

THE ADMINISTRATOR
12308427

5/1/21

BEAUFORT WEST MUNICIPALITY



Quarterly Budget Statement

January – March 2023

OPDRAG	OPDRAG
KK: Council	

TO THE COUNCIL

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

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

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

CLR. A SAULS I

EXECUTIVE MAYOR

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PART 1 – IN-YEAR REPORT

1. Mayor's Report

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of the budget in accordance with the SDBIP

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

1.1.2 Financial problems or risks facing the municipality

The current financial position of the municipality remains under pressure. The Western Cape Provincial Government approved an intervention in Beaufort West Municipality in terms of section 139(5) of the Constitution. A mandatory Financial Recovery Plan (FRP) was approved and are now being implemented. Directors are urged to identify and promote effectiveness and efficiencies within their respective directorates and to keep their expenditure within the approved budget.

1.1.3 Other relevant information

An adjustments budget was tabled and approved by Council in the month of February 2023. The report contains the adjusted budget figures.

2. Resolutions

IN-YEAR REPORT 2022/2023

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

RECOMMENDATION:

- a) That the Council notes the quarterly report (January – March 2023) on the implementation of the budget and the financial affairs of Beaufort West Municipality referred to in section 52(d) of the MFMA.

3. Executive Summary

3.1 Introduction

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

3.2 Consolidated performance

3.2.1 Against annual budget

Year-to-date revenue accrued were R 246,461 million or R 32,718 million below the year-to-date budget projections for March 2023. The main reason for the variance is due to service charges electricity (R6,839 million) and water (R5,122 million). Another revenue item that affected the performance of March is the fines, penalties and forfeits that are R32,711 million below the year-to-date target. This relate specifically to the traffic fines and the iGRAP 1 treatment thereof.

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

Operating expenditure by type

The total expenditure for the month amounted to R216,895 million. This is R 92,285 million below year-to-date budget projections for March 2023. Although year-to-date the expenditure is lower than expected, contracted services and other expenditure remain to concern. The major contributor for the over expenditure on other expenditure is due to internal charges. Depreciation and amortization will be accounted for once the 2021/2022 have been concluded and the opening balances has been transferred. The variance in debt impairment relate to traffic fines and the treatment in terms of iGRAP 1.

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

Capital expenditure

The adjusted approved capital budget for the 2022/2023 financial year amounts to R 50,711 million. The year-to-date expenditure at the end of March 2023 amounted to R 20,732 million or 41% of the total budget. The capital budget is mostly funded from national grant allocations,

hence the expenditure is driven by the timing when the funding are received by the municipality. With most of the supply chain processes that were concluded, expenditure is expected to increase as the year progress.

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

Cash flows

The municipality started the financial year with a positive net cash position of R 2,948,668 and an investment balance of R13,437,213 million. The net increase in cash for the month amounted to R 35,243 million. The cash and cash equivalents at the end of the month amounted to R 51,186 million.

Refer to Table C7 for more detail.

3.3 Material variances from SDBIP

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

3.4 Remedial or corrective steps

- Revenue should be improved by fully implementing the adopted credit control and debt collection policies of the municipality as well as the revenue improvement initiatives outlined in the Financial Recovery Plan;
- Limit non-priority spending and implement stringent cost-containment measures;
- Reducing budget spent on cost of employment, specifically overtime and standby cost.

4. In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1 s71 Monthly Budget Statement Summary

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter

Description	2021/22	Budget Year 2022/23							
	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	--	47,808	47,808	3,173	36,226	35,856	370	1%	47,808
Service charges	--	169,778	160,338	11,199	108,476	120,253	(11,777)	-10%	160,338
Investment revenue	--	385	1,630	309	1,119	1,223	(103)	-8%	1,630
Transfers and subsidies	--	89,312	95,239	23,270	86,914	71,429	15,485	22%	95,239
Other own revenue	--	61,621	67,223	2,116	13,725	50,418	(36,692)	-73%	67,223
Total Revenue (excluding capital transfers and contributions)	--	368,904	372,238	40,067	246,461	279,179	(32,718)	-12%	372,238
Employee costs	--	126,374	125,822	9,088	94,257	94,367	(110)	-0%	125,822
Remuneration of Councillors	--	6,538	6,286	524	4,694	4,715	(20)	-0%	6,286
Depreciation & asset impairment	--	24,986	24,986	--	--	18,739	(18,739)	-100%	24,986
Finance charges	--	901	7,076	825	5,447	5,307	140	3%	7,076
Inventory consumed and bulk purchases	--	104,368	104,460	5,440	61,257	78,345	(17,088)	-22%	104,460
Transfers and subsidies	--	550	900	183	458	675	(217)	-32%	900
Other expenditure	--	99,915	142,709	9,463	50,782	107,032	(56,250)	-53%	142,709
Total Expenditure	--	363,631	412,240	25,524	216,895	309,180	(92,285)	-30%	412,240
Surplus/(Deficit)	--	5,273	(40,001)	14,543	29,566	(30,002)	59,568	-199%	(40,001)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	--	54,024	55,259	13,839	23,250	41,444	(18,194)	-44%	55,259
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	--	59,297	15,258	28,381	52,816	11,443	41,373	362%	15,258
Share of surplus/ (deficit) of associate	--	--	--	--	--	--	--	--	--
Surplus/ (Deficit) for the year	--	59,297	15,258	28,381	52,816	11,443	41,373	362%	15,258
Capital expenditure & funds sources									
Capital expenditure	--	50,828	50,711	12,525	20,732	39,254	(18,522)	-47%	50,711
Capital transfers recognised	--	46,978	48,052	12,324	20,510	37,259	(16,749)	-45%	48,052
Borrowing	--	--	--	--	--	--	--	--	--
Internally generated funds	--	3,850	2,660	200	222	1,995	(1,773)	-89%	2,660
Total sources of capital funds	--	50,828	50,711	12,525	20,732	39,254	(18,522)	-47%	50,711
Financial position									
Total current assets	--	97,836	128,264	--	247,954	--	--	--	128,264
Total non current assets	--	577,652	462,398	--	456,326	--	--	--	462,398
Total current liabilities	--	140,794	200,639	--	272,266	--	--	--	200,639
Total non current liabilities	--	43,766	49,254	--	50,537	--	--	--	49,254
Community wealth/Equity	--	543,864	340,769	--	381,478	--	--	--	359,539
Cash flows									
Net cash from (used) operating	--	67,083	34,656	44,204	60,548	25,992	(34,556)	-133%	34,656
Net cash from (used) investing	--	(58,452)	(49,819)	(8,649)	(9,158)	(37,364)	(28,206)	75%	(49,819)
Net cash from (used) financing	--	(540)	(548)	(312)	(203)	(411)	(208)	51%	(548)
Cash/cash equivalents at the month/year end	--	9,451	39	--	51,186	3,967	(47,220)	-1190%	39
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	18,790	4,945	4,373	4,507	3,947	3,970	3,967	167,082	211,583
Creditors Age Analysis									
Total Creditors	999	2,850	3,700	2,353	4,154	4,496	13,974	104,178	136,703

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

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

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

WC053 Beaufort West - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter

Description	Ref	Budget Year 2022/23								
		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										
<i>Governance and administration</i>		--	77,528	84,184	5,555	50,754	63,138	(12,384)	-20%	84,184
Executive and council		--	11,625	11,707	44	239	8,780	(8,540)	-97%	11,707
Finance and administration		--	65,902	72,478	5,510	50,514	54,358	(3,844)	-7%	72,478
Internal audit		--	--	--	--	--	--	--	--	--
<i>Community and public safety</i>		--	62,430	62,364	1,617	11,738	46,773	(35,035)	-75%	62,364
Community and social services		--	8,055	7,755	723	6,020	5,816	204	4%	7,755
Sport and recreation		--	3,188	3,982	--	80	2,987	(2,907)	-97%	3,982
Public safety		--	50,081	50,462	823	5,201	37,846	(32,646)	-86%	50,462
Housing		--	1,105	165	71	437	124	313	253%	165
Health		--	--	--	--	--	--	--	--	--
<i>Economic and environmental services</i>		--	9,380	7,086	176	1,551	5,315	(3,763)	-71%	7,086
Planning and development		--	1,331	2,362	208	826	1,771	(945)	-53%	2,362
Road transport		--	8,049	4,725	(33)	725	3,543	(2,818)	-80%	4,725
Environmental protection		--	--	--	--	--	--	--	--	--
<i>Trading services</i>		--	273,691	273,863	46,558	205,668	205,397	271	0%	273,863
Energy sources		--	127,381	132,281	13,170	80,895	99,211	(18,316)	-18%	132,281
Water management		--	81,510	77,807	30,701	95,712	58,355	37,357	64%	77,807
Waste water management		--	40,696	37,890	1,687	18,549	28,418	(9,869)	-35%	37,890
Waste management		--	24,005	25,885	1,000	10,513	19,414	(8,901)	-46%	25,885
Other	4	--	--	--	--	--	--	--	--	--
Total Revenue - Functional	2	--	422,928	427,498	53,905	269,711	320,623	(50,912)	-16%	427,498
Expenditure - Functional										
<i>Governance and administration</i>		--	87,650	101,762	8,985	75,965	76,321	(367)	0%	101,762
Executive and council		--	14,238	16,194	1,710	21,356	12,145	9,211	76%	16,194
Finance and administration		--	71,724	84,451	7,060	53,711	63,339	(9,628)	-15%	84,451
Internal audit		--	1,688	1,116	215	888	837	50	6%	1,116
<i>Community and public safety</i>		--	70,307	84,691	3,343	29,050	63,519	(34,469)	-54%	84,691
Community and social services		--	11,183	10,994	1,316	8,049	8,246	(197)	-2%	10,994
Sport and recreation		--	7,981	7,470	506	5,088	5,602	(514)	-9%	7,470
Public safety		--	47,791	64,552	1,409	14,659	48,414	(33,755)	-70%	64,552
Housing		--	3,352	1,676	112	1,254	1,257	(3)	0%	1,676
Health		--	--	--	--	--	--	--	--	--
<i>Economic and environmental services</i>		--	28,207	31,292	1,593	14,772	23,469	(8,696)	-37%	31,292
Planning and development		--	8,780	12,208	636	5,685	9,156	(3,471)	-38%	12,208
Road transport		--	19,427	19,084	957	9,087	14,313	(5,226)	-37%	19,084
Environmental protection		--	--	--	--	--	--	--	--	--
<i>Trading services</i>		--	177,466	194,496	11,603	97,118	145,872	(48,754)	-33%	194,496
Energy sources		--	104,960	102,787	8,225	64,605	77,091	(12,485)	-16%	102,787
Water management		--	34,083	43,453	1,949	18,111	32,590	(14,479)	-44%	43,453
Waste water management		--	19,845	26,138	634	6,345	19,603	(13,258)	-88%	26,138
Waste management		--	18,579	22,117	795	8,057	16,588	(8,531)	-51%	22,117
Other		--	--	--	--	--	--	--	--	--
Total Expenditure - Functional	3	--	363,631	412,240	25,524	216,895	309,180	(92,285)	-30%	412,240
Surplus/ (Deficit) for the year		--	59,297	15,258	28,381	52,816	11,443	41,373	362%	15,258

4.1.3 Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational structure of the municipality which is made up of the following directorates: Municipal Manager; Corporate Services; Financial Services; Infrastructure Services and Community Services.

