

BEAUFORT WEST MUNICIPALITY



Mid-Year Budget & Performance Assessment for the period 1 July 2023 to 31 December 2023

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

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2023**

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BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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Legislative Framework

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

The Municipal Finance Management Act-Number 56 of 2003

Section 72: Mid-Year Budget and Performance Assessment

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

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Section 54: Budgetary control and early identification of financial problems

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

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Local Government: Municipal Finance Management Act, 2003

Municipal Budget and Reporting Regulations

Format of a mid-year budget and performance assessment

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

Publication of mid-year budget and performance assessments

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

Submission of mid-year budget and performance assessments

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

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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PART 1: MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT

This report has been prepared in terms of the Local Government: Municipal Finance Management Act Number 56 of 2003: Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

Section 1-Mayors Report

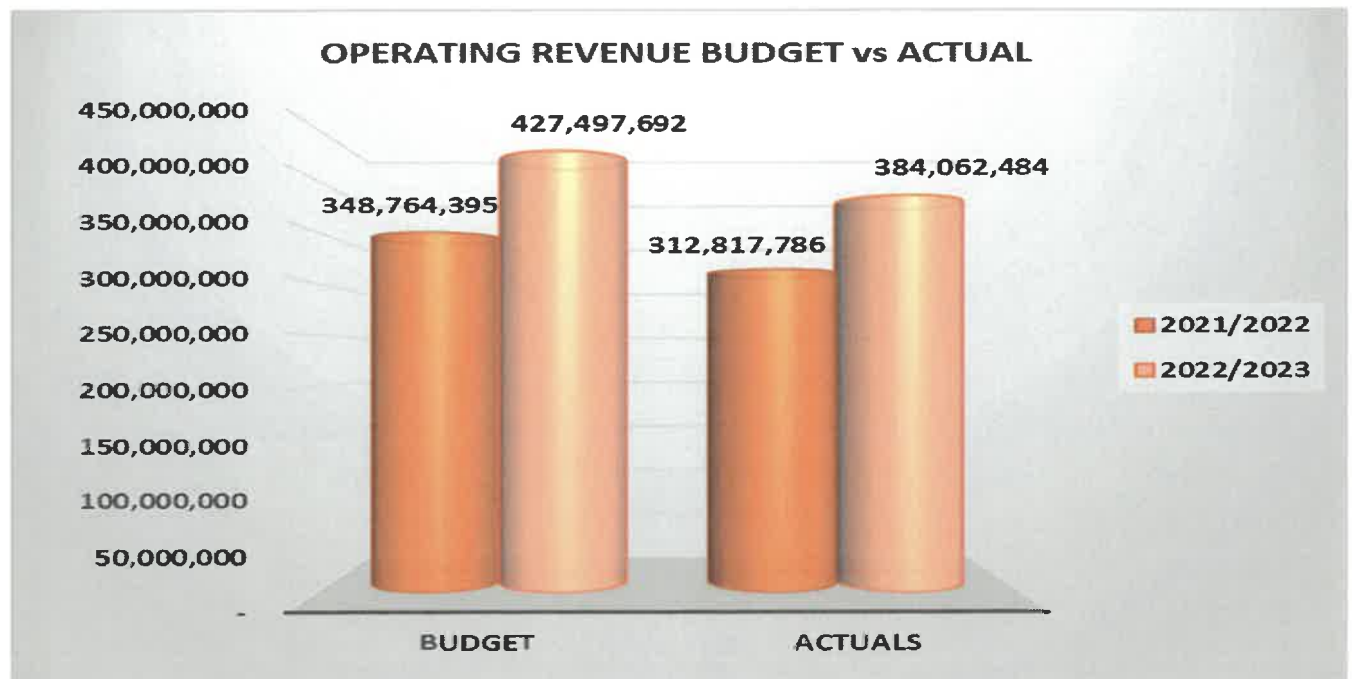
For the mid-year budget and performance assessment, the mayor's report must also provide _

- (a) A summary of the past year's annual report, and progress on resolving problems identified in the annual report and the audit report;
- (b) A summary of any potential impact of the national adjustments budget and the relevant provincial adjustment budget;
- (c) A recommendation as to whether an adjustments budget for the municipality is necessary;

1.1.1: Summary of the previous year's annual report (a)

(a) Performance against Budgets

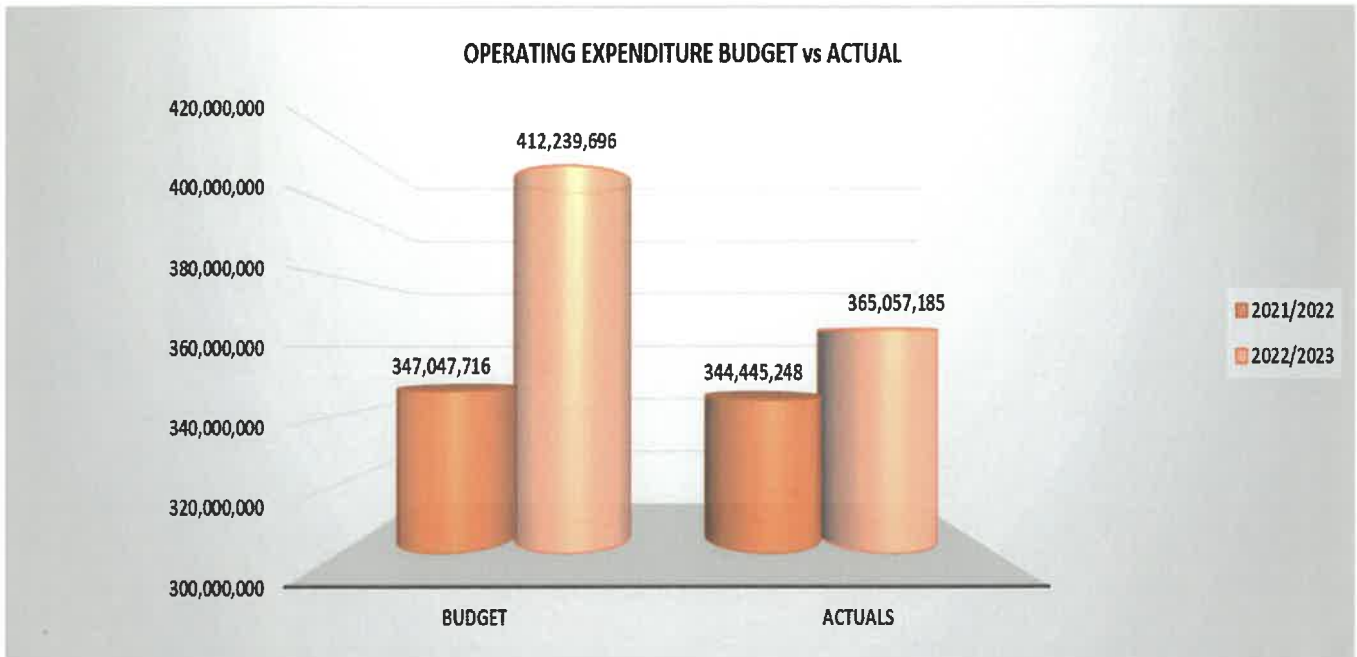
The following graph shows the Operating Revenue Budget versus Actuals for 2021/22 as well as the 2022/23 financial year. The Operating Income has increased by R 71,244,698 from R 312,817,786 to R 384,062,484, mainly due to an increase in Government Grant and Subsidies, Interest earned on Exchange Transactions as well as Fines, Penalties and forfeits.



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The following graph shows the Operating Expenditure Budget versus Actuals for 2021/22 as well as the 2022/23 financial year. The Operating Expenditure has increased by R 20,611,937 from R 344,445,248 to R 365,057,185, mainly due to the change in Bad Debts Written Off, Contracted Services and Operational Cost.



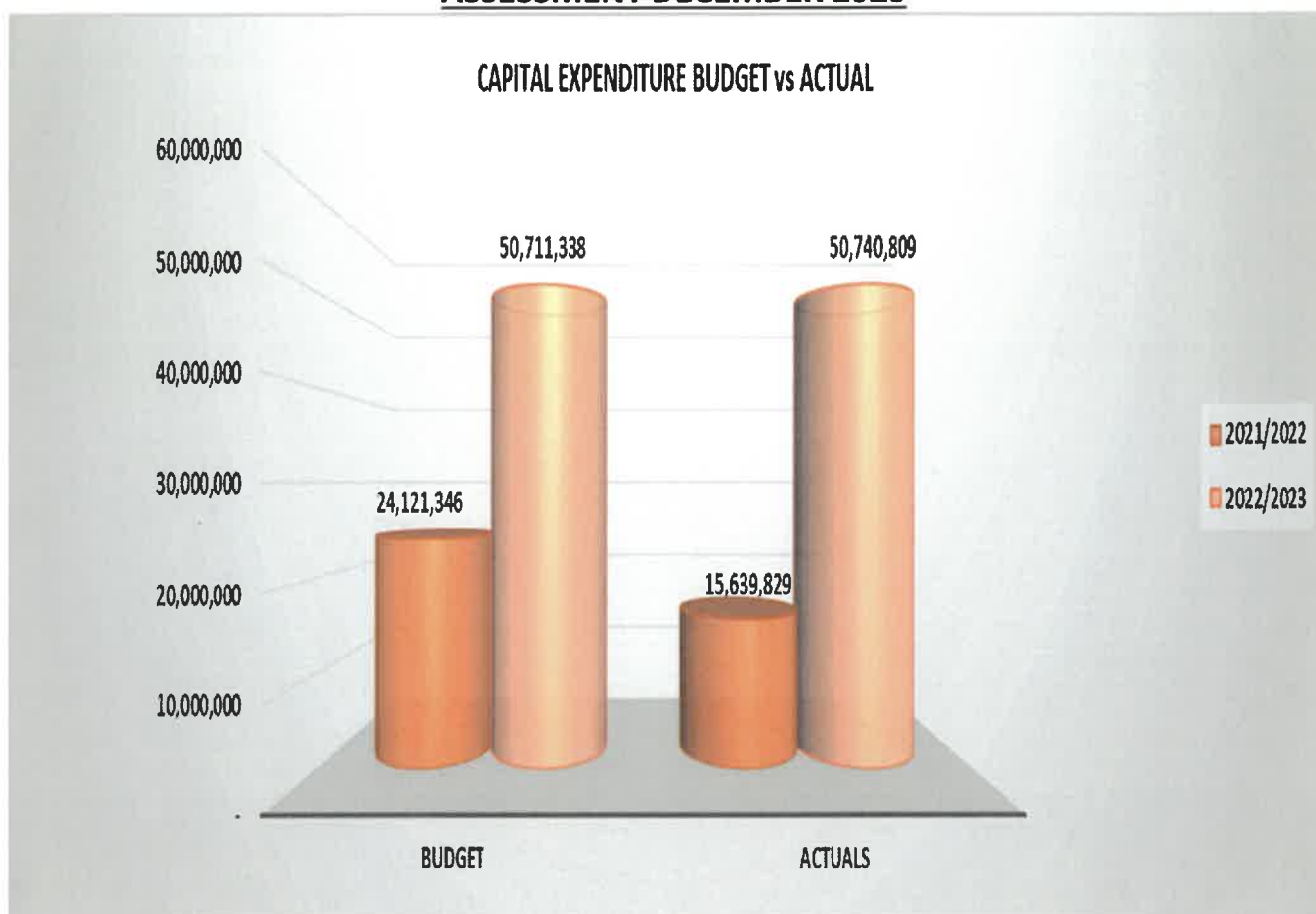
During the 2021/2022 financial year the municipality raised R 312,817,786 in operating revenue and spent R 344,445,248 that left the municipality with a deficit of R 31,627,462. In the 2022/23 financial year operating revenue was R 384,062,484 against operating expenditure of R 365,057,185 million, leaving the municipality with a surplus of R 19,005,299.

These graphs clearly indicate that the municipality has been spending less, in 2022/2023, than it collects. During the 2022/23 financial year the municipality did not overspend its operating budget and the actual revenue were lower than what was anticipated in the approved budget.

(b) Percentage of Capital Budget Spent

The following graph below shows the Capital Expenditure Budget versus Actuals for 2021/22 as well as the 2022/23 financial year. The capital budget increased by R 26,589,992 from R 24,121,346 (2021/22) to R 50,711,338 (2022/23).

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During the 2021/2022 financial year the municipality spent R 15,639,829 million or 64.8% against the budget of R 24,121,346. In the 2022/23 financial year 100.1% or R 50,740,809 was spent against the budget of R 50,711,338. The main reason for the overperformance was due to Contributed PPE (Refuse Truck received from Department of forestry, fisheries and environment).

1.1.2 Financial problems or risks facing the municipality

The unemployment rate within Central Karoo District Municipality is very high. It is estimated that the area has the highest unemployment rate in the Western cape Province. The indigent database of the municipality is also on the rise. This is as a direct result of the declining economy, post Covid-19 effects, and the alarmingly slow rate of economic recovery.

The municipality has also been struggling to collect property and service charges above the set KPI norm of 95%. This negatively affects the efficiency of provision of municipal services. Notwithstanding that the municipality must keep up to the Approved Eskom Debt Relief Application on the electricity account.

Decaying infrastructure also poses a significant challenge. The financial recovery plan status of the municipality also imposes restrictions on spending.

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1.1.3: Remedial Action taken on Audit Outcomes of Prior Year

Currently the audit for Beaufort West Local Municipality for 2022/2023 financial year was concluded at the end of November 2023. The municipality achieved a qualified audit opinion for the 2022/2023 financial year.

The municipality, during the 2022/2023 financial year put extensive effort in implementing the recommendations made by the Auditor General during the 2021/2022 audit process. The audit action plan to address the 2022/2023 findings are still in progress and will be workshopped with management and council. The plan will then be implemented and monitored by the Internal Audit Unit of the Municipality.

The draft annual report of the 2022/23 financial year is covered in a separate report to Council. Any problems and/or corrective actions identified in the oversight by Council will be monitored and actioned for correction in the current financial year.

1.1.4: Mid-Year Performance Assessment

Municipal adjustments budgets

(1) A municipality may revise an approved annual budget through an adjustments budget.

(2) An adjustments budget—

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

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

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

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WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		79,475	99,386	-	1,139	47,122	49,693	(2,571)	-5%	99,386
Service charges - Water		16,980	15,525	-	(304)	5,063	7,762	(2,699)	-35%	15,525
Service charges - Waste Water Management		20,478	23,478	-	1,468	11,275	11,739	(464)	-4%	23,478
Service charges - Waste management		10,498	13,533	-	815	6,216	6,766	(551)	-8%	13,533
Sale of Goods and Rendering of Services		810	795	-	78	321	398	(77)	-19%	795
Agency services		1,180	1,320	-	27	567	660	(93)	-14%	1,320
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		7,852	10,639	-	742	4,596	5,320	(724)	-14%	10,639
Interest from Current and Non Current Assets		2,121	750	-	463	1,292	375	-	-	750
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,382	1,838	-	116	866	919	(54)	-6%	1,838
Licence and permits		-	298	-	12	105	149	(44)	-29%	298
Operational Revenue		2,587	1,182	-	29	1,633	591	1,042	176%	1,182
Non-Exchange Revenue										
Property rates		45,597	50,821	-	3,229	27,473	25,411	2,063	8%	50,821
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		44,668	66,536	-	1,653	7,792	33,268	(25,476)	-	66,536
Licence and permits		181	192	-	5	75	96	(21)	-	192
Transfers and subsidies - Operational		92,215	96,971	-	29,342	69,902	48,485	21,417	-	96,971
Interest		2,587	3,284	-	256	1,557	1,642	(85)	-	3,284
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	32,663	-	9,055	15,774	16,332	(557)	-3%	32,663
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		4,315	-	-	-	111	-	111	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		332,927	419,211	-	48,145	201,741	209,605	(7,865)	-4%	419,211
Expenditure By Type										
Employee related costs		125,625	133,488	-	15,428	63,081	66,744	(3,663)	-5%	133,488
Remuneration of councillors		6,266	6,806	-	528	3,169	3,403	(234)	-7%	6,806
Bulk purchases - electricity		75,858	97,370	-	6,058	40,245	48,685	(8,440)	-	97,370
Inventory consumed		15,894	21,564	-	1,147	7,065	10,782	(3,716)	-	21,564
Debt impairment		42,844	74,412	-	345	15,476	37,206	(21,730)	-58%	74,412
Depreciation and amortisation		20,847	26,248	-	6,562	13,124	13,124	(0)	0%	26,248
Interest		8,284	2,091	-	241	1,284	1,045	238	23%	2,091
Contracted services		21,032	14,966	-	2,162	9,730	7,483	2,247	30%	14,966
Transfers and subsidies		588	-	-	-	-	-	-	-	-
Irrecoverable debts written off		17,866	-	-	-	851	-	851	-	-
Operational costs		33,926	35,267	-	2,860	25,429	17,634	7,796	44%	35,267
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		171	-	-	-	111	-	111	-	-
Total Expenditure		369,201	412,211	-	35,332	179,566	206,106	(26,540)	-13%	412,211
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		52,314	15,057	-	2,497	7,033	7,528	(495)	(0)	15,057
Transfers and subsidies - capital (in-kind)		2,965	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		19,005	22,056	-	15,310	29,208	11,028	-	-	22,056
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		19,005	22,056	-	15,310	29,208	11,028	-	-	22,056
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		19,005	22,056	-	15,310	29,208	11,028	-	-	22,056
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		19,005	22,056	-	15,310	29,208	11,028	-	-	22,056

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1.1.4.1 Revenue by source

The total revenue (excluding capital transfers and contributions) year-to-date accrued amounted to R 201,741 million at the end of December 2023. This was R 7,865 million or 4% below the year-to-date budget of R 209,605 million at the end of the period. The main reason for the underperformance was due to service charges water, interest earned from receivables and operational revenue that relate to availability charges on electricity and water. Another revenue item that affected the performance of December is the fines, penalties and forfeits that were R 25,476 million or 77% below the year-to-date target R 33,268 million. This relate specifically to the traffic fines and the iGRAP 1 treatment thereof.

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

1.1.4.2 Operating expenditure by type

The year-to-date total operational expenditure at the end of December 2023 amounted to R 179,566 million. This is R 26,106 million or 13% below year-to-date budget projections for December 2023. The bulk electricity accounts of December are due and payable in January 2024, hence the variance. The over expenditure on other expenditure is due to internal departmental consumption changes amounting to R 8,163 million at the end of December. Although year-to-date the expenditure is lower than expected at the end of December, expenditure is expected to increase as the year progress. The variance in debt impairment relate to traffic fines and the treatment of traffic fines in terms of iGRAP 1.

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

1.1.4.3 Capital expenditure

The approved capital budget for the 2023/2024 financial year amounts to R 13,977 million. The capital expenditure for the month of December 2023 amounted to R 2,187,328.53. The year-to-date expenditure amounted to R 6,408,964.10 or 45.9% of the total budget at the end of December 2023. The capital budget is mostly funded from national grant allocations; hence the expenditure is driven by the timing when the funding is received by the municipality. With supply chain process that are currently under way, expenditure is expected to increase as the year progress.

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

1.1.4.4 Cash flows

The municipality started the financial year with a positive net cash position of R 2,541,684 and an investment balance of R12,318,108 million. These figures were finalized when the audit was completed. The net cash position at the end of December 2023 amounted to R 7,899,646.50 as per bank statement and the investment balance amounted to R 21,589,532.13.

Refer to Table C7 for more detail on cash flows.

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1.1.4.5 High level SDBIP overall performance

Refer to the Annexure A, detailed Performance Report on the Service Delivery Budget and Implementation Plan (SDBIP).

1.1.4.6 Potential impact of the National and Provincial adjustments budgets and Central Karoo District Allocations

The national medium-term budget tabled on the 1st of November 2023 had an impact on the original allocation of R 102,980,000 made to the Beaufort West Municipality. The table below indicate the adjustment that was made to the municipality's original allocation.

Grant	2023/24 Main Allocation	DoRA Amendment Bill	2023/24 Total Allocations	2024/25 Allocation	2025/26 Allocation
Equitable share	83,574,000	-	83,574,000	89,998,000	93,991,000
Municipal Infrastructure Grant (MIG)	15,849,000	- 1,060,000	14,789,000	16,365,000	16,917,000
Integrated National Electrification Programme (Municipal) Grant	-	-	-	5,000,000	5,593,000
Local Government Financial Management Grant (FMG)	2,185,000	-	2,185,000	2,185,000	2,323,000
Expanded Public Works Programme Integrated Grant (EPWP)	1,372,000	-	1,372,000		
Total	102,980,000	- 1,060,000	101,920,000	113,548,000	118,824,000

The Municipal Infrastructure Grant (MIG) was reduced by R 1,060,000 from R 15,849,000 to R 14,789,000. As a result, the capital budget of the 2023/24 financial will have to be adjusted to take into account this reduction.

Originally the Western Cape Provincial Government allocated R 8,211,000 in grants to the Beaufort West Municipality for the 2023/24 financial year. An additional R 1,800,000 was gazetted to the municipality in terms of the Provincial Gazette no. 8835 of the 6th of October 2023.

