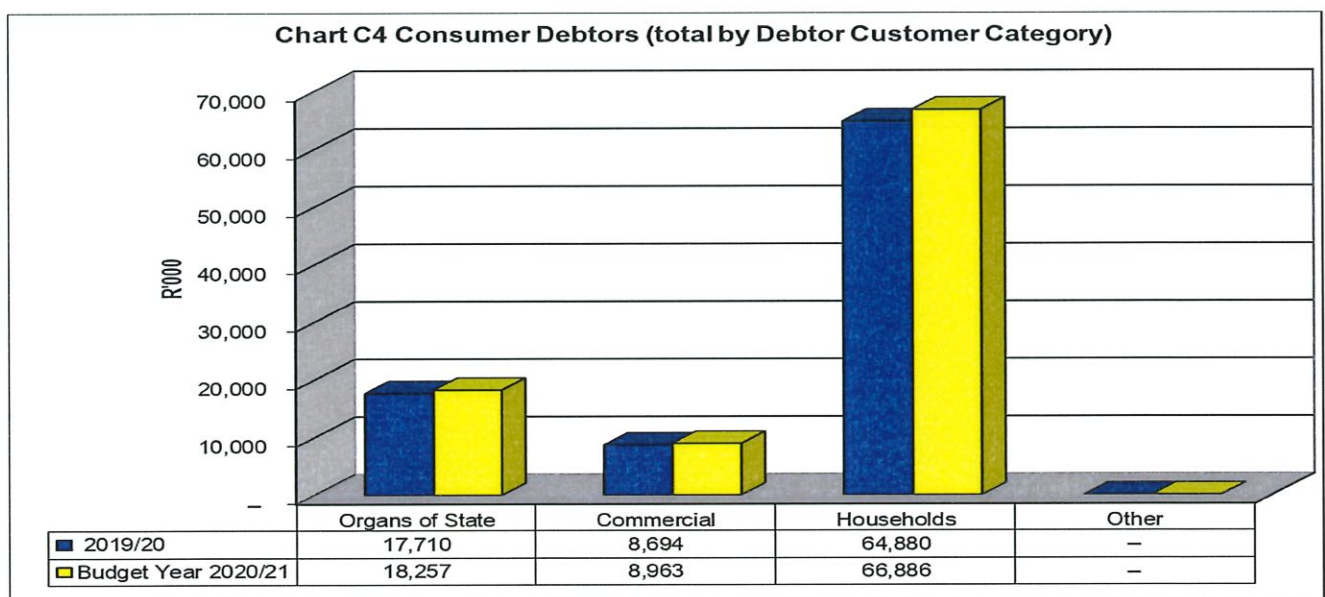
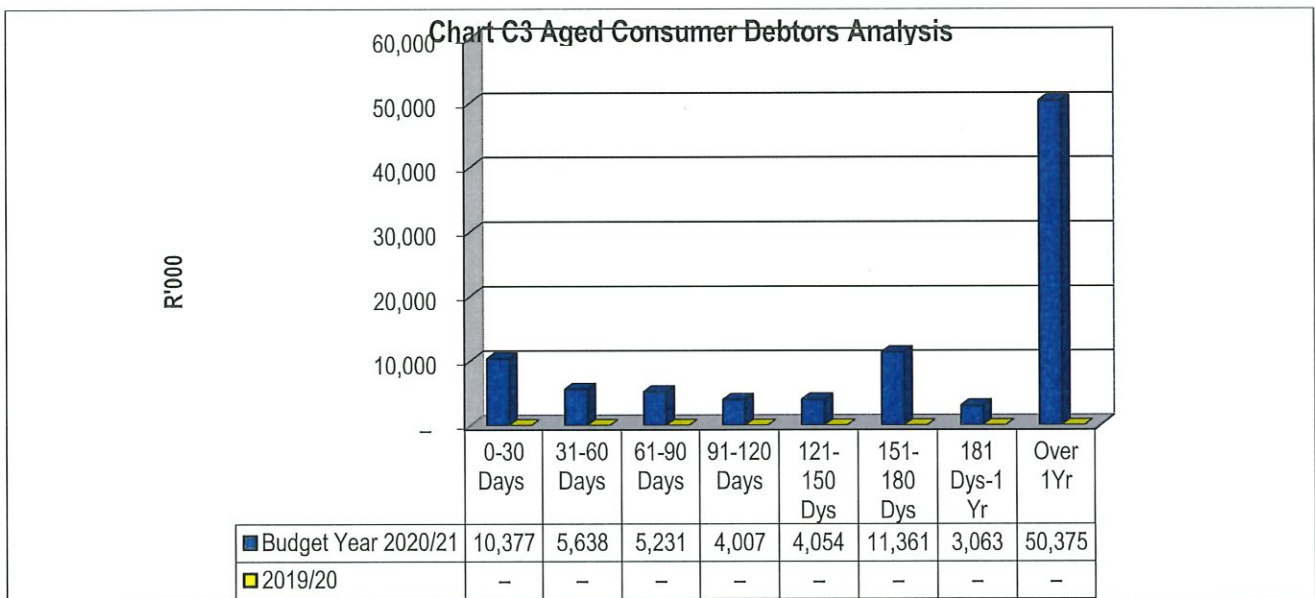
Description	NT Code	Budget Year 2020/21									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,079	1,819	1,806	1,031	827	960	688	5,990	15,199	9,495	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2,812	977	949	306	452	550	323	1,276	7,644	2,907	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2,616	1,265	1,040	1,381	1,527	4,570	965	13,594	26,958	22,038	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,529	896	835	721	705	1,332	623	17,870	24,512	21,251	-	-
Receivables from Exchange Transactions - Waste Management	1600	1,229	592	536	469	455	516	421	10,588	14,806	12,449	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	112	89	67	99	89	3,432	43	1,057	4,987	4,720	-	-
Total By Income Source	2000	10,377	5,638	5,231	4,007	4,054	11,361	3,063	50,375	94,106	72,860	-	-
2019/20 - totals only		0	0	0	0	0	0	0	0	-	-	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	983	736	718	727	1,437	3,827	923	8,906	18,257	15,820	-	-
Commercial	2300	2,046	799	698	611	293	1,660	179	2,676	8,963	5,420	-	-
Households	2400	7,348	4,104	3,815	2,668	2,324	5,873	1,960	38,794	66,886	51,620	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	10,377	5,638	5,231	4,007	4,054	11,361	3,063	50,375	94,106	72,860	-	-

