



**MUNISIPALITEIT - MUNICIPALITY - U MASIPALA WASE**

**BEAUFORT-WES - BEAUFORT-WEST – BHOBHOFOLO**

KANTOOR VAN DIE UITVOERENDE BURGEMEESTER: OFFICE OF THE EXECUTIVE MAYOR

Verwysing  
Reference  
Isalathiso

5/1/2/1

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**MEMORANDUM TO THE MUNICIPAL MANAGER**

**REPORT ON THE IMPLEMENTATION OF THE BUDGET AND FINANCIAL STATE OF AFFAIRS OF THE MUNICIPALITY - SECTION 52(d) AND SECTION 54 OF THE MFMA – THIRD QUARETR OF 2023/2024 FINANCIAL YEAR**

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

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

Kindly submit the report to Council.

CLR. G. PIETERSEN

**EXECUTIVE MAYOR**

# BEAUFORT WEST MUNICIPALITY



## Quarterly Budget Monitoring report JANUARY – MARCH 2024

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## **Legislative Framework**

The Municipal Budget and Reporting Regulations (MBRR) are designed to achieve a range of objectives, including improving the local government sphere's ability to deliver basic services by facilitating improved financial sustainability and better medium-term planning and policy choices on service delivery.

This report has been prepared in terms of the following legislative framework:

- The Municipal Finance Management Act – No. 56 of 2003, Sections 71 & 52,
- and The Municipal Budget and Reporting Regulations

The MBRR highlights the format of the monthly budget statements. 28. The monthly budget statement of a municipality must be in the 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. The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.



**Report of the Executive Mayor**

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

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

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



CLR. G. PIETERSEN

**EXECUTIVE MAYOR**

## **Mayor report and Resolutions**

### **1.1 In-Year Report – Monthly Budget Statement**

#### **1.1.1 Implementation of the budget in accordance with the SDBIP**

Tables and graphs on budget implementation in accordance with the SDBIP are contained in part 3 of the report.

#### **1.1.2 Financial problems or risks facing the municipality**

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

#### **1.1.3 Other relevant information**

Council approved an adjustments budget in February 2024. The figures contained in this report include the adjusted budget.

## **2. Resolutions**

### **IN-YEAR REPORT 2023/2024**

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

#### **RECOMMENDATION:**

- a) That the Council notes the quarterly report (January – March 2024) on the implementation of the budget and the financial affairs of Beaufort West Municipality referred to in section 52(d) of the MFMA.

## **PART 1 : Executive Summary**

### **1.1 Consolidated Performance**

This report is a summary of the main budget issues arising from the in-year monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP). Furthermore, it compares the quarterly projections for service delivery targets and performance indicators contained in the SDBIP, against the actual outcomes of the municipality's performance in service delivery for the 3<sup>rd</sup> quarter of 2023/24.

The following table summarizes the overall position on the capital and operating budgets. Take note that the Operating Expenditure only reflects the direct expenditure and exclude all indirect expenditure e.g. Administrative Recharges.

<b>Rand thousands</b>	<b>Capital Expenditure</b>	<b>Operating Income</b>	<b>Operating Expenditure</b>
<b>Original Budget</b>	13,977	419,211	412,211
<b>Adjusted Budget</b>	16,230	436,638	434,042
<b>Actual</b>	7,167	288,871	270,185
<b>% of original budget 2023/2024</b>	51.3%	68.9%	65.5%
<b>% of adjusted budget 2023/2024</b>	44.2%	66.2%	62.2%



Performance against annual budget (reasons for variances), material variances from SDBIP and remedial or corrective steps:

Operating Revenue by Source

<u>Rand thousands</u> <u>Revenue by Source</u>	<u>Original Budget</u>	<u>Adjustments</u> <u>Budget</u>	<u>Actual Income to</u> <u>date</u>	<u>Variance</u>	<u>% Variance</u>
<u>Service charges -</u> <u>Electricity</u>	99,386	108,534	71,062	(10,338)	-13%
<u>Reason for Variance:</u> Billed electricity revenue is seasonally driven, revenue is expected to increase in the fourth quarter as the winter months are approaching and consumption increase.					
<u>Service charges -</u> <u>Water</u>	15,525	13,718	11,849	1,560	15%
<u>Reason for Variance:</u> n/a, revenue recognized above target.					
<u>Service charges -</u> <u>Waste Water</u> <u>Management</u>	23,478	23,340	15,671	(1,834)	-10%
<u>Reason for Variance:</u> Revenue expected to increase as the year progress.					
<u>Service charges -</u> <u>Waste management</u>	13,533	15,045	8,603	(2,681)	-24%
<u>Reason for Variance:</u> Revenue expected to increase as the year progress.					

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<u>Sale of Goods and Rendering of Services</u>	795	795	542	(54)	-9%
<u>Reason for Variance:</u> Revenue expected to increase as the year progress.					
<u>Agency services</u>	1,320	1,606	1,798	594	49%
<u>Reason for Variance:</u> n/a, revenue recognized above target.					
<u>Interest earned from Receivables</u>	10,639	11,209	6,855	(1,551)	-18%
<u>Reason for Variance:</u> Revenue expected to increase as the year progress.					
<u>Interest from Current and Non Current Assets</u>	750	2,115	1,907	321	20%
<u>Reason for Variance:</u> n/a, revenue recognized above target.					
<u>Rental from Fixed Assets</u>	1,838	1,838	1,211	(167)	-12%
<u>Reason for Variance:</u> Revenue expected to increase as the year progress. Variance not material.					
<u>Licence and permits</u>	298	298	163	(61)	-27%
<u>Reason for Variance:</u> Revenue expected to increase as the year progress. Variance not material.					

<u>Operational Revenue</u>	1,182	1,279	1,997	1,038	108%
<u>Reason for Variance:</u> n/a, revenue recognized above target.					
<u>Property rates</u>	50,821	48,421	37,441	1,126	3%
<u>Reason for Variance:</u> n/a, year to date actual billed revenue above year to date budget / target.					
<u>Fines, penalties and forfeits</u>	66,536	70,464	12,829	(40,019)	-76%
<u>Reason for Variance:</u> The variance is mainly attributable to the traffic fines debtor that will be recognized at year-end in terms of iGRAP1.					
<u>Licence and permits</u>	192	192	127	(16)	-11%
<u>Reason for Variance:</u> Revenue expected to increase as the year progress. Variance not material.					
<u>Transfers and subsidies - Operational</u>	96,971	101,752	93,515	17,239	23%
<u>Reason for Variance:</u> Over performance is due to the 3rd Equitable Share allocation that was received during the 3rd quarter of the 2023/24 financial year.					
<u>Interest</u>	3,284	3,107	2,320	(11)	0%

	<u>Reason for Variance:</u>			
	Revenue expected to increase as the year progress. Variance not material.			
<b>Operational Revenue</b>	32,663	32,926	20,870	(3,824) -15%
	<u>Reason for Variance:</u>			
<b>Transfers and subsidies - capital (monetary allocations)</b>	15,057	16,194	7,100	(4,627) -39%
	<u>Reason for Variance:</u>			
	Revenue is expected to increase as the year progress. All SCM processes have been concluded and contractors are on site. Most of the expenditure on grant funded projects will occur in the last quarter and subsequently more revenue will be recognized in the fourth quarter of the 2023/24 financial year.			
<b>Transfers and subsidies - capital (in-kind)</b>	366	368	93	34%
	<u>Reason for Variance:</u>			
	n/a.			
<b>Total Revenue</b>	<b>434,267</b>	<b>453,198</b>	<b>296,340</b>	<b>(43,103) -13%</b>

**Operating Expenditure by type:**

<u>Rand thousands</u> <u>Expenditure type:</u>	<u>Original Budget</u>	<u>Adjustments</u> <u>Budget</u>	<u>Actual Expenditure</u> <u>to date</u>	<u>Variance</u>	<u>% Variance</u>
<u>Employee related costs</u>	133,488	126,707	92,357	(2,673)	-3%
<u>Reason for Variance:</u>					
Employee related cost at the end of March were within the year to date budget at the end of March 2024.					
<u>Remuneration of councillors</u>	6,806	6,806	4,720	(384)	-8%
<u>Reason for Variance:</u>					
The remuneration of councillors are within the year to date budget at the end of March 2024.					
<u>Bulk purchases - electricity</u>	97,370	93,450	60,411	(9,676)	-14%
<u>Reason for Variance:</u>					
The bulk Eskom account for is due and payable in April 2024, hence the variance.					
<u>Inventory consumed</u>	21,564	23,764	11,907	(5,916)	-33%
<u>Reason for Variance:</u>					
n/a					
<u>Debt impairment</u>	74,412	64,527	21,821	(26,575)	-55%
<u>Reason for Variance:</u>					
The major reason for the variance is due to the recognition of the debt impairment on traffic fines that are					

recognized at the end of the financial year in terms of iGRAP 1.					
<u>Depreciation and amortisation</u>	26,248	26,805	20,104	0	0
<u>Reason for Variance:</u>					
	n/a				
<u>Interest</u>	2,091	2,252	1,881	191	11%
<u>Reason for Variance:</u>					
	n/a				
<u>Contracted services</u>	14,966	30,268	15,703	(6,998)	-31%
<u>Reason for Variance:</u>					
	n/a				
<u>Irrecoverable debts written off</u>	-	20,832	851	(14,773)	-95%
<u>Reason for Variance:</u>					
	During the February 2024 adjustments budget council approved an amount of R 20,832 million relating to bad debt to be written off in the 2023/24 financial year. R 18,835 million relate to indigent households, R 1,146 million due to inactive accounts and R 851 thousand of and old age home. The 851 thousand write off have been processed and the remaining R 19,981 will be written off in April 2024.				
<u>Operational costs</u>	35,267	38,630	40,319	11,335	39%
<u>Reason for Variance:</u>					

The over expenditure on operational costs is due to internal departmental consumption changes amounting to R 11,131 million at the end of March.

<u>Other Losses</u>	-	-	111	-	-
<u>Reason for Variance:</u>					
	n/a				
<u>Total Expenditure</u>	412,211	434,042	270,185	(55,358)	-17%

**Capital Expenditure:**

<b>Rand thousands</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Actual Expenditure to date</b>	<b>Variance</b>	<b>Variance %</b>
<b>Directorate:</b>					
<b>Municipal Manager</b>	-	-	-	-	-
<b>Reason for Variance:</b>					
n/a, no budget allocated for the 2023/24 financial year.					
<b>Infrastructure Services</b>	6,150	7,996	462	(5,318)	-92%
<b>Reason for Variance:</b>					
About 5,985 million of the total adjusted budget of R 7,996 million were allocated to the function road transport. At the end of the 3 <sup>rd</sup> quarter only professional fees were paid, the contractor was appointed and are on site, invoices are expected to be submitted as from April onwards. The majority of the remaining projects are funded by allocations from The Department of Local Government and the contractor have been appointed, invoices are also expected to be delivered for work done in the 4 <sup>th</sup> quarter of the financial year.					
<b>Corporate Services</b>	339	1,108	257	(390)	-60%
<b>Reason for Variance:</b>					
Most of the adjustments were made with the adjustments budget of February 2024, procurement process are currently underway, hence expenditure will be incurred in the 4 <sup>th</sup> quarter of the 2023/24 financial year.					
<b>Financial Services</b>	-	118	-	(89)	-100%



	<p><b><u>Reason for Variance:</u></b>          Most of the adjustments were made with the adjustments budget of February 2024, procurement process are currently underway, hence expenditure will be incurred in the 4th quarter of the 2023/24 financial year.</p>				
<b><u>Community Services</u></b>	7,488	7,008	6,448	1,192	23%
	<p><b><u>Reason for Variance:</u></b>          Expenditure on track, projects will be concluded in the last quarter of the 2023/24 financial year.</p>				
<b><u>Total Capital Expenditure</u></b>	<b>13,977</b>	<b>16,230</b>	<b>7,167</b>	<b>(4,605)</b>	<b>-39%</b>

## PART 2 : In-year Budget Statement Tables

### 2.1. Table C1: Monthly Budget Statement Summary

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter									
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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	45,597	50,821	48,421	3,509	37,441	36,315	1,126	3%	48,421
Service charges	127,431	151,922	160,637	13,463	107,165	120,477	(13,293)	-11%	160,637
Investment revenue	2,121	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	2,121	750	2,115	472	1,907	1,586	321	20%	2,115
Other own revenue	155,656	215,718	225,466	27,705	142,339	169,061	(26,722)	-16%	225,466
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>332,927</b>	<b>419,211</b>	<b>436,638</b>	<b>45,150</b>	<b>288,871</b>	<b>327,440</b>	<b>(38,569)</b>	<b>-12%</b>	<b>436,638</b>
Employee costs	125,625	133,488	126,707	9,608	92,357	95,031	(2,673)	-3%	126,707
Remuneration of Councilors	6,266	6,806	6,806	531	4,720	5,105	(384)	-8%	6,806
Depreciation and amortisation	20,847	26,248	26,805	6,980	20,104	20,104	0	0%	26,805
Interest	8,284	2,091	2,252	118	1,861	1,689	191	11%	2,252
Inventory consumed and bulk purchases	91,752	118,933	117,214	8,323	72,319	87,910	(15,592)	-18%	117,214
Transfers and subsidies	588	-	-	-	-	-	-	-	-
Other expenditure	115,838	124,645	154,257	12,048	78,804	115,705	(36,901)	-32%	154,257
<b>Total Expenditure</b>	<b>369,200</b>	<b>412,211</b>	<b>434,042</b>	<b>37,609</b>	<b>270,185</b>	<b>325,544</b>	<b>(55,358)</b>	<b>-17%</b>	<b>434,042</b>
<b>Surplus/(Deficit)</b>	<b>(36,273)</b>	<b>7,000</b>	<b>2,595</b>	<b>7,541</b>	<b>18,686</b>	<b>1,897</b>	<b>16,789</b>	<b>885%</b>	<b>2,595</b>
Transfers and subsidies - capital (monetary allocations)	52,314	15,057	16,194	58	7,100	11,728	(4,627)	-39%	16,194
Transfers and subsidies - capital (in-kind)	2,965	-	366	368	368	275	93	34%	366
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>19,007</b>	<b>22,056</b>	<b>19,155</b>	<b>7,966</b>	<b>26,154</b>	<b>13,899</b>	<b>12,255</b>	<b>88%</b>	<b>19,155</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>19,007</b>	<b>22,056</b>	<b>19,155</b>	<b>7,966</b>	<b>26,154</b>	<b>13,899</b>	<b>12,255</b>	<b>88%</b>	<b>19,155</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>50,741</b>	<b>13,977</b>	<b>16,230</b>	<b>-</b>	<b>-</b>	<b>9,318</b>	<b>(9,318)</b>	<b>-100%</b>	<b>16,230</b>
Capital transfers recognised	48,829	13,093	14,387	370	6,498	10,389	(3,891)	-37%	14,387
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,912	884	1,844	387	669	1,383	(714)	-52%	1,844
<b>Total sources of capital funds</b>	<b>50,741</b>	<b>13,977</b>	<b>16,230</b>	<b>758</b>	<b>7,167</b>	<b>11,771</b>	<b>(4,605)</b>	<b>-39%</b>	<b>16,230</b>
<b>Financial position</b>									
Total current assets	105,931	151,161	160,891	-	183,075	-	-	-	160,891
Total non current assets	465,256	450,127	456,473	-	450,924	-	-	-	456,473
Total current liabilities	170,866	126,730	115,270	-	207,344	-	-	-	115,270
Total non current liabilities	50,605	108,509	133,224	-	50,605	-	-	-	133,224
Community wealth/Equity	349,716	366,050	368,870	-	376,049	-	-	-	368,870
<b>Cash flows</b>									
Net cash from (used) operating	44,351	33,060	29,547	14,567	33,883	94,992	61,109	64%	29,547
Net cash from (used) investing	(45,118)	(13,977)	(16,230)	(1,736)	(12,365)	(12,173)	192	-2%	(16,230)
Net cash from (used) financing	(759)	(877)	(1,119)	(26)	(403)	(840)	(436)	52%	(1,119)
<b>Cash/cash equivalents at the month/year end</b>	<b>14,860</b>	<b>19,606</b>	<b>27,017</b>	<b>-</b>	<b>40,545</b>	<b>96,800</b>	<b>56,255</b>	<b>58%</b>	<b>27,017</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	22,793	4,770	4,173	3,745	3,916	4,012	3,681	178,472	225,561
<b>Creditors Age Analysis</b>									
Total Creditors	538	763	354	697	3,560	144	4,834	101,908	112,997