Furthermore, Minister Mireille Wenger tabled the 2022/23 Western Cape Adjustment Budget in the Western Cape Provincial Parliament on 28th of November 2022. An additional R 2,943,000 was allocated to the municipality.

These adjustments will impact the 2023/24 main allocations of the Beaufort West Municipality as follows:

Provincial Allocation 2023 - 2024 Financial Year					
Department	Grant	Main Allocation	Provincial Gazette n o. 8835 6 October 2023	Provincial Gazette no. 28 November 2023	Total Allocations
Vote 3 : Provincial Treasury	Western Cape Financial Management Capacity Building Grant	-	-	-	-
Vote 3 : Provincial Treasury	Western Cape Municipal Financial Recovery Services Grant	-	-	1,000,000	1,000,000
Vote 10 : Department of Infrastructure	Human Settlements Development Grant (Beneficiaries)	932,000	-	203,000	1,135,000
Vote 13 : Department Cultural Affairs & Sport	Replacement Funding for most vulnerable B3 Municipalities	7,053,000	-	105,000	7,158,000
Vote 14 : Department of Local Government	Community Development Workers (CDW) Operational Support Grant	226,000	-	-	226,000
Vote 14 : Department of Local Government	Western Cape Municipal Interventions Grant	-	-	1,635,000	1,635,000
Vote 14 : Department of Local Government	Municipal Energy Resilience Grant	-	600,000	-	600,000
Vote 14 : Department of Local Government	Municipal Water Resilience Grant	-	1,200,000	-	1,200,000
Total		8,211,000	1,800,000	2,943,000	12,954,000

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The tables below indicate the provincial 2022/23 roll-overs that was approved and have to be repaid to national and provincial government:

Provincial unspent conditional 2022/23 roll-over grants approved		
Department	Grant	Approved Roll-over 2022/23
Vote 13 : Department Cultural Affairs & Sport	Replacement Funding for most vulnerable B3 Municipalities	95,258
Vote 14 : Department of Local Government	Community Development Workers (CDW) Operational Support Grant	22,081
Total		117,339

National and Provincial unspent conditional 2022/23 roll-over grants to be repaid		
Department	Grant	Approved Roll-over 2022/23
National	Municipal Infrastructure Grant (MIG)	2,949,903
National	Integrated National Electrification Programme Grant (INEP)	12,434
National	Expanded Public Works Programme Integrated Grant (EPWP)	346,404
Provincial	Western Cape Financial Management Capacity Building Grant	350,000
Total		3,658,742

Both the revenue and expenditure budgets have to be adjusted to make provision for these approved rollovers and repayment of grants.

1.1.4.7 Conclusion

The mid-year budget and performance assessment indicates that:

- a) An adjustments budget, IDP and SDBIP for 2023/24 will be prepared and this must be approved by Council by no later than 28 February 2024; and
- b) The revised SDBIP which forms the basis for the mid-year performance assessments must include adjustments necessitated by a review of the predetermined objectives and adjustments as a result of the adjustments budget, must be approved by Council.


COUNCILLOR EF BOTHA
EXECUTIVE MAYOR

DATE: 24/1/2024

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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Section 2 -Resolutions

Resolutions

If the mid-year review is tabled in the municipal council, resolutions dealing with at least the

Following matters must be prepared and presented as part of the documentation, as may be relevant-

- (a) Take note of the monthly budget statement and any supporting documents;
- (b) Take note of the quarterly report on the implementation of the budget and the financial affairs for the municipality referred to in section 52(d) of the Act;
- c) Take note of the mid-year budget and performance assessment referred to in section 72 of the Act;
- (e) Any other resolutions that may be required

MID-YEAR BUDGET AND PERFORMANCE REPORT

RECOMMENDATION:

That council take cognizance of the 2023/24 Mid-Year Budget and Performance Assessment as tabled in terms of Section 54 of the Municipal Finance Management Act

That a revised budget for 2023/24 be submitted to Council to accommodate all new allocations and any other adjustments to the budget, IDP as well as the Service Delivery Budget and Implementation Plan.

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Section 3 -Executive Summary

Executive Summary

The executive summary of the mid-year budget and performance assessment must, in addition to the information in executive summary of the monthly budget statement as well as on the quarterly report on the implementation of the budget and the financial affairs for the municipality provide a summary of the impact of the national adjustments budget and the relevant provincial adjustments budget.

3.1 Introduction

The Mid-Year Review has been prepared in terms of the Municipal Budget and Reporting Regulations (as per the prescribed formats)

3.2 Budget Overview

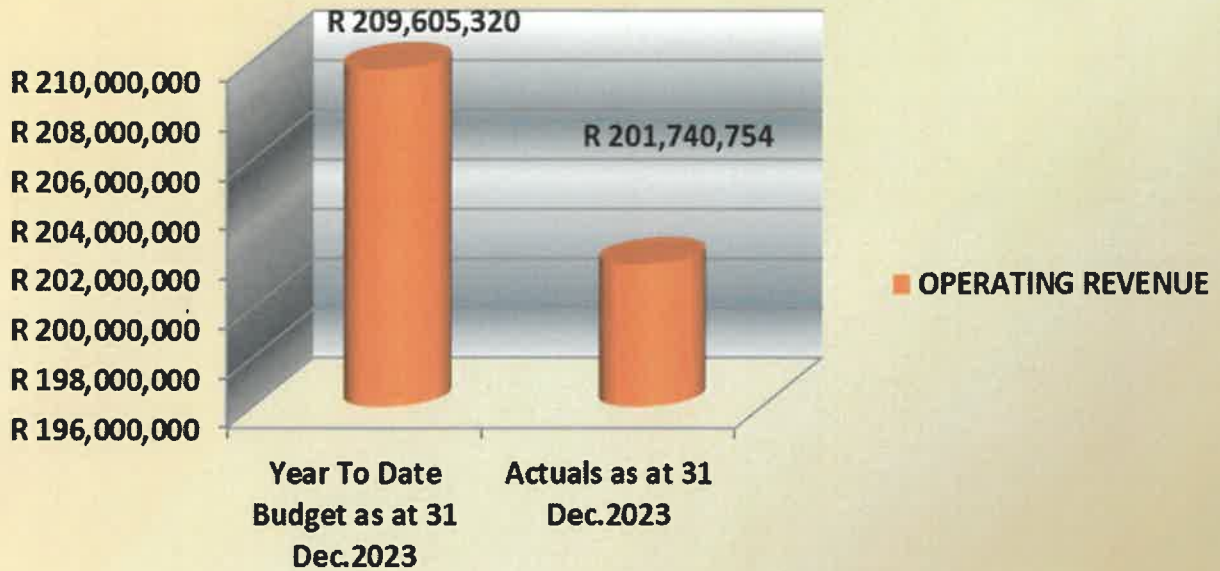
(a) Operating Revenue

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

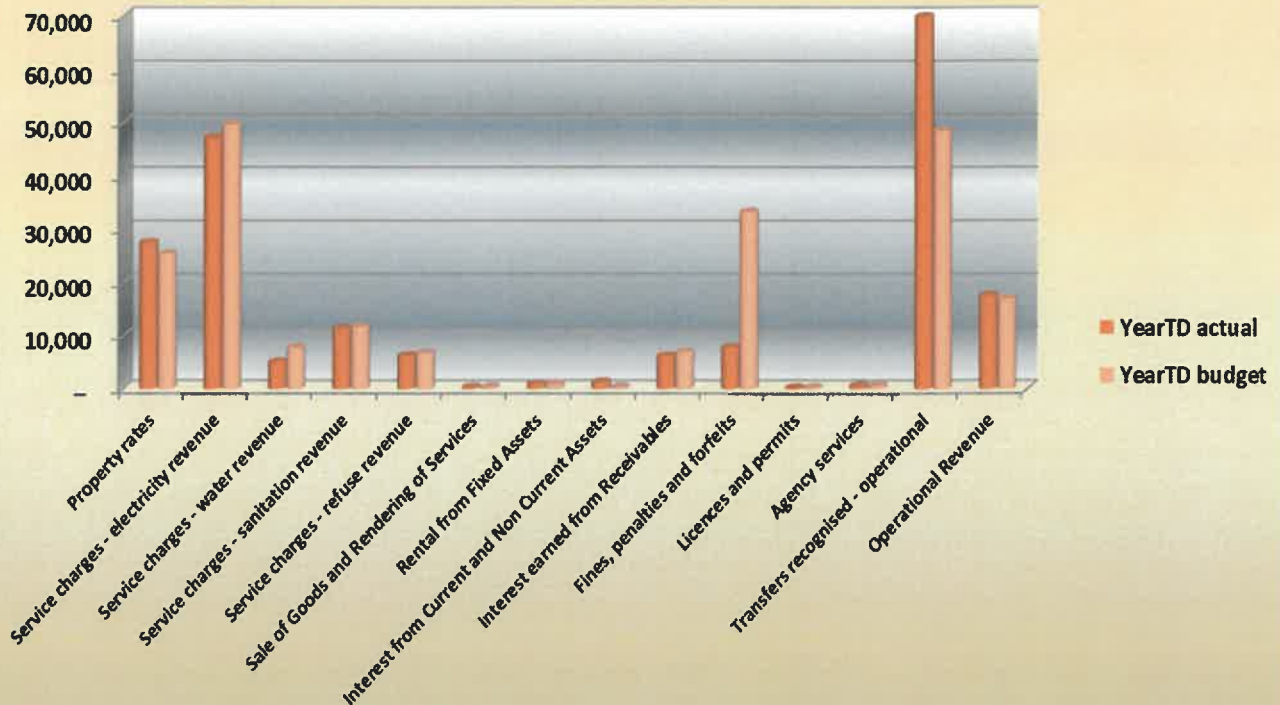
Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		79,475	99,386	–	1,139	47,122	49,693	(2,571)	-5%	99,386
Service charges - Water		16,980	15,525	–	(304)	5,063	7,762	(2,699)	-35%	15,525
Service charges - Waste Water Management		20,478	23,478	–	1,468	11,275	11,739	(464)	-4%	23,478
Service charges - Waste management		10,498	13,533	–	815	6,216	6,766	(551)	-8%	13,533
Sale of Goods and Rendering of Services		810	795	–	78	321	398	(77)	-19%	795
Agency services		1,180	1,320	–	27	567	660	(93)	-14%	1,320
Interest		–	–	–	–	–	–	–	–	–
Interest earned from Receivables		7,852	10,639	–	742	4,596	5,320	(724)	-14%	10,639
Interest from Current and Non Current Assets		2,121	750	–	483	1,292	375	–	–	750
Dividends		–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		1,382	1,838	–	116	866	919	(54)	-6%	1,838
Licence and permits		–	298	–	12	105	149	(44)	-29%	298
Operational Revenue		2,587	1,182	–	29	1,633	591	1,042	176%	1,182
Non-Exchange Revenue										
Property rates		45,597	50,821	–	3,229	27,473	25,411	2,063	8%	50,821
Surcharges and Taxes		–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		44,668	66,536	–	1,653	7,792	33,268	(25,476)	–	66,536
Licence and permits		181	192	–	5	75	96	(21)	–	192
Transfers and subsidies - Operational		92,215	96,971	–	29,342	69,902	48,485	21,417	–	96,971
Interest		2,587	3,284	–	256	1,557	1,642	(85)	–	3,284
Fuel Levy		–	–	–	–	–	–	–	–	–
Operational Revenue		–	32,663	–	9,055	15,774	16,332	(557)	-3%	32,663
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–
Other Gains		4,315	–	–	–	111	–	111	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		332,927	419,211	–	48,145	201,741	209,605	(7,865)	-4%	419,211

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
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OPERATING REVENUE



OPERATIONAL REVENUE



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

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
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The total revenue (excluding capital transfers and contributions) year-to-date accrued amounted to R 201,741 million at the end of December 2023. This was R 7,865 million or 4% below the year-to-date budget of R 209,605 million at the end of the period. The main reason for the underperformance was due to service charges water, interest earned from receivables and operational revenue that relate to availability charges on electricity and water. Another revenue item that affected the performance of December is the fines, penalties and forfeits that were R 25,476 million or 77% below the year-to-date target R 33,268 million. This relates specifically to the traffic fines and the iGRAP 1 treatment thereof.

Service charges electricity is seasonally driven and is expected to increase as the year progress and as the municipality move towards the winter period.

The underperformance of the water revenue is due to low water supply effected by loadshedding, dysfunctional /faulty water meters as well as less installed water meters in demarcated areas hence the 50% decline in revenue.

Low collection of fines, penalties and forfeits, specifically traffic fines due to outstanding court action.

The transfers and subsidies are above by 40% because of the second equitable share tranche received in December 2023, hence the variance of R 21,417 million.

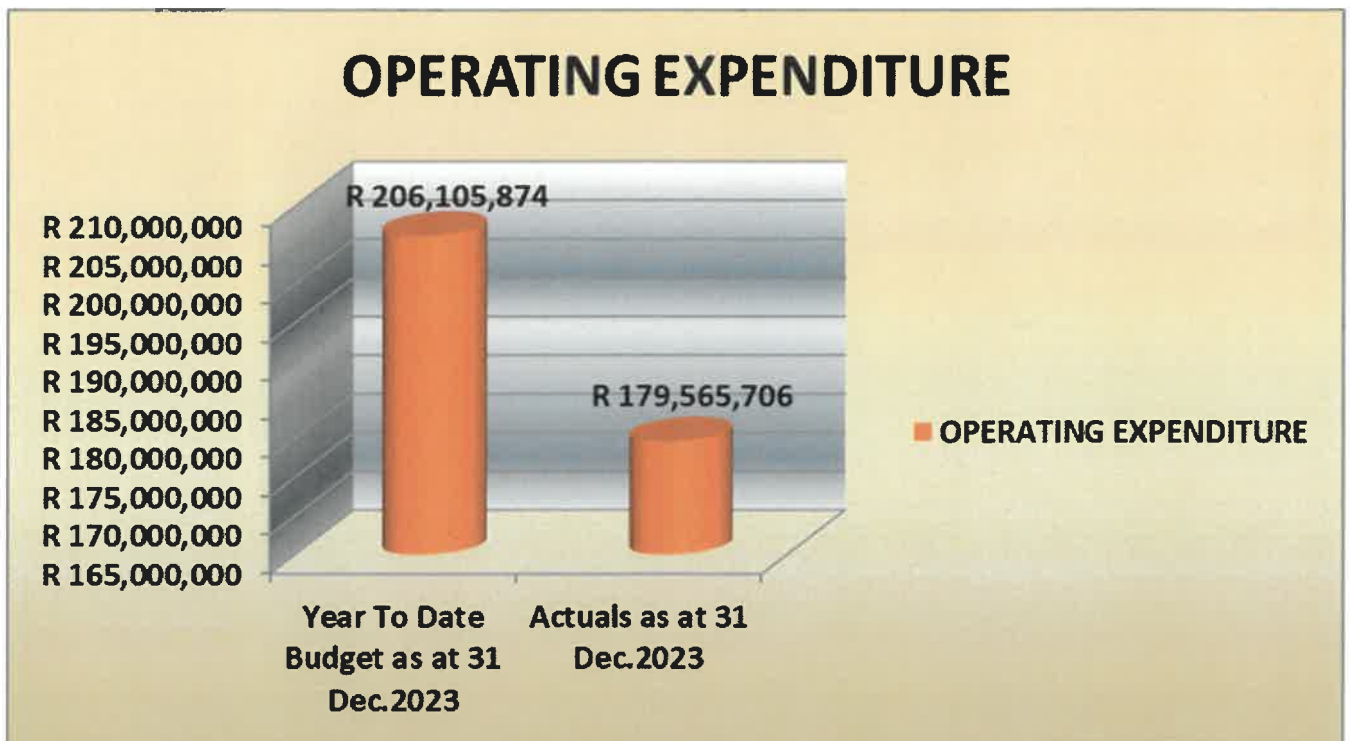
Refer to Table C4 for more detail on revenue by source.

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2023**

(b) Operating Expenditure

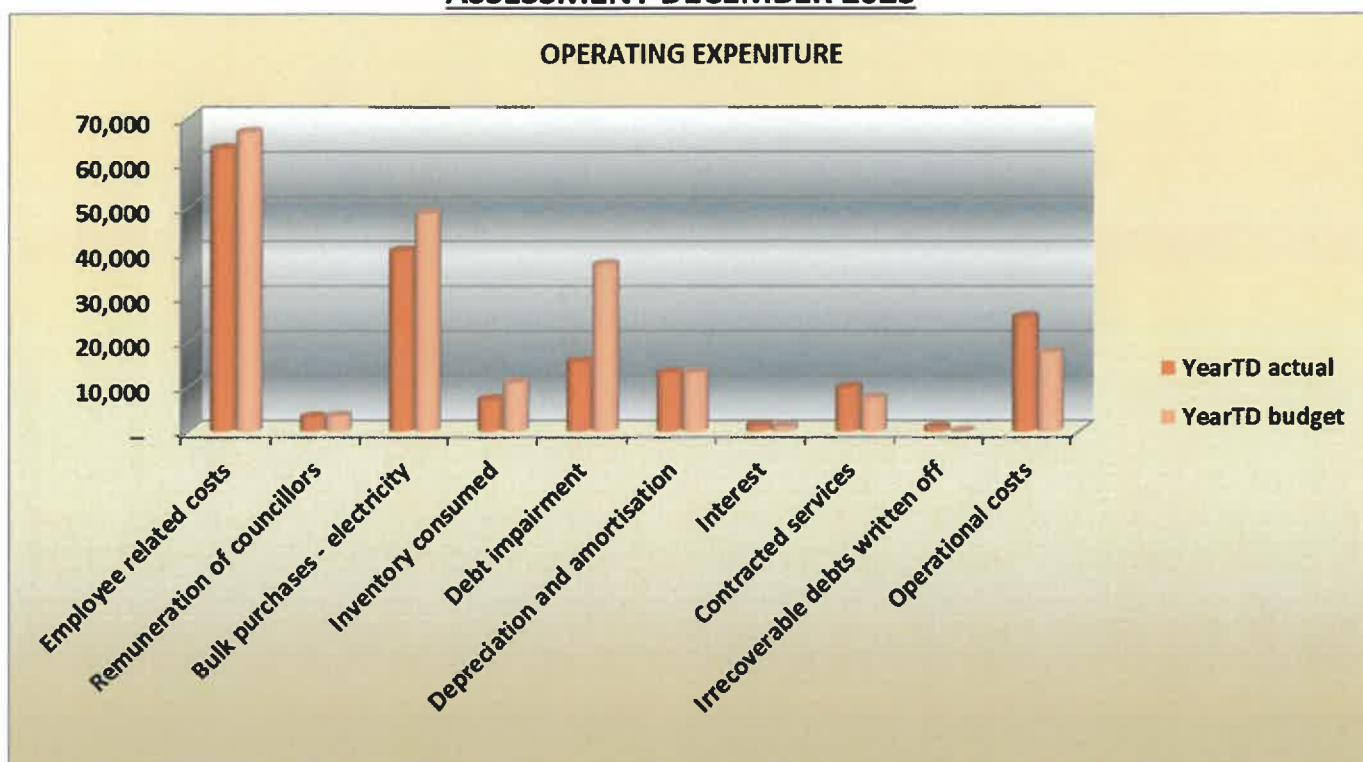
WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		125,625	133,488	-	15,428	63,081	66,744	(3,663)	-5%	133,488
Remuneration of councillors		6,266	6,806	-	528	3,169	3,403	(234)	-7%	6,806
Bulk purchases - electricity		75,858	97,370	-	6,058	40,245	48,685	(8,440)		97,370
Inventory consumed		15,894	21,564	-	1,147	7,065	10,782	(3,716)		21,564
Debt impairment		42,844	74,412	-	345	15,476	37,206	(21,730)	-58%	74,412
Depreciation and amortisation		20,847	26,248	-	6,562	13,124	13,124	(0)	0%	26,248
Interest		8,284	2,091	-	241	1,284	1,045	238	23%	2,091
Contracted services		21,032	14,966	-	2,162	9,730	7,483	2,247	30%	14,966
Transfers and subsidies		588	-	-	-	-	-	-		-
Irrecoverable debts written off		17,866	-	-	-	851	-	851		-
Operational costs		33,926	35,267	-	2,860	25,429	17,634	7,796	44%	35,267
Losses on Disposal of Assets		-	-	-	-	-	-	-		-
Other Losses		171	-	-	-	111	-	111		-
Total Expenditure		369,201	412,211	-	35,332	179,566	206,106	(26,540)	-13%	412,211



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

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2023**



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

The year-to-date total operational expenditure at the end of December 2023 amounted to R 179,566 million. This is R 26,106 million or 13% below year-to-date budget projections for December 2023. The bulk electricity accounts of December are due and payable in January 2024, hence the variance. The over expenditure on other expenditure is due to internal departmental consumption charges amounting to R 8,163 million at the end of December. Although year-to-date the expenditure is lower than expected at the end of December, expenditure is expected to increase as the year progress. The variance in debt impairment relate to traffic fines and the treatment of traffic fines in terms of iGRAP 1.

