

# BEAUFORT WEST MUNICIPALITY



## Monthly Budget Statement FOR THE MONTH ENDING JUNE 2024

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## **PART 1 – IN-YEAR REPORT**

### ***1. Mayor's Report***

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

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

No comments for June 2024.

##### **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 included the adjusted budget. It should be noted that the financial year of the municipality ended on the 30<sup>th</sup> of June 2024. The figures for the month of June is provisional as the municipality in July will process the closing transactions that will affect the figures contained in this report.

The August 2024 section 71 report will contain the pre-audited June 2023/24 figures that will be submitted to the Auditor General for audit purposes.

## ***2. Resolutions***

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

This is the report will be presented to Council at their next meeting:

#### **RECOMMENDATION:**

- a) That Council notes the monthly budget statement and any supporting documentation for June 2024;
- b) The non-compliance emanating from the municipality's debt relief self-assessment as well as the Provincial Treasury's independent assessment set-out in **Section 12 of Annexure A**;
- c) The remedial actions necessary and / or undertaken to improve the municipality's monthly compliance in terms of the Debt relief Conditions set-out in **Section 12.7 of Annexure A**; and
- d) The balance of the bulk Eskom and water accounts and the municipality's reconciliation of these accounts as set-out in **Section 12.6 of Annexure A**.

### ***3. Executive Summary***

#### **3.1 Introduction**

Section 71 of the MFMA states that the Accounting Officer of a Municipality must by no later than 10 working days after the end of each month submit to the mayor of the Municipality and the relevant Provincial Treasury in the prescribe format on the state of the Municipality's budget.

This report presents the current state of the budget implementation and reasons for variances and possible action to be taken.

#### **3.2 Consolidated performance**

##### **3.2.1 Against annual budget**

###### **Total Revenue**

The total revenue (excluding capital transfers and contributions) year-to-date accrued amounted to R 413,925 million at the end of June 2024. This was R 22,713 million or 5% below the year-to-date budget of R 436,638 million at the end of the financial year. The main reason for the underperformance was due to service charges , interest earned from receivables, rental from fixed assets, license and permits and transfers and subsidies – operational.

The transfers and subsidies - capital (monetary allocations) year-to-date amounted to R 16,334 million for June. This was R 226 thousand below the year-to-date target of R 16,560 million at the end of June.

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

###### **Operating expenditure by type**

The year to date total operational expenditure at the end of June 2024 amounted to R 424,957 million. This were R 9,086 million or 2% below year-to-date budget projections for June 2024. Although most of the expenditure classes are below the budget targets, it should be noted that the expenditure is provisional as the municipality is currently busy with the processing of year-end closure transactions that will affect the final June 2024 performance. The over expenditure on other expenditure is due to internal departmental consumption changes amounting to R 14,164 million at the end of June.

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

### **Capital expenditure**

The adjusted capital budget for the 2023/2024 financial year amounts to R 16,230 million. The capital expenditure for the month of June 2024 amounted to R 2,875 million. The year to date expenditure amounted to R 15,205 million or 94% of the total budget at the end of June 2024.

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

### **Cash flows**

The municipality started the month of June with a overdrawn net cash position of R 3,162,678.68 and an investment balance of R 21,900,264.14 million. The net cash position at the end of June 2024 amounted to R 3,544,008.79 as per bank statement and the investment balance amounted to R 12,105,558.60.

Refer to Table C7 for more detail on cash flows.

### **3.3 Material variances from SDBIP**

No comments for June 2024.

### **3.4 Remedial or corrective steps**

None for June 2024

## 4. In-year budget statement tables

### 4.1 Monthly budget statements

#### 4.1.1 Table C1 s71 Monthly Budget Statement Summary

| WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - M12 June |                 |                     |                 |                |                 |                |                 |                |                    |
|--|-----------------|---------------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|--------------------|
| 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          | 3,233          | 46,845          | 48,421         | (1,575)         | -3%            | 48,421             |
| Service charges  | 127,431         | 151,922             | 160,637         | 6,247          | 129,820         | 160,637        | (30,816)        | -19%           | 160,637            |
| Investment revenue   | 2,121           | -                   | -               | -              | -               | -              | -               | -              | -                  |
| Transfers and subsidies - Operational                                      | 2,121           | 750                 | 2,115           | 721            | 2,684           | 2,115          | 569             | 27%            | 2,115              |
| Other own revenue  | 155,656         | 215,718             | 225,466         | 71,137         | 234,575         | 225,466        | 9,110           | 4%             | 225,466            |
| <b>Total Revenue (excluding capital transfers and contributions)</b>       | <b>332,927</b>  | <b>419,211</b>      | <b>436,638</b>  | <b>81,338</b>  | <b>413,925</b>  | <b>436,638</b> | <b>(22,713)</b> | <b>-5%</b>     | <b>436,638</b>     |
| Employee costs   | 125,625         | 133,488             | 126,707         | 9,617          | 121,248         | 126,707        | (5,459)         | -4%            | 126,707            |
| Remuneration of Councillors  | 6,266           | 6,806               | 6,806           | 401            | 6,018           | 6,806          | (788)           | -12%           | 6,806              |
| Depreciation and amortisation  | 20,847          | 26,248              | 26,805          | 6,687          | 26,805          | 26,805         | -               | -              | 26,805             |
| Interest   | 8,284           | 2,091               | 2,252           | (656)          | 1,618           | 2,252          | (634)           | -28%           | 2,252              |
| Inventory consumed and bulk purchases                                      | 91,752          | 118,933             | 117,214         | 18,949         | 107,572         | 117,214        | (9,642)         | -8%            | 117,214            |
| Transfers and subsidies  | 588             | -                   | -               | -              | -               | -              | -               | -              | -                  |
| Other expenditure  | 115,838         | 123,899             | 154,257         | 54,499         | 161,695         | 154,257        | 7,438           | 5%             | 154,257            |
| <b>Total Expenditure</b>   | <b>369,200</b>  | <b>411,465</b>      | <b>434,042</b>  | <b>89,498</b>  | <b>424,957</b>  | <b>434,042</b> | <b>(9,086)</b>  | <b>-2%</b>     | <b>434,042</b>     |
| <b>Surplus/(Deficit)</b>   | <b>(36,273)</b> | <b>7,745</b>        | <b>2,595</b>    | <b>(8,160)</b> | <b>(11,032)</b> | <b>2,595</b>   | <b>(13,627)</b> | <b>-525%</b>   | <b>2,595</b>       |
| Transfers and subsidies - capital (monetary allocations)                   | 52,314          | 15,057              | 16,194          | 3,112          | 15,966          | 16,194         | (228)           | -1%            | 16,194             |
| Transfers and subsidies - capital (in-kind)                                | 2,965           | -                   | 366             | -              | 368             | 366            | 2               | 1%             | 366                |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>       | <b>19,007</b>   | <b>22,802</b>       | <b>19,155</b>   | <b>(5,047)</b> | <b>5,302</b>    | <b>19,155</b>  | <b>(13,853)</b> | <b>-72%</b>    | <b>19,155</b>      |
| Share of surplus/ (deficit) of associate                                   | -               | -                   | -               | -              | -               | -              | -               | -              | -                  |
| <b>Surplus/ (Deficit) for the year</b>                                     | <b>19,007</b>   | <b>22,802</b>       | <b>19,155</b>   | <b>(5,047)</b> | <b>5,302</b>    | <b>19,155</b>  | <b>(13,853)</b> | <b>-72%</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>2,875</b>   | <b>15,205</b>   | <b>16,230</b>  | <b>(1,025)</b>  | <b>-6%</b>     | <b>16,230</b>      |
| Capital transfers recognised   | 48,829          | 13,093              | 14,387          | 2,706          | 14,207          | 14,387         | (180)           | -1%            | 14,387             |
| Borrowing  | -               | -                   | -               | -              | -               | -              | -               | -              | -                  |
| Internally generated funds   | 1,912           | 884                 | 1,844           | 169            | 998             | 1,844          | (846)           | -46%           | 1,844              |
| <b>Total sources of capital funds</b>                                      | <b>50,741</b>   | <b>13,977</b>       | <b>16,230</b>   | <b>2,875</b>   | <b>15,205</b>   | <b>16,230</b>  | <b>(1,025)</b>  | <b>-6%</b>     | <b>16,230</b>      |
| <b>Financial position</b>  |                 |                     |                 |                |                 |                |                 |                |                    |
| Total current assets   | 105,931         | 151,161             | 160,891         |                | 162,125         |                |                 |                | 160,891            |
| Total non current assets   | 465,256         | 450,127             | 456,473         |                | 451,781         |                |                 |                | 456,473            |
| Total current liabilities  | 170,866         | 126,730             | 115,270         |                | 208,362         |                |                 |                | 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         |                | 354,939         |                |                 |                | 368,870            |
| <b>Cash flows</b>  |                 |                     |                 |                |                 |                |                 |                |                    |
| Net cash from (used) operating   | 44,351          | 33,060              | 29,547          | (47,069)       | 25,313          | 29,547         | 4,234           | 14%            | 29,547             |
| Net cash from (used) investing   | (45,118)        | (13,977)            | (16,230)        | (2,517)        | (20,713)        | (16,230)       | 4,483           | -28%           | (16,230)           |
| Net cash from (used) financing   | (759)           | (877)               | (1,119)         | (570)          | (1,233)         | (1,119)        | 114             | -10%           | (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>18,638</b>   | <b>27,017</b>  | <b>8,380</b>    | <b>31%</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   | 22,341          | 4,573               | 3,823           | 4,035          | 3,922           | 3,482          | 3,302           | 159,842        | 205,320            |
| <b>Creditors Age Analysis</b>  |                 |                     |                 |                |                 |                |                 |                |                    |
| Total Creditors  | 15,301          | 8,795               | 903             | 146            | 60              | 31             | 270             | 102,052        | 127,557            |

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

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organizational 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) - M12 June |     |                 |                 |                 |                     |               |               |              |                |                    |
|--|-----|-----------------|-----------------|-----------------|---------------------|---------------|---------------|--------------|----------------|--------------------|
| 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>Revenue - Functional</b>  |     |                 |                 |                 |                     |               |               |              |                |                    |
| <b>Governance and administration</b>   |     | 169,019         | 104,405         | 150,777         | 47,354              | 153,903       | 150,777       | 3,126        | 2%             | 150,777            |
| Executive and council  |     | 45,224          | 11,932          | 11,954          | 24                  | 11,946        | 11,954        | (8)          | 0%             | 11,954             |
| Finance and administration   |     | 123,795         | 92,473          | 138,823         | 47,330              | 141,957       | 138,823       | 3,134        | 2%             | 138,823            |
| Internal audit   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| <b>Community and public safety</b>   |     | 15,130          | 80,775          | 39,033          | 19,381              | 40,982        | 39,033        | 1,949        | 5%             | 39,033             |
| Community and social services  |     | 8,314           | 8,223           | 8,423           | 708                 | 8,271         | 8,423         | (152)        | -2%            | 8,423              |
| Sport and recreation   |     | 2,209           | 4,039           | 2,623           | 388                 | 2,530         | 2,623         | (93)         | -4%            | 2,623              |
| Public safety  |     | 4,443           | 67,582          | 26,852          | 18,285              | 29,110        | 26,852        | 2,258        | 8%             | 26,852             |
| Housing  |     | 165             | 932             | 1,135           | -                   | 1,071         | 1,135         | (64)         | -6%            | 1,135              |
| Health   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| <b>Economic and environmental services</b>   |     | 5,868           | 4,399           | 8,354           | 1,706               | 8,057         | 8,354         | (298)        | -4%            | 8,354              |
| Planning and development   |     | 2,171           | 1,466           | 2,042           | 307                 | 1,850         | 2,042         | (192)        | -9%            | 2,042              |
| Road transport   |     | 3,697           | 2,934           | 6,313           | 1,399               | 6,207         | 6,313         | (106)        | -2%            | 6,313              |
| Environmental protection   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| <b>Trading services</b>  |     | 198,189         | 244,688         | 255,033         | 16,010              | 227,317       | 255,033       | (27,716)     | -11%           | 255,033            |
| Energy sources   |     | 105,001         | 135,232         | 146,456         | 11,352              | 131,967       | 146,456       | (14,489)     | -10%           | 146,456            |
| Water management   |     | 45,680          | 42,427          | 41,786          | 1,410               | 37,517        | 41,786        | (4,269)      | -10%           | 41,786             |
| Waste water management   |     | 28,696          | 38,758          | 36,299          | 2,096               | 33,042        | 36,299        | (3,257)      | -9%            | 36,299             |
| Waste management   |     | 18,811          | 28,272          | 30,492          | 1,151               | 24,791        | 30,492        | (5,701)      | -19%           | 30,492             |
| <b>Other</b>   | 4   | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| <b>Total Revenue - Functional</b>  | 2   | 388,206         | 434,267         | 453,198         | 84,451              | 430,259       | 453,198       | (22,939)     | -5%            | 453,198            |
| <b>Expenditure - Functional</b>  |     |                 |                 |                 |                     |               |               |              |                |                    |
| <b>Governance and administration</b>   |     | 109,821         | 94,319          | 101,270         | 10,204              | 113,057       | 101,270       | 11,787       | 12%            | 101,270            |
| Executive and council  |     | 18,872          | 15,932          | 15,356          | 2,337               | 28,324        | 15,356        | 12,969       | 84%            | 15,356             |
| Finance and administration   |     | 89,713          | 77,168          | 84,724          | 7,769               | 83,365        | 84,724        | (1,359)      | -2%            | 84,724             |
| Internal audit   |     | 1,236           | 1,219           | 1,190           | 97                  | 1,368         | 1,190         | 178          | 15%            | 1,190              |
| <b>Community and public safety</b>   |     | 72,284          | 94,633          | 97,337          | 49,068              | 87,797        | 97,337        | (9,540)      | -10%           | 97,337             |
| Community and social services  |     | 14,125          | 11,225          | 11,153          | 1,066               | 11,369        | 11,153        | 216          | 2%             | 11,153             |
| Sport and recreation   |     | 7,903           | 7,203           | 8,737           | 872                 | 7,559         | 8,737         | (1,178)      | -13%           | 8,737              |
| Public safety  |     | 48,526          | 73,683          | 74,842          | 47,013              | 66,625        | 74,842        | (8,217)      | -11%           | 74,842             |
| Housing  |     | 1,731           | 2,522           | 2,604           | 117                 | 2,244         | 2,604         | (360)        | -14%           | 2,604              |
| Health   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| <b>Economic and environmental services</b>   |     | 23,427          | 30,794          | 32,003          | 3,684               | 27,615        | 32,003        | (4,388)      | -14%           | 32,003             |
| Planning and development   |     | 7,697           | 11,333          | 11,749          | 1,003               | 7,951         | 11,749        | (3,798)      | -32%           | 11,749             |
| Road transport   |     | 15,730          | 19,462          | 20,254          | 2,682               | 19,664        | 20,254        | (590)        | -3%            | 20,254             |
| Environmental protection   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| <b>Trading services</b>  |     | 163,668         | 191,719         | 203,433         | 26,542              | 196,488       | 203,433       | (6,945)      | -3%            | 203,433            |
| Energy sources   |     | 97,942          | 126,224         | 134,316         | 19,041              | 111,406       | 134,316       | (22,910)     | -17%           | 134,316            |
| Water management   |     | 28,138          | 30,614          | 34,632          | 4,058               | 38,608        | 34,632        | 3,976        | 11%            | 34,632             |
| Waste water management   |     | 20,680          | 17,770          | 16,350          | 1,818               | 23,589        | 16,350        | 7,238        | 44%            | 16,350             |
| Waste management   |     | 16,907          | 17,111          | 18,134          | 1,625               | 22,885        | 18,134        | 4,751        | 26%            | 18,134             |
| <b>Other</b>   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| <b>Total Expenditure - Functional</b>  | 3   | 369,200         | 411,465         | 434,042         | 89,498              | 424,957       | 434,042       | (9,086)      | -2%            | 434,042            |
| <b>Surplus/ (Deficit) for the year</b>   |     | 19,007          | 22,802          | 19,155          | (5,047)             | 5,302         | 19,155        | (13,853)     | -72%           | 19,155             |



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

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organizational 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) - M12 June |     |                 |                     |                 |                |                |                |                 |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| 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>   | 1   |                 |                     |                 |                |                |                |                 |                |                    |
| Vote 1 - MUNICIPAL MANAGER   |     | 9,579           | 8,732               | 8,754           | 12             | 8,725          | 8,754          | (30)            | -0.3%          | 8,754              |
| Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES  |     | 184,209         | 276,267             | 285,985         | 16,565         | 210,665        | 285,985        | (75,320)        | -26.3%         | 285,985            |
| Vote 4 - DIRECTORATE: CORPORATE SERVICES   |     | 45,736          | 11,852              | 14,430          | 1,398          | 14,113         | 14,430         | (317)           | -2.2%          | 14,430             |
| Vote 5 - DIRECTORATE: FINANCIAL SERVICES   |     | 112,251         | 25,292              | 71,426          | 46,136         | 127,745        | 71,426         | 56,319          | 78.8%          | 71,426             |
| Vote 6 - DIRECTORATE: COMMUNITY SERVICES   |     | 36,431          | 112,124             | 72,602          | 20,340         | 69,011         | 72,602         | (3,591)         | -4.9%          | 72,602             |
| Vote 8 - [NAME OF VOTE 8]  |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Revenue by Vote</b>   | 2   | <b>388,206</b>  | <b>434,267</b>      | <b>453,198</b>  | <b>84,451</b>  | <b>430,259</b> | <b>453,198</b> | <b>(22,939)</b> | <b>-5.1%</b>   | <b>453,198</b>     |
| <b>Expenditure by Vote</b>   | 1   |                 |                     |                 |                |                |                |                 |                |                    |
| Vote 1 - MUNICIPAL MANAGER   |     | 11,610          | 7,615               | 7,275           | 1,918          | 21,348         | 7,275          | 14,073          | 193.4%         | 7,275              |
| Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES  |     | 175,621         | 215,920             | 233,611         | 29,862         | 212,948        | 233,611        | (20,663)        | -8.8%          | 233,611            |
| Vote 4 - DIRECTORATE: CORPORATE SERVICES   |     | 39,927          | 38,752              | 39,931          | 3,979          | 39,069         | 39,931         | (862)           | -2.2%          | 39,931             |
| Vote 5 - DIRECTORATE: FINANCIAL SERVICES   |     | 57,771          | 40,570              | 42,912          | 3,345          | 46,476         | 42,912         | 3,565           | 8.3%           | 42,912             |
| Vote 6 - DIRECTORATE: COMMUNITY SERVICES   |     | 84,271          | 108,608             | 110,313         | 50,394         | 105,116        | 110,313        | (5,198)         | -4.7%          | 110,313            |
| Vote 8 - [NAME OF VOTE 8]  |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Expenditure by Vote</b>   | 2   | <b>369,200</b>  | <b>411,465</b>      | <b>434,042</b>  | <b>89,498</b>  | <b>424,957</b> | <b>434,042</b> | <b>(9,086)</b>  | <b>-2.1%</b>   | <b>434,042</b>     |
| <b>Surplus/ (Deficit) for the year</b>   | 2   | <b>19,007</b>   | <b>22,802</b>       | <b>19,155</b>   | <b>(5,047)</b> | <b>5,302</b>   | <b>19,155</b>  | <b>(13,853)</b> | <b>-72.3%</b>  | <b>19,155</b>      |

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

| WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June |     |                 |                     |                 |                |                 |                |                 |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|--------------------|
| 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</b>   |     |                 |                     |                 |                |                 |                |                 |                |                    |
| <b>Exchange Revenue</b>  |     |                 |                     |                 |                |                 |                |                 |                |                    |
| Service charges - Electricity  |     | 79,475          | 99,386              | 108,534         | 4,211          | 87,116          | 108,534        | (21,418)        | -20%           | 108,534            |
| Service charges - Water  |     | 16,980          | 15,525              | 13,718          | (251)          | 11,583          | 13,718         | (2,135)         | -16%           | 13,718             |
| Service charges - Waste Water Management   |     | 20,478          | 23,478              | 23,340          | 1,480          | 20,089          | 23,340         | (3,252)         | -14%           | 23,340             |
| Service charges - Waste management   |     | 10,498          | 13,533              | 15,045          | 808            | 11,032          | 15,045         | (4,012)         | -27%           | 15,045             |
| Sale of Goods and Rendering of Services  |     | 810             | 795                 | 795             | 48             | 675             | 795            | (120)           | -15%           | 795                |
| Agency services  |     | 1,180           | 1,320               | 1,606           | 178            | 2,519           | 1,606          | 914             | 57%            | 1,606              |
| Interest   |     | -               | -                   | -               | -              | -               | -              | -               | -              | -                  |
| Interest earned from Receivables   |     | 7,852           | 10,639              | 11,209          | 777            | 9,188           | 11,209         | (2,021)         | -18%           | 11,209             |
| Interest from Current and Non Current Assets   |     | 2,121           | 750                 | 2,115           | 721            | 2,684           | 2,115          | -               | -              | 2,115              |
| Dividends  |     | -               | -                   | -               | -              | -               | -              | -               | -              | -                  |
| Rent on Land   |     | -               | -                   | -               | -              | -               | -              | -               | -              | -                  |
| Rental from Fixed Assets   |     | 1,382           | 1,838               | 1,838           | 148            | 1,573           | 1,838          | (265)           | -14%           | 1,838              |
| Licence and permits  |     | -               | 298                 | 298             | 23             | 214             | 298            | (84)            | -28%           | 298                |
| Operational Revenue  |     | 2,587           | 1,182               | 1,279           | 392            | 2,558           | 1,279          | 1,279           | 100%           | 1,279              |
| <b>Non-Exchange Revenue</b>  |     |                 |                     |                 |                |                 |                |                 |                |                    |
| Property rates   |     | 45,597          | 50,821              | 48,421          | 3,233          | 46,845          | 48,421         | (1,575)         | -3%            | 48,421             |
| Surcharges and Taxes   |     | -               | -                   | -               | -              | -               | -              | -               | -              | -                  |
| Fines, penalties and forfeits  |     | 44,668          | 66,536              | 70,464          | 59,454         | 75,256          | 70,464         | 4,792           | 7%             | 70,464             |
| Licence and permits  |     | 181             | 192                 | 192             | 12             | 170             | 192            | (21)            | -11%           | 192                |
| Transfers and subsidies - Operational  |     | 92,215          | 96,971              | 101,752         | 2,334          | 99,717          | 101,752        | (2,035)         | -2%            | 101,752            |
| Interest   |     | 2,587           | 3,284               | 3,107           | 249            | 3,063           | 3,107          | (45)            | -1%            | 3,107              |
| Fuel Levy  |     | -               | -                   | -               | -              | -               | -              | -               | -              | -                  |
| Operational Revenue  |     | -               | 32,663              | 32,926          | 7,486          | 39,467          | 32,926         | 6,541           | 20%            | 32,926             |
| Gains on disposal of Assets  |     | -               | -                   | -               | -              | -               | -              | -               | -              | -                  |
| Other Gains  |     | 4,315           | -                   | -               | 36             | 174             | -              | 174             | #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>81,338</b>  | <b>413,925</b>  | <b>436,638</b> | <b>(22,713)</b> | <b>-5%</b>     | <b>436,638</b>     |
| <b>Expenditure By Type</b>   |     |                 |                     |                 |                |                 |                |                 |                |                    |
| Employee related costs   |     | 125,625         | 133,488             | 126,707         | 9,617          | 121,248         | 126,707        | (5,459)         | -4%            | 126,707            |
| Remuneration of councillors  |     | 6,266           | 6,806               | 6,806           | 401            | 6,018           | 6,806          | (788)           | -12%           | 6,806              |
| Bulk purchases - electricity   |     | 75,858          | 97,370              | 93,450          | 16,490         | 90,128          | 93,450         | (3,322)         | -4%            | 93,450             |
| Inventory consumed   |     | 15,894          | 21,564              | 23,764          | 2,459          | 17,443          | 23,764         | (6,321)         | -27%           | 23,764             |
| Debt impairment  |     | 42,844          | 74,412              | 64,527          | 44,674         | 66,495          | 64,527         | 1,968           | 3%             | 64,527             |
| Depreciation and amortisation  |     | 20,847          | 26,248              | 26,805          | 6,687          | 26,805          | 26,805         | -               | -              | 26,805             |
| Interest   |     | 8,284           | 2,091               | 2,252           | (656)          | 1,618           | 2,252          | (634)           | -28%           | 2,252              |
| Contracted services  |     | 21,032          | 14,966              | 30,268          | 5,024          | 25,233          | 30,268         | (5,035)         | -17%           | 30,268             |
| Transfers and subsidies  |     | 588             | -                   | -               | -              | -               | -              | -               | -              | -                  |
| Irrecoverable debts written off  |     | 17,866          | -                   | 20,832          | -              | 20,832          | 20,832         | 53              | 0%             | 20,832             |
| Operational costs  |     | 33,925          | 34,522              | 38,630          | 4,742          | 48,891          | 38,630         | 10,261          | 27%            | 38,630             |
| Losses on Disposal of Assets   |     | -               | -                   | -               | -              | -               | -              | -               | -              | -                  |
| Other Losses   |     | 171             | -                   | -               | 58             | 191             | -              | 191             | #DIV/0!        | -                  |
| <b>Total Expenditure</b>   |     | <b>369,200</b>  | <b>411,465</b>      | <b>434,042</b>  | <b>89,498</b>  | <b>424,957</b>  | <b>434,042</b> | <b>(9,086)</b>  | <b>-2%</b>     | <b>434,042</b>     |
| <b>Surplus/(Deficit)</b>   |     | <b>(36,273)</b> | <b>7,745</b>        | <b>2,595</b>    | <b>(8,160)</b> | <b>(11,032)</b> | <b>2,595</b>   | <b>(13,627)</b> | <b>(0)</b>     | <b>2,595</b>       |
| Transfers and subsidies - capital (monetary allocations)   |     | 52,314          | 15,057              | 16,194          | 3,112          | 15,966          | 16,194         | (228)           | (0)            | 16,194             |
| Transfers and subsidies - capital (in-kind)  |     | 2,965           | -                   | 366             | -              | 368             | 366            | 2               | 0              | 366                |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>   |     | <b>19,007</b>   | <b>22,802</b>       | <b>19,155</b>   | <b>(5,047)</b> | <b>5,302</b>    | <b>19,155</b>  |                 |                | <b>19,155</b>      |
| Income Tax   |     | -               | -                   | -               | -              | -               | -              | -               | -              | -                  |
| <b>Surplus/(Deficit) after income tax</b>  |     | <b>19,007</b>   | <b>22,802</b>       | <b>19,155</b>   | <b>(5,047)</b> | <b>5,302</b>    | <b>19,155</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>22,802</b>       | <b>19,155</b>   | <b>(5,047)</b> | <b>5,302</b>    | <b>19,155</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>22,802</b>       | <b>19,155</b>   | <b>(5,047)</b> | <b>5,302</b>    | <b>19,155</b>  |                 |                | <b>19,155</b>      |

