



MUNISIPALITEIT - MUNICIPALITY - U MASIPALA WASE
BEAUFORT-WES - BEAUFORT-WEST - BHOBHOFOLO -----

KANTOOR VAN DIE UITVOERENDE BURGEMEESTER : OFFICE OF THE EXECUTIVE MAYOR

Verwysing
Reference 5/1/2/1
Isalathiso

Navrae
Enquiries RDL. G Pietersen
Imibuzo

Datum
Date 2022.10.24
Umhla

Privaatsak/Private Bag 582
Faks/Fax 023-4148105
Tel. 023-4148100
E-pos / E-mail: treasury@beaufortwestmun.co.za
Kerkstraat 15 Church Street
Beaufort-Wes
Beaufort West
Bhobhfofo
6970

MEMORANDUM TO THE MUNICIPAL MANAGER

**MID-YEAR BUDGET AND PERFORMANCE REPORT (SECTION 72) AND SECTION 52(d)
AND SECTION 54 OF THE MFMA – 2nd QUARTER OF 2021/2022 FINANCIAL YEAR**

In terms of section 72(1)(b) of the MFMA the accounting officer must by 25 January each year submit a mid-year budget and performance assessment report to the Mayor, National and the relevant Provincial Treasury.

In terms of section 52(d) of the MFMA, the Mayor must within 30 days of the end of each quarter, submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality.

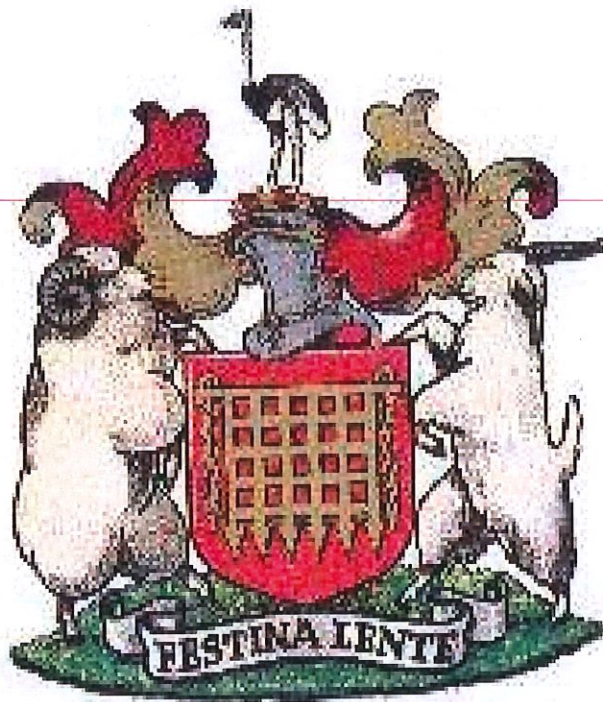
In terms of section 54 of the MFMA, the Mayor must consider the report and check whether the Municipality's approved budget is implemented in accordance with the SDBIP and issue appropriate instructions to the Accounting officer.

Kindly submit the combined section 72 and section 52 reports to the council by 31 January 2022.

G. Pietersen

EXECUTIVE MAYOR

BEAUFORT WEST MUNICIPALITY



Mid-Year Budget & Performance Assessment for the period 1 July 2021 to 31 December 2021

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

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2021**

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Legislative Framework

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

The Municipal Finance Management Act-Number 56 of 2003

Section 72: Mid-Year Budget and Performance Assessment

- (1) The accounting officer of a municipality must by 25 January of each year—
 - (a) Assess the performance of the municipality during the first half of the financial year, taking into account—
 - (i) The monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) The municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
 - (iii) The past year's annual report, and progress on resolving problems identified in the annual report and
 - (iv) The performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
 - (b) Submit a report on such assessment to—
 - (i) The mayor of the municipality; (ii) The National Treasury; and
 - (iii) The relevant provincial treasury.
- (2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (10) of this section.
- (3) The accounting officer must, as part of the review—
 - (a) Make recommendations as to whether an adjustments budget is necessary; and
 - (b) Recommend revised projections for revenue and expenditure to the extent that this may be necessary.

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Section 54: Budgetary control and early identification of financial problems

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

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Local Government: Municipal Finance Management Act, 2003

Municipal Budget and Reporting Regulations

Format of a mid-year budget and performance assessment

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

Publication of mid-year budget and performance assessments

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

Submission of mid-year budget and performance assessments

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

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

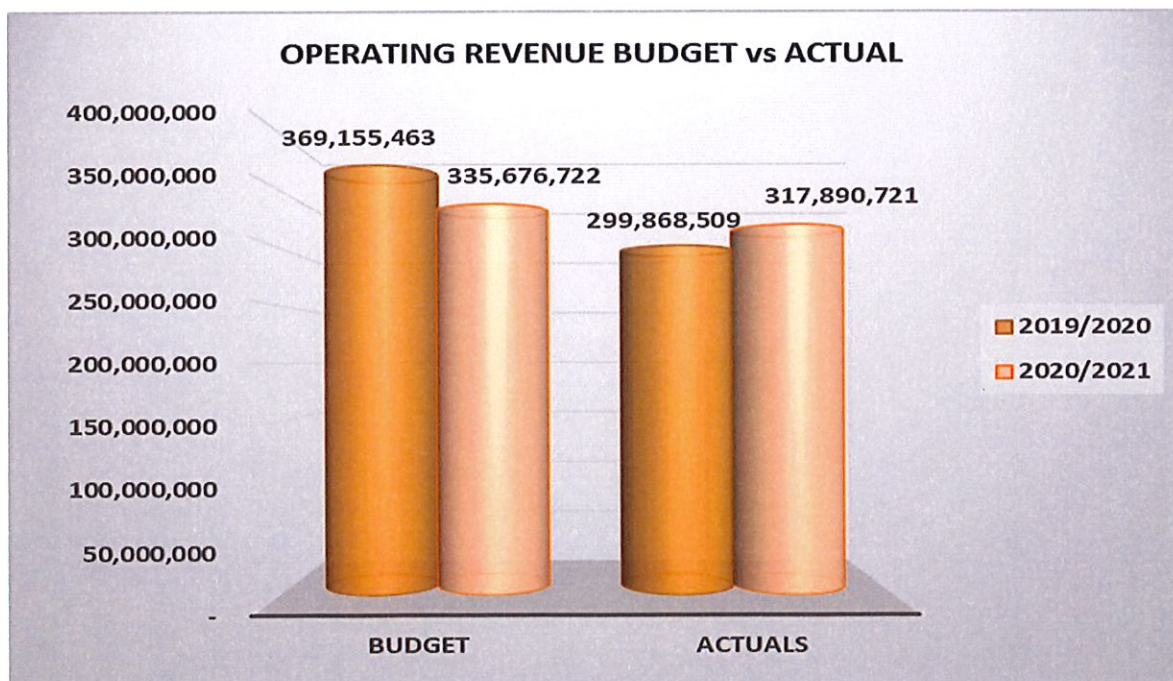
For the mid-year budget and performance assessment, the mayor's report must also provide _

- (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)

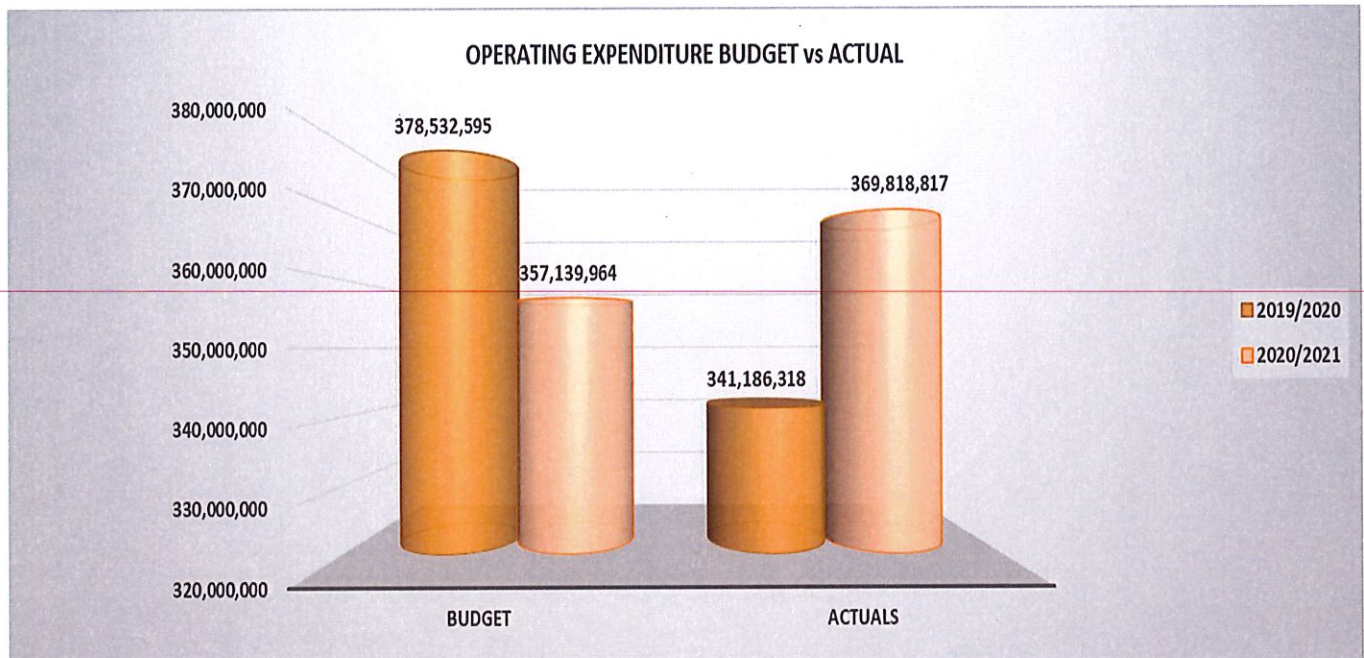
(a) Performance against Budgets

The following graph shows the Operating Revenue Budget versus Actuals for 2019/20 as well as the 2020/21 financial year. The Operating Income has increased by 6% from R300m to R318m, mainly due to yearly tariff increases and additional Operating Government Grant and Subsidies.



BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2021

The following graph shows the Operating Expenditure Budget versus Actuals for 2019/20 as well as the 2020/21 financial year. The Operating Expenditure has increased by 8.4% from R341m to R370m, mainly due to the change in employee related costs, Bulk Purchases and Provision for Debt Impairment.



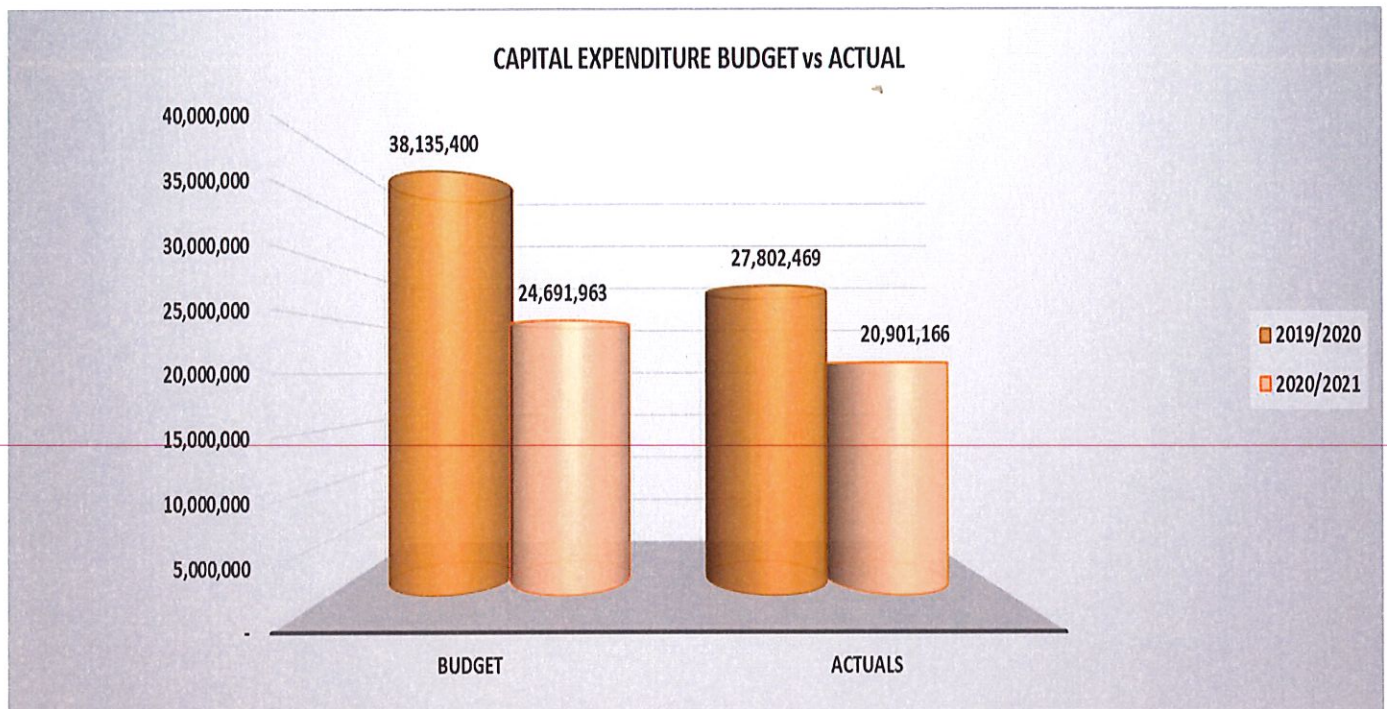
During the 2019/2020 financial year the municipality raised R 300 million in operating revenue and spent R 341 million that left the municipality with a deficit of R 41 million. In the 2020/21 financial year operating revenue was R318 million against operating expenditure of R 370 million, leaving the municipality with a deficit of R 52 million.

