

THE ADMINISTRATOR



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MUNISIPALITEIT - MUNICIPALITY - U MASIPALA WASE

BEAUFORT-WES - BEAUFORT-WEST – BHOBHOFOLO

KANTOOR VAN DIE UITVOERENDE BURGEMEESTER: OFFICE OF THE EXECUTIVE MAYOR

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MEMORANDUM TO THE MUNICIPAL MANAGER

REPORT ON THE IMPLEMENTATION OF THE BUDGET AND FINANCIAL STATE OF AFFAIRS OF THE MUNICIPALITY - SECTION 52(d) AND SECTION 54 OF THE MFMA – 4th QUARTER OF 2022/2023 FINANCIAL YEAR

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

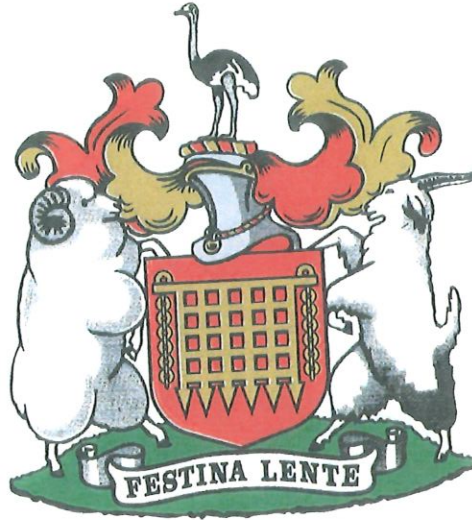
In terms of section 54 of the MFMA, the Mayor must consider the report and check whether the Municipality's approved budget is implemented in accordance with the SDBIP and issue appropriate instructions to the Accounting officer.

Kindly submit the report to Council.

[Signature]
EXECUTIVE MAYOR

Table with columns and 'OPDRAG' header

BEAUFORT WEST MUNICIPALITY



Quarterly Budget Statement

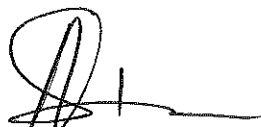
April – June 2023

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.



C.R. 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

The figures contained in this report are provisional. The municipality currently preparing the annual financial statement for submission to the Auditor General for audit purposes by the 31st of August 2023. The figures contained in this report will change as this process are being concluded.

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 (April – June 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 at the end of June amounted to R 298,994 million. The revenue was 20% below the year-to-date budgeted projections at the end of June 2023. The main reason for the variance is due to property rates and service charges electricity. Another revenue item that affected the performance of June is the fines, penalties and forfeits that are R43,450 million below the year-to-date target. This relate specifically to the traffic fine debtor and the iGRAP 1 treatment thereof. It should be noted that these figures are provisional.

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

Operating expenditure by type

The total expenditure at the end of June amounted to R 312,042 million. The expenditure was 24% below year-to-date budget projections for June 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 as well as debt impairment relating to traffic fines and service charges will be accounted for with the finalization of the annual financial statements.

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 June 2023 amounted to R 40,290 million or 93% of the total budget.

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 municipality closed the financial year with a consolidated cash balance of R 2,129,970 and an investment balance of R 12,318,109.

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

None.

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 - Q4 Fourth 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	(2,081)	40,492	47,808	(7,316)	-15%	47,808
Service charges	-	169,778	160,338	13,686	142,628	160,338	(17,710)	-11%	160,338
Investment revenue	-	385	1,630	860	2,121	1,630	491	30%	1,630
Transfers and subsidies	-	89,312	95,239	4,616	94,646	95,239	(593)	-1%	95,239
Other own revenue	-	61,621	67,223	1,471	19,107	67,223	(48,117)	-72%	67,223
Total Revenue (excluding capital transfers and contributions)	-	368,904	372,238	18,552	298,994	372,238	(73,244)	-20%	372,238
Employee costs	-	126,374	125,822	9,171	122,684	125,822	(3,138)	-2%	125,822
Remuneration of Councillors	-	6,538	6,286	524	6,266	6,286	(20)	-0%	6,286
Depreciation & asset impairment	-	24,986	24,986	-	-	24,986	(24,986)	-100%	24,986
Finance charges	-	901	7,076	276	5,774	7,076	(1,301)	-18%	7,076
Inventory consumed and bulk purchases	-	104,368	104,460	16,853	91,616	104,460	(12,844)	-12%	104,460
Transfers and subsidies	-	550	900	91	634	900	(266)	-30%	900
Other expenditure	-	99,915	142,709	25,120	85,068	142,709	(57,641)	-40%	142,709
Total Expenditure	-	363,631	412,240	52,036	312,042	412,240	(100,198)	-24%	412,240
Surplus/(Deficit)	-	5,273	(40,001)	(33,484)	(13,048)	(40,001)	26,953	-67%	(40,001)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	54,024	55,259	9,393	52,314	55,259	(2,945)	-5%	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	(24,091)	39,266	15,258	24,008	157%	15,258
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	59,297	15,258	(24,091)	39,266	15,258	24,008	157%	15,258
Capital expenditure & funds sources									
Capital expenditure	-	50,828	50,711	9,517	47,290	50,711	(3,422)	-7%	50,711
Capital transfers recognised	-	46,978	48,052	8,298	45,625	48,052	(2,427)	-5%	48,052
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,850	2,660	1,219	1,665	2,660	(995)	-37%	2,660
Total sources of capital funds	-	50,828	50,711	9,517	47,290	50,711	(3,422)	-7%	50,711
Financial position									
Total current assets	-	97,836	128,264	-	181,666	-	-	-	128,264
Total non current assets	-	577,652	462,398	-	483,014	-	-	-	462,398
Total current liabilities	-	140,794	200,639	-	245,192	-	-	-	200,639
Total non current liabilities	-	43,766	49,254	-	49,802	-	-	-	49,254
Community wealth/Equity	-	490,928	340,769	-	369,527	-	-	-	340,769
Cash flows									
Net cash from (used) operating	-	67,983	34,656	8,562	62,799	34,656	(28,142)	-81%	34,656
Net cash from (used) investing	-	(58,452)	(49,819)	(8,652)	(33,537)	(49,819)	(16,282)	33%	(49,819)
Net cash from (used) financing	-	(540)	(548)	(323)	(496)	(548)	(52)	10%	(548)
Cash/cash equivalents at the month/year end	-	13,090	39	(412)	28,765	39	(28,726)	-73718%	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	-	4,711	4,358	3,705	3,589	3,341	3,389	152,163	193,094
Creditors Age Analysis									
Total Creditors	-	10,851	2,958	2,145	2,291	4,009	13,179	111,164	159,397