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

| WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June  |     |                 |                     |                 |                |               |               |                |                |                    |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| 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           | 1,280          | 5,606         | 5,985         | (379)          | -6%            | 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           | 338            | 6,663         | 6,669         | (6)            | 0%             | 6,669              |
| Vote 7 - COMMUNITY & SOCIAL SERVICES  |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
| <b>Total Capital Multi-year expenditure</b>   | 4,7 | <b>32,596</b>   | <b>13,638</b>       | <b>12,654</b>   | <b>1,617</b>   | <b>12,269</b> | <b>12,654</b> | <b>(385)</b>   | <b>-3%</b>     | <b>12,654</b>      |
| <b>Single Year expenditure appropriation</b>  | 2   |                 |                     |                 |                |               |               |                |                |                    |
| Vote 1 - MUNICIPAL MANAGER  |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES   |     | 17,957          | -                   | 2,011           | 950            | 2,006         | 2,011         | (5)            | 0%             | 2,011              |
| Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES  |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Vote 4 - DIRECTORATE: CORPORATE SERVICES  |     | -               | 339                 | 1,108           | 290            | 547           | 1,108         | (561)          | -51%           | 1,108              |
| Vote 5 - DIRECTORATE: FINANCIAL SERVICES  |     | 39              | -                   | 118             | 18             | 22            | 118           | (96)           | -81%           | 118                |
| Vote 6 - DIRECTORATE: COMMUNITY SERVICES  |     | 149             | -                   | 339             | -              | 361           | 339           | 22             | 6%             | 339                |
| Vote 7 - COMMUNITY & SOCIAL SERVICES  |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
| <b>Total Capital single-year expenditure</b>  | 4   | <b>18,145</b>   | <b>339</b>          | <b>3,577</b>    | <b>1,258</b>   | <b>2,936</b>  | <b>3,577</b>  | <b>(640)</b>   | <b>-18%</b>    | <b>3,577</b>       |
| <b>Total Capital Expenditure</b>  |     | <b>50,741</b>   | <b>13,977</b>       | <b>16,230</b>   | <b>2,875</b>   | <b>15,205</b> | <b>16,230</b> | <b>(1,025)</b> | <b>-6%</b>     | <b>16,230</b>      |
| <b>Capital Expenditure - Functional Classification</b>  |     |                 |                     |                 |                |               |               |                |                |                    |
| <b>Governance and administration</b>  |     | <b>1,445</b>    | <b>-</b>            | <b>1,272</b>    | <b>310</b>     | <b>643</b>    | <b>1,272</b>  | <b>(630)</b>   | <b>-49%</b>    | <b>1,272</b>       |
| Executive and council   |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Finance and administration  |     | 1,445           | -                   | 1,272           | 310            | 643           | 1,272         | (630)          | -49%           | 1,272              |
| Internal audit  |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
| <b>Community and public safety</b>  |     | <b>2,373</b>    | <b>3,653</b>        | <b>2,499</b>    | <b>387</b>     | <b>2,487</b>  | <b>2,499</b>  | <b>(12)</b>    | <b>0%</b>      | <b>2,499</b>       |
| Community and social services   |     | -               | -                   | 77              | 49             | 49            | 77            | (28)           | -36%           | 77                 |
| Sport and recreation  |     | 2,220           | 3,653               | 2,422           | 338            | 2,438         | 2,422         | 16             | 1%             | 2,422              |
| Public safety   |     | 153             | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Housing   |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Health  |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
| <b>Economic and environmental services</b>  |     | <b>2,670</b>    | <b>3,096</b>        | <b>6,149</b>    | <b>1,301</b>   | <b>5,748</b>  | <b>6,149</b>  | <b>(401)</b>   | <b>-7%</b>     | <b>6,149</b>       |
| Planning and development  |     | -               | -                   | 164             | 21             | 142           | 164           | (22)           | -13%           | 164                |
| Road transport  |     | 2,670           | 3,096               | 5,985           | 1,280          | 5,606         | 5,985         | (379)          | -6%            | 5,985              |
| Environmental protection  |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
| <b>Trading services</b>   |     | <b>44,253</b>   | <b>7,228</b>        | <b>6,310</b>    | <b>878</b>     | <b>6,327</b>  | <b>6,310</b>  | <b>17</b>      | <b>0%</b>      | <b>6,310</b>       |
| Energy sources  |     | 15,295          | -                   | -               | 16             | 16            | -             | 16             | #DIV/0!        | -                  |
| Water management  |     | 25,823          | -                   | 1,074           | 589            | 1,075         | 1,074         | 1              | 0%             | 1,074              |
| Waste water management  |     | 583             | 3,054               | 651             | 273            | 651           | 651           | (0)            | 0%             | 651                |
| Waste management  |     | 2,552           | 4,174               | 4,586           | -              | 4,586         | 4,586         | -              | -              | 4,586              |
| <b>Other</b>  |     | <b>-</b>        | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>           |
| <b>Total Capital Expenditure - Functional Classification</b>  | 3   | <b>50,741</b>   | <b>13,977</b>       | <b>16,230</b>   | <b>2,875</b>   | <b>15,205</b> | <b>16,230</b> | <b>(1,025)</b> | <b>-6%</b>     | <b>16,230</b>      |
| <b>Funded by:</b>   |     |                 |                     |                 |                |               |               |                |                |                    |
| National Government   |     | 44,270          | 13,093              | 12,222          | 1,554          | 12,119        | 12,222        | (103)          | -1%            | 12,222             |
| Provincial Government   |     | 1,632           | -                   | 1,847           | 1,152          | 1,768         | 1,847         | (79)           | -4%            | 1,847              |
| District Municipality   |     | -               | -                   | -               | -              | -             | -             | -              | -              | -                  |
| Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) |     | 2,927           | -                   | 318             | -              | 320           | 318           | 2              | 1%             | 318                |
| <b>Transfers recognised - capital</b>   |     | <b>48,829</b>   | <b>13,093</b>       | <b>14,387</b>   | <b>2,706</b>   | <b>14,207</b> | <b>14,387</b> | <b>(180)</b>   | <b>-1%</b>     | <b>14,387</b>      |
| <b>Borrowing</b>  | 6   | <b>-</b>        | <b>-</b>            | <b>-</b>        | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>           |
| <b>Internally generated funds</b>   |     | <b>1,912</b>    | <b>884</b>          | <b>1,844</b>    | <b>169</b>     | <b>998</b>    | <b>1,844</b>  | <b>(846)</b>   | <b>-46%</b>    | <b>1,844</b>       |
| <b>Total Capital Funding</b>  |     | <b>50,741</b>   | <b>13,977</b>       | <b>16,230</b>   | <b>2,875</b>   | <b>15,205</b> | <b>16,230</b> | <b>(1,025)</b> | <b>-6%</b>     | <b>16,230</b>      |

#### 4.1.6 Table C6 Monthly Budget Statement - Financial Position

| WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M12 June |     |                 |                |                 |                 |                |
|---|-----|-----------------|----------------|-----------------|-----------------|----------------|
| Description   | Ref | 2022/23         | Budget Year    |                 |                 |                |
|   |     | Audited Outcome | 2023/24        | Original Budget | Adjusted Budget | YearTD actual  |
| <b>R thousands</b>  | 1   |                 |                |                 |                 |                |
| <b>ASSETS</b>   |     |                 |                |                 |                 |                |
| <b>Current assets</b>   |     |                 |                |                 |                 |                |
| Cash and cash equivalents   |     | 15,311          | 16,807         | 27,017          | 18,638          | 27,017         |
| Trade and other receivables from exchange transactions                                  |     | 17,762          | 7,692          | 13,657          | 12,792          | 13,657         |
| Receivables from non-exchange transactions  |     | 57,033          | 71,879         | 50,917          | 64,726          | 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           | 3,167           | 4,491          |
| VAT   |     | 10,112          | 40,626         | 54,150          | 52,147          | 54,150         |
| Other current assets  |     | 66              | 8,328          | 9,505           | 9,501           | 9,505          |
| <b>Total current assets</b>   |     | <b>105,931</b>  | <b>151,161</b> | <b>160,891</b>  | <b>162,125</b>  | <b>160,891</b> |
| <b>Non current assets</b>   |     |                 |                |                 |                 |                |
| Investments   |     | (451)           | 630            | -               | (2,326)         | -              |
| Investment property   |     | 6,177           | 5,963          | 5,963           | 5,963           | 5,963          |
| Property, plant and equipment   |     | 452,512         | 437,177        | 443,501         | 440,633         | 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           | 1,646           | 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>451,781</b>  | <b>456,473</b> |
| <b>TOTAL ASSETS</b>   |     | <b>571,187</b>  | <b>601,288</b> | <b>617,364</b>  | <b>613,906</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           | 2,679           | 2,490          |
| Trade and other payables from exchange transactions                                     |     | 146,770         | 76,198         | 50,621          | 142,255         | 50,621         |
| Trade and other payables from non-exchange transactions                                 |     | 4,973           | -              | 1               | 2,608           | 1              |
| Provision   |     | 14,438          | 13,822         | 13,445          | 12,977          | 13,445         |
| VAT   |     | -               | 31,475         | 46,091          | 46,382          | 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>208,362</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>258,967</b>  | <b>248,494</b> |
| <b>NET ASSETS</b>   | 2   | <b>349,715</b>  | <b>365,535</b> | <b>368,870</b>  | <b>354,939</b>  | <b>368,870</b> |
| <b>COMMUNITY WEALTH/EQUITY</b>  |     |                 |                |                 |                 |                |
| Accumulated surplus/(deficit)   |     | 345,611         | 361,430        | 364,766         | 350,834         | 364,766        |
| Reserves and funds  |     | 4,104           | 4,104          | 4,104           | 4,104           | 4,104          |
| Other   |     | -               | -              | -               | -               | -              |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>  | 2   | <b>349,715</b>  | <b>365,535</b> | <b>368,870</b>  | <b>354,939</b>  | <b>368,870</b> |

#### 4.1.7 Table C7 Monthly Budget Statement - Cash Flow

| WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M12 June |     |                 |                     |                 |                 |                 |                 |              |                |                    |
|--|-----|-----------------|---------------------|-----------------|-----------------|-----------------|-----------------|--------------|----------------|--------------------|
| 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>CASH FLOW FROM OPERATING ACTIVITIES</b>                                     |     |                 |                     |                 |                 |                 |                 |              |                |                    |
| <b>Receipts</b>  |     |                 |                     |                 |                 |                 |                 |              |                |                    |
| Property rates   |     | 38,866          | 47,613              | 43,799          | 2,416           | 36,587          | 43,799          | (7,212)      | -16%           | 43,799             |
| Service charges  |     | 115,720         | 176,258             | 179,921         | 10,655          | 137,547         | 179,921         | (42,374)     | -24%           | 179,921            |
| Other revenue  |     | 5,314           | 20,520              | 24,515          | 2,157           | 26,865          | 24,515          | 2,350        | 10%            | 24,515             |
| Transfers and Subsidies - Operational  |     | 90,685          | 96,971              | 100,893         | 158             | 99,176          | 100,893         | (1,717)      | -2%            | 100,893            |
| Transfers and Subsidies - Capital  |     | 50,153          | 15,057              | 16,105          | -               | 16,270          | 16,105          | 165          | 1%             | 16,105             |
| Interest   |     | 12,561          | 750                 | 2,115           | 30              | 523             | 2,115           | (1,592)      | -75%           | 2,115              |
| Dividends  |     | -               | -                   | -               | -               | -               | -               | -            | -              | -                  |
| <b>Payments</b>  |     |                 |                     |                 |                 |                 |                 |              |                |                    |
| Suppliers and employees  |     | (262,271)       | (322,018)           | (335,549)       | (62,262)        | (290,930)       | (335,549)       | (44,619)     | 13%            | (335,549)          |
| Interest   |     | (6,090)         | (2,091)             | (2,252)         | (223)           | (726)           | (2,252)         | (1,527)      | 68%            | (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>(47,069)</b> | <b>25,313</b>   | <b>29,547</b>   | <b>4,234</b> | <b>14%</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                                 |     | -               | -                   | -               | 498             | (1,375)         | -               | (1,375)      | #DIV/0!        | -                  |
| <b>Payments</b>  |     |                 |                     |                 |                 |                 |                 |              |                |                    |
| Capital assets   |     | (45,118)        | (13,977)            | (16,230)        | (3,014)         | (19,833)        | (16,230)        | 3,603        | -22%           | (16,230)           |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>                               |     | <b>(45,118)</b> | <b>(13,977)</b>     | <b>(16,230)</b> | <b>(2,517)</b>  | <b>(20,713)</b> | <b>(16,230)</b> | <b>4,483</b> | <b>-28%</b>    | <b>(16,230)</b>    |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                    |     |                 |                     |                 |                 |                 |                 |              |                |                    |
| <b>Receipts</b>  |     |                 |                     |                 |                 |                 |                 |              |                |                    |
| Short term loans   |     | -               | -                   | -               | -               | -               | -               | -            | -              | -                  |
| Borrowing long term/refinancing  |     | -               | -                   | -               | -               | -               | -               | -            | -              | -                  |
| Increase (decrease) in consumer deposits                                       |     | -               | -                   | -               | 28              | (39)            | -               | (39)         | #DIV/0!        | -                  |
| <b>Payments</b>  |     |                 |                     |                 |                 |                 |                 |              |                |                    |
| Repayment of borrowing   |     | (759)           | (877)               | (1,119)         | (597)           | (1,195)         | (1,119)         | 75           | -7%            | (1,119)            |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>                               |     | <b>(759)</b>    | <b>(877)</b>        | <b>(1,119)</b>  | <b>(570)</b>    | <b>(1,233)</b>  | <b>(1,119)</b>  | <b>114</b>   | <b>-10%</b>    | <b>(1,119)</b>     |
| <b>NET INCREASE/(DECREASE) IN CASH HELD</b>                                    |     | <b>(1,526)</b>  | <b>18,206</b>       | <b>12,197</b>   | <b>(50,155)</b> | <b>3,366</b>    | <b>12,197</b>   |              |                | <b>12,197</b>      |
| Cash/cash equivalents at beginning:  |     | 16,386          | 1,399               | 14,821          |                 | 15,272          | 14,821          |              |                | 14,821             |
| Cash/cash equivalents at month/year end:                                       |     | 14,860          | 19,606              | 27,017          |                 | 18,638          | 27,017          |              |                | 27,017             |

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

| Bank and Investment Balances Movement - June 2024 |                      |                      |                        |                     |                        |                      |                      |
|---|----------------------|----------------------|------------------------|---------------------|------------------------|----------------------|----------------------|
|   | Opening Balance      | Revenue              | Expenditure            | Investment Deposits | Investment Withdrawals | Interest Capitalised | Closing Balance      |
| <b>Nedbank Account</b>                            | - 3,392,679.04       | 30,792,194.72        | - 24,250,248.93        | -                   | -                      | -                    | <b>3,149,266.75</b>  |
| <b>ABSA Account</b>                               | <b>230,000.36</b>    | 2,392,006.54         | - 2,227,264.86         | -                   | -                      | -                    | <b>394,742.04</b>    |
| <b>Investment Balances</b>                        | <b>21,900,264.14</b> | -                    | -                      | -                   | - 10,500,800.00        | 706,094.46           | <b>12,105,558.60</b> |
| <b>Balance</b>                                    | <b>18,737,585.46</b> | <b>33,184,201.26</b> | <b>- 26,477,513.79</b> | <b>-</b>            | <b>- 10,500,800.00</b> | <b>706,094.46</b>    | <b>15,649,567.39</b> |

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

## PART 2 – SUPPORTING DOCUMENTATION

### 5. Debtors' analysis

#### 5.1 Supporting Table SC3

##### Debtors' age analysis

| WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June |             |                     |              |              |              |              |              |              |                |                |                |                    |
|---|-------------|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|----------------|----------------|--------------------|
| Description   | NT Code     | Budget Year 2023/24 |              |              |              |              |              |              |                |                | Total          | Total over 90 days |
|   |             | 0-30 Days           | 31-60 Days   | 61-90 Days   | 91-120 Days  | 121-150 Dys  | 151-180 Dys  | 181 Dys-1 Yr | Over 1Yr       |                |                |                    |
| <b>Debtors Age Analysis By Income Source</b>  |             |                     |              |              |              |              |              |              |                |                |                |                    |
| Trade and Other Receivables from Exchange Transactions - Water                                | 1200        | 3,506               | 1,479        | 983          | 1,056        | 1,079        | 808          | 671          | 21,536         | 31,118         | 25,150         |                    |
| Trade and Other Receivables from Exchange Transactions - Electricity                          | 1300        | 8,828               | 370          | 325          | 554          | 486          | 376          | 275          | 3,995          | 15,209         | 5,686          |                    |
| Receivables from Non-exchange Transactions - Property Rates                                   | 1400        | 4,306               | 970          | 859          | 813          | 781          | 748          | 743          | 37,804         | 47,025         | 40,889         |                    |
| Receivables from Exchange Transactions - Waste Water Management                               | 1500        | 3,481               | 942          | 920          | 896          | 881          | 861          | 856          | 35,894         | 44,730         | 39,387         |                    |
| Receivables from Exchange Transactions - Waste Management                                     | 1600        | 1,934               | 605          | 591          | 581          | 573          | 554          | 553          | 22,153         | 27,546         | 24,416         |                    |
| Receivables from Exchange Transactions - Property Rental Debtors                              | 1700        | 3                   | 1            | 2            | 1            | 1            | 1            | 1            | 50             | 60             | 54             |                    |
| Interest on Arrear Debtor Accounts  | 1810        | -                   | -            | -            | 0            | 0            | 21           | 0            | 1,040          | 1,061          | 1,061          |                    |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure                       | 1820        | -                   | -            | -            | -            | -            | -            | -            | -              | -              | -              |                    |
| Other   | 1900        | 282                 | 207          | 144          | 133          | 120          | 114          | 202          | 37,370         | 38,572         | 37,939         |                    |
| <b>Total By Income Source</b>   | <b>2000</b> | <b>22,341</b>       | <b>4,573</b> | <b>3,823</b> | <b>4,035</b> | <b>3,922</b> | <b>3,482</b> | <b>3,302</b> | <b>159,842</b> | <b>205,320</b> | <b>174,583</b> |                    |
| 2022/23 - totals only   |             |                     |              |              |              |              |              |              |                | -              | -              |                    |
| <b>Debtors Age Analysis By Customer Group</b>   |             |                     |              |              |              |              |              |              |                |                |                |                    |
| Organs of State   | 2200        | 2,564               | 462          | 312          | 322          | 362          | 303          | 265          | 17,958         | 22,547         | 19,210         |                    |
| Commercial  | 2300        | 4,058               | 389          | 408          | 614          | 454          | 386          | 314          | 17,545         | 24,168         | 19,313         |                    |
| Households  | 2400        | 15,537              | 3,657        | 3,051        | 3,039        | 3,047        | 2,726        | 2,658        | 122,549        | 156,263        | 134,019        |                    |
| Other   | 2500        | 183                 | 66           | 52           | 60           | 60           | 67           | 65           | 1,790          | 2,343          | 2,042          |                    |
| <b>Total By Customer Group</b>  | <b>2600</b> | <b>22,341</b>       | <b>4,573</b> | <b>3,823</b> | <b>4,035</b> | <b>3,922</b> | <b>3,482</b> | <b>3,302</b> | <b>159,842</b> | <b>205,320</b> | <b>174,583</b> |                    |

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

| WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June |             |                     |              |              |               |                |                |                   |                |                |
|---|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|----------------|----------------|
| 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        | 11,394              | 7,298        | -            | -             | 1              | 7              | 42                | 65,628         | 84,369         |
| Bulk Water  | 0200        | 707                 | 398          | -            | -             | -              | -              | -                 | 10,306         | 11,411         |
| PAYE deductions   | 0300        | -                   | -            | -            | -             | -              | -              | -                 | -              | -              |
| VAT (output less input)   | 0400        | -                   | -            | -            | -             | -              | -              | -                 | -              | -              |
| Pensions / Retirement deductions  | 0500        | -                   | -            | -            | -             | -              | -              | -                 | -              | -              |
| Loan repayments   | 0600        | -                   | -            | -            | -             | -              | -              | -                 | -              | -              |
| Trade Creditors   | 0700        | 3,086               | 981          | 786          | 23            | 59             | 24             | 174               | 14,751         | 19,884         |
| Auditor General   | 0800        | 114                 | 119          | 116          | 123           | -              | -              | 54                | 11,365         | 11,893         |
| Other   | 0900        | -                   | -            | -            | -             | -              | -              | -                 | 1              | 1              |
| <b>Total By Customer Type</b>   | <b>1000</b> | <b>15,301</b>       | <b>8,795</b> | <b>903</b>   | <b>146</b>    | <b>60</b>      | <b>31</b>      | <b>270</b>        | <b>102,052</b> | <b>127,557</b> |

## 7. Investment portfolio analysis

### 7.1 Supporting Table SC5

| WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June |                    |                            |  |                      |                    |
|---|--------------------|----------------------------|--|----------------------|--------------------|
| Investments by maturity<br>Name of institution & investment ID  | Opening<br>balance | Interest to be<br>realised | Partial /<br>Premature<br>Withdrawal (4) | Investment Top<br>Up | Closing<br>Balance |
| <b>R thousands</b>  |                    |                            |  |                      |                    |
| <b>Municipality</b>   |                    |                            |  |                      |                    |
| Standard Bank   | 6,926              | 141                        | (4,500)                                  | -                    | 2,566              |
| ABSA Bank   | 12,819             | 522                        | (6,000)                                  | (1)                  | 7,340              |
| Nedbank   | 884                | 18                         | -  | -                    | 903                |
| Investec  | 1,271              | 26                         | -  | -                    | 1,297              |
|   | -                  |                            |  |                      | -                  |
|   | -                  |                            |  |                      | -                  |
| <b>Municipality sub-total</b>   | <b>21,900</b>      | <b>706</b>                 | <b>(10,500)</b>                          | <b>(1)</b>           | <b>12,106</b>      |
| <b>Entities</b>   |                    |                            |  |                      |                    |
|   |                    |                            |  |                      | -                  |
|   |                    |                            |  |                      | -                  |
| <b>Entities sub-total</b>   | <b>-</b>           |                            | <b>-</b>                                 | <b>-</b>             | <b>-</b>           |
| <b>TOTAL INVESTMENTS AND INTEREST</b>   | <b>21,900</b>      | <b>706</b>                 | <b>(10,500)</b>                          | <b>(1)</b>           | <b>12,106</b>      |

The total investment balance of the Municipality at the end of June 2024 amounted to R 12,106 million. An withdrawal of R 10,5 million was made during the month of June 2024. Interest earned on investments are capitalized on a quarterly basis by the municipality. During the fourth quarter of the 2023/24 financial year the municipality earned a total of R 706,094.46 in interest from its investments.

The table below provides a summary of the movements that occurred from July 2023 – June 2024.

| <b>Investment Balances July 2023 - June 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                               | <b>1,135,000.00</b>  |
| 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> |
| M10 - April 2024                                 | Investment Top Up                               | 1,576,000.00         |
| M10 - April 2024                                 | Investment Withdrawals                          | - 7,350,972.10       |
| M10 - April 2024                                 | Interest Capitalised                            | -                    |
| M10 - April 2024                                 | Admin / Service Fees                            | -                    |
| <b>Balance - 30 April 2024</b>                   |   | <b>30,892,767.54</b> |
| M11 - May 2024                                   | Investment Top Up                               | -                    |
| M11 - May 2024                                   | Investment Withdrawals                          | - 8,992,503.40       |
| M11 - May 2024                                   | Interest Capitalised                            | -                    |
| M11 - May 2024                                   | Admin / Service Fees                            | -                    |
| <b>Balance - 31 May 2024</b>                     |   | <b>21,900,264.14</b> |
| M12 - June 2024                                  | Investment Top Up                               | -                    |
| M12 - June 2024                                  | Investment Withdrawals                          | - 10,500,000.00      |
| M12 - June 2024                                  | Interest Capitalised                            | 706,094.46           |
| M12 - June 2024                                  | Admin / Service Fees                            | - 800.00             |
| <b>Balance - 30 June 2024</b>                    |   | <b>12,105,558.60</b> |

Included in the balance of R 12,105,558.60 is the unspent conditional grants amounting to R 2,602,100.27 that are cash backed on investment.



## 8. Allocation and grant receipts and expenditure

### 8.1 Supporting Table SC6 – Grant receipts

| WC053 Beaufort West - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M12 June |     |                 |                     |                 |                |               |               |              |                |                    |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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>RECEIPTS:</b>  | 1,2 |                 |                     |                 |                |               |               |              |                |                    |
| <b>Operating Transfers and Grants</b>   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>   |     | 81,254          | 87,923              | 87,850          | -              | 87,850        | 87,850        | -            |                | 87,850             |
| Equitable share   |     | 77,265          | 83,574              | 83,574          | -              | 83,574        | 83,574        | -            |                | 83,574             |
| Municipal Infrastructure Grant (MIG)  |     | 768             | 792                 | 719             | -              | 719           | 719           | -            |                | 719                |
| Local Government Financial Management Grant (FMG)   |     | 2,085           | 2,185               | 2,185           | -              | 2,185         | 2,185         | -            |                | 2,185              |
| Expanded Public Works Programme Integrated Grant (EPWP)   |     | 1,136           | 1,372               | 1,372           | -              | 1,372         | 1,372         | -            |                | 1,372              |
| Other transfers and grants [insert description]   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Provincial Government:</b>   |     | 9,431           | 8,211               | 10,919          | -              | 10,855        | 10,919        | (64)         | -0.6%          | 10,119             |
| Human Settlements Development Grant (Beneficiaries)   |     | -               | 932                 | 1,135           | -              | 1,071         | 1,135         | (64)         | -5.7%          | 1,135              |
| Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable B3 Municipalities          |     | 6,679           | 7,053               | 7,158           | -              | 7,158         | 7,158         | -            |                | 7,158              |
| Department of Local Government : Community Development Workers (CDW) Operational Support Grant                |     | 223             | 226                 | 226             | -              | 226           | 226           | -            |                | 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         | -            |                | 1,000              |
| Human Settlements : Municipal Accreditation and Capacity Building Grant                                       |     | 256             | -                   | -               | -              | -             | -             | -            |                | -                  |
| Department of Local Government : Western Cape Municipal Interventions Grant                                   |     | 180             | -                   | 800             | -              | 800           | 800           | -            |                | -                  |
| Department of Local Government -Municipal Energy Resilience Grant   |     | -               | -                   | 600             | -              | 600           | 600           | -            |                | 600                |
| Other transfers and grants [insert description]   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>District Municipality:</b>   |     | -               | -                   | -               | -              | 86            | -             | 86           | #DIV/0!        | -                  |
| Central Karoo District Municipality   |     | -               | -                   | -               | -              | 86            | -             | 86           | #DIV/0!        | -                  |
| <b>Other grant providers:</b>   |     | -               | 836                 | 2,124           | 158            | 2,443         | 2,124         | 319          | 15.0%          | 2,124              |
| Chemical Industries Education & Training Authority  |     | -               | 836                 | 2,124           | -              | 2,128         | 2,124         | 4            | 0.2%           | 2,124              |
| Local Government Sector Education and Training Authority  |     |                 |                     |                 | 158            | 315           |               | 315          | #DIV/0!        |                    |
| <b>Total Operating Transfers and Grants</b>   | 5   | 90,685          | 96,971              | 100,893         | 158            | 101,233       | 100,893       | 340          | 0.3%           | 100,093            |
| <b>Capital Transfers and Grants</b>   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>   |     | 48,224          | 15,057              | 14,070          | -              | 14,070        | 14,070        | -            |                | 14,070             |
| Municipal Infrastructure Grant  |     | 8,785           | 15,057              | 14,070          | -              | 14,070        | 14,070        | -            |                | 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           | -              | 2,035         | 2,035         | -            |                | 2,035              |
| Department of Local Government : Western Cape Municipal Interventions Grant                                   |     | 300             | -                   | 835             | -              | 835           | 835           | -            |                | 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         | 1,200         | -            |                | 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          | -              | 16,105        | 16,105        | -            |                | 16,105             |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>   | 5   | 140,838         | 112,027             | 116,998         | 158            | 117,338       | 116,998       | 340          | 0.3%           | 116,198            |