These graphs clearly indicate that the municipality has been spending more than it can collect hence it is the financial situation that it is in. During the 2020/2021 financial year the municipality overspend its operating budget with R 12,678,853.

(b) Percentage of Capital Budget Spent

The following graph below shows the Capital Expenditure Budget versus Actuals for 2019/20 as well as the 2020/21 financial year. The capital budget decreased by R 13,4 million from 38,1 million (2019/20) to 24,7 (2020/21) million largely as a result of a reduction in the INEP grant funding for the 2020/2021 financial year.

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During the 2019/2020 financial year the municipality spent R 27,802 million or 72,9% against the budget of R 38,135 million. In the 2020/21 financial year 84.6% or R 20,901 million was spent against the budget of R 24,692 million. The main reason for the underperformance was due to the Municipal Infrastructure Grant (MIG) and Integrated National Electrification Grant (INEP) as well as the VAT implication.

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 has a large indigent database. 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 risks 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 had a huge influence on the revenue collection for the 2020/2021 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.

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Revenue 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 in respect of the Credit Control and Debt Collection policy to improve the revenue collection.

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

Potential impact of the national and provincial adjustments budget

The national medium-term budget tabled in November 2021 had no impact on the original allocations made to the Beaufort West Municipality, hence the original allocation of R 93,445,000 will remain unchanged.

Minister David Maynier tabled the 2021/22 Western Cape Adjustment Budget in the Western Cape Provincial Parliament on 6 December 2021. With these adjustments budget an additional R 1,200,000 was allocated to the Beaufort West Municipality:

Provincial Department	Grant name	Amount
Provincial Treasury	Western Cape Financial Mangement Support Grant	100,000
Department Local Government	Local Government Public Employment Support grant	1,100,000
Total		1,200,000

The transfers recognized operational will have to increase with R 1,200,000 and the operating expenditure budget will also have to adjusted upwards with R 1,200,000 to account for the above additional funds.

Rollovers to the amount of R 1,444,935 at 30 June 2021, relating to the 2020/21 financial year were approved by provincial treasury. Both the revenue and expenditure budget have to be adjusted to make provision for these approved rollovers.

1.1.3: Remedial Action taken on Audit Outcomes of Prior Year

Currently the audit for Beaufort West Local Municipality for 2020/2021 financial year is still in progress and the office of the Auditor General is anticipating to conclude the audit during the month of February 2022.

The municipality, during the 2020/2021 financial year put extensive effort in implementing the recommendations made by the Auditor General during the 2019/2020 audit process. The audit action plan to address the 2020/2021 findings are still in progress and will be workshopped with management and council during March after the audit is completed. The plan will then be implemented and monitored by the Internal Audit Unit of the Municipality.

The draft annual report of the 2020/21 financial year is covered in a separate report to Council. Any problems and/or corrective actions identified in the oversight by Council will be monitored and actioned for correction in the current financial year.

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1.1.4: Mid-Year Performance Assessment

Municipal adjustments budgets

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

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

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

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

Description		Ref	2020/21	Budget Year 2021/22						
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands										
Revenue By Source										
Property rates		-	44,681	44,681	2,888	24,497	22,340	2,157	10%	44,681
Service charges - electricity revenue		-	96,329	96,329	8,736	47,187	48,164	(977)	-2%	96,329
Service charges - water revenue		-	30,024	30,024	3,789	12,232	15,012	(2,780)	-19%	30,024
Service charges - sanitation revenue		-	20,074	20,074	1,451	10,562	10,037	525	5%	20,074
Service charges - refuse revenue		-	10,132	10,132	693	4,703	5,066	(364)	-7%	10,132
Rental of facilities and equipment		-	1,519	1,519	140	811	760	51	7%	1,519
Interest earned - external investments		-	550	550	84	119	275	(156)	-57%	550
Interest earned - outstanding debtors		-	6,729	6,729	696	3,521	3,364	157	5%	6,729
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	45,021	45,021	283	4,846	22,510	(17,664)	-76%	45,021
Licences and permits		-	210	210	15	112	105	7	6%	210
Agency services		-	1,100	1,100	52	398	550	(152)	-28%	1,100
Transfers and subsidies		-	81,054	81,054	24,545	57,086	40,527	16,559	41%	81,054
Other revenue		-	1,259	1,259	12	263	630	(367)	-58%	1,259
Gains		-	0	0	-	-	-	-	-	0
Total Revenue (excluding capital transfers and contributions)		-	338,682	338,682	43,366	166,337	169,341	(3,004)	-2%	338,682
Expenditure By Type										
Employee related costs		-	125,542	125,542	15,544	64,758	62,771	1,987	3%	125,542
Remuneration of councillors		-	6,286	6,286	534	3,040	3,143	(103)	-3%	6,286
Debt impairment		-	28,919	28,919	1	33	14,459	(14,427)	-100%	28,919
Depreciation & asset impairment		-	23,813	23,813	-	-	11,906	(11,906)	-100%	23,813
Finance charges		-	835	835	408	2,288	417	1,871	448%	835
Bulk purchases - electricity		-	75,703	75,703	336	30,128	37,852	(7,723)	-20%	75,703
Inventory consumed		-	20,371	20,395	316	5,829	10,196	(4,368)	-43%	20,395
Contracted services		-	22,882	22,842	2,514	5,985	11,424	(5,439)	-48%	22,842
Transfers and subsidies		-	525	525	85	250	263	(13)	-5%	525
Other expenditure		-	33,638	33,653	1,113	15,201	16,825	(1,624)	-10%	33,653
Losses		-	(0)	(0)	-	-	-	-	-	(0)
Total Expenditure		-	338,513	338,513	20,834	127,511	169,257	(41,745)	-25%	338,513
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	19,895	21,295	426	6,740	10,147	(1,408)	(0)	21,295
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	20,063	21,463	22,958	47,565	10,231			21,463
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	20,063	21,463	22,958	47,565	10,231			21,463
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		-	20,063	21,463	22,958	47,565	10,231			21,463
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		-	20,063	21,463	22,958	47,565	10,231			21,463

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1.1.4.1 Revenue by source

Year-to-date revenue accrued was R 166,337 million or R 3,004 million below the year-to-date budget projections for December 2021. The major reasons for the variance are due to under performance of service charges electricity and water revenue was well as on fines, penalties and forfeits, specifically traffic fines being the major contributor. It should however be noted that grants and subsidies are higher by 41% because of the second equitable share received in December.

Refer to Table C4 for more detail on revenue by source.

1.1.4.2 Operating expenditure by type

The total expenditure for the month amounted to R 20,384 million. The total expenditure is 25% or R 41,745 million below year-to-date budget projections for December 2021. The major reason for the variance is due to the bulk electricity, debt impairment as well as depreciation and amortization. The expenditure for debt impairment and depreciation are accounted for at the end of the financial year and this is an area that the municipality needs to improve on.

Refer to Table C4 for further details on expenditure by type.

1.1.4.3 Capital expenditure

The total capital budget for the 2021/2022 financial year amounts to R 24,865 million. The year-to-date expenditure for December 2021 amounts to R 8,037 million or 32% of the budgeted amount excluding VAT. Vat inclusive the total expenditure amounts to R 9,213 million or 37%. Capital expenditure is expected to increase as the year progress.

Refer to Table C5 for more detail on capital expenditure, and section 10 capital programme performance.

1.1.4.4 Cash flows

The municipality started the financial year with a net overdrawn cash position of R 8,279 million. This figure is provisional and will be finalized when the audit is completed. The net increase in cash for the month amounted to R 12,049 million, and the cash and cash equivalents at the end of the month amounted to R 25,677 million.

Refer to Table C9 for more detail on cash flows.

1.1.4.5 High level SDBIP overall performance

The municipality met 7.41% (2 of 27) of the applicable KPI's for the period as at 31 December 2021. The remainder of the KPI's (10) on the Top Layer SDBIP out of the total number of 27 KPI's do not have targets for this period and will be reported on in future quarters when they are due. 62.96% (17 of 27) KPI targets were not achieved as at 31 December 2021 of which the details are included in the tables below.

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1.1.4.6 Potential impact of the national and provincial adjustments budget

The national medium-term budget tabled in November 2021 had no impact on the original allocations made to the Beaufort West Municipality, hence the original allocation of R 93,445,000 will remain unchanged.

Minister David Maynier tabled the 2021/22 Western Cape Adjustment Budget in the Western Cape Provincial Parliament on 6 December 2021. With these adjustments budget an additional R 1,200,000 was allocated to the Beaufort West Municipality:

Provincial Department	Grant name	Amount
Provincial Treasury	Western Cape Financial Management Support Grant	100,000
Department Local Government	Local Government Public Employment Support grant	1,100,000
Total		1,200,000

The transfers recognized operational will have to increase with R 1,200,000 and the operating expenditure budget will also have to adjusted upwards with R 1,200,000 to account for the above additional funds.

Rollovers to the amount of R 1,444,935 at 30 June 2021, relating to the 2020/21 financial year was approved by provincial treasury. Both the revenue and expenditure budget have to be adjusted to make provision for these approved rollovers. The approved rollovers relate to the following grants:

Grant	Amount
Western Cape Financial Management Support Grant	R 200,000
Municipal Accreditation and Capacity Building Grant	R 158,277
Library Service Replacement Funding	R 880,658
Community Development Workers Operational Support Grant	R 206,000

Provision will also be made for the R 400,000 Central Karoo District Municipality Grant that was unspent at the end of the 2020/21 financial year.

1.1.4.7 Conclusion

The mid-year budget and performance assessment indicates that:

- a) An adjustments budget, IDP and SDBIP for 2021/22 will be prepared and this must be approved by Council by no later than 28 February 2022; and
- b) The revised SDBIP which forms the basis for the mid-year performance assessments must include adjustments necessitated by a review of the predetermined objectives and adjustments as a result of the adjustments budget, must be approved by Council.

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COUNCILLOR G PIETERSEN
EXECUTIVE MAYOR

DATE: 25/01/2022

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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;
- (e) Any other resolutions that may be required

MID-YEAR BUDGET AND PERFORMANCE REPORT

RECOMMENDATION:

That council take cognizance of the 2021/22 Mid-Year Budget and Performance Assessment as tabled in terms of Section 54 of the Municipal Finance Management Act

That a revised budget for 2021/22 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)

3.2 Budget Overview

(a) Operating Revenue

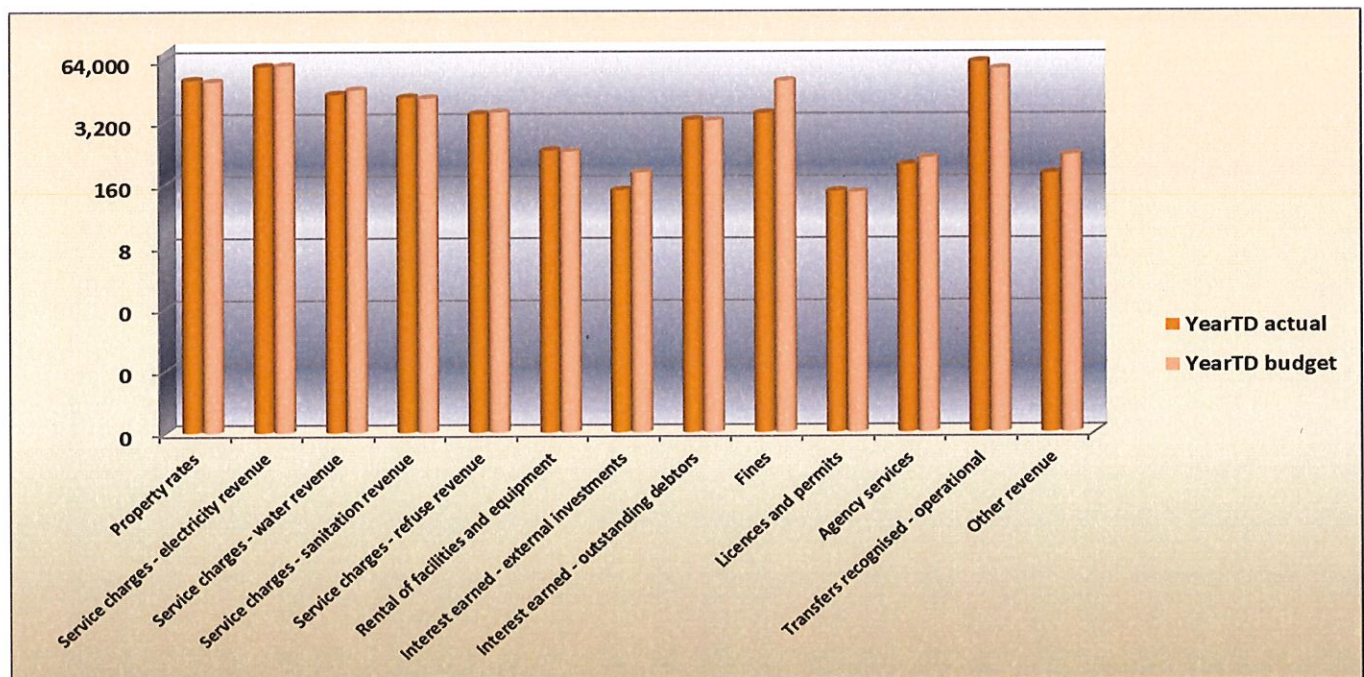
WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2020/21	Budget Year 2021/22							
		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		–	44,681	44,681	2,888	24,497	22,340	2,157	10%	44,681
Service charges - electricity revenue		–	96,329	96,329	8,736	47,187	48,164	(977)	-2%	96,329
Service charges - water revenue		–	30,024	30,024	3,769	12,232	15,012	(2,780)	-19%	30,024
Service charges - sanitation revenue		–	20,074	20,074	1,451	10,562	10,037	525	5%	20,074
Service charges - refuse revenue		–	10,132	10,132	693	4,703	5,066	(364)	-7%	10,132
Rental of facilities and equipment		–	1,519	1,519	140	811	760	51	7%	1,519
Interest earned - external investments		–	550	550	84	119	275	(156)	-57%	550
Interest earned - outstanding debtors		–	6,729	6,729	698	3,521	3,364	157	5%	6,729
Dividends received		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		–	45,021	45,021	283	4,846	22,510	(17,664)	-78%	45,021
Licences and permits		–	210	210	15	112	105	7	6%	210
Agency services		–	1,100	1,100	52	398	550	(152)	-28%	1,100
Transfers and subsidies		–	81,054	81,054	24,545	57,086	40,527	16,559	41%	81,054
Other revenue		–	1,259	1,259	12	263	630	(367)	-58%	1,259
Gains		–	0	0	–	–	–	–	–	0
Total Revenue (excluding capital transfers and contributions)		–	338,682	338,682	43,366	166,337	169,341	(3,004)	-2%	338,682

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



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

Year-to-date revenue accrued were R 166,337 million or R 3,004 million below the year-to-date budget projections for December 2021. The major reasons for the variance are due to under performance of service charges electricity and water revenue was well as on fines, penalties and forfeits, specifically traffic fines being the major contributor.