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) - Q4 Fourth 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										
Revenue - Functional										
<i>Governance and administration</i>		--	77,528	84,184	979	61,536	84,184	(22,648)	-27%	84,184
Executive and council		--	11,825	11,707	218	600	11,707	(11,106)	-95%	11,707
Finance and administration		--	65,902	72,478	761	60,936	72,478	(11,542)	-16%	72,478
Internal audit		--	--	--	--	--	--	--	--	--
<i>Community and public safety</i>		--	62,430	62,364	3,523	17,997	62,364	(44,368)	-71%	62,364
Community and social services		--	8,055	7,755	874	8,292	7,755	537	7%	7,755
Sport and recreation		--	3,188	3,982	2,074	2,209	3,982	(1,774)	-45%	3,982
Public safety		--	50,081	50,462	584	6,988	50,462	(43,473)	-86%	50,462
Housing		--	1,106	165	12	507	165	342	208%	165
Health		--	--	--	--	--	--	--	--	--
<i>Economic and environmental services</i>		--	9,380	7,086	2,976	5,861	7,086	(1,125)	-15%	7,086
Planning and development		--	1,331	2,362	33	2,264	2,362	(98)	-4%	2,362
Road transport		--	8,049	4,725	2,943	3,697	4,725	(1,027)	-22%	4,725
Environmental protection		--	--	--	--	--	--	--	--	--
<i>Trading services</i>		--	273,591	273,863	20,548	265,991	273,863	(7,872)	-3%	273,863
Energy sources		--	127,381	132,281	10,259	109,732	132,281	(22,549)	-17%	132,281
Water management		--	81,510	77,807	6,878	117,930	77,807	40,123	52%	77,807
Waste water management		--	40,696	37,890	1,877	24,103	37,890	(13,787)	-36%	37,890
Waste management		--	24,005	25,886	1,533	14,226	25,885	(11,659)	-45%	25,885
<i>Other</i>	4	--	--	--	--	--	--	--	--	--
Total Revenue - Functional	2	--	422,928	427,498	28,027	351,486	427,498	(76,012)	-18%	427,498
Expenditure - Functional										
<i>Governance and administration</i>		--	87,850	101,762	26,702	117,321	101,762	15,559	15%	101,762
Executive and council		--	14,238	16,194	2,149	27,925	16,194	11,731	72%	16,194
Finance and administration		--	71,724	84,451	24,449	88,252	84,451	3,801	5%	84,451
Internal audit		--	1,688	1,116	104	1,143	1,116	27	2%	1,116
<i>Community and public safety</i>		--	70,307	84,691	2,960	38,024	84,691	(46,667)	-55%	84,691
Community and social services		--	11,183	10,994	977	10,750	10,994	(243)	-2%	10,994
Sport and recreation		--	7,981	7,470	426	6,443	7,470	(1,026)	-14%	7,470
Public safety		--	47,791	64,552	1,447	19,220	64,552	(45,332)	-70%	64,552
Housing		--	3,352	1,676	110	1,611	1,676	(65)	-4%	1,676
Health		--	--	--	--	--	--	--	--	--
<i>Economic and environmental services</i>		--	28,207	31,292	1,515	19,024	31,292	(12,267)	-39%	31,292
Planning and development		--	8,780	12,208	497	7,096	12,208	(5,202)	-43%	12,208
Road transport		--	19,427	19,084	1,018	12,019	19,084	(7,065)	-37%	19,084
Environmental protection		--	--	--	--	--	--	--	--	--
<i>Trading services</i>		--	177,466	194,495	20,859	137,673	194,495	(56,822)	-29%	194,495
Energy sources		--	104,960	102,787	15,843	92,496	102,787	(10,291)	-10%	102,787
Water management		--	34,083	43,453	3,221	25,707	43,453	(17,746)	-41%	43,453
Waste water management		--	19,845	26,138	800	8,457	26,138	(17,681)	-68%	26,138
Waste management		--	18,579	22,117	995	11,014	22,117	(11,104)	-50%	22,117
<i>Other</i>		--	--	--	--	--	--	--	--	--
Total Expenditure - Functional	3	--	363,631	412,240	52,036	312,042	412,240	(100,198)	-24%	412,240
Surplus/ (Deficit) for the year		--	59,297	15,258	(24,009)	39,444	15,258	24,186	159%	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) - Q4 Fourth										
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	367	1,618	9,601	(7,983)	-83.1%	9,601
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	259,777	307,143	21,842	256,691	307,143	(50,452)	-16.4%	307,143
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,571	13,155	1,400	8,654	13,155	(4,500)	-34.2%	13,155
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	54,570	6,187	168	60,157	6,187	53,970	872.3%	6,187
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	89,610	91,411	4,250	24,365	91,411	(67,046)	-73.3%	91,411
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	422,928	427,498	28,027	351,486	427,498	(76,012)	-17.8%	427,498
Expenditure by Vote										
Vote 1 - MUNICIPAL MANAGER	1	-	7,481	9,316	1,665	23,483	9,316	14,167	152.1%	9,316
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	195,683	219,846	21,744	150,221	219,846	(69,625)	-31.7%	219,846
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	36,301	38,013	3,337	35,592	38,013	(2,421)	-6.4%	38,013
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	39,911	42,962	21,765	58,983	42,962	16,001	37.2%	42,962
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	84,254	102,097	3,524	43,783	102,097	(58,314)	-57.1%	102,097
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	6	-	-	6	(6)	-100.0%	6
Total Expenditure by Vote	2	-	363,631	412,240	52,036	312,042	412,240	(100,198)	-24.3%	412,240
Surplus/ (Deficit) for the year	2	-	59,297	15,258	(24,009)	39,444	15,258	24,186	158.5%	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) - Q4 Fourth 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	(2,081)	40,492	47,808	(7,316)	-15%	47,808
Service charges - electricity revenue		-	103,525	102,062	8,956	92,065	102,062	(9,997)	-10%	102,062
Service charges - water revenue		-	33,026	24,630	2,246	17,826	24,630	(6,804)	-28%	24,630
Service charges - sanitation revenue		-	22,082	21,344	1,555	20,992	21,344	(352)	-2%	21,344
Service charges - refuse revenue		-	11,146	12,302	930	11,745	12,302	(557)	-5%	12,302
Rental of facilities and equipment		-	1,671	1,671	162	1,361	1,671	(310)	-19%	1,671
Interest earned - external investments		-	385	1,630	860	2,121	1,630	491	30%	1,630
Interest earned - outstanding debtors		-	7,917	12,527	499	10,440	12,527	(2,087)	-17%	12,527
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	49,523	49,523	525	6,072	49,523	(43,450)	-88%	49,523
Licences and permits		-	226	466	41	478	466	12	3%	466
Agency services		-	900	1,200	54	891	1,200	(309)	-26%	1,200
Transfers and subsidies		-	89,312	95,239	4,616	94,646	95,239	(593)	-1%	95,239
Other revenue		-	1,385	1,837	191	(135)	1,837	(1,972)	-107%	1,837
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	368,904	372,238	18,552	298,994	372,238	(73,244)	-20%	372,238
Expenditure By Type										
Employee related costs		-	126,374	125,822	9,171	122,684	125,822	(3,138)	-2%	125,822
Remuneration of councillors		-	6,538	6,286	524	6,266	6,286	(20)	0%	6,286
Debt impairment		-	55,261	93,112	19,438	19,485	93,112	(73,627)	-79%	93,112
Depreciation & asset impairment		-	24,986	24,986	-	-	24,986	(24,986)	-100%	24,986
Finance charges		-	901	7,076	276	5,774	7,076	(1,301)	-18%	7,076
Bulk purchases - electricity		-	82,979	82,065	13,930	75,757	82,065	(6,308)	-8%	82,065
Inventory consumed		-	21,389	22,396	2,923	15,860	22,396	(6,536)	-29%	22,396
Contracted services		-	18,611	16,497	2,648	20,462	16,497	3,965	24%	16,497
Transfers and subsidies		-	550	900	91	634	900	(266)	-30%	900
Other expenditure		-	25,043	33,101	2,962	44,950	33,101	11,849	36%	33,101
Losses		-	-	-	72	171	-	171	#DIV/0!	-
Total Expenditure		-	363,631	412,240	52,036	312,042	412,240	(100,198)	-24%	412,240
Surplus/(Deficit)		-	5,273	(40,001)	(33,484)	(13,048)	(40,001)	26,953	(0)	(40,001)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	54,024	55,259	9,393	52,314	55,259	(2,945)	(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	(24,091)	39,266	15,258			15,258
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	59,297	15,258	(24,091)	39,266	15,258			15,258
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	59,297	15,258	(24,091)	39,266	15,258			15,258
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	59,297	15,258	(24,091)	39,266	15,258			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) - Q4 Fourth 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	2,512	25,316	25,212	103	0%	25,212
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	701	1,501	869	869	1,501	(632)	-42%	1,501
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	3,512	4,138	923	2,220	4,138	(1,918)	-46%	4,138
		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	36,235	30,851	4,304	28,405	30,851	(2,446)	-8%	30,851
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	14,243	19,660	5,190	18,709	19,660	(951)	-5%	19,660
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	122	50	7	12	50	(38)	-76%	50
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	228	150	15	164	150	14	9%	150
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	14,593	19,860	5,212	18,885	19,860	(975)	-5%	19,860
Total Capital Expenditure		-	50,828	50,711	9,517	47,290	50,711	(3,422)	-7%	50,711
Capital Expenditure - Functional Classification										
Governance and administration		-	823	1,551	877	881	1,551	(670)	-43%	1,551
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	823	1,551	877	881	1,551	(670)	-43%	1,551
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	3,740	4,288	938	2,384	4,288	(1,904)	-44%	4,288
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	3,512	4,138	923	2,220	4,138	(1,918)	-46%	4,138
Public safety		-	228	150	15	164	150	14	9%	150
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	7,501	4,065	723	3,225	4,065	(840)	-21%	4,065
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	7,501	4,065	723	3,225	4,065	(840)	-21%	4,065
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	38,764	40,807	6,979	40,800	40,807	(8)	0%	40,807
Energy sources		-	10,961	14,808	1,085	14,948	14,808	140	1%	14,808
Water management		-	24,730	25,699	5,866	25,823	25,699	124	0%	25,699
Waste water management		-	3,073	300	29	29	300	(271)	-90%	300
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	50,828	50,711	9,517	47,290	50,711	(3,422)	-7%	50,711
Funded by:										
National Government		-	46,978	46,821	6,943	44,270	46,821	(2,551)	-5%	46,821
Provincial Government		-	-	1,230	1,355	1,355	1,230	124	10%	1,230
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	46,978	48,052	8,298	45,625	48,052	(2,427)	-5%	48,052
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3,850	2,660	1,219	1,665	2,660	(995)	-37%	2,660
Total Capital Funding		-	50,828	50,711	9,517	47,290	50,711	(3,422)	-7%	50,711

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth 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)	2,565	(13,403)
Call investment deposits		–	530	12,807	12,769	12,807
Consumer debtors		–	21,597	2,070	926	2,070
Other debtors		–	61,039	120,963	158,708	120,963
Current portion of long-term receivables		–	1,830	2,405	2,405	2,405
Inventory		–	3,389	3,424	4,313	3,424
Total current assets		–	97,836	128,264	181,686	128,264
Non current assets						
Long-term receivables		–	2,460	1,112	1,112	1,112
Investments		–	–	630	(451)	630
Investment property		–	6,213	6,177	6,391	6,177
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	563,555	449,225	470,599	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	483,014	462,398
TOTAL ASSETS		–	675,488	590,662	664,699	590,662
LIABILITIES						
Current liabilities						
Bank overdraft		–	40,455	–	–	–
Borrowing		–	515	734	822	734
Consumer deposits		–	3,850	3,842	3,971	3,842
Trade and other payables		–	79,389	181,330	225,925	181,330
Provisions		–	16,586	14,734	14,474	14,734
Total current liabilities		–	140,794	200,639	245,192	200,639
Non current liabilities						
Borrowing		–	1,818	3,790	3,789	3,790
Provisions		–	41,948	45,464	46,014	45,464
Total non current liabilities		–	43,766	49,254	49,802	49,254
TOTAL LIABILITIES		–	184,560	249,893	294,994	249,893
NET ASSETS	2	–	490,928	340,769	369,705	340,769
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	486,823	336,665	365,601	336,665
Reserves		–	4,104	4,104	4,104	4,104
TOTAL COMMUNITY WEALTH/EQUITY	2	–	490,928	340,769	369,705	340,769