Finance charges are 23% or R 238 thousand above than the budgeted amount. This is due to interest charged on creditors not being paid on time. This is however regarded as fruitless and wasteful expenditure that the municipality is struggling to avoid due to its cash flow constraints.

Inventory consumed have underperformed by 35% because the municipality does not have cash to honour its commitments of financial obligations.

Although contracted services were 30% higher than the year-to-date budget, items within this expenditure class will be adjusted to ensure the municipality stay within the originally approved amount of R 14,996 million.

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

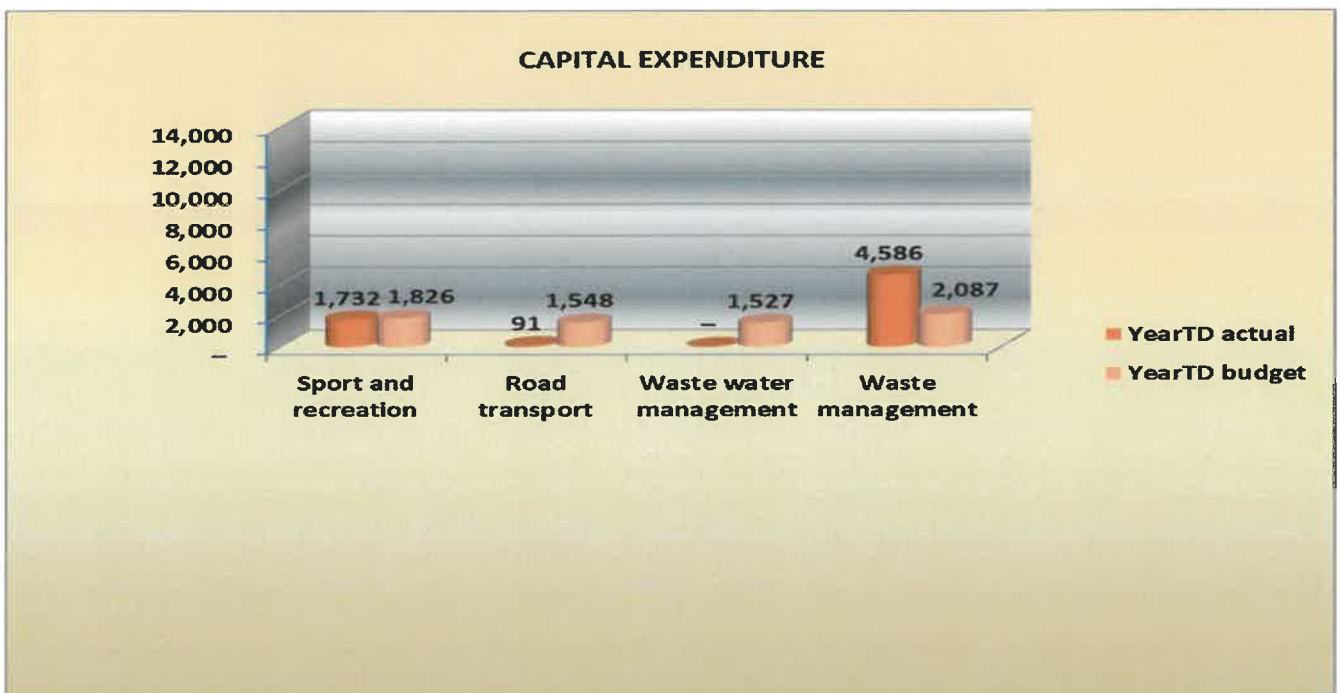
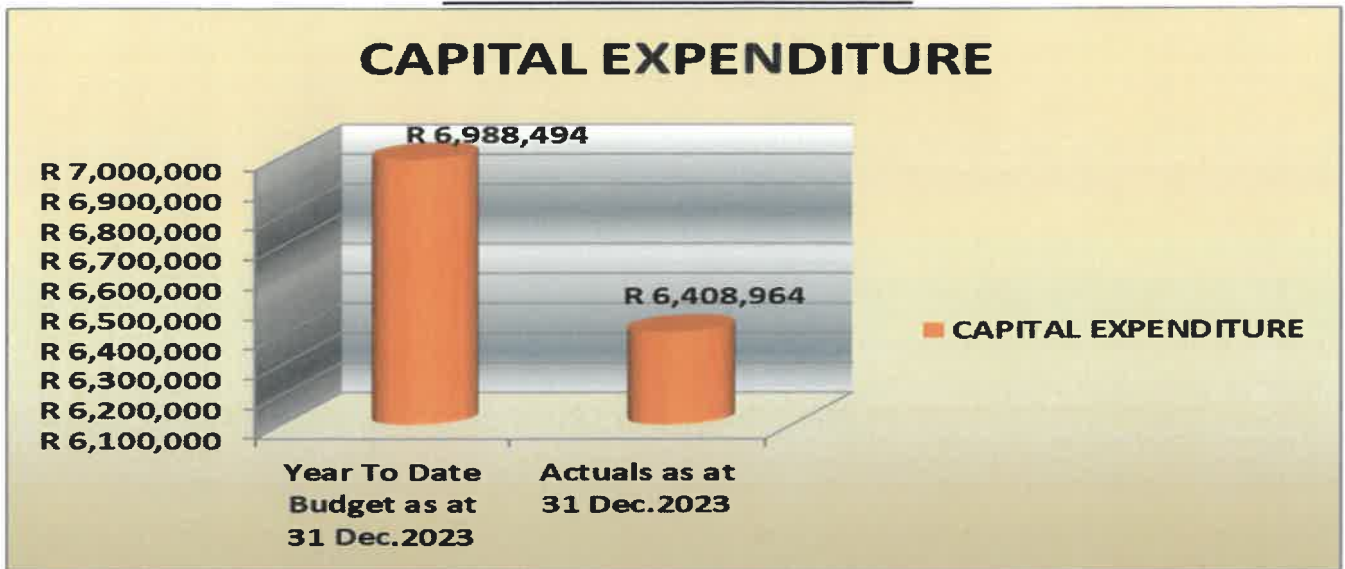
**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2023**

(c) Capital Expenditure

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

Vote Description	Ref	Budget Year 2023/24								
		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		26,414	6,150	-	12	91	3,075	(2,984)	-97%	6,150
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		1,406	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		4,777	7,488	-	2,175	4,586	3,744	842	22%	7,488
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	32,596	13,638	-	2,187	4,677	6,819	(2,142)	-31%	13,638
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		17,957	-	-	-	-	-	-	-	-
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	339	-	-	1,732	170	1,563	922%	339
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		39	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		149	-	-	-	-	-	-	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	18,145	339	-	-	1,732	170	1,563	922%	339
Total Capital Expenditure		50,741	13,977	-	2,187	6,409	6,988	(580)	-8%	13,977
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		1,445	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1,445	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2,373	3,653	-	-	1,732	1,826	(94)	-5%	3,653
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		2,220	3,653	-	-	1,732	1,826	(94)	-5%	3,653
Public safety		153	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2,670	3,096	-	12	91	1,548	(1,457)	-94%	3,096
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2,670	3,096	-	12	91	1,548	(1,457)	-94%	3,096
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		44,253	7,228	-	2,175	4,586	3,614	972	27%	7,228
Energy sources		15,295	-	-	-	-	-	-	-	-
Water management		25,823	-	-	-	-	-	-	-	-
Waste water management		583	3,054	-	-	-	1,527	(1,527)	-100%	3,054
Waste management		2,552	4,174	-	2,175	4,586	2,087	2,499	120%	4,174
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	50,741	13,977	-	2,187	6,409	6,988	(580)	-8%	13,977
Funded by:										
National Government		44,270	13,093	-	2,183	6,128	6,546	(419)	-6%	13,093
Provincial Government		1,632	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		2,927	-	-	-	-	-	-	-	-
Transfers recognised - capital		48,829	13,093	-	2,183	6,128	6,546	(419)	-6%	13,093
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1,912	884	-	4	281	442	(161)	-36%	884
Total Capital Funding		50,741	13,977	-	2,187	6,409	6,988	(580)	-8%	13,977

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
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(See Table SC13a, b, c & e for details on the Capital Expenditure information)

The approved capital budget for the 2023/2024 financial year amounts to R 13,977 million. The capital expenditure for the month of December 2023 amounted to R 2,187,328.53. The year-to-date expenditure amounted to R 6,408,964.10 or 45.9% of the total budget at the end of December 2023. The capital budget is mostly funded from national grant allocations; hence the expenditure is driven by the timing when the funding is received by the municipality. With supply chain process that are currently under way, expenditure is expected to increase as the year progress.

Refer to Table C5 for more detail on capital expenditure, and SC 13 page 47 - 59 capital programme performance.

Section 4-In Year Budget Tables

4.1 Monthly Budget Statement

In year-budget statement

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

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

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

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

ASSESSMENT DECEMBER 2023

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment

Description	2022/23	Budget Year 2023/24							
	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	45,597	50,821	–	3,229	27,473	25,411	2,063	8%	50,821
Service charges	127,431	151,922	–	3,118	69,677	75,961	(6,284)	-8%	151,922
Investment revenue	2,121	–	–	–	–	–	–	–	–
Transfers and subsidies - Operational	2,121	750	–	483	1,292	375	917	245%	750
Other own revenue	155,656	215,718	–	41,316	103,299	107,859	(4,560)	-4%	–
Total Revenue (excluding capital transfers and contributions)	332,927	419,211	–	48,145	201,741	209,605	(7,865)	-4%	419,211
Employee costs	125,625	133,488	–	15,428	63,081	66,744	(3,663)	–	133,488
Remuneration of Councillors	6,266	6,806	–	528	3,169	3,403	(234)	–	6,806
Depreciation and amortisation	20,847	26,248	–	6,562	13,124	13,124	(0)	–	26,248
Interest	8,284	2,091	–	241	1,284	1,045	238	–	2,091
Inventory consumed and bulk purchases	91,752	118,933	–	7,206	47,311	59,467	(12,156)	–	118,933
Transfers and subsidies	588	–	–	–	–	–	–	–	–
Other expenditure	115,840	124,645	–	5,367	51,597	62,323	(10,726)	-17%	124,645
Total Expenditure	369,201	412,211	–	35,332	179,566	206,106	(26,540)	-13%	412,211
Surplus/(Deficit)	(36,274)	7,000	–	12,814	22,175	3,499	18,676	534%	7,000
Transfers and subsidies - capital (monetary)	52,314	15,057	–	2,497	7,033	7,528	(495)	-7%	15,057
Transfers and subsidies - capital (in-kind)	2,965	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	19,005	22,056	–	15,310	29,208	11,028	18,180	165%	22,056
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	19,005	22,056	–	15,310	29,208	11,028	18,180	165%	22,056
Capital expenditure & funds sources									
Capital expenditure	50,741	13,977	–	2,187	6,409	6,988	(580)	-8%	13,977
Capital transfers recognised	48,829	13,093	–	2,183	6,128	6,546	(419)	-6%	13,093
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	1,912	884	–	4	281	442	(161)	-36%	884
Total sources of capital funds	50,741	13,977	–	2,187	6,409	6,988	(580)	-8%	13,977
Financial position									
Total current assets	128,162	151,161	–	–	174,144	–	–	–	151,161
Total non current assets	465,256	450,127	–	–	458,601	–	–	–	450,127
Total current liabilities	216,223	126,730	–	–	202,797	–	–	–	126,730
Total non current liabilities	50,605	108,509	–	–	50,605	–	–	–	108,509
Community wealth/Equity	349,715	387,591	–	–	378,968	–	–	–	387,591
Cash flows									
Net cash from (used) operating	273,879	33,060	–	39,382	25,788	65,215	39,427	60%	33,060
Net cash from (used) investing	(51,892)	(13,977)	–	(2,479)	(10,706)	(6,912)	3,794	-55%	(13,977)
Net cash from (used) financing	–	(877)	–	1	4	(439)	(442)	101%	(877)
Cash/cash equivalents at the month/year end	237,737	16,807	–	–	30,357	56,465	26,108	46%	33,478
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	18,794	4,747	4,462	4,015	7,943	4,372	3,695	163,233	211,260
Creditors Age Analysis									
Total Creditors	–	703	424	211	212	173	10,136	98,692	110,551

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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

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

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

WC053 Beaufort West - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		123,423	104,405	–	17,216	66,367	52,202	14,164	27%	104,405
Executive and council		45,224	11,932	–	3,910	8,910	5,966	2,944	49%	11,932
Finance and administration		78,198	92,473	–	13,306	57,457	46,236	11,221	24%	92,473
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		15,130	80,775	–	2,791	14,508	40,388	(25,880)	-64%	80,775
Community and social services		8,314	8,223	–	1,065	4,408	4,111	297	7%	8,223
Sport and recreation		2,209	4,039	–	44	1,768	2,019	(252)	-12%	4,039
Public safety		4,443	67,582	–	1,683	8,332	33,791	(25,459)	-75%	67,582
Housing		165	932	–	–	–	466	(466)	-100%	932
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		5,868	4,399	–	125	662	2,200	(1,538)	-70%	4,399
Planning and development		2,171	1,466	–	125	643	733	(90)	-12%	1,466
Road transport		3,697	2,934	–	–	19	1,467	(1,448)	-99%	2,934
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		198,189	244,688	–	30,509	127,237	122,344	4,893	4%	244,688
Energy sources		105,001	135,232	–	13,137	68,311	67,616	695	1%	135,232
Water management		45,680	42,427	–	9,338	26,263	21,213	5,050	24%	42,427
Waste water management		28,696	38,758	–	4,581	19,439	19,379	60	0%	38,758
Waste management		18,811	28,272	–	3,453	13,223	14,136	(912)	-6%	28,272
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	342,609	434,267	–	50,642	208,774	217,134	(8,360)	-4%	434,267
Expenditure - Functional										
Governance and administration		109,821	94,319	–	8,886	58,668	47,159	11,508	24%	94,319
Executive and council		18,872	15,932	–	2,203	15,346	7,966	7,381	93%	15,932
Finance and administration		89,713	77,168	–	6,379	42,561	38,584	3,997	10%	77,168
Internal audit		1,236	1,219	–	304	740	609	131	21%	1,219
Community and public safety		72,284	95,339	–	4,941	20,957	47,670	(26,712)	-56%	95,339
Community and social services		14,125	11,931	–	1,453	5,826	5,965	(139)	-2%	11,931
Sport and recreation		7,903	7,203	–	957	3,711	3,602	110	3%	7,203
Public safety		48,526	73,683	–	2,374	10,770	36,842	(26,071)	-71%	73,683
Housing		1,731	2,522	–	157	649	1,261	(611)	-48%	2,522
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		23,428	30,834	–	4,510	13,565	15,417	(1,852)	-12%	30,834
Planning and development		7,698	11,333	–	1,106	3,566	5,666	(2,100)	-37%	11,333
Road transport		15,730	19,502	–	3,404	9,998	9,751	248	3%	19,502
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		163,668	191,719	–	16,994	86,376	95,860	(9,484)	-10%	191,719
Energy sources		97,942	126,224	–	7,890	49,949	63,112	(13,163)	-21%	126,224
Water management		28,138	30,614	–	3,372	15,772	15,307	465	3%	30,614
Waste water management		20,680	17,770	–	2,875	10,285	8,885	1,400	16%	17,770
Waste management		16,907	17,111	–	2,857	10,370	8,556	1,814	21%	17,111
Other		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	369,201	412,211	–	35,332	179,566	206,106	(26,540)	-13%	412,211
Surplus/ (Deficit) for the year		(26,592)	22,056	–	15,310	29,208	11,028	18,180	165%	22,056

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
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4.1.3 Table C3: s71 Monthly Budget Statement -Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level.

The municipal votes reflect the organizational structure of the municipality which is made up of the following Directorates:

- (a) Municipal Manager;
- (b) Director Corporate Service;
- (c) Director Financial Service;
- (d) Director Community Services and
- (e) Director Infrastructure Service.

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

Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		9,579	8,732	-	2,862	6,510	4,366	2,144	49.1%	8,732
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		184,209	276,267	-	27,181	114,676	138,133	(23,458)	-17.0%	276,267
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-		-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		45,736	11,852	-	2,350	7,779	5,926	1,853	31.3%	11,852
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		66,654	25,292	-	9,487	48,338	12,646	35,692	282.2%	25,292
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		36,431	112,124	-	8,762	31,472	56,062	(24,590)	-43.9%	112,124
Total Revenue by Vote	2	342,609	434,267	-	50,642	208,774	217,134	(8,360)	-3.9%	434,267
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		11,610	7,615	-	1,733	11,634	3,807	7,827	205.6%	7,615
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		175,623	215,960	-	20,038	93,818	107,980	(14,162)	-13.1%	215,960
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-		-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		39,927	39,457	-	4,378	19,997	19,729	268	1.4%	39,457
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		57,771	40,570	-	2,223	25,770	20,285	5,485	27.0%	40,570
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		84,271	108,608	-	6,959	28,346	54,304	(25,958)	-47.8%	108,608
Total Expenditure by Vote	2	369,201	412,211	-	35,332	179,566	206,106	(26,540)	-12.9%	412,211
Surplus/ (Deficit) for the year	2	(26,592)	22,056	-	15,310	29,208	11,028	18,180	164.9%	22,056

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

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

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		79,475	99,386	-	1,139	47,122	49,693	(2,571)	-5%	99,386
Service charges - Water		16,980	15,525	-	(304)	5,063	7,782	(2,699)	-35%	15,525
Service charges - Waste Water Management		20,478	23,478	-	1,468	11,275	11,739	(464)	-4%	23,478
Service charges - Waste management		10,498	13,533	-	815	6,216	6,766	(551)	-8%	13,533
Sale of Goods and Rendering of Services		810	795	-	78	321	398	(77)	-19%	795
Agency services		1,180	1,320	-	27	567	660	(93)	-14%	1,320
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		7,852	10,639	-	742	4,596	5,320	(724)	-14%	10,639
Interest from Current and Non Current Assets		2,121	750	-	483	1,292	375	-	-	750
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,382	1,838	-	116	866	919	(54)	-6%	1,838
Licence and permits		-	298	-	12	105	149	(44)	-29%	298
Operational Revenue		2,587	1,182	-	29	1,633	591	1,042	176%	1,182
Non-Exchange Revenue										
Property rates		45,597	50,821	-	3,229	27,473	25,411	2,063	8%	50,821
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		44,668	66,536	-	1,653	7,792	33,268	(25,476)	-	66,536
Licence and permits		181	192	-	5	75	96	(21)	-	192
Transfers and subsidies - Operational		92,215	96,971	-	29,342	69,902	48,485	21,417	-	96,971
Interest		2,587	3,284	-	256	1,557	1,642	(85)	-	3,284
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	32,663	-	9,055	15,774	16,332	(557)	-3%	32,663
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		4,315	-	-	-	111	-	111	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		332,927	419,211	-	48,145	201,741	209,605	(7,865)	-4%	419,211
Expenditure By Type										
Employee related costs		125,625	133,488	-	15,428	63,081	66,744	(3,663)	-5%	133,488
Remuneration of councillors		6,266	6,806	-	528	3,169	3,403	(234)	-7%	6,806
Bulk purchases - electricity		75,858	97,370	-	6,058	40,245	48,685	(8,440)	-	97,370
Inventory consumed		15,894	21,564	-	1,147	7,065	10,782	(3,718)	-	21,564
Debt impairment		42,844	74,412	-	345	15,476	37,206	(21,730)	-58%	74,412
Depreciation and amortisation		20,847	26,248	-	6,562	13,124	13,124	(0)	0%	26,248
Interest		8,284	2,091	-	241	1,284	1,045	238	23%	2,091
Contracted services		21,032	14,966	-	2,162	9,730	7,483	2,247	30%	14,966
Transfers and subsidies		588	-	-	-	-	-	-	-	-
Irrecoverable debts written off		17,866	-	-	-	851	-	851	-	-
Operational costs		33,926	35,267	-	2,860	25,429	17,634	7,796	44%	35,267
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		171	-	-	-	111	-	111	-	-
Total Expenditure		369,201	412,211	-	35,332	179,566	206,106	(26,540)	-13%	412,211
Surplus/(Deficit)		(36,274)	7,000	-	12,814	22,175	3,499	18,676	0	7,000
Transfers and subsidies - capital (monetary allocations)		52,314	15,057	-	2,497	7,033	7,528	(495)	(0)	15,057
Transfers and subsidies - capital (in-kind)		2,965	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		19,005	22,056	-	15,310	29,208	11,028			22,056
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		19,005	22,056	-	15,310	29,208	11,028			22,056
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		19,005	22,056	-	15,310	29,208	11,028			22,056
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		19,005	22,056	-	15,310	29,208	11,028			22,056

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

The total revenue (excluding capital transfers and contributions) year-to-date accrued amounted to R 201,741 million at the end of December 2023. This was R 7,865 million or 4% below the year-to-date budget of R 209,605 million at the end of the period. The main reason for the underperformance was due to service charges water, interest earned from receivables and operational revenue that relate to availability charges on electricity and water. Another revenue item that affected the performance of December is the fines, penalties and forfeits that were R 25,476 million or 77% below the year-to-date target R 33,268 million. This relates specifically to the traffic fines and the iGRAP 1 treatment thereof.