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The transfers and subsidies are above by 41% because of the second equitable share tranche received in December 2021, hence the variance of R 16,6 million.

The high underperformance of water revenue by 19% compared to the year to date budget is due to the shortage of water meters.

Interest on external investments needs to be adjusted downwards as the variance as at December 2021 is standing at 57% as the municipality is experiencing cash flow challenges.

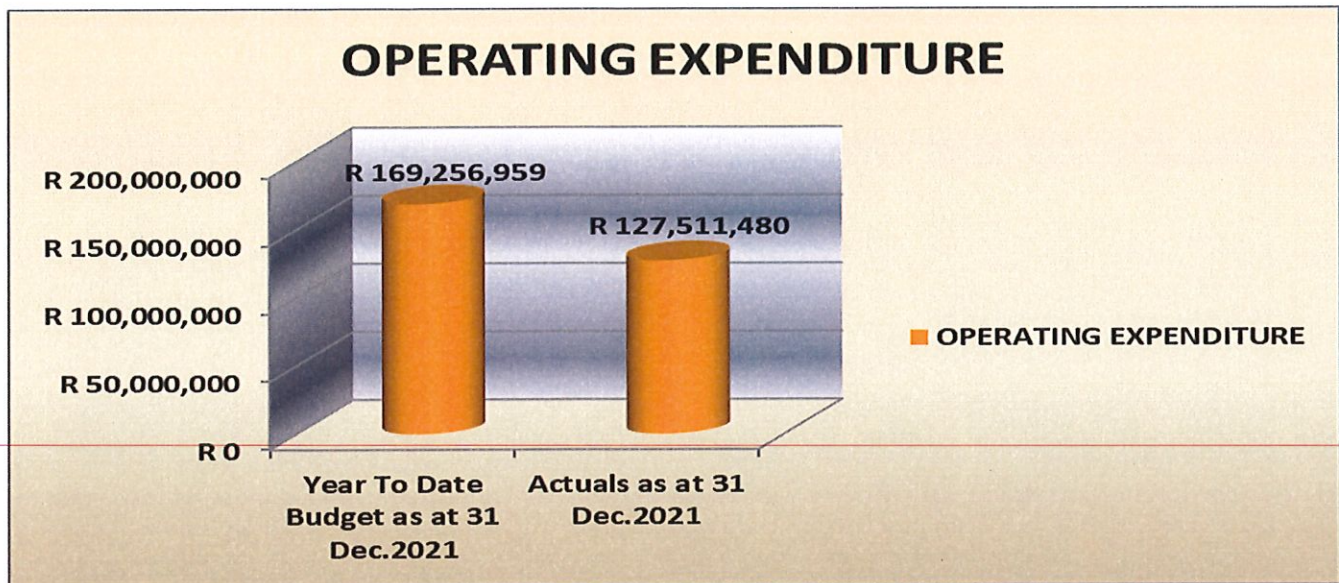
Refer to Table C4 for more detail on revenue by source.

(b) Operating Expenditure

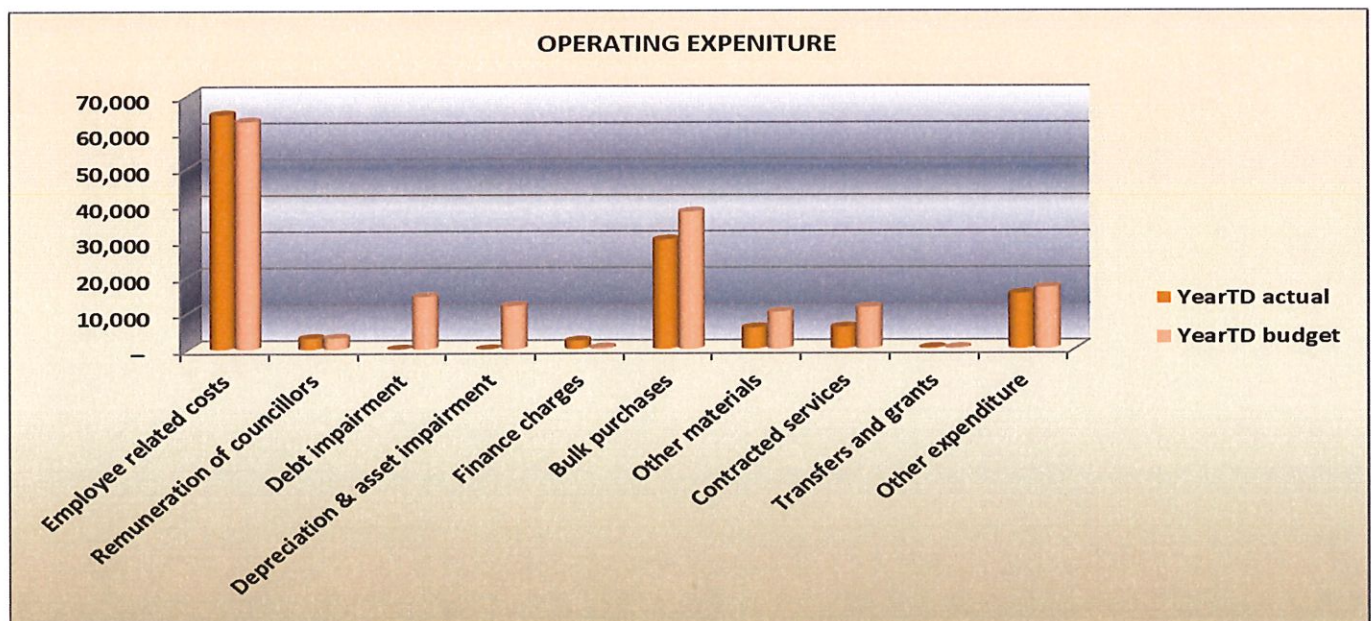
WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description	Ref	2020/21	Budget Year 2021/22							
		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		–	125,542	125,542	15,544	64,758	62,771	1,987	3%	125,542
Remuneration of councillors		–	6,286	6,286	524	3,040	3,143	(103)	-3%	6,286
Debt impairment		–	28,919	28,919	1	33	14,459	(14,427)	-100%	28,919
Depreciation & asset impairment		–	23,813	23,813	–	–	11,906	(11,906)	-100%	23,813
Finance charges		–	835	835	403	2,288	417	1,871	448%	835
Bulk purchases - electricity		–	75,703	75,703	335	30,128	37,852	(7,723)	-20%	75,703
Inventory consumed		–	20,371	20,395	316	5,829	10,196	(4,368)	-43%	20,395
Contracted services		–	22,882	22,842	2,514	5,985	11,424	(5,439)	-48%	22,842
Transfers and subsidies		–	525	525	85	250	263	(13)	-5%	525
Other expenditure		–	33,638	33,653	1,113	15,201	16,825	(1,624)	-10%	33,653
Losses		–	(0)	(0)	–	–	–	–		(0)
Total Expenditure		–	338,513	338,513	20,834	127,511	169,257	(41,745)	-25%	338,513

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



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

The total expenditure for the month amounted to R 20,384 million. The total expenditure is 25% or R 41,745 million below year-to-date budget projections for December 2021. The major reason for the variance is due to the bulk electricity, debt impairment as well as depreciation and amortization. The expenditure for debt impairment and depreciation are accounted for at the end of the financial year and this is an area that the municipality needs to improve on.

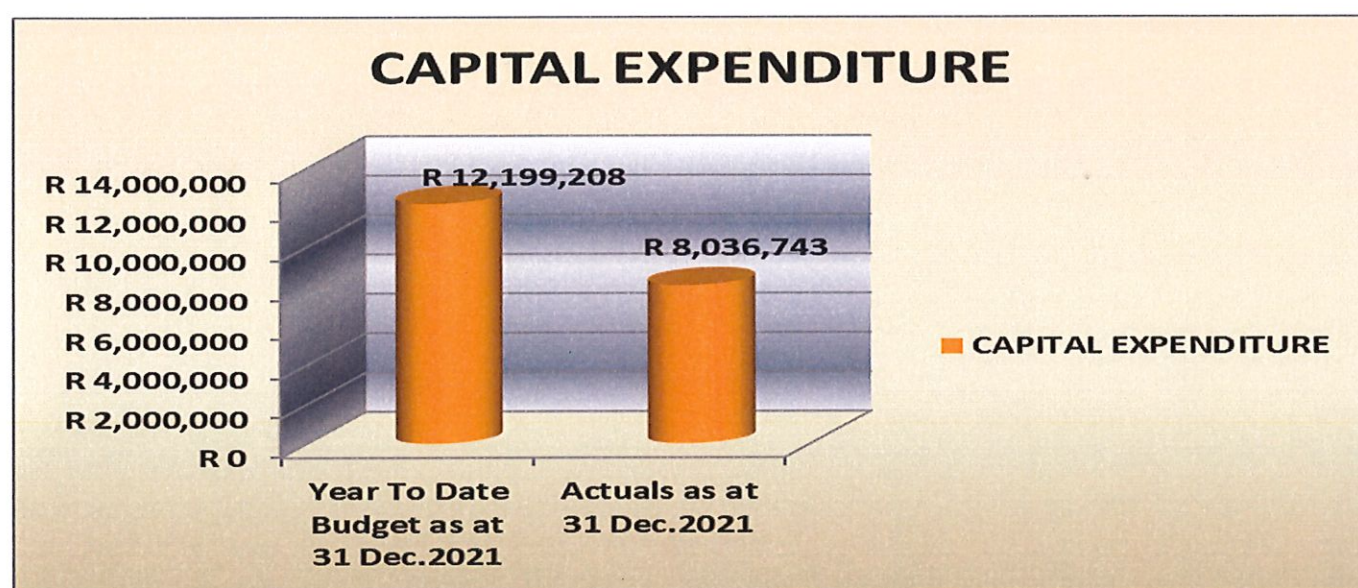
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Finance charges are sitting at 448% or R 1,871 million higher than the budgeted amount. This is due to the late payment of Eskom account and third party payments. This is however regarded as fruitless and wasteful expenditure that the municipality is struggling to avoid due to its cash flow constraints.