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - MUNICIPAL MANAGER	1	-	8,401	9,601	42	229	7,201	(6,972)	-96.8%	9,601
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	259,777	307,143	45,733	196,707	230,357	(33,650)	-14.6%	307,143
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,571	13,155	691	5,865	9,866	(4,001)	-40.6%	13,155
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	54,570	6,187	5,510	50,375	4,641	45,734	985.5%	6,187
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	89,610	91,411	1,928	16,536	68,568	(52,022)	-75.9%	91,411
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	422,928	427,498	53,905	269,711	320,623	(50,912)	-15.9%	427,498
Expenditure by Vote										
Vote 1 - MUNICIPAL MANAGER	1	-	7,481	9,316	1,566	18,603	6,987	11,616	166.3%	9,316
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	195,683	219,846	12,676	107,153	164,885	(57,732)	-35.0%	219,846
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	36,301	38,013	2,403	25,548	28,510	(2,962)	-10.4%	38,013
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	39,911	42,962	5,186	32,226	32,221	4	0.0%	42,962
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	84,254	102,097	3,693	33,366	76,573	(43,207)	-56.4%	102,097
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	6	-	-	4	(4)	-100.0%	6
Total Expenditure by Vote	2	-	363,631	412,240	25,524	216,895	309,180	(92,285)	-29.8%	412,240
Surplus/ (Deficit) for the year	2	-	59,297	15,258	28,381	52,816	11,443	41,373	361.6%	15,258

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

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter

Description	Ref	2021/22	Budget Year 2022/23							
		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		-	47,808	47,808	3,173	36,226	35,856	370	1%	47,808
Service charges - electricity revenue		-	103,525	102,062	7,409	69,707	76,546	(6,839)	-9%	102,062
Service charges - water revenue		-	33,026	24,630	1,603	13,350	18,472	(5,122)	-28%	24,630
Service charges - sanitation revenue		-	22,082	21,344	1,401	16,351	16,008	343	2%	21,344
Service charges - refuse revenue		-	11,146	12,302	786	9,067	9,227	(160)	-2%	12,302
Rental of facilities and equipment		-	1,671	1,671	120	929	1,253	(325)	-26%	1,671
Interest earned - external investments		-	385	1,630	309	1,119	1,223	(103)	-8%	1,630
Interest earned - outstanding debtors		-	7,917	12,527	1,026	7,885	9,395	(1,510)	-16%	12,527
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	49,523	49,523	729	4,430	37,142	(32,711)	-88%	49,523
Licences and permits		-	226	466	51	384	349	34	10%	466
Agency services		-	900	1,200	96	701	900	(199)	-22%	1,200
Transfers and subsidies		-	89,312	95,239	23,270	86,914	71,429	15,485	22%	95,239
Other revenue		-	1,385	1,837	96	(630)	1,378	(2,008)	-146%	1,837
Gains		-	-	-	-	27	-	27	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		-	368,904	372,238	40,067	246,461	279,179	(32,718)	-12%	372,238
Expenditure By Type										
Employee related costs		-	126,374	125,822	9,088	94,257	94,367	(110)	0%	125,822
Remuneration of councillors		-	6,538	6,286	524	4,694	4,715	(20)	0%	6,286
Debt impairment		-	55,261	93,112	-	47	69,834	(69,787)	-100%	93,112
Depreciation & asset impairment		-	24,986	24,986	-	-	18,739	(18,739)	-100%	24,986
Finance charges		-	901	7,076	825	5,447	5,307	140	3%	7,076
Bulk purchases - electricity		-	82,979	82,065	4,878	51,691	61,548	(9,857)	-16%	82,065
Inventory consumed		-	21,389	22,396	562	9,566	16,797	(7,231)	-43%	22,396
Contracted services		-	19,611	16,497	1,227	14,113	12,373	1,740	14%	16,497
Transfers and subsidies		-	550	900	183	458	675	(217)	-32%	900
Other expenditure		-	25,043	33,101	8,237	36,594	24,826	11,768	47%	33,101
Losses		-	-	-	-	28	-	28	#DIV/0!	-
Total Expenditure		-	363,631	412,240	25,524	216,895	309,180	(92,285)	-30%	412,240
Surplus/(Deficit)		-	5,273	(40,001)	14,543	29,566	(30,002)	59,568	(0)	(40,001)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	54,024	55,259	13,839	23,250	41,444	(18,194)	(0)	55,259
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		-	59,297	15,258	28,381	52,816	11,443			15,258
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	59,297	15,258	28,381	52,816	11,443			15,258
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	59,297	15,258	28,381	52,816	11,443			15,258
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	59,297	15,258	28,381	52,816	11,443			15,258

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) - Q3 Third Quarter

Vote Description	Ref	2021/22	Budget Year 2022/23							
		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		-	32,022	25,212	9,713	16,250	18,909	(2,659)	-14%	25,212
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	701	1,501	-	-	1,126	(1,126)	-100%	1,501
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	3,512	4,138	340	340	3,103	(2,763)	-89%	4,138
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	36,235	30,851	10,053	16,590	23,139	(6,548)	-28%	30,851
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	14,243	19,660	2,471	4,142	15,965	(11,824)	-74%	19,660
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	122	50	-	-	38	(38)	-100%	50
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	228	150	-	-	113	(113)	-100%	150
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	14,593	19,860	2,471	4,142	16,115	(11,974)	-74%	19,860
Total Capital Expenditure		-	50,828	50,711	12,525	20,732	39,254	(18,522)	-47%	50,711
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		-	823	1,551	-	-	1,163	(1,163)	-100%	1,551
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	823	1,551	-	-	1,163	(1,163)	-100%	1,551
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	3,740	4,288	340	340	3,216	(2,876)	-89%	4,288
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	3,512	4,138	340	340	3,103	(2,763)	-89%	4,138
Public safety		-	228	150	-	-	113	(113)	-100%	150
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	7,501	4,065	1,686	2,357	3,049	(692)	-23%	4,065
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	7,501	4,065	1,686	2,357	3,049	(692)	-23%	4,065
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	38,764	40,807	10,499	18,035	31,826	(13,791)	-43%	40,807
Energy sources		-	10,961	14,808	4,960	9,402	12,327	(2,925)	-24%	14,808
Water management		-	24,730	25,699	5,539	8,633	19,274	(10,642)	-55%	25,699
Waste water management		-	3,073	300	-	-	225	(225)	-100%	300
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	50,828	50,711	12,525	20,732	39,254	(18,522)	-47%	50,711
Funded by:										
National Government		-	46,978	46,821	12,324	20,510	36,336	(15,827)	-44%	46,821
Provincial Government		-	-	1,230	-	-	923	(923)	-100%	1,230
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Enterprises, etc.)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	46,978	48,052	12,324	20,510	37,259	(16,749)	-45%	48,052
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3,850	2,660	200	222	1,995	(1,773)	-89%	2,660
Total Capital Funding		-	50,828	50,711	12,525	20,732	39,254	(18,522)	-47%	50,711

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		–	9,451	(13,403)	50,033	(13,403)
Call investment deposits		–	530	12,807	21,434	12,807
Consumer debtors		–	21,597	2,070	19,000	2,070
Other debtors		–	61,039	120,963	152,494	120,963
Current portion of long-term receivables		–	1,830	2,405	2,405	2,405
Inventory		–	3,389	3,424	2,590	3,424
Total current assets		–	97,836	128,264	247,954	128,264
Non current assets						
Long-term receivables		–	2,460	1,112	1,112	1,112
Investments		–	–	630	(531)	630
Investment property		–	6,213	6,177	6,391	6,177
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	563,555	449,225	443,991	449,225
Biological		–	–	–	–	–
Intangible		–	199	29	138	29
Other non-current assets		–	5,225	5,225	5,225	5,225
Total non current assets		–	577,652	462,398	456,326	462,398
TOTAL ASSETS		–	675,488	590,662	704,280	590,662
LIABILITIES						
Current liabilities						
Bank overdraft		–	40,455	–	14,791	–
Borrowing		–	515	734	433	734
Consumer deposits		–	3,850	3,842	3,924	3,842
Trade and other payables		–	79,389	181,330	238,547	181,330
Provisions		–	16,586	14,734	14,571	14,734
Total current liabilities		–	140,794	200,639	272,266	200,639
Non current liabilities						
Borrowing		–	1,818	3,790	4,523	3,790
Provisions		–	41,948	45,464	46,014	45,464
Total non current liabilities		–	43,766	49,254	50,537	49,254
TOTAL LIABILITIES		–	184,560	249,893	322,803	249,893
NET ASSETS	2	–	490,928	340,769	381,478	340,769
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	539,760	336,665	377,373	355,435
Reserves		–	4,104	4,104	4,104	4,104
TOTAL COMMUNITY WEALTH/EQUITY	2	–	543,864	340,769	381,478	359,539