**2.2. Table C2: Monthly Budget Statement - Financial Performance  
(standard classification)**

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

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

WC053 Beaufort West - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter										
Description	Ref	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
<b>R thousands</b>										
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		169,019	104,405	150,777	15,589	97,505	112,915	(15,410)	-14%	150,777
Executive and council		45,224	11,032	11,054	2,962	11,021	8,985	2,956	33%	11,054
Finance and administration		123,795	92,473	138,823	12,027	85,584	103,950	(18,366)	-18%	138,823
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		15,130	80,775	39,033	1,939	16,730	29,275	(12,545)	-43%	39,033
Community and social services		8,314	8,223	8,423	606	6,406	6,317	89	1%	8,423
Sport and recreation		2,209	4,039	2,623	55	1,987	1,987	(101)	-5%	2,623
Public safety		4,443	67,562	28,852	1,278	8,457	20,139	(11,682)	-56%	28,852
Housing		165	932	1,135	-	-	851	(851)	-100%	1,135
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		5,855	4,399	8,354	384	1,209	6,228	(5,019)	-81%	8,354
Planning and development		2,171	1,468	2,042	209	1,105	1,493	(388)	-26%	2,042
Road transport		3,697	2,934	6,313	85	104	4,734	(4,630)	-98%	6,313
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		198,189	244,888	255,033	27,663	180,895	191,025	(10,130)	-5%	255,033
Energy sources		105,001	135,232	146,456	12,217	99,233	109,842	(10,609)	-10%	146,456
Water management		45,880	42,427	41,786	4,904	32,942	31,339	1,603	5%	41,786
Waste water management		28,698	38,758	38,299	4,268	27,223	26,974	249	1%	38,299
Waste management		18,811	28,272	30,492	6,274	21,488	22,899	(1,372)	-8%	30,492
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>388,205</b>	<b>434,287</b>	<b>453,199</b>	<b>45,575</b>	<b>296,340</b>	<b>339,443</b>	<b>(43,103)</b>	<b>-13%</b>	<b>453,199</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		109,821	94,319	101,270	5,957	86,377	75,953	10,425	14%	101,270
Executive and council		18,872	15,932	15,356	2,252	22,002	11,517	10,485	91%	15,356
Finance and administration		89,713	77,168	84,724	6,801	63,363	63,543	(181)	0%	84,724
Internal audit		1,236	1,219	1,190	104	1,013	893	120	13%	1,190
<i>Community and public safety</i>		72,284	94,633	97,337	3,802	31,366	73,014	(41,648)	-57%	97,337
Community and social services		14,125	11,225	11,153	1,066	8,701	8,376	325	4%	11,153
Sport and recreation		7,903	7,203	8,737	714	5,523	6,553	(1,030)	-18%	8,737
Public safety		48,526	73,683	74,842	1,908	16,159	58,132	(39,973)	-71%	74,842
Housing		1,731	2,522	2,604	118	983	1,953	(971)	-50%	2,604
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		23,427	30,794	32,003	3,808	20,692	24,002	(3,310)	-14%	32,003
Planning and development		7,697	11,333	11,749	1,088	5,767	8,812	(3,044)	-35%	11,749
Road transport		15,730	19,462	20,254	2,720	14,924	15,191	(268)	-2%	20,254
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		163,668	191,719	203,433	21,042	131,761	182,675	(20,824)	-14%	203,433
Energy sources		97,942	126,224	134,316	9,884	76,497	100,737	(24,240)	-24%	134,316
Water management		26,138	30,814	34,832	5,134	25,040	25,974	(934)	-4%	34,832
Waste water management		20,680	17,770	16,350	3,407	15,227	12,263	2,964	24%	16,350
Waste management		18,907	17,111	18,134	2,618	14,987	13,601	1,387	10%	18,134
Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>389,200</b>	<b>411,465</b>	<b>434,042</b>	<b>37,609</b>	<b>270,185</b>	<b>325,544</b>	<b>(55,359)</b>	<b>-17%</b>	<b>434,042</b>
<b>Surplus (Deficit) for the year</b>		<b>19,007</b>	<b>22,802</b>	<b>19,156</b>	<b>7,966</b>	<b>26,154</b>	<b>13,899</b>	<b>12,255</b>	<b>88%</b>	<b>19,156</b>

**2.3. Table C3: Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)**

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

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter										
Vote Description	Ref	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										
<b>Revenue by Vote</b>										
Vote 1 - MUNICIPAL MANAGER	1	9,579	8,732	8,754	2,165	8,692	6,566	2,126	32.4%	8,754
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		184,209	276,267	285,985	21,856	160,689	214,201	(53,512)	-25.0%	285,985
Vote 4 - DIRECTORATE: CORPORATE SERVICES		45,736	11,852	14,430	1,538	11,081	10,655	426	4.0%	14,430
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		112,251	25,292	71,426	9,704	73,122	53,570	19,553	36.5%	71,426
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		36,431	112,124	72,602	10,312	42,755	54,451	(11,697)	-21.5%	72,602
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	<b>2</b>	<b>388,206</b>	<b>434,267</b>	<b>453,198</b>	<b>45,575</b>	<b>296,340</b>	<b>339,443</b>	<b>(43,103)</b>	<b>-12.7%</b>	<b>453,198</b>
<b>Expenditure by Vote</b>										
Vote 1 - MUNICIPAL MANAGER	1	11,610	7,615	7,275	1,576	16,438	5,456	10,982	201.3%	7,275
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		175,621	215,920	233,611	23,288	144,168	175,209	(31,040)	-17.7%	233,611
Vote 4 - DIRECTORATE: CORPORATE SERVICES		39,927	38,752	39,931	3,360	29,147	29,960	(813)	-2.7%	39,931
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		57,771	40,570	42,912	3,354	38,488	32,184	6,305	19.6%	42,912
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		84,271	108,608	110,313	6,033	41,944	82,735	(40,791)	-49.3%	110,313
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>369,200</b>	<b>411,465</b>	<b>434,042</b>	<b>37,609</b>	<b>270,185</b>	<b>325,544</b>	<b>(55,358)</b>	<b>-17.0%</b>	<b>434,042</b>
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>19,007</b>	<b>22,802</b>	<b>19,155</b>	<b>7,966</b>	<b>26,154</b>	<b>13,899</b>	<b>12,255</b>	<b>88.2%</b>	<b>19,155</b>

**2.4. Table C4: Monthly Budget Statement - Financial Performance (revenue and expenditure)**

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter										
Description	Ref	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
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		79,475	99,386	108,534	6,851	71,062	81,400	(10,338)	-13%	108,534
Service charges - Water		16,980	15,525	13,718	4,240	11,849	10,288	1,560	15%	13,718
Service charges - Waste Water Management		20,478	23,478	23,340	1,464	15,671	17,505	(1,834)	-10%	23,340
Service charges - Waste management		10,498	13,533	15,045	808	8,603	11,284	(2,681)	-24%	15,045
Sale of Goods and Rendering of Services		810	795	795	61	542	596	(54)	-9%	795
Agency services		1,180	1,320	1,606	399	1,798	1,204	594	49%	1,606
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		7,852	10,639	11,209	772	6,855	8,406	(1,551)	-18%	11,209
Interest from Current and Non Current Assets		2,121	750	2,115	472	1,907	1,586	321	20%	2,115
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,362	1,838	1,838	131	1,211	1,379	(167)	-12%	1,838
Licence and permits		-	298	298	17	163	224	(61)	-27%	298
Operational Revenue		2,587	1,182	1,279	85	1,997	959	1,038	108%	1,279
<b>Non-Exchange Revenue</b>										
Property rates		45,597	50,821	48,421	3,508	37,441	36,315	1,126	3%	48,421
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		44,668	66,536	70,464	1,532	12,829	52,848	(40,019)	-78%	70,464
Licence and permits		181	192	192	18	127	144	(16)	-11%	192
Transfers and subsidies - Operational		92,215	96,971	101,752	21,877	93,515	76,276	17,239	23%	101,752
Interest		2,587	3,284	3,107	256	2,320	2,331	(11)	0%	3,107
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	32,663	32,926	2,558	20,870	24,685	(3,824)	-15%	32,926
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		4,315	-	-	-	111	-	111	#DIV/0!	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>332,927</b>	<b>419,211</b>	<b>436,638</b>	<b>45,150</b>	<b>288,871</b>	<b>327,440</b>	<b>(38,569)</b>	<b>-12%</b>	<b>436,638</b>
<b>Expenditure By Type</b>										
Employee related costs		125,625	133,488	128,707	9,608	92,357	95,031	(2,673)	-3%	128,707
Remuneration of councillors		6,266	6,806	6,806	531	4,720	5,105	(384)	-8%	6,806
Bulk purchases - electricity		75,858	97,370	93,450	6,550	60,411	70,087	(9,676)	-14%	93,450
Inventory consumed		15,894	21,564	23,764	1,774	11,907	17,823	(5,916)	-33%	23,764
Debt impairment		42,844	74,412	64,527	6,345	21,821	48,395	(26,575)	-55%	64,527
Depreciation and amortisation		20,847	26,248	26,805	6,980	20,104	20,104	0	0%	26,805
Interest		6,284	2,091	2,252	118	1,881	1,689	191	11%	2,252
Contracted services		21,032	14,966	30,268	2,478	15,703	22,701	(6,998)	-31%	30,268
Transfers and subsidies		588	-	-	-	-	-	-	-	-
Irrecoverable debts written off		17,866	-	20,832	-	851	15,624	(14,773)	-95%	20,832
Operational costs		33,925	35,267	38,630	3,225	40,319	28,964	11,335	39%	38,630
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		171	-	-	-	111	-	111	#DIV/0!	-
<b>Total Expenditure</b>		<b>369,200</b>	<b>412,211</b>	<b>434,042</b>	<b>37,809</b>	<b>270,185</b>	<b>325,544</b>	<b>(55,358)</b>	<b>-17%</b>	<b>434,042</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		(36,273)	7,000	2,595	7,541	18,886	1,897	16,789	0	2,595
Transfers and subsidies - capital (in-kind)		52,314	15,057	16,194	58	7,100	11,728	(4,627)	(0)	16,194
Surplus/(Deficit) after capital transfers & contributions		19,007	22,056	19,155	7,966	26,154	13,899	-	-	19,155
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>19,007</b>	<b>22,056</b>	<b>19,155</b>	<b>7,966</b>	<b>26,154</b>	<b>13,899</b>			<b>19,155</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>19,007</b>	<b>22,056</b>	<b>19,155</b>	<b>7,966</b>	<b>26,154</b>	<b>13,899</b>			<b>19,155</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>19,007</b>	<b>22,056</b>	<b>19,155</b>	<b>7,966</b>	<b>26,154</b>	<b>13,899</b>			<b>19,155</b>



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

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third Quarter										
Vote Description	Ref	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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		26,414	6,150	5,985	-	91	4,489	(4,398)	-98%	5,985
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	6,669	1,501	6,087	5,002	1,086	22%	6,669
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	32,596	13,638	12,654	1,501	6,178	9,490	(3,312)	-35%	12,654
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		17,957	-	2,011	371	371	1,291	(920)	-71%	2,011
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	339	1,108	(1,475)	257	647	(390)	-60%	1,108
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		39	-	118	-	-	89	(89)	-100%	118
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		149	-	339	361	361	254	107	42%	339
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	18,145	339	3,577	(744)	989	2,281	(1,292)	-57%	3,577
<b>Total Capital Expenditure</b>		50,741	13,977	16,230	758	7,167	11,771	(4,605)	-39%	16,230
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		1,445	-	1,272	329	329	808	(480)	-59%	1,272
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1,445	-	1,272	329	329	808	(480)	-59%	1,272
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		2,373	3,653	2,499	130	1,862	1,836	26	1%	2,499
Community and social services		-	-	77	-	-	19	(19)	-100%	77
Sport and recreation		2,220	3,653	2,422	130	1,862	1,817	46	3%	2,422
Public safety		153	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		2,670	3,096	6,149	51	142	4,611	(4,470)	-97%	6,149
Planning and development		-	-	164	51	51	123	(72)	-59%	164
Road transport		2,670	3,096	5,985	-	91	4,489	(4,398)	-98%	5,985
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		44,253	7,228	6,310	248	4,834	4,515	318	7%	6,310
Energy services		15,286	-	-	-	-	-	-	-	-
Water management		25,823	-	1,074	32	32	805	(773)	-96%	1,074
Waste water management		583	3,054	651	216	216	271	(55)	-20%	651
Waste management		2,552	4,174	4,586	-	4,586	3,439	1,146	33%	4,586
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	50,741	13,977	16,230	758	7,167	11,771	(4,605)	-39%	16,230
<b>Funded by:</b>										
National Government		44,270	13,093	12,222	50	6,178	9,166	(2,988)	-33%	12,222
Provincial Government		1,632	-	1,847	-	-	963	(963)	-100%	1,847
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Depts/Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		2,927	-	318	320	320	239	61	34%	318
<b>Transfers recognised - capital</b>		48,829	13,093	14,387	370	6,498	10,389	(3,891)	-37%	14,387
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		1,912	584	1,844	367	669	1,383	(714)	-52%	1,844
<b>Total Capital Funding</b>		50,741	13,977	16,230	758	7,167	11,771	(4,605)	-39%	16,230