## 8.2 Supporting Table SC7 (1) – Grant expenditure

| WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June |     |                 |                     |                 |                |               |               |              |                |                    |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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>EXPENDITURE</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Operating expenditure of Transfers and Grants</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>   |     | 80,884          | 87,923              | 87,850          | 335            | 87,772        | 87,850        | (78)         | -0.1%          | 87,850             |
| Equitable share   |     | 77,265          | 83,574              | 83,574          | -              | 83,574        | 83,574        | -            |                | 83,574             |
| Municipal Infrastructure Grant (MIG)  |     | 744             | 792                 | 719             | 55             | 724           | 719           | 5            | 0.7%           | 719                |
| Local Government Financial Management Grant (FMG)   |     | 2,085           | 2,185               | 2,185           | 42             | 2,185         | 2,185         | -            |                | 2,185              |
| Expanded Public Works Programme Integrated Grant (EPWP)   |     | 790             | 1,372               | 1,372           | 238            | 1,289         | 1,372         | (83)         | -6.1%          | 1,372              |
| Other transfers and grants [insert description]   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Provincial Government:</b>   |     | 10,323          | 8,211               | 10,830          | 1,509          | 9,252         | 10,830        | (1,579)      | -14.6%         | 10,830             |
| Human Settlements Development Grant (Beneficiaries)   |     | -               | 932                 | 1,135           | -              | 1,071         | 1,135         | (64)         | -5.7%          | 1,135              |
| Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable B3 Municipalities                |     | 6,584           | 7,053               | 7,069           | 360            | 6,398         | 7,069         | (671)        | -9.5%          | 7,069              |
| Department of Local Government: Community Development Workers (CDW) Operational Support Grant                       |     | 366             | 226                 | 226             | -              | 196           | 226           | (30)         | -13.2%         | 226                |
| Provincial Treasury : Western Cape Municipal Recovery Services Grant  |     | -               | -                   | 1,000           | 57             | 200           | 1,000         | (800)        | -80.0%         | 1,000              |
| 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             | 612            | 787           | 800           | (13)         | -1.6%          | 800                |
| Department of Local Government -Municipal Energy Resilience Grant   |     | -               | -                   | 600             | 480            | 600           | 600           | -            |                | 600                |
| Other transfers and grants [insert description]   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>District Municipality:</b>   |     | 415             | -                   | -               | -              | -             | -             | -            |                | -                  |
| Central Karoo District Municipality   |     | 415             | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Other grant providers:</b>   |     | 175             | 836                 | 2,124           | 372            | 2,361         | 2,124         | 238          | 11.2%          | 2,124              |
| Chemical Industries Education & Training Authority  |     | 175             | 836                 | 2,124           | 57             | 2,046         | 2,124         | (78)         | -3.7%          | 2,124              |
| Local Government Sector Education and Training Authority  |     | -               | -                   | -               | 315            | 315           | -             | 315          | #DIV/0!        | -                  |
| <b>Total operating expenditure of Transfers and Grants:</b>   |     | 91,797          | 96,971              | 100,804         | 2,216          | 99,385        | 100,804       | (1,419)      | -1.4%          | 100,804            |
| <b>Capital expenditure of Transfers and Grants</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>   |     | 50,899          | 15,057              | 14,070          | 1,797          | 13,933        | 14,070        | (137)        | -1.0%          | 14,070             |
| Municipal Infrastructure Grant  |     | 5,859           | 15,057              | 14,070          | 1,797          | 13,933        | 14,070        | (137)        | -1.0%          | 14,070             |
| Integrated National Electrification Programme Grant (INEP)  |     | 16,602          | -                   | -               | -              | -             | -             | -            |                | -                  |
| Water Services Infrastructure Grant (WSIG)  |     | 28,438          | -                   | -               | -              | -             | -             | -            |                | -                  |
| Other capital transfers [insert description]  |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Provincial Government:</b>   |     | 1,415           | -                   | 2,124           | 1,315          | 2,033         | 2,124         | (90)         | -4.3%          | 2,124              |
| Department of Local Government: Western Cape Municipal Interventions Grant  |     | 300             | -                   | 835             | 591            | 777           | 835           | (58)         | -7.0%          | 835                |
| Department of Local Government: Emergency Municipal Load Shedding Relief Grant                                      |     | 1,115           | -                   | -               | -              | -             | -             | -            |                | -                  |
| Department of Local Government : Municipal Water Resilience Grant   |     | -               | -                   | 1,200           | 668            | 1,200         | 1,200         | (0)          | 0.0%           | 1,200              |
| Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable B3 Municipalities                |     | -               | -                   | 89              | 57             | 57            | 89            | -            |                | 89                 |
| <b>District Municipality:</b>   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| Central Karoo District Municipality   |     | -               | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Other grant providers:</b>   |     | 418             | -                   | -               | -              | -             | -             | -            |                | -                  |
| Services SETA   |     | 418             | -                   | -               | -              | -             | -             | -            |                | -                  |
| <b>Total capital expenditure of Transfers and Grants</b>  |     | 52,732          | 15,057              | 16,194          | 3,112          | 15,966        | 16,194        | (228)        | -1.4%          | 16,194             |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>  |     | 144,529         | 112,027             | 116,998         | 5,329          | 115,351       | 116,998       | (1,647)      | -1.4%          | 116,998            |

### 8.3 Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers

| WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June |     |                           |                |               |              |                |
|--|-----|---------------------------|----------------|---------------|--------------|----------------|
| Description  | Ref | Budget Year 2023/24       |                |               |              |                |
|  |     | Approved Rollover 2022/23 | Monthly actual | YearTD actual | YTD variance | YTD variance % |
| R thousands  |     |                           |                |               |              | %              |
| <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>  |     | 117                       | 117            | 117           | -            |                |
| Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable B3 Municipalities                       |     | 95                        | 95             | 95            | -            |                |
| Department of Local Government : Community Development Workers (CDW) Operational Support Grant                             |     | 22                        | 22             | 22            | -            |                |
| <b>District Municipality:</b>  |     | 76                        | -              | 76            | -            |                |
| Central Karoo District Municipality  |     | 76                        | -              | 76            | -            |                |
| <b>Other grant providers:</b>  |     | 754                       | -              | 138           | 616          | 81.7%          |
| Chemical Industries Education & Training Authority   |     | 616                       | -              | -             | 616          | 100.0%         |
| Services SETA  |     | 138                       | -              | 138           | -            |                |
| <b>Total operating expenditure of Approved Roll-overs</b>  |     | <b>948</b>                | <b>117</b>     | <b>332</b>    | <b>616</b>   | <b>65.0%</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>  |     | 366                       | -              | 368           | (2)          | -0.5%          |
| Services SETA  |     | 366                       | -              | 368           | (2)          | -0.5%          |
| <b>Total capital expenditure of Approved Roll-overs</b>  |     | <b>366</b>                | <b>-</b>       | <b>368</b>    | <b>(2)</b>   | <b>-0.5%</b>   |
| <b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>  |     | <b>1,314</b>              | <b>117</b>     | <b>700</b>    | <b>614</b>   | <b>46.7%</b>   |

The table below provide a summary of the movements on the conditional grants from July 2023 – June 2024:

| <b>Summary of Unspent Conditional Grants - July 2023 till June 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> |
| Grants Received During April 2024                                       | 661,714.29           |
| Less : Grant Expenditure During April 2024                              | - 4,202,672.10       |
| <b>Conditional Grants - Closing Balance 30 April 2024</b>               | <b>13,159,000.07</b> |
| Grants Received During May 2024   | 156,946.04           |
| Less : Grant Expenditure During May 2024                                | - 5,404,338.03       |
| <b>Conditional Grants - Closing Balance 31 May 2024</b>                 | <b>7,911,608.08</b>  |
| Grants Received During June 2024  | 158,425.64           |
| Less : Grant Expenditure During June 2024                               | - 5,467,933.45       |
| <b>Conditional Grants - Closing Balance 30 June 2024</b>                | <b>2,602,100.27</b>  |

The unspent conditional grant balance at the end of June 2024 amounted to R 2,602,100.27.

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

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

### 9.1 Supporting Table SC8

| WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M12 June |     |                 |                 |                     |                |                |                |                |                |                    |
|--|-----|-----------------|-----------------|---------------------|----------------|----------------|----------------|----------------|----------------|--------------------|
| Summary of Employee and Councillor remuneration  | Ref | 2022/23         |                 | Budget Year 2023/24 |                |                |                |                |                |                    |
|  |     | Audited Outcome | Original Budget | Adjusted Budget     | Monthly actual | YearTD actual  | YearTD budget  | YTD variance   | YTD variance % | Full Year Forecast |
| R thousands  |     |                 |                 |                     |                |                |                |                |                |                    |
|  | 1   | A               | B               | C                   |                |                |                |                |                | D                  |
| <b>Councillors (Political Office Bearers plus Other)</b>   |     |                 |                 |                     |                |                |                |                |                |                    |
| Basic Salaries and Wages   |     | 5,359           | 5,876           | 5,945               | 354            | 5,206          | 5,945          | (739)          | -12%           | 5,945              |
| Pension and UIF Contributions  |     | 192             | 174             | 108                 | -              | 99             | 108            | (9)            | -8%            | 108                |
| Medical Aid Contributions  |     | 3               | -               | 5                   | -              | 5              | 5              | (0)            | 0%             | 5                  |
| Motbr Vehicle Allowance  |     | 136             | 148             | 136                 | 11             | 136            | 136            | -              | -              | 136                |
| Cellphone Allowance  |     | 529             | 559             | 562                 | 33             | 524            | 562            | (38)           | -7%            | 562                |
| Housing Allowances   |     | -               | -               | -                   | -              | -              | -              | -              | -              | -                  |
| Other benefits and allowances  |     | 47              | 49              | 50                  | 3              | 47             | 50             | (2)            | -5%            | 50                 |
| <b>Sub Total - Councillors</b>   |     | <b>6,266</b>    | <b>6,806</b>    | <b>6,806</b>        | <b>401</b>     | <b>6,018</b>   | <b>6,806</b>   | <b>(788)</b>   | <b>-12%</b>    | <b>6,806</b>       |
| <b>Senior Managers of the Municipality</b>   | 3   |                 |                 |                     |                |                |                |                |                |                    |
| Basic Salaries and Wages   |     | 3,159           | 4,438           | 3,180               | 254            | 2,666          | 3,180          | (515)          | -16%           | 3,180              |
| Pension and UIF Contributions  |     | 297             | 205             | 267                 | 47             | 422            | 267            | 156            | 58%            | 267                |
| Medical Aid Contributions  |     | 11              | -               | 71                  | 25             | 184            | 71             | 112            | 158%           | 71                 |
| Overtime   |     | -               | -               | -                   | -              | -              | -              | -              | -              | -                  |
| Performance Bonus  |     | 3               | 107             | 112                 | -              | -              | 112            | (112)          | -100%          | 112                |
| Motbr Vehicle Allowance  |     | 86              | 60              | 180                 | 25             | 200            | 180            | 20             | 11%            | 180                |
| Cellphone Allowance  |     | 77              | 72              | 63                  | 6              | 63             | 63             | -              | -              | 63                 |
| Housing Allowances   |     | -               | -               | -                   | -              | -              | -              | -              | -              | -                  |
| Other benefits and allowances  |     | 0               | 0               | 37                  | 7              | 54             | 37             | 17             | 44%            | 37                 |
| Payments in lieu of leave  |     | 416             | -               | 49                  | -              | 49             | 49             | (0)            | 0%             | 49                 |
| Long service awards  |     | -               | -               | -                   | -              | -              | -              | -              | -              | -                  |
| Post-retirement benefit obligations  | 2   | -               | -               | -                   | -              | -              | -              | -              | -              | -                  |
| Entertainment  |     | -               | -               | -                   | -              | -              | -              | -              | -              | -                  |
| Scarcity   |     | 258             | 329             | 268                 | 25             | 256            | 268            | -              | -              | 268                |
| Acting and post related allowance  |     | 697             | -               | 81                  | -              | 83             | 81             | -              | -              | 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>389</b>     | <b>3,977</b>   | <b>4,309</b>   | <b>(332)</b>   | <b>-8%</b>     | <b>4,309</b>       |
| <b>Other Municipal Staff</b>   |     |                 |                 |                     |                |                |                |                |                |                    |
| Basic Salaries and Wages   |     | 83,200          | 92,657          | 84,286              | 6,670          | 80,325         | 84,286         | (3,962)        | -5%            | 84,286             |
| Pension and UIF Contributions  |     | 13,752          | 15,971          | 14,650              | 1,132          | 13,804         | 14,650         | (846)          | -6%            | 14,650             |
| Medical Aid Contributions  |     | 2,007           | 2,045           | 2,168               | 196            | 2,175          | 2,168          | 7              | 0%             | 2,168              |
| Overtime   |     | 3,654           | 2,587           | 4,082               | 373            | 4,428          | 4,082          | 346            | 8%             | 4,082              |
| Performance Bonus  |     | 6,096           | 6,552           | 6,016               | 4              | 6,028          | 6,016          | 12             | 0%             | 6,016              |
| Motbr Vehicle Allowance  |     | 81              | 224             | 251                 | 27             | 239            | 251            | (13)           | -5%            | 251                |
| Cellphone Allowance  |     | 157             | 167             | 153                 | 12             | 144            | 153            | (9)            | -6%            | 153                |
| Housing Allowances   |     | 423             | 403             | 402                 | 36             | 405            | 402            | 3              | 1%             | 402                |
| Other benefits and allowances  |     | 4,918           | 5,233           | 5,453               | 384            | 4,819          | 5,453          | (634)          | -12%           | 5,453              |
| Payments in lieu of leave  |     | 139             | -               | 313                 | 44             | 477            | 313            | 165            | 53%            | 313                |
| Long service awards  |     | 482             | 962             | 896                 | 7              | 736            | 896            | (159)          | -18%           | 896                |
| Post-retirement benefit obligations  | 2   | 4,232           | 1,476           | 1,554               | 130            | 1,504          | 1,554          | (50)           | -3%            | 1,554              |
| Entertainment  |     | -               | -               | -                   | -              | -              | -              | -              | -              | -                  |
| Scarcity   |     | -               | -               | -                   | -              | -              | -              | -              | -              | -                  |
| Acting and post related allowance  |     | 1,479           | -               | 2,175               | 215            | 2,187          | 2,175          | 12             | 1%             | 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>9,229</b>   | <b>117,272</b> | <b>122,398</b> | <b>(5,127)</b> | <b>-4%</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>10,019</b>  | <b>127,267</b> | <b>133,513</b> | <b>(6,247)</b> | <b>-5%</b>     | <b>133,513</b>     |
| <b>TOTAL MANAGERS AND STAFF</b>  |     | <b>125,625</b>  | <b>133,488</b>  | <b>126,707</b>      | <b>9,617</b>   | <b>121,248</b> | <b>126,707</b> | <b>(5,459)</b> | <b>-4%</b>     | <b>126,707</b>     |

The total adjusted overtime and standby budget for the 2023/24 financial year amounts to R 6,617,064 and total expenditure on these two items at the end of June 2024 amounted to R 6,642,653.44 or 100.4% of the total adjusted budget.

|                    | Budget    | Adjusted Budget | Total YTD July<br>December<br>2023 | Jan-24     | Feb-24     | Mar-24     | Apr-24     | May-24     | Jun-24     | Total YTD    | % of<br>Adjusted<br>Budget<br>Spent |
|--------------------|-----------|-----------------|------------------------------------|------------|------------|------------|------------|------------|------------|--------------|-------------------------------------|
| Overtime           | 2,587,194 | 4,081,607       | 1,558,444.43                       | 587,819.03 | 444,587.37 | 360,826.79 | 455,198.98 | 368,211.19 | 346,180.14 | 4,121,267.93 | 101.0%                              |
| Standby Allowances | 2,000,000 | 2,535,457       | 1,262,005.80                       | 217,182.45 | 208,122.91 | 201,533.66 | 218,969.65 | 206,473.50 | 207,097.54 | 2,521,385.51 | 99.4%                               |
| Total              | 4,587,194 | 6,617,064       | 2,820,450.23                       | 805,001.48 | 652,710.28 | 562,360.45 | 674,168.63 | 574,684.69 | 553,277.68 | 6,642,653.44 | 100.4%                              |

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

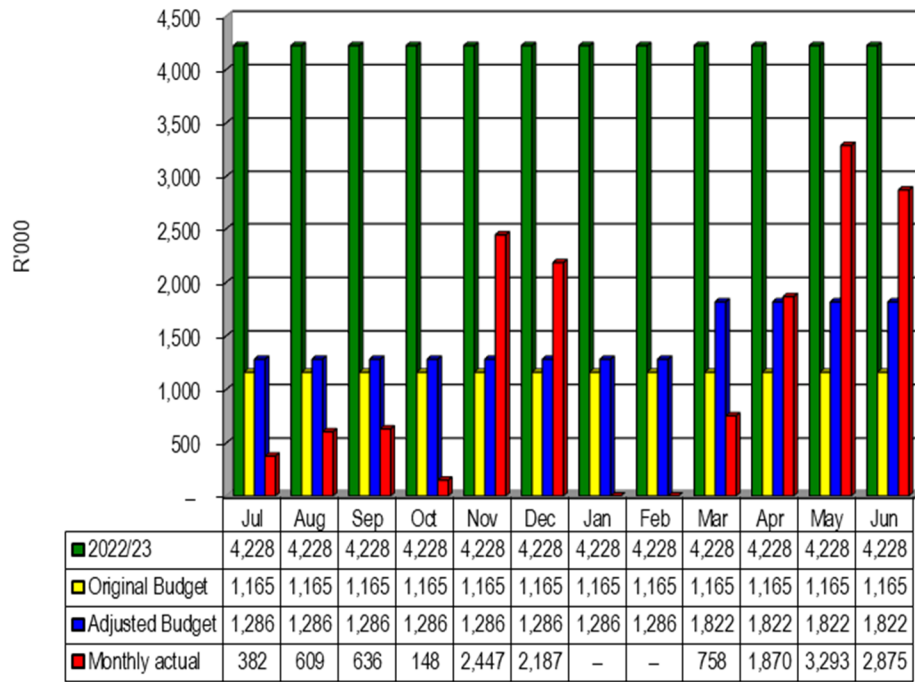
## 10. Capital programme performance

### 10.1 Supporting Table SC12

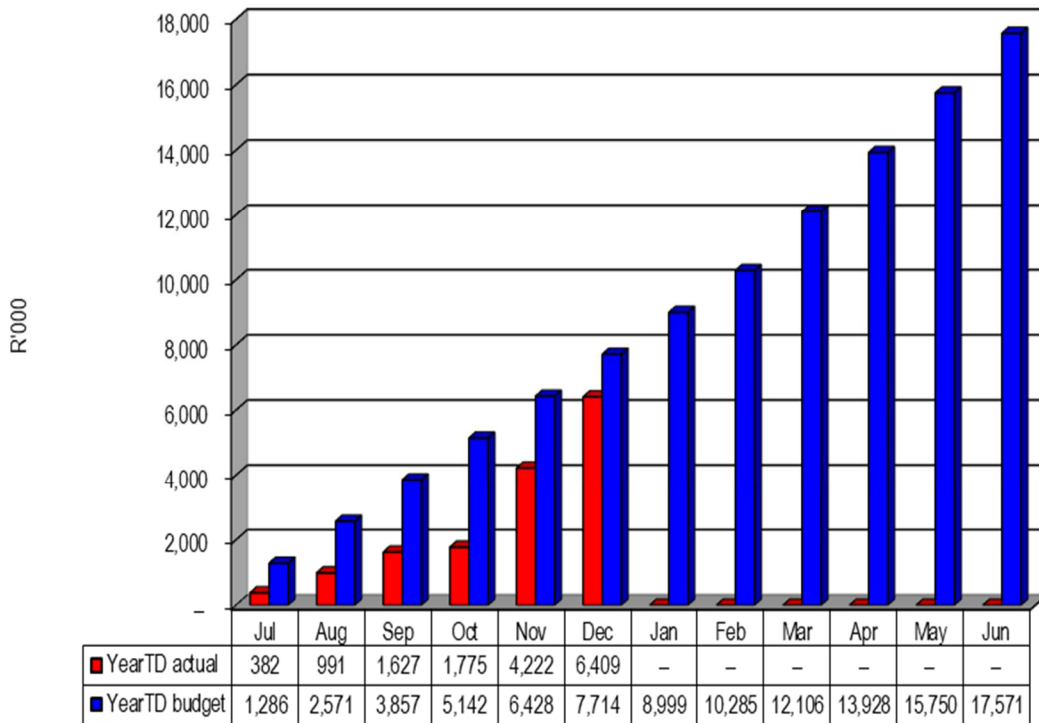
| WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June |                 |                     |                 |                |               |               |              |              |                            |
|---|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------|----------------------------|
| Month   | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |              |                            |
|   | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | % spend of Adjusted Budget |
| R thousands   |                 |                     |                 |                |               |               |              | %            |                            |
| <b>Monthly expenditure performance trend</b>  |                 |                     |                 |                |               |               |              |              |                            |
| July  | –               | 1,165               | 1,353           | 382            | 382           | 1,353         | 971          | 71.8%        | 2%                         |
| August  | 979             | 1,165               | 1,353           | 609            | 991           | 2,705         | 1,714        | 63.4%        | 6%                         |
| September   | 529             | 1,165               | 1,353           | 636            | 1,627         | 4,058         | 2,431        | 59.9%        | 10%                        |
| October   | 801             | 1,165               | 1,353           | 148            | 1,775         | 5,410         | 3,635        | 67.2%        | 11%                        |
| November  | 2,991           | 1,165               | 1,353           | 2,447          | 4,222         | 6,763         | 2,541        | 37.6%        | 26%                        |
| December  | 2,473           | 1,165               | 1,353           | 2,187          | 6,409         | 8,115         | 1,706        | 21.0%        | 39%                        |
| January   | 406             | 1,165               | 1,353           | –              | 6,409         | 9,468         | 3,059        | 32.3%        | 39%                        |
| February  | 28              | 1,165               | 1,353           | –              | 6,409         | 10,820        | 4,411        | 40.8%        | 39%                        |
| March   | 12,525          | 1,165               | 1,353           | 758            | 7,167         | 12,173        | 5,006        | 41.1%        | 44%                        |
| April   | 7,553           | 1,165               | 1,353           | 1,870          | 9,037         | 13,525        | 4,489        | 33.2%        | 56%                        |
| May   | 9,488           | 1,165               | 1,353           | 3,293          | 12,330        | 14,878        | 2,548        | 17.1%        | 76%                        |
| June  | 12,968          | 1,165               | 1,353           | 2,875          | 15,205        | 16,230        | 1,025        | 6.3%         | 94%                        |
| <b>Total Capital expenditure</b>  | <b>50,741</b>   | <b>13,977</b>       | <b>16,230</b>   | <b>15,205</b>  |               |               |              |              |                            |

Council approved an adjusted capital budget amounting to R 16,230 million for the 2023/24 financial year. The 2023/24 capital budget is mainly funded by the national and provincial grant allocations. The capital expenditure programme is dependent on the timing of the transfers from national and provincial government. The total year-to-date capital expenditure at the end of June 2024 amounted to R 15,205 (excluding VAT) or 94% of the approved adjusted capital budget.

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



**Chart C2 2023/24 Capital Expenditure: YTD actual v YTD target**





## 10.2 Supporting Table SC13

### 10.2.1 Supporting Table SC13a

| WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June |     |                 |                 |                 |                     |               |               |              |                |                    |
|---|-----|-----------------|-----------------|-----------------|---------------------|---------------|---------------|--------------|----------------|--------------------|
| 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>Capital expenditure on new assets by Asset Class/Sub-class</b>   |     |                 |                 |                 |                     |               |               |              |                |                    |
| <b>Infrastructure</b>   |     | 25,905          | 5,091           | 4,832           | -                   | 4,834         | 4,832         | (2)          | 0.0%           | 4,832              |
| Roads Infrastructure  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Roads   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Road Structures   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Road Furniture  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Storm water Infrastructure  |     | 583             | 917             | 208             | -                   | 208           | 208           | -            | -              | 208                |
| Drainage Collection   |     | 555             | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Storm water Conveyance  |     | 29              | 917             | 208             | -                   | 208           | 208           | -            | -              | 208                |
| Attenuation   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Electrical Infrastructure   |     | 593             | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Power Plants  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| HV Substations  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| HV Switching Station  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| HV Transmission Conductors  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| MV Substations  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| MV Switching Stations   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| MV Networks   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| LV Networks   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Capital Spares  |     | 593             | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Water Supply Infrastructure   |     | 24,729          | -               | 30              | -                   | 32            | 30            | (2)          | -5.3%          | 30                 |
| Dams and Weirs  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Boreholes   |     | 24,729          | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Reservoirs  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Pump Stations   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Water Treatment Works   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Bulk Mains  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Distribution  |     | -               | -               | 30              | -                   | 32            | 30            | (2)          | -5.3%          | 30                 |
| Distribution Points   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| PRV Stations  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Sanitation Infrastructure   |     | -               | -               | 8               | -                   | 8             | 8             | -            | -              | 8                  |
| Pump Station  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Reticulation  |     | -               | -               | 8               | -                   | 8             | 8             | -            | -              | 8                  |
| Waste Water Treatment Works   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Outfall Sewers  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Toilet Facilities   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Solid Waste Infrastructure  |     | -               | 4,174           | 4,586           | -                   | 4,586         | 4,586         | -            | -              | 4,586              |
| Landfill Sites  |     | -               | 4,174           | 4,586           | -                   | 4,586         | 4,586         | -            | -              | 4,586              |
| Waste Transfer Stations   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Waste Processing Facilities   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Waste Drop-off Points   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Waste Separation Facilities   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Electricity Generation Facilities   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Rail Infrastructure   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Rail Lines  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Rail Structures   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Rail Furniture  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Drainage Collection   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Storm water Conveyance  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Attenuation   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| MV Substations  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| LV Networks   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Coastal Infrastructure  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Sand Pumps  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Piers   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Revetments  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Promenades  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Information and Communication Infrastructure  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Data Centres  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Core Layers   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Distribution Layers   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |

| WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M 12 June |     |                 |                     |                 |                |               |               |              |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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>Capital expenditure on new assets by Asset Class/Sub-class</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Community Assets</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| Community Facilities   |     |                 |                     |                 |                |               |               |              |                |                    |
| Halls  |     |                 |                     |                 |                |               |               |              |                |                    |
| Centres  |     |                 |                     |                 |                |               |               |              |                |                    |
| Crèches  |     |                 |                     |                 |                |               |               |              |                |                    |
| Clinics/Care Centres   |     |                 |                     |                 |                |               |               |              |                |                    |
| Fire/Ambulance Stations  |     |                 |                     |                 |                |               |               |              |                |                    |
| Testing Stations   |     |                 |                     |                 |                |               |               |              |                |                    |
| Museums  |     |                 |                     |                 |                |               |               |              |                |                    |
| Galleries  |     |                 |                     |                 |                |               |               |              |                |                    |
| Theatres   |     |                 |                     |                 |                |               |               |              |                |                    |
| Libraries  |     |                 |                     |                 |                |               |               |              |                |                    |
| Cemeteries/Crematoria  |     |                 |                     |                 |                |               |               |              |                |                    |
| Police   |     |                 |                     |                 |                |               |               |              |                |                    |
| Purts  |     |                 |                     |                 |                |               |               |              |                |                    |
| Public Open Space  |     |                 |                     |                 |                |               |               |              |                |                    |
| Nature Reserves  |     |                 |                     |                 |                |               |               |              |                |                    |
| Public Ablution Facilities   |     |                 |                     |                 |                |               |               |              |                |                    |
| Markets  |     |                 |                     |                 |                |               |               |              |                |                    |
| Stalls   |     |                 |                     |                 |                |               |               |              |                |                    |
| Abattoirs  |     |                 |                     |                 |                |               |               |              |                |                    |
| Airports   |     |                 |                     |                 |                |               |               |              |                |                    |
| Taxi Ranks/Bus Terminals   |     |                 |                     |                 |                |               |               |              |                |                    |
| Capital Spares   |     |                 |                     |                 |                |               |               |              |                |                    |
| Sport and Recreation Facilities  |     |                 |                     |                 |                |               |               |              |                |                    |
| Indoor Facilities  |     |                 |                     |                 |                |               |               |              |                |                    |
| Outdoor Facilities   |     |                 |                     |                 |                |               |               |              |                |                    |
| Capital Spares   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Heritage assets</b>   |     |                 |                     |                 |                |               |               |              |                |                    |
| Monuments  |     |                 |                     |                 |                |               |               |              |                |                    |
| Historic Buildings   |     |                 |                     |                 |                |               |               |              |                |                    |
| Works of Art   |     |                 |                     |                 |                |               |               |              |                |                    |
| Conservation Areas   |     |                 |                     |                 |                |               |               |              |                |                    |
| Other Heritage   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Investment properties</b>   |     |                 |                     |                 |                |               |               |              |                |                    |
| Revenue Generating   |     |                 |                     |                 |                |               |               |              |                |                    |
| Improved Property  |     |                 |                     |                 |                |               |               |              |                |                    |
| Unimproved Property  |     |                 |                     |                 |                |               |               |              |                |                    |
| Non-revenue Generating   |     |                 |                     |                 |                |               |               |              |                |                    |
| Improved Property  |     |                 |                     |                 |                |               |               |              |                |                    |
| Unimproved Property  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Other assets</b>  |     |                 |                     | 72              |                | 72            | 72            |              |                | 72                 |
| Operational Buildings  |     |                 |                     | 72              |                | 72            | 72            |              |                | 72                 |
| Municipal Offices  |     |                 |                     | 72              |                | 72            | 72            |              |                | 72                 |
| Pay/Enquiry Points   |     |                 |                     |                 |                |               |               |              |                |                    |
| Building Plan Offices  |     |                 |                     |                 |                |               |               |              |                |                    |
| Workshops  |     |                 |                     |                 |                |               |               |              |                |                    |
| Yards  |     |                 |                     |                 |                |               |               |              |                |                    |
| Stores   |     |                 |                     |                 |                |               |               |              |                |                    |
| Laboratories   |     |                 |                     |                 |                |               |               |              |                |                    |
| Training Centres   |     |                 |                     |                 |                |               |               |              |                |                    |
| Manufacturing Plant  |     |                 |                     |                 |                |               |               |              |                |                    |
| Depots   |     |                 |                     |                 |                |               |               |              |                |                    |
| Capital Spares   |     |                 |                     |                 |                |               |               |              |                |                    |
| Housing  |     |                 |                     |                 |                |               |               |              |                |                    |
| Staff Housing  |     |                 |                     |                 |                |               |               |              |                |                    |
| Social Housing   |     |                 |                     |                 |                |               |               |              |                |                    |
| Capital Spares   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Biological or Cultivated Assets</b>   |     |                 |                     |                 |                |               |               |              |                |                    |
| Biological or Cultivated Assets  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Intangible Assets</b>   |     |                 |                     | 571             | 241            | 498           | 571           | 74           | 12.9%          | 571                |
| Servitudes   |     |                 |                     |                 |                |               |               |              |                |                    |
| Licences and Rights  |     |                 |                     | 571             | 241            | 498           | 571           | 74           | 12.9%          | 571                |
| Water Rights   |     |                 |                     |                 |                |               |               |              |                |                    |
| Effluent Licenses  |     |                 |                     |                 |                |               |               |              |                |                    |
| Solid Waste Licenses   |     |                 |                     |                 |                |               |               |              |                |                    |
| Computer Software and Applications   |     |                 |                     | 571             | 241            | 498           | 571           | 74           | 12.9%          | 571                |
| Load Settlement Software Applications  |     |                 |                     |                 |                |               |               |              |                |                    |
| Unspecified  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Computer Equipment</b>  |     | 1,403           |                     | 593             | 67             | 127           | 593           | 466          | 78.6%          | 593                |
| Computer Equipment   |     | 1,403           |                     | 593             | 67             | 127           | 593           | 466          | 78.6%          | 593                |
| <b>Furniture and Office Equipment</b>  |     | 39              |                     | 126             |                | 4             | 126           | 122          | 96.7%          | 126                |
| Furniture and Office Equipment   |     | 39              |                     | 126             |                | 4             | 126           | 122          | 96.7%          | 126                |
| <b>Machinery and Equipment</b>   |     | 153             |                     |                 |                |               |               |              |                |                    |
| Machinery and Equipment  |     | 153             |                     |                 |                |               |               |              |                |                    |
| <b>Transport Assets</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| Transport Assets   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Land</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| Land   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Zoo's, Marine and Non-biological Animals</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| Zoo's, Marine and Non-biological Animals   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Living resources</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| Mature   |     |                 |                     |                 |                |               |               |              |                |                    |
| Polking and Protection   |     |                 |                     |                 |                |               |               |              |                |                    |
| Zoological plants and animals  |     |                 |                     |                 |                |               |               |              |                |                    |
| Immature   |     |                 |                     |                 |                |               |               |              |                |                    |
| Polking and Protection   |     |                 |                     |                 |                |               |               |              |                |                    |
| Zoological plants and animals  |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Total Capital Expenditure on new assets</b>   | 1   | 27,500          | 5,091               | 6,194           | 308            | 5,534         | 6,194         | 660          | 10.7%          | 6,194              |