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter

Description	Ref	2021/22	Budget Year 2022/23							
		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		-	40,379	40,916	2,064	24,427	30,687	(6,261)	-20%	40,916
Service charges		-	149,742	139,378	9,952	93,308	104,533	(11,225)	-11%	139,378
Other revenue		-	27,328	10,614	1,096	8,110	7,960	149	2%	10,614
Transfers and Subsidies - Operational		-	89,312	92,189	22,858	88,593	69,142	19,451	28%	92,189
Transfers and Subsidies - Capital		-	54,024	49,645	33,982	51,632	37,234	14,399	39%	49,645
Interest		-	6,882	1,630	19	324	1,223	(899)	-74%	1,630
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(299,134)	(291,740)	(25,548)	(199,371)	(218,805)	(19,434)	9%	(291,740)
Finance charges		-	(901)	(7,076)	(37)	(6,062)	(5,307)	756	-14%	(7,076)
Transfers and Grants		-	(550)	(900)	(183)	(413)	(675)	(263)	39%	(900)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	67,083	34,656	44,204	60,548	25,992	(34,556)	-133%	34,656
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	0	262	-	-	196	(196)	-100%	262
Decrease (increase) in non-current investments		-	(0)	630	3,185	10,533	473	10,061	2128%	630
Payments										
Capital assets		-	(58,452)	(50,711)	(11,834)	(19,692)	(38,034)	(18,342)	48%	(50,711)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(58,452)	(49,819)	(8,649)	(9,158)	(37,364)	(28,206)	75%	(49,819)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	218	210	14	123	157	(35)	-22%	210
Payments										
Repayment of borrowing		-	(758)	(758)	(326)	(326)	(569)	(243)	43%	(758)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(540)	(548)	(312)	(203)	(411)	(208)	51%	(548)
NET INCREASE/ (DECREASE) IN CASH HELD		-	8,090	(15,711)	35,243	51,186	(11,784)			(15,711)
Cash/cash equivalents at beginning:		-	1,361	15,750		-	15,750			15,750
Cash/cash equivalents at month/year end:		-	9,451	39		51,186	3,967			39

PART 2 – SUPPORTING DOCUMENTATION

5. Debtors' analysis

5.1 Supporting Table SC3

➤ Debtors' age analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter

Description	NT Code	Budget Year 2022/23										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total				
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	4,124	1,390	1,027	1,282	928	1,015	930	24,836	35,532	28,990	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,109	329	306	331	256	299	384	3,210	10,225	4,480	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	4,142	1,216	1,137	1,076	1,025	981	984	40,579	51,141	44,646	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	3,242	1,185	1,109	1,059	986	971	931	34,558	44,041	38,505	-	-	
Receivables from Exchange Transactions - Waste Management	1600	1,901	745	704	678	634	624	600	20,941	26,825	23,476	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	2	1	1	1	1	1	52	64	57	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	1,212	1,212	1,212	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	268	78	89	80	116	78	138	41,695	42,542	42,107	-	-	
Total By Income Source	2000	18,790	4,945	4,373	4,507	3,947	3,970	3,967	167,082	211,583	183,474	-	-	
2021/22 - totals only		18756652	4424893	3707271	4468875	3119352	3034522	3253717	#####	176,200	149,311	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	1,801	552	575	531	494	507	554	20,830	25,845	22,917	-	-	
Commercial	2300	3,305	435	393	458	341	343	440	18,864	24,578	20,446	-	-	
Households	2400	13,685	3,959	3,405	3,518	3,112	3,120	2,973	127,389	161,160	140,112	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	18,790	4,945	4,373	4,507	3,947	3,970	3,967	167,082	211,583	183,474	-	-	

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter

Description	NT Code	Budget Year 2022/23								
		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
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	234	843	0	-	12	-	5,924	71,542	78,554
Bulk Water	0200	-	426	1,645	-	3	1,981	1,620	3,222	8,898
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	761	1,168	973	232	1,430	784	4,209	15,540	25,096
Auditor General	0800	-	413	1,082	2,121	2,709	1,732	2,221	13,870	24,148
Other	0900	4	-	-	-	-	-	-	3	7
Total By Customer Type	1000	999	2,850	3,700	2,353	4,154	4,496	13,974	104,178	136,703

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third Quarter

Investments by maturity Name of institution & investment ID	Ref	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands						
Municipality						
Investec		1,153	20	-	-	1,173
Standard Bank		17,431	290	(3,604)	5,040	19,157
ABSA		-	-	-	-	-
Nedbank		4,913	81	(4,185)	-	809
Municipality sub-total		23,496		(7,789)	5,040	21,138
Entities						
						-
						-
						-
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	23,496		(7,789)	5,040	21,138

The investment balance at the end of the quarter amounted to R 21,138 million. This balance covers the unspent conditional grants at the end of the quarter.

8. Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant receipts

WC053 Beaufort West - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		-	81,254	81,254	22,678	81,254	54,169	27,085	50.0%	81,254
Equitable Share		-	77,265	77,265	21,635	77,265	51,510	25,755	50.0%	77,265
Municipal Infrastructure Grant		-	768	768	703	768	512	256	50.0%	768
Local Government Financial Management Grant		-	2,085	2,085	-	2,085	1,390	695	50.0%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	1,136	340	1,136	757	379	50.0%	1,136
Provincial Government:		-	8,058	9,481	2,173	7,204	6,201	1,003	16.2%	9,481
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant		-	256	256	-	256	171	85	50.0%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	50	-	-	33	(33)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities	4	-	6,679	6,679	-	4,452	4,453	(1)	0.0%	6,679
Western Cape Financial Management Capacity Building Grant		-	-	2,093	1,993	2,093	1,395	698	50.0%	2,093
Western Cape Municipal Interventions Grant		-	-	180	180	180	-	180	#DIV/0!	180
Community Development Workers (CDW) Operational Support Grant		-	223	223	-	223	149	74	50.0%	223
District Municipality:		-	-	200	-	200	133	67	50.0%	200
Central Karoo District Municipality		-	-	200	-	200	133	67	50.0%	200
Other grant providers:		-	-	1,254	-	314	836	(523)	-62.5%	1,254
Chemical Industries Education & Training Authority		-	-	1,254	-	314	836	(523)	-62.5%	1,254
Total Operating Transfers and Grants	5	-	89,312	92,189	24,851	88,971	61,339	27,632	45.0%	92,189
Capital Transfers and Grants										
National Government:		-	54,024	48,230	30,574	48,224	32,153	16,071	50.0%	48,230
Municipal Infrastructure Grant		-	14,585	8,791	7,566	8,785	5,861	2,925	49.9%	8,791
Integrated National Electrification Programme Grant		-	11,000	11,000	-	11,000	7,333	3,667	50.0%	11,000
Water Services Infrastructure Grant		-	28,439	28,439	23,008	28,439	18,959	9,480	50.0%	28,439
Provincial Government:		-	-	1,415	1,415	1,415	943	472	50.0%	1,415
Western Cape Municipal Interventions Grant		-	-	300	300	300	200	100	50.0%	300
Emergency Municipal Load Shedding Relief Grant		-	-	1,115	1,115	1,115	743	372	50.0%	1,115
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	54,024	49,645	31,989	49,639	33,097	16,543	50.0%	49,645
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	143,336	141,834	56,840	138,611	94,436	44,175	46.8%	141,834

During March 2023 the municipality received total operating transfers and grants amounting to R24,851 million and total capital transfers and grants of R31,898 million.

8.2 Supporting Table SC7 (1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter										
Description	Ref	2021/22	Budget Year 2022/23							
		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:		-	81,254	81,254	22,009	80,139	60,940	19,199	31.5%	81,254
Equitable Share		-	77,265	77,265	21,635	77,265	57,949	19,316	33.3%	77,265
Municipal Infrastructure Grant		-	768	768	65	557	576	(19)	-3.3%	768
Local Government Financial Management Grant		-	2,085	2,085	133	1,929	1,564	365	23.3%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	1,136	176	389	852	(463)	-54.4%	1,136
		-						-		
Provincial Government:		-	8,058	9,481	622	5,306	5,406	(100)	-1.8%	9,481
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant		-	256	256	-	256	192	64	33.3%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	50	-	-	38	(38)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities		-	6,679	6,679	573	4,827	5,009	(182)	-3.6%	6,679
Western Cape Financial Management Capacity Building Grant		-		2,093	-	-	-	-	-	2,093
Western Cape Municipal Interventions Grant		-		180	-	-	-	-	-	180
Community Development Workers (CDW) Operational Support Grant		-	223	223	49	223	167	56	33.3%	223
		-						-		
District Municipality:		-	-	200	-	200	150	50	33.3%	200
Central Karoo District Municipality		-	-	200	-	200	150	50	33.3%	200
		-						-		
Other grant providers:		-	-	1,254	-	-	941	(941)	-100.0%	1,254
Chemical Industries Education & Training Authority		-	-	1,254	-	-	941	(941)	-100.0%	1,254
		-						-		
Total operating expenditure of Transfers and Grants:		-	89,312	92,189	22,631	85,646	67,437	18,209	27.0%	92,189
Capital expenditure of Transfers and Grants										
National Government:		-	54,024	48,230	13,838	23,250	36,172	(12,923)	-35.7%	48,230
Municipal Infrastructure Grant		-	14,585	8,791	2,098	2,868	6,593	(3,725)	-56.5%	8,791
Integrated National Electrification Programme Grant		-	11,000	11,000	5,704	10,787	8,250	2,537	30.8%	11,000
Water Services Infrastructure Grant		-	28,439	28,439	6,036	9,595	21,329	(11,735)	-55.0%	28,439
		-						-		
Provincial Government:		-	-	1,415	-	-	1,061	(1,061)	-100.0%	1,415
Western Cape Municipal Interventions Grant		-	-	300	-	-	225	(225)	-100.0%	300
Emergency Municipal Load Shedding Relief Grant		-	-	1,115	-	-	836	(836)	-100.0%	1,115
		-						-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-						-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-						-		
Total capital expenditure of Transfers and Grants		-	54,024	49,645	13,838	23,250	37,234	(13,984)	-37.6%	49,645
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	143,336	141,834	36,469	108,896	104,671	4,225	4.0%	141,834

Grant expenditure will increase as the year progress and depending on when grants are received from transferring departments.