**2.6. Table C6: Monthly Budget Statement - Financial Position**

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter						
Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		15,311	16,807	27,017	40,545	27,017
Trade and other receivables from exchange transactions		17,762	7,692	13,657	26,927	13,657
Receivables from non-exchange transactions		57,033	71,879	50,917	49,502	50,917
Current portion of non-current receivables		1,154	2,405	1,154	1,154	1,154
Inventory		4,491	3,424	4,491	3,396	4,491
VAT		10,112	40,626	54,150	52,051	54,150
Other current assets		66	8,328	9,505	9,499	9,505
<b>Total current assets</b>		<b>105,931</b>	<b>151,161</b>	<b>160,891</b>	<b>183,075</b>	<b>160,891</b>
<b>Non current assets</b>						
Investments		(451)	630	-	(1,828)	-
Investment property		6,177	5,963	5,963	6,017	5,963
Property, plant and equipment		452,512	437,177	443,501	439,463	443,501
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		3,340	5,225	3,340	3,340	3,340
Intangible assets		1,153	19	1,143	1,407	1,143
Trade and other receivables from exchange transactions		2,030	850	2,030	2,030	2,030
Non-current receivables from non-exchange transactions		495	262	495	495	495
Other non-current assets		-	-	-	-	-
<b>Total non current assets</b>		<b>465,256</b>	<b>450,127</b>	<b>456,473</b>	<b>450,924</b>	<b>456,473</b>
<b>TOTAL ASSETS</b>		<b>571,187</b>	<b>601,288</b>	<b>617,364</b>	<b>633,999</b>	<b>617,364</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Financial liabilities		734	515	1,102	-	1,102
Consumer deposits		2,490	3,842	2,490	2,630	2,490
Trade and other payables from exchange transactions		146,770	76,198	50,621	124,768	50,621
Trade and other payables from non-exchange transactions		4,973	-	1	16,699	1
Provision		14,438	13,822	13,445	12,977	13,445
VAT		-	31,475	46,091	48,809	46,091
Other current liabilities		1,461	1,394	1,519	1,461	1,519
<b>Total current liabilities</b>		<b>170,866</b>	<b>127,245</b>	<b>115,270</b>	<b>207,344</b>	<b>115,270</b>
<b>Non current liabilities</b>						
Financial liabilities		3,789	3,132	3,642	3,789	3,642
Provision		21,241	20,708	22,137	21,241	22,137
Long term portion of trade payables		-	58,254	81,869	-	81,869
Other non-current liabilities		25,575	26,415	25,575	25,575	25,575
<b>Total non current liabilities</b>		<b>50,605</b>	<b>108,509</b>	<b>133,224</b>	<b>50,605</b>	<b>133,224</b>
<b>TOTAL LIABILITIES</b>		<b>221,472</b>	<b>235,754</b>	<b>248,494</b>	<b>257,950</b>	<b>248,494</b>
<b>NET ASSETS</b>	<b>2</b>	<b>349,715</b>	<b>365,535</b>	<b>368,870</b>	<b>376,049</b>	<b>368,870</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		345,611	361,430	364,766	371,945	364,766
Reserves and funds		4,104	4,104	4,104	4,104	4,104
Other		-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>349,715</b>	<b>365,535</b>	<b>368,870</b>	<b>376,049</b>	<b>368,870</b>

**2.7. Table C7: Monthly Budget Statement - Cash Flow**

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter										
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
<b>R thousands</b>										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		38,866	47,613	43,799	2,851	29,116	32,849	(3,733)	-11%	43,799
Service charges		115,720	176,258	179,921	11,359	104,894	134,941	(30,047)	-22%	179,921
Other revenue		5,314	20,520	24,515	2,332	7,508	18,386	(10,878)	-59%	24,515
Transfers and Subsidies - Operational		90,685	95,971	100,893	22,837	98,356	75,670	22,687	30%	100,893
Transfers and Subsidies - Capital		50,153	15,057	16,105	5,016	16,270	12,079	4,191	35%	16,105
Interest		12,561	750	2,115	28	381	1,586	(1,205)	-76%	2,115
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(262,271)	(322,018)	(335,549)	(29,851)	(222,145)	(178,830)	43,315	-24%	(335,549)
Interest		(6,090)	(2,091)	(2,252)	(6)	(498)	(1,689)	(1,191)	71%	(2,252)
Transfers and Subsidies		(588)	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>44,351</b>	<b>33,060</b>	<b>29,547</b>	<b>14,567</b>	<b>33,883</b>	<b>94,992</b>	<b>61,109</b>	<b>64%</b>	<b>29,547</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	495	-	495	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	(1,454)	(1,828)	-	(1,828)	#DIV/0!	-
<b>Payments</b>										
Capital assets		(45,118)	(13,977)	(16,230)	(282)	(11,033)	(12,173)	(1,140)	9%	(16,230)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(45,118)</b>	<b>(13,977)</b>	<b>(16,230)</b>	<b>(1,736)</b>	<b>(12,365)</b>	<b>(12,173)</b>	<b>192</b>	<b>-2%</b>	<b>(16,230)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/financing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	(28)	(46)	-	(46)	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing		(759)	(877)	(1,119)	-	(358)	(840)	(482)	57%	(1,119)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(759)</b>	<b>(877)</b>	<b>(1,119)</b>	<b>(28)</b>	<b>(403)</b>	<b>(840)</b>	<b>(438)</b>	<b>52%</b>	<b>(1,119)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
		(1,526)	18,206	12,197	12,803	21,114	81,979			12,197
Cash/cash equivalents at beginning:		16,386	1,399	14,821		19,430	14,821			14,821
Cash/cash equivalents at month/year end:		14,860	19,606	27,017		40,545	96,800			27,017

The table below indicate the bank statement and investment balances movement for March 2024.

Bank and Investment Balances Movement - March 2024							
	Opening Balance	Revenue	Expenditure	Investment Deposits	Investment Withdrawals	Interest Capitalised	Closing Balance
Nedbank Account	3,777,076.45	47,739,040.82	- 50,438,004.71	-	-	-	1,078,112.56
ABSA Account	245,939.15	3,144,264.43	- 3,040,144.27	-	-	-	350,059.31
Investment Balances	22,724,532.13	-	-	15,000,000.00	- 1,500,000.00	443,207.51	36,667,739.64
<b>Balance</b>	<b>26,747,547.73</b>	<b>50,883,305.25</b>	<b>- 53,478,148.98</b>	<b>15,000,000.00</b>	<b>- 1,500,000.00</b>	<b>443,207.51</b>	<b>38,095,911.51</b>

Table C7 includes the balance of the Cashbook and Current Investment Deposits.



## 2.8. SUPPORTING DOCUMENTATION

### 2.8.1. Table SC3: Debtors Age Analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter											
Description	WT Code	Budget Year 2023/24									
		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	Total over 90 days
<b>Debtors Age Analysis By Income Source</b>											
Trade and Other Receivables from Exchange Transactions - Water	1200	7,571	1,511	1,021	816	1,031	1,002	846	25,929	39,730	29,627
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,695	614	590	314	365	327	311	4,243	12,489	5,590
Receivables from Non-exchange Transactions - Property Rates	1400	4,699	968	900	884	864	873	833	40,421	50,441	43,874
Receivables from Exchange Transactions - Waste Water Management	1500	2,854	960	927	931	904	966	938	41,741	50,222	45,481
Receivables from Exchange Transactions - Waste Management	1600	1,661	568	584	595	574	617	610	25,735	30,974	26,131
Receivables from Exchange Transactions - Property Rental Dabbers	1700	4	1	1	1	1	1	1	51	50	54
Interest on Arrear Debtor Accounts	1810	-	-	21	-	-	-	-	1,076	1,097	1,076
Recoverable unauthorised, irregular, fullers and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	308	117	130	204	148	226	138	39,278	40,549	39,993
<b>Total By Income Source</b>	<b>2000</b>	<b>22,793</b>	<b>4,770</b>	<b>4,173</b>	<b>3,745</b>	<b>3,916</b>	<b>4,012</b>	<b>3,681</b>	<b>178,472</b>	<b>225,561</b>	<b>193,825</b>
<b>2022/23 - totals only</b>											
<b>Debtors Age Analysis By Customer Group</b>											
Organs of State	2200	2,349	402	339	298	291	378	340	18,618	23,614	19,924
Commercial	2300	3,898	519	484	378	351	298	272	18,062	24,243	19,361
Households	2400	16,375	3,786	3,300	2,899	3,239	3,298	3,024	140,025	176,844	152,583
Other	2500	171	84	70	70	34	40	44	1,788	2,260	1,956
<b>Total By Customer Group</b>	<b>2600</b>	<b>22,793</b>	<b>4,770</b>	<b>4,173</b>	<b>3,745</b>	<b>3,916</b>	<b>4,012</b>	<b>3,681</b>	<b>178,472</b>	<b>225,561</b>	<b>193,825</b>

Apart from the normally credit control and debt collection measures applied, the following measures will also be implemented to increase the current collection rate (80%) and to reduce the outstanding debtors book:

- Systemize Invoicing - ensuring that all consumers receive their monthly account, this would enable consumers to be prepared to pay accounts before the due date.
- Billing accuracy - capturing of accurate readings for all electricity and water consumption on consumer accounts
- Customer Relation Management - one of the key strategies that the Revenue Management section is embarking on is communication with Debtors and control of Debtor book. The Department is actively communicating with consumers through SMS messaging, additional communication by means of flyers and monthly notices.
- Segmenting of Consumers - the municipality will embark on a strategy of getting to know your consumers, in addition this strategy will ensure that the municipality is able to apply a collection strategy for each segment based on their payment behavior.

## 2.8.2. Table SC4: Creditors Age Analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter										
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	
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	219	84	7	42	-	-	0	65,828	65,979
Bulk Water	0200	-	-	-	-	-	-	1,842	8,664	10,306
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	196	561	1	1	271	-	2,331	15,447	18,808
Auditor General	0800	123	117	346	838	3,289	144	860	12,169	17,887
Other	0900	-	-	-	17	-	-	1	0	18
<b>Total By Customer Type</b>	<b>1000</b>	<b>538</b>	<b>763</b>	<b>354</b>	<b>897</b>	<b>3,560</b>	<b>144</b>	<b>4,834</b>	<b>101,908</b>	<b>112,997</b>

The total outstanding creditors at the end of March 2024 amounted to R 112,997 million. The biggest outstanding creditor being Eskom. The municipality applied for the Municipal Debt Relief in terms of MFMA Circular 124 and the application was approved for the amount of R 76,761,669.05.

If the municipality complies with the conditions of the debt relief a 3<sup>rd</sup> will be written off each year. The current bulk Eskom accounts are up to date. See attached under section 2.8.13. the municipal debt relief report at the end of March 2024.

The municipality negotiated repayment plans for the outstanding debt relating to the Auditor General, SALGA and Provincial Department of Transport. The payments on these arrangements are update as per the agreements at the end of March 2024. The municipality must still enter into a payment arrangement with the Department of Sanitation and the Department of Employment and Labour for the Workmans Compensation (COIDA).

There is an improvement in the payment of outstanding creditors given the past payment performance, however progress are being made to payment amounts owed to suppliers within the stipulated 30 days as required by MFMA (65) (2) (e).



**2.8.3 Table C5: Investment Portfolio**

<b>WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third Quarter</b>					
<b>Investments by maturity Name of institution &amp; Investment ID</b>	<b>Opening balance</b>	<b>Interest to be realised</b>	<b>Partial / Premature Withdrawal (4)</b>	<b>Investment Top Up</b>	<b>Closing Balance</b>
<b>R thousands</b>					
<b>Municipality</b>					
Standard Bank	8,261	165	-	-	8,426
ABSA Bank	12,351	235	(1,500)	15,000	26,087
Nedbank	867	18	-	-	884
Inveslec	1,246	25	-	-	1,271
	-	-	-	-	-
<b>Municipality sub-total</b>	<b>22,725</b>	<b>443</b>	<b>(1,500)</b>	<b>15,000</b>	<b>36,668</b>
<b>Entities</b>					
					-
					-
<b>Entities sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>22,725</b>	<b>443</b>	<b>(1,500)</b>	<b>15,000</b>	<b>36,668</b>

The total investment balance of the Municipality at the end of March 2024 amounted to R 36,668 million.

The table below provides a summary of the movements that occurred during the first quarter of the financial year (July – March 2024).