## 10.2.2 Supporting Table SC13b

| WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June |     |                 |                     |                 |                |               |               |              |                |                    |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description   | Ref | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |                |                    |
|   |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands   | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>   |     | 2,931           | 5,233               | 7,028           | 1,869          | 6,649         | 7,028         | 379          | 5.4%           | 7,028              |
| Roads Infrastructure  |     | 2,670           | 3,096               | 5,985           | 1,280          | 5,606         | 5,985         | 379          | 6.3%           | 5,985              |
| Roads   |     | 2,670           | 3,096               | 5,985           | 1,280          | 5,606         | 5,985         | 379          | 6.3%           | 5,985              |
| Road Structures   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Road Furniture  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Drainage Collection   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Conveyance  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Attenuation   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Electrical Infrastructure   |     | 261             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Power Plants  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| HV Substations  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| HV Switching Station  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| HV Transmission Conductors  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| MV Substations  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| MV Switching Stations   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| MV Networks   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| LV Networks   |     | 261             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water Supply Infrastructure   |     | -               | -                   | 1,043           | 589            | 1,043         | 1,043         | 0            | 0.0%           | 1,043              |
| Dams and Weirs  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Boreholes   |     | -               | -                   | 1,043           | 589            | 1,043         | 1,043         | 0            | 0.0%           | 1,043              |
| Reservoirs  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Pump Stations   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water Treatment Works   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Bulk Mains  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Distribution  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Distribution Points   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| PRV Stations  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sanitation Infrastructure   |     | -               | 2,137               | -               | -              | -             | -             | -            | -              | -                  |
| Pump Station  |     | -               | 2,137               | -               | -              | -             | -             | -            | -              | -                  |
| Reticulation  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Water Treatment Works   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Outfall Sewers  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Toilet Facilities   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Solid Waste Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Landfill Sites  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Transfer Stations   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Processing Facilities   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Drop-off Points   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Separation Facilities   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Electricity Generation Facilities   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rail Infrastructure   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rail Lines  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rail Structures   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rail Furniture  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Drainage Collection   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Conveyance  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Attenuation   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| MV Substations  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| LV Networks   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Coastal Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sand Pumps  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Piers   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Revetments  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Promenades  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Information and Communication Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Data Centres  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Core Layers   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Distribution Layers   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |

| WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M 12 June |     |                 |                 |                 |                |                     |               |              |                |                    |
|--|-----|-----------------|-----------------|-----------------|----------------|---------------------|---------------|--------------|----------------|--------------------|
| 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>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>  |     |                 |                 |                 |                |                     |               |              |                |                    |
| <b>Community Assets</b>  |     | -               | 3,314           | 576             | 338            | 576                 | 576           | -            |                | 576                |
| Community Facilities   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Halls  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Centres  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Crèches  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Clinics/Care Centres   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Fire/Ambulance Stations  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Testing Stations   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Museums  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Galleries  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Theatres   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Libraries  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Cemeteries/Crematoria  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Police   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Parks  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Public Open Space  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Nature Reserves  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Public Ablution Facilities   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Markets  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Stalls   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Abattoirs  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Airports   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Taxi Ranks/Bus Terminals   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Capital Spares   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Sport and Recreation Facilities  |     | -               | 3,314           | 576             | 338            | 576                 | 576           | -            |                | 576                |
| Indoor Facilities  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Outdoor Facilities   |     | -               | 3,314           | 576             | 338            | 576                 | 576           | -            |                | 576                |
| Capital Spares   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| <b>Heritage assets</b>   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Monuments  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Historic Buildings   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Works of Art   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Conservation Areas   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Other Heritage   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| <b>Investment properties</b>   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Revenue Generating   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Improved Property  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Unimproved Property  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Non-revenue Generating   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Improved Property  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Unimproved Property  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| <b>Other assets</b>  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Operational Buildings  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Municipal Offices  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Pay/Enquiry Points   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Building Plan Offices  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Workshops  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Yards  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Stores   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Laboratories   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Training Centres   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Manufacturing Plant  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Depots   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Capital Spares   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Housing  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Staff Housing  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Social Housing   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Capital Spares   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| <b>Biological or Cultivated Assets</b>   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Biological or Cultivated Assets  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| <b>Intangible Assets</b>   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Servitudes   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Licences and Rights  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Water Rights   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Effluent Licenses  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Solid Waste Licenses   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Computer Software and Applications   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Land Settlement Software Applications  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Unspecified  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| <b>Computer Equipment</b>  |     | 7               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Computer Equipment   |     | 7               | -               | -               | -              | -                   | -             | -            |                | -                  |
| <b>Furniture and Office Equipment</b>  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Furniture and Office Equipment   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| <b>Machinery and Equipment</b>   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Machinery and Equipment  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| <b>Transport Assets</b>  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Transport Assets   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| <b>Land</b>  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Land   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| <b>Zoo's, Marine and Non-biological Animals</b>  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Zoo's, Marine and Non-biological Animals   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| <b>Living resources</b>  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Mature   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Policing and Protection  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Zoological plants and animals  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Immature   |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Policing and Protection  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| Zoological plants and animals  |     | -               | -               | -               | -              | -                   | -             | -            |                | -                  |
| <b>Total Capital Expenditure on renewal of existing assets</b>   | 1   | 2,939           | 8,547           | 7,604           | 2,207          | 7,225               | 7,604         | 379          | 5.0%           | 7,604              |

### 10.2.3 Supporting Table SC13e

| WC053 Beaufort West - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M12 June |     |                 |                     |                 |                |               |               |              |                |                    |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description   | Ref | 2022/23         | Budget Year 2023/24 |                 |                |               |               |              |                |                    |
|   |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands   | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>   |     | 18,082          | -                   | 435             | 288            | 450           | 435           | (15)         | -3.6%          | 435                |
| Roads Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Roads   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Road Structures   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Road Furniture  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Drainage Collection   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Conveyance  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Attenuation   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Electrical Infrastructure   |     | 14,436          | -                   | -               | 16             | 16            | -             | (16)         | #DIV/0!        | -                  |
| Power Plants  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| HV Substations  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| HV Switching Station  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| HV Transmission Conductors  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| MV Substations  |     | 14,436          | -                   | -               | -              | -             | -             | -            | -              | -                  |
| MV Switching Stations   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| MV Networks   |     | -               | -                   | -               | 16             | 16            | -             | (16)         | #DIV/0!        | -                  |
| LV Networks   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water Supply Infrastructure   |     | 1,094           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Dams and Weirs  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Boreholes   |     | 1,094           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Reservoirs  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Pump Stations   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water Treatment Works   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Bulk Mains  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Distribution  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Distribution Points   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| PRV Stations  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sanitation Infrastructure   |     | -               | -                   | 435             | 273            | 435           | 435           | 0            | 0.0%           | 435                |
| Pump Station  |     | -               | -                   | 435             | 273            | 435           | 435           | 0            | 0.0%           | 435                |
| Reticulation  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Water Treatment Works   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Outfall Sewers  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Toilet Facilities   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Solid Waste Infrastructure  |     | 2,552           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Landfill Sites  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Transfer Stations   |     | 2,552           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Processing Facilities   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Drop-off Points   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste Separation Facilities   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Electricity Generation Facilities   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rail Infrastructure   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rail Lines  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rail Structures   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Rail Furniture  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Drainage Collection   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Conveyance  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Attenuation   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| MV Substations  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| LV Networks   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Coastal Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Sand Pumps  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Piers   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Revetments  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Promenades  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Information and Communication Infrastructure  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Data Centres  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Core Layers   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Distribution Layers   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |

| WC053 Beaufort West - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M 12 June |     |                         |                 |                 |                |               |               |              |                |                    |
|--|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description  | Ref | Budget Year 2023/24     |                 |                 |                |               |               |              |                |                    |
|  |     | 2022/23 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands  | 1   |                         |                 |                 |                |               |               |              |                |                    |
| <b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>  |     |                         |                 |                 |                |               |               |              |                |                    |
| Community Facilities   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Halls  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Centres  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Crèches  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Clinics/Care Centres   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Fire/Ambulance Stations  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Testing Stations   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Museums  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Galleries  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Theatres   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Libraries  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Cemeteries/Crematoria  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Police   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Purfs  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Public Open Space  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Nature Reserves  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Public Ablution Facilities   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Markets  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Stalls   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Abattoirs  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Airports   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Taxi Ranks/Bus Terminals   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Sport and Recreation Facilities  |     | 2,220                   | 339             | 1,847           | -              | 1,862         | 1,847         | (16)         | -0.9%          | 1,847              |
| Indoor Facilities  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Outdoor Facilities   |     | 2,220                   | 339             | 1,847           | -              | 1,862         | 1,847         | (16)         | -0.9%          | 1,847              |
| Capital Spares   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Heritage assets</b>   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Monuments  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Historic Buildings   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Works of Art   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Conservation Areas   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Other Heritage   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Investment properties</b>   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Revenue Generating   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Improved Property  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Unimproved Property  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Non-revenue Generating   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Improved Property  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Unimproved Property  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Other assets</b>  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Operational Buildings  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Municipal Offices  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Pay/Enquiry Points   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Building Plan Offices  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Workshops  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Yards  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Stores   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Laboratories   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Training Centres   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Manufacturing Plant  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Depots   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Housing  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Staff Housing  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Social Housing   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Biological or Cultivated Assets</b>   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Biological or Cultivated Assets  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Intangible Assets</b>   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Servitudes   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Licences and Rights  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Water Rights   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Effluent Licenses  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Solid Waste Licenses   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Computer Software and Applications   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Load Settlement Software Applications  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Unspecified  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Computer Equipment</b>  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Computer Equipment   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Furniture and Office Equipment</b>  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Furniture and Office Equipment   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Machinery and Equipment</b>   |     | -                       | -               | 151             | 72             | 133           | 151           | 17           | 11.6%          | 151                |
| Machinery and Equipment  |     | -                       | -               | 151             | 72             | 133           | 151           | 17           | 11.6%          | 151                |
| <b>Transport Assets</b>  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Transport Assets   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Land</b>  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Land   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Zoo's, Marine and Non-biological Animals</b>  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Zoo's, Marine and Non-biological Animals   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Living resources</b>  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Mature   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Policing and Protection  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Zoological plants and animals  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Immature   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Policing and Protection  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Zoological plants and animals  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital Expenditure on upgrading of existing assets</b>   | 1   | 18,082                  | -               | 586             | 360            | 584           | 586           | 2            | 0.3%           | 586                |

## **11. Material variances to the SDBIP**

### **11.1 Over view**

SDBIP reports are compiled on a quarterly basis at this time.

## **12. Annexure A: Compliance with the conditions for Municipal Debt Relief**

12.1. MFMA Circular 124 – Municipal Compliance Self-Assessment;

12.2. Municipal Debt Relief Performance across the period of debt relief participation;

12.3. Provincial Treasury Debt Relief Compliance Assessment;

12.4. MFMA Circular 124 – Condition 6.6 (Electricity and Water as Collection Tools) and Condition 6.7 (Maintain a minimum average collection of property rates and service charges);

12.5. MFMA Circular 124 – Condition 6.8 (Completeness of the revenue base);

12.6. MFMA Circular 124 – Condition 6.3 and Condition 6.12; and

12.7. The remedial actions necessary and / or undertaken to improve the municipality's monthly compliance in terms of the Debt relief Conditions.

**Annexure A**

**Section 12**

**Compliance with the conditions for Municipal Debt Relief**

**June 2024**



**12.1 MFMA Circular 124 – Municipality Compliance Self-Assessment**

## 12.2 Municipal Debt Relief Performance across the period of debt relief participation



National Treasury  
**Municipal Debt Relief**  
 MFMA Circular No. 124  
 Municipal Finance Management Act No. 56 of 2003

| Province              |               |
|-----------------------|---------------|
| WC                    |               |
| Code                  | District      |
| WC063                 | Central Karoo |
| Municipal Description |               |
| Beaufort West         |               |

### Monthly Performance Report

| Municipal Details |                       | Part A |     |     |     | Part B |     |    |     | Part C |     |     |     | Part D |     |     |     | Part E |     |     |     | Part F |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |     |       |                   |     |                |                |                |                |     |                |
|-------------------|-----------------------|--------|-----|-----|-----|--------|-----|----|-----|--------|-----|-----|-----|--------|-----|-----|-----|--------|-----|-----|-----|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|-------------------|-----|----------------|----------------|----------------|----------------|-----|----------------|
| Month             | Code                  | C1     | C2  | C3  | C4  | C5     | C6  | C7 | C8  | C9     | C10 | C11 | C12 | C13    | C14 | C15 | C16 | C17    | C18 | C19 | C20 | C21    | C22 | C23 | C24 | C25 | C26 | C27 | C28 | C29 | C30 | C31 | C32 | C33 | C34 | C35 | C36 | C37 | C38 | C39 | C40 | C41 | Score | Compliance Status |     |                |                |                |                |     |                |
| 1.July            | Beaufort West   WC063 | Yes    | Yes | No  | Yes | No     | No  | No | Yes | Yes    | Yes | NA  | Yes | Yes    | Yes | Yes | Yes | No     | No  | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | 68%   | Non-Compliance    |     |                |                |                |                |     |                |
| 2.August          | Beaufort West   WC063 | Yes    | Yes | Yes | Yes | Yes    | Yes | No | Yes | Yes    | Yes | NA  | Yes | Yes    | Yes | Yes | Yes | No     | No  | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | 76% | Non-Compliance |                |                |                |     |                |
| 3.September       | Beaufort West   WC063 | Yes    | Yes | No  | Yes | No     | Yes | No | Yes | Yes    | Yes | NA  | Yes | Yes    | Yes | Yes | Yes | No     | No  | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | 78% | Non-Compliance |                |                |                |     |                |
| 4.October         | Beaufort West   WC063 | Yes    | Yes | No  | Yes | Yes    | Yes | No | Yes | Yes    | Yes | NA  | Yes | Yes    | Yes | Yes | Yes | No     | No  | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | Yes | 80%            | Non-Compliance |                |                |     |                |
| 5.November        | Beaufort West   WC063 | Yes    | Yes | No  | Yes | Yes    | Yes | No | Yes | Yes    | Yes | NA  | Yes | Yes    | Yes | Yes | Yes | No     | No  | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | Yes | 80%            | Non-Compliance |                |                |     |                |
| 6.December        | Beaufort West   WC063 | No     | No  | No  | Yes | Yes    | Yes | No | Yes | Yes    | Yes | NA  | Yes | Yes    | Yes | Yes | Yes | No     | No  | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | Yes | 80%            | Non-Compliance |                |                |     |                |
| 7.January         | Beaufort West   WC063 | Yes    | No  | No  | Yes | Yes    | Yes | No | Yes | Yes    | Yes | NA  | Yes | Yes    | Yes | Yes | Yes | No     | No  | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | Yes | Yes            | 80%            | Non-Compliance |                |     |                |
| 8.February        | Beaufort West   WC063 | No     | No  | No  | Yes | Yes    | Yes | No | Yes | Yes    | Yes | NA  | Yes | Yes    | Yes | Yes | Yes | No     | No  | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | Yes | Yes            | Yes            | 73%            | Non-Compliance |     |                |
| 9.March           | Beaufort West   WC063 | Yes    | Yes | No  | Yes | Yes    | Yes | No | Yes | Yes    | Yes | NA  | Yes | Yes    | Yes | Yes | Yes | No     | No  | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | Yes | Yes            | Yes            | 80%            | Non-Compliance |     |                |
| 10.April          | Beaufort West   WC063 | Yes    | Yes | Yes | Yes | Yes    | Yes | No | Yes | Yes    | Yes | NA  | Yes | Yes    | Yes | Yes | Yes | No     | No  | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | Yes | Yes            | Yes            | 80%            | Non-Compliance |     |                |
| 11.May            | Beaufort West   WC063 | Yes    | Yes | Yes | Yes | Yes    | Yes | No | Yes | Yes    | Yes | NA  | Yes | Yes    | Yes | Yes | Yes | No     | No  | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | Yes | Yes            | Yes            | 83%            | Non-Compliance |     |                |
| 12.June           | Beaufort West   WC063 | Yes    | Yes | Yes | Yes | Yes    | Yes | No | Yes | Yes    | Yes | NA  | Yes | Yes    | Yes | Yes | Yes | No     | No  | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | Yes | Yes            | Yes            | Yes            | Yes            | 95% | Non-Compliance |



National Treasury

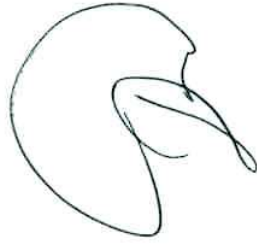
Municipal Debt Relief  
MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Province

|       |  |               |  |                  |  |
|-------|--|---------------|--|------------------|--|
| Code  |  | District      |  | Code Description |  |
| WC053 |  | Central Karoo |  | Beaufort West    |  |

| Municipal Details |                        | Part A |     |     |     |     |     | Part B |     |     |     |     |     | Part C |     |     |     |     |     | Part D |     |     |     |     |     | Part E |     |     |     |     |     | Part F |     |     |     |     |     |     |     |     |     |     |       |                   |     |                |     |                |                |                |
|-------------------|------------------------|--------|-----|-----|-----|-----|-----|--------|-----|-----|-----|-----|-----|--------|-----|-----|-----|-----|-----|--------|-----|-----|-----|-----|-----|--------|-----|-----|-----|-----|-----|--------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-------|-------------------|-----|----------------|-----|----------------|----------------|----------------|
| Month             | Code                   | C1     | C2  | C3  | C4  | C5  | C6  | C7     | C8  | C9  | C10 | C11 | C12 | C13    | C14 | C15 | C16 | C17 | C18 | C19    | C20 | C21 | C22 | C23 | C24 | C25    | C26 | C27 | C28 | C29 | C30 | C31    | C32 | C33 | C34 | C35 | C36 | C37 | C38 | C39 | C40 | C41 | Score | Compliance Status |     |                |     |                |                |                |
| 1.July            | Beaufort West<br>WC053 | Yes    | Yes | No  | Yes | No  | No  | No     | Yes | Yes | Yes | N/A | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | N/A    | N/A | N/A | N/A | N/A | No  | No     | No  | No  | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | 85% | Non Compliance |     |                |                |                |
| 2.August          | Beaufort West<br>WC053 | Yes    | Yes | Yes | Yes | Yes | Yes | No     | Yes | Yes | Yes | N/A | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | N/A    | N/A | N/A | N/A | N/A | No  | No     | No  | No  | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | Yes | Yes            | 76% | Non Compliance |                |                |
| 3.September       | Beaufort West<br>WC053 | Yes    | Yes | No  | Yes | Yes | Yes | No     | Yes | Yes | Yes | N/A | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes    | N/A | N/A | N/A | N/A | No  | No     | No  | No  | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | Yes | Yes            | 80% | Non Compliance |                |                |
| 4.October         | Beaufort West<br>WC053 | Yes    | Yes | No  | Yes | Yes | Yes | No     | Yes | Yes | Yes | N/A | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes    | N/A | N/A | N/A | N/A | No  | No     | No  | No  | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | Yes | Yes            | 80% | Non Compliance |                |                |
| 5.November        | Beaufort West<br>WC053 | Yes    | Yes | No  | Yes | Yes | Yes | No     | Yes | Yes | Yes | N/A | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes    | N/A | N/A | N/A | N/A | No  | No     | No  | No  | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | Yes | Yes            | 80% | Non Compliance |                |                |
| 6.December        | Beaufort West<br>WC053 | No     | Yes | No  | Yes | Yes | Yes | No     | Yes | Yes | Yes | N/A | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes    | N/A | N/A | N/A | N/A | No  | No     | No  | No  | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | Yes | Yes            | 80% | Non Compliance |                |                |
| 7.January         | Beaufort West<br>WC053 | Yes    | No  | No  | Yes | Yes | Yes | No     | Yes | Yes | Yes | N/A | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes    | N/A | N/A | N/A | N/A | No  | No     | No  | No  | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | Yes | Yes            | 73% | Non Compliance |                |                |
| 8.February        | Beaufort West<br>WC053 | Yes    | Yes | No  | Yes | Yes | Yes | No     | Yes | Yes | Yes | N/A | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes    | N/A | N/A | N/A | N/A | No  | No     | No  | No  | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | Yes | Yes            | Yes | 80%            | Non Compliance |                |
| 9.March           | Beaufort West<br>WC053 | Yes    | Yes | Yes | Yes | Yes | Yes | No     | Yes | Yes | Yes | N/A | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes    | N/A | N/A | N/A | N/A | No  | No     | No  | No  | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | Yes | Yes            | Yes | 80%            | Non Compliance |                |
| 10.April          | Beaufort West<br>WC053 | Yes    | Yes | Yes | Yes | Yes | Yes | No     | Yes | Yes | Yes | N/A | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes    | N/A | N/A | N/A | N/A | No  | No     | No  | No  | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | Yes | Yes            | Yes | Yes            | 85%            | Non Compliance |
| 11.May            | Beaufort West<br>WC053 | Yes    | Yes | Yes | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | N/A | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes    | N/A | N/A | N/A | N/A | No  | No     | No  | No  | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | Yes | Yes            | Yes | Yes            | 95%            | Non Compliance |
| 12.June           | Beaufort West<br>WC053 | Yes    | Yes | Yes | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | N/A | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes    | N/A | N/A | N/A | N/A | No  | No     | No  | No  | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes | Yes   | Yes               | Yes | Yes            | Yes | Yes            | 95%            | Non Compliance |



Annexure A2 - Monthly



National Treasury

Municipal Debt Relief

MFMA Circular No. 124

Municipal Finance Management Act No. 56 of 2003

Municipality Self-Assessment

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period

Jun'24

National Financial Year

2023/24

Demarcation Code of Municipality being assessed

WC053

District

Central Karoo

Demarcation Description

Beaufort West

Notes/Comments

I, name and surname of HOD, 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 | 6.3 + Maintaining the Eskom and bulk water current account -<br>6.12 Current account for the purpose of this exercise means the account for a single month's consumption:   | Yes                      | Notes/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)?<br><i>Note - refer condition 6.12.2</i>  | <input type="checkbox"/> |  |
| 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://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a> ?  | <input type="checkbox"/> |  |
| 6.12.2    | - Does the amount of the bulk water current account payment as per the MSCOA data string and the section 41(2) MFMA statement 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?   | <input type="checkbox"/> | All invoices for the month due in June were paid timeously and uploaded on GoMuni. |
| 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)?<br><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> | <input type="checkbox"/> |  |



|    |       |  |                           |  |
|----|-------|--|---------------------------|--|
| 5  | 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  | 6.3.3 | - 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?   | Yes                       | All invoices for the month due in June were paid timeously and uploaded on GoMuni.   |
| 7  | 6.4   | Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)   | Select                    |  |
| 8  | 6.4.1 | - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a> ?   | No                        | The Municipality has a Financial Recovery Plan in place and therefore does not need to adopt a separate Budget Funding Plan. |
| 9  | 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                       |  |
| 10 | 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 tabling of the budget) on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?<br><br><i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (also property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also property rates). If the municipality merely used the debit impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as 'No'.</i> | Yes                       |  |
| 11 | 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?<br><br><i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets, do not register the Provincial Treasury must respond to this item as 'No'.</i>  | Yes                       |  |
| 12 | 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)?  | N/A - the MTREF is funded |  |
| 13 | 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)?<br><br><i>Note - only if the municipality does not have an FRP may 'N/A' be selected from the dropdown list.</i>  | Yes                       |  |
| 14 | 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 align 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                       |  |

|    |         |   |             |
|----|---------|---|-------------|
| 14 | 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 MITREF submissions with effect from the tabling of the 2023/24 MITREF?   | Yes         |
| 15 | 6.6     | Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MITREF, demonstrated, through its by-laws and budget related policies that:   |             |
|    | 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         |
|    | 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         |
|    | 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? 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.   | No          |
|    | 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?<br>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.   | Yes         |
|    | 6.6     | Supporting evidence: the National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MITREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.   |             |
|    | 6.7     | Maintain a minimum average quarterly collection of property rates and services charges –  |             |
| 19 | 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?<br>Note – although the norm and standard for collection (MFMA Circular No. 71) is a 9% per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm. | Yes         |
|    | 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 :  |             |
| 20 | 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 |
| 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 |

The collection rate for the month is at 85% for the overall demarcation, and 86% when Eskom areas are excluded.

|    |        |   |             |
|----|--------|---|-------------|
| 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?   | Yes         |
| 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?  | Yes         |
| 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?  | Yes         |
| 26 | 6.8    | Municipality's Completeness of the revenue base –   |             |
| 27 | 6.8.1  | - Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?<br>- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified?<br><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         |
| 28 | 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://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?   | Yes         |
| 29 | 6.9    | Monitor and report on implementation –  |             |
| 30 | 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?<br>- 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?<br><i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>   | 6.9.1 = Yes |
| 31 | 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         |
| 32 | 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://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?<br><i>Note - a municipality with a FRP may only benefit from the Municipal Debt Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>          | Yes         |
| 33 | 6.10   | Provincial Treasury Note - Provincial Treasury certification of municipal compliance – in terms of section 5 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, unless:<br>- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?   | Yes         |
| 34 | 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://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?<br><i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>                             | Yes         |



|    |        |   |                          |     |
|----|--------|---|--------------------------|-----|
| 35 | 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?<br><br><i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>  | <input type="checkbox"/> | No  |
| 36 | 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?<br><br><i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. Notwithstanding MFMA Circular No. 124, condition 6.11 (limitation on municipality borrowing powers) will only be applied in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year budgeting purposes, are not considered within the ambit of this condition.</i>  | <input type="checkbox"/> | No  |
| 37 | 6.12   | <b>For the duration of the Municipal Debt Relief (to ensure proper management of resources):</b>  |                          |     |
| 38 | 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?  | <input type="checkbox"/> | Yes |
| 39 | 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?<br><br><i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>   | <input type="checkbox"/> | Yes |
| 40 | 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.<br><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?<br><i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>  | <input type="checkbox"/> | Yes |
| 41 | 6.14   | 'MERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?<br><br><i>Note: By applying for Municipal Debt Relief as set-out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant procedure for appointing an external mechanism as envisaged in Chapter 4 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i> | <input type="checkbox"/> | No  |

D. E. Welgemoed



Signature of HOD/ NT/ MM:



Date:

12/07/2024

**\*\*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 this Certificate of Compliance.

### **12.3 The May Provincial Treasury Debt Relief Compliance Assessment**



Reference No.: PTR 16/1/3

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8000

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Intergovernmental Relations  
National Treasury  
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AND

Mr D Welgemoed  
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Dear Ms Ngqaleni and Municipal Manager

## **MFMA CIRCULAR NO. 124 - PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE OF WC053 BEAUFORT WEST MUNICIPALITY DURING MAY 2024**

The National Treasury approved the debt relief application of Beaufort West Municipality with effect 1 July 2023. May 2024 constitutes the 11<sup>th</sup> month of the Municipality's first 12-month debt relief compliance cycle. The Western Cape Provincial Treasury monitored and assessed the Municipality's compliance with all the debt relief conditions during May 2024. This letter provides an overview of the Provincial Treasury's assessment of the Municipality's compliance with the programme's conditions.