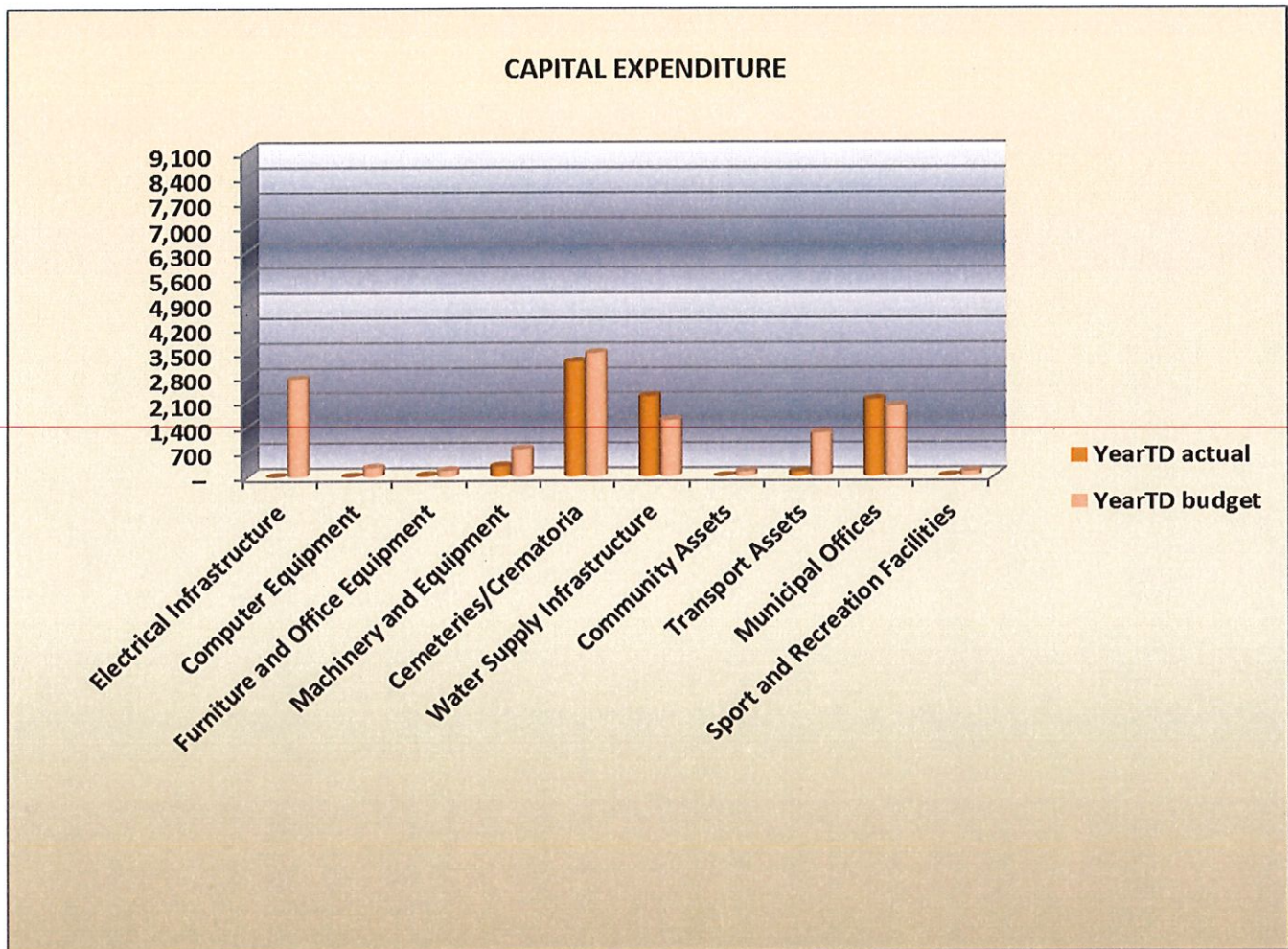
Inventory consumed and contracted services have underperformed by 43% and 48% respectively because the municipality does not have cash to honour its commitments of financial obligations.

Refer to Table C4 for further details on expenditure by type.

(c) Capital Expenditure



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(See Table SC13a, b, c & e for details on the Capital Expenditure information)

The total capital budget for the 2021/2022 financial year amounts to R 24,865 million. The year-to-date expenditure for December 2021 amounts to R 8,037 million or 32% of the budgeted amount excluding VAT. Vat inclusive the total expenditure amounts to R 9,213 million or 37%. The INEP project are expected to resume in the third quarter of the financial year.

Refer to Table C5 for more detail on capital expenditure, and SC 13 page 44 - 10 capital programme performance.

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Section 4-In Year Budget Tables

4.1 Monthly Budget Statement

In year-budget statement

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

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

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

BEAUFORT WEST MUNICIPALITY
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4.1.1 Table C1:s71 Monthly Budget Statement Summary

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - M06 December

Description	2020/21	Budget Year 2021/22							
	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	-	44,681	44,681	2,688	24,497	22,340	2,157	10%	44,681
Service charges	-	156,559	156,559	14,649	74,684	76,280	(3,596)	-5%	156,559
Investment revenue	-	550	550	84	119	275	(156)	-57%	550
Transfers and subsidies	-	81,054	81,054	24,545	57,086	40,527	16,559	41%	81,054
Other own revenue	-	55,838	55,838	1,200	9,951	27,919	(17,968)	-64%	55,838
Total Revenue (excluding capital transfers and contributions)	-	338,682	338,682	43,366	166,337	169,341	(3,004)	-2%	338,682
Employee costs	-	125,542	125,542	15,544	64,758	62,771	1,987	3%	125,542
Remuneration of Councillors	-	6,266	6,266	524	3,040	3,143	(103)	-3%	6,266
Depreciation & asset impairment	-	23,813	23,813	-	-	11,908	(11,908)	-100%	23,813
Finance charges	-	835	835	403	2,268	417	1,851	448%	835
Inventory consumed and bulk purchases	-	96,074	96,099	651	35,957	48,048	(12,091)	-25%	96,099
Transfers and subsidies	-	525	525	85	250	263	(13)	-5%	525
Other expenditure	-	85,439	85,414	3,626	21,219	42,709	(21,490)	-50%	85,414
Total Expenditure	-	338,513	338,513	20,834	127,511	169,257	(41,745)	-25%	338,513
Surplus/(Deficit)	-	169	169	22,532	38,825	84	38,742	46206%	169
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	19,895	21,295	426	8,740	10,147	==	-14%	21,295
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (link-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	20,063	21,463	22,958	47,565	10,231	37,334	365%	21,463
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	20,063	21,463	22,958	47,565	10,231	37,334	365%	21,463
Capital expenditure & funds sources									
Capital expenditure	-	23,465	24,865	375	8,037	12,199	(4,162)	-34%	24,865
Capital transfers recognised	-	19,895	21,295	371	7,645	10,414	(2,770)	-27%	21,295
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,570	3,570	4	392	1,755	(1,363)	-78%	3,570
Total sources of capital funds	-	23,465	24,865	375	8,037	12,199	(4,162)	-34%	24,865
Financial position									
Total current assets	-	91,593	91,593	-	59,312	-	-	-	91,593
Total non-current assets	-	557,077	558,477	-	9,560	-	-	-	558,477
Total current liabilities	-	(48,377)	(46,977)	-	21,356	-	-	-	(46,977)
Total non-current liabilities	-	57,523	57,523	-	-	-	-	-	57,523
Community wealth/Equity	-	473,758	473,758	-	(28)	-	-	-	473,758
Cash flows									
Net cash from (used) operating	-	37,697	60,579	27,525	91,853	30,290	(61,563)	-203%	60,579
Net cash from (used) investing	-	(23,465)	(23,465)	(1,545)	(7,704)	(11,733)	(4,029)	34%	(23,465)
Net cash from (used) financing	-	(1,975)	(0)	(222)	(245)	0	245	2049458%	0
Cash/cash equivalents at the month/year end	-	17,980	42,837	-	83,903	24,281	(59,623)	-246%	37,114
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	22,584	3,806	3,492	3,691	7,909	4,104	3,236	123,259	172,082
Creditors Age Analysis									
Total Creditors	885	1,335	1,983	6,920	278	2,000	32,397	32,538	78,338

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

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

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

WC053 Beaufort West - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		-	71,220	71,220	27,676	66,728	66,610	50,116	141%	71,220
Executive and council		-	10,976	10,976	22,863	31,916	3,466	46,426	846%	10,976
Finance and administration		-	60,244	60,244	4,813	33,812	30,122	3,690	12%	60,244
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	61,971	61,971	1,669	16,848	60,966	(17,136)	-33%	61,971
Community and social services		-	12,797	12,797	1,226	9,131	6,399	2,732	43%	12,797
Sport and recreation		-	2,979	2,979	-	119	1,469	(1,370)	-92%	2,979
Public safety		-	45,915	45,915	333	4,378	22,936	(18,360)	-80%	45,915
Housing		-	260	260	-	-	140	(140)	-100%	260
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	1,656	1,656	117	714	697	17	2%	1,656
Planning and development		-	1,343	1,343	117	362	672	(109)	-16%	1,343
Road transport		-	30	30	-	131	23	128	308%	30
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	226,692	226,692	14,469	74,766	112,156	(37,406)	-33%	226,692
Energy sources		-	116,360	116,360	6,769	47,140	59,160	(12,020)	-20%	116,360
Water management		-	30,914	32,314	3,262	11,043	23,697	(14,615)	-57%	32,314
Waste water management		-	33,606	33,606	1,603	11,366	16,804	(5,406)	-32%	33,606
Waste management		-	21,006	21,006	784	5,207	10,345	(5,336)	-51%	21,006
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	666,676	666,676	46,732	176,077	175,466	(4,412)	-2%	666,676
Expenditure - Functional										
Governance and administration		-	66,160	66,160	6,266	67,972	44,076	(6,103)	-14%	66,160
Executive and council		-	15,374	15,374	(3,322)	3,961	7,667	(1,706)	-22%	15,374
Finance and administration		-	71,220	71,220	6,341	31,360	35,610	(4,250)	-12%	71,220
Internal audit		-	1,355	1,355	219	631	776	(127)	-16%	1,355
Community and public safety		-	66,976	66,976	4,666	19,182	26,466	(9,306)	-33%	66,976
Community and social services		-	11,666	11,666	1,407	3,116	3,949	(830)	-14%	11,666
Sport and recreation		-	8,966	8,966	1,067	4,067	4,469	(412)	-9%	8,966
Public safety		-	33,644	33,644	2,060	9,636	16,922	(7,064)	-42%	33,644
Housing		-	2,236	2,236	1	139	1,116	(979)	-66%	2,236
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	22,666	22,666	2,660	6,926	11,426	(2,503)	-22%	22,666
Planning and development		-	7,669	7,669	737	2,636	3,630	(1,116)	-26%	7,669
Road transport		-	14,969	14,969	1,493	6,092	7,460	(1,366)	-19%	14,969
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	170,660	170,660	10,661	61,462	66,266	(23,633)	-26%	170,660
Energy sources		-	104,671	104,671	6,046	40,463	52,336	(11,643)	-23%	104,671
Water management		-	34,230	34,230	1,646	10,231	17,116	(6,884)	-40%	34,230
Waste water management		-	17,366	17,366	1,129	3,363	6,769	(3,234)	-39%	17,366
Waste management		-	14,031	14,031	1,606	7,142	7,016	127	2%	14,031
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	6	-	666,616	666,616	20,664	127,611	165,267	(41,746)	-26%	666,616
Surplus (Deficit) for the year		-	20,060	21,460	26,068	47,666	10,261	67,664	666%	21,460

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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 Infrastructure Service

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2020/21	Budget Year 2021/22							
		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		-	-	-	-	-	-	-		-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	204,996	206,396	13,771	70,294	102,698	(32,404)	-31.6%	206,396
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	44,681	44,681	4,007	31,765	22,340	9,425	42.2%	44,681
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,122	10,122	23,853	55,349	5,061	50,289	993.7%	10,122
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	4,527	4,527	734	1,538	2,263	(726)	-32.1%	4,527
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	86,071	86,071	1,297	15,304	43,036	(27,732)	-64.4%	86,071
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	8,180	8,180	130	826	4,090	(3,265)	-79.8%	8,180
Total Revenue by Vote	2	-	358,576	359,976	43,792	175,077	179,488	(4,412)	-2.5%	359,976
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	5,368	5,368	397	1,464	2,684	(1,220)	-45.5%	5,368
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	185,517	185,517	11,723	64,442	92,759	(28,316)	-30.5%	185,517
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	11,061	11,041	352	446	5,523	(5,077)	-91.9%	11,041
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	32,465	32,465	3,215	16,142	16,233	(90)	-0.6%	32,465
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	24,218	24,238	2,629	11,390	12,117	(727)	-6.0%	24,238
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	69,525	69,525	6,241	28,669	34,762	(6,094)	-17.5%	69,525
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	10,359	10,359	(3,723)	4,958	5,179	(221)	-4.3%	10,359
Total Expenditure by Vote	2	-	338,513	338,513	20,834	127,511	169,257	(41,745)	-24.7%	338,513
Surplus/ (Deficit) for the year	2	-	20,063	21,463	22,958	47,565	10,231	37,334	364.9%	21,463

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4.1.4 Table C4:s71 Monthly Budget Statement -Financial Performance (revenue and expenditure)

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

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

Description		Rd	2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2021/22				
						YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Revenue By Source											
Property rates			-	44,681	44,681	2,888	24,497	22,340	2,157	10%	44,681
Service charges - electricity revenue			-	96,329	96,329	8,736	47,187	48,164	(977)	-2%	96,329
Service charges - water revenue			-	30,024	30,024	3,789	12,232	15,012	(2,780)	-19%	30,024
Service charges - sanitation revenue			-	20,074	20,074	1,451	10,562	10,037	525	5%	20,074
Service charges - refuse revenue			-	10,132	10,132	693	4,703	5,066	(364)	-7%	10,132
Rental of facilities and equipment			-	1,519	1,519	140	811	760	51	7%	1,519
Interest earned - external investments			-	550	550	84	119	275	(156)	-57%	550
Interest earned - outstanding debtors			-	6,729	6,729	696	3,521	3,364	157	5%	6,729
Dividends received			-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits			-	45,021	45,021	283	4,846	22,510	(17,664)	-78%	45,021
Licences and permits			-	210	210	15	112	105	7	6%	210
Agency services			-	1,100	1,100	52	398	550	(152)	-28%	1,100
Transfers and subsidies			-	81,054	81,054	24,545	57,086	40,527	16,559	41%	81,054
Other revenue			-	1,259	1,259	12	263	630	(367)	-58%	1,259
Gains			-	0	0	-	-	-	-	-	0
Total Revenue (excluding capital transfers and contributions)			-	338,682	338,682	43,366	166,337	169,341	(3,004)	-2%	338,682
Expenditure By Type											
Employee related costs			-	125,542	125,542	15,544	64,758	62,771	1,987	3%	125,542
Remuneration of councillors			-	6,286	6,286	534	3,040	3,143	(103)	-3%	6,286
Debt impairment			-	28,919	28,919	1	33	14,459	(14,427)	-100%	28,919
Depreciation & asset impairment			-	23,813	23,813	-	-	11,906	(11,906)	-100%	23,813
Finance charges			-	835	835	403	2,288	417	1,871	448%	835
Bulk purchases - electricity			-	75,703	75,703	335	30,128	37,852	(7,723)	-20%	75,703
Inventory consumed			-	20,371	20,395	316	5,829	10,196	(4,368)	-43%	20,395
Contracted services			-	22,882	22,842	2,514	5,985	11,424	(5,439)	-45%	22,842
Transfers and subsidies			-	525	525	85	250	263	(13)	-5%	525
Other expenditure			-	33,638	33,653	1,113	15,201	16,825	(1,624)	-10%	33,653
Losses			-	(0)	(0)	-	-	-	-	-	(0)
Total Expenditure			-	338,513	338,513	20,834	127,511	169,257	(41,745)	-25%	338,513
Surplus/(Deficit)			-	168	168	22,532	38,825	84	38,742	0	168
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			-	19,895	21,295	425	8,740	10,147	(1,408)	(0)	21,295
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			-	20,063	21,463	22,958	47,565	10,231			21,463
Taxation			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation			-	20,063	21,463	22,958	47,565	10,231			21,463
Attributable to minorities			-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			-	20,063	21,463	22,958	47,565	10,231			21,463
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year			-	20,063	21,463	22,958	47,565	10,231			21,463

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

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Year-to-date revenue accrued were R 166,337 million or R 3,004 million below the year-to-date budget projections for December 2021. The major reasons for the variance are due to under performance of service charges electricity and water revenue was well as on fines, penalties and forfeits, specifically traffic fines being the major contributor.