8.3 Supporting Table SC7 (2) – Grant expenditure against approved rollovers

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q3 Quarter 3						
Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	
Provincial Government:		1,451	756	756	694	47.9%
Western Cape Financial Management Capacity Building Grant		250	-	-	250	100.0%
Local Government Public Employment Support Grant		1,036	730	730	306	29.5%
Community Development Workers (CDW) Operational Support Grant		165	27	27	138	83.9%
Other transfers and grants [insert description]					-	
District Municipality:		291	45	45	246	84.5%
Central Karoo District Municipality		291	45	45	246	84.5%
Other grant providers:		1,400	-	-	1,400	100.0%
Services SETA		1,400	-	-	1,400	100.0%
Total operating expenditure of Approved Roll-overs		3,141	801	801	2,340	74.5%
Capital expenditure of Approved Roll-overs						
National Government:		5,614	-	-	5,614	100.0%
Integrated National Electrification Programme Grant		5,614	-	-	5,614	100.0%
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
District Municipality:		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
Total capital expenditure of Approved Roll-overs		5,614	-	-	5,614	100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		8,756	801	801	7,954	90.8%

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

9.1 Supporting Table SC8

WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter

Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	5,666	5,334	451	4,009	4,000	8	0%	5,334
Pension and UIF Contributions		-	130	239	13	152	179	(27)	-15%	239
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	142	136	11	102	102	0	0%	136
Cellphone Allowance		-	552	530	44	396	398	(1)	0%	530
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	49	47	4	35	35	(0)	0%	47
Sub Total - Councillors		-	6,538	6,286	524	4,694	4,715	(20)	0%	6,286
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	4,740	4,227	120	2,712	3,170	(459)	-14%	4,227
Pension and UIF Contributions		-	533	289	16	238	217	21	10%	289
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	100	-	150	75	75	100%	100
Motor Vehicle Allowance		-	246	66	5	51	50	2	3%	66
Cellphone Allowance		-	90	89	5	62	66	(4)	-7%	89
Housing Allowances		-	7	-	-	-	-	-	-	-
Other benefits and allowances		-	387	721	99	712	541	171	32%	721
Payments in lieu of leave		-	-	203	-	203	152	51	33%	203
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	2	-	6,003	5,695	245	4,128	4,271	(144)	-3%	5,695
Other Municipal Staff										
Basic Salaries and Wages		-	91,778	91,886	6,805	63,048	68,914	(5,866)	-9%	91,886
Pension and UIF Contributions		-	15,519	13,989	1,111	10,276	10,492	(216)	-2%	13,989
Medical Aid Contributions		-	2,088	2,012	173	1,502	1,509	(7)	0%	2,012
Overtime		-	1,274	2,600	344	4,670	1,950	2,720	139%	2,600
Performance Bonus		-	6,372	6,075	81	6,598	4,556	2,042	45%	6,075
Motor Vehicle Allowance		-	213	81	(33)	48	61	(13)	-21%	81
Cellphone Allowance		-	172	152	14	120	114	5	5%	152
Housing Allowances		-	402	424	35	323	318	5	2%	424
Other benefits and allowances		-	491	699	143	1,533	524	1,009	192%	699
Payments in lieu of leave		-	-	111	43	460	84	376	450%	111
Long service awards		-	722	698	16	591	523	68	13%	698
Post-retirement benefit obligations		-	1,340	1,400	112	961	1,050	(89)	-8%	1,400
Sub Total - Other Municipal Staff	2	-	120,372	120,127	8,843	90,129	90,096	33	0%	120,127
Total Parent Municipality		-	132,912	132,108	9,612	98,951	99,081	(131)	0%	132,108
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		-	132,912	132,108	9,612	98,951	99,081	(131)	0%	132,108
TOTAL MANAGERS AND STAFF		-	126,374	125,822	9,088	94,257	94,367	(110)	0%	125,822

10. Capital programme performance

10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 Third Quarter

Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	4,236	4,633	-	-	4,633	4,633	100.0%	0%
August	-	4,236	4,633	979	979	9,266	8,286	89.4%	2%
September	-	4,236	4,633	529	1,508	13,898	12,390	89.1%	3%
October	-	4,236	4,633	801	2,309	18,531	16,222	87.5%	5%
November	-	4,236	4,633	2,991	5,300	23,164	17,864	77.1%	10%
December	-	4,236	4,633	2,473	7,773	27,797	20,023	72.0%	15%
January	-	4,236	3,819	406	8,180	31,616	23,436	74.1%	16%
February	-	4,236	3,819	28	8,207	35,435	27,228	76.8%	16%
March	-	4,236	3,819	12,525	20,732	39,254	18,522	47.2%	41%
April	-	4,236	3,819	-		43,073	-		
May	-	4,236	3,819	-		46,892	-		
June	-	4,236	3,819	-		50,711	-		
Total Capital expenditure	-	50,828	50,711	20,732					

The total capital expenditure for March amounts to R 20,732 million or 41% of the total budget. Expenditure is expected to increase as the year progress and as procurement processes are mostly concluded. It should be noted that the capital expenditure programme of the municipality is funded primarily by conditional grants, expenditure is also depended on the timing when the transfers are received by municipality. At the end of March the municipality received all its grant funding form both national and provincial government.

At the end of March 2023 the municipality received a total of R31,989 million in capital grants.

Chart C1 2022/23 Capital Expenditure Monthly Trend: actual v target

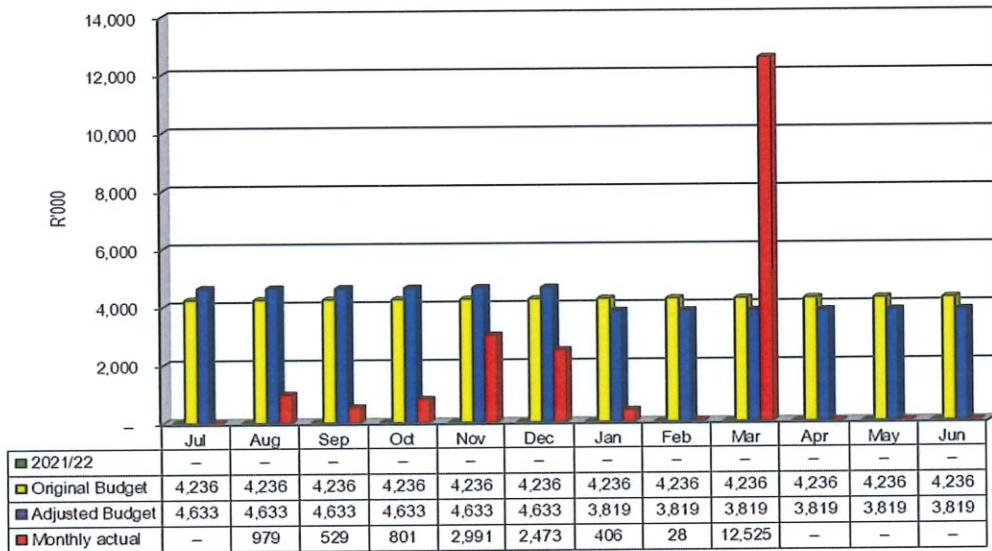
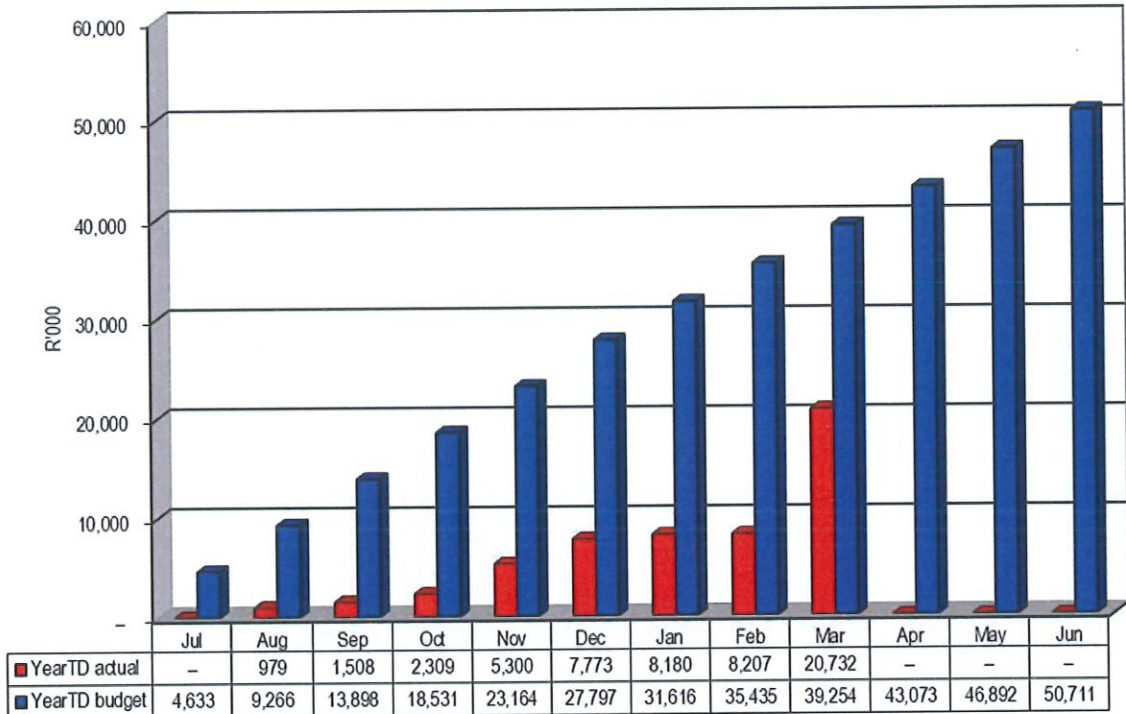