### • **Condition 6.1 - Municipality non-compliance**

In terms of the National Treasury (NT) approval, the Municipality must comply with conditions 6.1 - 6.14 of MFMA Circular No. 124 read together with the additional conditions specific to the Municipality set-out in its National Treasury debt relief approval letter. From the Provincial Treasury's assessment, the Municipality

achieved 83 per cent average compliance with the MFMA Circular No. 124 conditions during May 2024 - refer the performance sheet in the table below that shows the Municipality's overall relief compliance performance across the months of its debt relief cycle. Considering the Municipality's consistent and timely payment of Eskom accounts as well as the overall debt relief performance since 1 July 2023, (noting that the scoring of conditions carry equal weighting and do not fully reflect the efforts made by the Municipality to comply), the Provincial Treasury is of the view that the Municipality is on track to qualify for the one third (1/3) debt write-off at the end of its first debt relief compliance cycle on 31 July 2024.

WC053 Beaufort West Municipality overall relief performance from 1 July 2023 up to and including May 2024:

| National Treasury                               |  | Province |               |                       |
|---|--|----------|---------------|-----------------------|
|   |  |          |               | Municipal Debt Relief |
| MFMA Circular No. 124                           |  | WC       |               |                       |
|   |  | Code     | District      | Sub-District          |
| Municipal Finance Management Act No. 56 of 2003 |  | WC053    | Central Karoo | Beaufort West         |

| Monthly Performance Report |               |       |        |     |    |     |        |    |    |     |        |     |        |     |     |     |        |     |     |     |        |     |     |     |       |                   |                  |     |     |     |     |     |     | Month applicable |     |     |     |     |                |                |                |                |                |     |
|----------------------------|---------------|-------|--------|-----|----|-----|--------|----|----|-----|--------|-----|--------|-----|-----|-----|--------|-----|-----|-----|--------|-----|-----|-----|-------|-------------------|------------------|-----|-----|-----|-----|-----|-----|------------------|-----|-----|-----|-----|----------------|----------------|----------------|----------------|----------------|-----|
| Municipal Details          |               |       | Part A |     |    |     | Part B |    |    |     | Part C |     | Part D |     |     |     | Part E |     |     |     | Part F |     |     |     | Score | Compliance Status | Month applicable |     |     |     |     |     |     |                  |     |     |     |     |                |                |                |                |                |     |
| Month                      | Code          | Descr | C1     | C2  | C3 | C4  | C5     | C6 | C7 | C8  | C9     | C10 | C11    | C12 | C13 | C14 | C15    | C16 | C17 | C18 | C19    | C20 | C21 | C22 |       |                   |                  | C23 | C24 | C25 | C26 | C27 | C28 | C29              | C30 | C31 | C32 | C33 | C34            | C35            |                |                |                |     |
| 1 July                     | Beaufort West | WC053 | Yes    | Yes | No | Yes | Yes    | No | No | Yes | Yes    | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes   | Yes               | Yes              | Yes | Yes | Yes | Yes | Yes | Yes | Yes              | Yes | Yes | Yes | 88% | Non Compliance | Yes            |                |                |                |     |
| 2 August                   | Beaufort West | WC053 | Yes    | Yes | No | Yes | Yes    | No | No | Yes | Yes    | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes   | Yes               | Yes              | Yes | Yes | Yes | Yes | Yes | Yes | Yes              | Yes | Yes | Yes | Yes | 78%            | Non Compliance | Yes            |                |                |     |
| 3 September                | Beaufort West | WC053 | Yes    | Yes | No | Yes | Yes    | No | No | Yes | Yes    | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes   | Yes               | Yes              | Yes | Yes | Yes | Yes | Yes | Yes | Yes              | Yes | Yes | Yes | Yes | Yes            | 78%            | Non Compliance | Yes            |                |     |
| 4 October                  | Beaufort West | WC053 | Yes    | Yes | No | Yes | Yes    | No | No | Yes | Yes    | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes   | Yes               | Yes              | Yes | Yes | Yes | Yes | Yes | Yes | Yes              | Yes | Yes | Yes | Yes | Yes            | Yes            | 90%            | Non Compliance | Yes            |     |
| 5 November                 | Beaufort West | WC053 | Yes    | Yes | No | Yes | Yes    | No | No | Yes | Yes    | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes   | Yes               | Yes              | Yes | Yes | Yes | Yes | Yes | Yes | Yes              | Yes | Yes | Yes | Yes | Yes            | Yes            | 90%            | Non Compliance | Yes            |     |
| 6 December                 | Beaufort West | WC053 | Yes    | Yes | No | Yes | Yes    | No | No | Yes | Yes    | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes   | Yes               | Yes              | Yes | Yes | Yes | Yes | Yes | Yes | Yes              | Yes | Yes | Yes | Yes | Yes            | Yes            | 90%            | Non Compliance | Yes            |     |
| 7 January                  | Beaufort West | WC053 | Yes    | Yes | No | Yes | Yes    | No | No | Yes | Yes    | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes   | Yes               | Yes              | Yes | Yes | Yes | Yes | Yes | Yes | Yes              | Yes | Yes | Yes | Yes | Yes            | Yes            | 90%            | Non Compliance | Yes            |     |
| 8 February                 | Beaufort West | WC053 | Yes    | Yes | No | Yes | Yes    | No | No | Yes | Yes    | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes   | Yes               | Yes              | Yes | Yes | Yes | Yes | Yes | Yes | Yes              | Yes | Yes | Yes | Yes | Yes            | Yes            | 73%            | Non Compliance | Yes            |     |
| 9 March                    | Beaufort West | WC053 | Yes    | Yes | No | Yes | Yes    | No | No | Yes | Yes    | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes   | Yes               | Yes              | Yes | Yes | Yes | Yes | Yes | Yes | Yes              | Yes | Yes | Yes | Yes | Yes            | Yes            | 80%            | Non Compliance | Yes            |     |
| 10 April                   | Beaufort West | WC053 | Yes    | Yes | No | Yes | Yes    | No | No | Yes | Yes    | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes   | Yes               | Yes              | Yes | Yes | Yes | Yes | Yes | Yes | Yes              | Yes | Yes | Yes | Yes | Yes            | Yes            | 80%            | Non Compliance | Yes            |     |
| 11 May                     | Beaufort West | WC053 | Yes    | Yes | No | Yes | Yes    | No | No | Yes | Yes    | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes    | Yes | Yes | Yes | Yes   | Yes               | Yes              | Yes | Yes | Yes | Yes | Yes | Yes | Yes              | Yes | Yes | Yes | Yes | Yes            | Yes            | Yes            | 83%            | Non Compliance | Yes |

The National Treasury will only request Eskom to write-off a Municipality's arrear debt, if the Municipality demonstrates to the National Treasury's satisfaction, that the Municipality complied with the aforementioned conditions for a consecutive period of 12-months. The Municipality is encouraged to continue to make progress towards full compliance with all conditions of the Municipal Debt Relief programme.

● **Condition 6.2 - Application-based supported by Council's resolution**

The Municipality's application was endorsed by the Council and approved by National Treasury, subject to addressing specified gaps. All of these have subsequently been addressed.

● **Condition 6.3 - Maintaining the Eskom bulk current account.**

The Municipality has made all bulk account payments timeously. The Provincial Treasury has closely been engaging and monitoring the Municipality in this regard to facilitate full compliance going forward.

● **Condition 6.4 - A funded MTREF**

For purposes of the May 2024 compliance certificate, the Provincial Treasury assessed the compliance of the Municipality's tabled 2024/25 MTREF. The PT confirms its communication and related engagement with Beaufort West Municipality on 7 May 2024, to the effect that the 2024/25 MTREF tabled to council is **not** funded. The Municipality has a Financial Recovery Plan in place, and therefore does not need to adopt a separate Budget Funding Plan.

● **Condition 6.5 - Cost reflective tariffs**

The Municipality did not update and submit its completed NT Tariff Tool with the final 2024/25 MTREF budget submission.

● **Condition 6.6 - Electricity and water as collection tools**

The Municipality met the requirements for this condition except for the restriction and or interruption of water supply to defaulting consumers or property owner. The Municipality indicated that the majority of their

meters are still conventional credit meters, capacity and financial constraints at the Municipality contribute to the low execution of this condition. PT will continue to engage them to ensure that they align to the requirements of MFMA Circular No. 124.

● **Conditions 6.7 - Maintain a minimum average quarterly collection of property rates and services charges**

The Municipality has met the 80 per cent collection rate requirement for the past three quarters. They achieved a collection rate of 80 per cent for quarter 3, 82 per cent for quarter 2 and 80 per cent for quarter 1.

● **Condition 6.8 - Completeness of the Revenue Base**

The Municipality has completed the property rates reconciliation tool for Quarter 3 of the 2023/2024 financial year. The reconciliation reflects that the Municipality's financial billing system is **not** perfectly aligned to its Council approved Part A General Valuation Roll (GVR) register. The Municipality reported that the impact of the difference in the reports is immaterial, however, after verification there is a difference of R1.872 million which will be resolved in the 2024/25 budget year with the implementation of a new GV.

● **Condition 6.9 - Monitor and Report on compliance** The Western Cape Provincial Treasury's assessment included confirming that the MFMA S71 narrative statement and mSCOA data strings for April 2024 was uploaded to the GoMuni portal and that the Statement fully aligns to the MFMA S71 Statement published on the Municipality's website. The MFMA S71 Statement was also assessed against the Municipal Budget- and Reporting Regulations, 2009 (MBRR) and the National Treasury MFMA S71 reporting guidance issued to debt relief municipalities on 10 May 2024 read in conjunction with paragraphs 9(i) to 9(ix) of the NT debt relief approval letter.

The assessment confirmed that the MFMA S71 narrative statement included the following information:

| MFMA S71 Statement component |   | Compliance (Yes/No) |
|------------------------------|---|---------------------|
| 1.                           | <b>The Budget Performance Overview (paragraph 4) of the MFMA S71 statement</b> explicitly advised on the Municipality's progress in implementing the Municipality's budget and (where relevant also the budget funding plan) – where implementation is slow, the statement advised explicitly on progress, challenges and corrective actions. | Yes                 |
| 2.                           | <b>The conclusion (paragraph 14) of the MFMA S71 statement</b> explicitly advised as part of the MFMA Circular No. 124: Condition 6.9 reporting -<br>i. Any risk associated; and<br>ii. The mitigating factors.<br>with the implementation of the Municipality's Budget Funding Plan and/or Funded Budget.                                    | Yes                 |
| 3.                           | <b>Annexure B of the MFMA S71 statement included the following debt relief reporting components</b>   |                     |
| 3.1.1                        | The Municipality's MFMA Circular No. 124 self-assessment.   | Yes                 |
| 3.1.2                        | The self-assessment (refer 3.1.1 above) was included in the format of <b>MFMA Budget Circular No 128 (Annexure B)</b> .   | Yes                 |
| 3.2                          | The Municipality's overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date   | Yes                 |
| 3.3                          | The latest Provincial Treasury debt relief compliance certificate and report issued to the Municipality.  | Yes                 |
| 3.4.1                        | The Municipality's revenue collection performance<br>i. the overall performance graph;<br>ii. Summary worksheet; and<br>iii. Collection per ward indicating who supplies electricity in the ward  | Yes                 |

| MFMA S71 Statement component |   | Compliance (Yes/No) |
|------------------------------|---|---------------------|
| 3.4.2                        | The revenue collection performance information (refer 3.4.2) was included in the format of <b>MFMA Budget Circular No. 128 (Annexure D)</b> .               | Yes                 |
| 3.5.1                        | The indigent management information   | Yes                 |
| 3.5.2                        | The indigent management information was included in the format of <b>MFMA Budget Circular No. 128 (Annexure C)</b> .  | Yes                 |
| 3.6.1                        | The summary of the Municipality's property rates reconciliation undertaken in the National Treasury format.   | Yes                 |
| 3.6.2                        | The Municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation. | Yes                 |
| 3.7.1                        | Any Eskom and Water (if the Municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting              | Yes                 |
| 3.7.2                        | The Municipality's proof of payment of any such Eskom and/or Water Bulk current account invoice(s) during the month of reporting.                           | Yes                 |
| 3.7.3                        | The Municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload.          | <b>No</b>           |
| 3.8                          | Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and/or Mayoral Committee meeting                                    | Yes                 |

The Municipality has integrated its monthly debt compliance reporting into its MFMA S71 narratives as required and demonstrated its commitment to continuous improvement and adherence to the set of conditions. The Municipality's MFMA Circular No. 124 self-assessment indicated several non-compliance issues. The remedial actions undertaken to achieve compliance and the timeframes thereof outlined in the MFMA S71 report are noted and monitored by the Provincial Treasury.

- **Condition 6.10 - Provincial Treasury certification of municipal compliance**

Provincial Treasury closely monitors compliance with the conditions of the Municipal Debt Relief Programme, and this letter is submitted in fulfillment of the PT's role in certifying compliance of the Municipality.

- **Condition 6.11 - Limitation on Municipal borrowing powers**

The limitation on Municipality borrowing powers and the prohibition of borrowing during debt relief periods form a dual regulatory framework aimed at ensuring fiscal responsibility. Compliance necessitates meticulous scrutiny of borrowing activities to ascertain adherence to authorized limits and program guidelines. These measures, while promoting sustainable debt management, also stabilize the Municipality's financial standing, prevent over-leveraging, and mitigate immediate financial strain. Adhering to these regulations is paramount for maintaining creditworthiness, mitigating financial risks, and safeguarding the Municipality's long-term financial health. Thus, robust oversight and adherence to regulatory frameworks are imperative for prudent financial governance and sustained fiscal resilience.

The Municipality has complied with this condition since its debt relief effective date of 1 August 2023, to date.



- **Condition 6.12 - Proper management of resources and Condition 6.13 - Accounting Treatment**


It is noted that during February 2024, the National Treasury: Office of the Accountant General (OAG) issued the Supplementary Guide to MFMA Circular No. 124 on 21 February 2024. In terms of the guidance, the Municipality no longer has to maintain a separate bank account for debt relief purposes as envisaged in MFMA Circular No. 124 (Condition 6.12), however, irrespective of whether a Municipality decides to discontinue a separate bank account, ring-fencing for debt relief purposes must be enabled and demonstrated through the Municipality's monthly mSCOA data string submissions.

- **Condition 6.14 - NERSA Licence**

By having applied for Municipal Debt Relief, the council of a Municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agreed to make an application to NERSA to voluntarily revoke the Municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act No. 4 of 2006). It is noted that this condition will only come into effect if the Municipality's participation in the debt relief programme is terminated.

● Provincial Treasury Compliance Certification

The Provincial Treasury certifies that it monitored and assessed WC053 Beaufort West Municipality's compliance against the MFMA Circular No. 124 conditions and NT debt relief approval letter as set-out below in the PT's compliance certificate for the Municipality in relation to the period 1 - 31 May 2024:

| Annexure A2 - Monthly  |  | Notes/Comments |
|--|--|----------------|
|  <b>National Treasury</b><br><b>Municipal Debt Relief</b><br><b>MFMA Circular No. 124</b><br><b>Municipal Finance Management Act No. 56 of 2003</b>   |  |                |
| Western Cape Provincial Treasury   |  |                |
| Certificate of Compliance: Municipal Debt Relief Conditions for Application  |  |                |
| Period   | May'24   |                |
| National Financial Year  | 2023/24  |                |
| Demarcation Code of Municipality being assessed  | WC053  |                |
| District   | Central Karoo  |                |
| Demarcation Description  | Beaufort West  |                |
| I, Julinda Gantlana, 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. |  |                |
| <b>Municipal Debt Relief Conditions (Monthly reporting)</b>  |  |                |
| Choose from drop down list   |  |                |
| Condition 6.12   | Maintaining the Eskom and bulk water current account—  |                |
| 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)?<br><i>Note - refer condition 6.12.2</i>   | Yes            |
| 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://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a> ?   | Yes            |
| 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?  | Yes            |
| 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)?<br><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> | Yes            |



|       |   |                      |  |
|-------|---|----------------------|--|
| 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                  |  |
| 6.3.3 | - 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                   | Withdrawals data strings do reconcile to proof of payments submitted but data strings for deposits do not equal to the same proof of payments submitted. |
| 6.4   | Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)  | 2024/25 Funded MTREF |  |
| 6.4.1 | - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx?">http://mfma.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 tabling 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 only managed to collect 60 per cent of its revenue and property rates, the provision for debt impairment (along with the Asset Impairment) should equal 40 per cent of the 2023/24 MTREF revenue projection (see budget items). If the municipality merely used the Asset Impairment to balance the budget and there is no real provision set aside for the provision for debt with the actual collection of revenue, the Provision for Treasury must respond to this item as "No".</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 funds and the depreciation and asset impairment is tabling the budget and there is no real provision between the provision for debt with the state of assets/asset register, the Provision for Treasury must respond to this item as "No".</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, a separate budget/financial plan is not required. However, the FRP must exist and whether the existing FRP incorporates / will give effect to a funded MTREF. If yes, the FRP requires strengthening.</i>   |                      |  |

|    |       |  |     |   |
|----|-------|--|-----|---|
| 12 | 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)?<br><i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>                    | Yes |   |
| 13 | 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 |   |
| 14 | 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?   | No  | The Municipality did not submit the 2024/25 tariff tool |
| 15 | 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:   |     |   |
| 16 | 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 |   |
| 16 | 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 |   |
| 17 | 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?<br><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  |   |
| 18 | 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?<br><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 |   |

|         |  |                              |   |
|---------|--|------------------------------|---|
| 6.6     | Supporting evidence: The National Treasury and/or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6   |                              |   |
| 6.7     | Maintain a minimum average quarterly collection of property rates and services charges –   |                              |   |
| 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? | Not yet end of quarter       | However, from the information provided by the Municipality, the collection rate for the month of May 2024 is at 83% for the overall demarcation, and 84% when Eskom areas are excluded. |
|         | Note: Although the norm and standard for collection (MFMA Circular No. 71) is a 85 per cent threshold, municipalities within the debt relief program will be exempted for the first three years from adhering to this norm.  |                              |   |
| 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 :   |                              |   |
| 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;  | not yet the end of a quarter |   |
| 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)?  | not yet the end of a quarter |   |
| 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?   | not yet the end of a quarter |   |
| 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                           | Municipality has not provided progress report to verify if smart pre-paid meters have been installed.   |
| 6.7.4   | - Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?  | Yes                          | Municipality submitted policies on electricity and water losses with this month's reporting where they highlighted the inclusion of this condition effective 1st April 2024.            |
| 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                           | NT to advise on the response by the Municipality to this condition.   |

|     |   |  |             |
|-----|---|--|-------------|
| 6.8 | Municipality's Completeness of the revenue base – |  |             |
| 26  | 6.8.1   | - Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?   | No          |
| 27  | 6.8.1   | - If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified?<br><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         |
| 28  | 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://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a> ?   | Yes         |
|     | 6.9   | Monitor and report on implementation –   |             |
| 29  | 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         |
| 30  | 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?<br><i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>  | 6.9.1 = Yes |
| 31  | 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         |
| 32  | 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://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a> ?<br><i>Note - a municipality with a FRP may only report from the Municipal Debt Relief programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i> | Yes         |

NT to advise on this condition as the Municipality has subsequently demonstrated through the tool and has indicated that differences will be there due to SV being actioned once a year.

|        |   |     |  |
|--------|---|-----|--|
| 6.10   | Provincial Treasury Note: Provincial Treasury will assess if municipal compliance - in terms of sections 8 and 14 of the MFMA, with effect from 29 April 2024, is delegated to municipalities via the Direct Fund Municipal Debt Relief, and:   |     |  |
| 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://gumuniupload.treasury.gov.za/">https://gumuniupload.treasury.gov.za/</a> ?<br><i>Note - in the case of a non-delegated municipality the National Treasury is issue the compliance notification</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  |  |
| 6.11   | Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?<br><i>Note - Borrowing is a prohibited activity in terms of section 18(1)(a) of the MFMA. Municipalities are prohibited from borrowing since the initial or any subsequent benefit in terms of this programme. Any borrowing since the initial or any subsequent benefit in terms of this programme is prohibited. Municipalities are prohibited from borrowing since the initial or any subsequent benefit in terms of this programme.</i>  | No  |  |
| 6.12   | For the duration of the Municipal Debt Relief (to ensure proper management of resources):   |     |  |
| 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 |  |
| 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 |  |
| 6.13   | Supporting evidence: 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.<br>Accounting Treatment - 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?<br><i>Note - To include accounting for any related benefits (e.g. interest suspension, etc.) and alignment with mSCGA.</i> | Yes |  |
| 6.14   | NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?   | No  |  |

The Western Cape Provincial Treasury's assessment and compliance certificate confirmed that Beaufort West Municipality during May 2024 did not fully comply with all the MFMA Circular No. 124 conditions and was elaborated on above. It is also noted that the Municipality's May 2024 average compliance of 83 was an improvement when compared to the 80 per cent achieved during April 2024. The Municipality must still address these non-compliance matters. The Provincial Treasury is of the view that the Municipality is on track to qualify for the one third (1/3) debt write-off at the end of its first debt relief compliance cycle on 31 July 2024. The Municipality is urged to strengthen its implementation of the relief conditions to fully benefit from the relief by a return to basic financial management best practice.

The Provincial Treasury continues to appreciate the opportunity that the Municipal Debt Relief Programme provided to municipalities and is committed to supporting our municipalities to ensure that they comply with the conditions of the programme in order to derive the full benefit.

Yours sincerely

**Julinda  
Gantana**

Digitally signed by Julinda  
Gantana  
Date: 2024.07.01 14:17:36  
+02'00'

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

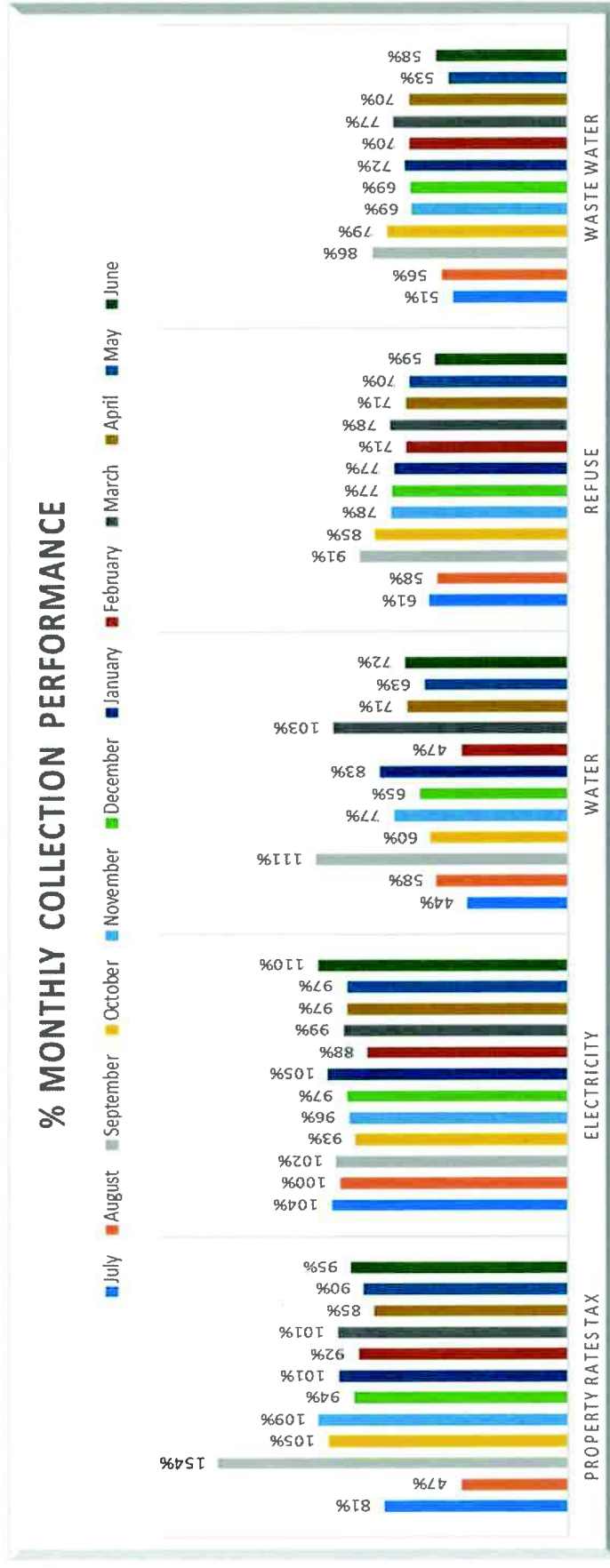
Cc: The Executive Mayor: Mr Botha - [bwmmayor@beaufortwestmun.co.za](mailto:bwmmayor@beaufortwestmun.co.za)  
Municipal CFO: Mr M Ntlengethwa - [mehlulin@beaufortwestmun.co.za](mailto:mehlulin@beaufortwestmun.co.za)  
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MFMA Coordinator: Steven Kenyon - [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)



**12.4 MFMA Circular 124 – Condition 6.6 (Electricity and Water as Collection Tools) and Condition 6.7 (Maintain a minimum average quarterly collection of property rates and service charges)**

**12.4.1 Monthly / Quarterly collection per ward**

i) the table below provide an overall performance graph on the collection rates for property rates and service charges from July 2023 to June 2024.