Refer to Table C4 for more detail on revenue by source.

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

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06
December

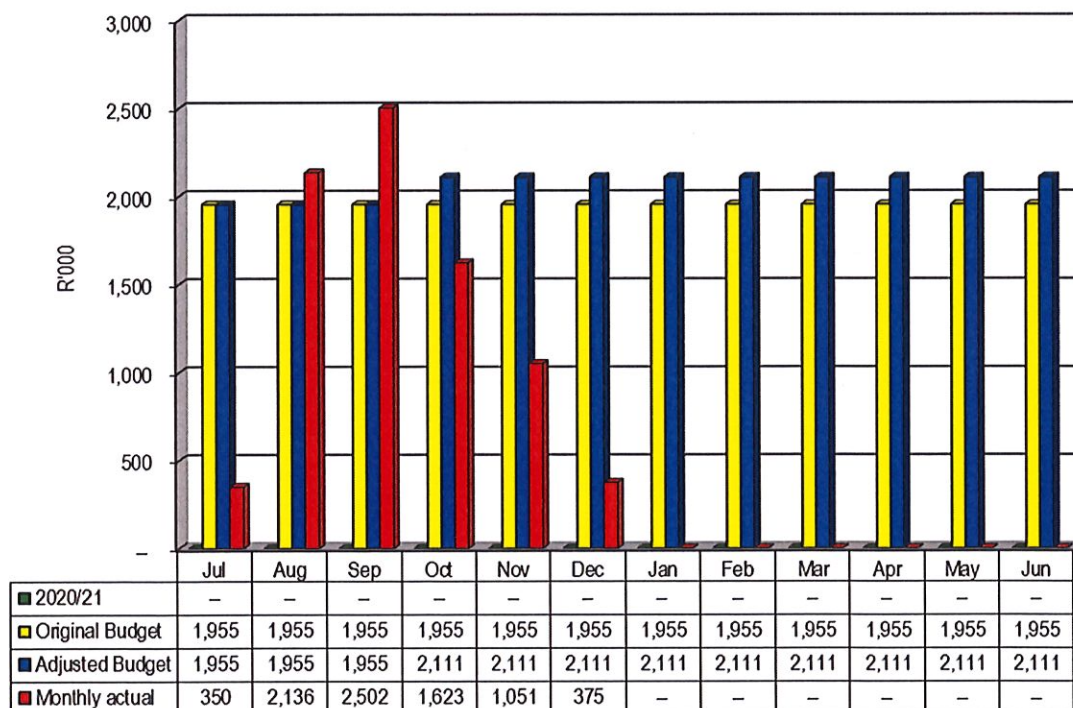
Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		—	—	—	—	—	—	—	—	—
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		—	19,976	19,976	154	6,691	9,988	(3,297)	-33%	19,976
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		—	—	—	—	—	—	—	—	—
Vote 4 - DIRECTORATE: CORPORATE SERVICES		—	459	459	4	4	229	(225)	-98%	459
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		—	—	—	—	—	—	—	—	—
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		—	3,031	3,031	—	119	1,515	(1,397)	-92%	3,031
Vote 7 - COMMUNITY & SOCIAL SERVICES		—	—	—	—	—	—	—	—	—
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—	—	—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—	—	—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—	—	—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
Total Capital Multi-year expenditure	4,7	—	23,465	23,465	158	6,814	11,733	(4,919)	-42%	23,465
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		—	—	—	—	—	—	—	—	—
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		—	—	1,400	217	1,214	467	747	160%	1,400
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		—	—	—	—	—	—	—	—	—
Vote 4 - DIRECTORATE: CORPORATE SERVICES		—	—	—	—	9	—	9	#DIV/0!	—
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		—	—	—	—	—	—	—	—	—
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		—	—	—	—	—	—	—	—	—
Vote 7 - COMMUNITY & SOCIAL SERVICES		—	—	—	—	—	—	—	—	—
Vote 8 - [NAME OF VOTE 8]		—	—	—	—	—	—	—	—	—
Vote 9 - [NAME OF VOTE 9]		—	—	—	—	—	—	—	—	—
Vote 10 - [NAME OF VOTE 10]		—	—	—	—	—	—	—	—	—
Vote 11 - [NAME OF VOTE 11]		—	—	—	—	—	—	—	—	—
Vote 12 - [NAME OF VOTE 12]		—	—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
Total Capital single-year expenditure	4	—	—	1,400	217	1,223	467	756	162%	1,400
Total Capital Expenditure		—	23,465	24,865	375	8,037	12,199	(4,162)	-34%	24,865
Capital Expenditure - Functional Classification										
Governance and administration		—	459	459	4	4	229	(225)	-98%	459
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		—	459	459	4	4	229	(225)	-98%	459
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		—	9,841	9,841	89	4,584	4,920	(336)	-7%	9,841
Community and social services		—	6,810	6,810	89	4,465	3,405	1,061	31%	6,810
Sport and recreation		—	3,031	3,031	—	119	1,515	(1,397)	-92%	3,031
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		—	—	—	—	—	—	—	—	—
Planning and development		—	—	—	—	—	—	—	—	—
Road transport		—	—	—	—	—	—	—	—	—
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		—	13,166	14,566	282	3,448	7,050	(3,602)	-51%	14,566
Energy sources		—	10,042	10,042	—	—	5,021	(5,021)	-100%	10,042
Water management		—	3,124	4,524	282	3,448	2,029	1,420	70%	4,524
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
Total Capital Expenditure - Functional Classification	3	—	23,465	24,865	375	8,037	12,199	(4,162)	-34%	24,865
Funded by:										
National Government		—	19,895	19,895	154	6,431	9,947	(3,517)	-35%	19,895
Provincial Government		—	—	—	—	—	—	—	—	—
District Municipality		—	—	1,400	217	1,214	467	747	160%	1,400
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		—	—	—	—	—	—	—	—	—
Transfers recognised - capital		—	19,895	21,295	371	7,645	10,414	(2,770)	-27%	21,295
Borrowing	6	—	—	—	—	—	—	—	—	—
Internally generated funds		—	3,570	3,570	4	392	1,785	(1,393)	-78%	3,570
Total Capital Funding		—	23,465	24,865	375	8,037	12,199	(4,162)	-34%	24,865

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Table C5 consists of three distinct sections:

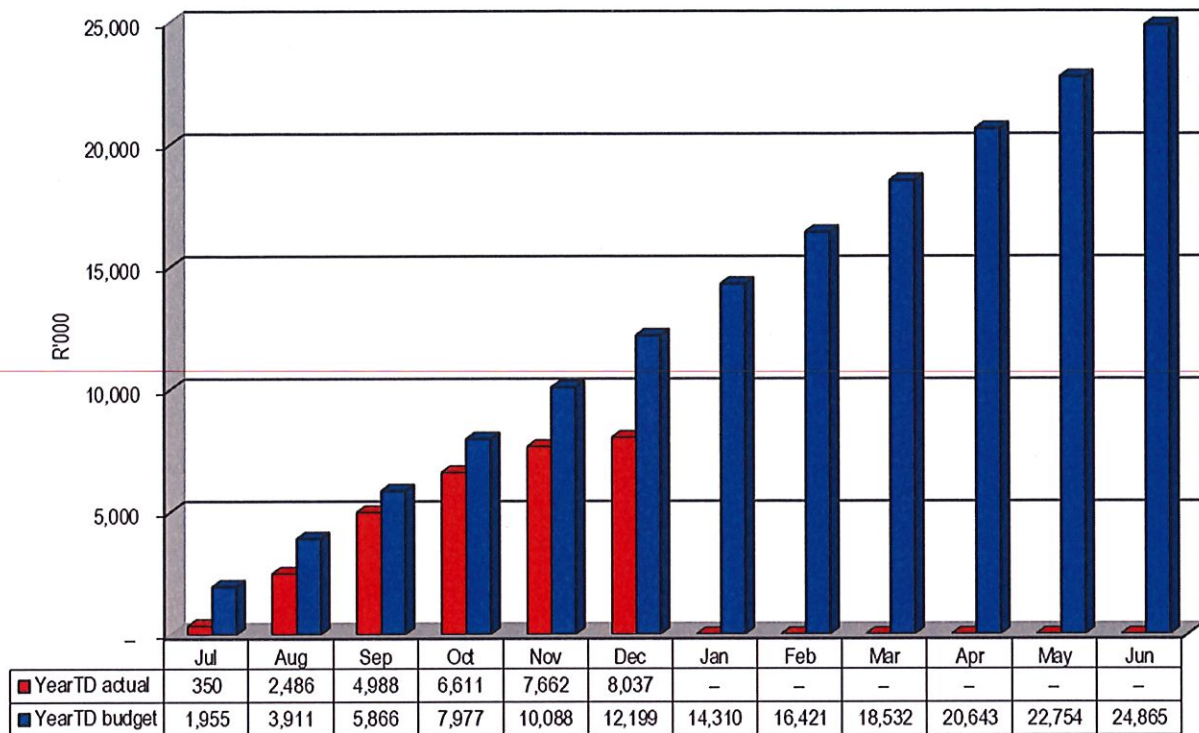
- **Appropriations by vote:**
 - Which are the budget allocations that are approved by Council in the annual and adjustment budgets (similar to the expenditure by vote in Table C3).
 - If any of these annual budgets (either for Council as a whole or any individual vote) is overspent then unauthorized expenditure will have occurred. There was 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 2021/22 Capital Expenditure Monthly Trend: actual v target



**BEAUFORT WEST MUNICIPALITY
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Chart C2 2021/22 Capital Expenditure: YTD actual v YTD target



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

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

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		–	5,007	5,007	18,863	5,007
Call investment deposits		–	2,000	2,000	9,617	2,000
Consumer debtors		–	29,941	29,941	23,180	29,941
Other debtors		–	51,614	51,614	7,818	51,614
Current portion of long-term receivables		–	1,197	1,197	–	1,197
Inventory		–	3,031	3,031	(166)	3,031
Total current assets		–	92,790	92,790	59,312	92,790
Non current assets						
Long-term receivables		–	3,623	3,623	–	3,623
Investments		–	–	–	1,524	–
Investment property		–	6,391	6,391	–	6,391
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	541,531	542,931	8,037	542,931
Biological		–	–	–	–	–
Intangible		–	307	307	–	307
Other non-current assets		–	5,225	5,225	–	5,225
Total non current assets		–	557,077	558,477	9,560	558,477
TOTAL ASSETS		–	649,866	651,266	68,872	651,266
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		–	671	671	(297)	671
Consumer deposits		–	1,994	1,994	246	1,994
Trade and other payables		–	74,700	74,700	21,408	74,700
Provisions		–	23,657	23,657	–	23,657
Total current liabilities		–	101,022	101,022	21,356	101,022
Non current liabilities						
Borrowing		–	4,523	4,523	–	4,523
Provisions		–	53,000	53,000	–	53,000
Total non current liabilities		–	57,523	57,523	–	57,523
TOTAL LIABILITIES		–	158,545	158,545	21,356	158,545
NET ASSETS	2	–	491,321	492,721	47,516	492,721
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	487,367	488,767	47,516	488,767
Reserves		–	3,954	3,954	–	3,954
TOTAL COMMUNITY WEALTH/EQUITY	2	–	491,321	492,721	47,516	492,721