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth 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	2,818	31,549	40,916	(9,367)	-23%	40,916
Service charges		-	149,742	139,378	10,660	122,111	139,378	(17,267)	-12%	139,378
Other revenue		-	27,328	10,614	832	10,877	10,614	263	2%	10,614
Transfers and Subsidies - Operational		-	89,312	92,189	-	88,593	92,189	(3,596)	-4%	92,189
Transfers and Subsidies - Capital		-	54,024	49,645	-	51,632	49,645	1,987	4%	49,645
Interest		-	6,882	1,630	15	441	1,630	(1,189)	-73%	1,630
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(299,134)	(291,740)	(5,333)	(235,477)	(291,740)	(56,263)	19%	(291,740)
Finance charges		-	(901)	(7,076)	(253)	(6,341)	(7,076)	(735)	10%	(7,076)
Transfers and Grants		-	(550)	(900)	(175)	(588)	(900)	(312)	35%	(900)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	67,083	34,656	8,562	62,799	34,656	(28,142)	-81%	34,656
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	0	262	-	-	262	(262)	-100%	262
Decrease (increase) in non-current investments		-	(0)	630	-	10,533	630	9,903	1571%	630
Payments										
Capital assets		-	(58,452)	(50,711)	(8,652)	(44,070)	(50,711)	(6,641)	13%	(50,711)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(58,452)	(49,819)	(8,652)	(33,537)	(49,819)	(16,282)	33%	(49,819)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	218	210	22	175	210	(35)	-17%	210
Payments										
Repayment of borrowing		-	(758)	(758)	(345)	(671)	(758)	(87)	12%	(758)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(540)	(548)	(323)	(496)	(548)	(52)	10%	(548)
NET INCREASE/ (DECREASE) IN CASH HELD		-	8,090	(15,711)	(412)	28,765	(15,711)			(15,711)
Cash/cash equivalents at beginning:		-	5,000	15,750			15,750			15,750
Cash/cash equivalents at month/year end:		-	13,090	39		28,765	39			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 - Q4 Fourth Quarter													
Description	NT Code	Budget Year 2022/23									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.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	3,887	1,281	1,164	755	877	686	887	19,696	29,234	22,902	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,642	488	471	387	239	259	208	3,836	10,528	4,928	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	4,109	1,004	864	797	769	737	688	34,167	43,134	37,157	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	3,046	1,134	1,066	1,023	992	958	932	33,535	42,686	37,441	-	-
Receivables from Exchange Transactions - Waste Management	1600	1,794	709	677	657	641	620	603	20,574	26,276	23,096	-	-
Receivables from Exchange Transactions - Property Rental Debts	1700	3	1	1	1	1	1	1	43	53	49	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	1,198	1,198	1,158	-	-
Recoverable unauthorized, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	358	95	115	84	69	79	70	39,113	39,984	39,416	-	-
Total By Income Source	2000	17,839	4,711	4,358	3,705	3,589	3,341	3,389	152,163	193,094	166,186	-	-
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,827	451	353	281	277	315	266	16,424	20,194	17,563	-	-
Commercial	2300	3,172	450	378	375	377	348	311	17,530	22,941	18,942	-	-
Households	2400	12,841	3,810	3,627	3,049	2,936	2,677	2,812	118,208	149,959	129,682	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	17,839	4,711	4,358	3,705	3,589	3,341	3,389	152,163	193,094	166,186	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth 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
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	9,917	5,966	-	-	797	-	12	75,005	91,697
Bulk Water	0200	814	1,230	1,598	559	206	1,645	2,439	4,750	13,242
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2,070	3,646	1,336	1,586	875	1,282	3,115	17,535	31,444
Auditor General	0800	0	8	23	-	413	1,082	7,614	13,871	23,010
Other	0900	-	1	0	-	-	-	-	3	4
Total By Customer Type	1000	12,801	10,851	2,958	2,145	2,291	4,009	13,179	111,164	159,397

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4 Fourth 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		1,173	23	-	-	1,196
Standard Bank		10,738	298	(4,859)	-	6,177
ABSA		12,614	304	(8,805)	-	4,113
Nedbank		833	(1)	-	-	832
		-				-
Municipality sub-total		25,358	624	(13,664)	-	12,318
Entities						
						-
						-
						-
Entities sub-total		-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2	25,358	624	(13,664)	-	12,318

The investment balance at the end of the quarter amounted to R 12,318 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 - Q4 Fourth 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:	1,2									
Operating Transfers and Grants										
National Government:			81,254	81,254		81,254	81,254			81,254
Equitable Share			77,265	77,265		77,265	77,265			77,265
Municipal Infrastructure Grant			768	768		768	768			768
Local Government Financial Management Grant			2,085	2,085		2,085	2,085			2,085
Expanded Public Works Programme Integrated Grant			1,136	1,136		1,136	1,136			1,136
Provincial Government:			8,058	9,481		9,431	9,481	(50)	-0.5%	9,481
Human Settlements Development Grant (Beneficiaries)			850							
Municipal Accreditation and Capacity Building Grant			256	256		256	256			256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure			50	50			50	(50)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities	4		6,679	6,679		6,679	6,679			6,679
Western Cape Financial Management Capacity Building Grant				2,093		2,093	2,093			2,093
Western Cape Municipal Interventions Grant				180		180	180			180
Community Development Workers (CDW) Operational Support Grant			223	223		223	223			223
District Municipality:				200		200	200			200
Central Karoo District Municipality				200		200	200			200
Other grant providers:				1,254		314	1,254	(941)	-75.0%	1,254
Chemical Industries Education & Training Authority				1,254		314	1,254	(941)	-75.0%	1,254
Total Operating Transfers and Grants	5		89,312	92,189		91,198	92,189	(991)	-1.1%	92,189
Capital Transfers and Grants										
National Government:			54,024	48,230		48,224	48,230	(6)	0.0%	48,230
Municipal Infrastructure Grant			14,585	8,791		8,785	8,791	(6)	-0.1%	8,791
Integrated National Electrification Programme Grant			11,000	11,000		11,000	11,000			11,000
Water Services Infrastructure Grant			28,439	28,439		28,439	28,439			28,439
Provincial Government:				1,415		1,415	1,415			1,415
Western Cape Municipal Interventions Grant				300		300	300			300
Emergency Municipal Load Shedding Relief Grant				1,115		1,115	1,115			1,115
District Municipality:										
[insert description]										
Other grant providers:										
[insert description]										
Total Capital Transfers and Grants	5		54,024	49,645		49,639	49,645	(6)	0.0%	49,645
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5		143,336	141,834		140,838	141,834	(996)	-0.7%	141,834

8.2 Supporting Table SC7 (1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth 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	174	80,906	81,254	(348)	-0.4%	81,254
Equitable Share		-	77,265	77,265	-	77,265	77,265	-	-	77,265
Municipal Infrastructure Grant		-	768	768	64	744	768	(23)	-3.1%	768
Local Government Financial Management Grant		-	2,085	2,085	52	2,085	2,085	-	-	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	1,136	58	811	1,136	(325)	-28.6%	1,136
		-						-		
Provincial Government:		-	8,058	9,481	852	9,160	9,481	(321)	-3.4%	9,481
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant		-	256	256	-	165	256	(91)	-35.6%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	50	-	-	50	(50)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities		-	6,679	6,679	672	6,600	6,679	(79)	-1.2%	6,679
Western Cape Financial Management Capacity Building Grant		-	-	100	-	-	100	(100)	-100.0%	100
Western Cape Municipal Recovery Services Grant		-	-	1,993	-	1,993	1,993	-	-	1,993
Western Cape Municipal Interventions Grant		-	-	180	180	180	180	(0)	0.0%	180
Community Development Workers (CDW) Operational Support Grant		-	223	223	-	223	223	-	-	223
		-						-		
District Municipality:		-	-	200	-	200	200	-	-	200
Central Karoo District Municipality		-	-	200	-	200	200	-	-	200
		-						-		
Other grant providers:		-	-	1,254	175	175	1,254	(1,079)	-86.0%	1,254
Chemical Industries Education & Training Authority		-	-	1,254	175	175	1,254	(1,079)	-86.0%	1,254
		-						-		
Total operating expenditure of Transfers and Grants:		-	89,312	92,189	1,201	90,441	92,189	(1,748)	-1.9%	92,189
Capital expenditure of Transfers and Grants										
National Government:		-	54,024	48,230	7,783	45,285	48,230	(2,945)	-6.1%	48,230
Municipal Infrastructure Grant		-	14,585	8,791	1,530	5,859	8,791	(2,932)	-33.4%	8,791
Integrated National Electrification Programme Grant		-	11,000	11,000	765	10,988	11,000	(12)	-0.1%	11,000
Water Services Infrastructure Grant		-	28,439	28,439	5,488	28,438	28,439	(1)	0.0%	28,439
		-						-		
Provincial Government:		-	-	1,415	1,415	1,415	1,415	(0)	0.0%	1,415
Western Cape Municipal Interventions Grant		-	-	300	300	300	300	(0)	0.0%	300
Emergency Municipal Load Shedding Relief Grant		-	-	1,115	1,115	1,115	1,115	-	-	1,115
		-						-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-						-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-						-		
Total capital expenditure of Transfers and Grants		-	54,024	49,645	9,198	46,700	49,645	(2,945)	-5.9%	49,645
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	143,336	141,834	10,399	137,141	141,834	(4,693)	-3.3%	141,834

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 - Q4 Fourth Quarter						
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	215	1,179	272	18.8%
Western Cape Financial Management Capacity Building Grant		250	-	-	250	100.0%
Local Government Public Employment Support Grant		1,036	149	1,036	0	0.0%
Community Development Workers (CDW) Operational Support Grant		165	66	143	22	13.4%
Other transfers and grants [insert description]						
District Municipality:		291	55	215	76	26.1%
Central Karoo District Municipality		291	55	215	76	26.1%
Other grant providers:		1,400	418	418	982	70.1%
Services SETA		1,400	418	418	982	70.1%
Total operating expenditure of Approved Roll-overs		3,141	687	1,811	1,330	42.3%
Capital expenditure of Approved Roll-overs						
National Government:		5,614	-	5,614	-	
Integrated National Electrification Programme Grant		5,614	-	5,614	-	
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	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		8,756	687	7,426	1,330	15.2%