## ii) Summary worksheet

The table below indicate that the collection rate for May in June for the whole demarcation was 85% and the collection rate excluding Eskom supplied areas amounted to 86%.

| National Treasury                               |  |  |  | Municipal Details |  |  |  |
|---|--|--|--|-------------------|--|--|--|
| Municipal Debt Relief                           |  |  |  | Western Cape      |  |  |  |
| MFMA Circular No. 124                           |  |  |  | District          |  |  |  |
| Municipal Finance Management Act No. 56 of 2003 |  |  |  | Municipality      |  |  |  |
| Code  |  |  |  | Period Month/Year |  |  |  |
| W033  |  |  |  | Beaufort West     |  |  |  |
|   |  |  |  | June              |  |  |  |
|   |  |  |  | No. Of Wards      |  |  |  |
|   |  |  |  | 7                 |  |  |  |

| Collection Rate Assessment  | Summary - Quarter 1 |            |   | Summary - Quarter 2 |            |            | Summary - Quarter 3                       |      |            | Summary - Quarter 4 |   |     |            |            |   |      |
|---|---------------------|------------|---|---------------------|------------|------------|---|------|------------|---------------------|---|-----|------------|------------|---|------|
|   | Billing             | Collection | R - Billing not collected<br>% Collection | Q1                  | Billing    | Collection | R - Billing not collected<br>% Collection | Q2   | Billing    | Collection          | R - Billing not collected<br>% Collection | Q3  | Billing    | Collection | R - Billing not collected<br>% Collection | Q4   |
| Aggregate Collection  | 49,263,000          | 37,912,719 | 11,349,271                                | 76%                 | 37,948,660 | 31,049,738 | 9,898,922                                 | 82%  | 37,167,256 | 30,021,465          | 6,935,771                                 | 82% | 53,226,681 | 45,102,307 | 8,224,154                                 | 85%  |
| 1. Collection for mobile demarcation                                |                     |            |   | 76%                 |            |            |   | 82%  |            |                     |   | 82% |            |            |   | 85%  |
| 2. Collection excl Eskom supplied areas                             | 37,572,216          | 30,575,705 | 6,997,511                                 | 81%                 | 30,723,838 | 26,454,070 | 4,269,768                                 | 86%  | 30,366,519 | 25,762,463          | 4,604,056                                 | 85% | 43,705,064 | 37,557,410 | 6,147,654                                 | 86%  |
| 3. Collection Property Rates  | 15,751,470          | 11,322,427 | 4,429,042                                 | 72%                 | 7,888,596  | 8,124,422  | (235,826)                                 | 105% | 7,867,538  | 7,769,556           | 197,982                                   | 98% | 8,333,041  | 7,495,064  | 837,977                                   | 90%  |
| 4. Total average collection: Electricity (Municipal supplied areas) | 14,451,468          | 14,677,151 | (225,683)                                 | 102%                | 13,416,274 | 12,756,023 | 660,251                                   | 95%  | 13,311,061 | 12,864,698          | 446,363                                   | 97% | 26,327,128 | 26,539,259 | (212,131)                                 | 101% |
| 5. Total average collection: Water                                  | 6,020,912           | 4,007,562  | 2,013,350                                 | 67%                 | 6,215,500  | 4,151,207  | 2,064,293                                 | 67%  | 6,294,082  | 4,426,122           | 1,867,971                                 | 70% | 7,266,801  | 5,213,419  | 2,053,382                                 | 72%  |
| 6. Total average collection: Wastewater                             | 6,657,369           | 4,661,162  | 1,996,207                                 | 70%                 | 4,668,019  | 3,751,266  | 916,753                                   | 80%  | 4,496,447  | 3,367,268           | 1,129,179                                 | 75% | 5,338,674  | 3,565,350  | 1,773,324                                 | 67%  |
| 7. Total average collection: Refuse                                 | 3,680,082           | 2,269,226  | 1,410,856                                 | 62%                 | 2,612,775  | 1,884,229  | 728,546                                   | 72%  | 2,444,450  | 1,776,510           | 667,940                                   | 73% | 3,087,320  | 1,837,118  | 1,250,202                                 | 59%  |
| 8. Total average collection: Interest                               | 1,864,673           | 415,669    | 1,449,004                                 | 22%                 | 2,651,497  | 303,571    | 2,347,926                                 | 13%  | 2,776,657  | 458,812             | 2,317,845                                 | 16% | 2,910,284  | 413,203    | 2,497,081                                 | 14%  |



### iii) Collection per ward indicating who supplies electricity in the ward

Municipal Debt Relief - Monthly Revenue Collection Reporting (condition 6.7)

Province **Western Cape** WC053 June

Average collection rate (MFMA Circular 124 condition 6.7)

NB - Collection rate principle applied (Cash collectio

| Supplies  | Municipality | Municipality Number | 10 April - Reporting for Month in April |                     |              |                        | 11 May - Reporting for Month in May |                     |              |                        | 12 June - Reporting for Month in June |                     |              |                        | Summary - Quarter 4 |            |              |                        |
|---|--------------|---------------------|---|---------------------|--------------|------------------------|-------------------------------------|---------------------|--------------|------------------------|---------------------------------------|---------------------|--------------|------------------------|---------------------|------------|--------------|------------------------|
|   |              |                     | Billings for month                      | Collection in month | % Collection | Billings not collected | Billings for month                  | Collection in month | % Collection | Billings not collected | Billings for month                    | Collection in month | % Collection | Billings not collected | Billings            | Collection | % Collection | Billings not collected |
| Total April-gate collection   |              |                     |   |                     |              |                        |                                     |                     |              |                        |                                       |                     |              |                        |                     |            |              |                        |
| 1. Collection for vehicle demarcation                               |              |                     |   |                     |              |                        |                                     |                     |              |                        |                                       |                     |              |                        |                     |            |              |                        |
| 2. Collection (not) (Edson highlighted areas)                       |              |                     |   |                     |              |                        |                                     |                     |              |                        |                                       |                     |              |                        |                     |            |              |                        |
| 3. Collection: Property Rates                                       |              |                     |   |                     |              |                        |                                     |                     |              |                        |                                       |                     |              |                        |                     |            |              |                        |
| A. Total average collection: Electricity (Municipal supplied areas) |              |                     |   |                     |              |                        |                                     |                     |              |                        |                                       |                     |              |                        |                     |            |              |                        |
| B. Total average collection: Water                                  |              |                     |   |                     |              |                        |                                     |                     |              |                        |                                       |                     |              |                        |                     |            |              |                        |
| C. Total average collection: Refuse                                 |              |                     |   |                     |              |                        |                                     |                     |              |                        |                                       |                     |              |                        |                     |            |              |                        |
| D. Total average collection: Interest                               |              |                     |   |                     |              |                        |                                     |                     |              |                        |                                       |                     |              |                        |                     |            |              |                        |
| E. Total average collection: Interest                               |              |                     |   |                     |              |                        |                                     |                     |              |                        |                                       |                     |              |                        |                     |            |              |                        |
| Complete This Section   |              |                     |   |                     |              |                        |                                     |                     |              |                        |                                       |                     |              |                        |                     |            |              |                        |
| 10 April  |              |                     |   |                     |              |                        |                                     |                     |              |                        |                                       |                     |              |                        |                     |            |              |                        |
| Property Rates Tax  |              |                     | 66,040                                  | 71,178              | 0            | 105%                   | 79,980                              | 74,830              | 5,150        | 94%                    | 67,382                                | 44,288              | 31,093       | 66%                    | 213,401             | 180,194    | 21,108       | 89%                    |
| Electricity   |              |                     | 611,032                                 | 611,032             | 5,612        | 99%                    | 796,836                             | 839,757             | 0            | 105%                   | 575,822                               | 979,617             | 0            | 170%                   | 1,969,291           | 2,424,406  | (455,115)    | 122%                   |
| Water   |              |                     | 79,393                                  | 82,517              | 16,876       | 79%                    | 89,055                              | 64,464              | 24,591       | 72%                    | 53,569                                | 71,607              | 0            | 133%                   | 222,417             | 198,588    | 23,829       | 89%                    |
| Refuse  |              |                     | 131,481                                 | 94,691              | 96,600       | 26%                    | 166,442                             | 30,132              | 136,311      | 18%                    | 129,522                               | 25,472              | 104,050      | 20%                    | 427,445             | 90,285     | 337,161      | 21%                    |
| Waste Water   |              |                     | 144,750                                 | 46,319              | 98,431       | 32%                    | 165,669                             | 102,982             | 102,677      | 38%                    | 143,399                               | 45,924              | 97,476       | 32%                    | 453,809             | 155,225    | 298,584      | 34%                    |
| Interest  |              |                     | 1,182,221                               | 1,177,253           | 98,488       | 35%                    | 1,141,493                           | 84,939              | 98,584       | 32%                    | 1,184,591                             | 1,169,570           | 107,492      | 9%                     | 5,428,175           | 3,894,951  | 1,533,224    | 72%                    |
| Electricity   |              |                     | 3,101,729                               | 2,938,116           | 163,613      | 95%                    | 3,295,298                           | 3,129,074           | 36,226       | 95%                    | 2,841,566                             | 3,001,505           | 0            | 108%                   | 9,238,393           | 9,138,064  | 100,329      | 100%                   |
| Water   |              |                     | 472,031                                 | 479,655             | 0            | 102%                   | 679,429                             | 683,916             | 25,513       | 96%                    | 416,828                               | 471,468             | 0            | 118%                   | 1,568,299           | 1,608,084  | (39,785)     | 102%                   |
| Refuse  |              |                     | 239,818                                 | 234,785             | 5,093        | 98%                    | 251,006                             | 237,372             | 13,634       | 95%                    | 246,978                               | 237,957             | 9,021        | 99%                    | 777,803             | 740,114    | 37,689       | 96%                    |
| Waste Water   |              |                     | 486,747                                 | 892,441             | 44,205       | 90%                    | 453,011                             | 434,259             | 18,752       | 96%                    | 454,329                               | 414,230             | 40,099       | 91%                    | 1,346,096           | 1,240,330  | 105,767      | 92%                    |
| Interest  |              |                     | 133,989                                 | 49,650              | 84,349       | 37%                    | 131,912                             | 36,537              | 95,375       | 28%                    | 114,514                               | 26,132              | 88,382       | 23%                    | 390,415             | 112,300    | 278,115      | 30%                    |
| Electricity   |              |                     | 245,346                                 | 178,956             | 66,390       | 73%                    | 232,724                             | 172,673             | 60,051       | 74%                    | 274,055                               | 221,651             | 52,404       | 81%                    | 752,135             | 573,260    | 178,875      | 76%                    |
| Water   |              |                     | 918,225                                 | 988,075             | 0            | 100%                   | 934,124                             | 929,332             | 4,791        | 99%                    | 982,728                               | 1,077,436           | 0            | 110%                   | 2,826,077           | 2,994,843  | (168,767)    | 106%                   |
| Refuse  |              |                     | 244,163                                 | 182,931             | 61,232       | 75%                    | 411,482                             | 217,621             | 193,861      | 53%                    | 239,389                               | 182,373             | 57,017       | 78%                    | 853,033             | 382,925    | 470,108      | 45%                    |
| Waste Water   |              |                     | 162,982                                 | 102,909             | 60,073       | 63%                    | 166,663                             | 98,873              | 103,660      | 49%                    | 156,423                               | 160,790             | 95,633       | 63%                    | 481,338             | 361,972    | 209,866      | 58%                    |
| Interest  |              |                     | 100,153                                 | 7,563               | 92,591       | 8%                     | 41,833                              | 5,922               | 35,911       | 14%                    | 95,095                                | 27,333              | 71,861       | 27%                    | 241,081             | 40,718     | 200,363      | 17%                    |
| Property Rates Tax  |              |                     | 671,690                                 | 706,914             | 0            | 105%                   | 667,219                             | 624,736             | 42,483       | 94%                    | 696,835                               | 643,244             | 53,591       | 92%                    | 2,026,744           | 1,974,894  | 51,850       | 97%                    |
| Electricity   |              |                     | 1,830,512                               | 1,789,338           | 41,174       | 98%                    | 1,971,435                           | 1,873,026           | 98,409       | 95%                    | 1,914,925                             | 1,887,211           | 27,713       | 99%                    | 5,738,372           | 5,648,576  | 89,796       | 97%                    |
| Water   |              |                     | 582,170                                 | 353,276             | 208,895      | 63%                    | 617,896                             | 409,438             | 208,458      | 66%                    | 550,735                               | 406,770             | 143,965      | 74%                    | 1,790,851           | 1,189,483  | 581,318      | 66%                    |
| Refuse  |              |                     | 160,897                                 | 140,495             | 20,402       | 87%                    | 183,796                             | 135,067             | 48,729       | 73%                    | 227,259                               | 132,106             | 95,062       | 58%                    | 573,923             | 407,759    | 166,164      | 71%                    |
| Waste Water   |              |                     | 329,742                                 | 279,767             | 43,975       | 86%                    | 361,819                             | 294,515             | 67,304       | 81%                    | 461,409                               | 271,700             | 189,709      | 59%                    | 1,146,970           | 845,082    | 301,888      | 74%                    |
| Interest  |              |                     | 209,412                                 | 155,319             | 150,132      | 60%                    | 204,348                             | 127,410             | 76,938       | 37%                    | 240,348                               | 110,440             | 129,908      | 46%                    | 648,100             | 501,006    | 147,094      | 77%                    |
| Electricity   |              |                     | 842,738                                 | 842,833             | 0            | 100%                   | 767,316                             | 860,858             | 86,458       | 89%                    | 955,876                               | 1,259,192           | 0            | 127%                   | 2,808,430           | 2,783,884  | 24,546       | 107%                   |
| Water   |              |                     | 568,089                                 | 348,434             | 219,655      | 61%                    | 436,376                             | 195,950             | 240,426      | 45%                    | 565,658                               | 503,121             | 62,537       | 89%                    | 1,870,132           | 1,047,506  | 822,617      | 56%                    |
| Refuse  |              |                     | 86,756                                  | 50,227              | 36,529       | 58%                    | 110,222                             | 42,869              | 67,353       | 39%                    | 134,081                               | 54,102              | 79,980       | 40%                    | 311,009             | 147,199    | 163,811      | 46%                    |
| Waste Water   |              |                     | 173,427                                 | 115,849             | 57,579       | 67%                    | 214,267                             | 93,347              | 120,941      | 44%                    | 258,055                               | 181,681             | 76,374       | 70%                    | 645,790             | 390,376    | 255,413      | 61%                    |
| Interest  |              |                     | 128,548                                 | 10,958              | 117,590      | 9%                     | 145,825                             | 7,444               | 138,381      | 5%                     | 125,753                               | 7,865               | 117,888      | 7%                     | 400,128             | 26,306     | 373,819      | 7%                     |
| Electricity   |              |                     | 88,462                                  | 62,554              | 25,908       | 71%                    | 110,347                             | 96,224              | 14,123       | 87%                    | 132,955                               | 87,896              | 45,059       | 66%                    | 311,705             | 246,834    | 64,871       | 79%                    |
| Water   |              |                     | 316,942                                 | 316,484             | 458          | 100%                   | 387,011                             | 390,791             | -26,780      | 95%                    | 312,835                               | 380,757             | 22,129       | 92%                    | 1,138,759           | 1,102,892  | 35,867       | 98%                    |
| Refuse  |              |                     | 40,271                                  | 25,512              | 23,759       | 52%                    | 102,922                             | 18,607              | 84,313       | 18%                    | 92,752                                | 27,082              | 65,670       | 29%                    | 244,944             | 71,201     | 173,744      | 29%                    |
| Waste Water   |              |                     | 85,794                                  | 42,949              | 43,866       | 49%                    | 172,954                             | 31,853              | 141,081      | 18%                    | 195,498                               | 37,142              | 162,355      | 19%                    | 428,166             | 111,344    | 316,822      | 24%                    |
| Interest  |              |                     | 89,270                                  | 4,179               | 84,091       | 5%                     | 35,120                              | 7,158               | 27,967       | 20%                    | 76,058                                | 13,823              | 62,235       | 18%                    | 199,448             | 25,155     | 174,293      | 13%                    |
| Property Rates Tax  |              |                     | 293,018                                 | 230,673             | 62,345       | 79%                    | 324,272                             | 216,735             | 107,537      | 67%                    | 386,772                               | 228,665             | 108,107      | 68%                    | 954,062             | 676,073    | 277,989      | 71%                    |
| Electricity   |              |                     | 960,783                                 | 843,058             | 117,725      | 88%                    | 944,640                             | 915,498             | 29,142       | 97%                    | 915,564                               | 902,312             | 17,252       | 98%                    | 2,824,888           | 2,960,899  | (136,011)    | 94%                    |
| Water   |              |                     | 193,225                                 | 123,427             | 69,797       | 69%                    | 207,120                             | 152,169             | 54,959       | 73%                    | 199,825                               | 150,610             | 49,214       | 80%                    | 600,178             | 444,207    | 155,971      | 74%                    |
| Refuse  |              |                     | 116,319                                 | 65,767              | 50,551       | 57%                    | 177,686                             | 62,199              | 115,487      | 35%                    | 176,580                               | 61,690              | 114,890      | 35%                    | 470,905             | 186,616    | 284,289      | 40%                    |
| Waste Water   |              |                     | 225,263                                 | 148,981             | 96,889       | 57%                    | 252,357                             | 137,542             | 114,810      | 53%                    | 352,377                               | 134,549             | 217,828      | 38%                    | 640,435             | 396,013    | 244,422      | 60%                    |
| Interest  |              |                     | 174,652                                 | 32,708              | 141,943      | 17%                    | 84,850                              | 33,919              | 50,931       | 33%                    | 174,853                               | 31,724              | 143,129      | 17%                    | 420,111             | 36,950     | 383,161      | 9%                     |





## 12.5 MFMA Circular 124 – Condition 6.8 (Completeness of the revenue base)

| Property Rates Reconciliation  |                         |                       |                     |                           |                           |                      |
|--------------------------------|-------------------------|-----------------------|---------------------|---------------------------|---------------------------|----------------------|
| Province                       | WC                      |                       |                     |                           |                           |                      |
| District                       | Central Karoo District  |                       |                     |                           |                           |                      |
| Type                           | LM                      |                       |                     |                           |                           |                      |
| Municipal Name                 | Beaufort West           |                       |                     |                           |                           |                      |
| GV Period                      | 01/07/2017 - 30/06/2022 |                       |                     |                           |                           |                      |
| Financial Year                 | 2023/2024               |                       |                     |                           |                           |                      |
| Reconciliation Period          | Quarter 3               |                       |                     |                           |                           |                      |
| Reconciliation Overview        |                         |                       |                     |                           |                           |                      |
| High Level Reconciliation      |                         |                       |                     |                           |                           |                      |
| Property Categories            | # of Properties         |                       |                     | Market Values             |                           |                      |
|                                | GV                      | MFS                   | Variance            | GV Market Values          | MFS Market Values         | Variance             |
| Residential                    | 10621                   | 10911                 | -290                | R 1,227,897,000.00        | R 1,256,243,500.00        | R 28,346,500.00      |
| Industrial                     | 43                      | 0                     | 43                  | R 28,910,000.00           | R -                       | R 28,910,000.00      |
| Business and Commercial        | 250                     | 371                   | -121                | R 354,110,000.00          | R 383,203,500.00          | R 29,093,500.00      |
| Agricultural                   | 1213                    | 1216                  | -3                  | R 2,888,911,500.00        | R 2,867,907,500.00        | R 21,004,000.00      |
| Mining                         | 0                       | 0                     | 0                   | R -                       | R -                       | R -                  |
| State Owned for Public Purpose | 57                      | 95                    | -38                 | R 167,426,000.00          | R 176,832,000.00          | R 9,406,000.00       |
| PSI                            | 212                     | 178                   | 34                  | R 4,066,000.00            | R 2,403,000.00            | R 1,663,000.00       |
| PBO                            | 12                      | 6                     | 3                   | R 15,801,000.00           | R 2,058,000.00            | R 13,743,000.00      |
| Multi Use                      | 0                       | 0                     | 0                   | R -                       | R -                       | R -                  |
| Vacant                         | 783                     | 624                   | 159                 | R 38,242,000.00           | R 42,787,000.00           | R 4,545,000.00       |
| POW                            | 80                      | 87                    | -7                  | R 56,200,000.00           | R 56,853,000.00           | R 653,000.00         |
| Municipal                      | 1127                    | 938                   | 189                 | R 165,327,000.00          | R 143,405,000.00          | R 21,922,000.00      |
| Other                          | 46                      | 50                    | -4                  | R 10,178,000.00           | R 18,480,000.00           | R 8,302,000.00       |
|                                | <b>14424</b>            | <b>14479</b>          | <b>-55</b>          | <b>R 5,048,370,500.00</b> | <b>R 5,048,242,500.00</b> | <b>R 128,000.00</b>  |
| Detailed Reconciliation        |                         |                       |                     |                           |                           |                      |
| Property Categories            | Monthly Billing         |                       |                     | Quarterly                 |                           |                      |
|                                | GV                      | MFS                   | Variance            | GV                        | MFS                       | Variance             |
| Residential                    | R 1,902,671.15          | R 1,926,816.08        | -R 24,144.92        | R 5,707,713.46            | R 5,780,454.23            | -R 72,740.76         |
| Industrial                     | R 75,327.41             | R -                   | R 75,327.41         | R 225,982.24              | R -                       | R 225,982.24         |
| Business and Commercial        | R 922,863.11            | R 996,939.26          | -R 74,076.15        | R 2,767,989.34            | R 2,990,817.79            | -R 222,828.44        |
| Agricultural                   | R 402,940.67            | R 400,301.87          | R 2,638.80          | R 1,208,822.02            | R 1,200,905.61            | R 7,916.41           |
| Mining                         | R -                     | R -                   | R -                 | R -                       | R -                       | R -                  |
| State Owned for Public Purpose | R 435,460.72            | R 460,741.41          | -R 25,280.69        | R 1,306,382.16            | R 1,382,224.23            | -R 75,842.07         |
| PSI                            | R -                     | R -                   | R -                 | R -                       | R -                       | R -                  |
| PBO                            | R -                     | R -                   | R -                 | R -                       | R -                       | R -                  |
| Multi Use                      | R -                     | R -                   | R -                 | R -                       | R -                       | R -                  |
| Vacant                         | R 85,407.13             | R 95,612.98           | -R 10,205.84        | R 256,221.40              | R 286,538.63              | -R 30,317.53         |
| POW                            | R 22.33                 | R 22.33               | R -                 | R 67.00                   | R 67.00                   | R -                  |
| Municipal                      | R -                     | R -                   | R -                 | R -                       | R -                       | R -                  |
| Other                          | R -                     | R -                   | R -                 | R -                       | R -                       | R -                  |
| Total                          | <b>R 3,824,370.21</b>   | <b>R 3,880,335.93</b> | <b>-R 55,965.72</b> | <b>R 11,473,110.63</b>    | <b>R 11,641,007.78</b>    | <b>-R 167,897.15</b> |

| ACTION / IMPLEMENTATION (To be reported upon as part of the monthly Section 71 of the MFMA reporting requirement)             | Target Date | Achieved |
|---|-------------|----------|
| • Appoint a municipal valuer to address category differences as in terms of (Cogta Circular 10) MPRA section 78 & 74 (DDP)    | 07-Sep-23   | Yes      |
| • Appoint Vendor to address system data to address billing completeness & accuracy and alignment deeds office (EMS Enzalo)    | 07-Sep-23   | Yes      |
| • Reconcile all SG coding and identify / explain difference in number of properties   | 30-Sep-23   | Yes      |
| • Reconcile difference in value of properties and correct   | 30-Sep-23   | Yes      |
| • Reconcile difference in categories of properties  | 30-Sep-23   | Yes      |
| • All correction that can be made will be made with a SV to follow  | 30-Sep-23   | Yes      |
| • Quarterly reporting to NT as i.t.o Circular 93 & debt relief requirements   | 31-Oct-23   | Yes      |
| • Identify whether properties are accurately billed in accordance with the land use and the rating category assistance Valuer | 31-Oct-23   | Yes      |
| • SV & Corrections and complete alignment between valuation roll & the accounting system                                      | 15-Nov-23   | No       |
| • Monthly maintenance and reconciliation between the valuation roll and EMS   | 30-Nov-23   | Yes      |
| • Monthly reconciliation Dec 2023   | 15-Jan-24   | Yes      |
| • Quarterly reporting to NT as i.t.o Circular 93 & debt relief requirements   | 31-Jan-24   | Yes      |
| • Monthly reconciliation Jan 2024 - The SV3 are being uploaded and the March reconciliation will resolve a lot of issues      | 14-Feb-24   | Yes      |
| • Monthly reconciliation Feb 2024   | 14-Mar-24   | Yes      |
| • Monthly reconciliation Mar 2024   | 15-Apr-24   | Yes      |
| • Quarterly reporting to NT as i.t.o Circular 93 & debt relief requirements   | 30-Apr-24   | Yes      |
| • Monthly reconciliation Apr 2024   | 15-May-24   | Yes      |

### Comments

- The municipality performed the monthly reconciliation.
- The difference was reduced by the SV to R1.872 million from R2.239 million
- Categories remains an issue but the errors on the Certified Valuation Roll should be prioritized and not worth it to pursue errors on the current roll with a billing difference that is immaterial. (R16 800 billing more than the GV if you account Municipal properties being billed as residential)
- Difference in the number of properties can be explain by subdivision on EMS not yet on the GV

**12.6 MFMA Circular 124 – Condition 6.3 (Maintain the Eskom bulk current account) and Condition 6.12 (Proper Management of Resources)**

PI 06/18/00036479

18717

12/06/2024

ESKOM ESKOM 5575899099

- 437,143.99

Eskom Holdings SOC Ltd Reg No 2002/015527/30  
Vat Reg No 4740101508

CONTACT CENTRE: (0860) 037566  
FAX NO: 0862 437 566  
E-MAIL: customerservices@eskom.co.za  
WEB: WWW.ESKOM.CO.ZA

TEL: 08600 37566

MUNICIPALITY BEAUFORT WEST  
PRIVATE BAG X582  
BEAUFORT WEST  
6970

|                  |              |
|------------------|--------------|
| YOUR ACCOUNT NO  | 5575899099   |
| SECURITY HELD    | 719643.95    |
| BILLING DATE     | 2024-05-13   |
| TAX INVOICE NO   | 557394934303 |
| ACCOUNT MONTH    | MAY 2024     |
| CURRENT DUE DATE | 2024-06-12   |
| VAT REG NO       | 4000846388   |

CUSTOMER SELF SERVICE WEBSITE:  
<https://caonline.eskom.co.za/>

NORTH WESTERN REGION  
PRIVATE BAG X16 WESTVILLE 3630

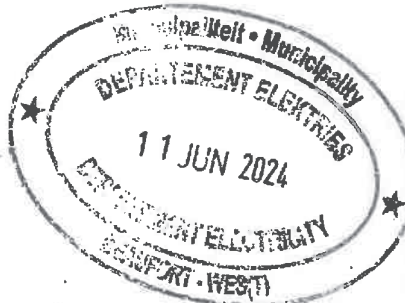
DIRECT DEPOSIT DETAIL

|              |                |
|--------------|----------------|
| BANK:        | First National |
| BRANCH CODE: | 223626         |
| BANK ACC NO: | 55070087316    |

## TAX INVOICE

E-MAIL: eskomaccounts@beaufortwestmun.co.za

| ACCOUNT TRANSACTION SUMMARY             |   |            |                   |
|---|---|------------|-------------------|
| ADMINISTRATION CHARGE                   |   | R          | 2,341.20          |
| DIST. NETWORK CAPACITY CHARGE           |   | R          | 27,648.00         |
| NETWORK DEMAND CHARGE (C/KWH) (ALL)     |   | R          | 83,805.60         |
| ANCILLARY SERVICE (ALL)                 |   | R          | 1,476.34          |
| ENERGY CHARGE (STD)                     | 85,405.00                                   | R          | 112,802.92        |
| ENERGY CHARGE (PEAK)                    | 40,911.00                                   | R          | 78,495.94         |
| ENERGY CHARGE (OFF)                     | 75,924.00                                   | R          | 63,631.90         |
| SERVICE CHARGE                          |   | R          | 10,125.30         |
| <b>TOTAL CHARGES FOR BILLING PERIOD</b> |   | R          | <b>380,127.20</b> |
| ACCOUNT SUMMARY FOR MAY 2024            |   |            |                   |
| BALANCE BROUGHT FORWARD                 | (Due Date 2024-05-11)                       | R          | 431,947.57        |
| PAYMENT(S) RECEIVED                     | Autopay Current/Cheque Account - 2024-05-13 | R          | -431,947.57       |
| TOTAL CHARGES FOR BILLING PERIOD        |   | R          | 380,127.20        |
| ADJUSTMENT                              | AUTO PAY DISCOUNT                           | R          | -2.00             |
| VAT RAISED ON ITEMS AT 14%              |   | R          | 0.00              |
| VAT RAISED ON ITEMS AT 15%              |   | R          | 57,018.79         |
| <b>ARREARS</b>                          |   |            |                   |
| >90 DAYS                                | 61-90 DAYS                                  | 31-60 DAYS | 16-30 DAYS        |
| 0.00                                    | 0.00  | 0.00       | 0.00              |
| CURRENT                                 |   |            | 437,143.99        |
| <b>TOTAL DUE R</b>                      |   |            | <b>437,143.99</b> |



|                           |                            |
|---------------------------|----------------------------|
| ACCOUNT NO / REFERENCE NO | 5575899099                 |
| NAME                      | MUNICIPALITY BEAUFORT WEST |
| FAX NUMBER                | 0498440271                 |
| Post Office               | 0934 5575899099            |

11341 5575899099



9207 2557 5899 0999



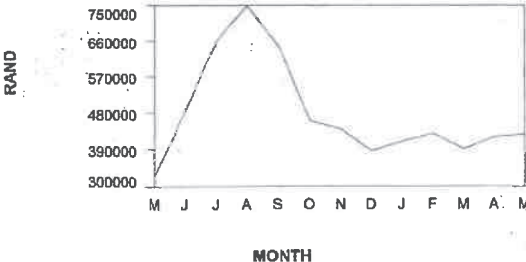
**TOTAL AMOUNT DUE**

**437,143.95**

PAYMENT ARRANGEMENT

|             |            |
|-------------|------------|
| INSTALMENT  |            |
| ARREARS     | 0.00       |
| DUE DATE    | 2024-06-12 |
| AMOUNT PAID |            |

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT



|             |        |
|-------------|--------|
| PAGE RUN NO | EP 1   |
| BILL GROUP  |        |
| BILL PAGE   | 1 OF 2 |



NORTH WESTERN REGION  
PRIVATE BAG X16 WESTVILLE 3630

CONTACT CENTRE: (0860) 037566

FAX NO: 0862 437 566

E-MAIL: customerservices@eskom.co.za

WEB: WWW.ESKOM.CO.ZA

MUNICIPALITY BEAUFORT WEST  
PRIVATE BAG X582  
BEAUFORT WEST  
6970

|                     |              |
|---------------------|--------------|
| YOUR ACCOUNT NO     | 5575899099   |
| BILLING DATE        | 2024-05-13   |
| TAX INVOICE NO      | 557394934303 |
| ACCOUNT MONTH       | MAY 2024     |
| CURRENT DUE DATE    | 2024-06-12   |
| VAT REG NO          | 4000846388   |
| NOTIFIED MAX DEMAND | 900.00       |
| UTILISED CAPACITY   | 900.00       |

**CONSUMPTION DETAILS (2024-04-10 - 2024-05-09)**

|                                 |            |
|---------------------------------|------------|
| ENERGY CONSUMPTION OFF PEAK kWh | 75,923.82  |
| ENERGY CONSUMPTION STD kWh      | 85,404.57  |
| ENERGY CONSUMPTION PEAK kWh     | 40,910.53  |
| ENERGY CONSUMPTION ALL kWh      | 202,238.92 |
| DEMAND READING - kW/kVA         | 494.47     |
| REACTIVE ENERGY - OFF PEAK      | 57,034.00  |
| REACTIVE ENERGY - STD           | 45,501.67  |
| REACTIVE ENERGY - PEAK          | 17,400.73  |
| REACTIVE ENERGY - ALL           | 119,936.40 |
| LOAD FACTOR                     | 60.00      |