<b>Investment Balances July 2023 - March 2024</b>		
<b>M01 - July 2023</b>	<b>Investment Opening Balance - 1 July 2023</b>	<b>12,318,109.93</b>
M01 - July 2023	Investment Top Up	22,027,750.00
M01 - July 2023	Investment Withdrawals	- 1,584,453.34
M01 - July 2023	Interest Capitalised	-
<b>Balance - 31 July 2023</b>		<b>32,761,406.59</b>
M02 - August 2023	Investment Top Up	2,185,000.00
M02 - August 2023	Investment Withdrawals	- 5,948,352.15
M02 - August 2023	Interest Capitalised	-
<b>Balance - 31 August 2023</b>		<b>28,998,054.44</b>
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
<b>Balance - 30 September 2023</b>		<b>29,802,145.51</b>
M04 - October 2023	Investment Top Up	-
M04 - October 2023	Investment Withdrawals	- 1,345,597.90
M04 - October 2023	Interest Capitalised	-
<b>Balance - 31 October 2023</b>		<b>28,456,547.61</b>
M05 - November 2023	Investment Top Up	5,097,743.22
M05 - November 2023	Investment Withdrawals	- 14,744,594.43
M05 - November 2023	Interest Capitalised	-
<b>Balance - 30 November 2023</b>		<b>18,809,696.40</b>
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
<b>Balance - 31 December 2023</b>		<b>21,589,532.13</b>
M07 - January 2024	Investment Top Up	-
M07 - January 2024	Investment Withdrawals	-
M07 - January 2024	Interest Capitalised	-
M07 - January 2024	Admin / Service Fees	-
<b>Balance - 31 January 2024</b>		<b>21,589,532.13</b>
M08 - February 2024	Investment Top Up	1,135,000.00
M08 - February 2024	Investment Withdrawals	-
M08 - February 2024	Interest Capitalised	-
M08 - February 2024	Admin / Service Fees	-
<b>Balance - 29 February 2024</b>		<b>22,724,532.13</b>
M09 - March 2024	Investment Top Up	15,000,000.00
M09 - March 2024	Investment Withdrawals	- 1,500,000.00
M09 - March 2024	Interest Capitalised	443,957.51
M09 - March 2024	Admin / Service Fees	- 750.00
<b>Balance - 31 March 2024</b>		<b>36,667,739.64</b>

Interest earned on investments are capitalized on a quarterly basis by the municipality. The total interest earned on investments for the third quarter (January – March 2024) amounted to R 443,957.51.

Included in the balance of R 36,668 million is the unspent conditional grants amounting to R 16,700 million that are cash backed on investment.

**2.8.4. Table SC6: Transfers and grant receipts**

WC053 Beaufort West - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter										
Description	Ref	2022/23		Budget Year 2023/24						Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		81,254	87,923	87,850	21,083	87,850	65,888	21,963	33.3%	87,850
Equitable share		77,265	83,574	83,574	20,893	83,574	62,681	20,894	33.3%	83,574
Municipal Infrastructure Grant (MIG)		768	792	719	190	719	538	180	33.3%	719
Local Government Financial Management Grant (FMG)		2,085	2,185	2,185	-	2,185	1,639	546	33.3%	2,185
Expanded Public Works Programme Integrated Grant (EPWP)		1,136	1,372	1,372	-	1,372	1,029	343	33.3%	1,372
Other transfers and grants (insert description)		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		9,431	8,211	10,919	2,071	10,855	8,189	2,665	32.5%	10,119
Human Settlements Development Grant (Beneficiaries)		-	932	1,135	1,071	1,071	851	219	25.8%	1,135
Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable B3 Municipalities		6,679	7,053	7,158	-	7,158	5,308	1,790	33.3%	7,158
Department of Local Government: Community Development Workers (CDW) Operational Support Grant		223	226	226	-	226	170	57	33.3%	226
Provincial Treasury: Western Cape Financial Management Capacity Building Grant		100	-	-	-	-	-	-	-	-
Provincial Treasury: Western Cape Municipal Recovery Services Grant	4	1,993	-	1,000	1,000	1,000	750	250	33.3%	1,000
Human Settlements: Municipal Accreditation and Capacity Building Grant		256	-	-	-	-	-	-	-	-
Department of Local Government: Western Cape Municipal Interventions Grant		180	-	800	-	800	600	200	33.3%	-
Department of Local Government: Municipal Energy Resilience Grant		-	-	600	-	600	450	150	33.3%	600
Other transfers and grants (insert description)		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	836	2,124	184	1,552	1,593	(41)	-2.6%	2,124
Chemical Industries Education & Training Authority		-	836	2,124	184	1,552	1,593	(41)	-2.6%	2,124
<b>Total Operating Transfers and Grants</b>	5	90,685	96,971	100,863	23,337	100,256	75,670	24,587	32.5%	100,093
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		48,224	15,057	14,070	4,016	14,070	10,552	3,517	33.3%	14,070
Municipal Infrastructure Grant		8,785	15,057	14,070	4,016	14,070	10,552	3,517	33.3%	14,070
Integrated National Electrification Programme Grant (INEP)		11,000	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		28,439	-	-	-	-	-	-	-	-
Other capital transfers (insert description)		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		1,415	-	2,035	500	2,035	1,528	509	33.3%	2,035
Department of Local Government: Western Cape Municipal Interventions Grant		300	-	835	500	835	626	209	33.3%	835
Department of Local Government: Emergency Municipal Load Shedding Relief Grant		1,115	-	-	-	-	-	-	-	-
Department of Local Government: Municipal Water Resilience Grant		-	-	1,200	-	1,200	900	300	33.3%	1,200
<b>District Municipality:</b>		200	-	-	-	-	-	-	-	-
Central Karoo District Municipality		200	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		314	-	-	-	-	-	-	-	-
Chemical Industries Education & Training Authority		314	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	50,153	15,057	16,105	4,516	16,105	12,079	4,026	33.3%	16,105
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	140,838	112,027	116,968	27,853	116,361	87,749	28,613	32.6%	116,198



**2.8.5. Table SC7 (1): – Transfers and grant expenditure**

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter										
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
<b>EXPENDITURE</b>										
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		80,884	87,923	87,850	21,006	86,425	56,616	27,810	47.4%	87,923
Equitable share		77,265	83,574	83,574	20,893	83,574	55,716	27,856	50.0%	83,574
Municipal Infrastructure Grant (MIG)		744	792	719	54	561	528	33	6.2%	792
Local Government Financial Management Grant (FMG)		2,085	2,185	2,185	42	1,436	1,457	(21)	-1.4%	2,185
Expanded Public Works Programme Integrated Grant (EPWP)		790	1,372	1,372	18	854	915	(60)	-6.6%	1,372
Other transfers and grants (insert description)										
Provincial Government:		10,323	8,211	10,919	630	5,435	5,474	(39)	-0.7%	8,211
Human Settlements Development Grant (Beneficiaries)			932	1,135			621	(621)	-100.0%	932
Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable B3 Municipalities		6,584	7,053	7,158	448	5,106	4,702	404	8.6%	7,053
Department of Local Government: Community Development Workers (CDW) Operational Support Grant		366	228	226	39	186	151	35	23.4%	226
Provincial Treasury: Western Cape Municipal Recovery Services Grant				1,000	143	143		143	#DIV/0!	
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		800						
Department of Local Government - Municipal Energy Resilience Grant				600						
Other transfers and grants (insert description)										
District Municipality:		415								
Central Karoo District Municipality		415								
Other grant providers:		175	836	2,124	165	1,433	557	876	157.1%	836
Chemical Industries Education & Training Authority		175	836	2,124	165	1,433	557	876	157.1%	836
<b>Total operating expenditure of Transfers and Grants:</b>		<b>91,797</b>	<b>96,971</b>	<b>100,893</b>	<b>21,801</b>	<b>93,293</b>	<b>64,847</b>	<b>28,646</b>	<b>44.3%</b>	<b>96,971</b>
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		50,899	15,057	14,070	58	7,100	10,038	(2,937)	-29.3%	15,057
Municipal Infrastructure Grant		5,859	15,057	14,070	58	7,100	10,038	(2,937)	-29.3%	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		2,035						
Department of Local Government: Western Cape Municipal Interventions Grant		300		835						
Department of Local Government: Emergency Municipal Load Shedding Relief Grant		1,115								
Department of Local Government: Municipal Water Resilience Grant				1,200						
District Municipality:										
Central Karoo District Municipality										
Other grant providers:		418								
Services SETA		418								
<b>Total capital expenditure of Transfers and Grants:</b>		<b>52,732</b>	<b>15,057</b>	<b>16,105</b>	<b>58</b>	<b>7,100</b>	<b>10,038</b>	<b>(2,937)</b>	<b>-29.3%</b>	<b>15,057</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>144,529</b>	<b>112,027</b>	<b>116,998</b>	<b>21,859</b>	<b>100,393</b>	<b>74,885</b>	<b>25,709</b>	<b>34.4%</b>	<b>112,027</b>



The table below provide a summary of the movements on the conditional grants for the 3<sup>rd</sup> quarter (July – March 2024):

<b>Summary of Unspent Conditional Grants - July 2023 till March 2024</b>	
<b>Conditional Grants - Opening Balance 1 July 2023</b>	<b>4,973,179.55</b>
Grants Received During July 2023	36,952,450.00
Less : Grant Expenditure During July 2023	- 35,885,921.92
<b>Conditional Grants - Opening Balance 31 July 2023</b>	<b>6,039,707.63</b>
Grants Received During August 2023	2,528,000.00
Less : Grant Expenditure During August 2023	- 1,933,557.04
<b>Conditional Grants - Closing Balance 31 August 2023</b>	<b>6,634,150.59</b>
Grants Received During September 2023	8,071,000.00
Less : Grant Expenditure During September 2023	- 2,104,050.31
<b>Conditional Grants - Closing Balance 30 September 2023</b>	<b>12,601,100.28</b>
Grants Received During October 2023	-
Less : Grant Expenditure During October 2023	- 1,495,799.42
<b>Conditional Grants - Closing Balance 31 October 2023</b>	<b>11,105,300.86</b>
Grants Received During November 2023	3,080,425.00
Less : Repayment of Unspent 2022/23 Grants Repaid to NT & PT	- 3,658,724.89
Less : Grant Expenditure During November 2023	- 3,671,765.94
<b>Conditional Grants - Closing Balance 30 November 2023</b>	<b>6,855,235.03</b>
Grants Received During December 2023	33,273,000.00
Less : Grant Expenditure During December 2023	- 31,838,482.79
<b>Conditional Grants - Closing Balance 31 December 2023</b>	<b>8,289,752.24</b>
Grants Received During January 2024	-
Less : Grant Expenditure During January 2024	- 851,769.69
<b>Conditional Grants - Closing Balance 31 January 2024</b>	<b>7,437,982.55</b>
Grants Received During February 2024	4,003,000.00
Less : Grant Expenditure During February 2024	- 891,796.98
<b>Conditional Grants - Closing Balance 29 February 2024</b>	<b>10,549,185.57</b>
Grants Received During March 2024	28,453,317.00
Less : Grant Expenditure During March 2024	- 22,302,544.69
<b>Conditional Grants - Closing Balance 31 March 2024</b>	<b>16,699,957.88</b>

The unspent conditional grant balance at the end of March 2024 amounted to R 16,700 million.

All unspent conditional grants were cash backed and on investment as at the end of March 2024.

**2.8.6. Table SC7 (2): Expenditure against approved rollovers**

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q3 Third Quarter						
Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>						
Other transfers and grants [insert description]		-	-	-	-	
<b>Provincial Government:</b>						
Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable B3 Municipalities		117	-	-	117	100.0%
Department of Local Government : Community Development Workers (CDW) Operational Support Grant		95	-	-	95	100.0%
		22	-	-	22	100.0%
<b>District Municipality:</b>						
Central Karoo District Municipality		76	76	76	-	
<b>Other grant providers:</b>						
Chemical Industries Education & Training Authority		754	138	138	616	81.7%
Services SETA		616	-	-	616	100.0%
		138	138	138	-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>948</b>	<b>214</b>	<b>214</b>	<b>733</b>	<b>77.4%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>						
Other capital transfers [insert description]		-	-	-	-	
<b>Provincial Government:</b>						
Other capital transfers [insert description]		-	-	-	-	
<b>District Municipality:</b>						
Other capital transfers [insert description]		-	-	-	-	
<b>Other grant providers:</b>						
Services SETA		366	368	368	(2)	-0.5%
		366	368	368	(2)	-0.5%
<b>Total capital expenditure of Approved Roll-overs</b>		<b>366</b>	<b>368</b>	<b>368</b>	<b>(2)</b>	<b>-0.5%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>1,314</b>	<b>582</b>	<b>582</b>	<b>731</b>	<b>55.7%</b>

**2.8.7. Table SC8: Councillor and staff benefits**

WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter										
Summary of Employee and Councillor remuneration	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		A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		5,369	5,876	5,945	466	4,057	4,459	(402)	-9%	5,945
Pension and UIF Contributions		192	174	108	3	99	81	18	22%	108
Medical Aid Contributions		3	-	5	-	5	4	1	33%	5
Mobv Vehicle Allowance		136	148	136	11	102	102	(0)	0%	136
Cellphone Allowance		529	559	562	47	419	421	(3)	-1%	562
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		47	49	50	4	38	37	1	2%	50
<b>Sub Total - Councillors</b>		<b>6,266</b>	<b>6,806</b>	<b>6,806</b>	<b>531</b>	<b>4,720</b>	<b>5,105</b>	<b>(384)</b>	<b>-8%</b>	<b>6,806</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		3,159	4,438	3,180	242	1,868	2,385	(497)	-21%	3,180
Pension and UIF Contributions		297	205	267	53	271	200	70	35%	267
Medical Aid Contributions		11	-	71	32	95	53	41	78%	71
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		3	107	112	-	-	84	(84)	-100%	112
Mobv Vehicle Allowance		88	60	180	15	135	135	-	-	180
Cellphone Allowance		77	72	63	6	45	47	(2)	-5%	63
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	0	37	5	5	28	(23)	-83%	37
Payments in lieu of leave		416	-	49	-	49	37	12	33%	49
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		258	329	268	24	198	201	-	-	268
Acting and post related allowance		697	-	81	2	83	61	-	-	81
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,005</b>	<b>5,211</b>	<b>4,309</b>	<b>378</b>	<b>2,768</b>	<b>3,232</b>	<b>(463)</b>	<b>-14%</b>	<b>4,309</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		83,200	92,657	84,286	6,582	60,449	63,215	(2,765)	-4%	84,286
Pension and UIF Contributions		13,752	15,971	14,650	1,142	10,363	10,968	(605)	-6%	14,650
Medical Aid Contributions		2,007	2,045	2,168	191	1,591	1,626	(35)	-2%	2,168
Overtime		3,654	2,587	4,082	387	3,167	3,061	105	3%	4,082
Performance Bonus		6,096	6,552	6,016	(4)	6,006	4,512	1,494	33%	6,016
Mobv Vehicle Allowance		81	224	251	14	166	188	(22)	-12%	251
Cellphone Allowance		157	167	153	12	108	114	(6)	-5%	153
Housing Allowances		423	403	402	34	301	301	(1)	0%	402
Other benefits and allowances		4,918	5,233	5,453	376	3,663	4,090	(427)	-10%	5,453
Payments in lieu of leave		139	-	313	25	371	234	136	58%	313
Long service awards		482	962	896	148	729	672	57	9%	896
Post-retirement benefit obligations		4,232	1,476	1,554	130	1,114	1,165	(51)	-4%	1,554
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,479	-	2,175	192	1,541	1,631	(90)	-6%	2,175
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>120,619</b>	<b>128,277</b>	<b>122,398</b>	<b>9,230</b>	<b>89,589</b>	<b>91,799</b>	<b>(2,210)</b>	<b>-2%</b>	<b>122,398</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>131,891</b>	<b>140,294</b>	<b>133,513</b>	<b>10,140</b>	<b>97,078</b>	<b>100,135</b>	<b>(3,057)</b>	<b>-3%</b>	<b>133,513</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>125,625</b>	<b>133,488</b>	<b>126,707</b>	<b>9,608</b>	<b>92,357</b>	<b>95,031</b>	<b>(2,673)</b>	<b>-3%</b>	<b>126,707</b>

### 2.8.7. Overtime table per department

The original approved overtime budget for 2023/24 financial year amounted to R 2,587,194. The budget were adjusted upwards by 1,494,413 to R 4,081,607 with the February adjustments budget.