Chart C2 2022/23 Capital Expenditure: YTD actual v YTD target



Progress report on Top 10 Capital Projects

WCOS Beaufort West Municipality - Top 10 Capital Projects March 2023

No.	Project Name	Funding Source	Budget Year 2022/23	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	Computer Equipment	CR	1,501,205	-	1,125,979	- 1,125,979	Tender was awarded	Awaiting delivery of services from the appointed service Providers	N/A
2	Acquisition of Backup Generators	PAWC	989,565	-	727,174	- 727,174	Advertised	Tender is closing on 21 April 2023	N/A
3	Rehabilitate Roads & Stormwater - Murrayburg	MIG	1,171,243	511,268	874,427	- 367,164	Implementation	Contractor on Site	N/A
4	Upgrade Streets, Sidewalks, Pavement & Ped Paths - Murrayburg	MIG	1,865,727	1,465,726	1,384,295	- 461,433	Implementation	Contractor on Site	N/A
5	Upgrade Existing Regional Sports Stadium #12 - Residence	MIG	3,279,484	138,996	2,459,613	- 2,239,917	Implementation	Contractor on Site	N/A
6	Recreate Sitting, Exploration and Development - Murrayburg	WSG	13,547,235	4,119,869	10,160,501	- 6,040,632	Implementation	Contractor on Site	N/A
7	The Augmentation and Upgrading of the Water Supply Network - Merwe	WSG	11,802,230	4,571,964	8,366,673	- 3,873,708	Implementation	Contractor on Site	N/A
8	200MVA 27.11kV Upgrading of the Main Substation (Phase IV)	INEP - Bulbweir	4,882,072	-	3,661,554	-	In progress	Started with the procurement and tender will be between 2 transformers	Contractor still experiencing cashflow problems
9	200MVA 27.11kV Upgrading of the Main Substation (Phase V)	INEP	6,086,957	2,066,091	4,565,718	- 2,509,972	In progress	Fitting of metal frames for switchgear that was ordered	Contractor still experiencing cashflow problems
10	16.5MVA 27.11kV Upgrading of the Louisfont Substation (Phase III)	INEP	3,478,261	2,334,160	2,608,696	- 284,536	In progress	Labelling and installation of switch indoor switchgear in process	Contractor still experiencing cashflow problems
			47,944,179	20,589,875	35,998,134	- 11,786,705			

The total spending is VAT inclusive

11. Material variances to the SDBIP

11.1 Over view

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

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

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

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

- a) a review of actual performance against the quarterly targets for measurable performance objectives and service delivery; **Annexure A – Top Level SDBIP Quarter 3**
- b) a consolidated projection of revenue and operating expenditure per month for the budget year with actual for past months and revised forecast for future months, and the total for the two following budget year; and
- c) a projection of capital expenditure by project broken down per month for the budget year showing actual for past periods and revised forecasts for future periods, and shown in total for the two years following the budget year.

This part of the report compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP) for the 3rd quarter of the 2022/23 Financial Year.

Revenue By Source:

Description	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance		Reasons for material deviations
								%	
Revenue By Source									
Property rates	47,808	47,808	3,173	36,226	35,856	370		1%	n/a
Service charges - electricity revenue	103,525	102,062	7,409	69,707	76,546	(6,839)		-9%	Revenue is expected to increase as demand increase towards the winter season. Due to water losses, the municipality procured water meters with the funding received from the Provincial Government. Revenue is expected to increase.
Service charges - water revenue	33,026	24,630	1,603	13,350	18,472	(5,122)		-28%	n/a
Service charges - sanitation revenue	22,082	21,344	1,401	16,351	16,008	343		2%	n/a
Service charges - refuse revenue	11,146	12,302	786	9,067	9,227	(160)		-2%	n/a
Rental of facilities and equipment	1,671	1,671	120	929	1,253	(325)		-26%	Lower year to date billing.
Interest earned - external investments	385	1,630	309	1,119	1,223	(103)		-8%	Interest earned expected to increase during the 4th quarter.
Interest earned - outstanding debtors	7,917	12,527	1,026	7,885	9,395	(1,510)		-16%	Revenue is expected to increase as the year progress. The variance is mainly attributable to the traffic fines debtor that still needs to be recognised in terms of GRAP 1.
Fines, penalties and forfeits	49,523	49,523	729	4,430	37,142	(32,711)		-88%	n/a
Licences and permits	226	466	51	384	349	34		10%	n/a
Agency services	900	1,200	96	701	900	(199)		-22%	Revenue is expected to increase as the year progress. The over performance is due to the 3rd Equitable Share allocation received in March.
Transfers and subsidies	89,312	95,239	23,270	86,914	71,429	15,485		22%	Revenue is expected to increase as the year progress.
Other revenue	1,385	1,837	96	(630)	1,378	(2,008)		-146%	Revenue is expected to increase as the year progress.
Gains	-	-	-	27	-	27		#DIV/0!	n/a
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	54,024	55,259	13,839	23,250	41,444	(18,194)		-44%	Revenue is expected to increase as the year progress and expenditure on grant funded projects increase.

Expenditure By Type:

Description	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance		Reasons for material deviations
								%	
Expenditure By Type									
Employee related costs	126,374	125,822	9,088	94,257	94,367	(110)	0%	n/a	
Remuneration of councillors	6,538	6,286	524	4,694	4,715	(20)	0%	n/a	Provision for bad debt still have to be accounted for, traffic fine debtor are the biggest contributor.
Debt impairment	55,261	93,112	-	47	69,834	(69,787)	-100%		
Depreciation & asset impairment	24,986	24,986	-	-	18,739	(18,739)	-100%		Depreciation are normally accounted for at year end.
Finance charges	901	7,076	825	5,447	5,307	140	3%	n/a	
Bulk purchases - electricity	82,979	82,065	4,878	51,691	61,548	(9,857)	-16%	n/a	
Inventory consumed	21,389	22,396	562	9,566	16,797	(7,231)	-43%		This cost are being contained due to the current financial situation of the municipality.
Contracted services	19,611	16,497	1,227	14,113	12,373	1,740	14%		This cost are being contained due to the current financial situation of the municipality, but legal cost have contributed to the over expenditure.
Transfers and subsidies	550	900	183	458	675	(217)	-32%	n/a	
Other expenditure	25,043	33,101	8,237	36,594	24,826	11,768	47%		The over performance is due to internal charges.
Losses	-	-	-	28	-	28	#DIV/0!	n/a	

Capital Expenditure

Detailed Adjusted Capital Budget Expenditure - March 2023									
Directorate	Function Description	Project Description	Fund	Adjustments Budget	Jan-23	Feb-23	Mar-23	Total	
DIRECTORATE: INFRASTRUCTURE SERVICES	Water Distribution	The Augmentation and Upgrading of the Water Supply Network - Merweville	WSIG	11,182,230	62,576,86	-	3,067,367.72	4,512,964.38	
DIRECTORATE: INFRASTRUCTURE SERVICES	Water Distribution	Borehole Siting, Exploration and Development - Murraysburg	WSIG	13,547,935	159,461.80	-	2,471,297.70	4,119,869.33	
DIRECTORATE: INFRASTRUCTURE SERVICES	Electricity	Machinery and Equipment	CRR	-	-	21,695.00	-	21,695.00	
DIRECTORATE: COMMUNITY SERVICES	Police Forces, Traffic and Street Parking Control	10 x Handheld Card Scanning Devices	CRR	150,000	-	-	-	-	
DIRECTORATE: FINANCIAL SERVICES	Finance	Furniture and Office Equipment	CRR	50,000	-	-	-	-	
DIRECTORATE: CORPORATE SERVICES	Information Technology	Computer Equipment	CRR	1,501,305	-	-	-	-	
DIRECTORATE: INFRASTRUCTURE SERVICES	Electricity	16 MVA 22/11 kV Upgrading of the Louw Smit Substation (Phase III)	INEP	3,478,261	-	-	326,215.92	2,314,160.00	
DIRECTORATE: INFRASTRUCTURE SERVICES	Electricity	ZOMVA 22/11kV Upgrading of the Main Substation (Phase IV)	INEP - Rollover	4,882,072	-	-	-	-	
DIRECTORATE: INFRASTRUCTURE SERVICES	Electricity	20 MVA 22/11 kV Upgrading of the Main Substation (Phase V)	INEP	6,086,957	-	-	4,633,675.90	7,066,189.66	
DIRECTORATE: INFRASTRUCTURE SERVICES	Electricity	Replacement of 7x Scissor Masts from SON-T Luminaries to LED Technology	PAWC	260,870	-	-	-	-	
DIRECTORATE: INFRASTRUCTURE SERVICES	Water Distribution	Acquisition of Back-up Generators	PAWC	969,565	-	-	-	-	
DIRECTORATE: INFRASTRUCTURE SERVICES	Electricity	Various Distribution Transformers	CRR	100,000	-	-	-	-	
DIRECTORATE: INFRASTRUCTURE SERVICES	Roads	Upgrade Roads : Freddie Max Crescent - Nelspoort	MIG	147,826	-	-	-	-	
DIRECTORATE: INFRASTRUCTURE SERVICES	Roads	Upgrade Gravel Roads : Pieter Street, Rustdene - Beaufort West	MIG	300,000	-	-	-	-	
DIRECTORATE: INFRASTRUCTURE SERVICES	Roads	Upgrade Streets : Diliso Ave & Matsiaka St. - kwa-Mandlenkosi	MIG	300,000	-	-	-	-	
DIRECTORATE: INFRASTRUCTURE SERVICES	Roads	Rehabilitate Gravel Roads : Rustdene, Kwamanlenkosi & Hillside II - Beaufort West	MIG	300,000	-	-	-	-	
DIRECTORATE: INFRASTRUCTURE SERVICES	Roads	Rehabilitate Roads & Stormwater - Murraysburg	MIG	1,171,243	5,575.00	6,075.00	499,617.99	511,267.99	
DIRECTORATE: INFRASTRUCTURE SERVICES	Roads	Upgrade Streets : Setaars, Paarden & Perf Rds - Murraysburg	MIG	1,845,727	179,586.28	-	1,186,376.21	1,845,727.91	
DIRECTORATE: INFRASTRUCTURE SERVICES	Storm Water Management	New Stormwater Drainage - Murraysburg	MIG	300,000	-	-	-	-	
DIRECTORATE: INFRASTRUCTURE SERVICES	Community Parks (including Nurseries)	Upgrade Existing Regional Sport Stadium Ph2 - Rustdene	CRR	858,463	-	-	200,489.97	200,489.97	
DIRECTORATE: COMMUNITY SERVICES	Community Parks (including Nurseries)	Upgrade Existing Regional Sport Stadium Ph2 - Rustdene	MIG	3,279,484	-	-	139,696.45	139,696.45	
Total				50,711,338	406,199.94	27,770.00	12,524,737.86	20,732,060.69	

For further details on the capital expenditure refer to supporting Table C12 as well as the progress on the Top 10 Capital Projects above contained in this report.