**PREMISE ID NUMBER**

5575899668

TARIFF NAME: Ruraflex Interval

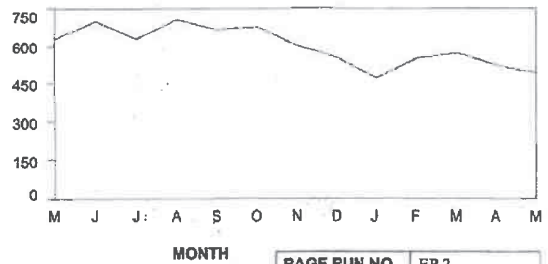
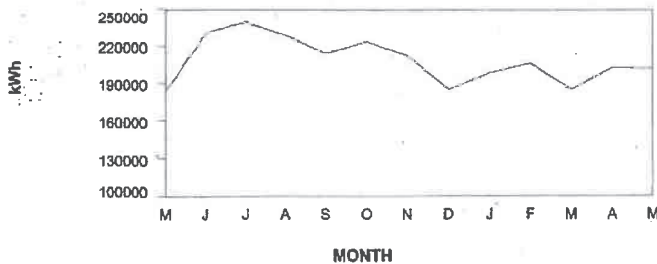
OBS49 MUNICIPALITEIT MURRAYSBURG BULK SUPPLY

OBS49

|  |   |            |
|--|---|------------|
| Administration Charge @ R78.04 per day for 30 days             | R | 2,341.20   |
| Network Capacity Charge 900 kVA @ R30.72 : = R30.72/kVA        | R | 27,648.00  |
| Network Demand Charge (All Periods) 202,239 kWh @ R0.4134 /kWh | R | 83,605.60  |
| Ancillary Service Charge 202,239 kWh @ R0.0073 /kWh            | R | 1,476.34   |
| Low Season Standard Energy Charge 85,405 kWh @ R1.3208 /kWh    | R | 112,802.92 |
| Low Season Peak Energy Charge 40,911 kWh @ R1.9187 /kWh        | R | 78,495.94  |
| Low Season Off-Peak Energy Charge 75,924 kWh @ R0.8381 /kWh    | R | 63,631.90  |

SERVICE CHARGE R 10,125.30

**TOTAL CHARGES** R **380,127.20**



|             |        |
|-------------|--------|
| PAGE RUN NO | EP 2   |
| BILL GROUP  |        |
| BILL PAGE   | 2 OF 2 |



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

**DEPARTEMENT: FINANSIËLE DIENSTE / DEPARTMENT: FINANCIAL SERVICES  
ELEKTRONIESE BETALING / ELECTRONIC PAYMENT(EFT)  
BETALINGSADVIES / PAYMENT VOUCHER**

Tel # 023 414 8100

BTW/ VAT #: 40008 46 388

Privaatsak/Private Bag 582

E-mail: treasury@beaufortwestmun.co.za

Beaufort-Wes/West 6970

DT AAN:

Vendor Code

DT TO:

**WATER & WASTE WATER ENGINEERING**

Verw. / Ref. #

**ABSA**

Bewys / Voucher #

Code

334,410

Besending/ Batch #

WWW 240627

Bank

4,059,931,038

Datum/Date

2024/06/27

FAX

| Rekening / Inv. #                                    |          |                   |
|--|----------|-------------------|
|  |          |                   |
|  |          |                   |
| <b>ACOUNT FOR PURCHASE OF WATER: RECYCLING PLANT</b> | <b>R</b> | <b>675,765.96</b> |
| <b>INV430</b>  |          |                   |
|  |          |                   |
|  |          |                   |
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|  |          |                   |
|  | <b>R</b> | <b>675,765.96</b> |

|                       | Pos / Vote #          | Bedrag / Amount |                     |
|-----------------------|-----------------------|-----------------|---------------------|
|                       | 8170                  | R 675,765.96    |                     |
|                       |                       |                 |                     |
|                       |                       |                 |                     |
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|                       |                       |                 |                     |
|                       |                       |                 |                     |
|                       |                       |                 |                     |
| <b>Totaal Debiete</b> |                       | R 675,765.96    |                     |
| <b>BANK</b>           | <b>8980 2500 0000</b> | <b>Kt / Ct</b>  | <b>R 675,765.96</b> |

Korrek Gesertifiseer  
Certified Correct

^^ Prepared by



Date: 28/08/2024 Time: 11:12:0

|                                     |                                |
|-------------------------------------|--------------------------------|
| Profile name:                       | BEAUFORT WEST MUNICIPALITY     |
| Batch reference number:             | 1808929675                     |
| Payment reference number:           | 00000004688942047              |
| Payment date:                       | 27/08/2024                     |
| Payment capture date:               | 27/08/2024                     |
| Payment authorise date and time:    | 27/08/2024 02:22:54 PM         |
| From account name:                  | *BEAUFORT WEST MUNICIPALITY    |
| From account description:           | *BEAUFORT WEST MUNICIPALITY    |
| From account statement description: | 15/18825*WATER & WAS           |
| Beneficiary account number:         | 4059931038                     |
| Beneficiary/ Recipient name:        | WATER & WASTEWATER ENGINEERING |
| Beneficiary statement description:  | Beaufort West Municipality     |
| Branch code:                        | 632005                         |
| Amount:                             | 675,765.96                     |
| Real-time:                          | No                             |

Additional comments by payer:

View your account to confirm that you have received this payment.

- All payments are subject to clearing rules.

Please refer to landing page for cut off times and telephone numbers.

Beaufort West Municipality  
Private Bag X582  
Beaufort West  
6970

Attention: Mr C Wright

VAT nr: 400 084 6388

Tel: (023) 414 8020

Fax: (023) 415 1373

From:

NEWater (Pty) Ltd  
P. O. Box 12845  
Die Boord  
7613

Attention: Mr P. Marais

VAT nr: 471 021 7383

Tel: (021) 880 1829

Cell: (082) 870 1988

| Invoice Number: | Date:     | Terms:  | Your Reference: | Page: |
|-----------------|-----------|---------|-----------------|-------|
| 430             | 01-Jun-24 | 30 days |                 | 1     |

Description: Beaufort West Water Reclamation Plant

Total

1. Final Water Invoiced

Final Water invoiced during May 2024

33,947.00 kl

Invoiceable Water

33,947.00 kl

Rate per kl

R17.31

Sub total

R587,622.57

VAT 15%

R88,143.39

Sub total (including VAT)

R675,765.96

| 120+ Days | 90 - 119 Days | 60 - 89 Days | 30 - 59 Days | Current     |
|-----------|---------------|--------------|--------------|-------------|
| R0.00     | R0.00         | R0.00        | R0.00        | R675,765.96 |

|  |  |
|--|--|
| Bank Details:<br>ABSA Stellenbosch<br>Branch Code: 33 44 10<br>Cheque Account nr: 405 993 1038 | <b>Total Due This Invoice</b><br><br>R675,765.96 |
|--|--|

*P. Marais*

Pierre Marais Pr Eng

01-Jun-24

Date

Pf 06/25/0003655.6



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

DEPARTEMENT: FINANSIËLE DIENSTE / DEPARTMENT: FINANCIAL SERVICES

ELEKTRONIESE BETALING / ELECTRONIC PAYMENT(EFT)

BETALINGSADVIES / PAYMENT VOUCHER

Tel # 023 414 8100

BTW/ VAT #: 40008 46 388

Private Sak/Private Bag 582

E-mail: treasury@beaufortwestmun.co.za

Beaufort-Wes/West 6970

DT AAN:

Vendor Code

DT TO:

J NEL

Verw. / Ref. #

ABSA

Bewys / Voucher #

Code

632,005

Besending/ Batch #

DM 2406

Bank

1,540,580,193

Datum/Date

2024/06/

18794

|                                       |  |             |
|---------------------------------------|--|-------------|
|                                       |  |             |
| PURCHASES RAW WATER: STEENROTSFONTEIN |  | R 34,035.20 |
| INV NO.66                             |  |             |
|                                       |  |             |
|                                       |  |             |
|                                       |  |             |
|                                       |  |             |
|                                       |  |             |
|                                       |  |             |
|                                       |  |             |
|                                       |  |             |
|                                       |  |             |
|                                       |  | R 34,035.20 |

|                      | Pos / Vote #   | Bedrag / Amount | Totaal / Total |
|----------------------|----------------|-----------------|----------------|
|                      | 8178           | R 34,035.20     |                |
|                      |                |                 |                |
|                      |                |                 |                |
|                      |                |                 |                |
|                      |                |                 |                |
| <b>Totaal Debite</b> |                | R 34,035.20     |                |
| BANK                 | 8980 2500 0000 | K1 / Ct         | R 34,035.20    |

Korrek Gesertifiseer  
Certified Correct

Prepared By

Approval for payment signed by CFO

# INVOICE / BELASTINGFAKTUUR

66


From  
Van  
J Nel  
Aleenotsfontein  
Postbus 388  
Beaufort W. 6970

Date  
Datum 6-6-24  
V.A.T. Reg. No./B.T.W. Gereg. Nr.  
4750102115

To  
Aan  
Munisipaliteit  
Beaufort W. 6970

V.A.T. Reg. No.  
B.T.W. Gereg. Nr.  
4000846388

1. W. 6970.

| Quantity<br>Hoef.  | Description<br>Beskrywing   | Unit Price<br>Eenhedsprys | Amount<br>Bedrag |
|--|---|---------------------------|------------------|
| 34   | 21,572m <sup>3</sup> rouwater<br>oortrek op Aleenots-<br>fontein, vi klei<br>soort @ R1.60 per m <sup>3</sup> |                           | R29,595 83       |
| <p>J Nel<br/>Absa Beaufort W<br/>Rekg. Nr. 1548580193.</p>  |   |                           |                  |

Bedrag

R34,035.20

TERMS  
TERME



Delete as applicable  
Skrap waar nie van toepassing nie

V.A.T. inclusive  
% B.T.W. Ingesluit

TOTAL  
TOTAA

Sub Total  
Subtotaal R29,595 83  
4,439 37  
34,035 20

# Proof of payment

| Date: 28/06/2024 Time: 10:28:       |                             |
|-------------------------------------|-----------------------------|
| Profile name:                       | BEAUFORT WEST MUNICIPALITY  |
| Batch reference number:             | 1808915284                  |
| Payment reference number:           | 000000004686851798          |
| Payment date:                       | 27/06/2024                  |
| Payment capture date:               | 27/06/2024                  |
| Payment authorise date and time:    | 27/06/2024 02:27:48 PM      |
| From account name:                  | *BEAUFORT WEST MUNICIPALITY |
| From account description:           | *BEAUFORT WEST MUNICIPALITY |
| From account statement description: | 15/18794*J NEL              |
| Beneficiary account number:         | 1540580193                  |
| Beneficiary/ Recipient name:        | J NEL                       |
| Beneficiary statement description:  | Beaufort West Municipality  |
| Branch code:                        | 334108                      |
| Amount:                             | 34,035.20                   |
| Real-time:                          | No                          |
| Additional comments by payer:       |                             |

View your account to confirm that you have received this payment.

- All payments are subject to clearing rules.

Please refer to landing page for cut off times and telephone numbers.

Pf06/25/00036557



**BEAUFORT-WES - BEAUFORT WEST - BHOBHOFOLO**  
**MUNISIPALITEIT - MUNICIPALITY - U MASIPALA WASE**  
 DEPARTEMENT: FINANSIËLE DIENSTE / DEPARTMENT: FINANCIAL SERVICES  
**ELEKTRONIESE BETALING / ELECTRONIC PAYMENT(EFT)**  
**BETALINGSADVIES / PAYMENT VOUCHER**

Tel # 023 414 8100      BTW/ VAT #: 40008 46 388      Private Sak/Private Bag 58  
 E-mail: treasury@beaufortwestmun.co.za      Beaufort-Wes/West 697

|                          |                    |                 |
|--------------------------|--------------------|-----------------|
| DT AAN:                  | Vendor Code        |                 |
| DT TO: <b>AD NIGRINI</b> | Verw. / Ref. #     |                 |
| <b>STD</b>               | Bewys / Voucher #  | <b>18795</b>    |
| Code: 050 008            | Besending/ Batch # | DM 2406         |
| Bank: 082 957 002        | Datum/Date         | <b>2024/06/</b> |

| PURCHASES RAW WATER: MR.A.D NIGRINI: RHENOSTERKOP |   |                    |
|---|---|--------------------|
| INVOICE NO: KH5 57                                |   |                    |
|   | R | 83,164.32          |
|   |   |                    |
|   |   |                    |
|   |   |                    |
|   |   |                    |
|   |   |                    |
|   |   |                    |
|   |   |                    |
|   |   |                    |
|   |   |                    |
|   |   | <b>R 83,164.32</b> |

|                       | Pos / Vote #   | Bedrag / Amount | Totaal / Total |
|-----------------------|----------------|-----------------|----------------|
|                       | 8187           | R 83,164.32     |                |
|                       |                |                 |                |
|                       |                |                 |                |
|                       |                |                 |                |
|                       |                |                 |                |
|                       |                |                 |                |
|                       |                |                 |                |
| <b>Totaal Debiete</b> |                | R 83,164.32     |                |
| BANK                  | 8980 2500 0000 | Kt / Ct         | R 83,164.32    |

Korrek Gesertifiseer  
 Certified Correct

^^ Prepared By \_\_\_\_\_

Approval for payment signed by CFO \_\_\_\_\_



**REKENING / BELASTINGFAKTUUR**

KITS 57

*D. N. ...*  
 ... P.O. Box 191  
 Beaufort-West 6970

Date Datum 5/6/24  
 V.A.T. Reg. No./B.T.W. Gereg. Nr.  
 4540190503

an *B/W ...*  
 Beaufort-West 6970

V.A.T. Reg. No.  
 B.T.W. Gereg. Nr.  
 40008 4636

| Quantity Hoev. | Description Beskrywing   | Unit Price Eenheidsprys | Amount Bedrag |
|----------------|--|-------------------------|---------------|
|                | <i>Reinde</i><br>1 Maart 2024 - 31 Maart 2024<br>10,000 @ R2,79/m <sup>3</sup>               |                         | 24 307 62     |
|                | <i>Reinde</i><br>1 April 2024 - 30 April 2024<br>9,720 m <sup>3</sup> @ R2,79/m <sup>3</sup> |                         | 23 581 57     |
|                | <i>Reinde</i><br>1 Mei 2024 - 31 Mei 2024<br>10,000 m <sup>3</sup> @ R2,79/m <sup>3</sup>    |                         | 24 307 62     |

Sub Total Subtotaal 723 06 81  
 V.A.T. inclusive % B.T.W. Ingesluit 108 47 51  
**TOTAL TOTAAL 831 54 32**

TERMS PERME

*Bt. Reby*  
 15  
 Debit as applicable  
 Skrap waar toe van toepassing nie  
 20% Rente / Jaar na 30 dae.

TOTAL TOTAAL

# Proof of paym

Date: 28/06/2024 Time: 10:28:5

|                                     |                             |
|-------------------------------------|-----------------------------|
| Reference number:                   | BEAUFORT WEST MUNICIPALITY  |
| Reference number:                   | 1808915284                  |
| Payment date:                       | 000000004686851799          |
| Payment capture date:               | 27/06/2024                  |
| Payment authorise date and time:    | 27/06/2024                  |
| From account name:                  | 27/06/2024 02:27:48 PM      |
| From account description:           | *BEAUFORT WEST MUNICIPALITY |
| From account statement description: | *BEAUFORT WEST MUNICIPALITY |
| Beneficiary account number:         | 15/18795*AD NIGRINI         |
| Beneficiary/ Recipient name:        | 82957002                    |
| Beneficiary statement description:  | AD NIGRINI                  |
| Branch code:                        | Beaufort West Municipality  |
| Amount:                             | 051001                      |
| Real-time:                          | 83,164.32                   |
| Additional comments by payer:       | No                          |

View your account to confirm that you have received this payment.

- All payments are subject to clearing rules.

Please refer to landing page for cut off times and telephone numbers.



Pf06/25/0003658



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

DEPARTEMENT: FINANSIËLE DIENSTE / DEPARTMENT: FINANCIAL SERVICES  
ELEKTRONIESE BETALING / ELECTRONIC PAYMENT(EFT)  
BETALINGSADVIES / PAYMENT VOUCHER

Tel # 023 414 8100 BTW/ VAT #: 40008 46 388 Private Sak/Private Bag 582  
E-mail: treasury@beaufortwestmun.co.za Beaufort-West/West 6970

|                          |                    |                 |
|--------------------------|--------------------|-----------------|
| DT AAN:                  | Vendor Code        |                 |
| DT TO: <b>AD NIGRINI</b> | Verw. / Ref. #     |                 |
| <b>STD</b>               | Bewys / Voucher #  | <b>18796</b>    |
| Code <b>050 008</b>      | Besending/ Batch # | <b>DM 2406</b>  |
| Bank <b>082 957 002</b>  | Datum/Date         | <b>2024/06/</b> |

|  |  |                   |
|--|--|-------------------|
| <b>PURCHASES RAW WATER: MR.A.D NIGRINI: RHENOSTERKOP</b> |  |                   |
| <b>INVOICE NO: RH 14</b>                                 |  | <b>R 1,067.44</b> |
|  |  |                   |
|  |  |                   |
|  |  |                   |
|  |  |                   |
|  |  |                   |
|  |  |                   |
|  |  |                   |
|  |  | <b>R 1,067.44</b> |

|                       | Pos / Vote #          | Bedrag / Amount   | Totaal / Total    |
|-----------------------|-----------------------|-------------------|-------------------|
|                       | <b>8107 8178</b>      | <b>R 1,067.44</b> |                   |
|                       |                       |                   |                   |
|                       |                       |                   |                   |
|                       |                       |                   |                   |
|                       |                       |                   |                   |
| <b>Totaal Debiets</b> |                       | <b>R 1,067.44</b> |                   |
| <b>BANK</b>           | <b>8980 2500 0000</b> | <b>Kt / Ct</b>    | <b>R 1,067.44</b> |

Korrek Gesertifiseer  
Certified Correct

^^ Prepared By \_\_\_\_\_

Approval for payment signed by CFO \_\_\_\_\_

RH

RECEIPT / BELASTINGFAKTUUR

14

From  
K. W. van  
Koningstraat 10 Box 191  
Breda Post 6970

Date  
Datum 5/6/24

V.A.T. Reg. No./B.T.W. Gereg. Nr.

4540190503

To  
Aan  
St. W. M. van  
Breda Post / Koningstraat 582  
6970

V.A.T. Reg. No.  
B.T.W. Gereg. Nr.

400084636

| Quantity<br>Hoev. | Description<br>Bekrijving   | Unit Price<br>Eenheidsprijs | Amount<br>Bedrag |
|-------------------|---|-----------------------------|------------------|
|                   | Private<br>1 Mant - 30 April 2024<br>665 m <sup>2</sup> @ R160/m <sup>2</sup> |                             | 928 21           |

Sub Total  
Subtotaal

ERMS  
ERME  
Bt. Rijk  
20% Peste / Jaar na 30da

15  
Delete as applicable  
Skrap waar toe van toepassing nie

V.A.T. inclusive  
% B.T.W. Ingesluit

TOTAL  
TOTAAL

139 23

1067 44



# Proof of payme

Date: 28/06/2024 Time: 10:28:53

|                                     |                             |
|-------------------------------------|-----------------------------|
| Name:                               | BEAUFORT WEST MUNICIPALITY  |
| Reference number:                   | 1808915284                  |
| Payment reference number:           | 000000004686851800          |
| Payment date:                       | 27/06/2024                  |
| Payment capture date:               | 27/06/2024                  |
| Payment authorise date and time:    | 27/06/2024 02:27:48 PM      |
| From account name:                  | *BEAUFORT WEST MUNICIPALITY |
| From account description:           | *BEAUFORT WEST MUNICIPALITY |
| From account statement description: | 15/18796*AD NIGRINI         |
| Beneficiary account number:         | 82957002                    |
| Beneficiary/ Recipient name:        | AD NIGRINI                  |
| Beneficiary statement description:  | Beaufort West Municipality  |
| Branch code:                        | 051001                      |
| Amount:                             | 1,087.44                    |
| Real-time:                          | No                          |

Additional comments by payer:

View your account to confirm that you have received this payment.

- All payments are subject to clearing rules.

Please refer to landing page for cut off times and telephone numbers.

PI06/28/000365



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

**DEPARTEMENT: FINANSIËLE DIENSTE / DEPARTMENT: FINANCIAL SERVICES**

**ELEKTRONIESE BETALING / ELECTRONIC PAYMENT(EFT)**

**BETALINGSADVIES / PAYMENT VOUCHER**

Tel # 023 414 8100  
E-mail: treasury@beaufortwestmun.co.za

BTW/ VAT #: 40008 46 388

Privaatsak/Private Bag 582  
Beaufort-Wes/West 6970

DT AAN:  
DT TO: **BREED E GOURITZ**  
**ABSA**  
Code: **632,005**  
Bank: **4,093,406,598**

Vendor Code:  
Verw. / Ref. #: \_\_\_\_\_  
Bewys / Voucher #: **18797**  
Besending/ Batch #: **DM 2406**  
Datum/Date: **2024/06/**

|  |   |          |                 |
|--|---|----------|-----------------|
|  |   |          |                 |
|  |   |          |                 |
|  |   |          |                 |
|  | <b>ACC NO: 101123171 - INV412488731</b> | <b>R</b> | <b>2,437.50</b> |
|  | <b>ACC NO: 101127067 - INV412448687</b> | <b>R</b> | <b>2,725.41</b> |
|  |   |          |                 |
|  |   |          |                 |
|  |   |          |                 |
|  |   |          |                 |
|  |   |          |                 |
|  |   |          |                 |
|  |   |          |                 |
|  |   |          |                 |
|  |   | <b>R</b> | <b>5,162.91</b> |

|                       | Pos / Vote #          | Bedrag / Amount   | Totaal / Total    |
|-----------------------|-----------------------|-------------------|-------------------|
|                       | <b>817B</b>           | <b>R 2,437.50</b> |                   |
|                       | <b>817B</b>           | <b>R 2,725.41</b> |                   |
|                       |                       |                   |                   |
|                       |                       |                   |                   |
|                       |                       |                   |                   |
|                       |                       |                   |                   |
| <b>Totaal Debiets</b> |                       | <b>R 5,162.91</b> |                   |
| <b>BANK</b>           | <b>8980 2500 0000</b> | <b>Kt / Ct</b>    | <b>R 5,162.91</b> |

Korrek Gesertifiseer  
Certified Correct

Prepared By \_\_\_\_\_

Approval for payment signed by CFO \_\_\_\_\_

# INVOICE



**BREDE-OLIFANTS**  
CATCHMENT MANAGEMENT AGENCY

No: 22119048  
101138598  
412449477  
Date: 31.03.2024  
Terms: 30 Days  
ce: 30.04.2024  
omer VAT Reg. No:

Bill To:  
HEAD OF FINANCE  
BEAUFORT-WEST LOCAL MUNICIPALITY  
PRIVATE BAG 582  
BEAUFORT WEST  
6970

YOUR CONTACT OFFICE:  
Breed-Olifants CMA Head Office  
Private Bag X3055  
Worcester  
6849

3 Mountain Mill Drive  
Unit 2  
Worcester 6850

PHONE 023 346 8000  
FAX 023 347 2012  
Email: [imgolozeli@bocma.co.za](mailto:imgolozeli@bocma.co.za)

| Water Use Description | Tariff Category | Quantity m3/HA<br>Registered/Consumed | Unit Price(c/m3/HA) | Amount(Rand) |
|-----------------------|-----------------|---------------------------------------|---------------------|--------------|
|-----------------------|-----------------|---------------------------------------|---------------------|--------------|

Property Details: Property Name: FARM 71; Property Number: 158135; Registration Division: BEAUFORT WEST;  
Portion Number: 4; Title Deed:  
Water Use Details: WMA: BREDE-GOURITZ; Legal Sector Code: 21A Tk water fr a water resource;  
Water Use Sector: DOMESTIC & INDUSTRIAL;  
Water Source Type: BOREHOLE;  
Contract No: 10177024 (22119048/7)  
Water Use Period: 01.10.2023 to 31.03.2024

|                      |            |      |                 |
|----------------------|------------|------|-----------------|
| WRM Charge           | 144,266.25 | 5.51 | 7,949.07        |
| <b>Total Charges</b> |            |      | <b>7,949.07</b> |

*Hansivier*

*Pal*



# INVOICE



Ref no: 60001054  
22060065  
Acc. No: 101123171  
No: 412488731  
Ent Date: 30.04.2024  
Ent Terms: 30 Days  
Date: 31.05.2024  
Customer VAT Reg. No: 4000846388

Bill To:  
HEAD OF FINANCE  
BEAUFORT-WEST LOCAL MUNICIPALITY  
PRIVATE BAG X582  
BEAUFORT WEST  
6970

YOUR CONTACT OFFICE:  
Breedde-Olifants CMA Head Office  
Private Bag X3055  
Worcester  
6849

3 Mountain Mill Drive  
Unit 2  
Worcester 6850

PHONE 023 346 8000  
FAX 023 347 2012  
Email: lmgolozeli@bocma.co.za

| Water Use Description  | Tariff Category      | Quantity m3/HA<br>Registered/Consumed | Unit Price(c/m3/HA) | Amount(Rand)    |
|--|----------------------|---------------------------------------|---------------------|-----------------|
| Property Details: Property Name: ERF 1943; Property Number: 33740; Registration Division: BEAUFORT WEST;<br>Portion Number: 0; Title Deed: T12772/2003<br>Water Use Details: WMA: BREEDE-GOURITZ; Legal Sector Code: 21A Tk water fr a water resource;<br>Water Use Sector: DOMESTIC & INDUSTRIAL;<br>Water Source Type: SCHEME;<br>Contract No: 10177286 (22060065/2)<br>Water Use Period: 01.04.2024 to 30.04.2024 |                      |                                       |                     |                 |
|  | WRM Charge           | 41,666.67                             | 5.85                | 2,437.50        |
|  | <b>Total Charges</b> |                                       |                     | <b>2,437.50</b> |

*Handwritten signature*

*Handwritten signature*

*Handwritten mark*

# Proof of paym

Date: 28/06/2024 Time: 10:28:4

|                                     |                             |
|-------------------------------------|-----------------------------|
| Name:                               | BEAUFORT WEST MUNICIPALITY  |
| Reference number:                   | 1808915284                  |
| Payment reference number:           | 000000004686851801          |
| Payment date:                       | 27/06/2024                  |
| Payment capture date:               | 27/06/2024                  |
| Payment authorise date and time:    | 27/06/2024 02:27:48 PM      |
| From account name:                  | *BEAUFORT WEST MUNICIPALITY |
| From account description:           | *BEAUFORT WEST MUNICIPALITY |
| From account statement description: | 15/18797*BREEDE GOUR        |
| Beneficiary account number:         | 4093406598                  |
| Beneficiary/ Recipient name:        | BREEDE GOURITZ              |
| Beneficiary statement description:  | Beaufort West Municipality  |
| Branch code:                        | 632005                      |
| Amount:                             | 5,162.91                    |
| Real-time:                          | No                          |

Additional comments by payer:

View your account to confirm that you have received this payment.

- All payments are subject to clearing rules.

Please refer to landing page for cut off times and telephone numbers.