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 - Q4 Fourth Quarter										
Summary of Employee and Councillor remuneration	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	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	5,666	5,334	448	5,359	5,334	25	0%	5,334
Pension and UIF Contributions		-	130	239	13	192	239	(47)	-20%	239
Medical Aid Contributions		-	-	-	3	3	-	3	#DIV/0!	-
Motor Vehicle Allowance		-	142	136	11	136	136	(0)	0%	136
Cellphone Allowance		-	552	530	44	529	530	(1)	0%	530
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	49	47	4	47	47	(0)	0%	47
Sub Total - Councillors		-	6,538	6,286	524	6,266	6,286	(20)	0%	6,286
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	4,740	4,227	16	2,859	4,227	(1,368)	-32%	4,227
Pension and UIF Contributions		-	533	289	16	286	289	(3)	-1%	289
Medical Aid Contributions		-	-	-	6	11	-	11	#DIV/0!	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	100	(47)	103	100	3	3%	100
Motor Vehicle Allowance		-	246	66	22	93	66	27	41%	66
Cellphone Allowance		-	90	89	4	74	89	(14)	-16%	89
Housing Allowances		-	7	-	-	-	-	-	-	-
Other benefits and allowances		-	387	721	51	872	721	150	21%	721
Payments in lieu of leave		-	-	203	-	203	203	(0)	0%	203
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality	2	-	6,003	5,695	67	4,501	5,695	(1,194)	-21%	5,695
Other Municipal Staff										
Basic Salaries and Wages		-	91,778	91,886	6,882	84,525	91,886	(7,361)	-8%	91,886
Pension and UIF Contributions		-	15,519	13,989	1,113	13,611	13,989	(378)	-3%	13,989
Medical Aid Contributions		-	2,088	2,012	170	2,009	2,012	(3)	0%	2,012
Overtime		-	1,274	2,600	417	5,923	2,600	3,322	128%	2,600
Performance Bonus		-	6,372	6,075	189	6,969	6,075	894	15%	6,075
Motor Vehicle Allowance		-	213	81	14	89	81	8	10%	81
Cellphone Allowance		-	172	152	13	160	152	8	5%	152
Housing Allowances		-	402	424	32	423	424	(1)	0%	424
Other benefits and allowances		-	491	699	140	1,926	699	1,227	176%	699
Payments in lieu of leave		-	-	111	15	567	111	455	409%	111
Long service awards		-	722	698	(2)	652	698	(45)	-6%	698
Post-retirement benefit obligations		-	1,340	1,400	121	1,329	1,400	(71)	-5%	1,400
Sub Total - Other Municipal Staff	2	-	120,372	120,127	9,105	118,183	120,127	(1,944)	-2%	120,127
Total Parent Municipality		-	132,912	132,108	9,695	128,950	132,108	(3,158)	-2%	132,108
TOTAL SALARY, ALLOWANCES & BENEFITS		-	132,912	132,108	9,695	128,950	132,108	(3,158)	-2%	132,108
TOTAL MANAGERS AND STAFF		-	126,374	125,822	9,171	122,684	125,822	(3,138)	-2%	125,822

10. Capital programme performance

10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth 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 Adjusted Budget
R thousands									
Monthly expenditure performance trend									
July	-	4,236	4,633	-		4,633	-		
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	7,553	28,285	43,073	14,788	34.3%	56%
May	-	4,236	3,819	9,488	37,773	46,892	9,119	19.4%	74%
June	-	4,236	3,819	9,517	47,290	50,711	3,422	6.7%	93%
Total Capital expenditure	-	50,828	50,711	47,290					

The total capital expenditure for June amounts to R 47,290 million or 93% of the total adjusted budget.

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

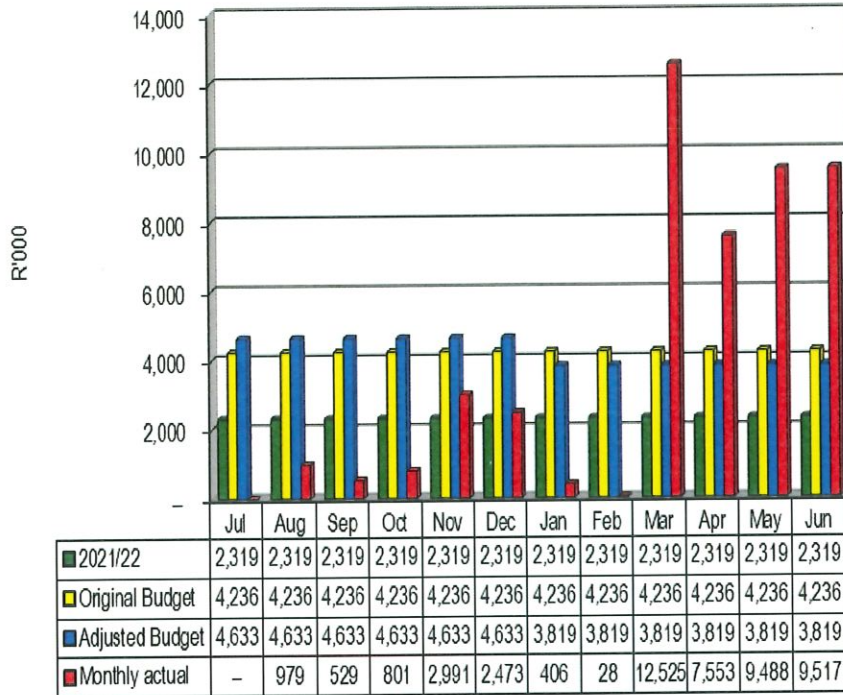
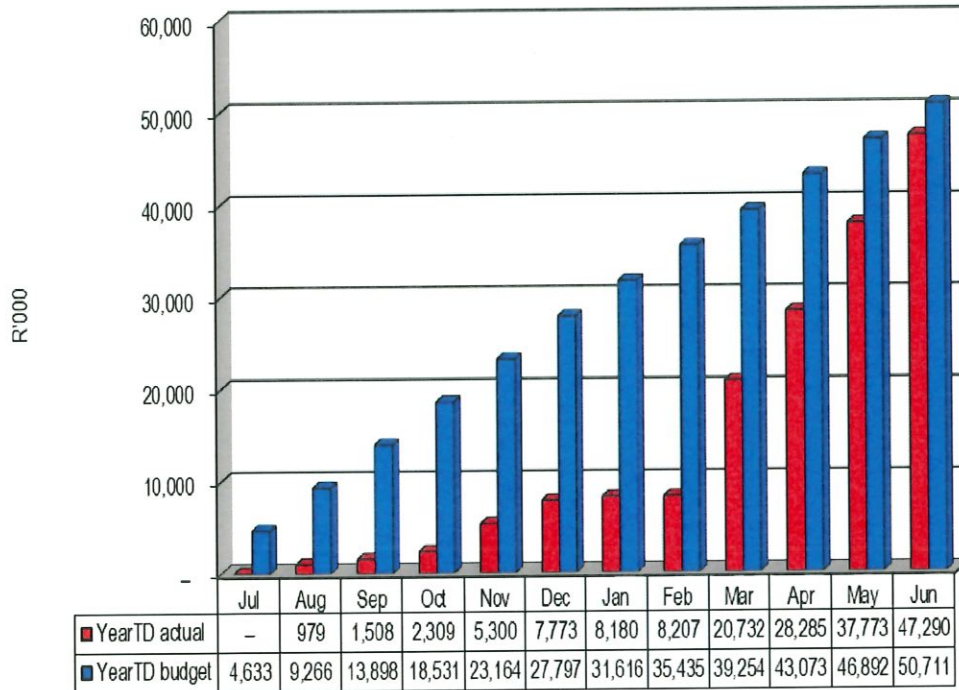


Chart C2 2022/23 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

WC03 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q4 Fourth Quarter											
R Thousands	Description	Ref	2021/22 Budget Year 2022/23					YTD		Full Year	
			Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	Budget	Variance	Variance %	Forecast
Capital expenditure on new assets by Asset Class/Subclass											
Infrastructure											
Roads Infrastructure											
Roads											
Road Structures											
Road Pavement											
Capital Spares											
Stormwater Infrastructure											
Drainage Collection											
Storm water conveyance											
Attenuation											
Electrical Infrastructure											
Power Plants											
HV Substations											
HV Switching Station											
HV Transmission Conductors											
HV Substations											
HV Switching Stations											
LV Networks											
Capital Spares											
Water Supply Infrastructure											
Dams and Weirs											
Reservoirs											
Pump Stations											
Water Treatment Works											
Bulk Mains											
Distribution											
Distribution Points											
PRV Stations											
Capital Spares											
Sanitation Infrastructure											
Pump Station											
Retreatment											
Waste Water Treatment Works											
Effluent Sewers											
Fecal Facilities											
Capital Spares											
Solid Waste Infrastructure											
Landfill Site											
Waste Transfer Stations											
Waste Processing Facilities											
Waste Drop-off Points											
Waste Separation Facilities											
Electricity Generation Facilities											
Capital Spares											
Rail Infrastructure											
Rail Lines											
Rail Structures											
Rail Furniture											
Drainage Collection											
Storm Water Conveyance											
Attenuation											
HV Substations											
LV Networks											
Capital Spares											
Coastal Infrastructure											
Sand Pumps											
Piers											
Revolvements											
Promenades											
Capital Spares											
Information and Communication Infrastructure											
Data Centres											
Core Layers											
Distribution Layers											
Capital Spares											
COMMUNITY ASSETS											
Governing Facilities											
Halls											
Centres											
Clubs											
Cinema/Care Centres											
Fire/Ambulance Stations											
Training Stations											
Museums											
Galleries											
Theatres											
Libraries											
Cemeteries/Crematoria											
Parks											
Parks Open Space											
Public Reserves											
Public Addition Facilities											
Archives											
Stalls											
Abattoirs											
Aberies											
Taxi Rank/Bus Terminus											
Capital Spares											
Sport and Recreation Facilities											
Outdoor Facilities											
Outdoor Facilities											
Capital Spares											
HERITAGE ASSETS											
Monuments											
Historic Buildings											
Works of Art											
Conservation Areas											
Over Heritage											
INDIVIDUAL HERITAGES											
Revenue Generating											
Improved Property											
Unimproved Property											
Non-revenue Generating											
Improved Property											
Unimproved Property											
OTHER ASSETS											
Operational Buildings											
Municipal Offices											
Pay/Enquiry Points											
Building Plan Office											
Workshops											
Yards											
Stores											
Laboratories											
Training Centres											
Manufacturing Plant											
Depots											
Capital Spares											
Housing											
Staff Housing											
Social Housing											
Capital Spares											
BIOLOGICAL OR CULTIVATED ASSETS											
Biological or Cultivated Assets											
Intangible Assets											
Licences and Rights											
Water Rights											
EMUAT Licences											
Solid Waste Licences											
Computer Software and Applications											
Land Settlement Software Applications											
Unimproved											
Computer Equipment											
Computer Equipment											
FURNITURE AND OFFICE EQUIPMENT											
Furniture and Office Equipment											
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											