The overtime expenditure for the month and actual year to date at the end of the third quarter are set out in the table below:

Directorate	Original Budget	Adjusted Budget	Month actual (March 2024)	YearTD actual (July 2023 - March 2024)	% spend of Adjusted Budget
Office of the Municipal Manager	-	5,000	-	233	5%
Corporate Services	85,000	79,999	-	2,513	3%
Financial Services	170,000	370,002	30,721	249,094	67%
Infrastructure Services	1,282,707	2,066,518	201,854	1,674,763	81%
Community Services	1,049,487	1,560,088	128,252	1,020,064	65%
<b>Total</b>	<b>2,587,194</b>	<b>4,081,607</b>	<b>360,827</b>	<b>2,946,667</b>	<b>72%</b>

The cost of employment needs to be closely monitored during the 2023/24 financial year specifically expenditure on overtime cost to ensure that this cost remain within the budget allocated.

### **2.8.9. Deviations**

The Supply Chain Management (SCM) Implementation report for the 3<sup>rd</sup> quarter (January – March 2024) indicate that nine deviations were approved by the Accounting Officer during this period. The total amount of these deviations amounted to R 557,345.73, see attached **Annexure A**, the SCM Implementation report for the 3<sup>rd</sup> quarter of the 2023/24 financial year.

**2.8.10. Withdrawals from municipal bank account**

This part provides an overview of the withdrawals from municipal bank accounts in accordance with section 11, subsection 1(b) to (j).

See attached **Annexure B**.

### 2.8.11. Loans and borrowing for 3<sup>rd</sup> quarter

The table below provides a summary of the outstanding loan balances as at the of the third quarter, March 2024.

LENDING INSTITUTION	PURPOSE	Balance 01/03/2024	Interest Capitalised March 2024	Repayments March 2024	Balance 31/03/2024	Maturity Date
DBSA 103464/2	SEWERAGE FARM M/VILLE	R 281,372.16	R -	R -	R 281,372.16	31/12/2024
DBSA 103464/1	FARM HANSRIVIER	R 1,184,605.72	R -	R -	R 1,184,605.72	31/12/2029
DBSA 103464/1	PRESSURE CONTROL	R 341,787.88	R -	R -	R 341,787.88	31/12/2029
DBSA 103464/1	20MVA SUB-STATION	R 2,357,559.58	R -	R -	R 2,357,559.58	31/12/2029
		<b>R 4,165,325.34</b>	<b>R -</b>	<b>R -</b>	<b>R 4,165,325.34</b>	

Repayments are made bi-annually, in December and June of each financial year. The next installment is due and payable in June 2024.

**2.8.12. Section 66 Report**

The table below provides all the expenditure incurred by the municipality on staff salaries, wages, allowances and benefits as at the end of the 3<sup>rd</sup> quarter of the 2023/24 financial year.

MFMA Section 66 Monthly Report																
EXPENDITURE ON STAFF BENEFITS for the PERIOD JULY 2023 - JUNE 2024																
TYPE OF EXPENDITURE	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL Jul-23	ACTUAL Aug-23	ACTUAL Sep-23	ACTUAL Oct-23	ACTUAL Nov-23	ACTUAL Dec-23	ACTUAL Jan-24	ACTUAL Feb-24	ACTUAL Mar-24	ACTUAL Apr-24	ACTUAL May-24	ACTUAL Jun-24	YTD ACTUAL TOTAL	%
Basic Salaries and Wages	R 97,095,134	R 97,486,595	R 9,861,131	R 9,870,851	R 9,864,344	R 9,905,598	R 9,941,877	R 9,904,839	R 7,008,861	R 8,842,916	R 8,919,277	R -	R -	R -	R 92,258,854	71%
Pension and LIF Contributions	R 16,133,975	R 14,921,406	R 1,187,964	R 1,194,262	R 1,179,843	R 1,174,307	R 1,174,903	R 1,171,540	R 1,179,520	R 1,178,839	R 1,187,142	R -	R -	R -	R 10,816,049	71%
Medical Aid Contributions	R 2,045,127	R 2,238,262	R 171,420	R 171,420	R 179,301	R 177,238	R 177,238	R 179,401	R 201,401	R 205,892	R 223,162	R -	R -	R -	R 1,885,443	76%
Overtime	R 2,917,194	R 4,081,607	R 209,777	R 216,886	R 240,435	R 263,000	R 266,853	R 267,662	R 597,819	R 444,597	R 390,827	R -	R -	R -	R 2,946,698	72%
Performance Bonus	R 107,178	R 112,224	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	0%
Bonus	R 6,951,917	R 6,915,952	R 37,158	R 18,479	R 43,849	R 9,002	R -	R 5,885,624	R 1,079	R 7,498	R -	R -	R -	R -	R 6,903,888	100%
Motor Vehicle Allowance	R 264,134	R 431,302	R 21,751	R 21,751	R 21,751	R 21,751	R 21,751	R 21,751	R 21,751	R 21,751	R 21,751	R -	R -	R -	R 165,780	45%
Essential User	R 3,065,540	R 2,990,090	R 209,107	R 240,833	R 223,868	R 221,184	R 218,898	R 218,898	R 218,898	R 218,898	R 218,898	R -	R -	R -	R 1,878,583	74%
Cellphone Allowance	R 238,400	R 215,300	R 15,350	R 18,350	R 16,850	R 18,850	R 16,500	R 16,850	R 18,350	R 18,350	R 18,350	R -	R -	R -	R 153,800	72%
Housing Allowance	R 403,110	R 401,778	R 33,382	R 33,382	R 33,382	R 32,328	R 33,382	R 33,382	R 33,382	R 33,382	R 34,489	R -	R -	R -	R 300,631	75%
Other benefits and allowances	R 2,219,910	R 5,082,125	R 384,412	R 556,859	R 386,053	R 395,738	R 397,137	R 421,794	R 406,840	R 412,974	R 401,775	R -	R -	R -	R 3,785,411	74%
Scarcity	R 328,898	R 287,890	R 13,164	R 13,164	R 17,529	R 17,529	R 16,084	R 18,194	R 54,417	R 23,907	R 22,819	R -	R -	R -	R 197,898	74%
Payments in lieu of leave	R -	R 361,647	R 75,578	R 10,707	R 162,708	R 58,935	R -	R 48,595	R 5,974	R 25,188	R 25,400	R -	R -	R -	R 413,003	114%
Long service awards	R 941,658	R 893,782	R -	R -	R 131,394	R 12,089	R 88,820	R 114,068	R 144,697	R 92,330	R 146,248	R -	R -	R -	R 732,049	87%
Post-retirement benefit obligations	R 1,475,600	R 1,553,705	R 120,611	R 120,611	R 120,611	R 120,611	R 120,611	R 120,611	R 130,039	R 130,039	R 130,039	R -	R -	R -	R 1,113,778	72%
TOTAL	R 133,488,285	R 126,707,221	R 9,429,973	R 9,579,236	R 9,758,787	R 9,447,759	R 9,471,432	R 15,423,135	R 10,008,887	R 9,854,355	R 9,911,109	R -	R -	R -	R 92,987,378	73%
Note: on Other benefits and allowances																
Group Insurance	R 53,973	R 33,219	R 4,284	R 4,284	R 4,284	R 3,214	R 3,214	R 2,144	R 2,144	R 2,144	R 2,144	R -	R -	R -	R 28,735	81%
Uniform Allowance	R 100,000	R 200,000	R -	R 190,000	R -	R -	R -	R 22,000	R -	R -	R -	R -	R -	R -	R 182,000	91%
Standby Allowance	R 2,000,000	R 2,335,457	R 200,808	R 214,273	R 224,371	R 200,646	R 214,927	R 188,887	R 217,882	R 238,123	R 201,534	R -	R -	R -	R 1,888,549	74%
Accing Allowance	R -	R 2,258,839	R 175,187	R 175,788	R 154,220	R 179,222	R 175,151	R 184,705	R 183,315	R 186,496	R 183,653	R -	R -	R -	R 1,620,849	72%
Bargaining Council Levies	R 58,337	R 58,813	R 4,338	R 4,313	R 4,279	R 4,256	R 4,245	R 4,245	R 4,199	R 4,211	R 4,245	R -	R -	R -	R 38,328	67%
Total	R 2,219,910	R 5,082,125	R 384,412	R 556,859	R 386,053	R 395,738	R 397,137	R 421,784	R 406,840	R 412,974	R 401,775	R -	R -	R -	R 3,785,411	74%



### **2.8.13. Municipal Debt Relief**

This section provide a report by Provincial Treasury on the progress made by the municipality on the implementation of the Municipal Debt Relief conditions as per MFMA Circular No.124 as at the end of the 3<sup>rd</sup> quarter of the 2023/24 financial year.

See attached **Annexure C**.

**2.8.14. Cost Containment Report**

BEAUFORT WEST MUNICIPALITY (WC053) - COST CONTAINMENT REPORT QUARTER 2 - JULY 2023 TO MARCH 2024												
Line Items	Original Budget 2023-24	Adjusted Budget 2023-24	Q1: Year-to-Date Budget	Q1: Year-to-Date Actual	Savings	Q2: Year-to-Date Budget	Q2: Year-to-Date Actual	Savings	Q3: Year-to-Date Adjusted Budget	Q3: Year-to-Date Actual	Savings	Savings
Use of consultants	5,062,656	10,151,750	1,265,664	683,823	571,741	2,531,328	2,779,889	(248,561)	7,613,813	4,020,872	3,592,940	
Vehicles used for political office - bearers	-	-	-	-	-	-	-	-	-	-	-	-
Travel and subsistence	538,420	563,620	139,605	122,610	16,995	279,210	322,213	(43,003)	422,715	404,196	18,519	
Domestic accommodation	415,950	428,250	103,988	65,470	38,517	207,975	197,802	70,173	321,188	196,043	125,144	
Credit cards	-	-	-	-	-	-	-	-	-	-	-	-
Sponsorships, events and catering	161,815	85,000	40,454	13,160	27,294	80,908	44,111	36,797	63,750	58,604	5,146	
Communication	2,485,008	2,510,050	621,255	275,120	346,135	1,242,509	714,510	527,999	1,882,538	1,220,855	661,683	
Conferences, meetings and study tours; and Other related expenditure items.	-	-	-	-	-	-	-	-	-	-	-	-
Outline	2,587,194	4,081,607	646,799	736,108	(89,309)	1,283,597	1,553,833	(269,836)	3,061,205	2,946,666	114,539	
Stationery	2,000,000	2,535,457	500,000	639,250	(139,250)	1,000,000	1,261,510	(261,510)	1,901,593	1,888,349	13,243	
Acting Allowance	-	2,256,656	-	505,204	(505,204)	-	1,054,285	(1,054,285)	1,692,477	1,628,949	63,528	
Furniture & Office Equipment	-	126,087	-	-	-	-	-	-	94,565	-	94,565	
Other	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COST CONTAINMENT</b>	<b>13,271,063</b>		<b>3,317,763</b>	<b>3,050,845</b>	<b>266,918</b>	<b>6,635,527</b>	<b>7,167,553</b>	<b>(1,232,026)</b>	<b>17,053,843</b>	<b>12,365,536</b>	<b>4,688,307</b>	

**PART 3 : Top Level SDBIP Report Quarter 3**

The Top Level Service Delivery and Budget Implementation Plan (SDBIP) report provides an overview on the progress made by each directorate on the implementation of the 2023/24 SBIP and the corrective measures that will be taken at the end of the third quarter.

See attached **Annexure D**.

**Municipal manager's quality certification**

**QUALITY CERTIFICATE**

I, Derick E Welgemoed, the acting municipal manager of Beaufort West Municipality, hereby certify that –

(mark as appropriate)

the monthly budget statement

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

The mid-year budget and performance assessment

For the month of March 2024 of 2023/2024 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Derick E. Welgemoed

Municipal Manager of Beaufort West Municipality (WC053)

Signature: 

Date: 30/04/2024

**Annexure A**  
**2.8.9. Deviations**



**MUNISIPALITEIT - MUNICIPALITY - UMASIPALA-WASE  
BEAUFORT-WES/BEAUFORT WEST/BHOBHOFOLO**

*KANTOOR VAN DIE DIREKTEUR: FINANSIËLE DIENSTE*

*OFFICE OF THE DIRECTOR: FINANCIAL SERVICES*

Rig asseblief alle korrespondensie aan die Munisipale Bestuurder/Kindly address all correspondence to the Municipal Manager/Yonke imbalelwano mayithunyqwe kuMlawuli kaMasipala

Verwysing  
Reference  
Isalathiso

6/1/1/1

Navrae  
Enquiries  
Imibuzo

S.A Pothberg

Datum  
Date  
Umhla

2024.04.15

Privaatsak / Private Bag 582  
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e-pos / e-mail: [senel@beaufortwestmun.co.za](mailto:senel@beaufortwestmun.co.za)  
Kerkstraat 15 Church Street  
BEAUFORT-WES  
BEAUFORT WEST  
BHOBHOFOLO  
6970

**MEMORANDUM TO THE MUNICIPAL MANAGER**

**SUPPLY CHAIN MANAGEMENT IMPLEMENTATION REPORT FOR 3<sup>rd</sup> QUARTER- 01 JANUARY  
TILL 31 MARCH 2024**

**1. EXECUTIVE SUMMARY**

In terms of paragraph 6.3 of Council's Supply Chain Management Policy, the Accounting Officer must, within 10 days of the end of each quarter, submit a report on the implementation of the supply chain management policy to the mayor of the municipality.