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



**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2020**

Section 6 - Creditor's Analysis

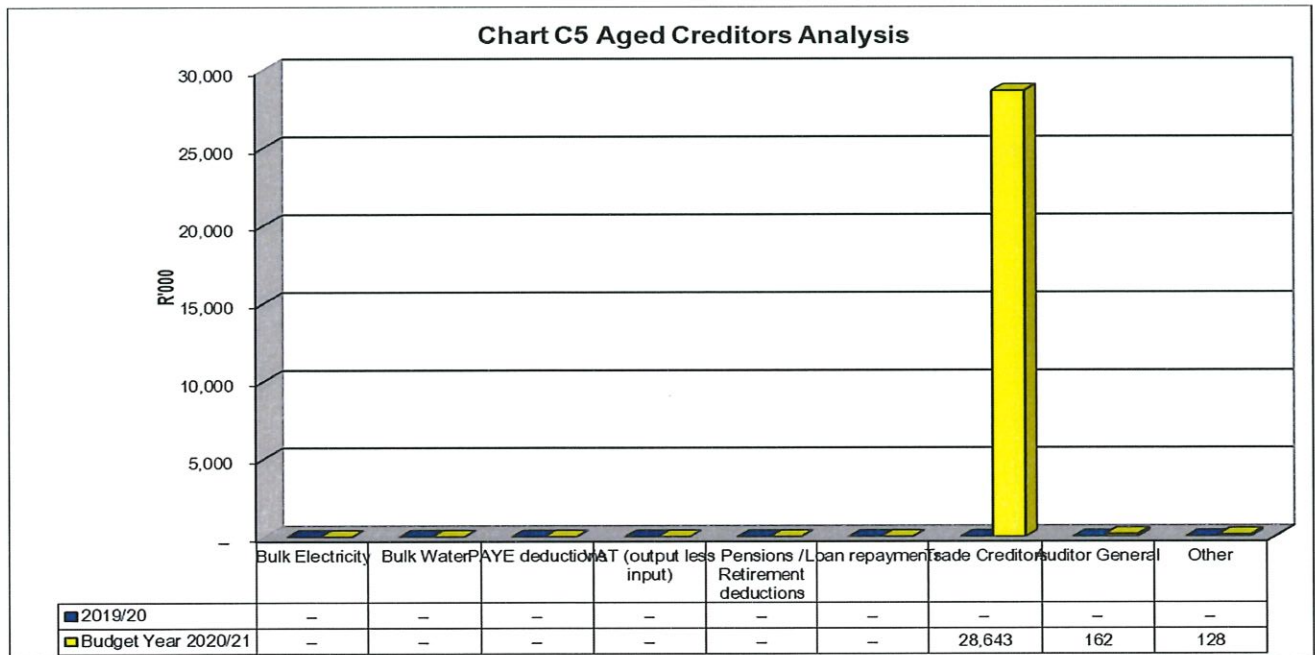
Creditor's Analysis

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 2020/21								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		
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	66	335	99	8,147	5,614	52	9,260	5,070	28,643	
Auditor General	0800	65	68	-	2	-	6	19	3	162	
Other	0900	21	-	2	101	1	2	2	-	128	
Total By Customer Type	1000	152	403	101	8,250	5,614	60	9,280	5,073	28,933	



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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 -	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														-
														-
														-
														-
														-
Municipality sub-total										-		-	-	-
Entities														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									-		-	-	-

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
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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	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	71,663	82,034	28,266	59,093	41,017	18,075	44.1%	82,034
Local Government Equitable Share		-	71,663	82,034	28,266	59,093	41,017	18,075	44.1%	82,034
Other transfers and grants [insert description]								-		
Provincial Government:		-	12,442	14,517	750	2,924	7,258	(4,334)	-59.7%	14,517
Drought Relief		-	12,442	14,517	750	2,924	7,258	(4,334)	-59.7%	14,517
Other transfers and grants [insert description]								-		
District Municipality:		-	-	400	-	-	200	(200)	-100.0%	400
[insert description]		-	-	400	-	-	200	(200)	-100.0%	400
								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
								-		
Total Operating Transfers and Grants	5	-	84,105	96,951	29,016	62,017	48,476	13,541	27.9%	96,951
Capital Transfers and Grants										
National Government:		-	19,611	18,425	-	-	9,212	(9,212)	-100.0%	18,425
Municipal Infrastructure Grant (MIG)		-	19,611	18,425	-	-	9,212	(9,212)	-100.0%	18,425
Other capital transfers [insert description]								-		
Provincial Government:		-	1,200	5,498	-	-	2,749	(2,749)	-100.0%	5,498
[insert description]		-	1,200	5,498	-	-	2,749	(2,749)	-100.0%	5,498
								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
								-		
Total Capital Transfers and Grants	5	-	20,811	23,923	-	-	11,961	(11,961)	-100.0%	23,923
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	104,916	120,874	29,016	62,017	60,437	1,580	2.6%	120,874

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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	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Local Government Equitable Share		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Drought Relief		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	500	2,183	125	387	1,091	(704)	-64.5%	2,183
Drought Relief		-	500	2,183	125	387	1,091	(704)	-64.5%	2,183
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	500	2,183	125	387	1,091	(704)	-64.5%	2,183
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	500	2,183	125	387	1,091	(704)	-64.5%	2,183

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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 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share			-	-	-	
					-	
					-	
Other transfers and grants [insert description]					-	
Provincial Government:		-	-	-	-	
Drought Relief			-	-	-	
					-	
Other transfers and grants [insert description]					-	
District Municipality:		-	-	-	-	
[insert description]			-	-	-	
Other grant providers:		-	125	387	(387)	#DIV/0!
[insert description]			125	387	(387)	#DIV/0!
					-	
Total operating expenditure of Approved Roll-overs		-	125	387	(387)	#DIV/0!
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)			-	-	-	
					-	
					-	
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
			-	-	-	
District Municipality:		-	-	-	-	
			-	-	-	
Other grant providers:		-	-	-	-	
			-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	125	387	(387)	#DIV/0!

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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	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		378	5,028	5,028	808	2,829	2,514	315	13%	5,028
Pension and UIF Contributions		34	313	313	48	167	157	10	7%	313
Medical Aid Contributions		2	37	37	6	20	18	2	10%	37
Motor Vehicle Allowance		43	559	559	90	314	280	34	12%	559
Cellphone Allowance		44	577	577	88	309	289	21	7%	577
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		4	-	-	8	27	-	27	#DIV/0!	-
Sub Total - Councillors		506	6,515	6,515	1,048	3,667	3,257	410	13%	6,515
% increase	4		1188.6%	1188.6%						1188.6%
Senior Managers of the Municipality										
Basic Salaries and Wages		362	3,974	3,974	755	2,712	1,987	725	36%	3,974
Pension and UIF Contributions		41	424	424	92	322	212	111	52%	424
Medical Aid Contributions		3	37	37	6	20	18	2	10%	37
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		71	287	287	165	548	144	405	282%	287
Motor Vehicle Allowance		34	180	180	43	179	90	89	99%	180
Cellphone Allowance		8	84	84	17	62	42	20	47%	84
Housing Allowances		-	0	-	-	1	-	1	#DIV/0!	-
Other benefits and allowances		19	383	383	51	259	192	68	35%	383
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations		-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		536	5,369	5,369	1,130	4,104	2,684	1,419	53%	5,369
% increase	4		900.8%	900.8%						900.8%
Other Municipal Staff										
Basic Salaries and Wages		5,602	84,183	84,183	12,976	47,702	42,092	5,610	13%	84,183
Pension and UIF Contributions		1,049	13,124	13,124	2,377	8,117	6,562	1,555	24%	13,124
Medical Aid Contributions		147	1,976	1,976	316	1,112	988	123	12%	1,976
Overtime		430	4,497	4,497	988	3,524	2,248	1,276	57%	4,497
Performance Bonus		5,283	6,552	6,552	11,670	11,824	3,276	8,548	261%	6,552
Motor Vehicle Allowance		194	86	86	415	1,461	43	1,418	3295%	86
Cellphone Allowance		13	170	170	35	110	85	25	29%	170
Housing Allowances		78	1,589	1,589	167	580	794	(214)	-27%	1,589
Other benefits and allowances		296	799	799	511	1,283	399	883	221%	799
Payments in lieu of leave		11	0	-	27	105	-	105	#DIV/0!	-
Long service awards		50	0	-	54	284	-	284	#DIV/0!	-
Post-retirement benefit obligations		-	1,362	1,362	101	574	681	(107)	-16%	1,362
Sub Total - Other Municipal Staff		13,154	114,336	114,336	29,638	76,676	57,168	19,507	34%	114,336
% increase	4		769.2%	769.2%						769.2%
Total Parent Municipality		14,196	126,220	126,220	31,815	84,447	63,110	21,336	34%	126,220
TOTAL SALARY, ALLOWANCES & BENEFITS		14,196	126,220	126,220	31,815	84,447	63,110	21,336	34%	126,220
% increase	4		789.1%	789.1%						789.1%
TOTAL MANAGERS AND STAFF		13,690	119,705	119,705	30,768	80,780	59,853	20,927	35%	119,705

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Section 10- Material variances