12. Municipal manager's quality certification

QUALITY CERTIFICATE

I, Ralph R Links, the acting municipal manager of Beaufort West Municipality, hereby certify that –

(mark as appropriate)

the monthly budget statement

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

The mid-year budget and performance assessment

For the month of March 2023 of 2022/2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: _____

Municipal Manager of Beaufort West Municipality (WC053)

Signature: _____

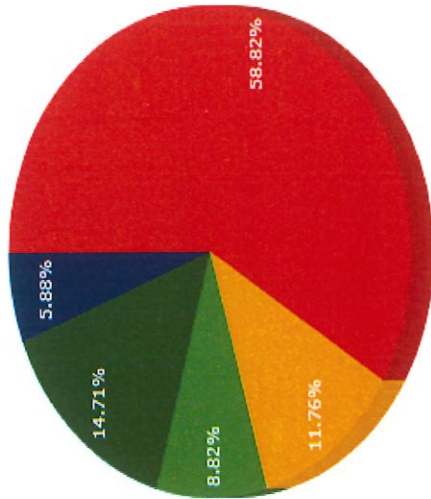
Date: _____

Annexure A – Top Level SDBIP Quarter 3

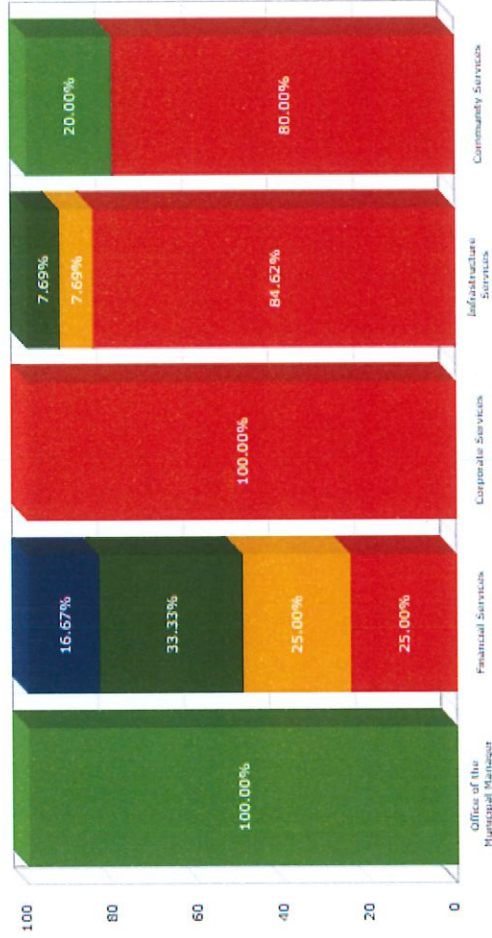
Top Layer KPI Report

Report drawn on 26 April 2023 at 17:20
for the months of Quarter ending September 2022 to Quarter ending March 2023.

Beaufort West Municipality



Responsible Directorate



	Responsible Directorate					
	Beaufort West Municipality	Office of the Municipal Manager	Financial Services	Corporate Services	Infrastructure Services	Community Services
Not Met	20 (58.82%)	-	3 (25.00%)	2 (100.00%)	11 (84.62%)	4 (80.00%)
Almost Met	4 (11.76%)	-	3 (25.00%)	-	1 (7.69%)	-
Met	3 (8.82%)	2 (100.00%)	-	-	-	-
Well Met	5 (14.71%)	-	4 (33.33%)	-	1 (7.69%)	-
Extremely Well Met	2 (5.88%)	-	2 (16.67%)	-	-	-
Total:	34*	2	12	2	13	5
	100%	5.88%	35.29%	5.88%	38.24%	14.71%

* Excludes 17 KPIs which had no targets/actuals for the period selected.

Beaufort West Municipality
2022-2023: Top Layer KPI Report 3rd Quarter

Office of the Municipal Manager

KPI Ref	KPI	Unit of Measurement	Quarter ending September 2022						Quarter ending December 2022						Quarter ending March 2023						Overall Performance for Quarter ending September 2022 to Quarter ending March 2023		
			Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R			
			TL1	Compile the Risk based audit plan for 2023/24 and submit to Audit committee for consideration by 30 June 2023	Risk based audit plan submitted to Audit committee by 30 June 2023	0	0	N/A			0	0	N/A			0	0	N/A			0	0	N/A
TL2	90% of the Risk based audit plan for 2022/23 implemented by 30 June 2023 [(Number of audits and tasks completed for the period identified in the RBAP/ Number of audits and tasks identified in the RBAP) x 100]	% of the Risk Based Audit Plan implemented by 30 June 2023	10.00%	22.00%	B	[D37] Municipal Manager: PMS Q4 and Leave audit was completed.(2/9 x 100 = 22%) (September 2022)		25.00%	57.14%	B	[D37] Municipal Manager: 12 audits and FRP activities completed / 21 audits and FRP activities in IA plan X 100 = 57.14% (December 2022)	[D37] Municipal Manager: 12 audits and FRP activities completed / 21 audits and FRP activities in IA plan X 100 = 57.14% (December 2022)	50.00%	50.00%	G	[D37] Municipal Manager: 5 audits completed till 31 March 2023. (March 2023)	[D37] Municipal Manager: 5 audits completed till 31 March 2023. (March 2023)	50.00%	50.00%	G			
TL3	Review the LED strategy and submit to Council by 30 June 2023	Revised LED strategy submitted to Council by 30 June 2023	0	0	N/A			0	0	N/A			0	0	N/A			0	0	N/A			
TL4	Review the Integrated Development Plan 2022-2027 and submit to Council by 31 May 2023	Number of IDP's submitted	0	0	N/A			0	0	N/A			0	0	N/A			0	0	N/A			
TL5	Submit the Annual Performance Report to the Auditor-General by 31 August 2022	Number of reports submitted	1	1	G	[D40] Municipal Manager: The Annual Performance Report was submitted on time (August 2022)		0	0	N/A			0	0	N/A			1	1	G			

Summary of Results: Office of the Municipal Manager

Rating	Description	Criteria	Count
N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	2
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		5

Beaufort West Municipality
2022-2023: Top Layer KPI Report 3rd Quarter

Financial Services

KPI Ref	KPI	Unit of Measurement	Quarter ending September 2022				Quarter ending December 2022				Quarter ending March 2023				Overall Performance				
			Target	Actual	R	Performance Comment	Target	Actual	R	Performance Comment	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
TL6	Number of formal residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and which are billed for water or have pre-paid meters as at 30 June 2023	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2023	0	0	N/A		11,510	10,250	O	[D99] Director Financial Services: Meters are inactive /by-passed or dysfunctional (December 2022)	[D99] Director Financial Services: Acquiring new additional meter (Proposal for funding) and servicing/maintaining meters furthermore performing GIS meter audit -in progress (28 Feb 2023) . (December 2022)	0	0	N/A			11,510	10,250	O
TL7	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2023	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2023	0	0	N/A		12,462	11,741	O	[D100] Director Financial Services: Meters are inactive/bypassed or dysfunctional (December 2022)	[D100] Director Financial Services: TID process has commenced for 2024 (Year deadline) electrical meters to be audited in the process (December 2022)	0	0	N/A			12,462	11,741	O
TL8	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) which are billed for sewerage as at 30 June 2023	Number of residential properties which are billed for sewerage as at 30 June 2023	0	0	N/A		11,870	13,066	G2	[D101] Director Financial Services: Target Reached (December 2022)		0	0	N/A			11,870	13,066	G2
TL9	Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at 30 June 2023	Number of residential properties which are billed for refuse removal as at 30 June 2023	0	0	N/A		11,346	12,606	G2	[D102] Director Financial Services: Target Archived (December 2022)		0	0	N/A			11,346	12,606	G2
TL10	Provide free basic water to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2023	Number of active indigent households receiving free basic water as at 30 June 2023	0	0	N/A		5,600	2,790	R	[D103] Director Financial Services: Applications relate to 1st 6month of the year (December 2022)	[D103] Director Financial Services: Encourage community to apply for indigent subsidy (December 2022)	0	0	N/A			5,600	2,790	R
TL11	Provide free basic electricity to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2023	Number of active indigent households receiving free basic electricity as at 30 June 2023	0	0	N/A		5,094	7,285	G2	[D104] Director Financial Services: Target achieved (December 2022)		0	0	N/A			5,094	7,285	G2
TL12	Provide free basic sanitation to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2023	Number of active indigent households receiving free basic sanitation as at 30 June 2023	0	0	N/A		5,953	2,962	R	[D105] Director Financial Services: Number is for the 1st 6months of the year (applicates) active (December 2022)	[D105] Director Financial Services: Encourage the community to apply for indigent (December 2022)	0	0	N/A			5,953	2,962	R
TL13	Provide free basic refuse removal to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2023	Number of active indigent households receiving free basic refuse removal as at 30 June 2023	0	0	N/A		2,225	2,700	G2	[D106] Director Financial Services: Target met (December 2022)		0	0	N/A			2,225	2,700	G2
TL14	The percentage of the municipal capital budget spent by 30 June 2023 [(Actual amount spent /Total amount budgeted for capital projects)x100]	% of capital budget spent by 30 June 2023	15.00%	0.00%	R		40.00%	15.00%	R	[D107] Director Financial Services: Under spent in the MIG projects (December 2022)	[D107] Director Financial Services: Expenditure to rise as work progresses ,BIDs to be evaluated timeously and supply chain committees to sit weekly (December 2022)	60.00%	0.00%	R			60.00%	15.00%	R
TL15	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2023 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]	Debt to Revenue as at 30 June 2023	0.00%	0.00%	N/A		0.00%	0.00%	N/A			0.00%	0.00%	N/A			0.00%	0.00%	N/A
TL16	Financial viability measured in % in terms of the total amount of outstanding service debtors in comparison with total revenue received for services at 30 June 2023 [(Total outstanding service debtors/annual revenue received for services)x 100]	Service debtors to revenue as at 30 June 2023	0.00%	0.00%	N/A		0.00%	0.00%	N/A			0.00%	0.00%	N/A			0.00%	0.00%	N/A
TL17	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2023 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]	Cost coverage as at 30 June 2023	0	0	N/A		0	0	N/A			0	0	N/A			0	0	N/A
TL18	Achieve an payment percentage of 85% by 30 June 2023 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100]	Payment % achieved by 30 June 2023	75.00%	0.00%	R		80.00%	71.10%	O	[D111] Director Financial Services: Under target due to the effect of Eskom loadshedding levels (Stage 4-6) ,water crisis emanating from loadshedding as reservoirs use electricity to pump water . (December 2022)	[D111] Director Financial Services: Apply measures on debt collection as outlined by Financial Recovery Plan guardlines on debt management . Furthermore introduce debt relief incentive scheme (December 2022)	85.00%	0.00%	R			85.00%	71.10%	O
TL19	Limit unaccounted for water quarterly to less than 25% during 2022/23 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold (including free basic water) / Number of Kilolitres Water Purchased or Purified x 100]	% unaccounted water	25.00%	0.00%	B		25.00%	16.97%	B	[D112] Director Financial Services: Target reached (scarcity of water due to demafication hence limited water loss) (December 2022)		25.00%	0.00%	B			25.00%	16.97%	B