**2. AWARDS TO CLOSE FAMILY MEMBERS OF PERSONS IN THE SERVICE OF THE STATE**

In terms of the Municipal Supply Chain Management Regulations, Paragraph 45, awards given to close family members or persons in the service of the state, above R2 000, should be disclosed in the notes to the Annual Financial Statements. During the 3<sup>rd</sup> quarter of 2023/2024 financial year awards amounting to **R 145 700,71** were made by the municipality to people whose close family members are in the service of the state, see **Annexure A** for details.

**3. MONTHLY REPORT ON DEVIATIONS AND MINOR BREACHES**

The Supply Chain Management Policy states in Paragraph 10.3.1: "The accounting officer may dispense with the official procurement processes established by this policy and may procure any required goods or services through any convenient process, which may include direct negotiations, but only –

- (d) Any other exceptional case where it is impractical or impossible to follow the official procurement processes, including:
- (d)(v) the appointment of any person to provide professional advice or services, where the value of such appointment is less than R200 000 or any such greater amount as may be legislated from time to time
- (d)(ii) Any contract with an organ of state, a local authority or a public utility corporation or company

There were **9** deviations approved by the Acting Accounting Officer during the 3<sup>rd</sup> quarter. The total amount of these deviations was **R 577 345,73** see **Annexure B** for details.

**4. AWARDS OF COMPETITIVE BIDS AND FORMAL QUOTATIONS IN TERMS OF SUB-DELEGATIONS**

In terms of Section 5(3), an official or bid adjudication committee to which the power to make final awards has been sub-delegated must within five days of the end of each month submit to the accounting officer a written report containing particulars of each final award made by such official or committee during that month.

The Municipal Manager has sub-delegated the power to award Competitive Bids to the Bid Adjudication Committee and Formal Written Price Quotations to the Heads of Departments. There were 10 awards made in terms of these sub-delegations which amount to R 15 217 658,85 and the details of these awards are attached as Annexure C. R 5 817 302,32 was spend on service providers locally.

**5. IRREGULAR EXPENDITURE**

In terms of section 1 of the MFMA Circular No 68, Irregular expenditure is defined in section 1 of the MFMA as follows:

"Irregular expenditure", in relation to a municipality or municipal entity, means—

- (a) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of this Act, and which has not been condoned in terms of section 170;
- (b) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the Municipal Systems Act, and which has not been condoned in terms of that Act;
- (c) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or
- (d) expenditure incurred by a municipality in contravention of, or that is not in accordance with, a requirement of the Public Office-Bearers Act, 1998 (Act No. 20 of 1998); or
- (e) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of the supply chain management policy of the municipality or entity or any of the municipality's by-laws giving effect to such policy, and which has not been condoned in terms of such policy or by-law, but excludes expenditure by a municipality which falls within the definition of "unauthorised expenditure".

During the quarter under review the municipality incurred irregular expenditure amounting to R 2 753 298,90 as a result of contracts that were used though they have already expired, see Annexure D for details.

**6. PUBLICATION OF SCM REPORT**

In terms of Section 21(a) of the Systems Act the report must also be advertised in the local media and placed on Council's notice boards and website.



Prepared by: Mrs. S.A Pothberg  
Accountant: Supply Chain Management



Reviewed: Mr. M Nhlengetwa  
Director: Financial Services

**BEAUFORT WEST MUNICIPALITY**

**Annexure A- Awards to close family members of persons in the service of the state 3rd Quarter - 01 January-31 March 2024**

Business	Date	Reference	Amount	Interest
Jan Dickie	15/01/2024	ORD10515	R 24 508,80	M Samuels, Financial Director's spouse, Deon Samuels are employed by South Africa Police Services
Avril's Catering	14/02/2024	ORD10617	R 5 225,00	Son is employed at the Department of Agri Cultural Affairs and daughter at Department of Social Development
Q&K Projects	02/02/2024	PI02/02/00035098/2023-2024	R 31 763,00	
	21/02/2024	PI02/21/00035237/2023-2024	R 23 692,30	
	27/03/2024	PI03/27/00035613/2023-2024	R 38 453,70	
	27/03/2024	PI03/27/00035627/2023-2024	R 26 336,15	Spouse, Mrs Y De Wee, currently employed at Transnet
	27/03/2024	PI03/27/00035628/2023-2024	R 5 881,10	
TSCH International Holdings	09/02/2024	ORD10605/PI03/28/00035777/2	R 9 786,96	Spouse, Mr E Hlongwane, currently employed at City of Cape Town
<b>TOTAL</b>	26/03/2024	ORD101780	<b>R 145 700,17</b>	



**BEAUFORT WEST MUNICIPALITY**  
**Annexure B - Deviations awarded for the 3rd Quarter - 01 January-31 March 2024**

Applicable Paragraph in (a)		Supplier	Amount	Date	Reference	Directorate	Reason for Deviation
Emergency	De Jagers Loodgieters		R 14 605,00	18/01/2024	ORD10514	L Nqotola	Was reported in 2nd Quarter's SCM Implementation report but was erroneously as Jyrah Construction but should have been De Jagersloodgieters. 14 December 2023 main sewerage line collecting sewerage from Rusidene, the Industrial area, Hillside 2 blocked and caused large volumes of sewerage to overflow along Kwa-Mandlenkosi Road and the Day hospital. The sewerage maintenance team was not able to relieve the blockage as there was a large number of rocks in the sewer line.
	Uber Technologies		R 337 537,65	14/12/2024	ORD10442	M Nhlengetwa	On 02 December 2023, at approximately 9:00am, the Municipality's cashiers experienced Connectivity disruptions that resulted in a critical power failure within the server room. The incident affected the functionality of two essential items; 1. 2*Dell R715 Servers 2.* Uninterruptible Power Supply (UPS) system. The incident has required that the ICT unit to relocate and utilize the DR servers in the live production environment to ensure business continuity. The shift of infrastructure has compromised the Disaster Recovery Plan (DRP) of the ICT, as there are currently no backup and replication of the systems in the municipality as from the 02 December 2023. Second, because some servers abstractly shut down during loadshedding, the inconsistent power supply to the servers that are now up and running poses a serious concern. The ICT infrastructure is being severely strained by this, which greatly increase the chance of equipment damage.
	Postnet Beaufort West		R 98 785,00	14/03/2024	PI03/14/00035520/2023-2024		The Municipality posted municipal accounts using the Post Office, the delay of consumers receiving their monthly accounts led to the decision to procure services from the Postnet, the Municipality is required to ensure that all municipal accounts are delivered to consumers prior to the due date. The Post Office was not able to deliver on this request, the delays suffered by the Municipality led to 3 weeks delay on a monthly frequency. There was serious threat on the Municipal collection rates, it was therefore an emergency to prevent reputational damage and subvert or prevent a lawsuit.
	Lazar Civil Engineering CC		R 35 190,00	19/01/2023	ORD10459	L Nqotola	14 December 2023 main sewerage line collecting sewerage from Rusidene, the Industrial area, Hillside 2 blocked and caused large volumes of sewerage to overflow along Kwa-Mandlenkosi Road and the Day hospital. The sewerage maintenance team was not able to relieve the blockage as there was a large number of rocks in the sewer line.
	Beaufort Alarms		R 17 595,00	22/12/2023	ORD10469	L Nqotola	Extra hiring cost to relieve the blocked sewerage line on 14 December 2023
	Beaufort Alarms		R 3 331,55	27/03/2024	ORD10786		Replacement of faulty beam with outdoor infrared sensor at the Electro technical premises which is huge thread as there was previous attempts for burglaries
	Beaufort West Precision Engineers		R 2 479,06	27/03/2024	ORD10787		Supply and installation of loadshedding kit for existing alarms system at Falatsa Distribution substation. There were attempted burglaries in the past and the equipment in the substation is of fundamental value.
(d)(vi)	George Springworks		R 11 973,80	21/02/2024	ORD10654		The sewerage pump that leaked water, resulting in poor pumping ability. After stripping the pump, it was clear that there was internal wear, and the seals and bearings needs to be replaced, including
	Rancon Trucks and load		R 5 359,92	15/02/2024	ORD10625	C Wright	The springpack of the truck was lagging, five leafs broken which needed to be repaired for truck CZ10614 it is impractical to send for strip and quote.
	Rancon Trucks and load		R 65 093,75	15/02/2024	ORD10625		The sliding mechanism of the of the refuse compactor truck CZ 3697 become worn to an extent where the slides broke out of the truck starting to damage the other components and is needed for repairs. It is impractical to send vehicle for a strip and quote.
<b>TOTAL AMOUNT OF DEVIATIONS</b>			<b>R 577 345,73</b>				
<b>TOTAL QUANTITY DEVIATIONS</b>			<b>9</b>				

**BEAUFORT WEST MUNICIPALITY**

**Annexure C-Formal quotations and tenders awarded for the 3rd Quarter - 01 January-31 March 2024**

Bid #	Item	Awarded to	Bid Amount	BBBEE Level	Spent on Local Service Providers	Award date	Award by
SCM 05/2024	Supply and delivery of EPWP branded personal protective clothing and equipment for a period of three (3) years	Safety Protective Clothing Pienaar Brothers	R 2 514 643,45	1		12/01/2024	
SCM 07/2024	Upgrading Of Roads And Stormwater Infrastructure In Nelspoort & Mt	De Jagers Loodgieter Kontakteurs (Edims.) Bpk	R 2 772 590,00	1			
SCM 11/2023	Upgrading Of Roads And Stormwater Infrastructure In Beaufort West	De Jagers Loodgieter Kontakteurs (Edims.) Bpk	R 4 162 049,24	2	R 4 162 049,24	19/01/2024	
SCM 12/2024	Supply and Delivery of different types of electrical cables	Abodare Cables	R 1 504 798,70	2	R 1 504 798,70		
SCM 16/2024	Supply and Delivery of Road Marking Paint for a period of 3 years	Xenacote Pty Ltd v/a Olympia International Paints & Coatings	Unit price tender	1		13/02/2024	
		Dense Seal (Pty) Ltd	Unit price tender	2		29/02/2024	
SCM 18/2024	Supply and Delivery of Bitumen Products for a period of 3 years	PI Onderhoudsdiens	Unit price tender	4		29/02/2024	
RT 15-2021	Transversal Contract RT 15-2021: Supply and Delivery of Mobile Communication Services to the State for the Period of 01 April 2021 to 31 March 2026	MTN	Unit price tender	1			
SCM 20/2024	Provision of Accounting Support Services for a contract period of three (3) years	Telkom SA	Unit price tender	1		13/02/2024	
SCM 22/2024	Supply and Delivery of Laptops	Mibesko Tsholo Moore Consortium	R6 819 469,09			12/01/2024	
SCM 23/2024	Supply and Delivery of the Renewal of Software Licences	Zestirox (Pty) Ltd T/A Nashua George Uber Technologies CC	R68 241,00			06/03/2024	Director: L. Ngqola
			R150 457,38	2	R 150 457,38	08/03/2024	Director: A. Mankendiana
	<b>Total</b>		<b>R 15 219 658,86</b>		<b>R 5 817 305,32</b>		


Bid Adjudication Committee



**Annexure B**

**2.8.10. Withdrawals from municipal bank account**

**PROVINCIAL TREASURY**  
**Withdrawals from Municipal Bank Accounts**  
**In accordance with Section 11, Sub-section 1 (b) to (j)**

<b>NAME OF MUNICIPALITY:</b>	Beaufort West Municipality	
<b>MUNICIPAL DEMARCATION CODE:</b>	WC053	
<b>QUARTER ENDED:</b>	31/03/2024	
<b>MFMA section 11. (1) Only the accounting officer or the chief financial officer of a municipality, or any other senior financial official of the municipality acting on the written authority of the accounting officer may withdraw money or authorise the withdrawal</b>	<b>Amount</b>	<b>Reason for withdrawal</b>
(b) to defray expenditure authorised in terms of section 26(4);		
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);		
(d) in the case of a bank account opened in terms of section 12, to make payments from the account in accordance with subsection (4) of that section;		
(e) to pay over to a person or organ of state money received by the municipality on behalf of that person or organ of state, including -		
(i) money collected by the municipality on behalf of that person or organ of state by agreement; or	R 3,327,374.84	Agency Service: Licensing Fees and RMTC
(ii) any insurance or other payments received by the municipality for that person or organ of state;		
(f) to refund money incorrectly paid into a bank account;	R -	Refund of funds incorrectly deposited into the municipality's account
(g) to refund guarantees, sureties and security deposits;	R -	Refund retention fees.
(h) for cash management and investment purposes in accordance with section 13;	R 1 500 000	Investments withdrawn
(i) to defray increased expenditure in terms of section 31; or		
(j) for such other purposes as may be prescribed.		
(4) The accounting officer must within 30 days after the end of each quarter -	<b>Name and Surname:</b>	MEHLULI NHLENGETHWA
(a) table in the municipal council a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that quarter; and	<b>Rank/Position:</b>	Chief Financial Officer
(b) submit a copy of the report to the relevant provincial treasury and the Auditor-General.	<b>Signature:</b>	
<b>Tel number</b>	<b>Fax number</b>	<b>Email Address</b>
0234148133	0234148105	treasury@beaufortwestmun.co.za

**Annexure C**

**2.8.13. Municipal Debt Relief**

Reference No.: PTR 16/1/30

Private Bag X9165  
CAPE TOWN  
8000

Enquiries: Steven Kenyon

Ms M Ngqaleni  
Deputy Director-General  
Intergovernmental Relations  
National Treasury  
40 Church Square  
PRETORIA  
0001

Per email: [Malijeng.Ngqaleni@treasury.gov.za](mailto:Malijeng.Ngqaleni@treasury.gov.za); [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za);  
[Jan.Hattingh@treasury.gov.za](mailto:Jan.Hattingh@treasury.gov.za); [marli@mfp.gov.za](mailto:marli@mfp.gov.za)

Dear Malijeng Ngqaleni

#### **MUNICIPAL DEBT RELIEF COMPLIANCE CERTIFICATE FOR BEAUFORT WEST MUNICIPALITY - MARCH 2024**

Beaufort West Municipality received their approval letter on 7 August 2023; therefore, this is the ninth month (March 2024) to implement the Municipal Debt Relief conditions as per MFMA Circular no.124. In the previous months the Municipality was not able to fully implement all the conditions. The areas in which the Municipality is still in the process of fully implementing the conditions are clearly described in the notes' column of the compliance certificate (electronic version). The Provincial Treasury therefore provides certification of the Municipality's compliance in principle, subject to the Municipality fully complying with these conditions in future:

- **Condition 3:** Although the Municipality met condition 2 and paid its current account, data strings for both withdrawals and deposits do not align to the proof of payment amount as required by condition 3.
- **Condition 6:** Although the Municipality met condition 4 and paid its current account, data strings for both withdrawals and deposits do not align to the proof of payment amount as required by condition 6.
- **Condition 17:** Requiring the restriction of water supply to defaulting consumers was not met as the Municipality has not yet begun to implement these restrictions, as required by the debt relief conditions. However, the municipal policies and by-laws do make provision for this condition, it is the implementation thereof that is lagging.