Material variances to the service delivery and budget implementation plan

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

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

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

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

Description	Ref	Budget Year 2020/21												2020/21 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
Cash Receipts By Source																
Property rates		2,099	2,376	2,756	3,851	2,378	3,812	3,068	3,068	3,068	3,068	3,068	3,068	35,678	38,653	40,586
Service charges - electricity revenue		13,143	6,359	7,669	8,604	7,787	7,218	-	-	-	-	-	(0)	50,780	-	-
Service charges - water revenue		50	124	75	70	81	125	-	-	-	-	-	0	524	-	-
Service charges - sanitation revenue		1	-	2	2	1	-	-	-	-	-	-	(0)	6	-	-
Service charges - refuse		-	-	-	-	-	-	10,510	10,510	10,510	10,510	10,510	10,510	63,063	134,985	143,884
Rental of facilities and equipment		0	107	105	142	93	108	-	-	-	-	-	0	555	-	-
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors		640	1,071	200	241	260	196	-	-	-	-	-	(0)	2,609	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		266	137	463	345	402	311	-	-	-	-	-	(0)	1,924	-	-
Licences and permits		3	2	3	21	4	4	-	-	-	-	-	0	37	-	-
Agency services		651	403	780	1,416	102	66	-	-	-	-	-	(2,832)	587	-	-
Transfers and Subsidies - Operational		30,431	4,249	15	5,883	-	27,639	7,009	7,009	7,009	7,009	7,009	6,979	110,239	82,631	91,702
Other revenue		289	265	447	116	159	126	1,707	1,707	1,707	1,707	1,707	241	10,177	20,562	21,311
Cash Receipts by Source		47,573	15,092	12,515	20,690	11,269	39,604	22,294	22,294	22,294	22,294	22,294	17,966	276,178	276,831	297,484
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		3,285	-	1	-	5,214	-	1,734	1,734	1,734	1,734	1,734	1,734	18,905	19,937	20,450
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	271	-	-	-	-	-	0	271	-	-
Increase (decrease) in consumer deposits		151	248	(96)	109	18	(0)	168	168	168	168	168	168	1,439	2,119	2,225
Decrease (increase) in non-current receivables		-	-	-	-	-	-	221	221	221	221	221	221	1,324	2,780	2,919
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		51,010	15,340	12,421	20,800	16,501	39,875	24,417	24,417	24,417	24,417	24,417	20,090	298,118	301,667	323,078
Cash Payments by Type																
Employee related costs		9,677	9,808	10,274	10,445	9,807	30,768	9,975	9,975	9,975	9,975	9,975	9,975	140,632	125,190	132,555
Remuneration of councillors		524	524	524	524	524	1,048	487	487	487	487	487	487	6,591	6,752	6,999
Interest paid		26	154	222	200	191	548	260	260	260	260	260	260	2,903	2,134	1,739
Bulk purchases - Electricity		113	657	3,604	14,788	380	746	5,683	5,683	5,683	5,683	5,683	5,683	54,389	72,293	78,076
Bulk purchases - Water & Sewer		-	1,072	592	682	25	1,080	708	708	708	708	708	708	7,700	9,010	9,551
Other materials		17	60	122	648	231	748	762	762	762	762	762	762	6,397	9,577	11,680
Contracted services		515	351	1,212	1,714	623	2,783	2,078	2,078	2,078	2,078	2,078	2,078	19,665	20,311	24,932
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		125	-	127	10	-	125	42	42	42	42	42	42	637	550	600
General expenses		34,203	8,084	21,197	10,470	5,611	5,555	2,231	2,231	2,231	2,231	2,231	2,231	98,506	28,022	29,900
Cash Payments by Type		45,201	20,711	37,874	39,481	17,391	43,400	22,227	22,227	22,227	22,227	22,227	22,227	337,420	273,837	296,031
Other Cash Flows/Payments by Type																
Capital assets		145	1,211	646	264	1,073	2,492	2,991	2,991	2,991	2,991	2,991	(2,991)	17,797	22,000	21,781
Repayment of borrowing		-	-	-	-	-	271	-	-	-	-	-	0	271	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		45,345	21,922	38,520	39,746	18,465	46,163	25,218	25,218	25,218	25,218	25,218	19,236	355,489	295,837	317,812
NET INCREASE/(DECREASE) IN CASH HELD		5,665	(6,582)	(26,100)	(18,946)	(1,964)	(6,288)	(802)	(802)	(802)	(802)	(802)	854	(57,371)	5,830	5,266
Cash/cash equivalents at the monthly year beginning:		-	5,665	(918)	(27,017)	(45,963)	(47,928)	(54,216)	(55,018)	(55,820)	(56,621)	(57,423)	(58,225)	-	(57,371)	(51,541)
Cash/cash equivalents at the monthly year end:		5,665	(918)	(27,017)	(45,963)	(47,928)	(54,216)	(55,018)	(55,820)	(56,621)	(57,423)	(58,225)	(57,371)	(57,371)	(51,541)	(46,275)

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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	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
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								-		
Total Revenue (excluding capital transfers and contribution		-	-	-	-	-	-	-		-
Expenditure By Type										
Employee related costs								-		
Remuneration of councillors								-		
Debt impairment								-		
Depreciation & asset impairment								-		
Finance charges								-		
Bulk purchases								-		
Other materials								-		
Contracted services								-		
Transfers and subsidies								-		
Other expenditure								-		
Losses								-		
Total Expenditure		-	-	-	-	-	-	-		-
Surplus/(Deficit)		-	-	-	-	-	-	-		-
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)								-		
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-		-
Taxation								-		
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-		-

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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	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Revenue	1	-	-	-	-	-	-	-		-
Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Expenditure	2	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
Capital Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Capital Expenditure	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 61% under the budgeted capital spend for December 2020, 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 2020.

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

Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	2,991	2,380	126	126	2,380	2,254	94.7%	0%
August	-	2,991	2,380	1,168	1,294	4,760	3,466	72.8%	4%
September	-	2,991	2,380	666	1,960	7,140	5,180	72.6%	5%
October	-	2,991	2,380	230	2,190	9,520	7,330	77.0%	6%
November	-	2,991	2,380	933	3,123	11,900	8,777	73.8%	9%
December	-	2,991	2,380	2,447	5,570	14,280	8,710	61.0%	16%
January	-	2,991	2,380	-	-	16,659	-	-	-
February	-	2,991	2,380	-	-	19,039	-	-	-
March	-	2,991	2,380	-	-	21,419	-	-	-
April	-	2,991	2,380	-	-	23,799	-	-	-
May	-	2,991	2,380	-	-	26,179	-	-	-
June	-	2,991	2,380	-	-	28,559	-	-	-
Total Capital expenditure	-	35,897	28,559	5,570					

13.2 Supporting Table SC 13

Supporting Tables SC 13 include the following:

- (a) SC13a: Capital Expenditure on new assets by asset class
- (b) SC13b: Capital Expenditure on renewal of existing assets by asset class
- (c) SC13c: Capital Expenditure on repairs and maintenance by asset class
- (d) SC13d: Depreciation by asset class
- (e) SC13e: Capital Expenditure on upgrading of existing assets by asset class