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	2020/21	Budget Year 2021/22							
		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		-	40,212	40,212	2,451	19,654	20,106	437	3%	40,212
Service charges		-	145,346	145,346	8,095	61,166	72,673	(7,490)	-12%	145,346
Other revenue		-	24,509	24,509	772	8,241	12,254	(2,936)	-29%	24,509
Transfers and Subsidies - Operational		-	81,054	81,054	23,048	59,822	40,527	3,001	9%	81,054
Transfers and Subsidies - Capital		-	19,895	21,295	896	16,211	10,647	6,442	73%	21,295
Interest		-	7,279	7,279	84	389	3,639	(2,726)	-90%	7,279
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(279,238)	(279,238)	(20,755)	(120,741)	(139,619)	(11,747)	10%	(279,238)
Finance charges		-	(835)	(835)	(403)	(2,288)	(417)	1,537	-442%	(835)
Transfers and Grants		-	(525)	(525)	(85)	(250)	(263)	(54)	25%	(525)
NET CASH FROM (USED) OPERATING ACTIVITIES										
		-	37,698	39,098	14,114	42,202	19,549	(22,653)	-116%	39,098
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	(1,119)	1,524	-	2,643	#DIV/0!	-
Payments										
Capital assets		-	(23,465)	(24,865)	(426)	(9,227)	(12,433)	(1,560)	15%	(24,865)
NET CASH FROM (USED) INVESTING ACTIVITIES										
		-	(23,465)	(24,865)	(1,545)	(7,704)	(12,433)	(4,729)	38%	(24,865)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/re-financing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	(0)	(222)	(246)	0	(246)	-2235764%	-
Payments										
Repayment of borrowing		-	(1,503)	(1,503)	(297)	(297)	(751)	(454)	60%	(1,503)
NET CASH FROM (USED) FINANCING ACTIVITIES										
		-	(1,503)	(1,503)	(519)	(543)	(751)	(208)	28%	(1,503)
NET INCREASE/(DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		-	(5,723)	(5,723)		(8,279)	(5,723)			(5,723)
Cash/cash equivalents at month/year end:		-	7,007	7,007		25,677	642			7,007

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 2021/22										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts in accordance with Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days-1 Yr	Over 1 Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Waste	1200	7,485	742	793	1,065	571	810	885	14,753	27,164	16,194	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,571	387	259	171	317	424	95	1,376	10,800	2,383	-	-
Receivables from Nonexchange Transactions - Property Rates	1400	3,745	1,002	575	830	4,163	1,296	803	26,577	38,163	33,770	-	-
Receivables from Exchange Transactions - Waste/Water Management	1500	2,424	885	948	889	1,883	667	829	24,102	32,528	28,171	-	-
Receivables from Exchange Transactions - Waste Management	1600	1,351	520	305	513	827	484	441	14,753	19,214	16,818	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	2	1	1	1	1	1	42	53	45	-	-
Interest on Asset/Debtor Accounts	1810	(13)	-	-	-	-	181	155	1,052	1,375	1,388	-	-
Receivable unauthorised, irregular, fullness and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(443)	268	290	221	347	242	208	40,493	41,465	41,431	-	-
Total By Income Source	2000	22,884	3,806	3,462	3,591	7,909	4,104	3,256	123,259	172,082	142,200	-	-
2020/21 - totals only		6793454	5953131	4498412	4522410	14511375	3182088	2081256	95756683	138,319	111,084	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,055	562	359	359	577	899	429	14,255	19,516	16,519	-	-
Commercial	2300	3,159	363	351	294	3,745	343	259	13,360	21,356	18,013	-	-
Households	2400	17,358	2,881	2,752	3,038	3,355	2,853	2,358	95,644	130,800	107,658	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	22,884	3,806	3,462	3,591	7,909	4,104	3,256	123,259	172,082	142,200	-	-

**BEAUFORT WEST MUNICIPALITY
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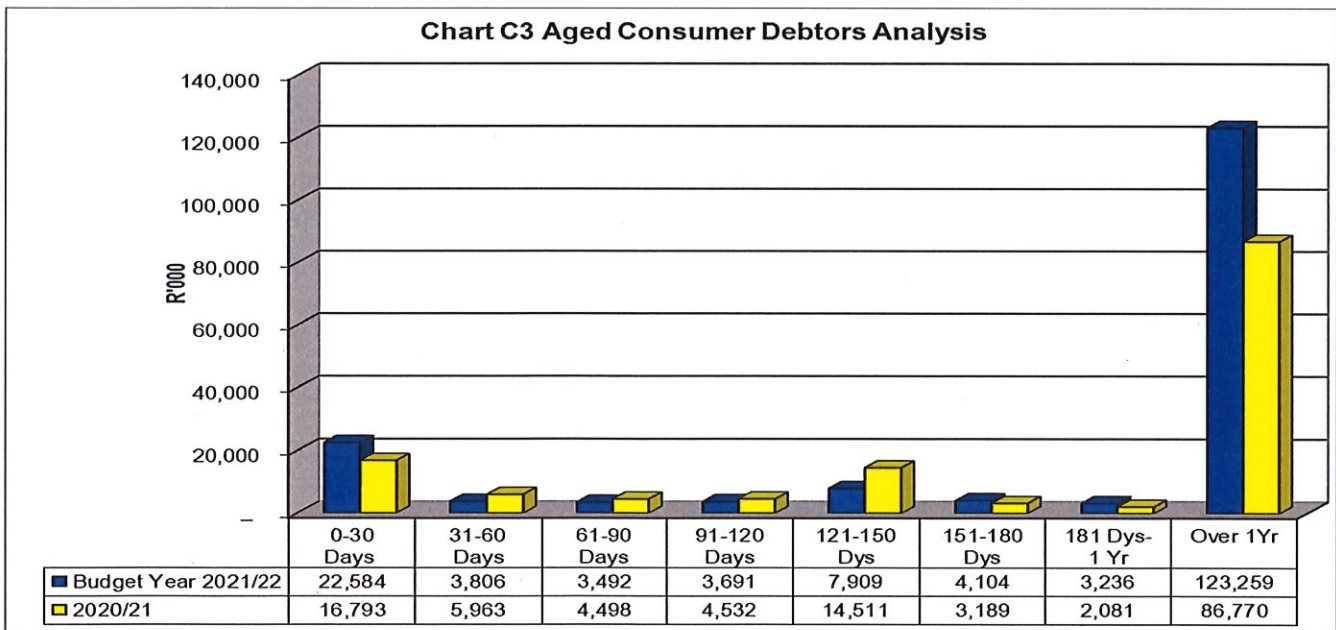
The table below indicated the percentage outstanding per customer group:

Debtors Age Analysis By Customer Group	Total	% of Total Debt
Organs of State	19,506,309	11.3%
Commercial	21,895,625	12.7%
Households	130,680,085	75.9%
Other	-	0.0%
Total By Customer Group	172,082,019	100.0%

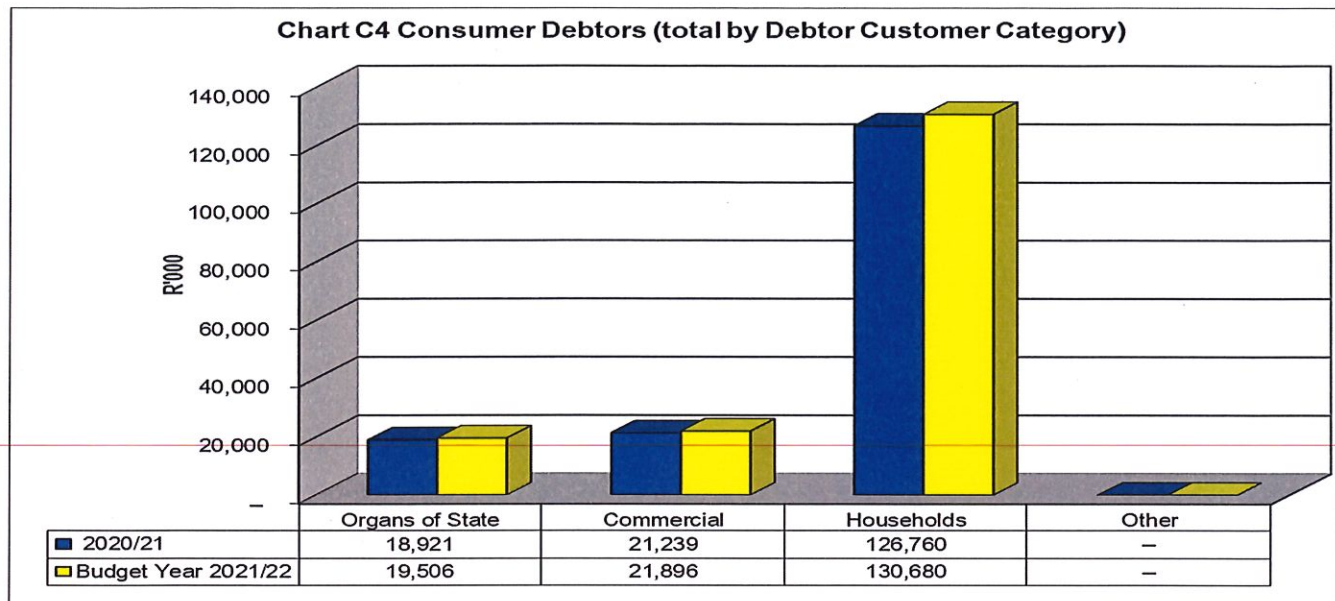
Debtors Age Analysis

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
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Section 6 - Creditor's Analysis

Creditor's Analysis

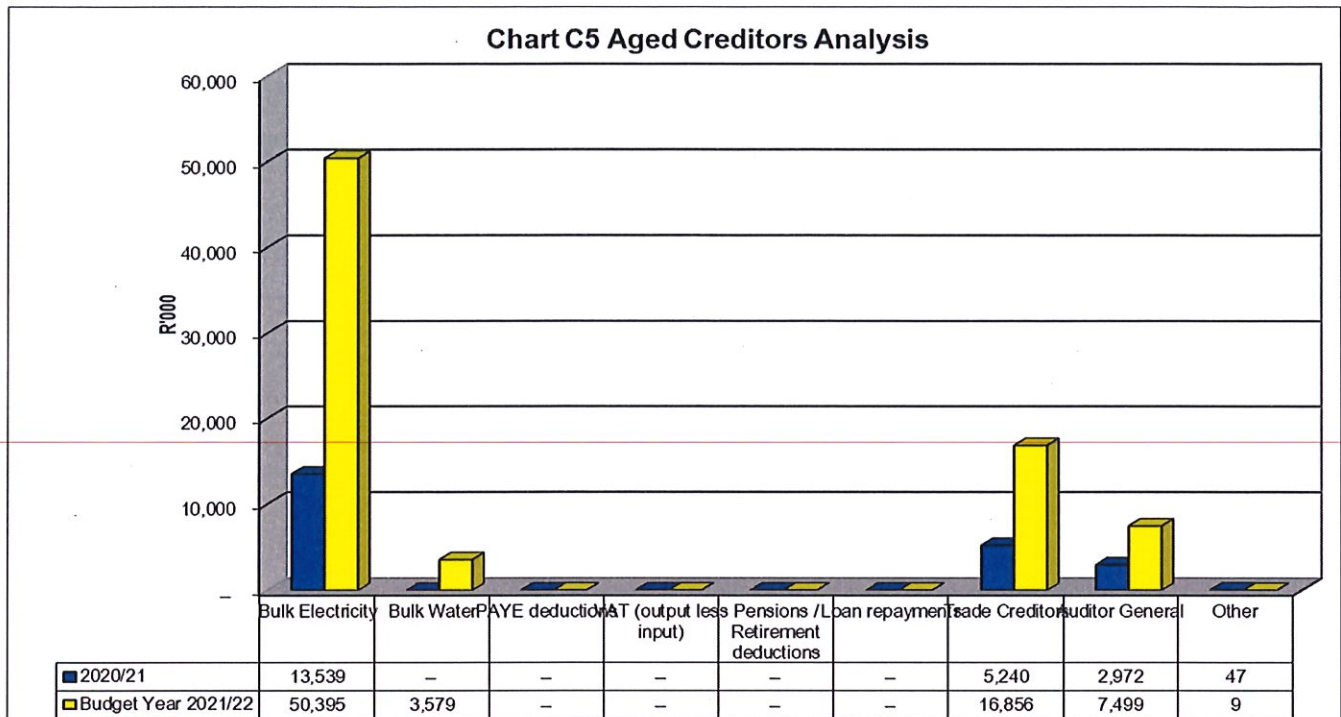
The creditor's analysis must contain an aged analysis by customer type reconciled with the financial position.

6.1 Supporting Table SC4: Creditor's Aged Analysis

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

Description	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)
		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	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	0	-	-	-	-	0	22,696	27,698	50,395	13,539
Bulk Water	0200	34	460	736	2,082	-	-	261	6	3,579	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (outputless input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	848	874	1,247	1,431	277	2,000	5,405	4,774	16,856	5,240
Auditor General	0800	-	-	-	3,407	-	-	4,034	58	7,499	2,972
Other	0900	3	2	-	-	1	-	-	2	9	47
Total By Customer Type	1000	866	1,336	1,983	6,920	278	2,000	32,397	32,538	78,338	21,798

**BEAUFORT WEST MUNICIPALITY
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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	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands						
<u>Municipality</u>						
INVESTEC		814	2	(322)		494
STANDARD BANK		6,769	35	(1,892)	37	4,950
ABSA BANK		135	1			136
NEDBANK		5,717	1		6,000	11,718
						-
						-
						-
Municipality sub-total		13,435		(2,214)	6,037	17,298
<u>Entities</u>						
						-
						-
						-
						-
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	13,435		(2,214)	6,037	17,298

The investments that the municipality has are tied up to conditional grants. This is money that the municipality cannot use for its operations.