10.2.2 Supporting Table SC13e

WC053 Beaufort West - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Q4 Fourth											
R thousands	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
	Capital expenditure on upgrading of existing assets by Asset Class/Sub-class	1									
	Infrastructure										
	Roads Infrastructure			11,856	14,447	665	14,436	14,447	11	0.1%	14,447
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Stormwater Infrastructure										
	Drainage Collection										
	Attenuation										
	Electrical Infrastructure			10,000	14,447	665	14,436	14,447	11	0.1%	14,447
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations			9,565	14,447	665	14,436	14,447	11	0.1%	14,447
	MV Switching Stations										
	MV Networks			435							
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure										
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure			1,856							
	Pump Station										
	Reticulation										
	Waste Water Treatment Works			1,856							
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Heritage assets										
	Monuments										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment properties										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other assets										
	Operational Buildings										
	Municipal Offices										
	Pay/Enquiry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Servitudes										
	Licences and Rights										
	Water Rights										
	Effluent Licenses										
	Solid Waste Licenses										
	Computer Software and Applications										
	Lead Settlement Software Applications										
	Unspecified										
	Computer Equipment										
	Computer Equipment										
	Furniture and Office Equipment										
	Furniture and Office Equipment										
	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 upgrading of existing assets	1		15,368	18,585	1,588	16,657	18,585	1,928	10.4%	18,585

Progress report on Top10 Capital Projects

WC053 Beaufort West Municipality - Top 10 Capital Projects June 2023

No.	Project Name	Funding Source	Budget Year 2022/23	YTD Expenditure	YTD Budget	Variance
1	Computer Equipment	CRR	1,501,305	869,459	1,501,305	- 631,846
2	Acquisition of Back-up Generators	PAWC	969,565	969,565	969,565	0
3	Rehabilitate Roads & Stormwater - Murraysburg	MIG	1,171,243	1,174,018	1,171,243	2,775
4	Upgrade Streets : Setlaars, Paarden & Perl Rds - Murraysburg	MIG	1,845,727	1,845,728	1,845,727	1
5	Upgrade Existing Regional Sport Stadium Ph2 - Rustdene	MIG	3,279,484	1,850,970	3,279,484	- 1,428,514
6	Borehole Siting, Exploration and Development - Murraysburg	WSIG	13,547,335	13,547,120	13,547,335	- 215
7	The Augmentation and Upgrading of the Water Supply Network - Merweville	WSIG	11,182,230	11,181,826	11,182,230	- 404
8	20MVA 22/11Kv Upgrading of the Main Substation (Phase IV).	INEP - Rollover	4,882,072	10,958,216	10,969,029	- 10,813
9	20 MVA 22/11 kV Upgrading of the Main Substation (Phase V)	INEP	6,086,957			
10	16 MVA 22/11 kV Upgrading of the Louw Smit Substation (Phase III)	INEP	3,478,261	3,478,262	3,478,261	1
			47,944,179	45,875,164	47,944,179	- 2,069,015

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 4**
- 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 4th quarter of the 2022/23 Financial Year.

Revenue By Source:

Description	Adjusted Budget 2022/2023	Actual Income to Date	Planned Revenue Year to Date Budget	Variance	% Variance	Reason for Variance
Revenue By Source						
Property rates	47,808	40,492	47,808	(7,316)	-15%	Lower year to date billing
Service charges - electricity revenue	102,062	92,065	102,062	(9,997)	-10%	Lower year to date billing, Free basic Electricity issue to indigents still have to be accounted for.
Service charges - water revenue	24,630	17,826	24,630	(6,804)	-28%	Lower billing due to faulty / by-passed prepaid water meters contributed to the lower performance.
Service charges - sanitation revenue	21,344	20,992	21,344	(352)	-2%	Lower year to date billing
Service charges - refuse revenue	12,302	11,745	12,302	(557)	-5%	Lower year to date billing
Rental of facilities and equipment	1,671	1,361	1,671	(310)	-19%	Lower year to date billing
Interest earned - external investments	1,630	2,121	1,630	491	30%	n/a
Interest earned - outstanding debtors	12,527	10,440	12,527	(2,087)	-17%	Lower year to date billing
Fines, penalties and forfeits	49,523	6,072	49,523	(43,450)	-88%	The variance is mainly attributable to the traffic fines debtor that still needs to be recognized in terms of iGRAP 1. A debtor of R 38,5 million will be recognised as income with the AFS. The municipality did not have a service provider for the most part of the financial year.
Licences and permits	466	478	466	12	3%	n/a
Agency services	1,200	891	1,200	(309)	-26%	n/a
Transfers and subsidies	95,239	94,646	95,239	(593)	-1%	Due to operational grants not fully spent at year-end.
Other revenue	1,837	(135)	1,837	(1,972)	-107%	Variance is caused by an error in the administrative handling fees that will be corrected and lower other revenue receipts.
Transfers and subsidies - capital	55,259	52,314	55,259	(2,945)	-5%	Due to capital grants, MIG fully spent at year-end.

Expenditure By Type:

Description	Adjusted Budget 2022/2023	Actual Expenditure to Date	Planned Expenditure Year to Date Budget	Variance	% Variance	Reason for Variance
Expenditure By Type						
Employee related costs	125,822	122,684	125,822	(3,138)	-2%	n/a
Remuneration of councillors	6,286	6,266	6,286	(20)	0%	n/a
Debt impairment	93,112	19,485	93,112	(73,627)	-79%	Debt impairment on consumer debtors and fines will be accounted for with the finalization of the AFS.
Depreciation & asset impairment	24,986	-	24,986	(24,986)	-100%	Depreciation & asset impairment will be accounted for with the finalization of the AFS.
Finance charges	7,076	5,774	7,076	(1,301)	-18%	n/a
Bulk purchases - electricity	82,065	75,757	82,065	(6,308)	-8%	n/a
Inventory consumed	22,396	15,860	22,396	(6,536)	-29%	This cost were contained throughout the year given the current financial situation of the municipality.
Contracted services	16,497	20,462	16,497	3,965	24%	This cost were contained throughout the year given the current financial situation of the municipality.
Transfers and subsidies	900	634	900	(266)	-30%	n/a
Other expenditure	33,101	44,950	33,101	11,849	36%	This cost were contained throughout the year given the current financial situation of the municipality. Over spending is due to internal charges and municipal uses on services
Other expenditure	-	171	-	171	#DIV/0!	

Capital Expenditure

Capital Budget Expenditure - June 2023							
Directorate	Function Description	Fund	Adjustments Budg	Apr-23	May-23	Jun-23	Total
DIRECTORATE: INFRASTRUCTURE SERVICES	Water Distribution	WSIG	11,182,230	2,113,424.86	3,454,160.91	1,101,276.09	6,668,861.86
DIRECTORATE: INFRASTRUCTURE SERVICES	Water Distribution	WSIG	13,547,335	2,004,364.25	3,752,183.61	3,670,702.90	9,427,250.76
DIRECTORATE: INFRASTRUCTURE SERVICES	Electricity	CRR	-	-	-	-	-
DIRECTORATE: COMMUNITY SERVICES	Police Forces, Traffic and Street Parking Control	CRR	150,000	148,700.00	-	14,933.60	163,633.60
DIRECTORATE: FINANCIAL SERVICES	Finance	CRR	50,000	4,693.91	-	7,210.93	11,904.84
DIRECTORATE: CORPORATE SERVICES	Information Technology	CRR	1,501,305	-	-	869,459.00	869,459.00
DIRECTORATE: INFRASTRUCTURE SERVICES	Electricity	INEP	3,478,261	255,005.00	461,831.42	447,265.18	1,164,101.60
DIRECTORATE: INFRASTRUCTURE SERVICES	Electricity	INEP - Rollover	4,882,072	-	-	-	-
DIRECTORATE: INFRASTRUCTURE SERVICES	Electricity	INEP	6,086,957	2,535,559.79	1,138,456.54	218,009.77	3,892,026.10
DIRECTORATE: INFRASTRUCTURE SERVICES	Electricity	PAWC	260,870	-	-	260,869.55	260,869.55
DIRECTORATE: INFRASTRUCTURE SERVICES	Water Distribution	PAWC	969,565	-	-	969,565.21	969,565.21
DIRECTORATE: INFRASTRUCTURE SERVICES	Water Distribution	CRR	-	-	-	124,234.79	124,234.79
DIRECTORATE: INFRASTRUCTURE SERVICES	Electricity	CRR	100,000	70,626.81	-	158,412.50	229,039.31
DIRECTORATE: INFRASTRUCTURE SERVICES	Roads	CRR	-	-	-	7,107.42	7,107.42
DIRECTORATE: INFRASTRUCTURE SERVICES	Roads	MIG	147,826	-	-	7,250.16	7,250.16
DIRECTORATE: INFRASTRUCTURE SERVICES	Roads	MIG	300,000	-	-	83,390.25	83,390.25
DIRECTORATE: INFRASTRUCTURE SERVICES	Roads	MIG	300,000	-	-	75,837.38	75,837.38
DIRECTORATE: INFRASTRUCTURE SERVICES	Roads	MIG	300,000	-	-	31,429.83	31,429.83
DIRECTORATE: INFRASTRUCTURE SERVICES	Roads	MIG	1,171,243	144,842.49	-	517,907.38	662,749.87
DIRECTORATE: INFRASTRUCTURE SERVICES	Roads	MIG	1,845,727	-	-	-	-
DIRECTORATE: INFRASTRUCTURE SERVICES	Storm Water Management	MIG	300,000	-	-	28,883.50	28,883.50
DIRECTORATE: COMMUNITY SERVICES	Community Parks (including Nurseries)	CRR	858,463	-	-	168,886.91	168,886.91
DIRECTORATE: COMMUNITY SERVICES	Community Parks (including Nurseries)	MIG	3,279,484	275,401.14	681,768.23	754,104.66	1,711,274.03
Total			50,711,338	7,552,618.25	9,488,400.71	9,516,737.01	26,557,755.97

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. At the end of the financial year total expenditure amounted to R 47,289,817 or 93% of the approved adjusted capital budget of R 50,711,338.