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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	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		--	--	920	--	--	460	460	100.0%	920
Roads Infrastructure		--	--	--	--	--	--	--	--	--
Roads		--	--	--	--	--	--	--	--	--
Storm water Infrastructure		--	--	--	--	--	--	--	--	--
Drainage Collection		--	--	--	--	--	--	--	--	--
Electrical Infrastructure		--	--	920	--	--	460	460	100.0%	920
MV Substations		--	--	920	--	--	460	460	100.0%	920
Water Supply Infrastructure		--	--	--	--	--	--	--	--	--
Dams and Weirs		--	--	--	--	--	--	--	--	--
Boreholes		--	--	--	--	--	--	--	--	--
Reservoirs		--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--
Pump Station		--	--	--	--	--	--	--	--	--
Reticulation		--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		--	--	--	--	--	--	--	--	--
Landfill Sites		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Community Assets		--	--	--	--	--	--	--	--	--
Community Facilities		--	--	--	--	--	--	--	--	--
Halls		--	--	--	--	--	--	--	--	--
Centres		--	--	--	--	--	--	--	--	--
Crèches		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities		--	--	--	--	--	--	--	--	--
Indoor Facilities		--	--	--	--	--	--	--	--	--
Outdoor Facilities		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Heritage assets		--	--	--	--	--	--	--	--	--
Monuments		--	--	--	--	--	--	--	--	--
Other Heritage		--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--
Improved Property		--	--	--	--	--	--	--	--	--
Unimproved Property		--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--
Improved Property		--	--	--	--	--	--	--	--	--
Unimproved Property		--	--	--	--	--	--	--	--	--
Other assets		--	8,000	2,000	--	--	1,000	1,000	100.0%	2,000
Operational Buildings		--	8,000	2,000	--	--	1,000	1,000	100.0%	2,000
Municipal Offices		--	8,000	2,000	--	--	1,000	1,000	100.0%	2,000
Capital Spares		--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--
Staff Housing		--	--	--	--	--	--	--	--	--
Social Housing		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--
Intangible Assets		--	--	--	--	--	--	--	--	--
Servitudes		--	--	--	--	--	--	--	--	--
Licences and Rights		--	--	--	--	--	--	--	--	--
Computer Software and Applications		--	--	--	--	--	--	--	--	--
Computer Equipment		--	852	852	273	273	426	153	35.9%	852
Computer Equipment		--	852	852	273	273	426	153	35.9%	852
Furniture and Office Equipment		--	120	120	--	--	60	60	100.0%	120
Furniture and Office Equipment		--	120	120	--	--	60	60	100.0%	120
Machinery and Equipment		--	3,600	600	--	--	300	300	100.0%	600
Machinery and Equipment		--	3,600	600	--	--	300	300	100.0%	600
Transport Assets		--	1,800	--	--	--	--	--	--	--
Transport Assets		--	1,800	--	--	--	--	--	--	--
Land		--	--	--	--	--	--	--	--	--
Land		--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--
Total Capital Expenditure on new assets	1	--	14,372	4,492	273	273	2,246	1,973	87.8%	4,492

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13.2.2 Supporting Table SC13b

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	2,800	11,576	-	-	5,788	5,788	100.0%	11,576
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	2,800	3,600	-	-	1,800	1,800	100.0%	3,600
MV Substations		-	2,800	3,600	-	-	1,800	1,800	100.0%	3,600
Water Supply Infrastructure		-	-	7,626	-	-	3,813	3,813	100.0%	7,626
Reservoirs		-	-	7,626	-	-	3,813	3,813	100.0%	7,626
Sanitation Infrastructure		-	-	350	-	-	175	175	100.0%	350
Pump Station		-	-	350	-	-	175	175	100.0%	350
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on renewal of existing ass	1	-	2,800	11,576	-	-	5,788	5,788	100.0%	11,576

13.2.3 Supporting Table SC13c

WC053 Beaufort West - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	1,050	400	78	202	200	(2)	-0.9%	400
Roads Infrastructure		-	750	400	46	80	200	120	60.0%	400
Roads		-	750	400	46	80	200	120	60.0%	400
Sanitation Infrastructure		-	300	-	32	122	-	(122)	#DIV/0!	-
Waste Water Treatment Works		-	300	-	32	122	-	(122)	#DIV/0!	-
Other assets		-	1,321	667	55	130	334	203	60.9%	667
Operational Buildings		-	1,321	667	55	130	334	203	60.9%	667
Municipal Offices		-	1,321	667	55	130	334	203	60.9%	667
Computer Equipment		-	1,128	-	146	324	-	(324)	#DIV/0!	-
Computer Equipment		-	1,128	-	146	324	-	(324)	#DIV/0!	-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Furniture and Office Equipment		-	-	-	-	-	-	-		-
Machinery and Equipment		-	1,559	3,430	84	201	1,715	1,514	88.3%	3,430
Machinery and Equipment		-	1,559	3,430	84	201	1,715	1,514	88.3%	3,430
Transport Assets		-	1,859	1,994	75	632	997	365	36.6%	1,994
Transport Assets		-	1,859	1,994	75	632	997	365	36.6%	1,994
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Repairs and Maintenance Expenditure	1	-	6,917	6,492	439	1,490	3,246	1,756	54.1%	6,492

**BEAUFORT WEST MUNICIPALITY
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13.2.4 Supporting Table SC13d

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		–	15,489	15,489	–	–	7,744	7,744	100.0%	15,489
Roads Infrastructure		–	5,852	5,852	–	–	2,926	2,926	100.0%	5,852
Roads		–	5,852	5,852	–	–	2,926	2,926	100.0%	5,852
Electrical Infrastructure		–	2,882	2,882	–	–	1,441	1,441	100.0%	2,882
HV Substations		–	2,882	2,882	–	–	1,441	1,441	100.0%	2,882
Water Supply Infrastructure		–	3,272	3,272	–	–	1,636	1,636	100.0%	3,272
Water Treatment Works		–	3,272	3,272	–	–	1,636	1,636	100.0%	3,272
Sanitation Infrastructure		–	3,170	3,170	–	–	1,585	1,585	100.0%	3,170
Waste Water Treatment Works		–	3,170	3,170	–	–	1,585	1,585	100.0%	3,170
Solid Waste Infrastructure		–	312	312	–	–	156	156	100.0%	312
Waste Transfer Stations		–	312	312	–	–	156	156	100.0%	312
Community Assets		–	630	630	–	–	315	315	100.0%	630
Community Facilities		–	234	234	–	–	117	117	100.0%	234
Centres		–	228	228	–	–	114	114	100.0%	228
Libraries		–	6	6	–	–	3	3	100.0%	6
Cemeteries/Crematoria		–	0	0	–	–	0	0	100.0%	0
Sport and Recreation Facilities		–	397	397	–	–	198	198	100.0%	397
Outdoor Facilities		–	397	397	–	–	198	198	100.0%	397
Investment properties		–	229	229	–	–	114	114	100.0%	229
Revenue Generating		–	229	229	–	–	114	114	100.0%	229
Improved Property		–	229	229	–	–	114	114	100.0%	229
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		–	807	807	–	–	404	404	100.0%	807
Operational Buildings		–	807	807	–	–	404	404	100.0%	807
Municipal Offices		–	807	807	–	–	404	404	100.0%	807
Intangible Assets		–	127	127	–	–	63	63	100.0%	127
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	127	127	–	–	63	63	100.0%	127
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licences		–	–	–	–	–	–	–	–	–
Solid Waste Licences		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	127	127	–	–	63	63	100.0%	127
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	790	790	–	–	395	395	100.0%	790
Computer Equipment		–	790	790	–	–	395	395	100.0%	790
Furniture and Office Equipment		–	603	603	5	5	301	296	98.4%	603
Furniture and Office Equipment		–	603	603	5	5	301	296	98.4%	603
Machinery and Equipment		–	509	509	–	6	255	249	97.7%	509
Machinery and Equipment		–	509	509	–	6	255	249	97.7%	509
Transport Assets		–	5,912	5,912	–	–	2,956	2,956	100.0%	5,912
Transport Assets		–	5,912	5,912	–	–	2,956	2,956	100.0%	5,912
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Depreciation	1	–	25,096	25,096	5	11	12,548	12,537	99.9%	25,096

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
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13.2.4 Supporting Table SC13e

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

Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	15,607	9,372	2,129	5,000	4,686	(314)	-6.7%	9,372
Roads Infrastructure		-	1,831	2,860	-	2,278	1,430	(848)	-59.3%	2,860
Roads		-	1,831	2,860	-	2,278	1,430	(848)	-59.3%	2,860
Electrical Infrastructure		-	4,520	1,614	50	50	807	757	93.8%	1,614
MV Substations		-	4,520	1,614	50	50	807	757	93.8%	1,614
Water Supply Infrastructure		-	9,256	4,898	2,079	2,672	2,449	(223)	-9.1%	4,898
Boreholes		-	600	4,898	24	176	2,449	2,273	92.8%	4,898
Reservoirs		-	8,656	-	2,055	2,496	-	(2,496)	#DIV/0!	-
Community Assets		-	3,118	3,118	45	297	1,559	1,262	81.0%	3,118
Community Facilities		-	2,341	2,342	45	297	1,171	874	74.6%	2,342
Cemeteries/Crematoria		-	2,341	2,342	45	297	1,171	874	74.6%	2,342
Sport and Recreation Facilities		-	777	777	-	-	388	388	100.0%	777
Outdoor Facilities		-	777	777	-	-	388	388	100.0%	777
Heritage assets		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Other Heritage		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Total Capital Expenditure on upgrading of existing	1	-	18,725	12,491	2,174	5,297	6,245	949	15.2%	12,491

Section 14: Top Layer SDBIP

See attached annexure A for detail.