The transfers and subsidies - capital (monetary allocations) year-to-date amounted to R 7,033 million for December. This is R 495 thousand below the year-to-date target of R 7,528 million at the end of December. Transfers and subsidies - capital are expected to increase as the year progress.

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

The annual budget is approved for 'Expenditure by Type'

The year-to-date total operational expenditure at the end of December 2023 amounted to R 179,566 million. This is R 26,106 million or 13% below year-to-date budget projections for December 2023. The bulk electricity accounts of December are due and payable in January 2024, hence the variance. The over expenditure on other expenditure is due to internal departmental consumption changes amounting to R 8,163 million at the end of December. Although year-to-date the expenditure is lower than expected at the end of December, expenditure is expected to increase as the year progress. The variance in debt impairment relate to traffic fines and the treatment of traffic fines in terms of iGRAP 1.

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

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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

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

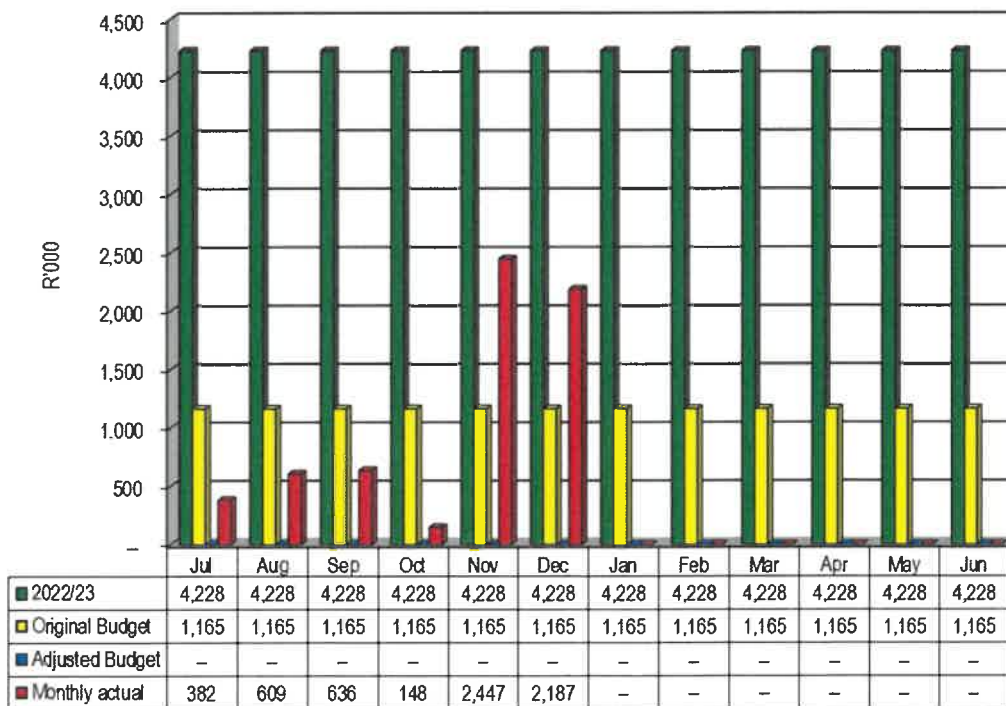
Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		26,414	6,150	-	12	91	3,075	(2,984)	-97%	6,150
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		1,406	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		4,777	7,488	-	2,175	4,586	3,744	842	22%	7,488
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	32,596	13,638	-	2,187	4,677	6,819	(2,142)	-31%	13,638
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		17,957	-	-	-	-	-	-	-	-
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	339	-	-	1,732	170	1,563	922%	339
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		39	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		149	-	-	-	-	-	-	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	18,145	339	-	-	1,732	170	1,563	922%	339
Total Capital Expenditure		50,741	13,977	-	2,187	6,409	6,988	(580)	-8%	13,977
Capital Expenditure - Functional Classification										
Governance and administration		1,445	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1,445	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2,373	3,653	-	-	1,732	1,826	(94)	-5%	3,653
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		2,220	3,653	-	-	1,732	1,826	(94)	-5%	3,653
Public safety		153	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		2,670	3,096	-	12	91	1,548	(1,457)	-94%	3,096
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2,670	3,096	-	12	91	1,548	(1,457)	-94%	3,096
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		44,253	7,228	-	2,175	4,586	3,614	972	27%	7,228
Energy sources		15,295	-	-	-	-	-	-	-	-
Water management		25,823	-	-	-	-	-	-	-	-
Waste water management		583	3,054	-	-	-	1,527	(1,527)	-100%	3,054
Waste management		2,552	4,174	-	2,175	4,586	2,087	2,499	120%	4,174
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	50,741	13,977	-	2,187	6,409	6,988	(580)	-8%	13,977
Funded by:										
National Government		44,270	13,093	-	2,183	6,128	6,546	(419)	-6%	13,093
Provincial Government		1,632	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		2,927	-	-	-	-	-	-	-	-
Transfers recognised - capital		48,829	13,093	-	2,183	6,128	6,546	(419)	-6%	13,093
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1,912	884	-	4	281	442	(161)	-36%	884
Total Capital Funding		50,741	13,977	-	2,187	6,409	6,988	(580)	-8%	13,977

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
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Table C5 consists of three distinct sections:

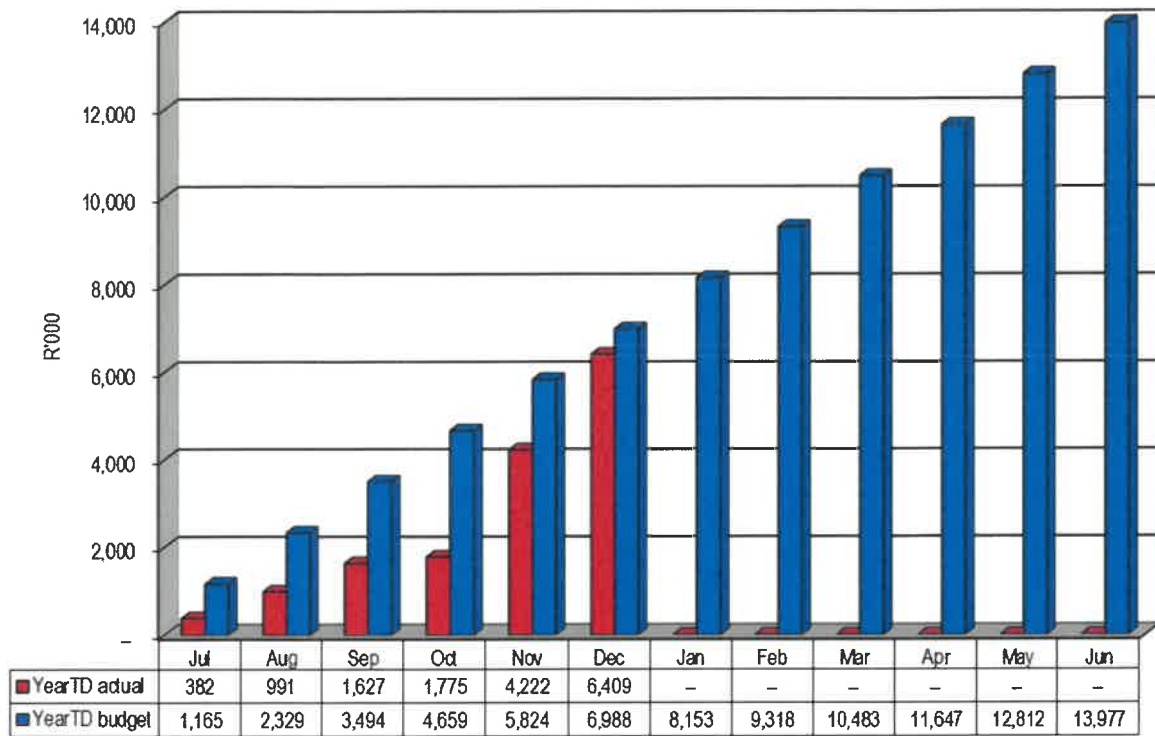
- **Appropriations by vote:**
 - Which are the budget allocations that are approved by Council in the annual and adjustment budgets (similar to the expenditure by vote in Table C3).
 - If any of these annual budgets (either for Council as a whole or any individual vote) is overspent then unauthorized expenditure will have occurred. There was no unauthorized expenditure on any vote
- **Standard classification:**
 - Similar to Table C2 this portion reflects the capital budget in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organizational structures used by the different institutions.
- **Funding portion:**
 - This section reflects how the capital budget has been funded by the different sources of capital revenue.
 - It is very important that national government grants are fully spent by year end otherwise they will have to be repaid to the national revenue fund.
 - Provincial grants should also be utilized but should any unspent portion remain then the provincial departments do not at this time require repayment.

Chart C1 2023/24 Capital Expenditure Monthly Trend: actual v target



**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
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Chart C2 2023/24 Capital Expenditure: YTD actual v YTD target



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4.1.6: Table C6: Monthly Budget Statement-Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M06 December						
Description	Ref	2022/23	Budget Year			
		Audited Outcome	2023/24 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		15,311	16,807	–	30,357	16,807
Trade and other receivables from exchange transactions		17,762	7,692	–	21,919	7,692
Receivables from non-exchange transactions		57,033	71,879	–	48,295	71,879
Current portion of non-current receivables		1,154	2,405	–	1,154	2,405
Inventory		4,491	3,424	–	3,986	3,424
VAT		10,112	40,626	–	58,935	40,626
Other current assets		66	8,328	–	9,499	8,328
Total current assets		105,931	151,161	–	174,144	151,161
Non current assets						
Investments		(451)	630	–	(374)	630
Investment property		6,177	5,963	–	6,070	5,963
Property, plant and equipment		452,512	437,177	–	445,887	437,177
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		3,340	5,225	–	3,340	5,225
Intangible assets		1,153	19	–	1,153	19
Trade and other receivables from exchange transactions		2,030	850	–	2,030	850
Non-current receivables from non-exchange transactions		495	262	–	495	262
Other non-current assets		–	–	–	–	–
Total non current assets		465,256	450,127	–	458,601	450,127
TOTAL ASSETS		571,187	601,288	–	632,745	601,288
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		734	–	–	–	–
Consumer deposits		2,490	3,842	–	2,563	3,842
Trade and other payables from exchange transactions		146,770	76,198	–	124,190	76,198
Trade and other payables from non-exchange transactions		4,973	–	–	8,284	–
Provision		14,438	13,822	–	12,977	13,822
VAT		–	31,475	–	53,322	31,475
Other current liabilities		1,461	1,394	–	1,461	1,394
Total current liabilities		170,866	126,730	–	202,797	126,730
Non current liabilities						
Financial liabilities		3,789	3,132	–	3,789	3,132
Provision		21,241	20,708	–	21,241	20,708
Long term portion of trade payables		–	58,254	–	–	58,254
Other non-current liabilities		25,575	26,415	–	25,575	26,415
Total non current liabilities		50,605	108,509	–	50,605	108,509
TOTAL LIABILITIES		221,472	235,239	–	253,402	235,239
NET ASSETS	2	349,715	366,050	–	379,343	366,050
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		345,611	361,945	–	375,238	361,945
Reserves and funds		4,104	4,104	–	4,104	4,104
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	349,715	366,050	–	379,343	366,050

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4.1.7 Table C7: Monthly Budget Statement -Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
Description	Ref	2022/23	Budget Year 2023/24							
		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		38,866	47,613	-	3,099	23,319	23,886	(487)	-2%	47,613
Service charges		115,720	176,258	-	11,338	109,085	88,129	20,956	24%	176,258
Other revenue		5,314	20,520	-	2,180	13,660	10,260	3,400	33%	20,520
Transfers and Subsidies - Operational		90,685	96,971	-	28,907	72,651	48,405	24,166	50%	96,971
Transfers and Subsidies - Capital		50,153	15,057	-	4,618	11,254	7,528	3,726	49%	15,057
Interest		12,561	750	-	-	68	375	(307)	-82%	750
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(262,271)	(322,018)	-	(10,519)	(203,769)	(161,009)	42,760	-27%	(322,018)
Interest		(6,090)	(2,091)	-	(241)	(481)	(1,045)	(565)	54%	(2,091)
Transfers and Subsidies		(588)	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		44,351	33,860	-	39,382	25,788	16,538	(9,257)	-56%	33,860
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	32	32	-	32	#DIV/0!	-
Payments										
Capital assets		(45,118)	(13,977)	-	(2,511)	(10,730)	(6,988)	3,750	-54%	(13,977)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(45,118)	(13,977)	-	(2,479)	(10,706)	(6,988)	3,717	-53%	(13,977)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/ refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(759)	(877)	-	(358)	(358)	(439)	(81)	18%	(877)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(759)	(877)	-	(358)	(358)	(439)	(81)	18%	(877)
NET INCREASE/(DECREASE) IN CASH HELD		(1,526)	18,206	-	36,546	14,724	9,103			18,206
Cash/cash equivalents at beginning		16,385	1,399	-	-	14,860	1,399			1,399
Cash/cash equivalents at month/year end:		14,860	19,606	-	-	29,584	10,502			19,606

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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PART 2-SUPPORTING DOCUMENTATION Section

Section 5- Debtor's Analysis

Debtors Analysis

The debtors' analysis must contain-

- (a) An aged analysis reconciled with the financial position grouped by-
 - (i) Revenue source; and
 - (ii) Customer group
- (b) Any bad debts written off by customer group

5.1 Supporting Table SC3: Debtors Age Analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December											
Description	NT Code	Budget Year 2023/24									Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dya-1 Yr	Over 1Yr	Total	
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	4,159	1,283	1,190	586	1,090	1,505	855	22,561	33,499	26,947
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,503	740	508	457	254	184	232	3,402	11,290	4,539
Receivables from Non-exchange Transactions - Property Rates	1400	4,141	999	945	881	4,087	863	859	35,756	48,531	42,446
Receivables from Exchange Transactions - Waste Water Management	1500	2,891	565	1,013	957	1,465	1,002	999	38,101	47,993	42,534
Receivables from Exchange Transactions - Waste Management	1600	1,698	606	642	629	855	648	639	28,538	29,257	26,310
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	1	1	1	1	1	1	49	58	53
Interest on Amstr Debtor Accounts	1810	21	-	-	-	-	-	-	1,089	1,110	1,089
Recoverable unauthorised, irregular, fuelless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	378	162	243	144	182	167	110	38,735	40,122	39,339
Total By Income Source	2000	18,794	4,747	4,482	4,015	7,943	4,372	3,695	183,232	211,280	183,258
2022/23 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	1,760	570	417	367	610	315	352	17,083	21,472	18,726
Commercial	2300	3,384	490	398	368	3,370	339	300	17,171	26,048	21,577
Household	2400	13,430	3,687	3,647	3,291	3,954	3,718	3,004	128,978	163,739	142,955
Other	2500	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	18,794	4,747	4,482	4,015	7,943	4,372	3,695	183,232	211,280	183,258

Debtors Age Analysis

The age analyses for debtors only include those amounts which are currently or past due. It does not include the interim rates debit raising nor the current month billing which is only due at the end of the following month.

The value reflected on the Financial Position will not reconcile to the Debtor's Age Analysis shown on Supporting Table SC3. The Financial Position includes the total annual billing to date and some debtor's classification which do not form part of the consumer debtors. Whereas the age analysis includes those consumer amounts which have become due and not the future amounts which will only fall due in coming months for consumers who have chosen to pay their rates and fixed charges by 30 September annually or monthly an installment basis.

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
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Chart C3 Aged Consumer Debtors Analysis

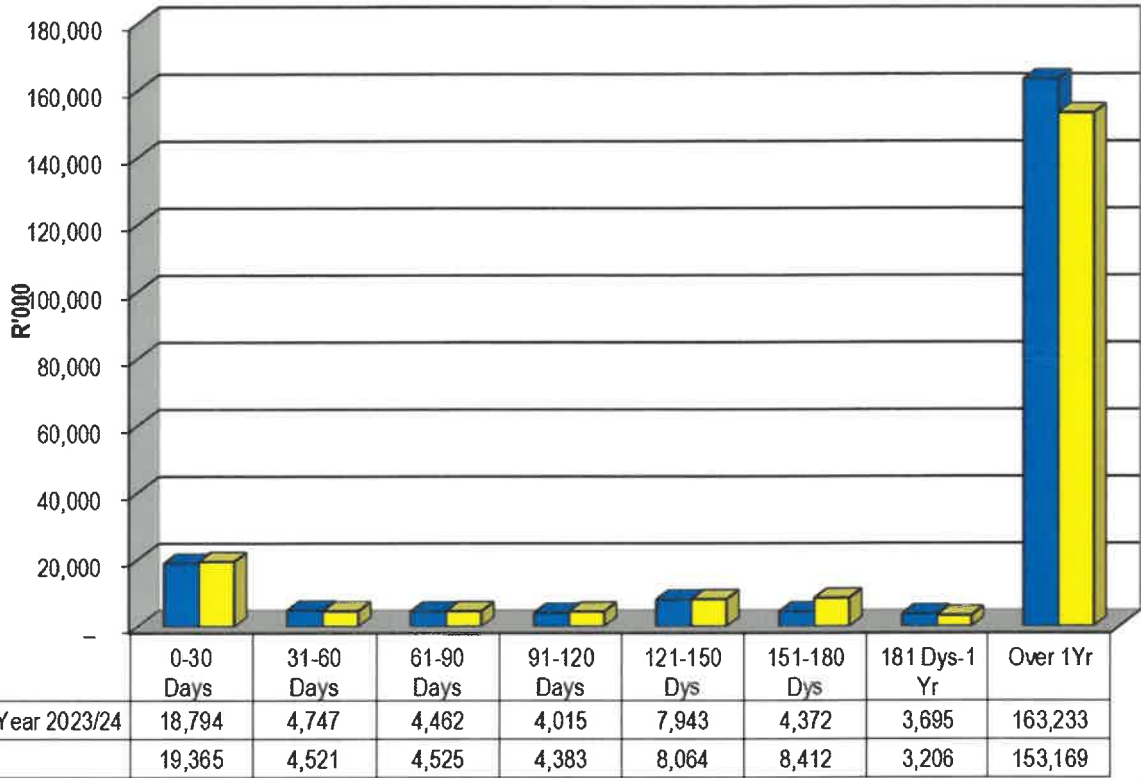
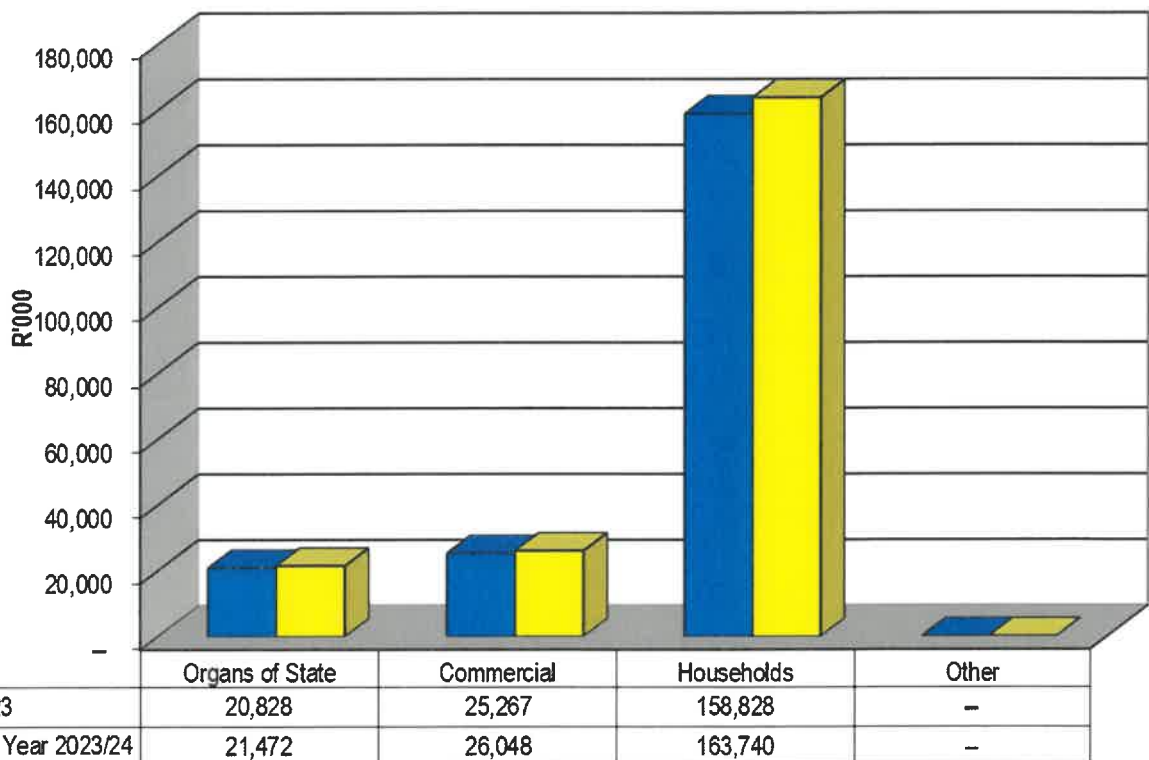