12. Municipal manager's quality certification

QUALITY CERTIFICATE

I, Derick E Welgemoed, 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 June 2023 of 2022/2023 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: DE WELGEMOED

Municipal Manager of Beaufort West Municipality (WC053)

Signature: _____

Date: _____

21/08/2023

Capital Budget Expenditure - June 2023																						
Directorate	Municipal Classification Code	Municipal Classification Description	Function Description	Project Code	Project Description	Funds Description	Fund	Adjustments Budget	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23	Total	
DIRECTORATE: INFRASTRUCTURE SERVICES	002/4001001	DIRECTORATE: INFRASTRUCTURE SERVICES/DIRECTOR INFRASTRUCTURE SERVICES	Water Distribution	8552	The Augmentation and Upgrading of the Water Supply Network - Merweville	Water Services Infrastructure Grant	WVNG	11 182 230	-	545 340,07	338 347,84	177 312,51	-	322 019,38	62 576,86	-	3 067 367,72	2 113 424,86	3 454 160,91	1 101 276,09	11 181 836,24	
DIRECTORATE: INFRASTRUCTURE SERVICES	002/4004006	DIRECTORATE: INFRASTRUCTURE SERVICES/WATER DISTRIBUTION MURRAYSBURG	Water Distribution	8733	Borehole Siting, Exploration and Development - Murraysburg	Water Services Infrastructure Grant	WVNG	13 547 335	-	434 136,14	190 515,98	443 793,59	-	421 664,12	358 463,80	-	2 471 297,70	2 004 364,25	3 752 183,61	3 670 700,90	13 547 120,09	
DIRECTORATE: INFRASTRUCTURE SERVICES	002/4002002	DIRECTORATE: INFRASTRUCTURE SERVICES/BETICULATION LOW VOLTAGE	Electricity	8096	Machinery and Equipment	Transfer from Operational Revenue	CRB	-	-	-	-	-	-	-	-	-	21 695,00	-	-	-	21 695,00	
DIRECTORATE: COMMUNITY SERVICES	006/6002005	DIRECTORATE: COMMUNITY SERVICES/SPEED & CAMERA SERVICES	Police Forces, Traffic and Street Parking Control	8230	10 x Handheld Card Scanning Devices	Transfer from Operational Revenue	CRB	150 000	-	-	-	-	-	-	-	-	-	-	-	-	149 333,60	
DIRECTORATE: FINANCIAL SERVICES	005/3002	DIRECTORATE: FINANCIAL SERVICES/FINANCIAL ADMINISTRATION	Finance	8240	Furniture and Office Equipment	Transfer from Operational Revenue	CRB	50 000	-	-	-	-	-	-	-	-	-	-	-	-	49 933,60	
DIRECTORATE: CORPORATE SERVICES	004/200357	DIRECTORATE: CORPORATE SERVICES/INFORMATION & COMMUNICATIONS TECHNOLOGY (ICT)	Information Technology	8235	Computer Equipment	Transfer from Operational Revenue	CRB	1 501 305	-	-	-	-	-	-	-	-	-	-	-	-	1 501 305,00	
DIRECTORATE: INFRASTRUCTURE SERVICES	002/4002001	DIRECTORATE: INFRASTRUCTURE SERVICES/BETICULATION HIGH VOLTAGE	Electricity	8059	16 MVA 22/11 kV Upgrading of the Louw Smil Substation (Phase III)	Integrated National Electrification Programme Grant	INTEP - SA/NSRF	1 478 261	-	-	-	73 144,80	-	1 695 084,25	219 715,03	-	-	326 215,92	255 005,00	461 831,42	447 265,18	3 478 261,60
DIRECTORATE: INFRASTRUCTURE SERVICES	002/4002001	DIRECTORATE: INFRASTRUCTURE SERVICES/BETICULATION HIGH VOLTAGE	Electricity	8034	20MVA 22/11kV Upgrading of the Main Substation (Phase IV)	Integrated National Electrification Programme Grant	INTEP - SA/NSRF	4 882 072	-	-	-	-	-	-	-	-	-	-	-	-	-	
DIRECTORATE: INFRASTRUCTURE SERVICES	002/4002001	DIRECTORATE: INFRASTRUCTURE SERVICES/BETICULATION HIGH VOLTAGE	Electricity	8029	20 MVA 22/11 kV Upgrading of the Main Substation (Phase V)	Integrated National Electrification Programme Grant	INTEP - SA/NSRF	6 086 957	-	-	-	106 543,35	-	1 296 197,70	1 029 772,71	-	-	4 633 675,90	2 535 559,79	1 338 456,54	218 009,77	10 958 215,76
DIRECTORATE: INFRASTRUCTURE SERVICES	002/400211	DIRECTORATE: INFRASTRUCTURE SERVICES/ADMINISTRATION ELECTRO-TECHNICAL SERVICES	Electricity	8627	Replacement of 7x Scissor Masts from SON-T Lineraries to LED Technology	Provincial Government	PAWG	260 870	-	-	-	-	-	-	-	-	-	-	-	-	-	260 869,55
DIRECTORATE: INFRASTRUCTURE SERVICES	002/4004	DIRECTORATE: INFRASTRUCTURE SERVICES/ADMINISTRATION WATER & WASTE WATER SERVICES	Water Distribution	8629	Acquisition of Back-up Generators	Provincial Government	PAWG	969 565	-	-	-	-	-	-	-	-	-	-	-	-	-	969 565,21
DIRECTORATE: INFRASTRUCTURE SERVICES	002/4004	DIRECTORATE: INFRASTRUCTURE SERVICES/ADMINISTRATION WATER & WASTE WATER SERVICES	Water Distribution	8629	Acquisition of Back-up Generators	Transfer from Operational Revenue	CRB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	124 234,79
DIRECTORATE: INFRASTRUCTURE SERVICES	002/4002002	DIRECTORATE: INFRASTRUCTURE SERVICES/BETICULATION LOW VOLTAGE	Electricity	8555	Various Distribution Transformers	Transfer from Operational Revenue	CRB	100 000	-	-	-	-	-	-	-	-	-	-	-	-	-	70 626,81
DIRECTORATE: INFRASTRUCTURE SERVICES	002/2003002	DIRECTORATE: INFRASTRUCTURE SERVICES/ROADS & STREET MAINTENANCE	Roads	8551	Rehabilitate Gravel Roads - Rustdene, Kwamandlenkosi & Hillside II - Beaufort West	Transfer from Operational Revenue	CRB	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7 107,42
DIRECTORATE: INFRASTRUCTURE SERVICES	002/2003002	DIRECTORATE: INFRASTRUCTURE SERVICES/ROADS & STREET MAINTENANCE	Roads	8129	Upgrade Roads - Freddie Max Crescent - Nelspoort	Municipal Infrastructure Grant	MIIG	147 826	-	-	-	-	-	-	-	-	-	-	-	-	-	147 826,00
DIRECTORATE: INFRASTRUCTURE SERVICES	002/2003002	DIRECTORATE: INFRASTRUCTURE SERVICES/ROADS & STREET MAINTENANCE	Roads	8132	Upgrade Gravel Roads - Pieter Street, Rustdene - Beaufort West	Municipal Infrastructure Grant	MIIG	300 000	-	-	-	-	-	-	-	-	-	-	-	-	-	300 000,00
DIRECTORATE: INFRASTRUCTURE SERVICES	002/2003002	DIRECTORATE: INFRASTRUCTURE SERVICES/ROADS & STREET MAINTENANCE	Roads	8128	Upgrade Streets - Oliso Ave & Matshaba St - Nwa-Mandlenkosi	Municipal Infrastructure Grant	MIIG	300 000	-	-	-	-	-	-	-	-	-	-	-	-	-	300 000,00
DIRECTORATE: INFRASTRUCTURE SERVICES	002/4005	DIRECTORATE: INFRASTRUCTURE SERVICES/ROADS & STORM WATER	Roads	8130	Rehabilitate Gravel Roads - Rustdene, Kwamandlenkosi & Hillside II - Beaufort West	Municipal Infrastructure Grant	MIIG	300 000	-	-	-	-	-	-	-	-	-	-	-	-	-	31 429,83
DIRECTORATE: INFRASTRUCTURE SERVICES	002/4005006	DIRECTORATE: INFRASTRUCTURE SERVICES/ROADS & STORM WATER MURRAYSBURG	Roads	8133	Rehabilitate Roads & Stormwater - Murraysburg	Municipal Infrastructure Grant	MIIG	1 171 243	-	-	-	-	-	-	-	-	-	-	-	-	-	1 171 243,00
DIRECTORATE: INFRASTRUCTURE SERVICES	002/4006	DIRECTORATE: INFRASTRUCTURE SERVICES/TECHNICAL SERVICES MURRAYSBURG	Roads	8133	Upgrade Streets - Sellaars, Paarden & Perl Rds - Murraysburg	Municipal Infrastructure Grant	MIIG	1 845 727	-	-	-	-	-	-	479 765,42	-	-	-	-	-	-	1 845 727,00
DIRECTORATE: INFRASTRUCTURE SERVICES	002/4006	DIRECTORATE: INFRASTRUCTURE SERVICES/TECHNICAL SERVICES MURRAYSBURG	Storm Water Management	8168	New Stormwater Drainage - Murraysburg	Municipal Infrastructure Grant	MIIG	300 000	-	-	-	-	-	-	-	-	-	-	-	-	-	300 000,00
DIRECTORATE: COMMUNITY SERVICES	006/5004	DIRECTORATE: COMMUNITY SERVICES/PARKS & GARDENS	Community Parks (Including Nurseries)	8007	Upgrade Existing Regional Sport Stadium Ph2 - Rustdene	Transfer from Operational Revenue	CRB	858 463	-	-	-	-	-	-	-	-	-	-	-	-	-	200 489,97
DIRECTORATE: COMMUNITY SERVICES	006/5004	DIRECTORATE: COMMUNITY SERVICES/PARKS & GARDENS	Community Parks (Including Nurseries)	8007	Upgrade Existing Regional Sport Stadium Ph2 - Rustdene	Municipal Infrastructure Grant	MIIG	1 279 484	-	-	-	-	-	-	-	-	-	-	-	-	-	1 279 484,00
Total										979 476,21	528 863,82	800 794,25	2 991 281,95	2 472 936,66	406 199,84	27 770,00	12 524 737,86	7 552 618,25	9 488 400,71	9 516 732,01	47 289 816,66	