Section 15: Performance Plan evaluation on SDBIP

See attached annexure B for detail.

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2020

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;

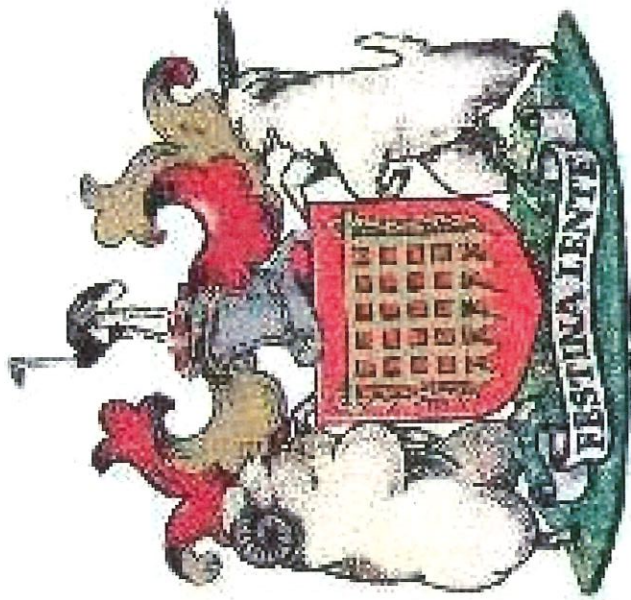
for the month of December 2020 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

Print Name: K. J. HAARHOFF

Municipal Manager of Beaufort West Municipality (WC 053)

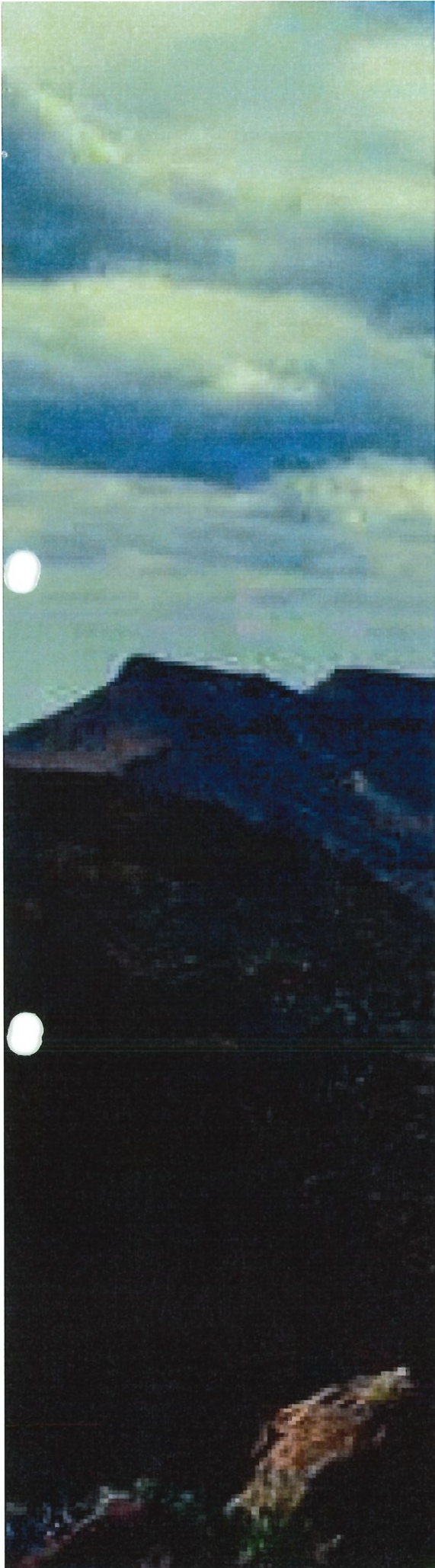
Signature: K Haarhoff

Date: 25/01/2021



BEAUFORT WEST LOCAL MUNICIPALITY
SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

2019/2020



BEAUFORT WEST MUNICIPALITY

PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2020

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2020

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 2020/21 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 **12 June 2020** which include the Municipality's key performance indicators for 2020/21.

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 2020

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
- Create an investment friendly environment to attract investment to enable economic growth and job creation
- 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 2020/21 per strategic objective

i) Ensure liquidity of the administration

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
TL11	Financial viability measured in terms of the municipality's ability to meet its service debt obligations as at 30 June 2021 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant)]	Debt to Revenue as at 30 June 2021	All	10.93%	0%	0%	0%	45%	45%

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2020

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
TL12	Financial viability measured in terms of the outstanding service debtors as at 30 June 2021 [(Total outstanding service debtors/ revenue received for services)x 100]	Service debtors to revenue as at 30 June 2021	All	68.54%	0%	0%	0%	35%	35%
TL13	Financial viability measured in terms of the available cash to cover fixed operating expenditure as at 30 June 2021 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment) / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]	Cost coverage as at 30 June 2021	All	0.6	0	0	0	1	1
TL14	Achieve a payment percentage of 90% by 30 June 2021 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100]	Payment % achieved by 30 June 2021	All	79.68%	75%	80%	85%	90%	90%

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2020

ii) Establishment of a well governed and accountable administration

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
TL17	Appoint people from the employment equity target groups in the three highest levels of management in compliance with a municipality's approved employment equity plan	Number of people appointed in the three highest levels of management	All	0	0	0	0	1	1
TL18	0.10% of the municipality's personnel budget spent on implementing its workplace skills plan by 30 June 2021 [(Actual amount spent on training/total personnel budget)x100]	% of the municipality's personnel budget spent on implementing its workplace skills plan	All	0.77%	0%	0%	0%	0.10%	0.10%
TL20	Compile the Risk based audit plan for 2021/22 and submit to Audit committee for consideration by 30 June 2021	Risk based audit plan submitted to Audit committee by 30 June 2021	All	0	0	0	0	1	1
TL21	70% of the Risk based audit plan for 2020/21 implemented by 30 June 2021 [(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 2021	All	157%	0%	20%	0%	70%	70%

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2020

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
TL31	85% of the approved project budget spent on the acquisition of the Municipal Office by 30 June 2021	% of budget spent by 30 June 2021	All	New key performance indicator for 2020/21. No comparative actual available	10%	20%	50%	85%	85%

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

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2019/20	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 2021	Number of indigent households receiving free basic water as at 30 June 2021	All	6 529	0	5 600	0	5 600	5 600
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 2021	Number of indigent households receiving free basic electricity as at 30 June 2021	All	6 990	0	5 094	0	5 094	5 094
TL7	Provide free basic sanitation to indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2021	Number of indigent households receiving free basic sanitation as at 30 June 2021	All	4 800	0	5 953	0	5 953	5 953

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Performance Report for the mid-year ending 31 December 2020

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
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 2021	Number of indigent households receiving free basic refuse removal as at 30 June 2021	All	2 539	0	2 225	0	2 225	2 225

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

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2019/20	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 2021	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2021	All	14 210	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 2021	All	13 172	0	12 462	0	12 462	12 462