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TL20	Limit unaccounted for electricity to less than 10% quarterly during the 2022/22 financial year [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased] × 100]	% unaccounted electricity	10.00%	0.00%	B			10.00%	9.03%	B	[D113] Director Financial Services: Target achieved (Purchased 3551945units -Sold 3231186units)/Purchased 3551945 (December 2022)			10.00%	0.00%	B			10.00%	9.03%	B
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Summary of Results: Financial Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	3
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	3
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	4
B	KPI Extremely Well Met	150.000% <= Actual/Target	2
	Total KPIs:		15

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Corporate Services

KPI Ref	KPI	Unit of Measurement	Quarter ending September 2022				Quarter ending December 2022				Quarter ending March 2023				Overall Performance					
			Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL45	Appoint people from the employment equity target groups in the three highest levels of management in compliance with a municipality's approved employment equity plan	Number of people appointed in the three highest levels of management	0	0	N/A			0	0	N/A			0	0	N/A			0	0	N/A
TL46	0.50% of the municipality's personnel budget spent on implementing its workplace skills plan by 30 June 2023 [(Actual amount spent on training/total personnel budget) x100]	% of the municipality's personnel budget spent on implementing its workplace skills plan	0.00%	0.00%	N/A			0.00%	0.00%	N/A			0.00%	0.00%	N/A			0.00%	0.00%	N/A
TL47	Spend 100% of the library grant by 30 June 2023 (Actual expenditure divided by the total grant received)	% of grant spent by 30 June 2023	0.00%	0.00%	N/A			0.00%	0.00%	N/A			0.00%	0.00%	N/A			0.00%	0.00%	N/A
TL48	95% of the approved project budget spent on the Computer Equipment Project by 30 June 2023	[(Actual expenditure divided by the total approved project budget) x100]	15.00%	0.00%	R			40.00%	0.00%	R	[D175] Director Corporate Services: Bid was advertised on 11 November 2022. Only one Bid was received which was non responsive (December 2022)	[D175] Director Corporate Services: The Bid Adjudication committee resolved that the bid be readvertized (December 2022)	60.00%	0.00%	R			60.00%	0.00%	R
TL49	Submit the Change Management Strategy to Council by 31 December	Number of strategies submitted	0	0	N/A			1	0	R	[D176] Director Corporate Services: Change management strategy has not yet been completed. (December 2022)	[D176] Director Corporate Services: The draft strategy ought to be completed e28 February 2023. (December 2022)	0	0	N/A			1	0	R
TL50	Review the Organogram and submit to Council by 30 June	Number of organograms reviewed and submitted	0	0	N/A			0	0	N/A			0	0	N/A			0	0	N/A
TL51	Review the Performance Management Policy and submit to Council by 30 June	Number of organograms reviewed and submitted	0	0	N/A			0	0	N/A			0	0	N/A			0	0	N/A

Summary of Results: Corporate Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	5
R	KPI Not Met	0% <= Actual/Target <= 74.999%	2
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		7

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Infrastructure Services

KPI Ref	KPI	Unit of Measurement	Quarter ending September 2022						Quarter ending December 2022						Quarter ending March 2023						Overall Performance		
			Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R			
TL21	Create temporary job opportunities in terms of the Extended Public Works Programme (EPWP) projects by 30 June 2023	Number of temporary jobs opportunities created by 30 June 2023	0	0	N/A	[D234] Director Infrastructure Services: No EPWP projects has started. (September 2022)	[D234] Director Infrastructure Services: Will report on as soon as projects has started. (September 2022)	0	0	N/A			0	0	N/A			0	0	N/A			
TL22	95% of water samples in the Beaufort West jurisdiction area comply with SANS241 micro biological indicators	% of water samples compliant to SANS 241	95.00%	100.00%	G2	[D235] Director Infrastructure Services: July 2022 Micro Biological Analyses Number done - 12 Complaint - 100% August 2022 Micro Biological Analyses Number done - 11 Complaint - 100% September 2022 Micro Biological Analyses Number done - 12 Complaint - 100% (September 2022)		95.00%	100.00%	G2	[D235] Director Infrastructure Services: October 2022 Micro Biological Analyses Number done - 12 Complaint - 100% November 2022 Micro Biological Analyses Number done - 11 Complaint - 100% December 2022 Micro Biological Analyses Number done - 12 Complaint - 100% (December 2022)		95.00%	0.00%	R			95.00%	100.00%	G2			
TL23	95% of the approved project budget spent on the upgrade of the 20 MVA 22/11 kV Main Substation - Phase 5 in Beaufort West by 30 June 2023 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2023	15.00%	0.00%	R	[D236] Director Infrastructure Services: Contractor still experiencing cashflow problems Program of works to be strictly adhered to by contractor and penalties to be imposed if not keeping to schedule. Roll over requested for previous years funding and has been approved by DMRE. Contractor's claim was not in time on 20/09/2022. (September 2022)	[D236] Director Infrastructure Services: First claim will be processed in October 2022. (September 2022)	40.00%	20.00%	R	[D236] Director Infrastructure Services: CONTRACTOR ACTIVE ON SITE. MONTHLY SITE MEETINGS HELD AND PERFORMANCE EVALUATED. CONTRACTORS CLOSED 13/12/22 TO 09/01/2023. (December 2022)	[D236] Director Infrastructure Services: FUNDS WILL BE SPEND BY THE END OF JUNE 2023 (December 2022)	60.00%	0.00%	R			60.00%	20.00%	R			
TL24	95% of the approved project budget spent on New High Mast Lighting in Rustdene, Prince Valley and Lande by 30 June 2023 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2023	15.00%	0.00%	R	[D237] Director Infrastructure Services: In process with Consulting Engineer compiling of business plan application (September 2022)	[D237] Director Infrastructure Services: In process with Consulting Engineer compiling of business plan application (September 2022)	40.00%	0.00%	R	[D237] Director Infrastructure Services: Project was completed in the previous financial year only consulting fees available. (December 2022)	[D237] Director Infrastructure Services: Instruction to consultant to draft application/technical plans (December 2022)	60.00%	0.00%	R			60.00%	0.00%	R			
TL25	95% of the approved project budget spent on the upgrade of the sport stadium in Kwa-Mandlenkosi by 30 June 2023 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2023	15.00%	0.00%	R			40.00%	0.00%	R	[D238] Director Infrastructure Services: Project does not form part of the approved budget of 2022/2023 must be removed from SDBIP (December 2022)	[D238] Director Infrastructure Services: Project does not form part of the approved budget of 2022/2023 (December 2022)	60.00%	0.00%	R			60.00%	0.00%	R			
TL26	95% of the approved project budget spent on the upgrade of existing regional sport stadium: Phase 2 in Rustdene by 30 June 2023 [(Actual expenditure divided by the total approved project budget) x100]	% of budget spent by 30 June 2023	15.00%	0.00%	R	[D239] Director Infrastructure Services: Request for tenders only closed on 9 September 2022 because of a delay of SCM unit (September 2022)	[D239] Director Infrastructure Services: Prioritizing the project to ensure expenditure (September 2022)	40.00%	0.00%	R	[D239] Director Infrastructure Services: Tender was advertised for the 2nd time because the contractor were found non-responsive. Awaiting evaluation to be completed (December 2022)	[D239] Director Infrastructure Services: Fast-tracking SCM process (December 2022)	60.00%	0.00%	R			60.00%	0.00%	R			
TL27	95% of the approved project budget spent on the rehabilitation of sanitation oxidation ponds in Nelspoort by 30 June 2023 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2023	15.00%	0.00%	R	[D240] Director Infrastructure Services: Awaiting feedback from MIG to be able to implement (September 2022)	[D240] Director Infrastructure Services: Meeting with MIG (September 2022)	40.00%	0.00%	R	[D240] Director Infrastructure Services: Project is being removed from DPIP and will be closed. A new project will be registered to complete the expansion of the Nelspoort Oxidation Ponds (December 2022)	[D240] Director Infrastructure Services: No Expenditure expected (December 2022)	60.00%	0.00%	R			60.00%	0.00%	R			
TL28	Upgrade Dliso Avenue and Matshaka Street in Kwa-Mandlenkosi by 30 June	Number of Streets upgraded	0	0	N/A	[D241] Director Infrastructure Services: Awaiting appointment of consultant for roads and storm water (September 2022)	[D241] Director Infrastructure Services: Tender advertised and will close on 14 October 2022 (September 2022)	0	0	N/A	[D241] Director Infrastructure Services: Awaiting the appointment of the consulting engineers for the project. Process to be started afresh as 1st tender was cancelled. This will result in underspending of MIG Funding (December 2022)	[D241] Director Infrastructure Services: SCM process to start again for the appointment of Consulting Engineers (December 2022)	0	0	N/A			0	0	N/A			
TL29	95% of the approved project budget spent on the upgrade of roads and storm water in Murraysburg by 30 June 2023 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2023	15.00%	0.00%	R	[D242] Director Infrastructure Services: Project advertised and expected appointment date of contractor - December 2022 (September 2022)	[D242] Director Infrastructure Services: Tender has been advertised (September 2022)	40.00%	0.00%	R	[D242] Director Infrastructure Services: Awaiting the appointment of the consulting engineers for the project. Process to be started afresh as 1st tender was cancelled. This will result in underspending of MIG Funding (December 2022)	[D242] Director Infrastructure Services: SCM process to start again for the appointment of Consulting Engineers (December 2022)	60.00%	0.00%	R			60.00%	0.00%	R			
TL30	Upgrade Setlaars-, Paarden and Perl Roads in Murraysburg by 30 June	Number of Steets upgraded	0	0	N/A			0	0	N/A	[D243] Director Infrastructure Services: Project in construction phase Paarden Street - 25% Complete Mark Street - Exposing existing services (December 2022)	[D243] Director Infrastructure Services: SCM Process to start again (December 2022)	0	0	N/A			0	0	N/A			
TL31	Upgrade Freddie Max Crescent in Nelspoort by 30 June	Number of Steets upgraded	0	0	N/A			0	0	N/A	[D244] Director Infrastructure Services: Awaiting the appointment of the consulting engineers for the project. Process to be started afresh as 1st tender was cancelled. This will result in underspending of MIG Funding (December 2022)	[D244] Director Infrastructure Services: SCM Process to start again for appointment of Consulting Engineers (December 2022)	0	0	N/A			0	0	N/A			
TL32	95% of the approved project budget spent on the rehabilitation of gravel roads in Rustdene, Kwa-Mandlenkosi and Hillside 2 by 30 June 2023 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2023	15.00%	0.00%	R	[D245] Director Infrastructure Services: Awaiting appointment of consulting engineers to be able to progress with project (September 2022)	[D245] Director Infrastructure Services: Tender is advertised (September 2022)	40.00%	0.00%	R	[D245] Director Infrastructure Services: Awaiting the appointment of the consulting engineers for the project. Process to be started afresh as 1st tender was cancelled. This will result in underspending of MIG Funding (December 2022)	[D245] Director Infrastructure Services: SCM process to start for appointment of Consulting Engineers (December 2022)	60.00%	0.00%	R			60.00%	0.00%	R			
TL33	95% of the approved project budget spent on the upgrade of gravel roads: Pieter Street in Rustdene by 30 June 2023 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2023	15.00%	0.00%	R	[D246] Director Infrastructure Services: Awaiting appointment of consulting engineers to be able to proceed with the project. (September 2022)	[D246] Director Infrastructure Services: Tender advertised (September 2022)	40.00%	0.00%	R	[D246] Director Infrastructure Services: Awaiting the appointment of the consulting engineers for the project. Process to be started afresh as 1st tender was cancelled. This will result in underspending of MIG Funding (December 2022)	[D246] Director Infrastructure Services: SCM process to start for consulting engineers (December 2022)	60.00%	0.00%	R			60.00%	0.00%	R			
TL34	95% of the approved project budget spent on new Stormwater drainage in Murraysburg by 30 June 2023 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2023	15.00%	0.00%	R	[D247] Director Infrastructure Services: Awaiting appointment of consulting engineer of roads and storm water. (September 2022)	[D247] Director Infrastructure Services: Closing date of tender 14 October 2022 (September 2022)	40.00%	0.00%	R	[D247] Director Infrastructure Services: Contractor appointed in December 2022 (December 2022)	[D247] Director Infrastructure Services: Project will be completed in financial year (December 2022)	60.00%	0.00%	R			60.00%	0.00%	R			