% of Budget Spent 93%

Prepared By: Controller Assets _____

Date: _____

Reviewed By: Manager Financial Administration _____

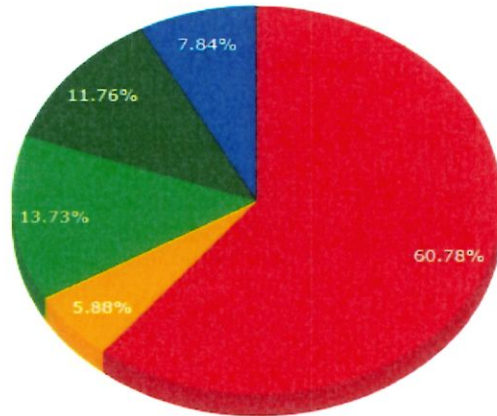
Date: _____

Annexure A – Top Level SDBIP Quarter 4

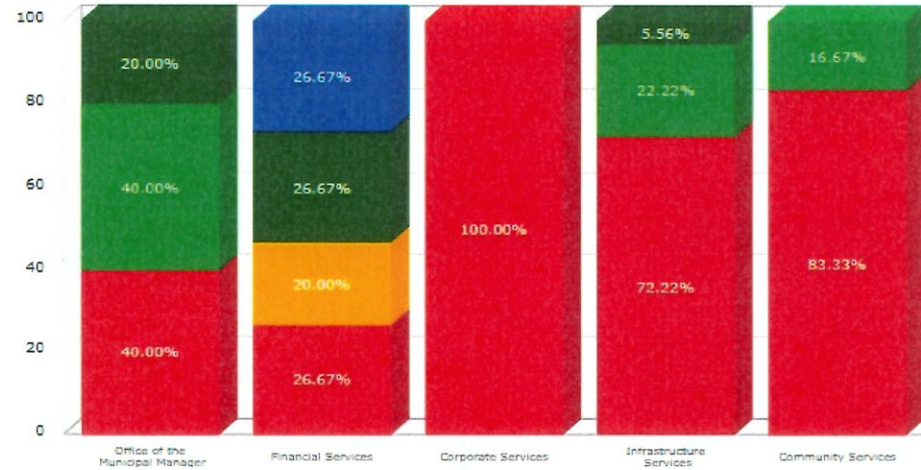
Top Layer KPI Report

Report drawn on 31 July 2023 at 08-09
for the months of Quarter ending September 2022 to Quarter ending June 2023.

Beaufort West Municipality



Responsible Directorate



	Beaufort West Municipality	Responsible Directorate					
		Office of the Municipal Manager	Financial Services	Corporate Services	Infrastructure Services	Community Services	[Unspecified]
Not Yet Applicable	-	-	-	-	-	-	-
Not Met	31 (60.78%)	2 (40.00%)	4 (26.67%)	7 (100.00%)	13 (72.22%)	5 (83.33%)	-
Almost Met	3 (5.88%)	-	3 (20.00%)	-	-	-	-
Met	7 (13.73%)	2 (40.00%)	-	-	4 (22.22%)	1 (16.67%)	-
Well Met	6 (11.76%)	1 (20.00%)	4 (26.67%)	-	1 (5.56%)	-	-
Extremely Well Met	4 (7.84%)	-	4 (26.67%)	-	-	-	-
Total:	51	5	15	7	18	6	-
	100%	9.80%	29.41%	13.73%	35.29%	11.76%	-

Beaufort West Municipality
2022-2023: Top Layer KPI Report Quarter 4

Office of the Municipal Manager

Internal Ref / Indicat or Code	Responsible Directorate	KPI	Unit of Measurement	Quarter ending September 2022					Quarter ending December 2022					Quarter ending March 2023					Quarter ending June 2023					Overall Performance for Quarter ending September 2022 to Quarter ending June 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	Performance Comment	Corrective Measures	Target	Actual	R					
TL1	Office of the Municipal Manager	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			1	1	G	[D36] Municipal Manager: Risk based IA plan was submitted to AC on 22 June 2023. (June 2023)	[D36] Municipal Manager: Risk based IA plan was submitted to AC on 22 June 2023. (June 2023)	1	1	G
TL2	Office of the Municipal Manager	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 G4 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)	70,00%	87,50%	G2	[D37] Municipal Manager: 7 Audits completed. only the ERM audit is outstanding. (June 2023)	[D37] Municipal Manager: 7 Audits completed. only the ERM audit is outstanding. (June 2023)	70,00%	87,50%	G2			70,00%	87,50%	G2
TL3	Office of the Municipal Manager	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			1	0	R			1	0	R
TL4	Office of the Municipal Manager	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			1	0	R			1	0	R
TL5	Office of the Municipal Manager	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			0	0	N/A			0	0	N/A			1	1	G

Summary of Results: Office of the Municipal Manager

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	2
G	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%	1
R	KPI Extremely Well Met	150.000% <= Actual/Target	0
	Total KPIs:		5

Financial Services

Internal Ref / Indicat or Code	Responsible Directorate	KPI	Unit of Measurement	Quarter ending September 2022					Quarter ending December 2022					Quarter ending March 2023					Quarter ending June 2023					Overall Performance for Quarter ending September 2022 to Quarter ending June 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	Performance Comment	Corrective Measures	Target	Actual	R					
TL6	Financial Services	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	R	[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	0	R			11 510	0	R			11 510	10 250	R
TL7	Financial Services	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	R	[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	0	R			12 462	0	R			12 462	11 741	R
TL8	Financial Services	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	0	R			11 870	0	R			11 870	13 066	G2
TL9	Financial Services	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 Achieved (December 2022)		0	0	N/A			11 346	0	R			11 346	0	R			11 346	12 606	G2
TL10	Financial Services	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	0	R			5 600	0	R			5 600	2 790	R
TL11	Financial Services	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	0	R			5 094	0	R			5 094	7 285	G2
TL12	Financial Services	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 (applies) active (December 2022)	[D105] Director Financial Services: Encourage the community to apply for indigent (December 2022)	0	0	N/A			5 953	0	R			5 953	0	R			5 953	2 962	R
TL13	Financial Services	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	0	R			2 225	0	R			2 225	2 700	G2
TL14	Financial Services	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			95,00%	0,00%	R			95,00%	0,00%	R			95,00%	15,00%	R
TL15	Financial Services	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			45,00%	0,00%	R			45,00%	0,00%	R			45,00%	0,00%	R
TL16	Financial Services	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			35,00%	0,00%	R			35,00%	0,00%	R			35,00%	0,00%	R
TL17	Financial Services	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			1	0	R			1	0	R			1	0	R

TL18	Financial Services	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%	[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%
TL19	Financial Services	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%	[D112] Director Financial Services: Target reached (scarcity of water due to demarcation hence limited water loss) (December 2022)		25,00%	0,00%	B		25,00%	16,97%
TL20	Financial Services	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] x 100]	% unaccounted electricity	10,00%	0,00%	B		10,00%	9,03%	[D113] Director Financial Services: Target achieved (Purchased 3551945units - Sold 3231186units)/Purchased 3551945 (December 2022)		10,00%	0,00%	B		10,00%	9,03%

Summary of Results: Financial Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	4
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	4
Total KPIs:			15

Corporate Services

Internal Ref / Indicator Code	Responsible Directorate	KPI	Unit of Measurement	Quarter ending September 2022					Quarter ending December 2022					Quarter ending March 2023					Quarter ending June 2023					Overall Performance for Quarter ending September 2022 to Quarter ending June 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	Performance Comment	Corrective Measures	Target	Actual	R					
TL45	Corporate Services	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			1	0	R			1	0	R
TL46	Corporate Services	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)	% 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			0,50%	0,00%	R			0,50%	0,00%	R
TL47	Corporate Services	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			100,00%	0,00%	R			100,00%	0,00%	R
TL48	Corporate Services	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			95,00%	0,00%	R			95,00%	0,00%	R			95,00%	0,00%	R
TL49	Corporate Services	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			0	0	N/A			0	0	N/A			1	0	R
TL50	Corporate Services	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			1	0	R			1	0	R
TL51	Corporate Services	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			1	0	R			1	0	R

Summary of Results: Corporate Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	7
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