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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	2020/21	Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %
R thousands									
RECEIPTS:	1,2								
Operating Transfers and Grants									
National Government:		-	73,550	73,550	23,048	55,231	36,775	18,456	50.2%
Local Government Equitable Share		-	69,625	69,625	22,862	51,872	34,812	17,060	49.0%
Finance Management		-	1,914	1,914	-	1,914	957	957	100.0%
EPWP Incentive		-	1,285	1,285	-	900	643	258	40.1%
Municipal Infrastructure Grant		-	726	726	186	545	363	182	50.0%
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-
Provincial Government:		-	7,504	7,504	-	4,591	3,752	839	22.4%
Western Cape Financial Management Capacity Building Grant		-	250	250	-	-	125	(125)	-100.0%
Human Settlements Development Grant (Beneficiaries)		-	280	280	-	-	140	(140)	-100.0%
Municipal Accreditation and Capacity Building Grant		-	-	-	-	-	-	-	-
Financial Assistance to Municipalities for Maintenance and		-	50	50	-	-	25	(25)	-100.0%
Library Service - Replacement Funding for most vulnerable B3		-	6,548	6,548	-	4,365	3,274	1,091	33.3%
Thusong Service Centres Grant (Sustainability: Operational		-	150	150	-	-	75	(75)	-100.0%
Community Development Workers (CDW) Operational Support		-	226	226	-	226	113	113	100.0%
Total Operating Transfers and Grants	5	-	81,054	81,054	23,048	59,822	40,527	19,295	72.6%
Capital Transfers and Grants									
Operating Transfers and Grants		-	19,895	19,895	896	15,064	9,947	5,117	51.4%
Municipal Infrastructure Grant (MIG)		-	13,795	13,795	896	10,064	6,897	3,167	45.9%
Integrated National Electrification Programme Grant		-	6,100	6,100	-	5,000	3,050	1,950	63.9%
Other capital transfers [insert description]		-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-
District Municipality		-	-	1,400	-	1,148	700	446	63.7%
CKDM		-	-	1,400	-	1,148	700	446	63.7%
Other Grant providers		-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	19,895	21,295	896	16,211	10,647	5,563	52.2%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	100,949	102,349	23,944	76,033	51,175	24,858	48.6%

Referred

During the month of December 2021, the municipality received a total of R 23,944 million in transfers and subsidies. The following grants were received from National Treasury, the 2nd Equitable Share tranche of R 22,862,000 from National Treasury as well as the 3rd MIG payment of R 1,082,000 in line with National Treasury's payment schedule.

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An amount of R 346 thousand was withheld by National Treasury due to underspending on MIG, INEP and EPWP in the 2020/21 financial year.

8.2 Supporting Table SC7 (1)-Grants expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

		2020/21		Budget Year 2021/22						
Description	Ref	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:		–	73,550	73,550	23,556	53,476	36,775	16,701	45.4%	73,550
Equitable Share		–	69,625	69,625	22,862	51,872	34,813	17,060	49.0%	69,625
Expanded Public Works Programme Integrated Grant		–	1,914	1,914	127	746	957	(211)	-22.0%	1,914
Local Government Financial Management Grant		–	1,285	1,285	508	642	643	(0)	0.0%	1,285
Municipal Infrastructure Grant		–	726	726	59	216	363	(147)	-40.5%	726
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	7,504	7,504	1,016	3,594	3,752	(158)	-455.9%	7,504
Provincial Treasury : Financial Management Capacity Building Grant		–	250	250	–	–	125	(125)	-100.0%	250
Human Settlements : Human Settlements Development Grant (Beneficiaries)		–	280	280	–	–	140	(140)	-100.0%	280
Transport and Public Works : Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		–	50	50	–	–	25	(25)	-100.0%	50
Cultural Affairs and Sport : Library services replacement funding for most vulnerable B3 municipalities		–	6,548	6,548	1,016	3,554	3,274	280	8.5%	6,548
Local Government : Community Development Worker Operational Support Grant		–	226	226	–	40	113	(73)	-64.4%	226
Local Government : Trusong Services Centres Grant		–	150	150	–	–	75	(75)	-100.0%	150
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		–	81,054	81,054	24,573	57,070	40,527	16,543	-410.4%	81,054
Capital expenditure of Transfers and Grants										
National Government		–	19,895	19,895	177	7,344	9,947	(2,604)	-93.5%	19,895
Municipal Infrastructure Grant (MIG)		–	13,795	13,795	177	7,344	6,897	445	6.5%	13,795
Integrated National Electrification Programme Grant		–	6,100	6,100	–	–	3,050	(3,050)	-100.0%	6,100
Other capital transfers [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
Other capital transfers [insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	1,400	250	1,396	700	696	99.4%	1,400
CKDM		–	–	1,400	250	1,396	700	696	99.4%	1,400
Other grant providers:		–	–	–	–	–	–	–	–	–
Other capital transfers [insert description]		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		–	19,895	21,295	426	8,740	10,647	(1,908)	-17.9%	21,295
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	100,949	102,349	24,999	65,810	51,175	14,636	-428.4%	102,349

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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 2021/22				
		Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share					-	
Finance Management					-	
Municipal Systems Improvement					-	
EPWP Incentive					-	
Municipal Infrastructure Grant					-	
Other transfers and grants [insert description]					-	
Provincial Government:		-	-	-	-	
Western Cape Financial Management Capacity Building Grant					-	
Municipal Accreditation and Capacity Building Grant					-	
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure					-	
Community Development Workers (CDW) Operational Support Grant					-	
Total Operating Transfers and Grants		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
[insert description]					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
Operating Transfers and Grants		-	-	-	-	
Municipal Infrastructure Grant (MIG)					-	
Other capital transfers [insert description]					-	
Other transfers and grants [insert description]		-	-	-	-	
District Municipality		-	-	-	-	
Other Grant providers		-	-	-	-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

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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	2020/21	Budget Year 2021/22							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
		1	A	B	C						D
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			-	5,709	5,709	464	2,542	2,854	(313)	-11%	5,709
Pension and U.F. Contributions			-	0	0	-	75	0	75	748500%	0
Medical Aid Contributions			-	0	0	-	12	-	12	#DIV/0!	0
Motor Vehicle Allowance			-	0	0	11	90	0	90	9020000%	0
Cellphone Allowance			-	577	577	44	285	289	(25)	-8%	577
Housing Allowances			-	-	-	-	-	-	-	-	-
Other benefits and allowances			-	0	0	4	55	0	55	2797550%	0
Sub Total - Councillors			-	6,286	6,286	524	3,040	3,143	(103)	-3%	6,286
Senior Managers of the Municipality											
Basic Salaries and Wages		3	-	5,177	5,177	285	2,095	2,589	(493)	-19%	5,177
Pension and U.F. Contributions			-	202	202	44	266	101	165	163%	202
Medical Aid Contributions			-	0	0	-	-	-	-	-	0
Overtime			-	-	-	-	-	-	-	-	-
Performance Bonus			-	108	108	29	29	54	(25)	-46%	108
Motor Vehicle Allowance			-	60	60	20	139	30	109	362%	60
Cellphone Allowance			-	90	90	6	40	45	(5)	-12%	90
Housing Allowances			-	0	0	1	4	-	4	#DIV/0!	0
Other benefits and allowances			-	387	387	25	160	193	(33)	-17%	387
Payments in lieu of leave			-	-	-	-	-	-	-	-	-
Long service awards			-	-	-	-	-	-	-	-	-
Postretirement benefit obligations		2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			-	6,024	6,024	412	2,732	3,012	(280)	-9%	6,024
Other Municipal Staff											
Basic Salaries and Wages			-	91,705	91,705	6,835	42,781	45,853	(3,072)	-7%	91,705
Pension and U.F. Contributions			-	15,993	15,993	1,153	7,169	7,997	(827)	-10%	15,993
Medical Aid Contributions			-	2,032	2,032	154	917	1,016	(99)	-10%	2,032
Overtime			-	250	250	307	2,103	130	1,973	1517%	250
Performance Bonus			-	6,570	6,570	6,068	6,255	3,285	2,969	90%	6,570
Motor Vehicle Allowance			-	259	259	220	944	130	815	628%	259
Cellphone Allowance			-	198	198	15	85	99	(14)	-14%	198
Housing Allowances			-	1,016	1,016	35	211	508	(297)	-56%	1,016
Other benefits and allowances			-	233	233	79	631	117	514	441%	233
Payments in lieu of leave			-	0	0	150	300	0	300	6008960%	0
Long service awards			-	0	0	2	16	0	16	1557100%	0
Postretirement benefit obligations		2	-	1,250	1,250	102	613	625	(12)	-2%	1,250
Sub Total - Other Municipal Staff			-	119,518	119,518	15,132	62,026	59,759	2,267	4%	119,518
Total Parent Municipality			-	131,823	131,823	16,068	67,796	65,914	1,884	3%	131,823
TOTAL SALARY, ALLOWANCES & BENEFITS			-	131,823	131,823	16,068	67,796	65,914	1,884	3%	131,823
TOTAL MANAGERS AND STAFF			-	125,542	125,542	15,544	64,758	62,771	1,987	3%	125,542

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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 2021/22												2021/22 Medium Term Revenue & Expenditure Framework		
		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	June	Budget Year 2021/22	Budget Year +1 2022/23	Budget Year +2 2023/24
R thousands	1	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	2021/22	+1 2022/23	+2 2023/24
Cash Receipts By Source																
Property rates		2,175	4,709	3,732	3,920	2,656	2,461	9,978	9,978	9,978	9,978	9,978	(29,330)	40,212	42,223	46,797
Service charges - electricity revenue		9,594	9,247	6,381	6,684	6,545	8,736	22,305	22,305	22,305	22,305	22,305	(72,070)	86,642	92,065	98,509
Service charges - water revenue		1,174	1,308	1,129	1,173	1,113	1,321	5,905	5,905	5,905	5,905	5,905	(8,531)	28,209	29,902	31,696
Service charges - sanitation revenue		930	1,682	1,221	1,449	1,323	1,110	4,550	4,550	4,550	4,550	4,550	(10,882)	19,581	20,696	21,878
Service charges - refuse		570	688	545	628	522	474	2,390	2,390	2,390	2,390	2,390	(4,463)	10,914	11,806	12,779
Rental of facilities and equipment		152	121	120	157	121	140	388	388	388	388	388	(1,233)	1,519	1,596	1,676
Interest earned - external investments		-	-	24	-	12	83	1,141	1,141	1,141	1,141	1,141	904	6,729	7,267	7,849
Interest earned - outstanding debtors		139	2	0	119	9	1	137	137	137	137	137	(403)	550	550	550
Cash Receipts by Source		45,347	24,022	14,729	17,799	14,421	38,146	75,477	75,477	75,477	75,477	75,477	(233,449)	298,401	315,972	335,911
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		5,172	-	3,997	-	6,146	896	6,018	6,018	6,018	6,018	6,018	(26,404)	19,895	25,587	22,058
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(9)	3	(14)	(5)	1	(222)	(288)	(288)	(288)	(288)	(288)	(288)	(1,975)	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	(0)	(0)	-	-
Decrease (increase) in non-current investments		16,288	(7,860)	2	(5,787)	-	(1,119)	(254)	(254)	(254)	(254)	(254)	(254)	0	-	-
Total Cash Receipts by Source		66,797	16,164	18,714	12,008	20,568	37,700	80,953	80,953	80,953	80,953	80,953	(260,395)	316,321	341,559	357,970
Cash Payments by Type																
Employee related costs		9,430	10,227	9,781	10,040	9,736	15,544	11,178	11,178	11,178	11,178	11,178	11,180	131,830	137,906	144,592
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest paid		1	8	892	52	932	403	(242)	(242)	(242)	(242)	(242)	(242)	835	626	511
Bulk purchases - Electricity		51	9,574	9,199	778	10,191	335	7,596	7,596	7,596	7,596	7,596	7,596	75,703	81,003	86,673
Acquisitions - water & other inventory		-	-	-	-	904	726	3,124	3,124	3,124	3,124	3,124	3,124	20,371	21,416	22,630
Contracted services		408	699	686	1,114	564	2,514	2,816	2,816	2,816	2,816	2,816	2,816	22,882	24,359	27,391
Grants and subsidies paid - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grants and subsidies paid - other		-	125	-	-	40	85	46	46	46	46	46	46	525	550	575
General expenses		3,458	2,193	2,707	2,111	3,620	1,113	2,209	2,209	2,209	2,209	2,209	2,209	28,453	24,523	25,956
Cash Payments by Type		13,822	23,091	26,112	15,234	26,775	21,035	29,150	29,150	29,150	29,150	29,150	26,728	300,970	311,799	330,957
Other Cash Flows/Payments by Type																
Capital assets		418	2,314	2,762	2,099	1,208	426	2,373	2,373	2,373	2,373	2,373	2,373	23,465	27,245	22,523
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type		14,240	25,405	28,874	17,333	27,983	21,461	31,523	31,523	31,523	31,523	31,523	29,101	324,435	339,043	353,480
NET INCREASE/(DECREASE) IN CASH HELD		52,557	(9,241)	(10,160)	(5,325)	(7,415)	16,240	49,430	49,430	49,430	49,430	49,430	(289,496)	(8,114)	2,516	4,489
Cash/cash equivalents at the month/year beginning:		-	52,557	43,317	33,156	27,831	20,417	36,656	86,086	135,516	184,945	234,375	283,805	-	(8,114)	(5,598)
Cash/cash equivalents at the month/year end:		52,557	43,317	33,156	27,831	20,417	36,656	86,086	135,516	184,945	234,375	283,805	(5,691)	(8,114)	(5,598)	(1,109)

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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	2020/21	Budget Year 2021/22							
		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 - electricity								-		
Inventory consumed								-		
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	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<u>Revenue By Municipal Entity</u>										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Revenue	1	-	-	-	-	-	-	-		-
<u>Expenditure By Municipal Entity</u>										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Expenditure	2	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
<u>Capital Expenditure By Municipal Entity</u>										
<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 34% under the budgeted capital spend for December 2021, 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 2021.