Chart C4 Consumer Debtors (total by Debtor Customer Category)



BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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Section 6 - Creditor's Analysis

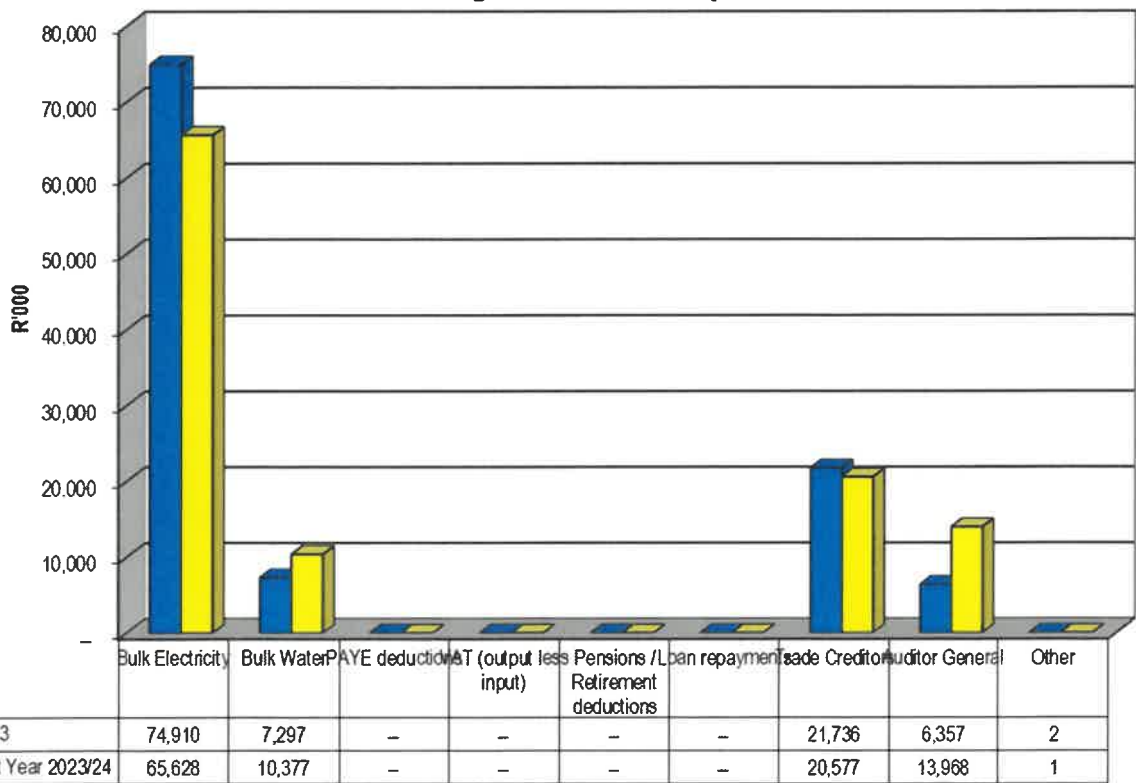
Creditor's Analysis

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

6.1 Supporting Table SC4: Creditor's Aged Analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December										
Description	NT Code	Budget Year 2023/24								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	0	-	-	-	-	0	65,628	65,628
Bulk Water	0200	43	28	-	-	-	-	3,298	7,018	10,377
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	357	342	213	80	20	39	4,734	14,791	20,577
Auditor General	0800	-	-	144	132	190	134	2,297	11,071	13,968
Other	0900	-	-	-	-	-	-	1	0	1
Total By Customer Type	1000	400	370	357	213	210	173	10,320	98,589	110,551

Chart C5 Aged Creditors Analysis



BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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Section 7- Investment Portfolio Analysis

Investment Portfolio Analysis

The investment portfolio analysis must include information consistent with the requirements of the Municipal Investment Regulations, 2005 issued by the National Treasury.

7.1 Supporting Table SC5: Investment Portfolio Analysis

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December					
Investments by maturity Name of institution & investment ID	Opening balance	Interest to be realised	Partial/ Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands					
Municipality					
Standard Bank	8,063	198	-	-	8,261
ABSA Bank	8,677	219	(1)	2,320	11,216
Nedbank	849	17	-	-	867
Investec	1,221	25	-	-	1,246
	-				-
	-				-
Municipality sub-total	18,810	460	(1)	2,320	21,590
Entities					
					-
					-
Entities sub-total	-		-	-	-
TOTAL INVESTMENTS AND INTEREST	18,810	460	(1)	2,320	21,590

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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The table below indicate the movement in the investments of the municipality from the 1st of July 2023 to 31 December 2023.

Investment Balances July 2023 - December 2023		
M01 - July 2023	Investment Opening Balance - 1 July 2023	12,318,109.93
M01 - July 2023	Investment Top Up	22,027,750.00
M01 - July 2023	Investment Withdrawals	- 1,584,453.34
M01 - July 2023	Interest Capitalised	-
Balance - 31 July 2023		32,761,406.59
M02 - August 2023	Investment Top Up	2,185,000.00
M02 - August 2023	Investment Withdrawals	- 5,948,352.15
M02 - August 2023	Interest Capitalised	-
Balance - 31 August 2023		28,998,054.44
M03 - September 2023	Investment Top Up	7,173,210.33
M03 - September 2023	Investment Withdrawals	- 6,984,864.77
M03 - September 2023	Interest Capitalised	615,795.51
M03 - September 2023	Admin / Service Fees	- 50.00
Balance - 30 September 2023		29,802,145.51
M04 - October 2023	Investment Top Up	-
M04 - October 2023	Investment Withdrawals	- 1,345,597.90
M04 - October 2023	Interest Capitalised	-
Balance - 31 October 2023		28,456,547.61
M05 - November 2023	Investment Top Up	5,097,743.22
M05 - November 2023	Investment Withdrawals	- 14,744,594.43
M05 - November 2023	Interest Capitalised	-
Balance - 30 November 2023		18,809,696.40
M06 - December 2023	Investment Top Up	2,320,425.00
M06 - December 2023	Investment Withdrawals	-
M06 - December 2023	Interest Capitalised	459,960.73
M06 - December 2023	Admin / Service Fees	- 550.00
Balance - 31 December 2023		21,589,532.13

Included in the balance of R 21,589,532.13 is the unspent conditional grants amounting to R 8,289,752.24 that are cash backed on investment.

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

ASSESSMENT DECEMBER 2023

Section 8- Allocation and grant receipts and expenditure

Allocation and grant receipts and expenditure

The disclosure an allocation and grant expenditure must reflect particulars of-

- (a) Allocation and grant receipts and expenditure against each allocation or grant; and
- (b) Any change in allocations as result of-
 - (i) An adjustments budget of the national or provincial government or district or local municipality; and
 - (ii) Changes in grants from other providers

8.1 Supporting Table SC6 -Grants receipts

WC053 Beaufort West - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M08 December										
Description	Ref	Budget Year 2023/24								
		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	87,923	-	28,655	66,355	43,962	22,393	50.9%	87,923
Equitable share		77,285	83,574	-	27,858	62,681	41,787	20,884	50.0%	83,574
Municipal Infrastructure Grant (MIG)		768	792	-	180	529	396	133	33.5%	792
Local Government Financial Management Grant (FMG)		2,085	2,185	-	-	2,185	1,093	1,093	100.0%	2,185
Expanded Public Works Programme Integrated Grant (EPWP)		1,136	1,372	-	617	960	686	274	39.9%	1,372
Other transfers and grants [insert description]										
Provincial Government:		9,431	8,211	-	1,200	6,128	4,106	2,023	49.3%	8,211
Human Settlements Development Grant (Beneficiaries)		-	932	-	-	-	466	(466)	-100.0%	932
Cultural Affairs & Sport: Library Service - Replacement Funding for most vulnerable B3 Municipalities		6,679	7,053	-	-	4,702	3,527	1,176	33.3%	7,053
Department of Local Government: Community Development Workers (CDW) Operational Support Grant		223	226	-	-	226	113	113	100.0%	226
Provincial Treasury: Western Cape Financial Management Capacity Building Grant		100	-	-	-	-	-	-	-	-
Provincial Treasury: Western Cape Municipal Recovery Services Grant	4	1,933	-	-	-	-	-	-	-	-
Human Settlements: Municipal Accreditation and Capacity Building Grant		256	-	-	-	-	-	-	-	-
Department of Local Government: Western Cape Municipal Interventions Grant		180	-	-	-	-	-	-	-	-
Department of Local Government: Municipal Water Resilience Grant		-	-	-	1,200	1,200	-	1,200	#DIV/0!	-
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	836	-	-	1,368	418	950	227.2%	836
Chemical Industries Education & Training Authority		-	836	-	-	1,368	418	950	227.2%	836
Total Operating Transfers and Grants	5	90,685	96,971	-	29,855	73,851	48,485	25,366	52.3%	96,971
Capital Transfers and Grants										
National Government:		48,224	15,057	-	3,418	10,054	7,528	2,526	33.5%	15,057
Municipal Infrastructure Grant		8,785	15,057	-	3,418	10,054	7,528	2,526	33.5%	15,057
Integrated National Electrification Programme Grant (INEP)		11,000	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		28,439	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
Provincial Government:		1,415	-	-	-	-	-	-	-	-
Department of Local Government: Western Cape Municipal Interventions Grant		300	-	-	-	-	-	-	-	-
Department of Local Government: Emergency Municipal Load Shedding Relief Grant		1,115	-	-	-	-	-	-	-	-
District Municipality:		200	-	-	-	-	-	-	-	-
Central Karoo District Municipality		200	-	-	-	-	-	-	-	-
Other grant providers:		314	-	-	-	-	-	-	-	-
Chemical Industries Education & Training Authority		314	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	50,153	15,057	-	3,418	10,054	7,528	2,526	33.5%	15,057
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	140,838	112,027	-	33,273	83,905	56,014	27,891	49.8%	112,027

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
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8.2 Supporting Table SC7 (1)-Grants expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
Description	Ref	Budget Year 2023/24								
		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:		80,884	87,923	-	28,125	65,118	43,962	21,156	48.1%	87,923
Equitable share		77,265	83,574	-	27,858	62,681	41,787	20,894	50.0%	83,574
Municipal Infrastructure Grant (MIG)		744	792	-	82	387	396	(9)	-2.3%	792
Local Government Financial Management Grant (FMG)		2,085	2,185	-	52	1,290	1,093	197	18.1%	2,185
Expanded Public Works Programme Integrated Grant (EPWP)		790	1,372	-	133	760	696	74	10.8%	1,372
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		10,323	8,211	-	964	3,684	4,106	(422)	-10.3%	8,211
Human Settlements Development Grant (Beneficiaries)		-	932	-	-	-	466	(466)	-100.0%	932
Cultural Affairs & Sport: Library Service - Replacement Funding for most vulnerable B3 Municipalities		6,584	7,053	-	938	3,554	3,527	27	0.8%	7,053
Department of Local Government : Community Development Workers (CDW) Operational Support Grant		366	226	-	26	130	113	17	15.0%	226
Provincial Treasury : Western Cape Financial Management Capacity Building Grant		-	-	-	-	-	-	-	-	-
Department of Local Government : Local Government Public Employment Support Grant		1,036	-	-	-	-	-	-	-	-
Provincial Treasury : Western Cape Municipal Recovery Services Grant		1,993	-	-	-	-	-	-	-	-
Human Settlements : Municipal Accreditation and Capacity Building Grant		165	-	-	-	-	-	-	-	-
Department of Local Government : Western Cape Municipal Interventions Grant		180	-	-	-	-	-	-	-	-
Department of Local Government : Municipal Water Resilience Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		415	-	-	-	-	-	-	-	-
Central Karoo District Municipality		415	-	-	-	-	-	-	-	-
Other grant providers:		175	836	-	253	1,065	418	677	161.9%	836
Chemical Industries Education & Training Authority		175	836	-	253	1,065	418	677	161.9%	836
Total operating expenditure of Transfers and Grants:		91,797	96,971	-	29,342	69,897	48,485	21,411	44.2%	96,971
Capital expenditure of Transfers and Grants										
National Government:		50,899	15,057	-	2,497	7,033	7,528	(495)	-8.6%	15,057
Municipal Infrastructure Grant		5,859	15,057	-	2,497	7,033	7,528	(495)	-6.6%	15,057
Integrated National Electrification Programme Grant (INEP)		16,602	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		28,438	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1,415	-	-	-	-	-	-	-	-
Department of Local Government : Western Cape Municipal Interventions Grant		300	-	-	-	-	-	-	-	-
Department of Local Government: Emergency Municipal Load Shedding Relief Grant		1,115	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Central Karoo District Municipality		-	-	-	-	-	-	-	-	-
Other grant providers:		418	-	-	-	-	-	-	-	-
Services SETA		418	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		52,732	15,057	-	2,497	7,033	7,528	(495)	-6.6%	15,057
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		144,529	112,027	-	31,838	76,930	56,014	20,916	37.3%	112,027

The expenditure on the grant funded programmes of the municipality is largely dependent on the timing when transfers are received by the municipality. Expenditure is expected to increase as the year progress.

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
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The following adjustment will be made during adjustments budget process transfers and grant receipts due to additional allocations or reductions made by national and provincial treasuries:

National transfers and grants will be reduced by R 1,060,000 from R 102,980,000 to R 101,920,000 as per the table below.

Grant	2023/24 Main Allocation	DoRA Amendment Bill	2023/24 Total Allocations	2024/25 Allocation	2025/26 Allocation
Equitable share	83,574,000	-	83,574,000	89,998,000	93,991,000
Municipal Infrastructure Grant (MIG)	15,849,000	- 1,060,000	14,789,000	16,365,000	16,917,000
Integrated National Electrification Programme (Municipal) Grant	-	-	-	5,000,000	5,593,000
Local Government Financial Management Grant (FMG)	2,185,000	-	2,185,000	2,185,000	2,323,000
Expanded Public Works Programme Integrated Grant (EPWP)	1,372,000	-	1,372,000		
Total	102,980,000	- 1,060,000	101,920,000	113,548,000	118,824,000

Provincial transfers and grants will be increased by R 4,860,339 from R 8,211,000 to R 13,071,339 as per the table below. This is as a result of unspent conditional grants of R 117,339 at 30 June 2023 that was approved for roll-over to the 2023/24 financial year and well as additional allocations amounting to R 4,743,000 that was gazetted in October and November 2023 respectively.

Provincial Allocation 2023 - 2024 Financial Year						
Department	Grant	Main Allocation	Approved Roll-over 2022/23	Provincial Gazette no.8835 6 October 2023	Provincial Gazette no. 28 November 2023	Total Allocations
Vote 3 : Provincial Treasury	Western Cape Financial Management Capacity Building Grant	-	-	-	-	-
Vote 3 : Provincial Treasury	Western Cape Municipal Financial Recovery Services Grant	-	-	-	1,000,000	1,000,000
Vote 10 : Department of Infrastructure	Human Settlements Development Grant (Beneficiaries)	932,000	-	-	203,000	1,135,000
Vote 13 : Department Cultural Affairs & Sport	Replacement Funding for most vulnerable B3 Municipalities	7,053,000	95,258	-	105,000	7,253,258
Vote 14 : Department of Local Government	Community Development Workers (CDW) Operational Support Grant	226,000	22,081	-	-	248,081
Vote 14 : Department of Local Government	Western Cape Municipal Interventions Grant	-	-	-	1,635,000	1,635,000
Vote 14 : Department of Local Government	Municipal Energy Resilience Grant	-	-	600,000	-	600,000
Vote 14 : Department of Local Government	Municipal Water Resilience Grant	-	-	1,200,000	-	1,200,000
Total		8,211,000	117,339	1,800,000	2,943,000	13,071,339

Provision will also be made for the unspent Central Karoo District unspent allocation of R 75,966 at the end of the 2022/23 financial year.

At the end of the 2022/23 the municipality had an unspent amount of R 1,120,378 that was received from the national SETA's relating to the Skills Development Centre as well as the Chemical Industries Education & Training Authority learnership. This unspent allocations will also be provided for in the adjustments budget in order for the associated projects as to be completed.

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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Section 9- Councillor and board member allowances and employee benefits

Expenditure on councillor and board members allowances and employee benefits

The disclosure on councillor and board members allowances and employee benefit must include a comparison of actual expenditure and budgeted expenditure on-

- (a) Councillor allowances
- (b) Board member allowances, and
- (c) Employee benefits

WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December										
Summary of Employee and Councillor remuneration	Ref	2022/23		Budget Year 2023/24						
		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		5,359	5,876	—	455	2,700	2,938	(238)	-8%	5,876
Pension and UIF Contributions		192	174	—	10	90	87	3	4%	174
Medical Aid Contributions		3	—	—	—	5	—	5	#DIV/0!	—
Motor Vehicle Allowance		136	148	—	11	68	74	(6)	-8%	148
Cellphone Allowance		529	559	—	47	281	280	1	0%	559
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		47	49	—	4	25	25	0	1%	49
Sub Total - Councillors		6,266	6,806	—	528	3,169	3,403	(234)	-7%	5,806
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3,159	4,438	—	217	1,090	2,219	(1,129)	-51%	4,438
Pension and UIF Contributions		297	205	—	23	135	103	32	31%	205
Medical Aid Contributions		11	—	—	6	34	—	34	#DIV/0!	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		3	107	—	—	—	54	(54)	-100%	107
Motor Vehicle Allowance		86	60	—	15	90	30	60	200%	60
Cellphone Allowance		77	72	—	5	27	36	(9)	-26%	72
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		0	0	—	0	0	0	0	3%	0
Payments in lieu of leave		416	—	—	—	49	—	49	#DIV/0!	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations	2	—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		258	329	—	18	96	164	(69)	-42%	329
Acting and post related allowance		697	—	—	10	81	—	81	#DIV/0!	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		5,005	5,211	—	293	1,602	2,606	(1,004)	-39%	5,211
Other Municipal Staff										
Basic Salaries and Wages		83,200	92,657	—	6,696	40,501	46,329	(5,828)	-13%	92,657
Pension and UIF Contributions		13,752	15,971	—	1,151	6,942	7,986	(1,044)	-13%	15,971
Medical Aid Contributions		2,007	2,045	—	173	1,021	1,023	(2)	0%	2,045
Overtime		3,654	2,587	—	302	1,748	1,294	455	35%	2,587
Performance Bonus		6,096	6,552	—	5,888	6,007	3,276	2,731	83%	6,552
Motor Vehicle Allowance		81	224	—	14	125	112	14	12%	224
Cellphone Allowance		157	167	—	12	73	84	(11)	-13%	167
Housing Allowances		423	403	—	33	199	202	(2)	-1%	403
Other benefits and allowances		4,918	5,233	—	398	2,506	2,616	(111)	-4%	5,233
Payments in lieu of leave		139	—	—	49	314	—	314	#DIV/0!	—
Long service awards		482	962	—	114	347	481	(134)	-28%	962
Post-retirement benefit obligations	2	4,232	1,476	—	121	724	738	(14)	-2%	1,476
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		1,479	—	—	185	973	—	973	#DIV/0!	—
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		120,819	128,277	—	15,134	61,479	64,139	(2,659)	-4%	128,277
TOTAL SALARY, ALLOWANCES & BENEFITS		131,891	140,294	—	15,956	66,250	70,147	(3,897)	-6%	140,294
TOTAL MANAGERS AND STAFF		125,625	133,488	—	15,428	63,081	66,744	(3,663)	-5%	133,488

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The total overtime and standby budget for the 2023/24 financial year amounts to R 4,587,194 and total expenditure on these two items at the end of December 2023 amounted to R 2,814,943.39 or 61% of the total budget.

	Budget	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total YTD	% of Budget Spent
Overtime	2,587,194	269,777.45	216,895.94	249,434.63	282,999.74	266,633.10	267,692.19	1,553,433.05	60%
Standby Allowances	2,000,000	200,605.55	214,273.42	224,371.07	209,046.18	214,526.70	198,687.42	1,261,510.34	63%
Total	4,587,194	470,383.00	431,169.36	473,805.70	492,045.92	481,159.80	466,379.61	2,814,943.39	61%

The cost of employment needs to be closely monitored during the 2023/24 financial year specifically expenditure items like overtime and standby cost to ensure that these costs remain within the budget allocated.