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Performance Report for the mid-year ending 31 December 2020

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2019/20	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 2021	Number of residential properties which are billed for sewerage as at 30 June 2021	All	12 559	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 2021	Number of residential properties which are billed for refuse removal as at 30 June 2021	All	12 089	0	11 346	0	11 346	11 346
TL25	85% of the approved project budget spent on the extension of the Goue Akker Cemetery in Beaufort West by 30 June 2021 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2021	2	New key performance indicator for 2020/21. No comparative available	10%	20%	50%	85%	85%
TL26	85% of the approved project budget spent on the upgrade of the gravel road (Kamp Street) in Merweville by 30 June 2021 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2021	7	66%	10%	20%	50%	85%	85%

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2020

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
TL27	85% of the approved project budget spent on the construction of a new reservoir in Merweville by 30 June 2021 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2021	7	New key performance indicator for 2020/21. No comparative actual available	10%	20%	50%	85%	85%
TL28	85% of the approved project budget spent on the construction of two new reservoirs in Murraysburg by 30 June 2021 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2021	1	New key performance indicator for 2020/21. No comparative actual available	10%	20%	50%	85%	85%
TL29	85% of the approved project budget spent on the upgrade of the main substation - Phase 3 by 30 June 2021 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2021	All	New key performance indicator for 2020/21. No comparative actual available	10%	20%	50%	85%	85%
TL30	85% of the approved project budget spent on the upgrade of Low Smit substation - Phase 2 by 30 June 2021 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2021	All	New key performance indicator for 2020/21. No comparative actual available	10%	20%	50%	85%	85%
TL32	Purchase a new Refuse Removal Truck by 30 June 2021	Number of refuse removal trucks purchased	All	New key performance indicator for 2020/21. No comparative actual available	0	0	0	1	1

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Performance Report for the mid-year ending 31 December 2020

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
TL33	Procure a new Bulldozer by 30 June 2021	Number of bulldozers procured	All	New key performance indicator for 2020/21. No comparative actual available	0	0	0	1	1
TL34	Purchase a new Tipper Truck by 30 June 2021	Number of tipper trucks procured	All	New key performance indicator for 2020/21. No comparative actual available	0	0	0	1	1

v) Sustainability of the environment

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
TL15	Limit unaccounted for water quarterly to less than 25% during 2020/21 [(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	All	56%	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	All	100%	95%	95%	95%	95%	95%

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Performance Report for the mid-year ending 31 December 2020

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
TL23	Limit unaccounted for electricity to less than 12% quarterly during the 2020/20 financial year [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) × 100]	% unaccounted electricity	All	14.70%	12%	12%	12%	12%	12%

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

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
TL19	Spend 100% of the library grant by 30 June 2021 (Actual expenditure divided by the total grant received)	% of grant spent by 30 June 2021	All	0%	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	Ward	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
TL10	Create temporary job opportunities in terms of the Extended Public Works Programme (EPWP) projects by 30 June 2021	Number of temporary jobs opportunities created by 30 June 2021	All	159	0	0	0	40	40
TL22	Review the LED strategy and submit to Council by 30 June 2021	Revised LED strategy submitted to Council by 30 June 2021	All	0	0	0	0	1	1

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Performance Report for the mid-year ending 31 December 2020

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

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2019/20	Target				
					Q1	Q2	Q3	Q4	Annual
TL9	The percentage of the municipal capital budget spent by 30 June 2021 [(Actual amount spent /Total amount budgeted for capital projects)X100]	% of capital budget spent by 30 June 2021	All	73.59%	0%	15%	50%	85%	85%
TL24	85% of the electricity maintenance budget spent by 30 June 2021 ((Actual expenditure on maintenance divided by the total approved budget for maintenance)x100)	% of the electricity maintenance budget spent by 30 June 2021	All	24.20%	10%	20%	50%	85%	85%

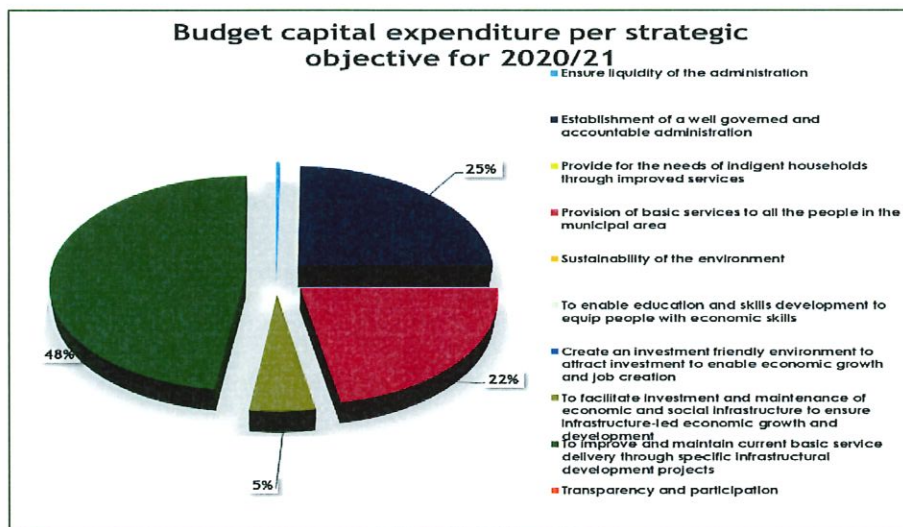
Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2020

b) Budget spending per IDP strategic objective

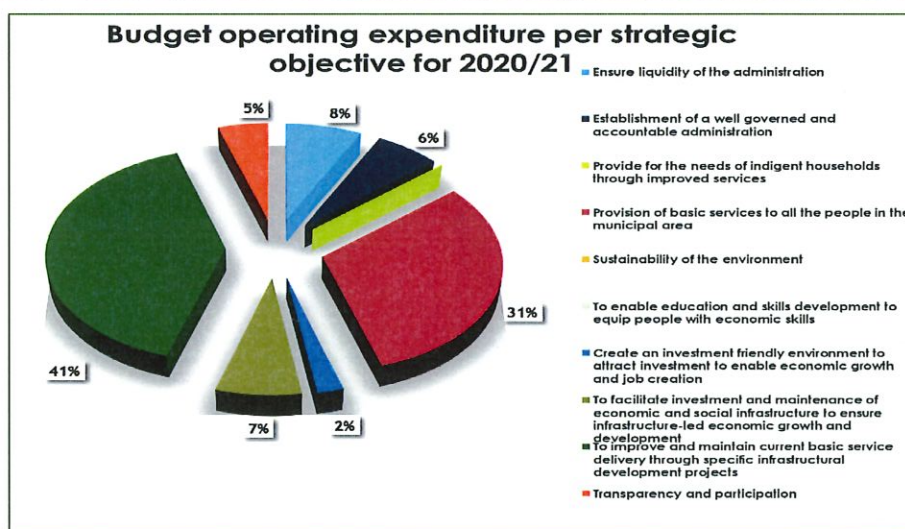
The table below provide an analysis of the budget allocation per strategic objective (Opex excludes internal transfers) for the 2020/21 financial year

Strategic Objective	Capital Budget	Operational Budget
	R'000	R'000
Ensure liquidity of the administration	120	26 040
Establishment of a well governed and accountable administration	8 852	22 008
Provide for the needs of indigent households through improved services	0	427
Provision of basic services to all the people in the municipal area	7 918	108 699
Sustainability of the environment	0	0
To enable education and skills development to equip people with economic skills	0	0
Create an investment friendly environment to attract investment to enable economic growth and job creation	0	7 577
To facilitate investment and maintenance of economic and social infrastructure to ensure infrastructure-led economic growth and development	1 831	25 270
To improve and maintain current basic service delivery through specific infrastructural development projects	17 176	140 139
Transparency and participation	0	17 014
Total	35 897	347 174



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Performance Report for the mid-year ending 31 December 2020