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

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	-	1,955	1,955	350	350	1,955	1,606	82.1%	1%
August	-	1,955	1,955	2,136	2,486	3,911	1,425	36.4%	10%
September	-	1,955	1,955	2,502	4,988	5,866	878	15.0%	20%
October	-	1,955	2,111	1,623	6,611	7,977	1,366	17.1%	27%
November	-	1,955	2,111	1,051	7,662	10,088	2,426	24.1%	31%
December	-	1,955	2,111	375	8,037	12,199	4,162	34.1%	32%
January	-	1,955	2,111	-	-	14,310	-	-	-
February	-	1,955	2,111	-	-	16,421	-	-	-
March	-	1,955	2,111	-	-	18,532	-	-	-
April	-	1,955	2,111	-	-	20,643	-	-	-
May	-	1,955	2,111	-	-	22,754	-	-	-
June	-	1,955	2,111	-	-	24,865	-	-	-
Total Capital expenditure	-	23,465	24,865	8,037					

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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WCC53 Beaufort West Municipality - Top 10 Capital Projects December 2021									
No.	Project Name	Funding Source	Budget Year 2021/22	YTD Expenditure	YTD Budget	Variance	Status of the project	At what stage is each project currently?	Any challenges identified that is resulting in delays? What measures are in place to remedy the existing challenges.
1	200 MVA 22/11kV Upgrading of Main Substation Phase IV	INEP	6,000,000	-	3,050,000	- 3,050,000	The first tranche of the grant to fund the project was only received on the 30/11/2021 from INEP	Awaiting for consultants to be appointed by the Application Committee	Project cannot commence until the consultants do the pre-engineering and drawings
2	Upgrade Sport Stadium - Kwa Mandlenkosi	MIG	613,712	118,953	306,855	- 187,903	Stalled	Specifications / Procurement	Possible reinitiation due to change of scope and unavailability of water
3	Extension of Goue-Akter Cemetery - Beaufort West	MIG	4,945,372	4,689,744	2,423,186	2,266,058	Completed Time - 100%, Completed Progress - 100%	Completion Certificate issued	N/A
4	Extension of Goue-Akter Cemetery - Beaufort West	CRR	1,963,355	655,714	980,680	- 595,954			
5	Murraysburg: Construction of Two (2) New Reservoirs	MIG	1,690,251	1,690,251	845,126	845,126	Completed Time - 100%, Completed Progress - 100%	Completion Certificate issued	N/A
6	Murraysburg: Additional Fund Application project 3294911: Construction of Two (2) New Rese	MIG	960,082	845,430	480,441	364,989			
7	Murraysburg: Construction of Two (2) New Reservoirs	CRR	472,551	33,669	236,276	- 202,607			
8	Upgrade Existing Regional Sport Stadium Ph2: Rustdene	MIG	2,059,827	-	1,029,914	- 1,029,914	Procurement scheduled for February 2021	Specifications / Procurement	N/A
9	New High Mast Lighting - Nelspoort	MIG	1,357,111	-	678,556	- 678,556	Procurement of Consultant and Contractor (tender closed on the 09/12/2021)	Procurement Consultant - Awarded, Contractor - BEC (Tender closed on the 09/12/2021)	Appointment of Consultant, Evaluation of Tenders BEC needs to be scheduled for Contractor Tender. Needs to be awarded by 30 March 2021 to avoid under-expenditure of MIG
10	New High Mast Lighting - Rustdene, Prince Valley, Lande	MIG	2,266,795	-	1,133,398	- 1,133,398			
11	Mereville Drilling, Testing and Equipping of New Boreholes - Phase 2	CCOM	1,400,000	1,395,929	1,400,000	- 4,071	Completed Time - 100%, Completed Progress - 100%	N/A	N/A
			23,790,856	9,283,190	12,565,418	- 3,355,228			

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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	2020/21	Budget Year 2021/22							
		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		–	7,066	7,066	65	2,234	3,533	1,299	36.8%	7,066
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	3,942	3,942	–	–	1,971	1,971	100.0%	3,942
LV Networks		–	3,942	3,942	–	–	1,971	1,971	100.0%	3,942
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	3,124	3,124	65	2,234	1,562	(672)	-43.1%	3,124
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	3,124	3,124	65	2,234	1,562	(672)	-43.1%	3,124
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Community Assets		–	–	–	–	–	–	–	–	–
Community Facilities		–	–	–	–	–	–	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Computer Equipment		–	439	439	–	–	219	219	100.0%	439
Computer Equipment		–	439	439	–	–	219	219	100.0%	439
Furniture and Office Equipment		–	20	20	4	13	10	(3)	-32.3%	20
Furniture and Office Equipment		–	20	20	4	13	10	(3)	-32.3%	20
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on new assets	1	–	7,524	7,524	69	2,247	3,762	1,515	40.3%	7,524

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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	2020/21	Budget Year 2021/22							
		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										
Community Assets		-	6,810	6,810	89	4,456	3,405	(1,052)	-30.9%	6,810
Community Facilities		-	6,810	6,810	89	4,456	3,405	(1,052)	-30.9%	6,810
Cemeteries/Crematoria		-	6,810	6,810	89	4,456	3,405	(1,052)	-30.9%	6,810
Total Capital Expenditure on renewal of existing assets	1	-	6,810	6,810	89	4,456	3,405	(1,052)	-30.9%	6,810

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	2020/21	Budget Year 2021/22							
		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		566	-	-	-	-	-	-	-	-
Roads Infrastructure		322	-	-	-	-	-	-	-	-
Roads		322	-	-	-	-	-	-	-	-
Sanitation Infrastructure		244	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		244	-	-	-	-	-	-	-	-
Community Assets		-	602	602	29	33	301	268	89.1%	602
Community Facilities		-	352	352	29	29	176	147	83.5%	352
Halls		-	250	250	-	-	125	125	100.0%	250
Libraries		-	102	102	29	29	51	22	43.0%	102
Sport and Recreation Facilities		-	250	250	-	4	125	121	96.8%	250
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	250	250	-	4	125	121	96.8%	250
Capital Spares		-	-	-	-	-	-	-	-	-
Other assets		408	3,904	3,904	487	2,143	1,952	(191)	-9.8%	3,904
Operational Buildings		408	3,904	3,904	487	2,143	1,952	(191)	-9.8%	3,904
Municipal Offices		408	3,904	3,904	487	2,143	1,952	(191)	-9.8%	3,904
Computer Equipment		1,471	60	60	2	3	30	27	90.1%	60
Computer Equipment		1,471	60	60	2	3	30	27	90.1%	60
Furniture and Office Equipment		0	312	312	3	18	156	138	88.3%	312
Furniture and Office Equipment		0	312	312	3	18	156	138	88.3%	312
Machinery and Equipment		1,500	1,518	1,518	15	289	759	470	61.9%	1,518
Machinery and Equipment		1,500	1,518	1,518	15	289	759	470	61.9%	1,518
Transport Assets		2,084	2,400	2,400	28	125	1,200	1,075	89.6%	2,400
Transport Assets		2,084	2,400	2,400	28	125	1,200	1,075	89.6%	2,400
Total Repairs and Maintenance Expenditure	1	6,028	8,795	8,795	563	2,611	4,398	1,787	40.6%	8,795

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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	2020/21	Budget Year 2021/22							
		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		-	18,499	18,499	-	-	9,250	9,250	100.0%	18,499
Roads Infrastructure		-	6,004	6,004	-	-	3,002	3,002	100.0%	6,004
Roads		-	6,004	6,004	-	-	3,002	3,002	100.0%	6,004
Electrical Infrastructure		-	3,559	3,559	-	-	1,780	1,780	100.0%	3,559
HV Substations		-	3,559	3,559	-	-	1,780	1,780	100.0%	3,559
Water Supply Infrastructure		-	3,306	3,306	-	-	1,653	1,653	100.0%	3,306
Water Treatment Works		-	3,306	3,306	-	-	1,653	1,653	100.0%	3,306
Sanitation Infrastructure		-	3,264	3,264	-	-	1,632	1,632	100.0%	3,264
Waste Water Treatment Works		-	3,264	3,264	-	-	1,632	1,632	100.0%	3,264
Solid Waste Infrastructure		-	2,366	2,366	-	-	1,183	1,183	100.0%	2,366
Landfill Sites		-	2,036	2,036	-	-	1,018	1,018	100.0%	2,036
Waste Drop-off Points		-	330	330	-	-	165	165	100.0%	330
Community Assets		-	579	579	-	-	290	290	100.0%	579
Community Facilities		-	126	126	-	-	63	63	100.0%	126
Halls		-	120	120	-	-	60	60	100.0%	120
Libraries		-	6	6	-	-	3	3	100.0%	6
Sport and Recreation Facilities		-	453	453	-	-	226	226	100.0%	453
Outdoor Facilities		-	453	453	-	-	226	226	100.0%	453
Investment properties		428	214	214	-	-	107	107	100.0%	214
Revenue Generating		428	214	214	-	-	107	107	100.0%	214
Improved Property		428	214	214	-	-	107	107	100.0%	214
Other assets		-	852	852	-	-	426	426	100.0%	852
Operational Buildings		-	852	852	-	-	426	426	100.0%	852
Municipal Offices		-	852	852	-	-	426	426	100.0%	852
Intangible Assets		-	116	116	-	-	58	58	100.0%	116
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	116	116	-	-	58	58	100.0%	116
Computer Software and Applications		-	116	116	-	-	58	58	100.0%	116
Computer Equipment		-	540	540	-	-	270	270	100.0%	540
Computer Equipment		-	540	540	-	-	270	270	100.0%	540
Furniture and Office Equipment		331	849	849	-	-	425	425	100.0%	849
Furniture and Office Equipment		331	849	849	-	-	425	425	100.0%	849
Machinery and Equipment		-	327	327	-	-	163	163	100.0%	327
Machinery and Equipment		-	327	327	-	-	163	163	100.0%	327
Transport Assets		41,883	1,836	1,836	-	-	918	918	100.0%	1,836
Transport Assets		41,883	1,836	1,836	-	-	918	918	100.0%	1,836
Total Depreciation	1	42,643	23,813	23,813	-	-	11,906	11,906	100.0%	23,813

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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 -
M06 December

Description	Ref	2020/21	Budget Year 2021/22							
		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		-	6,100	7,500	217	1,214	3,517	2,303	65.5%	7,500
Electrical Infrastructure		-	6,100	6,100	-	-	3,050	3,050	100.0%	6,100
<i>MV Substations</i>		-	6,100	6,100	-	-	3,050	3,050	100.0%	6,100
Water Supply Infrastructure		-	-	1,400	217	1,214	467	(747)	-160.1%	1,400
<i>Boreholes</i>		-	-	1,400	217	1,214	467	(747)	-160.1%	1,400
Community Assets		-	3,031	3,031	-	119	1,515	1,397	92.2%	3,031
Community Facilities		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		-	3,031	3,031	-	119	1,515	1,397	92.2%	3,031
<i>Outdoor Facilities</i>		-	3,031	3,031	-	119	1,515	1,397	92.2%	3,031
Total Capital Expenditure on upgrading of existing	1	-	9,131	10,531	217	1,333	5,032	3,699	73.5%	10,531

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
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Section 16: Cost Containment

BEAUFORT WEST MUNICIPALITY (WC053) - COST CONTAINEMENT REPORT AS AT 31 DECEMBER 2021							
Line Items	Original Budget 2019-20	Q1: Year-to Date Budget	Q1: Year-to Date Actual	Savings	Q2: Year-to Date Budget	Q2: Year-to Date Actual	Savings
000 or thousands							
Use of consultants	3,220,000	805,000	183,296	621,704	1,610,000	885,354	724,646
Vehicles used for political office – bearers	-	-	-	-	-	-	-
Travel and subsistence	690,154	172,539	48,277	124,261	345,077	149,928	195,149
Domestic accommodation	523,840	130,960	7,150	123,810	261,920	42,016	219,904
Credit cards	-	-	-	-	-	-	-
Sponsorships, events and catering	151,000	37,750	-	37,750	75,500	34,356	41,144
Communication	2,250,300	562,575	407,077	155,498	1,125,150	895,388	229,762
Conferences, meetings and study tours; and	-	-	-	-	-	-	-
Other related expenditure items.	-	-	-	-	-	-	-
Overtime	260,027	65,007	625,438	(560,431)	130,014	1,463,221	(1,333,207)
Office furniture	20,000	5,000	-	5,000	10,000	4,300	5,700
Other	-	-	-	-	-	-	-
TOTAL COST CONTAINMENT	7,115,321	1,778,830	1,271,237	507,593	3,557,661	3,474,563	83,098

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Section 17 - Municipal Manager's quality certification

QUALITY CERTIFICATE

I, Mr A Makendlana, the Acting 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 2021 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

Print Name: AMOS COLLIN MAKENDLANA

Municipal Manager of Beaufort West Municipality (WC 053)

Signature: 

Date: 25/01/2022