Section 10- Material variances

Material variances to the service delivery and budget implementation plan

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

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

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

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WC053 Beaufort West - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Mid-Year Assessment

R thousands	Description	Ref	Budget Year 2023/24												2023/24 Medium Term Revenue & Expenditure Framework			
			July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25		
			Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget		
Cash Receipts By Source																		
	Property rates		2,046	5,836	3,812	2,969	3,554	3,099	11,822	11,822	11,822	11,822	11,822	11,822	11,822	47,613	51,587	56,505
	Service charges - Electricity revenue		7,418	9,853	8,664	8,473	7,929	7,880	27,377	27,377	27,377	27,377	27,377	27,377	27,377	111,941	126,948	136,591
	Service charges - Water revenue		1,365	1,470	1,322	1,463	1,246	1,387	5,919	5,919	5,919	5,919	5,919	5,919	5,919	27,084	29,845	33,068
	Service charges - Waste Water Management		1,019	2,156	1,527	1,254	1,373	1,371	5,521	5,521	5,521	5,521	5,521	5,521	5,521	23,556	26,501	29,027
	Service charges - Waste Mangement		507	1,034	831	602	647	700	3,120	3,120	3,120	3,120	3,120	3,120	3,120	13,677	15,387	16,854
	Rental of facilities and equipment		47	52	54	10	145	116	433	433	433	433	433	433	433	1,734	1,941	2,118
	Interest earned - external investments		-	-	-	68	-	-	125	125	125	125	125	125	750	850	1,000	
	Interest earned - outstanding debtors		-	-	-	-	-	(0)	7	7	7	7	7	7	-	-	-	
	Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Fines, penalties and forfeits		1,142	718	1,300	1,500	1,479	1,653	3,799	3,799	3,799	3,799	3,799	3,799	15,000	18,663	12,515	
	Licences and permits		36	38	29	38	21	17	112	112	112	112	112	112	480	519	551	
	Agency services		88	152	112	102	86	27	314	314	314	314	314	314	1,320	1,452	1,597	
	Transfers and Subsidies - Operational		35,751	2,528	2,637	-	2,828	28,907	28,270	28,270	28,270	28,270	28,270	28,270	96,971	104,798	106,770	
	Other revenue		515	268	358	277	2,114	366	1,305	1,305	1,305	1,305	1,305	1,305	1,977	2,113	2,239	
	Cash Receipts by Source		49,833	24,105	20,648	16,754	21,321	45,524	88,125	88,125	88,125	88,125	88,125	88,125	342,112	380,604	398,836	
	Other Cash Flows by Source																	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	4,618	4,385	4,385	4,385	4,385	4,385	4,385	15,057	20,547	21,664	
	Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Proceeds on Disposal of Fixed and Intangible Assets)		1,202	-	5,434	-	-	-	-	-	-	-	-	-	(6,636)	-	-	
	Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Increase (decrease) in consumer deposits		-	-	-	-	2	1	12	12	12	12	12	12	(83)	(83)	(83)	
	Decrease (increase) in non-current receivables		-	-	-	-	495	(83)	(83)	(83)	(83)	(83)	(83)	(83)	62	62	62	
	Decrease (increase) in non-current investments		-	-	-	-	(451)	32	62	62	62	62	62	62	107	107	107	
	Total Cash Receipts by Source		51,135	24,105	26,082	16,754	21,321	50,176	92,502	92,502	92,502	92,502	92,502	92,502	357,168	401,151	420,500	
	Cash Payments by Type																	
	Employee related costs		19,211	19,412	20,966	9,637	9,472	14,899	11,546	11,546	11,546	11,546	11,546	11,546	132,359	138,664	143,452	
	Remuneration of councillors		-	1,048	524	541	-	528	-	-	-	-	-	-	(2,641)	-	-	
	Interest		49	25	6	14	146	241	134	134	134	134	134	938	2,091	1,734	1,351	
	Bulk purchases - Electricity		5,846	11,318	11,915	12,151	7,559	14,068	16,228	16,228	16,228	16,228	16,228	16,228	97,370	109,775	116,361	
	Acquisitions - water & other inventory		2,857	1,900	1,042	1,224	1,844	1,147	2,416	2,416	2,416	2,416	2,416	2,416	21,564	22,833	23,974	
	Contracted services		3,670	2,990	2,469	2,512	1,872	2,162	873	873	873	873	873	873	14,966	18,646	19,966	
	Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Other expenditure		20,548	22,237	14,460	18,633	11,028	2,860	3,921	3,921	3,921	3,921	3,921	3,921	48,954	55,093	59,367	
	Cash Payments by Type		52,182	58,929	51,383	44,713	31,831	35,906	35,119	35,119	35,119	35,119	35,119	35,119	317,302	346,944	364,470	
	Other Cash Flows/Payments by Type																	
	Capital assets		919	919	638	2,938	2,814	2,511	1,109	1,109	1,109	1,109	1,109	1,109	13,977	17,867	18,838	
	Repayment of borrowing		-	-	-	-	-	-	146	146	146	146	146	146	877	515	573	
	Other Cash Flows/Payments		-	(67,233)	(58,571)	(30,851)	(21,266)	4,562	-	-	-	-	-	-	173,359	0	0	
	Total Cash Payments by Type		53,101	(7,385)	(6,551)	(16,799)	(13,478)	(42,979)	36,374	36,374	36,374	36,374	36,374	36,374	332,156	365,325	383,882	
	NET INCREASE/(DECREASE) IN CASH HELD		(1,966)	31,480	32,632	(45)	7,889	7,196	56,129	56,129	56,129	56,129	56,129	56,129	25,012	35,826	36,618	
	Cash/cash equivalents at the month/year beginning:		19,430	(14,025)	(6,514)	26,119	15,272	23,161	(2,312)	(2,312)	(2,312)	(2,312)	(2,312)	(2,312)	53,816	16,807	45,500	
	Cash/cash equivalents at the month/year end:		17,464	17,464	26,119	26,074	23,161	30,357	53,816	53,816	53,816	53,816	53,816	53,816	26,412	52,633	82,118	

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Section 11- Parent municipality financial performance

Parent municipality financial performance

If the municipality has municipal entities, provide the monthly statement of financial performance for the parent municipality only

WC053 Beaufort West - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Mid-Year Assessment

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue										
Exchange Revenue										
Service charges - Electricity							-			
Service charges - Water							-			
Service charges - Waste Water Management							-			
Service charges - Waste management							-			
Sale of Goods and Rendering of Services							-			
Agency services							-			
Interest							-			
Interest earned from Receivables							-			
Interest earned from Current and Non Current Assets							-			
Dividends							-			
Rent on Land							-			
Rental from Fixed Assets							-			
Licence and permits							-			
Operational Revenue							-			
Non-Exchange Revenue							-			
Property rates										
Surcharges and Taxes										
Fines, penalties and forfeits							-			
Licences or permits										
Transfer and subsidies - Operational										
Interest										
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets										
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-			-
Expenditure By Type										
Employee related costs							-			
Remuneration of councillors							-			
Bulk purchases - electricity							-			
Inventory consumed							-			
Debt impairment							-			
Depreciation and amortisation							-			
Interest							-			
Contracted services							-			
Transfers and subsidies							-			
Irrecoverable debts written off							-			
Operational costs							-			
Losses on disposal of Assets										
Other Losses										
Total Expenditure		-	-	-	-	-	-			-
Surplus/(Deficit)		-	-	-	-	-	-			-
Transfers and subsidies - capital (monetary allocations)								-		
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-			-
Income Tax								-		
Surplus/(Deficit) after income tax		-	-	-	-	-	-			-

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Section 12-Municipal Entity Financial Performance

Municipal entity summary

If the municipality has municipal entities, provide a summary for all entities of revenue, operating expenditure and capital expenditure

WC053 Beaufort West - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Mid-Year Assessment

Description	Ref	2022/23	Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Revenue By Municipal Entity											
<i>Insert name of municipal entity</i>								-			
								-			
								-			
								-			
								-			
								-			
								-			
Total Operating Revenue	1	-	-	-	-	-	-	-			-
Expenditure By Municipal Entity											
<i>Insert name of municipal entity</i>								-			
								-			
								-			
								-			
								-			
								-			
								-			
								-			
Total Operating Expenditure	2	-	-	-	-	-	-	-			-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-			-
Capital Expenditure By Municipal Entity											
<i>Insert name of municipal entity</i>								-			
								-			
								-			
								-			
								-			
								-			
Total Capital Expenditure	3	-	-	-	-	-	-	-			-

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Section 13: Capital Program Performance

Capital Programs Performance

The disclosure on capital programs performance must include at least-

- (a) Capital expenditure by month,
- (b) A summary of capital expenditure by asset class and sub-class

13.1 Supporting Table SC12

When comparing the year to date budgeted with the year-to-date actual expenditure, the municipality is 55% or R7,568 million under the budgeted capital spend for December 2023.

Council approved a capital budget amounting to R 13,976,999 for the 2023/24 financial year. The 2023/24 capital budget is mainly funded by the Municipal Infrastructure Grant. The capital expenditure programme is dependent on the timing of the MIG transfers from national government. The total year-to-date capital expenditure at the end of December 2023 amounted to R 6,408,964.10 (excluding VAT) or 45.9% of the approved capital budget.

Below is the graph which shows the Capital Expenditure Trend as at 31 December 2023.

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	1,165	-	382	382	1,165	783	67.2%	3%
August	979	1,165	-	609	991	2,329	1,339	57.5%	7%
September	529	1,165	-	636	1,627	3,494	1,868	53.4%	12%
October	801	1,165	-	148	1,775	4,659	2,884	61.9%	13%
November	2,991	1,165	-	2,447	4,222	5,824	1,602	27.5%	30%
December	2,473	1,165	-	2,187	6,409	6,988	580	8.3%	46%
January	406	1,165	-	-	-	8,153	-		
February	28	1,165	-	-	-	9,318	-		
March	12,525	1,165	-	-	-	10,483	-		
April	7,553	1,165	-	-	-	11,647	-		
May	9,488	1,165	-	-	-	12,812	-		
June	12,968	1,165	-	-	-	13,977	-		
Total Capital expenditure	50,741	13,977	-	6,409					

13.2 Supporting Table SC 13

Supporting Tables SC 13 include the following:

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

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The table below indicate the progress on the top 10 capital projects of the municipality at the end of December 2023.

WC053 Beaufort West Municipality - Top 10 Capital Projects December 2023										
No.	Project Name	Funding Source	Budget Year 2023/24	YTD Expenditure	YTD Budget	Variance	Status of the project	At what stage is each project currently?	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Upgrade Streets : Diliso Ave & Matschika St - Kwa-Mandlenkosi	MIG	877,558	4,611	438,779	434,168	N/A	Project will not be implemented due to funding constraints	N/A	N/A
2	Upgrade Roads : Freddie Max Crescent - Nelspoort	CRR	495,652	4,033	247,826	243,793	Procurement	Awaiting BAC, scheduled for 12 January 2024	N/A	N/A
3	Rehabilitate Gravel Roads : Rustdene, Kwa-Mandlenkosi & Hillside II - Beaufort West	MIG	808,080	7,553	404,040	396,487	N/A	Project will not be implemented due to funding constraints	N/A	N/A
4	Upgrade Gravel Roads : Pieter Street, Rustdene - Beaufort West	MIG	633,515	21,387	316,758	295,371	Procurement	Awaiting BAC, scheduled for 12 January 2024	N/A	N/A
5	New Stormwater Drainage - Murraysburg	MIG	917,144	-	458,572	458,572	N/A	Project will not be implemented due to funding constraints	N/A	N/A
6	Upgrade Sportsgrounds - Nelspoort	MIG	1,579,993	-	789,997	789,997	Design and Tender	Awaiting Design Report	N/A	N/A
7	Upgrade Existing Regional Sport Stadium Ph2 - Rustdene	MIG	1,733,653	1,455,126	866,827	588,299	Completed	Project Practical completed on 26/09/2023. Final Completion planned for 22 January 2024	N/A	N/A
8	Upgrade Existing Regional Sport Stadium Ph2 - Rustdene	CRR	339,130	277,160	169,565	107,595	Planning	Project will not be implemented due to reprioritizations. Technical report to be received on 15/01/2024	N/A	N/A
9	Upgrading of Existing Irrigation Pump Station at WWTW - Beaufort West	MIG	2,137,000	-	1,068,500	1,068,500	Completed	Front End Loader and Tipper Truck delivered and in operation	N/A	N/A
10	Landfillsite: Supply and Delivery of Yellow Plant - Beaufort West	MIG	4,173,913	4,585,855	2,086,957	2,498,899	Completed		N/A	N/A
			13,695,638	6,355,776	6,847,819	492,093				

The top 10 capital projects of the municipality amount to R 13,695,638 or 98% of the total approved budget of R 13,976,999. At the end of the 2nd quarter the year-to-date expenditure on these projects amounted to R 6,355,726. The table above indicate the progress on these projects at the end of December 2023 and remedial actions to address the delays in the year-to-date performance.

Given the reduction in the Municipal Infrastructure Grant (MIG) allocation of R 1,060,000 the MIG capital project allocations will have to adjusted during the adjustment process.

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13.2.1 Supporting Table SC13a

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year

Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		25,905	5,091	--	2,175	4,586	2,546	(2,040)	-80.2%	5,091
Roads Infrastructure		--	--	--	--	--	--	--	--	--
Roads		--	--	--	--	--	--	--	--	--
Road Structures		--	--	--	--	--	--	--	--	--
Road Furniture		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Storm water Infrastructure		583	917	--	--	--	459	459	100.0%	917
Drainage Collection		555	--	--	--	--	--	--	--	--
Storm water Conveyance		29	917	--	--	--	459	459	100.0%	917
Attenuation		--	--	--	--	--	--	--	--	--
Electrical Infrastructure		593	--	--	--	--	--	--	--	--
Power Plants		--	--	--	--	--	--	--	--	--
HV Substations		--	--	--	--	--	--	--	--	--
HV Switching Station		--	--	--	--	--	--	--	--	--
HV Transmission Conductors		--	--	--	--	--	--	--	--	--
MV Substations		--	--	--	--	--	--	--	--	--
MV Switching Stations		--	--	--	--	--	--	--	--	--
MV Networks		--	--	--	--	--	--	--	--	--
LV Networks		--	--	--	--	--	--	--	--	--
Capital Spares		593	--	--	--	--	--	--	--	--
Water Supply Infrastructure		24,729	--	--	--	--	--	--	--	--
Dams and Weirs		--	--	--	--	--	--	--	--	--
Boreholes		24,729	--	--	--	--	--	--	--	--
Reservoirs		--	--	--	--	--	--	--	--	--
Pump Stations		--	--	--	--	--	--	--	--	--
Water Treatment Works		--	--	--	--	--	--	--	--	--
Bulk Mains		--	--	--	--	--	--	--	--	--
Distribution		--	--	--	--	--	--	--	--	--
Distribution Points		--	--	--	--	--	--	--	--	--
PRV Stations		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	--	--	--	--	--	--	--	--
Pump Station		--	--	--	--	--	--	--	--	--
Reticulation		--	--	--	--	--	--	--	--	--
Waste Water Treatment Works		--	--	--	--	--	--	--	--	--
Outfall Sewers		--	--	--	--	--	--	--	--	--
Toilet Facilities		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		--	4,174	--	2,175	4,586	2,087	(2,499)	-119.7%	4,174
Landfill Sites		--	4,174	--	2,175	4,586	2,087	(2,499)	-119.7%	4,174
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		--	--	--	--	--	--	--	--	--
MV Substations		--	--	--	--	--	--	--	--	--
LV Networks		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Coastal Infrastructure		--	--	--	--	--	--	--	--	--
Sand Pumps		--	--	--	--	--	--	--	--	--
Piers		--	--	--	--	--	--	--	--	--
Revetments		--	--	--	--	--	--	--	--	--
Promenades		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--
Data Centres		--	--	--	--	--	--	--	--	--
Core Layers		--	--	--	--	--	--	--	--	--
Distribution Layers		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

ASSESSMENT DECEMBER 2023

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		1,403	-	-	-	-	-	-	-	-
Computer Equipment		1,403	-	-	-	-	-	-	-	-
Furniture and Office Equipment		39	-	-	-	-	-	-	-	-
Furniture and Office Equipment		39	-	-	-	-	-	-	-	-
Machinery and Equipment		153	-	-	-	-	-	-	-	-
Machinery and Equipment		153	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Melure		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	27,500	5,091	-	2,175	4,588	2,546	(2,040)	-80.2%	5,091

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

ASSESSMENT DECEMBER 2023

13.2.2 Supporting Table SC13b

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

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		2,931	5,233	-	12	91	2,617	2,526	96.5%	5,233
Roads Infrastructure		2,670	3,096	-	12	91	1,548	1,457	94.1%	3,096
Roads		2,670	3,096	-	12	91	1,548	1,457	94.1%	3,096
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		261	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		261	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	2,137	-	-	-	1,068	1,068	100.0%	2,137
Pump Station		-	2,137	-	-	-	1,068	1,068	100.0%	2,137
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

ASSESSMENT DECEMBER 2023

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Mid-										
Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Community Assets			3,314				1,657	1,657	100.0%	3,314
Community Facilities										
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities			3,314				1,657	1,657	100.0%	3,314
Indoor Facilities										
Outdoor Facilities			3,314				1,657	1,657	100.0%	3,314
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
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		7								
Computer Equipment		7								
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										
Living resources										
Mature										
Policing and Protection										
Zoological plants and animals										
Immature										
Policing and Protection										
Zoological plants and animals										
Total Capital Expenditure on renewal of existing as#	1	2,939	8,547		12	91	4,273	4,183	97.9%	8,547

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

ASSESSMENT DECEMBER 2023

13.2.3 Supporting Table SC13c

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

Description	Ref	2022/23	Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure		47	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		47	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-
LV Networks		47	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

ASSESSMENT DECEMBER 2023

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

Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Community Assets		26	271	--	--	3	135	132	97.6%	271
Community Facilities		25	105	--	--	--	53	53	100.0%	105
Halls		2	105	--	--	--	53	53	100.0%	105
Centres		--	--	--	--	--	--	--	--	--
Crèches		--	--	--	--	--	--	--	--	--
Clinics/Care Centres		--	--	--	--	--	--	--	--	--
Fire/Ambulance Stations		--	--	--	--	--	--	--	--	--
Testing Stations		--	--	--	--	--	--	--	--	--
Museums		--	--	--	--	--	--	--	--	--
Galleries		--	--	--	--	--	--	--	--	--
Theatres		--	--	--	--	--	--	--	--	--
Libraries		23	--	--	--	--	--	--	--	--
Cemeteries/Crematoria		--	--	--	--	--	--	--	--	--
Police		--	--	--	--	--	--	--	--	--
Parks		--	--	--	--	--	--	--	--	--
Public Open Space		--	--	--	--	--	--	--	--	--
Nature Reserves		--	--	--	--	--	--	--	--	--
Public Ablution Facilities		--	--	--	--	--	--	--	--	--
Markets		--	--	--	--	--	--	--	--	--
Stalls		--	--	--	--	--	--	--	--	--
Abattoirs		--	--	--	--	--	--	--	--	--
Airports		--	--	--	--	--	--	--	--	--
Taxi Ranks/Bus Terminals		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities		1	165	--	--	3	83	80	96.2%	165
Indoor Facilities		--	--	--	--	--	--	--	--	--
Outdoor Facilities		1	165	--	--	3	83	80	96.2%	165
Capital Spares		--	--	--	--	--	--	--	--	--
Heritage assets		--	--	--	--	--	--	--	--	--
Monuments		--	--	--	--	--	--	--	--	--
Historic Buildings		--	--	--	--	--	--	--	--	--
Works of Art		--	--	--	--	--	--	--	--	--
Conservation Areas		--	--	--	--	--	--	--	--	--
Other Heritage		--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--
Revenue Generating		--	--	--	--	--	--	--	--	--
Improved Property		--	--	--	--	--	--	--	--	--
Unimproved Property		--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--
Improved Property		--	--	--	--	--	--	--	--	--
Unimproved Property		--	--	--	--	--	--	--	--	--
Other assets		6,872	4,781	--	995	3,716	2,390	(1,326)	-55.5%	4,781
Operational Buildings		6,872	4,781	--	995	3,716	2,390	(1,326)	-55.5%	4,781
Municipal Offices		6,872	4,781	--	995	3,716	2,390	(1,326)	-55.5%	4,781
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 Licences		--	--	--	--	--	--	--	--	--
Solid Waste Licences		--	--	--	--	--	--	--	--	--
Computer Software and Applications		--	--	--	--	--	--	--	--	--
Land Settlement Software Applications		--	--	--	--	--	--	--	--	--
Unspecified		--	--	--	--	--	--	--	--	--
Computer Equipment		22	179	--	4	12	89	77	86.8%	179
Computer Equipment		22	179	--	4	12	89	77	86.8%	179
Furniture and Office Equipment		81	263	--	--	38	131	93	70.7%	263
Furniture and Office Equipment		81	263	--	--	38	131	93	70.7%	263
Machinery and Equipment		1,059	1,688	--	24	409	844	434	51.5%	1,688
Machinery and Equipment		1,059	1,688	--	24	409	844	434	51.5%	1,688
Transport Assets		395	1,350	--	24	523	675	152	22.5%	1,350
Transport Assets		395	1,350	--	24	523	675	152	22.5%	1,350
Land		--	--	--	--	--	--	--	--	--
Land		--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--
Living resources		--	--	--	--	--	--	--	--	--
Mature		--	--	--	--	--	--	--	--	--
Policing and Protection		--	--	--	--	--	--	--	--	--
Zoological plants and animals		--	--	--	--	--	--	--	--	--
Immature		--	--	--	--	--	--	--	--	--
Policing and Protection		--	--	--	--	--	--	--	--	--
Zoological plants and animals		--	--	--	--	--	--	--	--	--
Total Repairs and Maintenance Expenditure	1	8,502	8,530	--	1,047	4,702	4,265	(437)	-10.2%	8,530