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TL35	95% of the approved project budget spent on the augmentation and upgrade of the water supply network in Merweville by 30 June 2023 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2023	15.00%	7.90%	R	[D248] Director Infrastructure Services: Project is out on tender Drilling completed Testing completed Draft tender document submitted (September 2022)	[D248] Director Infrastructure Services: Project is on track as per project plan (September 2022)	40.00%	12.30%	R	[D248] Director Infrastructure Services: Project Budget = R 12 859 564 Expenditure = R 1 590 422 Appointment of contractor to be done in Jan 2023 (December 2022)	[D248] Director Infrastructure Services: Project on course (December 2022)	60.00%	0.00%	R			60.00%	12.30%	R
TL36	95% of the approved project budget spent on the upgrade of the 16 MVA 22/11 kV Louw Smit Substation - Phase 3 in Beaufort West by 30 June 2023 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2023	15.00%	0.00%	R	[D249] Director Infrastructure Services: Contractor still experiencing cashflow problems Program of works to be strictly adhered to by contractor and penalties to be imposed if not keeping to schedule. Roll over requested for previous years funding and has been approved by DMRE. Contractor's claim was not in time on 20/09/2022. (September 2022)	[D249] Director Infrastructure Services: Claim will be processed by the end of October 2022 (September 2022)	40.00%	47.00%	G2	[D249] Director Infrastructure Services: CONTRACTOR ACTIVE ON SITE. CLAIMS ISSUED AND PAID. (December 2022)		60.00%	0.00%	R			60.00%	47.00%	O
TL37	95% of the approved project budget spent on the distribution transformers by 30 June 2023 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2023	15.00%	0.00%	R	[D250] Director Infrastructure Services: In process of getting quotations for refurbishment of transformers (September 2022)	[D250] Director Infrastructure Services: In process of getting quotations for refurbishment of transformers (September 2022)	40.00%	0.00%	R	[D250] Director Infrastructure Services: Besigheidsplan is goedgekeur deur Provinsie. (December 2022)	[D250] Director Infrastructure Services: Fondse sal spandeer word sodra dit ontvang word (December 2022)	60.00%	0.00%	R			60.00%	0.00%	R
TL38	Upgrade the Middelkop power line by 30 June 2023	% of budget spent by 30 June 2023	0	0	N/A			0	0	N/A			0	0	N/A			0	0	N/A

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Summary of Results: Infrastructure Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	5
R	KPI Not Met	0% <= Actual/Target <= 74.999%	11
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		18

Community Services

KPI Ref	KPI	Unit of Measurement	Quarter ending September 2022						Quarter ending December 2022						Quarter ending March 2023						Overall Performance		
			Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R			
TL39	Hold roadblocks in conjunction with the Provincial Traffic Department quarterly	Number of roadblocks held	1	0	R	[D314] Director: Community Services: No roadblocks conducted (August 2022) [D314] Director: Community Services: No roadblocks conducted with Provincial Traffic (September 2022)	[D314] Director: Community Services: Number of roadblocks to be doubled to reach target (August 2022) [D314] Director: Community Services: Roadblocks to be increased (September 2022)	1	0	R	[D314] Director: Community Services: No roadblock held with Provincial Traffic (December 2022)	[D314] Director: Community Services: Roadblocks to be increased to reach target (December 2022)	1	0	R			3	0	R			
TL40	Submit a report on the Illegal Dumping Project (Department of Environmental Affairs) to Council by 30 September 2022	Number of reports submitted	1	0	R	[D315] Director: Community Services: Illegal dumping sites are being attended however a reporting framework needs to be developed (September 2022)	[D315] Director: Community Services: Director Community Services will prepare a reporting framework for council for the subsequent quarters of the financial year (September 2022)	0	0	N/A	[D315] Director: Community Services: Illegal dumping site have been attended to, the reporting mechanism has not been structured in the department (December 2022)	[D315] Director: Community Services: A reporting framework will be prepared to report for the subsequent quarters (December 2022)	0	0	N/A			1	0	R			
TL41	Submit a Housing Pipeline Report to Council by 30 June 2023	Number of reports submitted	0	0	N/A			0	0	N/A			0	0	N/A			0	0	N/A			
TL42	Draft the Waste By-Law and submit to Council for approval by 31 October 2022	Number of by-laws submitted for approval	0	0	N/A			1	0	R	[D317] Director: Community Services: The draft waste By-Law is completed but was not submitted for approval to Council (December 2022)	[D317] Director: Community Services: The Director Community services will prepare an item for submission to council by the 30 March 2023 (December 2022)	0	0	N/A			1	0	R			
TL43	Develop an Air Quality Management Plan and submit to Council by 30 September 2022	Number of plans submitted	1	1	G	[D318] Director: Community Services: Air Quality Management Plan was submitted and approved on 29 August 2023 (September 2022)		0	1	B	[D318] Director: Community Services: The Air Quality Management Plan was submitted and approved (December 2022)		0	0	N/A			1	1	G			
TL44	Revise the Human Settlements Plan and submit to Council by 31 December 2022	Number of plans submitted	0	0	N/A			1	0	R	[D319] Director: Community Services: The draft document has been prepared but some elements are still outstanding to complete the draft. The Housing Unit is working hard to ensure that the task is completed in the third quarter (December 2022)	[D319] Director: Community Services: The Task will be completed in the third quarter of the financial year. Regular engagement with the department which will provide outstanding information is happening. (December 2022)	0	0	N/A			1	0	R			

Summary of Results: Community Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	1
R	KPI Not Met	0% <= Actual/Target <= 74.999%	4
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		6

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	17
R	KPI Not Met	0% <= Actual/Target <= 74.999%	20
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	4
G	KPI Met	Actual meets Target (Actual/Target = 100%)	3
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	5
B	KPI Extremely Well Met	150.000% <= Actual/Target	2
	Total KPIs:		51