- **Conditions 23 to 25:** Requiring installation of smart pre-paid meters, adoption of smart pre-paid meters policy and inclusion onto capital budget of smart pre-paid meters has not been met by the Municipality. Provincial Treasury has during 2022/23 financial year, funded the rollout of a smart water meter pilot project in the Municipality but is still waiting for a detailed report on its impact on revenue collection.
- **Conditions 26 to 28:** The Municipality completed the high-level review and identified the errors, differences and missing properties. The differences identified were reduced to R2.2 million but various category corrections are still needed. The Supplementary Valuation (SV) Roll was submitted late by the valuer and there are two items outstanding. A detailed billing reconciliation was submitted as required in terms of the quarterly reporting requirement. Categories remains a problem that must be addressed with the information made available by the new GV (due to be implemented in 2024/25) and the latest SV. Actions to be taken were delayed by the late submission of the SV as well as the draft GV.
- **Conditions 37 and 38:** Requiring ring-fencing of services payments in a sub- account have not been implemented. The Municipality is referred to Municipal Debt Relief Supplementary Guide to MFMA Circular No. 124 that was issued by NT on 16 February 2024, which needs to be implemented accordingly.
- **Condition 40:** The Municipality is referred to Municipal Debt Relief Supplementary Guide to MFMA Circular No. 124 that was issued by NT on 16 February 2024, which needs to be implemented accordingly.

The Provincial Treasury has noted that Beaufort West Municipality has complied with the conditions of approval as set out in paragraphs 9(i) to 9(vi) of your approval letter. Beaufort West's Municipality Financial Recovery Plan (developed by the Municipal Financial Recovery Service) already sets out budget targets for the municipality to achieve a funded budget over a period of three years.

The PT compliance certificate score for the month of March 2024 is at 80 per cent which increased when compared to previous month's score of 73 per cent.

The Western Cape Provincial Treasury is determined to make the best of this opportunity to enable the Municipality to restore its financial sustainability.

Yours sincerely

**Julinda  
Gantana**

Digitally signed by  
Julinda Gantana  
Date: 2024.04.26  
14:36:53 +02'00'

**MS J GANTANA  
HEAD OFFICIAL: PROVINCIAL TREASURY**

Cc: The Mayor: Mr G Pietersen - [gideonp@beaufortwestmun.co.za](mailto:gideonp@beaufortwestmun.co.za)  
Municipal Manager: Mr D Welgemoed - [derickw@beaufortwestmun.co.za](mailto:derickw@beaufortwestmun.co.za)  
Municipal CFO: Mr Mehluli Nhlengethwa - [mehlulin@beaufortwestmun.co.za](mailto:mehlulin@beaufortwestmun.co.za)  
Interim Group CEO - ESKOM Holdings: Calib Cassim - [naidoogo@eskom.co.za](mailto:naidoogo@eskom.co.za)  
MFMA Coordinator: Steven Kenyon - [Steven.Kenyon@westerncape.gov.za](mailto:Steven.Kenyon@westerncape.gov.za)  
Director-General: Department of Cooperative Governance: Mr Mbulelo Tshangana - [Zandilez@cogta.gov.za](mailto:Zandilez@cogta.gov.za)  
CEO: SALGA: Sithole Mbanga - [hmazibuko@salga.org.za](mailto:hmazibuko@salga.org.za)





**Annexure A2 - Monthly**

National Treasury

**Municipal Debt Relief**

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

**Western Cape Provincial Treasury**

**Certificate of Compliance: Municipal Debt Relief Conditions for Application**

Period: Mar'24

National Financial Year: 2023/24

Demarcation Code of Municipality being assessed: WC053

District: Central Karoo

Demarcation Description: Beaufort West

I, Julinda Gantana, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

**Municipal Debt Relief Conditions (Monthly reporting)** Choose from drop down list

Condition	Description	Response	Comments
6.12.2	- Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	<span style="border: 1px solid black; padding: 2px;">Yes</span>	
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://goapkportal.treasury.gov.za">https://goapkportal.treasury.gov.za</a> ?	<span style="border: 1px solid black; padding: 2px;">Yes</span>	
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	<span style="border: 1px solid black; padding: 2px;">No</span>	The data strings do not align to the invoiced amount for bulk water.
6.3.1	- Has the municipality paid its <b>Eskom bulk current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account[s]) up to the date of NT approval of the application.</i>	<span style="border: 1px solid black; padding: 2px;">Yes</span>	

Notes/Comments

6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://guploadportal.treasury.gov.za?">https://guploadportal.treasury.gov.za?</a>	Yes	
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	No	The withdrawals data strings do not align to the deposit data strings for bulk electricity and also the invoice
6.4	Compliance with a funded MTREF – <i>(choose from drop down list the MTREF assessed)</i>	2024/25 Main Adjustment MTREF	
6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://nlna.treasury.gov.za/Guidelines/Pages/funding.aspx?">http://nlna.treasury.gov.za/Guidelines/Pages/funding.aspx?</a>	No	
6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tables of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
	<i>Note - For example, if the municipality during the preceding 12 months was obligated to collect 40 per cent of its revenue (for property rates), the provision for debt impairment against the future liability must be set at 40 per cent of the 12/12/24 MTREF projected property rates (not 40% of the projected revenue) until the date mentioned in "Section 41" of the budget and there is no discrepancy between the provision for such debt (the actual collection of revenue, the provision) is necessary must compare to this note as well.</i>		
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
	<i>Note - If the municipality makes such the depreciation and asset impairment as "Balance" in budget and there is no discrepancy between the provision for such with the year of completed projects, the Provision Treasury must equal to the right as "Yes".</i>		
6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer Item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	There is an FRP	
	<i>Note - If the municipality has an FRP, it must be Budget Funding Plan in its revenue. Treasury, the FRP must assess whether the existing FRP incorporated, will give effect to a funded MTREF. If not, the FRP requires incorporating.</i>		
6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in Item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	Yes	
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes	

18	6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and Item 5.2 of MFMA Budget Circular no.122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	
19	6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF demonstrated, through its by-laws and budget related policies that:		
20	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	
21	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	
22	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	No	
23	6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.</i>	Yes	
24	6.6	Supporting evidence – The municipality's monthly and quarterly electricity and water supply measurement and use of the municipality's metering devices to ensure accurate billing in terms of the relevant by-laws and budget related policies.		
25	6.7	Metric 6.7: Minimum average quarterly collection of property rates and service charges –		
26	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter – demonstrated in the MFMA s.71 monthly and quarterly statement(s) and MSCOA data strings uploaded via the GoMuni Upload Portal?	Yes	The municipality achieved a collection rate of 80 per cent
27	6.7.2	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following :		
28	6.7.2.1	* the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	6.7.1 = Yes	
			6.7.1 = Yes	

21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = Yes		
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	6.7.1 = Yes		
23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No		
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTRF with a smart pre-paid meter?	No		
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	No		
26	<b>6.8 Municipality's Completeness of the revenue base –</b>				
27	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly alligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	No	NT to advise on this condition as the Municipality has demonstrated, however, has indicated that differences will be there due to SV being actioned once a year	
28	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Yes		
29	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or Interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://gipuploadportal.treasury.gov.za/">https://gipuploadportal.treasury.gov.za/</a> ?	Yes		
30	<b>6.9 Monitor and report on implementation –</b>				
31	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes		
32	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	6.9.1 = Yes		
33	6.9.3	- Municipalities with financial recovery plans (FRP) – If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	Yes		
34	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal <a href="https://gipuploadportal.treasury.gov.za/">https://gipuploadportal.treasury.gov.za/</a> ?	Yes		



<p><b>6.10</b> Provincial Treasury (non-delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?</p> <p><i>Note: In municipalities with a 100% debt relief from the Municipal Debt Relief programme (see 100% program), municipalities are exempted from the Provincial Treasury and NT.</i></p>			
6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://goportal.treasury.gov.za/">https://goportal.treasury.gov.za/</a> ? <i>Note: In the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes	
6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	
<p><i>Note: If the PT failed to rectify its failure with municipalities and its subsequent non-compliance by the municipality in terms of paragraph 4.1.1.</i></p>			
6.11	<b>Limitation on municipality borrowing powers</b> - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No	
<p><i>Note: There is a prohibition on municipalities borrowing for their municipal purposes (except when from the sale of the municipality's debt or the sale of assets) in terms of the municipal debt support programme. It provides that MFMA Circular No. 124, sub-section 4.1.2, prohibits an municipality borrowing powers) and can be referred to under the new Act, with some amendments and after the effective date of the new Act, as amended in MFMA section 4.6. Debt relief borrowing, including making use of an overdraft, for 3-year borrowing purposes are not considered within the scope of this condition.</i></p>			
<p><b>6.12</b> For the duration of the Municipal Debt Relief (to ensure proper management of resources):</p>			
6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes	It is noted that the guide was issued during the reporting month, however, the municipality is referred to Municipal Debt Relief Supplementary Guide to MFMA Circular No. 124 that was issued by NT on 16 February 2024, which need to be implemented accordingly.
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?	Yes	It is noted that the guide was issued during the reporting month, however, the municipality is referred to Municipal Debt Relief Supplementary Guide to MFMA Circular No. 124 that was issued by NT on 16 February 2024, which need to be implemented accordingly.

<small>Note: Only if reported in the monthly returns, will a request be made to the Minister of Finance about the municipality's request to exempt the municipality from SAMA &amp; BLS</small>		
6.13	<b>Supporting evidence:</b> Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue. <b>Accounting Treatment:</b> Has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31 March 2023) as per any written instruction of the National Treasury; Office of the Accountant General issued for Municipal Debt Relief to date? <small>Note: to include accounting for any related benefit (e.g. Interest suppression, etc.) and alignment with mSCOA.</small>	Yes Yes No
6.14	<b>MERSA License:</b> Has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No
<small>Note: By signing this Municipal Debt Relief certificate in accordance with paragraph 2 of MFMA Circular No. 124, the Head of a Municipality shall ensure the inclusion of the Municipal Debt Relief programme aims to comply with the condition of the Debt Relief to comply in MFMA or under the provisions of the Municipal Debt Relief programme. It is noted that the guide was issued during the reporting month, however, the municipality is referred to Municipal Debt Relief Supplementary Guide to MFMA Circular No. 124 that was issued by NT on 18 February 2024, which need to be implemented accordingly.</small>		

PT: HOD/ NT / MM Name:

Signature of HOD/ NT/ MM:

Julinda Gantana

Digitally signed by Julinda Gantana  
 Date: 2024.04.26 14:37:39  
 +02'00'

Date:

\*\*Note - If the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procurement of the HOD / MM must be attached as an Annexure to the Certificate of Compliance.

\*\*Note - The Signed Certificate to be uploaded on Gomsun must not include comments column - comments need to be incorporated into the related PT report

**Annexure D**

**PART 3 : Top Level SDBIP Report Quarter 3**

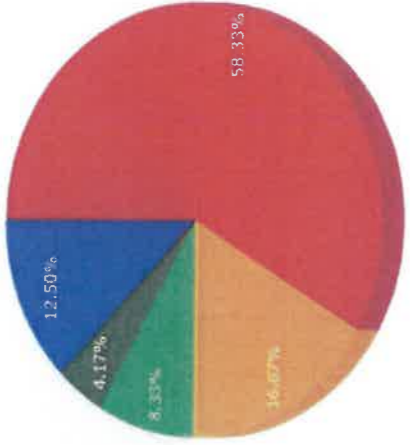


# Top Level SDBIP Report Quarter 3

## Top Layer KPI Report

Report drawn on 29 April 2024 at 20:00  
for the months of Quarter ending September 2023 to Quarter ending March 2024.