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2023**

13.2.4 Supporting Table SC13d

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Mid-Year Assessment

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		16,754	20,512	-	5,128	10,256	10,256	-		20,512
Roads Infrastructure		4,163	6,674	-	1,668	3,337	3,337	(0)	0.0%	6,674
Roads		4,001	6,674	-	1,668	3,337	3,337	(0)	0.0%	6,674
Road Structures		108	-	-	-	-	-	-	-	-
Road Furniture		53	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		1,334	-	-	-	-	-	-	-	-
Drainage Collection		468	-	-	-	-	-	-	-	-
Storm water Conveyance		865	-	-	-	-	-	-	-	-
Attenuation		1	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,945	3,942	-	985	1,971	1,971	0	0.0%	3,942
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	3,942	-	985	1,971	1,971	0	0.0%	3,942
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		1,239	-	-	-	-	-	-	-	-
MV Switching Stations		14	-	-	-	-	-	-	-	-
MV Networks		777	-	-	-	-	-	-	-	-
LV Networks		915	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		4,036	3,662	-	915	1,831	1,831	-	-	3,662
Dams and Weirs		148	-	-	-	-	-	-	-	-
Boreholes		1,228	-	-	-	-	-	-	-	-
Reservoirs		769	-	-	-	-	-	-	-	-
Pump Stations		339	-	-	-	-	-	-	-	-
Water Treatment Works		1,078	3,662	-	915	1,831	1,831	-	-	3,662
Bulk Mains		366	-	-	-	-	-	-	-	-
Distribution		110	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		4,253	3,614	-	904	1,807	1,807	(0)	0.0%	3,614
Pump Station		883	-	-	-	-	-	-	-	-
Reticulation		620	-	-	-	-	-	-	-	-
Waste Water Treatment Works		2,747	3,614	-	904	1,807	1,807	(0)	0.0%	3,614
Outfall Sewers		2	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		23	2,620	-	655	1,310	1,310	0	0.0%	2,620
Landfill Sites		-	2,255	-	564	1,127	1,127	-	-	2,255
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		23	365	-	91	183	183	0	0.0%	365
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

ASSESSMENT DECEMBER 2023

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Mid-Year Assessment

Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Community Assets		4,895	635	--	159	317	317	(0)	0.0%	635
Community Facilities		3,057	134	--	33	67	67	(0)	0.0%	134
Halls		2,897	133	--	--	67	67	--	--	133
Centres		--	--	--	--	--	--	--	--	--
Crèches		--	--	--	--	--	--	--	--	--
Clinics/Care Centres		--	--	--	--	--	--	--	--	--
Fire/Ambulance Stations		--	--	--	--	--	--	--	--	--
Testing Stations		--	--	--	--	--	--	--	--	--
Museums		--	--	--	--	--	--	--	--	--
Galleries		--	--	--	--	--	--	--	--	--
Theatres		--	--	--	--	--	--	--	--	--
Libraries		30	--	--	--	--	--	--	--	--
Cemeteries/Crematoria		330	0	--	0	0	0	(0)	-2.1%	0
Police		--	--	--	--	--	--	--	--	--
Purfs		--	--	--	--	--	--	--	--	--
Public Open Space		--	--	--	--	--	--	--	--	--
Nature Reserves		--	--	--	--	--	--	--	--	--
Public Ablution Facilities		--	--	--	--	--	--	--	--	--
Markets		--	--	--	--	--	--	--	--	--
Stalls		--	--	--	--	--	--	--	--	--
Abattoirs		--	--	--	--	--	--	--	--	--
Airports		--	--	--	--	--	--	--	--	--
Taxi Ranks/Bus Terminals		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities		1,839	501	--	125	251	251	(0)	0.0%	501
Indoor Facilities		--	--	--	--	--	--	--	--	--
Outdoor Facilities		1,839	501	--	125	251	251	(0)	0.0%	501
Capital Spares		--	--	--	--	--	--	--	--	--
Heritage assets		--	--	--	--	--	--	--	--	--
Monuments		--	--	--	--	--	--	--	--	--
Historic Buildings		--	--	--	--	--	--	--	--	--
Works of Art		--	--	--	--	--	--	--	--	--
Conservation Areas		--	--	--	--	--	--	--	--	--
Other Heritage		--	--	--	--	--	--	--	--	--
Investment properties		214	214	--	53	107	107	--	--	214
Revenue Generating		214	214	--	53	107	107	--	--	214
Improved Property		214	214	--	53	107	107	--	--	214
Unimproved Property		--	--	--	--	--	--	--	--	--
Non-revenue Generating		--	--	--	--	--	--	--	--	--
Improved Property		--	--	--	--	--	--	--	--	--
Unimproved Property		--	--	--	--	--	--	--	--	--
Other assets		661	944	--	236	472	472	(0)	0.0%	944
Operational Buildings		661	944	--	236	472	472	(0)	0.0%	944
Municipal Offices		661	944	--	236	472	472	(0)	0.0%	944
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		59	10	--	2	5	5	--	--	10
Intangible Assets		59	10	--	2	5	5	--	--	10
Licences and Rights		59	10	--	2	5	5	--	--	10
Water Rights		--	--	--	--	--	--	--	--	--
Effluent Licenses		--	--	--	--	--	--	--	--	--
Solid Waste Licenses		--	--	--	--	--	--	--	--	--
Computer Software and Applications		59	10	--	2	5	5	--	--	10
Load Settlement Software Applications		--	--	--	--	--	--	--	--	--
Unspecified		--	--	--	--	--	--	--	--	--
Computer Equipment		330	599	--	150	299	299	0	0.0%	599
Computer Equipment		330	599	--	150	299	299	0	0.0%	599
Furniture and Office Equipment		360	940	--	235	470	470	--	--	940
Furniture and Office Equipment		360	940	--	235	470	470	--	--	940
Machinery and Equipment		288	362	--	91	181	181	0	0.0%	362
Machinery and Equipment		288	362	--	91	181	181	0	0.0%	362
Transport Assets		1,456	2,033	--	508	1,016	1,016	0	0.0%	2,033
Transport Assets		1,456	2,033	--	508	1,016	1,016	0	0.0%	2,033
Land		--	--	--	--	--	--	--	--	--
Land		--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--
Living resources		--	--	--	--	--	--	--	--	--
Living resources		--	--	--	--	--	--	--	--	--
Mature		--	--	--	--	--	--	--	--	--
Policing and Protection		--	--	--	--	--	--	--	--	--
Zoological plants and animals		--	--	--	--	--	--	--	--	--
Immature		--	--	--	--	--	--	--	--	--
Policing and Protection		--	--	--	--	--	--	--	--	--
Zoological plants and animals		--	--	--	--	--	--	--	--	--
Total Depreciation	1	25,018	26,248	--	6,562	13,124	13,124	0	0.0%	26,248

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

ASSESSMENT DECEMBER 2023

13.2.4 Supporting Table SC13e

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

Description	Ref	2022/23	Budget Year 2023/24								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands	1										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure		18,082	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		14,436	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-
MV Substations		14,436	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1,094	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-
Boreholes		1,094	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2,552	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		2,552	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

ASSESSMENT DECEMBER 2023

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

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Community Assets		2,220	339	-	-	1,732	170	(1,563)	-921.6%	339
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purts		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stells		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		2,220	339	-	-	1,732	170	(1,563)	-921.6%	339
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2,220	339	-	-	1,732	170	(1,563)	-921.6%	339
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Load 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		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing	1	20,303	339	-	-	1,732	170	(1,563)	-921.6%	339

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2023

Section 14: Cost Containment

BEAUFORT WEST MUNICIPALITY (WC053) - COST CONTAINEMENT REPORT QUARTER 2 - JULY TO DECEMBER 2023							
Line Items	Original Budget 2023-24	Q1: Year-to Date		Q2: Year-to Date		Savings	Q2: Year-to Date Actual
		Budget	Actual	Budget	Actual		
000 or thousands							
Use of consultants	5,062,656	1,265,664	693,923	571,741	2,531,328	2,779,689	(248,361)
Vehicles used for political office – bearers	-	-	-	-	-	-	-
Travel and subsistence	558,420	139,605	122,610	16,995	279,210	322,213	(43,003)
Domestic accommodation	415,950	103,988	65,470	38,517	207,975	137,802	70,173
Credit cards	-	-	-	-	-	-	-
Sponsorships, events and catering	161,815	40,454	13,160	27,294	80,908	44,111	36,797
Communication	2,485,018	621,255	275,120	346,135	1,242,509	714,510	527,999
Conferences, meetings and study tours; and Other related expenditure items.	-	-	-	-	-	-	-
Overtime	2,587,194	646,799	736,108	(89,310)	1,293,597	1,553,433	(259,836)
Standby	2,000,000	500,000	639,250	(139,250)	1,000,000	1,261,510	(261,510)
Acting Allowance	-	-	505,204	(505,204)	-	1,054,285	(1,054,285)
Furniture & Office Equipment	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL COST CONTAINMENT	13,271,053	3,317,763	3,050,845	266,918	6,635,527	7,867,553	(1,232,026)

Section 15 - Municipal Manager's quality certification

QUALITY CERTIFICATE

I, Derick Welgemoed, the Municipal Manager of Beaufort West Municipality, hereby

certifies that:

- the monthly budget statement;
- quarterly report on the implementation of the budget;
- mid-year budget and performance assessment;

for the month of December 2023 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

Print Name: DE WELGEMOED

Municipal Manager of Beaufort West Municipality (WC 053)

Signature: 

Date: 24/1/2024



**BEAUFORT
WEST
MUNICIPALITY**

SDBIP KPI PERFORMANCE REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2023

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2023

1. SERVICE DELIVERY PERFORMANCE PLANNING

1.1 Legislative overview

In terms of Section 72(1)(a) and 52(d) of the Local Government Municipal Finance Management Act No. 56 of 2003 (MFMA) the Accounting Officer must by 25 January of each year assess the performance of the municipality during the first half of the financial year. A report on such assessment must in terms of Section 72(1)(b) of the MFMA be submitted to the Mayor, Provincial Treasury and National Treasury.

Once the Mayor has considered the report, it must be submitted to Council by 31 January in terms of Section 54 of the MFMA.

The Mayor approved the Top Layer SDBIP for 2022/23 in terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA), MFMA Circular No. 13 and the Budgeting and Reporting Regulation on **21 June 2023** which include the Municipality's key performance indicators for 2022/23.

1.2 Creating a culture of performance

a) *Performance Framework*

Regulation 7(1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that "Municipality's Performance Management System entails a framework that describes and represents how the Municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed, including determining the roles of the different role players. "This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance. The Municipality adopted a performance management framework that was approved by Council in 2009.

b) *Monitoring Performance*

The Municipality utilizes an electronic web-based system on which KPI owners update actual performance on a monthly basis. KPI owners report on the results of the KPI by documenting the following information on the performance system:

- ☛ The actual result in terms of the target set
- ☛ The output/outcome of achieving the KPI
- ☛ The calculation of the actual performance reported. (If %)
- ☛ A performance comment
- ☛ Actions to improve the performance against the target set, if the target was not achieved
- ☛ It is the responsibility of every KPI owner to maintain a portfolio of evidence to support actual performance results updated

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2023

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2022/23	Target				
					Q1	Q2	Q3	Q4	Annual
TL10	Provide free basic water to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2024	Number of active indigent households receiving free basic water as at 30 June 2024	All	6 866	9 658	9 658	9 658	9 658	9 658
TL11	Provide free basic electricity to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2024	Number of active indigent households receiving free basic electricity as at 30 June 2024	All	4 593	9 658	9 658	9 658	9 658	9 658
TL12	Provide free basic sanitation to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2024	Number of active indigent households receiving free basic sanitation as at 30 June 2024	All	3 957	9 658	9 658	9 658	9 658	9 658
TL13	Provide free basic refuse removal to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2024	Number of active indigent households receiving free basic refuse removal as at 30 June 2024	All	3 959	9 658	9 658	9 658	9 658	9 658
TL14	The percentage of the municipal capital budget spent by 30 June 2024 [(Actual amount spent / Total amount budgeted for capital projects)X100]	% of capital budget spent by 30 June 2024	All	94%	0%	10%	50%	95%	95%
TL30	95% of the approved project budget spent on the upgrade of Dliso Avenue and Matshaka Street in Kwa-Mandlenkosi by 30 June 2024 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2024	5; 6	New KPI for 2023/24. No audited comparative available	0%	10%	50%	95%	95%
TL31	95% of the approved project budget spent on the upgrade of Freddie Max Crescent in Nelspoort by 30 June 2024 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2024	2	New KPI for 2023/24. No audited comparative available	0%	10%	50%	95%	95%
TL32	95% of the approved project budget spent on the rehabilitation of Gravel Roads in Rustdene, Kwa-Mandlenkosi & Hillside II by 30 June 2024 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2024	3; 4; 5; 6; 7	10.48%	0%	10%	50%	95%	95%
TL33	95% of the approved project budget spent on the upgrade of Pieter Street (gravel road) in Rustdene by 30 June 2024 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2024	3; 5; 6	27.80%	0%	10%	50%	95%	95%

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2023

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2022/23	Target				
					Q1	Q2	Q3	Q4	Annual
TL34	95% of the approved project budget spent on new stormwater drainage in Murraysburg by 30 June 2024 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2024	1	9.63%	0%	10%	50%	95%	95%
TL35	95% of the approved project budget spent on the upgrade of existing irrigation pump station at the Waste Water Treatment Works in Beaufort West by 30 June 2024 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2024	All	New KPI for 2023/24. No audited comparative available	0%	10%	50%	95%	95%
TL39	Submit a report on the Illegal Dumping Project (Department of Environmental Affairs) to Council by 30 September 2023	Number of reports submitted	All	0	1	0	0	0	1
TL40	Submit a Housing Pipeline Report to Council by 30 June 2024	Number of reports submitted	All	0	0	0	0	1	1
TL41	Draft the Waste By-Law and submit to Council for approval by 31 October 2023	Number of by-laws submitted for approval	All	0	0	1	0	0	1
TL42	Revise the Human Settlements Plan and submit to Council by 31 December 2023	Number of plans submitted	All	0	0	1	0	0	1
TL43	95% of the approved project budget spent on the supply and delivery of a Yellow Plant (Landfill Site) in Beaufort West by 30 June 2024 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2024	All	New KPI for 2023/24. No audited comparative available	0%	10%	50%	95%	95%

ii) **S02: Sustainable, safe and healthy environment**

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2022/23	Target				
					Q1	Q2	Q3	Q4	Annual
TL29	95% of water samples in the Beaufort West jurisdiction area comply with SANS241 micro biological indicators	% of water samples compliant to SANS 241	All	100%	95%	95%	95%	95%	95%
TL36	95% of the approved project budget spent on the upgrade of sportsgrounds in Nelspoort by 30 June 2024 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2024	2	New KPI for 2023/24. No audited comparative available	0%	10%	50%	95%	95%

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2023

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2022/23	Target				
					Q1	Q2	Q3	Q4	Annual
TL37	95% of the approved project budget spent on the upgrade of existing Regional Sport Stadium in Rustdene by 30 June 2024 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2024	3; 5; 6	55.90%	0%	10%	50%	95%	95%
TL38	Hold roadblocks in conjunction with the Provincial Traffic Department quarterly	Number of roadblocks held	All	0	1	1	1	1	4
TL44	Develop an Air Quality Management By-Law and submit to Council by 30 June 2024	Number of by-laws submitted	All	New KPI for 2023/24. No audited comparative available	0	0	0	1	1

iii) **S03: Promote broad-based growth and development**

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2022/23	Target				
					Q1	Q2	Q3	Q4	Annual
TL3	Review the LED strategy and submit to Council by 30 June 2024	Revised LED strategy submitted to Council by 30 June 2024	All	0	0	0	0	1	1
TL28	Create temporary job opportunities in terms of the Extended Public Works Programme (EPWP) projects by 30 June 2024	Number of temporary jobs opportunities created by 30 June 2024	All	95	0	0	0	74	74

iv) **S04: Maintain an ethical, accountable and transparent administration**

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2022/23	Target				
					Q1	Q2	Q3	Q4	Annual
TL1	Compile the Risk based audit plan for 2024/25 and submit to Audit committee for consideration by 30 June 2024	Risk based audit plan submitted to Audit committee by 30 June 2024	All	1	0	0	0	1	1
TL2	70% of the Risk based audit plan for 2023/24 implemented by 30 June 2024 [(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 2024	All	87.50%	10%	25%	50%	70%	70%
TL4	Review the Integrated Development Plan 2022-2027 and submit to Council by 31 May 2024	Number of IDP's submitted	All	1	0	0	0	1	1

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2023

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2022/23	Target				
					Q1	Q2	Q3	Q4	Annual
TL5	Submit the Annual Performance Report to the Auditor-General by 31 August 2023	Number of reports submitted	All	1	1	0	0	0	1
TL21	Appoint people from the employment equity target groups in the three highest levels of management in compliance with a municipality's approved employment equity plan	Number of people appointed in the three highest levels of management	All	1	0	0	0	1	1
TL22	0.5% of the municipality's personnel budget spent on implementing its workplace skills plan by 30 June 2024 [(Actual amount spent on training/total personnel budget) x100]	% of the municipality's personnel budget spent on implementing its workplace skills plan	All	0.50%	0%	0%	0%	0.50%	0.50%
TL24	Submit the Change Management Strategy to Council by 31 December	Number of strategies submitted	All	New KPI for 2023/24. No audited comparative available	0	1	0	0	1
TL25	Submit the Rewards and Recognition Policy to Council by 30 June 2024	Rewards and Recognition Policy submitted to Council by 30 June 2024	All	New KPI for 2023/24. No audited comparative available	0	0	0	1	1
TL26	Submit the Portfolio of Evidence Policy to Council by 30 June 2024	Portfolio of Evidence Policy submitted to Council by 30 June 2024	All	New KPI for 2023/24. No audited comparative available	0	0	0	1	1
TL27	Establish the Municipal Moderation Committee by 30 June 2024	Municipal Moderation Committee established by 30 June 2024	All	New KPI for 2023/24. No audited comparative available	0	0	0	1	1

v) S06: Uphold sound financial management principles and practices

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2022/23	Target				
					Q1	Q2	Q3	Q4	Annual
TL15	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2024 [(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 2024	All	1%	0%	0%	0%	45%	45%

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2023

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2022/23	Target				
					Q1	Q2	Q3	Q4	Annual
TL16	Financial viability measured in % in terms of the total amount of outstanding service debtors in comparison with total revenue received for services at 30 June 2024 [(Total outstanding service debtors/annual revenue received for services)x 100]	Service debtors to revenue as at 30 June 2024	All	81.26%	0%	0%	0%	35%	35%
TL17	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2024 [(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 2024	All	0	0	0	0	1	1
TL18	Achieve a payment percentage of 85% by 30 June 2024 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100]	Payment % achieved by 30 June 2024	All	81.26%	88%	88%	88%	88%	88%
TL19	Limit unaccounted for water quarterly to less than 25% during 2023/24 [(Number of Kilotres Water Purchased or Purified - Number of Kilotres Water Sold (including free basic water) / Number of Kilotres Water Purchased or Purified x 100]	% unaccounted water	All	63.66%	0%	0%	0%	30%	30%
TL20	Limit unaccounted for electricity to less than 10% quarterly during the 2023/24 financial year [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) x 100]	% unaccounted electricity	All	14.18%	0%	0%	0%	10%	10%
TL23	Spend 100% of the library grant by 30 June 2024 (Actual expenditure divided by the total grant received)	% of grant spent by 30 June 2023	All	100%	0%	0%	0%	100%	100%