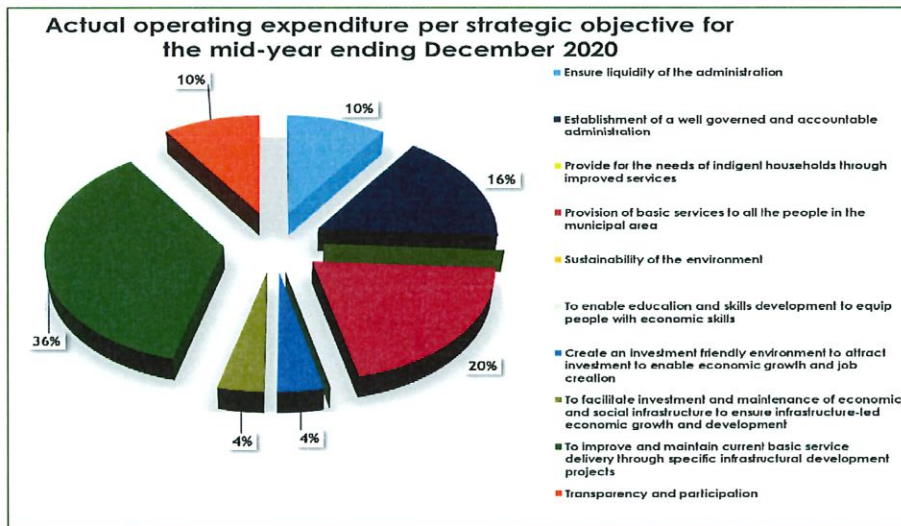
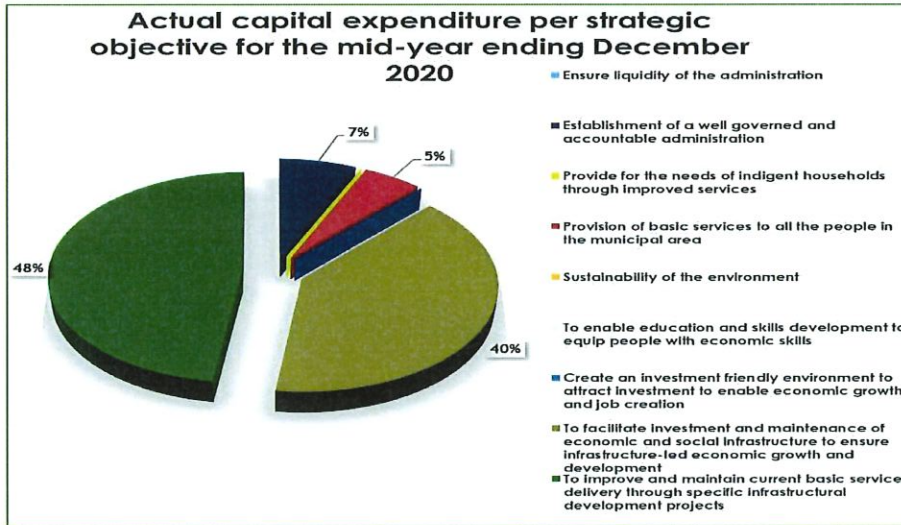


The table below provide an analysis of the actual spending per strategic objective for the mid-year ending 31 December 2020

Strategic Objective	Capital expenditure as at 31 December 2020	Operational expenditure as at 31 December 2020
	R'000	R'000
Ensure liquidity of the administration	0	12 815
Establishment of a well governed and accountable administration	393	21 432
Provide for the needs of indigent households through improved services	0	0
Provision of basic services to all the people in the municipal area	297	26 841
Sustainability of the environment	0	0
To enable education and skills development to equip people with economic skills	0	0
Create an investment friendly environment to attract investment to enable economic growth and job creation	0	5 151
To facilitate investment and maintenance of economic and social infrastructure to ensure infrastructure-led economic growth and development	2 278	5 104
To improve and maintain current basic service delivery through specific infrastructural development projects	2 722	48 040
Transparency and participation	0	12 509
Total	5 690	131 892

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Performance Report for the mid-year ending 31 December 2020

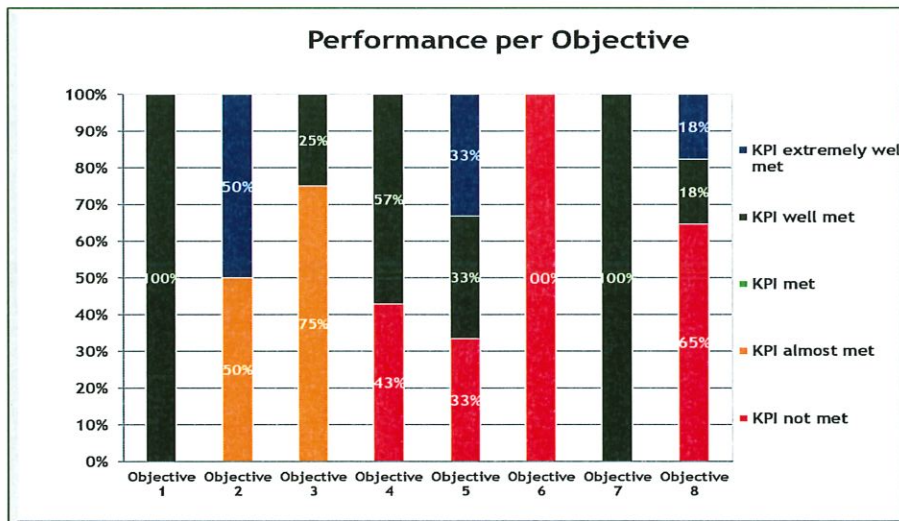
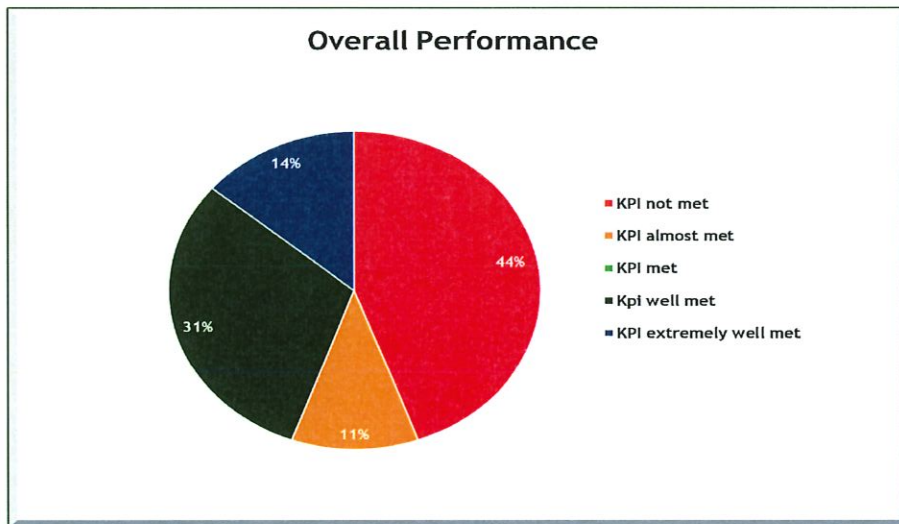


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Performance Report for the mid-year ending 31 December 2020

2. MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2020/21

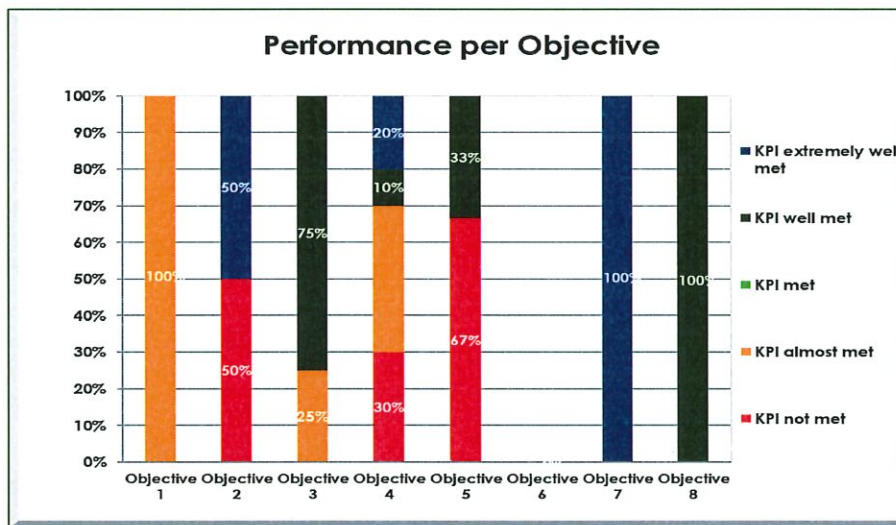
2.1 Overall actual performance of indicators for the mid-year ending 31 December 2020



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Performance Report for the mid-year ending 31 December 2020

Measurement Category	Objective 1	Objective 2	Objective 3	Objective 4	Objective 5	Objective 8	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	1	0	3	2	0	0	0	6
KPI Almost Met	1	0	1	4	0	0	0	0	6
KPI Met	0	0	0	0	0	0	0	0	0
KPI Well Met	0	0	3	1	1	0	0	2	7
KPI Extremely Well Met	0	1	0	2	0	0	1	0	4
Total	1	2	4	10	3	0	1	2	23



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 2020

2.2 Actual performance per strategic objective of indicators for the mid-year ending 31 December 2020

Detailed below is the unaudited Top Layer SDBIP for the first half of the financial year ending 31 December 2020 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 **48.83% (11 of 23)** of the applicable KPI's for the period as at **31 December 2020**. The remainder of the KPI's (11) on the Top Layer SDBIP out of the total number of 34 KPI's do not have targets for this period and will be reported on in future quarters when they are due. **51.17% (12 of 23)** kpi targets were not achieved as at **31 December 2020** 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 2021 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 2019/20.

i) Ensure liquidity of the administration

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020					
					Q1	Q2	Target	Actual	R	Corrective actions
TL14	Achieve a payment percentage of 90% by 30 June 2021 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100]	Payment % achieved by 30 June 2021	All	79.68%	75%	80%	80%	61%	○	Collection rate decrease due to COVID-19. Credit control and debt collection policies will be implemented

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2020

ii) Establishment of a well governed and accountable administration

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020					
					Q1	Q2	Target	Actual	R	Corrective actions
TL21	70% of the Risk based audit plan for 2020/21 implemented by 30 June 2021 [(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 2021	All	157%	0%	20%	20%	60%	B	N/A
TL31	85% of the approved project budget spent on the acquisition of the Municipal Office by 30 June 2021	% of budget spent by 30 June 2021	All	New key performance indicator for 2020/21. No comparative actual available	10%	20%	20%	0%	R	No expenditure has been occurred on the project. The project will be prioritised to the next financial year because of the current cash flow position of the Municipality

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

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020					
					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 2021	Number of indigent households receiving free basic water as at 30 June 2021	All	6 529	0	5 600	5 600	7 974	G2	N/A

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2020

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020					
					Q1	Q2	Target	Actual	R	Corrective actions
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 2021	Number of indigent households receiving free basic electricity as at 30 June 2021	All	6 990	0	5 094	5 094	7 051	G2	N/A
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 2021	Number of indigent households receiving free basic sanitation as at 30 June 2021	All	4 800	0	5 953	5 953	5 084	O	The Municipality will investigate the indigent applications
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 2021	Number of indigent households receiving free basic refuse removal as at 30 June 2021	All	2 539	0	2 225	2 225	2 701	G2	N/A

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2020

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

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020					
					Q1	Q2	Target	Actual	R	Corrective actions
TL1	Number of formal residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and which are billed for water or have pre paid meters as at 30 June 2021	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2021	All	14 210	0	13 500	13 500	13 536	G 2	
TL2	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) (Excluding Eskom areas) and which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2021	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2021	All	13 172	0	12 462	12 462	12 412	O	The Municipality will investigate the meter connections
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 2021	Number of residential properties which are billed for sewerage as at 30 June 2021	All	12 559	0	11 870	11 870	11 383	O	The Municipality will investigate the connections
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 2021	Number of residential properties which are billed for refuse removal as at 30 June 2021	All	12 089	0	11 346	11 346	11 134	O	The Municipality will investigate the connections

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2020

Ref	KPI	Unit of Measurement †	Wards	Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020					
					Q1	Q2	Target	Actual	R	Corrective actions
TL25	85% of the approved project budget spent on the extension of the Goue Akker Cemetery in Beaufort West by 30 June 2021 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2021	2	New key performance indicator for 2020/21. No comparative available	10%	20%	20%	15%	O	Project was delayed due to the public participation process. Public participation is currently underway
TL26	85% of the approved project budget spent on the upgrade of the gravel road (Kamp Street) in Merweville by 30 June 2021 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2021	7	66%	10%	20%	20%	88%	B	N/A
TL27	85% of the approved project budget spent on the construction of a new reservoir in Merweville by 30 June 2021 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2021	7	New key performance indicator for 2020/21. No comparative actual available	10%	20%	20%	72%	B	N/A
TL28	85% of the approved project budget spent on the construction of two new reservoirs in Murraysburg by 30 June 2021 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2021	1	New key performance indicator for 2020/21. No comparative actual available	10%	20%	20%	2%	R	Project is a multi year project. Initial expenditure is only professional fees. Contractor will be appointed during March 2021
TL29	85% of the approved project budget spent on the upgrade of the main substation - Phase 3 by 30 June 2021 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2021	All	New key performance indicator for 2020/21. No comparative actual available	10%	20%	20%	0%	R	The Municipality will ensure acceleration of the project expenditure in the following months

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2020

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020					
					Q1	Q2	Target	Actual	R	Corrective actions
TL30	85% of the approved project budget spent on the upgrade of Low Smit substation - Phase 2 by 30 June 2021 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2021	All	New key performance indicator for 2020/21. No comparative actual available	10%	20%	20%	0%	R	The Municipality will ensure acceleration of the project expenditure in the following months

v) Sustainability of the environment

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020					
					Q1	Q2	Target	Actual	R	Corrective actions
TL15	Limit unaccounted for water quarterly to less than 25% during 2020/21 [(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	All	56%	25%	25%	25%	54%	R	The Municipality is still busy to implement correctional measures to decrease the loss

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2020

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020					
					Q1	Q2	Target	Actual	R	Corrective actions
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	100%	95%	95%	95%	100%	G2	N/A
TL23	Limit unaccounted for electricity to less than 12% quarterly during the 2020/20 financial year [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased] × 100]	% unaccounted electricity	All	14.70%	12%	12%	12%	17.12%	R	Consumption of meters in use will be investigated

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

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020					
					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 2021	Number of temporary jobs opportunities created by 30 June 2021	All	159	0	0	0	53	B	N/A

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2020

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

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2019/20	Overall performance for the mid-year ending 31 December 2020					
					Q1	Q2	Target	Actual	R	Corrective actions
TL9	The percentage of the municipal capital budget spent by 30 June 2021 [(Actual amount spent /Total amount budgeted for capital projects)X100]	% of capital budget spent by 30 June 2021	All	73.59%	0%	15%	15%	16%	G2	N/A
TL24	85% of the electricity maintenance budget spent by 30 June 2021 ((Actual expenditure on maintenance divided by the total approved budget for maintenance)x100)	% of the electricity maintenance budget spent by 30 June 2021	All	24.20%	10%	20%	20%	28.58%	G2	N/A

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Performance Report for the mid-year ending 31 December 2020

2.3 ADJUSTMENT OF THE TOP LAYER SDBIP FOR 2020/21

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 2019/20.

2.4 Annual Report 2019/20

The draft Annual Report of the 2019/20 financial year will be tabled before or on 31 March 2021.

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.