### Beaufort West Municipality



### Responsible Directorate



	Responsible Directorate				
	Office of the Municipal Manager	Financial Services	Corporate Services	Infrastructure Services	Community Services
<b>Beaufort West Municipality</b>	<b>14 (58.33%)</b>	<b>4 (16.67%)</b>	<b>2 (8.33%)</b>	<b>1 (4.17%)</b>	<b>3 (12.50%)</b>
<b>Not Met</b>	1 (50.00%)	4 (60.00%)	-	2 (50.00%)	5 (71.43%)
<b>Almost Met</b>	-	4 (40.00%)	-	-	-
<b>Met</b>	1 (50.00%)	-	1 (100.00%)	-	-
<b>Well Met</b>	-	-	-	1 (25.00%)	-
<b>Extremely Well Met</b>	-	-	-	1 (25.00%)	2 (28.57%)
<b>Total:</b>	<b>2</b>	<b>10</b>	<b>1</b>	<b>4</b>	<b>7</b>
	<b>8.33%</b>	<b>41.67%</b>	<b>4.17%</b>	<b>16.67%</b>	<b>29.17%</b>
	<b>24*</b>	<b>100%</b>			

Beaufort West Municipality  
2023-2024: Top Layer KPI Report

Office of the Municipal Manager

Internal Ref / Indicat or Code	Strategic Objective	KPI	Unit of Measurement	National KPA	Quarter ending September 2023						Quarter ending December 2023						Quarter ending March 2024						Overall Performance for Quarter ending September 2023 to Quarter ending March 2024				
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R					
					TL1	SO4: Maintain an ethical, accountable and transparent administration.	Complete 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	Good Governance and Public Participation	0	0	N/A			0	0	N/A			0	0	N/A			0	0	N/A
TL2	SO4: Maintain an ethical, accountable and transparent administration.	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	Good Governance and Public Participation	10.00%	10.00%	G	[D262] Municipal Manager: 7 Audits completed divided by 19 Audits on IA Plan (September 2023)		25.00%	25.00%	G	[D262] Municipal Manager: 7 Audits completed divided by 19 audits on IA plan. (December 2023)		50.00%	0.00%	R			50.00%	25.00%	R			50.00%	25.00%	R
TL3	SO3: Promote broad-based growth and development.	Review the LED strategy and submit to Council by 30 June 2024	Revised LED strategy submitted to Council by 30 June 2024	Local Economic Development	0	0	N/A			0	0	N/A			0	0	N/A			0	0	N/A			0	0	N/A
TL4	SO4: Maintain an ethical, accountable and transparent administration.	Review the Integrated Development Plan 2022-2027 and submit to Council by 31 May 2024	Number of IDPs submitted	Good Governance and Public Participation	0	0	N/A			0	0	N/A			0	0	N/A			0	0	N/A			0	0	N/A
TL5	SO4: Maintain an ethical, accountable and transparent administration.	Submit the Annual Performance Report to the Auditor-General by 31 August 2023	Number of reports submitted	Good Governance and Public Participation	1	1	G	[D265] Municipal Manager: Report was submitted to AG 1st September 2023 (September 2023)		0	0	N/A			0	0	N/A			0	0	N/A			1	1	G

Summary of Results: Office of the Municipal Manager

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	<b>Total KPIs:</b>		<b>5</b>

Financial Services

Internal Ref / Indicat or Code	Strategic Objective	KPI	Unit of Measurement	National KPA	Quarter ending September 2023						Quarter ending December 2023						Quarter ending March 2024						Overall Performance for Quarter ending September 2023 to Quarter ending March 2024				
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R					
					TL6	SO1: Provide, maintain and expand basic services to all people in the municipal area.	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	Basic Service Delivery	16,307	15,525	O	[D266] Director: Financial Services: Data cleansing was done. (September 2023)	[D266] Director: Financial Services: Data cleansing must be completed (September 2023)	16,307	15,525	O	[D266] Director: Financial Services: Revised Target. (December 2023)	[D266] Director: Financial Services: Implement meter audit. (December 2023)	16,307	0	R			16,307	15,525	O
TL7	SO1: Provide, maintain and expand basic services to all people in the municipal area.	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) (Excluding Eskom areas) and which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June 2024	Number of residential properties which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June 2024	Basic Service Delivery	16,307	11,581	R	[D267] Director: Financial Services: Meter audit must be implemented. (September 2023)	[D267] Director: Financial Services: Meter audit must be implemented. (September 2023)	16,307	11,581	R	[D267] Director: Financial Services: Revised target. (December 2023)	[D267] Director: Financial Services: Implement meter audit. (December 2023)	16,307	0	R			16,307	11,581	R			16,307	11,581	R
TL8	SO1: Provide, maintain and expand basic services to all people in the municipal area.	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	Basic Service Delivery	16,307	12,371	O	[D268] Director: Financial Services: Target must be revised (September 2023)	[D268] Director: Financial Services: Target must be revised and data cleansing. (September 2023)	16,307	12,371	O	[D268] Director: Financial Services: Revised target. (December 2023)	[D268] Director: Financial Services: Implement Data cleansing, Revenue Enhancement. (December 2023)	16,307	0	R			16,307	12,371	O			16,307	12,371	O
TL9	SO1: Provide, maintain and expand basic services to all people in the municipal area.	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	Basic Service Delivery	16,307	11,951	R	[D269] Director: Financial Services: Revised target. (September 2023)	[D269] Director: Financial Services: Data cleansing must be implemented. Revised target. (September 2023)	16,307	11,951	R	[D269] Director: Financial Services: Revised target. (December 2023)	[D269] Director: Financial Services: Implement data cleansing, Revenue enhancement. (December 2023)	16,307	0	R			16,307	11,951	R			16,307	11,951	R
TL10	SO1: Provide, maintain and expand basic services to all people in the municipal area.	Provide free basic water to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policies as at 30 June 2024	Number of active indigent households receiving free basic water as at 30 June 2024	Basic Service Delivery	9,658	7,324	O	[D270] Director: Financial Services: Arrange another registration period. (September 2023)	[D270] Director: Financial Services: Arrange another registration period (September 2023)	9,658	7,324	O	[D270] Director: Financial Services: Arrange another registration period. (December 2023)	[D270] Director: Financial Services: Arrange another registration period. (December 2023)	9,658	0	R			9,658	7,324	O			9,658	7,324	O
TL11	SO1: Provide, maintain and expand basic services to all people in the municipal area.	Provide free basic electricity to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policies as at 30 June 2024	Number of active indigent households receiving free basic electricity as at 30 June 2024	Basic Service Delivery	9,658	5,994	R	[D271] Director: Financial Services: Arrange another registration period. (September 2023)	[D271] Director: Financial Services: Arrange another registration period. (September 2023)	9,658	5,994	R	[D271] Director: Financial Services: Arrange another registration period. (December 2023)	[D271] Director: Financial Services: Arrange another registration period. (December 2023)	9,658	0	R			9,658	5,994	R			9,658	5,994	R
TL12	SO1: Provide, maintain and expand basic services to all people in the municipal area.	Provide free basic sanitation to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policies as at 30 June 2024	Number of active indigent households receiving free basic sanitation as at 30 June 2024	Basic Service Delivery	9,658	5,379	R	[D272] Director: Financial Services: Arrange another registration period. (September 2023)	[D272] Director: Financial Services: Arrange another registration period. (September 2023)	9,658	5,379	R	[D272] Director: Financial Services: Arrange another registration period. (December 2023)	[D272] Director: Financial Services: Arrange another registration period. (December 2023)	9,658	0	R			9,658	5,379	R			9,658	5,379	R
TL13	SO1: Provide, maintain and expand basic services to all people in the municipal area.	Provide free basic refuse removal to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policies as at 30 June 2024	Number of active indigent households receiving free basic refuse removal as at 30 June 2024	Basic Service Delivery	9,658	5,384	R	[D273] Director: Financial Services: Arrange another registration period. (September 2023)	[D273] Director: Financial Services: Arrange another registration period. (September 2023)	9,658	5,384	R	[D273] Director: Financial Services: Arrange another registration period. (December 2023)	[D273] Director: Financial Services: Arrange another registration period. (December 2023)	9,658	0	R			9,658	5,384	R			9,658	5,384	R
TL14	SO1: Provide, maintain and expand basic services to all people in the municipal area.	The percentage of the municipal capital budget spent by 30 June 2024 [(Actual amount spent / Total amount budgeted for capital projects) x 100]	% of capital budget spent by 30 June 2024	Basic Service Delivery	0.00%	0.00%	N/A			10.00%	45.90%	B	[D274] Director: Financial Services: Met target (December 2023)	[D274] Director: Financial Services: None (December 2023)	50.00%	0.00%	R			50.00%	45.90%	B			50.00%	45.90%	B
TL15	SO6: Uphold sound financial management principles and practices.	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	Municipal Financial Viability and Management	0.00%	0.00%	N/A			0.00%	0.00%	N/A			0.00%	0.00%	N/A			0.00%	0.00%	N/A			0.00%	0.00%	N/A
TL16	SO6: Uphold sound financial management principles and practices.	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	Municipal Financial Viability and Management	0.00%	0.00%	N/A			0.00%	0.00%	N/A			0.00%	0.00%	N/A			0.00%	0.00%	N/A			0.00%	0.00%	N/A

Beaufort West Municipality  
2023-2024: Top Layer KPI Report

KPI Ref / Indicator Code	Strategic Objective	KPI	Unit of Measurement	National KPA	Quarter ending September 2023	Quarter ending December 2023	Quarter ending March 2024	Overall Performance for Quarter ending September 2023 to Quarter ending March 2024											
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R		
TL17	SO6: Uphold sound financial management principles and practices.	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	Municipal Financial Viability and Management	0	0	N/A			0	0	N/A			0	0	N/A		
TL18	SO6: Uphold sound financial management principles and practices.	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	Municipal Financial Viability and Management	88.00%	80.16%	R	[D278] Director: Financial Services: Implement credit control policy. (September 2023)		[D278] Director: Financial Services: Implement credit control policy. (September 2023)	88.00%	82.22%	R	[D278] Director: Financial Services: Almost met. (December 2023)		[D278] Director: Financial Services: Implement credit control policy. (December 2023)	88.00%	54.13%	R
TL19	SO6: Uphold sound financial management principles and practices.	Limit unaccounted for water quarterly to less than 25% during 2023/24 ((Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold (including free basic water) / Number of Kilolitres Water Purchased or Purified x 100)	% unaccounted water	Municipal Financial Viability and Management	0.00%	0.00%	N/A			0.00%	0.00%	N/A			0.00%	0.00%	N/A		
TL20	SO6: Uphold sound financial management principles and practices.	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	Municipal Financial Viability and Management	0.00%	0.00%	N/A			0.00%	0.00%	N/A			0.00%	0.00%	N/A		

Summary of Results: Financial Services

KPI Status	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	Count
N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	5
R	KPI Not Met	0% <= Actual/Target <= 74.999%	6
R	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	4
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	<b>Total KPIs:</b>		<b>15</b>

Corporate Services

Internal Ref / Indicator Code	Strategic Objective	KPI	Unit of Measurement	National KPA	Quarter ending September 2023			Quarter ending December 2023			Quarter ending March 2024			Overall Performance for Quarter ending September 2023 to Quarter ending March 2024			
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL21	SO4: Maintain an ethical, accountable and transparent administration.	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	Municipal Transformation and Institutional Development	0	0	N/A			0	0	N/A			0	0	N/A
TL22	SO4: Maintain an ethical, accountable and transparent administration.	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) x 100)	% of the municipality's personnel budget spent on implementing its workplace skills plan	Municipal Transformation and Institutional Development	0.00%	0.00%	N/A			0.00%	0.00%	N/A			0.00%	0.00%	N/A
TL23	SO6: Uphold sound financial management principles and practices.	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	Local Economic Development	0.00%	0.00%	N/A			0.00%	0.00%	N/A			0.00%	0.00%	N/A
TL24	SO4: Maintain an ethical, accountable and transparent administration.	Submit the Change Management Strategy to Council by 31 December	Number of strategies submitted	Municipal Transformation and Institutional Development	0	0	N/A			1	1	G	[D284] Director: Corporate Services: Change Management Policy could not be implemented by Council by 31st December 2023 due to capacity constraints however the draft has been completed and needs to be table before Council in February 2024 (December 2023)		1	1	G
TL25	SO4: Maintain an ethical, accountable and transparent administration.	Submit the Rewards and Recognition Policy to Council by 30 June 2024	Rewards and Recognition Policy submitted to Council by 30 June 2024	Municipal Transformation and Institutional Development	0	0	N/A			0	0	N/A			0	0	N/A
TL26	SO4: Maintain an ethical, accountable and transparent administration.	Submit the Portfolio of Evidence Policy to Council by 30 June 2024	Portfolio of Evidence Policy submitted to Council by 30 June 2024	Municipal Transformation and Institutional Development	0	0	N/A			0	0	N/A			0	0	N/A
TL27	SO4: Maintain an ethical, accountable and transparent administration.	Establish the Municipal Moderation Committee by 30 June 2024	Municipal Moderation Committee established by 30 June 2024	Municipal Transformation and Institutional Development	0	0	N/A			0	0	N/A			0	0	N/A

Summary of Results: Corporate Services

KPI Status	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	Count
N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	6
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
R	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
	<b>Total KPIs:</b>		<b>7</b>

Infrastructure Services

Internal Ref / Indicator Code	Strategic Objective	KPI	Unit of Measurement	National KPA	Quarter ending September 2023			Quarter ending December 2023			Quarter ending March 2024			Overall Performance for Quarter ending September 2023 to Quarter ending March 2024				
					Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	
TL28	SO3: Promote broad-based growth and development.	Create temporary job opportunities in terms of the Extended Public Works Programme (EPWP) projects by 30 June 2023	Number of temporary jobs opportunities created by 30 June 2023	Local Economic Development	0	82	B	[D288] Director: Infrastructure Services: Q1 Validated Report Results received from Department Public Works (EPWP). (September 2023)		0	0	N/A			0	82	B	
TL29	SO2: Sustainable, safe and healthy environment.	95% of water samples in the Beaufort West jurisdiction area comply with SANS241 microbiological indicators	% of water samples compliant to SANS 241	Basic Service Delivery	95.00%	95.00%	G	[D289] Director: Infrastructure Services: Total Analyses for 3 Month Beaufort West - 72 - 100% Compliant Nelspoort - 6 - 100% Compliant Merweville - 6 - 100% Compliant Murraysburg 4 - 0% Compliant (September 2023)		95.00%	96.00%	G2	[D289] Director: Infrastructure Services: Total Analyses for 3 Month Beaufort West - 72 - 97% Compliant Nelspoort - 12 - 100% Compliant Merweville - 12 - 67% Compliant Murraysburg 12 - 100% Compliant (December 2023)		95.00%	97.00%	G2	
TL31	SO1: Provide, maintain and expand basic services to all people in the municipal area.	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	Basic Service Delivery	0.00%	0.00%	N/A	[D291] Director: Infrastructure Services: No expenditure to date. (September 2023)		10.00%	7.27%	R	[D291] Director: Infrastructure Services: BSC Completed BEC Completed Expenditure to date - (December 2023)		[D291] Director: Infrastructure Services: Awaiting final appointment letters (December 2023)	50.00%	0.00%	R
TL33	SO1: Provide, maintain and expand basic services to all people in the municipal area.	95% of the approved project budget spent on the upgrade of Pieter Street (gravel road) in Rustdena by 30 June 2024 (Actual expenditure divided by the total approved project budget)x100	% of budget spent by 30 June 2024	Basic Service Delivery	0.00%	1.90%	B	[D293] Director: Infrastructure Services: Professional fees paid. Expenditure of R13 968.76 (R13 968.76/R726 542) x 100% = 1.9% (September 2023)		10.00%	1.92%	R	[D293] Director: Infrastructure Services: BSC Completed BEC - Completed BAC - Awaiting final award (December 2023)		[D293] Director: Infrastructure Services: Final award letters to be issued (December 2023)	50.00%	0.00%	R