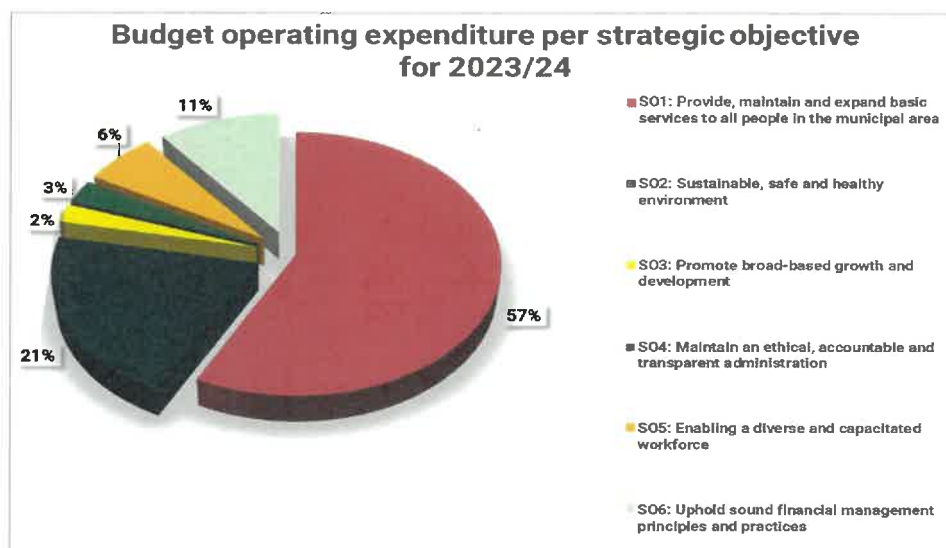
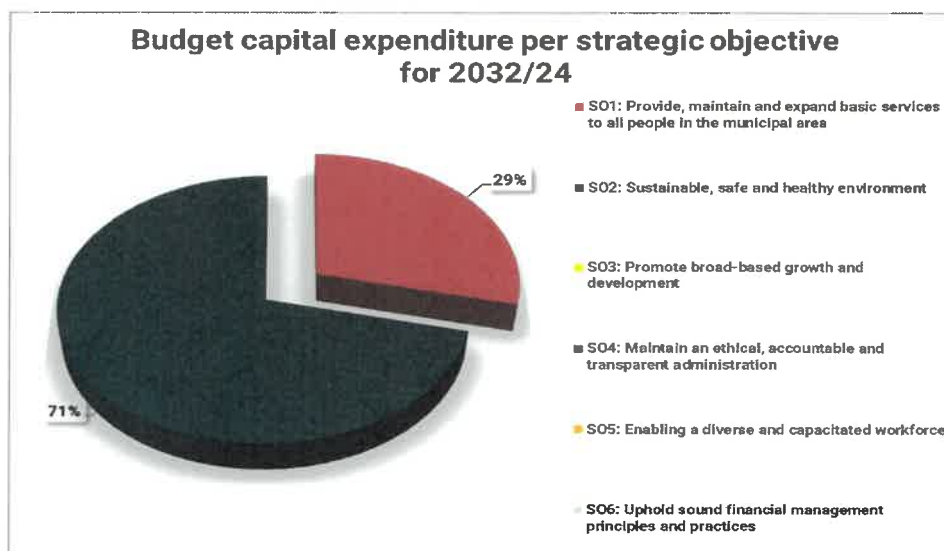
Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2023

b) Budget spending per IDP strategic objective

The table below provide an analysis of the budget allocation per strategic objective (Opex excludes internal transfers) for the 2023/24 financial year:

Strategic Objective	Capital Budget	Operational Budget
	R'000	R'000
S01: Provide, maintain and expand basic services to all people in the municipal area	4 013	236 765
S02: Sustainable, safe and healthy environment	9 964	85 752
S03: Promote broad-based growth and development	0	9 100
S04: Maintain an ethical, accountable and transparent administration	0	11 684
S05: Enabling a diverse and capacitated workforce	0	25 674
S06: Uphold sound financial management principles and practices	0	43 236
Total	13 977	412 211



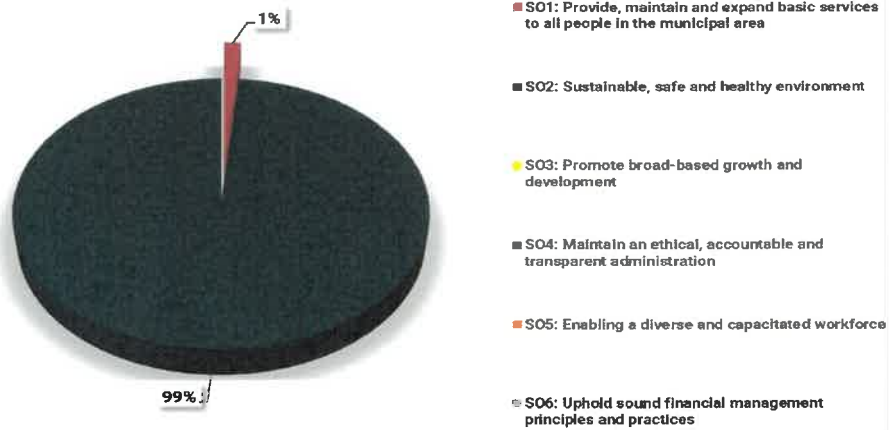
Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2023

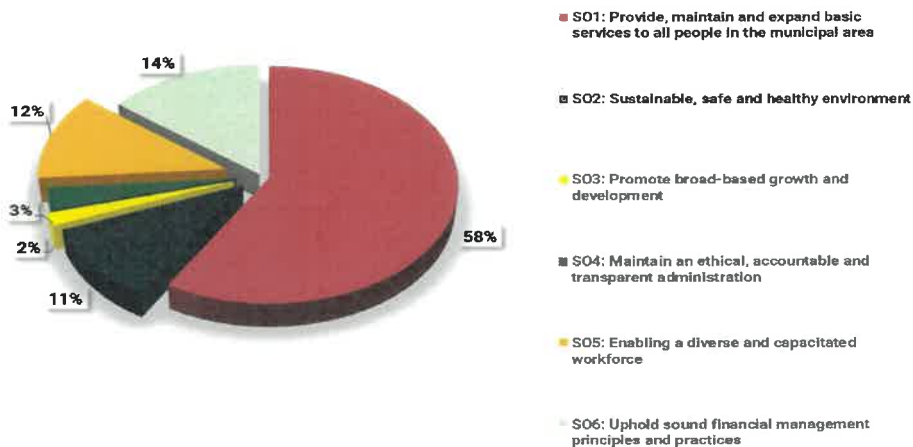
The table below provide an analysis of the actual spending per strategic objective for the mid-year ending 31 December 2023:

Strategic Objective	Capital expenditure as at 31 December 2023	Operational expenditure as at 31 December 2023
	R'000	R'000
S01: Provide, maintain and expand basic services to all people in the municipal area	91	104 983
S02: Sustainable, safe and healthy environment	6 318	18 882
S03: Promote broad-based growth and development	0	3 125
S04: Maintain an ethical, accountable and transparent administration	0	5 443
S05: Enabling a diverse and capacitated workforce	0	21 363
S06: Uphold sound financial management principles and practices	0	25 660
Total	6 409	179 456

Actual capital expenditure per strategic objective for the mid-year ending December 2023



Actual operating expenditure per strategic objective for the mid-year ending December 2023

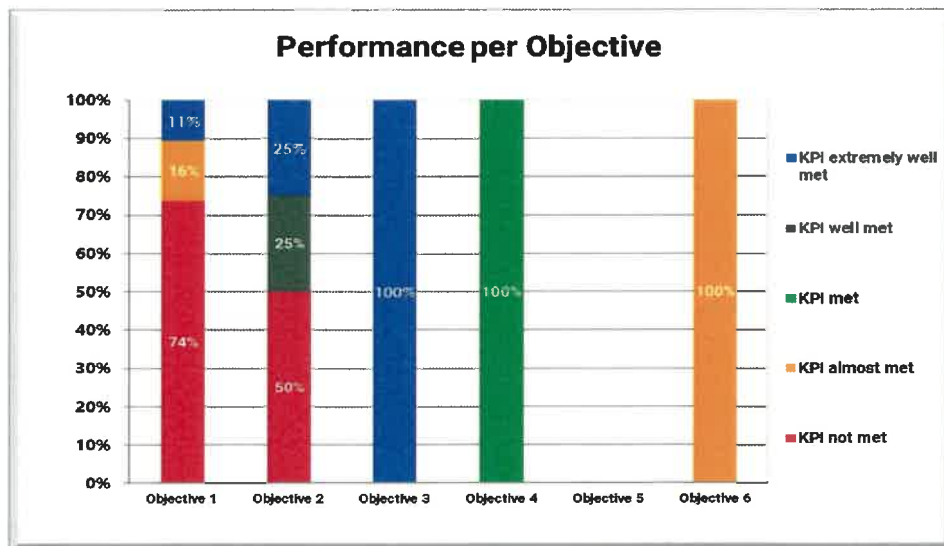
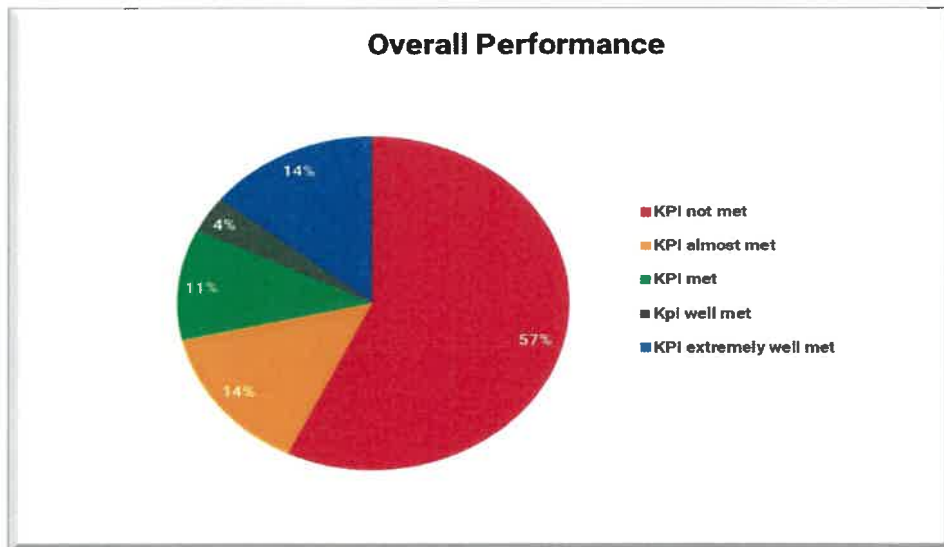


Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2023

2. MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2023/24

2.1 Overall actual performance of indicators for the mid-year ending 31 December 2023



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Measurement Category	Objective 1	Objective 2	Objective 3	Objective 4	Objective 5	Objective 6	Total
	S01: Provide, maintain and expand basic services to all people in the municipal area	S02: Sustainable, safe and healthy environment	S03: Promote broad-based growth and development	S04: Maintain an ethical, accountable and transparent administration	S05: Enabling a diverse and capacitated workforce	S06: Uphold sound financial management principles and practices	
KPI Not Met	14	2	0	0	0	0	16
KPI Almost Met	3	0	0	0	0	1	4
KPI Met	0	0	0	3	0	0	3
KPI Well Met	0	1	0	0	0	0	1
KPI Extremely Well Met	2	1	1	0	0	0	4
Total	19	4	1	3	0	1	28

Category	Colour	Explanation
KPI's Not Met	R	0% >= Actual/Target < 75%
KPI's Almost Met	O	75% >= Actual/Target < 100%
KPI's Met	G	Actual/Target = 100%
KPI's Well Met	G2	100% > Actual/Target < 150%
KPI's Extremely Well Met	B	Actual/Target >= 150%

2.2 Actual performance per strategic objective of indicators for the mid-year ending 31 December 2023

Detailed below is the unaudited Top Layer SDBIP for the first half of the financial year ending 31 December 2023 which measures the Municipality's overall performance per strategic objective. The tables, furthermore, includes the performance comments and corrective measures indicated for targets not achieved.

The Municipality met **28.57% (8 of 28)** of the applicable KPI's for the period as at **31 December 2023**. The remainder of the KPI's (16) on the Top Layer SDBIP out of the total number of 44 KPI's do not have targets for this period and will be reported on in future quarters when they are due. **71.43% (20 of 28)** kpi targets were not achieved as at **31 December 2023** of which the details are included in the tables below.

The Top Layer SDBIP will be revised and submitted with the Adjustments Budget to Council by the end of February 2024 with the necessary motivation where key performance indicator targets require amendment as a result of the Adjustments Budget and corrections as a result of the audit outcomes of 2022/23.

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2023

i) SO1: Provide, maintain and expand basic services to all people in the municipal area

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Overall performance for the mid-year ending 31 December 2023				
					Q1	Q2	Target	Actual	R
TL6	Number of formal residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and which are billed for water or have pre-paid meters as at 30 June 2024	Number of residential properties which are billed for water or have pre paid meters as at 30 June 2024	All	15 341	16 307	16 307	16 307	15 525	O
Corrective Measure			Data cleansing must be completed. Implement meter audit						
TL7	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at	Number of residential properties which are billed for electricity or have pre paid meters (Excluding Eskom areas) as at 30 June 2024	All	11 196	16 307	16 307	16 307	11 581	R
Corrective Measure			Data cleansing must be completed. Implement meter audit						
TL8	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) which are billed for sewerage as at 30 June 2024	Number of residential properties which are billed for sewerage as at 30 June 2024	All	12 271	16 307	16 307	16 307	12 371	O
Corrective Measure			Implement data cleansing. Revenue enhancement						
TL9	Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at 30 June 2024	Number of residential properties which are billed for refuse removal as at 30 June 2024	All	11 896	16 307	16 307	16 307	11 951	R
Corrective Measure			Implement data cleansing. Revenue enhancement						

Beaufort West Municipality

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Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Overall performance for the mid-year ending 31 December 2023				
					Q1	Q2	Target	Actual	R
TL10	Provide free basic water to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2024	Number of active indigent households receiving free basic water as at 30 June 2024	All	6 866	9 658	9 658	9 658	7 324	O
Corrective Measure			Arrange another registration period						
TL11	Provide free basic electricity to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2024	Number of active indigent households receiving free basic electricity as at 30 June 2024	All	4 593	9 658	9 658	9 658	5 994	R
Corrective Measure			Arrange another registration period						
TL12	Provide free basic sanitation to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2024	Number of active indigent households receiving free basic sanitation as at 30 June 2024	All	3 957	9 658	9 658	9 658	5 379	R
Corrective Measure			Arrange another registration period						
TL13	Provide free basic refuse removal to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2024	Number of active indigent households receiving free basic refuse removal as at 30 June 2024	All	3 959	9 658	9 658	9 658	5 384	R
Corrective Measure			Arrange another registration period						
TL14	The percentage of the municipal capital budget spent by 30 June 2024 [(Actual amount spent /Total amount budgeted for capital projects)X100]	% of capital budget spent by 30 June 2024	All	94%	0%	10%	10%	45.90%	B

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2023

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Overall performance for the mid-year ending 31 December 2023				
					Q1	Q2	Target	Actual	R
TL30	95% of the approved project budget spent on the upgrade of Dliso Avenue and Matshaka Street in Kwa-Mandlenkosi by 30 June 2024 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2024	5; 6	New KPI for 2023/24. No audited comparative available	0%	10%	10%	0.55%	R
Corrective Measure			Awaiting Final Award to be done by BAC. Final award to be issued						
TL31	95% of the approved project budget spent on the upgrade of Freddie Max Crescent in Nelspoort by 30 June 2024 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2024	2	New KPI for 2023/24. No audited comparative available	0%	10%	10%	7.27%	R
Corrective Measure			BSC completed, BEC completed. Final award to be issued						
TL32	95% of the approved project budget spent on the rehabilitation of Gravel Roads in Rustdene, Kwa-Mandlenkosi & Hillside II by 30 June 2024 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2024	3; 4; 5; 6; 7	10.48%	0%	10%	10%	0%	R
Corrective Measure			Project will not be implemented due to funding constraints						
TL33	95% of the approved project budget spent on the upgrade of Pieter Street (gravel road) in Rustdene by 30 June 2024 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2024	3; 5; 6	27.80%	0%	10%	10%	1.92%	R
Corrective Measure			BSC completed, BEC completed. Final award letters to be issued						

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2023

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Overall performance for the mid-year ending 31 December 2023				
					Q1	Q2	Target	Actual	R
TL34	95% of the approved project budget spent on new stormwater drainage in Murraysburg by 30 June 2024 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2024	1	9.63%	0%	10%	10%	0%	R
Corrective Measure			Project will not be implemented due to funding constraints						
TL35	95% of the approved project budget spent on the upgrade of existing irrigation pump station at the Waste Water Treatment Works in Beaufort West by 30 June 2024 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2024	All	New KPI for 2023/24. No audited comparative available	0%	10%	10%	0%	R
Corrective Measure			Project will not be implemented due to reprioritization - Technical Report to be submitted for funding application in 2024/25 financial year						
TL39	Submit a report on the Illegal Dumping Project (Department of Environmental Affairs) to Council by 30 September 2023	Number of reports submitted	All	0	1	0	1	0	R
Corrective Measure			The report has been prepared but it was never presented to Council, the idea was to first present it to the Standing Committee of Community Services. The report will be submitted to Council in February 2024						
TL41	Draft the Waste By-Law and submit to Council for approval by 31 October 2023	Number of by-laws submitted for approval	All	0	0	1	1	0	R
Corrective Measure			The Draft Waste By-Law is going to be presented to the committee in February, then submitted to Council in March						
TL42	Revise the Human Settlements Plan and submit to Council by 31 December 2023	Number of plans submitted	All	0	0	1	1	0	R
Corrective Measure			The municipality will advertise for the procurement of the service provider, or request the assistance of the provincial department to assist						

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2023

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Overall performance for the mid-year ending 31 December 2023				
					Q1	Q2	Target	Actual	R
TL43	95% of the approved project budget spent on the supply and delivery of a Yellow Plant (Landfill Site) in Beaufort West by 30 June 2024 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2024	All	New KPI for 2023/24. No audited comparative available	0%	10%	10%	99%	B

ii) SO2: Sustainable, safe and healthy environment

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Overall performance for the mid-year ending 31 December 2023				
					Q1	Q2	Target	Actual	R
TL29	95% of water samples in the Beaufort West jurisdiction area comply with SANS241 micro biological indicators	% of water samples compliant to SANS 241	All	100%	95%	95%	95%	95.50%	G2
TL36	95% of the approved project budget spent on the upgrade of sportsgrounds in Nelspoort by 30 June 2024 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2024	2	New KPI for 2023/24. No audited comparative available	0%	10%	10%	0%	R
Corrective Measure			This is a multi-year project. The consultant has been appointed, the service provider to do the actual work will be appointed during the financial year to start with the multi-year project						
TL37	95% of the approved project budget spent on the upgrade of existing Regional Sport Stadium in Rustdene by 30 June 2024 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2024	3; 5; 6	55.90%	0%	10%	10%	96.50%	B

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2023

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Overall performance for the mid-year ending 31 December 2023				
					Q1	Q2	Target	Actual	R
TL38	Hold roadblocks in conjunction with the Provincial Traffic Department quarterly	Number of roadblocks held	All	0	1	1	2	0	R
Corrective Measure			There have been a number of VCP's the municipality held, and the Provincial Traffic Department will join in on our operations. However, no formal roadblocks have been arranged with the Province in the months of September and December. The Department will engage with the Provincial Traffic Department to have at least 2 roadblock per quarter, in the quarters that are remaining						

iii) SO3: Promote broad-based growth and development

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Overall performance for the mid-year ending 31 December 2023				
					Q1	Q2	Target	Actual	R
TL28	Create temporary job opportunities in terms of the Extended Public Works Programme (EPWP) projects by 30 June 2024	Number of temporary jobs opportunities created by 30 June 2023	All	95	0	0	0	82	B

iv) SO4: Maintain an ethical, accountable and transparent administration

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Overall performance for the mid-year ending 31 December 2023				
					Q1	Q2	Target	Actual	R
TL2	70% of the Risk based audit plan for 2023/24 implemented by 30 June 2024 [(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 2024	All	87.50%	10%	25%	25%	0%	G
TL5	Submit the Annual Performance Report to the Auditor-General by 31 August 2023	Number of reports submitted	All	1	1	0	1	1	G

Beaufort West Municipality

Performance Report for the mid-year ending 31 December 2023

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Overall performance for the mid-year ending 31 December 2023				
					Q1	Q2	Target	Actual	R
TL24	Submit the Change Management Strategy to Council by 31 December	Number of strategies submitted	All	New KPI for 2023/24. No audited comparative available	0	1	1	1	G

v) SO6: Uphold sound financial management principles and practices

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2022/23	Overall performance for the mid-year ending 31 December 2023				
					Q1	Q2	Target	Actual	R
TL18	Achieve a payment percentage of 85% by 30 June 2024 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100]	Payment % achieved by 30 June 2024	All	81.26%	88%	88%	88%	81.19%	O
Corrective Measure			Implement Credit Control Policy						

2.3 ADJUSTMENT OF THE TOP LAYER SDBIP FOR 2023/24

In terms of Section 27(2)(b), when submitting an adjustments budget to the National Treasury and the relevant provincial treasury in terms of Section 28(7) of the MFMA read together with Section 24(3) of the MFMA, the municipal manager must also submit the amended service delivery and budget implementation plan, within ten working days after the council has approved the amended plan in terms of Section 54(1)(c) of the MFMA.

The Top Layer SDBIP will be revised if needed and submitted with the Adjustments Budget to Council with the necessary motivation where key performance indicator targets require amendment as a result of the Adjustments Budget and/or corrections as a result of the audit outcomes of 2022/23.

2.4 Annual Report 2021/22

The draft Annual Report of the 2022/23 financial year will be tabled before or on 31 January 2024.

As prescribed in Section 72(1)((a)(iii) of the MFMA the Accounting Officer must assess the performance of the municipality in the first 6 months taking into account the past year's Annual Report and progress on resolving the problems identified in the Annual Report. Council has appointed a Municipal Public Accounts Committee (MPAC) who will compile an oversight report.

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Performance Report for the mid-year ending 31 December 2023

This report will include a summary of comments and conclusions on the Annual Report of the Municipality and will include one or more of the following:

- Misstatements in the Financial Statements;
- Material under spending of the budget;
- Planned key performance indicators not achieved;
- Non-compliance with laws and regulations;
- Assessment by Internal Audit on predetermined objectives (PMS);
- Financial management; and
- Governance.