Internal Ref / Indicator Code	Responsible Directorate	KPI	Unit of Measurement	Quarter ending September 2022						Quarter ending December 2022						Quarter ending March 2023						Quarter ending June 2023						Overall Performance for Quarter ending September 2022 to Quarter ending June 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	Performance Comment	Corrective Measures	Target	Actual	R	Target	Actual	R															
TL21	Infrastructure Services	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																			100	0	R				100	0	R						
TL22	Infrastructure Services	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: Oktober 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	Infrastructure Services	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														95,00%	95,00%	G	[D236] Director Infrastructure Services: Funds spent - project completed (June 2023)			95,00%	95,00%	G						
TL24	Infrastructure Services	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														95,00%	95,00%	G	[D237] Director Infrastructure Services: Project was completed in the previous financial year only consulting fees available. (June 2023)	[D237] Director Infrastructure Services: n/a (June 2023)		95,00%	95,00%	G						
TL25	Infrastructure Services	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																			95,00%	0,00%	R							
TL26	Infrastructure Services	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: Tender 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																				95,00%	0,00%	R						
TL27	Infrastructure Services	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																					95,00%	0,00%	R					
TL28	Infrastructure Services	Upgrade Diso 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 appointment of Consulting Engineers (December 2022)	0	0	N/A																				2	0	R						
TL29	Infrastructure Services	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																					95,00%	0,00%	R					
TL30	Infrastructure Services	Upgrade Setlaars-, Paarden and Perl Roads in Murraysburg by 30 June	Number of Streets 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																				2	0	R						
TL31	Infrastructure Services	Upgrade Freddie Max Crescent in Nelspoort by 30 June	Number of Streets 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																				2	0	R						
TL32	Infrastructure Services	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																					95,00%	0,00%	R					
TL33	Infrastructure Services	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																					95,00%	0,00%	R					
TL34	Infrastructure Services	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																					95,00%	0,00%	R					
TL35	Infrastructure Services	95% of the approved project budget spent on the augmentation and upgrade of the water supply network in Mervelville 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																					95,00%	12,30%	R					
TL36	Infrastructure Services	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)																								95,00%	95,00%	G	[D249] Director Infrastructure Services: FUNDS SPENT - PROJECT COMPLETED (June 2023)			95,00%	95,00%	G
TL37	Infrastructure Services	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: Besluidplan is goedgekeur deur Provinsie. (December 2022)	[D250] Director Infrastructure Services: Fondse sal spandeur word sodra dit ontvang word (December 2022)	60,00%	0,00%	R																					95,00%	95,00%	G					
TL38	Infrastructure Services	Upgrade the Middelkop power line by 30 June 2023	% of budget spent by 30 June 2023	0	0	N/A			0	0	N/A																										1	0	R					

Summary of Results: Infrastructure Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	13
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	4
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

Internal Ref / Indicator Code	Responsible Directorate	KPI	Unit of Measurement	Quarter ending September 2022						Quarter ending December 2022						Quarter ending March 2023						Quarter ending June 2023						Overall Performance for Quarter ending September 2022 to Quarter ending June 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	Performance Comment	Corrective Measures	Target	Actual	R				
				TL39	Community Services	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			1	0	R			1	0	R
TL40	Community Services	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			0	0	N/A			0	0	N/A	1	0	R	
TL41	Community Services	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			1	0	R	[D316] Director: Community Services: Pipeline exists, but need to be Updated. (May 2023)		1	0	R	1	0	R	
TL42	Community Services	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			0	0	N/A			0	0	N/A	1	0	R	
TL43	Community Services	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			0	0	N/A			0	0	N/A	1	1	G	
TL44	Community Services	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			0	0	N/A	[D319] Director: Community Services: Human Settlements Plan overdue for revision. (May 2023)	[D319] Director: Community Services: The Acting Director must make time for discussion with the relevant stakeholders. A turn key implementation agent may be the answer. (May 2023)	1	0	R	1	0	R	

Summary of Results: Community Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	5
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.	0
R	KPI Not Met	0% <= Actual/Target <= 74.999%	31
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	3
G	KPI Met	Actual meets Target (Actual/Target = 100%)	7
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	6
B	KPI Extremely Well Met	150.000% <= Actual/Target	4
Total KPIs:			51

Description	Adjusted Budget 2022/2023	Actual Income to Date	Planned Revenue Year to Date Budget	Variance	% Variance	Reason for Variance
Revenue By Source						
Property rates	47 808	40 492	47 808	(7 316)	-15%	Lower year to date billing
Service charges - electricity revenue	102 062	92 065	102 062	(9 997)	-10%	Lower year to date billing, Free basic Electricity issue to indigents still have to be accounted for.
Service charges - water revenue	24 630	17 826	24 630	(6 804)	-28%	Lower billing due to faulty / by-passed prepaid water meters contributed to the lower performance.
Service charges - sanitation revenue	21 344	20 992	21 344	(352)	-2%	Lower year to date billing
Service charges - refuse revenue	12 302	11 745	12 302	(557)	-5%	Lower year to date billing
Rental of facilities and equipment	1 671	1 361	1 671	(310)	-19%	Lower year to date billing
Interest earned - external investments	1 630	2 121	1 630	491	30%	n/a
Interest earned - outstanding debtors	12 527	10 440	12 527	(2 087)	-17%	Lower year to date billing
Fines, penalties and forfeits	49 523	6 072	49 523	(43 450)	-88%	The variance is mainly attributable to the traffic fines debtor that still needs to be recognized in terms of iGRAP 1. A debtor of R 38,5 million will be recognised as income with the AFS. The municipality did not have a service provider for the most part of the financial year.
Licences and permits	466	478	466	12	3%	n/a
Agency services	1 200	891	1 200	(309)	-26%	n/a
Transfers and subsidies	95 239	94 646	95 239	(593)	-1%	Due to operational grants not fully spent at year-end.
Other revenue	1 837	(135)	1 837	(1 972)	-107%	Variance is caused by an error in the administrative handling fees that will be corrected and lower other revenue receipts.
Transfers and subsidies - capital	55 259	52 314	55 259	(2 945)	-5%	Due to capital grants, MIG fully spent at year-end.

Description	Adjusted Budget 2022/2023	Actual Expenditure to Date	Planned Expenditure Year to Date Budget	Variance	% Variance	Reason for Variance
Expenditure By Type						
Employee related costs	125 822	122 684	125 822	(3 138)	-2%	n/a
Remuneration of councillors	6 286	6 266	6 286	(20)	0%	n/a
Debt impairment	93 112	19 485	93 112	(73 627)	-79%	Debt impairment on consumer debtors and fines will be accounted for with the finalization of the AFS.
Depreciation & asset impairment	24 986	–	24 986	(24 986)	-100%	Depreciation & asset impairment will be accounted for with the finalization of the AFS.
Finance charges	7 076	5 774	7 076	(1 301)	-18%	n/a
Bulk purchases - electricity	82 065	75 757	82 065	(6 308)	-8%	n/a
Inventory consumed	22 396	15 860	22 396	(6 536)	-29%	This cost were contained throughout the year given the current financial situation of the municipality.
Contracted services	16 497	20 462	16 497	3 965	24%	This cost were contained throughout the year given the current financial situation of the municipality.
Transfers and subsidies	900	634	900	(266)	-30%	n/a
Other expenditure	33 101	44 950	33 101	11 849	36%	This cost were contained throughout the year given the current financial situation of the municipality. Over spending is due to internal charges and municipal uses on services
Other expenditure	–	171	–	171	#DIV/0!	

QUARTER FOUR CAPITAL BUDGET REPORT – APRIL TO JUNE 2023

The Beaufort West Municipal Council approved an adjusted capital budget amounting to R 50,711,338 for the 2022/23 budget year in February 2023. The adjusted capital budget will be financed as follows:

Adjusted Capital Budget Funding			
Funding Source	Original Budget	Adjusted Budget	% of Adjusted Budget
National Government			
Water Services Infrastructure Grant (WSIG)	24,729,565	24,729,565	49%
Municipal Infrastructure Grant (MIG)	12,682,913	7,644,280	15%
Integrated National Electrification Programme Grant - (INEP)	9,565,218	14,447,290	28%
Provincial Government			
	-	1,230,435	2%
Internally generated funds			
	3,850,300	2,659,768	5%
Total Capital Funding	50,827,996	50,711,338	100%

Ninety percent (92%) of the funding will come from National Government, two percent (2%) from Provincial Government and three percent (3%) from the municipalities own revenue. Given that the capital budget is mainly funded from National and Provincial contributions, the expenditure on the capital programme of the municipality is largely dependent on the timing of these transfers to the municipality.

At the end of the fourth quarter (June 2023) the following national and provincial grants were received against the budgeted amounts per grant, inclusive of VAT.

Capital Transfers and Grants		Original Budget	Adjusted Budget	Received YTD	% Received
National Government:	Municipal Infrastructure Grant	14,585,350	8,790,924	8,785,350	100%
National Government:	Integrated National Electrification Programme Grant	11,000,000	11,000,000	11,000,000	100%
National Government:	Water Services Infrastructure Grant	28,439,000	28,439,000	28,439,000	100%
Provincial Government:	Western Cape Municipal Interventions Grant	-	300,000	300,000	100%
Provincial Government:	Emergency Municipal Load Shedding Relief Grant	-	1,115,000	1,115,000	100%
Total Capital Transfers and Grants		54,024,350	49,644,924	49,639,350	

It should be noted that the Municipality applied for a roll over relating to the unspent Integrated National Electrification Programme Grant relating to the 2021/22 financial year of R 5,614,384 and it was approved by National Treasury. This project was also included in the adjusted capital budget approved by Council in February 2023.

The Municipal Infrastructure Grant was adjusted downwards by R 5,800,000 from R 15,353,000 to R 9,553,000 including VAT.

The total year to date capital expenditure at the end of the 4th quarter amounted to R 47,289,817 (excluding VAT) of the total adjusted capital budget of R 50,711,338. This resulted in a total percentage spend of 93%. See attached **Annexure A** indicating expenditure per project in terms of the approved adjusted capital budget.

The total MIG budget excluding VAT amounted to R 7,644,280 for the financial. At the end of June a total of R 5,097,507 was spent. The municipality will have to apply for a roll-over of the unspent portion by the end of August 2023 to National Treasury.