BEAUFORT WEST LOCAL MUNICIPALITY  
PRIVATE BAG X582  
BEAUFORT WEST  
6970

WESTERN REGION  
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0860) 037566  
FAX NO: 0862 437 566  
E-MAIL: customerservices@eskom.co.za  
WEB: WWW.ESKOM.CO.ZA

TEL: 08600 37568  
SMS:

CUSTOMER SELF SERVICE WEBSITE  
<https://csonline.eskom.co.za>

WESTERN REGION  
PO BOX 377 BELVILLE 7535

|                  |              |
|------------------|--------------|
| YOUR ACCOUNT NO  | 7044326000   |
| SECURITY HELD    | 41000.00     |
| BILLING DATE     | 2024-05-22   |
| TAX INVOICE NO   | 704746547638 |
| ACCOUNT MONTH    | MAY 2024     |
| CURRENT DUE DATE | 2024-06-21   |
| VAT REG NO       | 4000846388   |

DIRECT DEPOSIT DETAIL

BANK: ABSA  
BRANCH CODE: 334110  
BANK ACC NO: 340187430

TAX INVOICE

E-MAIL: [eskomaccounts@beaufortwestmm.co.za](mailto:eskomaccounts@beaufortwestmm.co.za)

| ACCOUNT TRANSACTION SUMMARY             |                            |                  |
|---|----------------------------|------------------|
| ADMINISTRATION CHARGE                   | R                          | 1,525.50         |
| DIST. NETWORK CAPACITY CHARGE           | R                          | 3,603.00         |
| NETWORK DEMAND CHARGE (C/KWH) (ALL)     | R                          | 10,320.05        |
| ANCILLARY SERVICE (ALL)                 | R                          | 159.48           |
| ENERGY CHARGE (STD)                     | 21,846.00 R                | 24,594.23        |
| DEMAND CHARGE                           | 63.45 R                    | 16,042.08        |
| SERVICE CHARGE                          | R                          | 3,291.30         |
| <b>TOTAL CHARGES FOR BILLING PERIOD</b> | R                          | <b>59,535.62</b> |
| <b>ACCOUNT SUMMARY FOR MAY 2024</b>     |                            |                  |
| BALANCE BROUGHT FORWARD                 | (Due Date 2024-05-22) R    | 67,101.50        |
| PAYMENT(S) RECEIVED                     | ACB Payment - 2024-05-21 R | -67,857.60       |
| TOTAL CHARGES FOR BILLING PERIOD        | R                          | 59,535.62        |
| VAT RAISED ON ITEMS AT 14%              | R                          | 0.00             |
| VAT RAISED ON ITEMS AT 15%              | R                          | 8,930.35         |

| ARREARS  |            |            |            |  | CURRENT   | TOTAL DUE R |
|----------|------------|------------|------------|--|-----------|-------------|
| >90 DAYS | 61-90 DAYS | 31-60 DAYS | 16-30 DAYS |  | 67,709.87 | 67,709.87   |
| 0.00     | 0.00       | 0.00       | 0.00       |  |           |             |

ACCOUNT NO / REFERENCE NO  
**7044326000**

NAME  
BEAUFORT WEST LOCAL

FAX NUMBER  
0234148105

0934 7044326000

11341 7044326000

9207 2704 4326 0005

pay@

Municipaliteit / Municipality  
Plaaslike Departement  
21 JUN 2024  
Paid Expenditure  
BEAUFORT WEST

Municipaliteit • Municipality  
DEPARTEMENT ELEKTRIEK  
2-3 MAY 2024  
DEPARTEMENT ELEKTRIEK  
BEAUFORT - WEST

**TOTAL AMOUNT DUE**  
67,709.87

PAYMENT ARRANGEMENT

INSTALMENT 0.

ARREARS 0.

DUE DATE 2024-06-21

AMOUNT PAID



|             |        |
|-------------|--------|
| PAGE RUN NO | EE 300 |
| BILL GROUP  |        |
| BILL PAGE   | 1 OF 2 |

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

Date: 24/06/2024 Time: 11:02:58 AM

|                                     |                             |
|-------------------------------------|-----------------------------|
| File name:                          | BEAUFORT WEST MUNICIPALITY  |
| Batch reference number:             | 1803875838                  |
| Payment reference number:           | 000000004673219226          |
| Payment date:                       | 21/06/2024                  |
| Payment capture date:               | 21/06/2024                  |
| Payment authorise date and time:    | 21/06/2024 02:48:44 PM      |
| From account name:                  | *BEAUFORT WEST MUNICIPALITY |
| From account description:           | *BEAUFORT WEST MUNICIPALITY |
| From account statement description: | 15/18757*DN21/6/0000        |
| Beneficiary account number:         | 340167430                   |
| Beneficiary/ Recipient name:        | ESKOM                       |
| Beneficiary statement description:  | Beaufort West Municipality  |
| Branch code:                        | 334108                      |
| Amount:                             | 67,709.86                   |
| Real-time:                          | No                          |

Additional comments by payer:

View your account to confirm that you have received this payment.

- All payments are subject to clearing rules.

Please refer to landing page for cut off times and telephone numbers.





CONTACT CENTRE: (0860) 037566  
 FAX NO: 0862 437 566  
 E-MAIL: customerservice@eskom.co.za  
 WEB: WWW.ESKOM.CO.ZA

TEL: 08800 37586  
 SMS:

ESKOM HOLDINGS SOC LTD REG NO 2002/015527/30  
 VAT REG NO 4740101508

BEAUFORT WEST LOCAL MUNICIPALITY  
 PRIVATE BAG X582  
 BEAUFORT WEST  
 6970

CUSTOMER SELF SERVICE WE  
<https://csonline.eskom.co.za>

WESTERN REGION  
 PO BOX 377 BELVILLE 7535

DIRECT DEPOSIT DETAIL  
 BANK:  
 BRANCH CODE: 33  
 BANK ACC NO: 3401E

|                  |              |
|------------------|--------------|
| YOUR ACCOUNT NO  | 6130350734   |
| SECURITY HELD    | 45486.37     |
| BILLING DATE     | 2024-05-22   |
| TAX INVOICE NO   | 613071674643 |
| ACCOUNT MONTH    | MAY 2024     |
| CURRENT DUE DATE | 2024-06-21   |
| VAT REG NO       | 4000846388   |

TAX INVOICE

E-MAIL: eskomaccounts@beaufortwestmun.co.za

ACCOUNT TRANSACTION SUMMARY

|   |           |   |                  |
|---|-----------|---|------------------|
| ADMINISTRATION CHARGE                   |           | R | 1,525.50         |
| DIST. NETWORK CAPACITY CHARGE           |           | R | 4,804.00         |
| NETWORK DEMAND CHARGE (C/KWH) (ALL)     |           | R | 7,850.34         |
| ANCILLARY SERVICE (ALL)                 |           | R | 121.31           |
| ENERGY CHARGE (STD)                     | 16,618.00 | R | 18,708.54        |
| DEMAND CHARGE                           | 51.53     | R | 13,028.33        |
| SERVICE CHARGE                          |           | R | 3,291.30         |
| <b>TOTAL CHARGES FOR BILLING PERIOD</b> |           | R | <b>49,329.32</b> |

ACCOUNT SUMMARY FOR MAY 2024

|                                  |                              |   |            |
|----------------------------------|------------------------------|---|------------|
| BALANCE BROUGHT FORWARD          | (Due Date 2024-05-22)        | R | 59,970.53  |
| PAYMENT(S) RECEIVED              | ACB Payment - 2024-05-21     | R | -59,970.55 |
| TOTAL CHARGES FOR BILLING PERIOD |                              | R | 49,329.32  |
| DEPOSIT(S)                       | Deposit with Instalments     | R | 4,513.64   |
| ADJUSTMENT                       | Reversal of interest charged | R | -621.36    |
| VAT RAISED ON ITEMS AT 14%       |                              | R | 0.00       |
| VAT RAISED ON ITEMS AT 15%       |                              | R | 7,399.40   |

ACCOUNT NO / REFERENCE I  
**6130350734**  
 NAME  
 BEAUFORT WEST LOCAL  
 FAX NUMBER  
 0234148105  
 0934 61303507

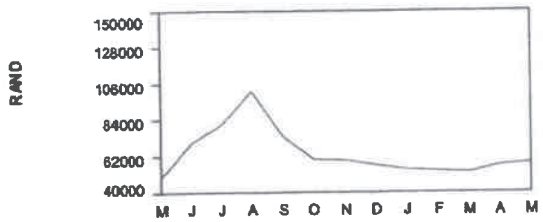


11341 6130350734  
 9207 2613 0350 7346



| ARREARS  |            |            |            |           | CURRENT            | TOTAL DUE R      | 60,620.98 |
|----------|------------|------------|------------|-----------|--------------------|------------------|-----------|
| >90 DAYS | 61-90 DAYS | 31-60 DAYS | 16-30 DAYS |           |                    |                  |           |
| 0.00     | 0.00       | 0.00       | 0.00       | 60,620.98 | <b>TOTAL DUE R</b> | <b>60,620.98</b> |           |

TOTAL AMOUNT DUE  
**60,62**



PAYMENT ARRANGEMENT  
 INSTALMENT  
 ARREARS  
 DUE DATE  
 2024-06-21  
 AMOUNT PAID

|             |        |
|-------------|--------|
| PAGE RUN NO | EE 171 |
| BILL GROUP  |        |
| BILL PAGE   | 1 OF 2 |

LATE PAYMENT CHARGES W/ ADDED TO OVERDUE ACC

Date: 24/06/2024 Time: 11:02:5

|                                     |                             |
|-------------------------------------|-----------------------------|
| Profile name:                       | BEAUFORT WEST MUNICIPALITY  |
| Batch reference number:             | 1803875838                  |
| Payment reference number:           | 00000004673219225           |
| Payment date:                       | 21/06/2024                  |
| Payment capture date:               | 21/06/2024                  |
| Payment authorise date and time:    | 21/06/2024 02:49:44 PM      |
| From account name:                  | *BEAUFORT WEST MUNICIPALITY |
| From account description:           | *BEAUFORT WEST MUNICIPALITY |
| From account statement description: | 15/18756*DN21/6/0000        |
| Beneficiary account number:         | 340167430                   |
| Beneficiary/ Recipient name:        | ESKOM                       |
| Beneficiary statement description:  | Beaufort West Municipality  |
| Branch code:                        | 334108                      |
| Amount:                             | 80,620.98                   |
| Real-time:                          | No                          |

Additional comments by payer:

View your account to confirm that you have received this payment.

- All payments are subject to clearing rules.

Please refer to landing page for cut off times and telephone numbers.







WESTERN REGION  
PO BOX 377 BELVILLE 7535



HOLDINGS SOC LTD REG NO 2002/015527/30  
REG NO 4740101508

CONTACT CENTRE: (0860) 037566  
FAX NO: 0862 437 566  
E-MAIL: customerservices@eskom.co.za  
WEB: WWW.ESKOM.CO.ZA

TEL: 08600 37566  
SMS:

BEAUFORT WEST LOCAL MUNICIPALITY  
PRIVATE BAG X582  
BEAUFORT WEST  
6970

|                  |              |
|------------------|--------------|
| YOUR ACCOUNT NO  | 9646799000   |
| SECURITY HELD    | 45520.82     |
| BILLING DATE     | 2024-05-22   |
| TAX INVOICE NO   | 964797409474 |
| ACCOUNT MONTH    | MAY 2024     |
| CURRENT DUE DATE | 2024-06-21   |
| VAT REG NO       | 4000846388   |

CUSTOMER SELF SERVICE WEBSITE  
<https://csonline.eskom.co.za>

WESTERN REGION  
PO BOX 377 BELVILLE 7535

DIRECT DEPOSIT DETAIL

BANK: AI  
BRANCH CODE: 334  
BANK ACC NO: 340161

### TAX INVOICE

E-MAIL: eskomaccounts@beaufortwestmun.co.za

| ACCOUNT TRANSACTION SUMMARY             |                          |           |                  |
|---|--------------------------|-----------|------------------|
| ADMINISTRATION CHARGE                   | R                        |           | 1,525.50         |
| DIST. NETWORK CAPACITY CHARGE           | R                        |           | 4,804.00         |
| NETWORK DEMAND CHARGE (C/KWH) (ALL)     | R                        |           | 5,840.75         |
| ANCILLARY SERVICE (ALL)                 | R                        |           | 90.26            |
| ENERGY CHARGE (STD)                     |                          | 12,364.00 | R 13,919.39      |
| DEMAND CHARGE                           |                          | 39.44     | R 9,971.62       |
| SERVICE CHARGE                          | R                        |           | 3,291.30         |
| <b>TOTAL CHARGES FOR BILLING PERIOD</b> |                          | R         | <b>39,442.82</b> |
| ACCOUNT SUMMARY FOR MAY 2024            |                          |           |                  |
| BALANCE BROUGHT FORWARD                 | (Due Date 2024-05-22)    | R         | 49,340.64        |
| PAYMENT(S) RECEIVED                     | ACB Payment - 2024-05-21 | R         | -49,811.13       |
| TOTAL CHARGES FOR BILLING PERIOD        |                          | R         | 39,442.82        |
| DEPOSIT(S)                              | Deposit with Instalments | R         | 4,479.19         |
| VAT RAISED ON ITEMS AT 14%              |                          | R         | 0.00             |
| VAT RAISED ON ITEMS AT 15%              |                          | R         | 5,916.43         |

| ARREARS  |            |            |            |           |                              |
|----------|------------|------------|------------|-----------|------------------------------|
| >90 DAYS | 61-90 DAYS | 31-60 DAYS | 16-30 DAYS | CURRENT   |                              |
| 0.00     | 0.00       | 0.00       | 0.00       | 49,367.95 | <b>TOTAL DUE R 49,367.95</b> |

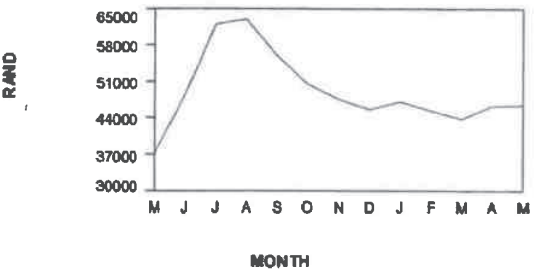
ACCOUNT NO / REFERENCE NO

9646799000  
NAME  
BEAUFORT WEST LOCAL  
FAX NUMBER  
0234148105

0934 964679900



**TOTAL AMOUNT DUE**  
49,367.9



**PAYMENT ARRANGEMENT**

INSTALMENT: 0

ARREARS: 0

DUE DATE: 2024-06-21

AMOUNT PAID:

|             |        |
|-------------|--------|
| PAGE RUN NO | EE 611 |
| BILL GROUP  |        |
| BILL PAGE   | 1 OF 2 |

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

# Proof of payment

EDBANK

Date: 24/06/2024 Time: 11:02:58 AM

|                                     |                             |
|-------------------------------------|-----------------------------|
| Profile name:                       | BEAUFORT WEST MUNICIPALITY  |
| Batch reference number:             | 1803875838                  |
| Payment reference number:           | 000000004673219224          |
| Payment date:                       | 21/06/2024                  |
| Payment capture date:               | 21/06/2024                  |
| Payment authorise date and time:    | 21/06/2024 02:49:44 PM      |
| From account name:                  | *BEAUFORT WEST MUNICIPALITY |
| From account description:           | *BEAUFORT WEST MUNICIPALITY |
| From account statement description: | 15/18755*DN21/6/0000        |
| Beneficiary account number:         | 340167430                   |
| Beneficiary/ Recipient name:        | ESKOM                       |
| Beneficiary statement description:  | Beaufort West Municipality  |
| Branch code:                        | 334108                      |
| Amount:                             | 49,367.94                   |
| Real-time:                          | No                          |
| Additional comments by payer:       |                             |

View your account to confirm that you have received this payment.

- All payments are subject to clearing rules.

Please refer to landing page for cut off times and telephone numbers.



REG NO 4740101508  
REG NO 2002/015527/30

CONTACT CENTRE: (0860) 037566  
FAX NO: 0862 437 566  
E-MAIL: customerservices@eskom.co.za  
WEB: WWW.ESKOM.CO.ZA

TEL: 08600 37566  
SMS:

BEAUFORT WEST LOCAL MUNICIPALITY  
PRIVATE BAG X582  
BEAUFORT WEST  
6970

|                  |              |
|------------------|--------------|
| YOUR ACCOUNT NO  | 5245794356   |
| SECURITY HELD    | 34700.01     |
| BILLING DATE     | 2024-05-22   |
| TAX INVOICE NO   | 524803896813 |
| ACCOUNT MONTH    | MAY 2024     |
| CURRENT DUE DATE | 2024-06-21   |
| VAT REG NO       | 4000846388   |

CUSTOMER SELF SERVICE WEBSITE  
<https://csortline.eskom.co.za>

WESTERN REGION  
PO BOX 377 BELVILLE 7535

DIRECT DEPOSIT DETAIL

BANK: ABSA  
BRANCH CODE: 334111  
BANK ACC NO: 340167431

**TAX INVOICE**

E-MAIL: eskomaccounts@beaufortwestmun.co.za

ACCOUNT TRANSACTION SUMMARY

|   |          |   |                  |
|---|----------|---|------------------|
| ADMINISTRATION CHARGE                   |          | R | 1,525.50         |
| DIST. NETWORK CAPACITY CHARGE           |          | R | 4,804.00         |
| NETWORK DEMAND CHARGE (C/KWH) (ALL)     |          | R | 4,424.03         |
| ANCILLARY SERVICE (ALL)                 |          | R | 68.36            |
| ENERGY CHARGE (STD)                     | 9,365.00 | R | 10,543.12        |
| DEMAND CHARGE                           | 31.72    | R | 8,019.77         |
| SERVICE CHARGE                          |          | R | 3,291.30         |
| <b>TOTAL CHARGES FOR BILLING PERIOD</b> |          | R | <b>32,676.08</b> |

ACCOUNT NO / REFERENCE NO

5245794356

NAME

BEAUFORT WEST LOCAL

FAX NUMBER

0234148105



0934 5245794356

ACCOUNT SUMMARY FOR MAY 2024

|   |                          |   |                  |
|---|--------------------------|---|------------------|
| BALANCE BROUGHT FORWARD                 | (Due Date 2024-05-22)    | R | 36,420.27        |
| PAYMENT(S) RECEIVED                     | ACB Payment - 2024-05-21 | R | -36,420.27       |
| <b>TOTAL CHARGES FOR BILLING PERIOD</b> |                          | R | <b>32,676.08</b> |
| VAT RAISED ON ITEMS AT 14%              |                          | R | 0.00             |
| VAT RAISED ON ITEMS AT 15%              |                          | R | 4,901.42         |



5245794356



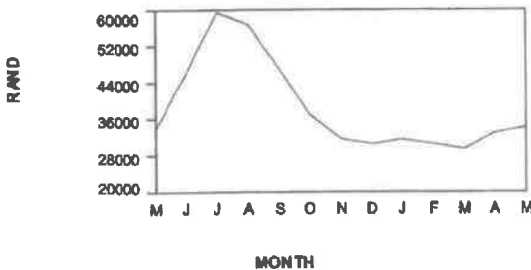
9207 2524 5794 3569



TOTAL AMOUNT DUE

37,577.50

| ARREARS  |            |            |            |           | CURRENT | TOTAL DUE R | 37,577.50 |
|----------|------------|------------|------------|-----------|---------|-------------|-----------|
| >90 DAYS | 61-90 DAYS | 31-60 DAYS | 16-30 DAYS |           |         |             |           |
| 0.00     | 0.00       | 0.00       | 0.00       | 37,577.50 |         |             |           |



PAYMENT ARRANGEMENT

INSTALMENT

0.0

ARREARS

0.0

DUE DATE

2024-06-21

AMOUNT PAID

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

|             |        |
|-------------|--------|
| PAGE RUN NO | EE 35  |
| BILL GROUP  |        |
| BILL PAGE   | 1 OF 2 |

# Proof of payment

Date: 24/06/2024 Time: 11:02:58 AM

|                                     |                             |
|-------------------------------------|-----------------------------|
| Name:                               | BEAUFORT WEST MUNICIPALITY  |
| Reference number:                   | 1803875838                  |
| Payment reference number:           | 00000004673219213           |
| Payment date:                       | 21/06/2024                  |
| Payment capture date:               | 21/06/2024                  |
| Payment authorise date and time:    | 21/06/2024 02:49:44 PM      |
| From account name:                  | *BEAUFORT WEST MUNICIPALITY |
| From account description:           | *BEAUFORT WEST MUNICIPALITY |
| From account statement description: | 15/18743*ESKOM              |
| Beneficiary account number:         | 340167430                   |
| Beneficiary/ Recipient name:        | ESKOM                       |
| Beneficiary statement description:  | Beaufort West Municipality  |
| Branch code:                        | 334108                      |
| Amount:                             | 37,577.49                   |
| Real-time:                          | No                          |

Additional comments by payer:

Please refer to your account to confirm that you have received this payment.

- All payments are subject to clearing rules.

Please refer to landing page for cut off times and telephone numbers.





ESKOM SOC LTD REG NO 2002/015527/30  
4740101508

BEAUFORT WEST MUNICIPALITY  
PO BOX 582  
BEAUFORT WEST  
6970

WESTERN REGION  
PO BOX 377 BELVILLE 7535

CONTACT CENTRE: (0860) 037566  
FAX NO: 0862 437 566  
E-MAIL: customerservices@eskom.co.za  
WEB: WWW.ESKOM.CO.ZA



TEL: 08600 37566  
SMS:

|                     |              |
|---------------------|--------------|
| YOUR ACCOUNT NO     | 8349427960   |
| SECURITY HELD       | 17126.31     |
| BILLING DATE        | 2024-06-06   |
| TAX INVOICE NO      | 834838785514 |
| ACCOUNT MONTH       | JUNE 2024    |
| CURRENT DUE DATE    | 2024-07-01   |
| VAT REG NO          | 4000846388   |
| NOTIFIED MAX DEMAND | 100.00       |

CUSTOMER SELF SERVICE WEB  
<https://csonline.eskom.co.za>

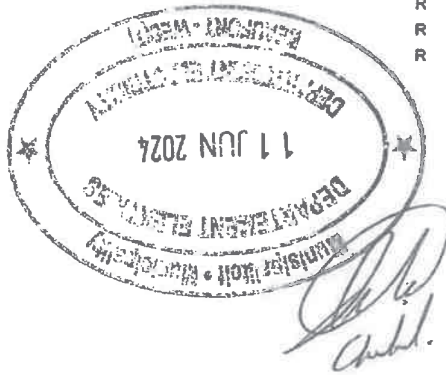
WESTERN REGION  
PO BOX 377 BELVILLE 7535

|                       |        |
|-----------------------|--------|
| DIRECT DEPOSIT DETAIL |        |
| BANK:                 | AE     |
| BRANCH CODE:          | 334    |
| BANK ACC NO:          | 340167 |

## TAX INVOICE

E-MAIL: eskomaccounts@beaufortwestmun.co.za

|  |  |                |                |
|--|--|----------------|----------------|
| READING TYPE: ESTIMATE   | READING DATES: 2024/05/06 - 2024/06/04 | NO OF DAYS: 29 | SEASON:        |
| Your next actual reading will be on 02/07/2024                 |  |                |                |
| CONSUMPTION SUMMARY FOR BILLING PERIOD                         |  |                |                |
| METER NUMBER   | PREV. READING                          | CURR. READING  | DIFFERENCE     |
| 3015115670695  | 310912.0000                            | 312293.0000    | 1381.0000      |
| CONSTANT   |  |                | 1.0000         |
| CONSUMPTION  |  |                | 1,381.0000     |
| TOTAL ENERGY CONSUMED FOR BILLING PERIOD (kWh)                 |  |                | 1,381.00       |
| PREMISE ID NUMBER  | 0535806907                             | TARIFF NAME:   | Landrate 1,2,3 |
| NELSPOORT  |  |                |                |
| Service and Administration Charge @ R41.29 per day for 29 days |  | R              | 1,197.41       |
| Network Capacity Charge @ R124.00 per day for 29 days          |  | R              | 3,596.00       |
| Network Demand Charge 1,381 kWh @ R0.4724 /kWh                 |  | R              | 652.38         |
| Ancillary service charge 1,381 kWh @ R0.0073 /kWh              |  | R              | 10.08          |
| Energy Charge 1,381 kWh @ R1.9163 /kWh                         |  | R              | 2,646.41       |
| TOTAL CHARGES FOR BILLING PERIOD                               |  |                | R 8,102.28     |
| ACCOUNT SUMMARY FOR JUNE 2024                                  |  |                |                |
| BALANCE BROUGHT FORWARD (Due Date 2024-06-01)                  |  | R              | 13,491.92      |
| PAYMENT(S) RECEIVED ACB Payment - 2024-05-23                   |  | R              | -13,491.92     |
| TOTAL CHARGES FOR BILLING PERIOD                               |  | R              | 8,102.28       |
| VAT RAISED ON ITEMS AT 14%                                     |  | R              | 0.00           |
| VAT RAISED ON ITEMS AT 15%                                     |  | R              | 1,215.34       |



|                           |                            |
|---------------------------|----------------------------|
| ACCOUNT NO / REFERENCE NO | 8349427960                 |
| NAME                      | BEAUFORT WEST MUNICIPALITY |
| FAX NUMBER                | 0865020900                 |

0934 8349427960

11341 8349427960



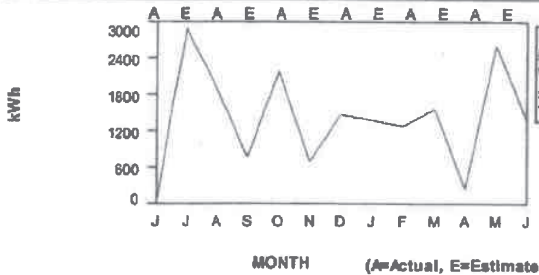
9207 2834 9427 9600



TOTAL AMOUNT DUE  
**9,317.61**

|                     |            |
|---------------------|------------|
| PAYMENT ARRANGEMENT |            |
| INSTALMENT          | 0.00       |
| ARREARS             | 0.00       |
| DUE DATE            | 2024-07-01 |
| AMOUNT PAID         |            |

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNTS



Message  
Eskom will move towards quarterly meter readings from 1 April 2014. We encourage all customers who have access to their meter boxes to submit their meter reads by calling the Eskom Contact Centre 086 003 7566 or submitting it on the Eskom website

|             |         |
|-------------|---------|
| PAGE RUN NO | EE 5050 |
| BILL GROUP  |         |
| BILL PAGE   | 1 OF 1  |



# Proof of payment

Date: 28/06/2024 Time: 10:31:49 AM

|                                     |                             |
|-------------------------------------|-----------------------------|
| Reference number:                   | BEAUFORT WEST MUNICIPALITY  |
| Payment reference number:           | 1808914252                  |
| Payment date:                       | 000000004686850361          |
| Payment capture date:               | 27/06/2024                  |
| Payment authorise date and time:    | 27/06/2024                  |
| From account name:                  | 27/06/2024 02:27:21 PM      |
| From account description:           | *BEAUFORT WEST MUNICIPALITY |
| From account statement description: | *BEAUFORT WEST MUNICIPALITY |
| Beneficiary account number:         | 15/18800*ESKOM              |
| Beneficiary/ Recipient name:        | 340167430                   |
| Beneficiary statement description:  | ESKOM                       |
| Branch code:                        | Beaufort West Municipality  |
| Amount:                             | 334108                      |
| Real-time:                          | 9,317.62                    |
| Additional comments by payer:       | No                          |

View your account to confirm that you have received this payment.

- All payments are subject to clearing rules.

Please refer to landing page for cut off times and telephone numbers.

## 12.7. The remedial actions necessary and / or undertaken to improve the municipality's monthly compliance in terms of the Debt relief Conditions.

| Debt relief condition   | Comment / Remedial action   |
|---|---|
| <p><b>6.3.4</b> - 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?</p>  | <p>All invoices for the month due in June were paid and uploaded on GoMuni. There will be a difference due to the accrual basis of accounting. The financial year end of the municipality was the 30 June 2024 and invoices will still be raised July relating to June 2024. Recon attached.</p>  |
| <p><b>6.4.1</b> - Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a>?</p>   | <p>The municipality's budget is not funded in terms of Section 18 of the MFMA and has to use FRP assumptions. It should be noted that the only valid budget is a Council-approved budget, and the legitimate ORGB of Beaufort West Municipality is funded based on PT and NT (MFRS) endorsed assumptions believed to be credible and achievable.</p>  |
| <p><b>6.5</b> 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?</p>  | <p>The condition refer to the 2023/24 MTREF and the Municipality did submit the 2023/24 tariff tool. It should be noted that the tool require the data strings to be populated and will be uploaded with the June Debt Relief report.</p>   |
| <p><b>6.6.3</b> - 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? 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.</p> | <p>Provincial Treasury did fund meters, but it should be noted that only 20% of the total water meters are pre-paid meters, with the balance being conventional credit meters or old token meters. The municipality does not have the capacity to restrict water, and cognisance should be taken of the risk due to political instability and the risk of increased water losses with mass illegal tampering. The only solution is Smart Pre-Paid Water Meters</p>  |
| <p><b>6.7.3</b> - 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?</p>   | <p>Provincial Treasury has provided funding assistance during March of 2023/24 financial year, to the Municipality for purchasing of smart prepaid meters, and NT has issued a guide on SCM process to follow for acquiring these smart meters. Note that 94% of all electricity meters are pre-paid meters, with policy (submitted to PT) dictating that all new residential electricity connections should be pre-paid and that all indigent registrations will be furnished with a pre-paid meter. Policy direction has been covered, and within the means of the municipality, all installations are pre-paid where practically possible. Pre-paid smart water meters are being installed, but the municipality will be subject to RT29-2024, which makes no provision for pre-paid water meters. This needs to be resolved and cannot be regarded as non-compliance.</p>   |
| <p><b>6.7.5</b> - 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?</p>  | <p>There is no accounting standard or any other requirement that states that the installation of meters should be capitalized. The municipality do not budget for the installation of smart pre-paid meters in its capital budget, but rather the acquisition of smart pre-paid meters is currently budgeted for under materials and supplies in the operational budget. Only RT29-2024 meters are to be installed. The municipality's accounting treatment and the proof provided in support met the agreed-upon requirements, and therefore, this non-compliance should be regarded as resolved. Provincial Treasury has provided funding assistance during March of 2023/24 financial year, to the Municipality for purchasing of smart prepaid meters, and NT has issued a guide on SCM process to follow for acquiring these smart meters. Provision has also been made for the acquisition of smart pre-paid meters in the 2024/25 MTREF budget as well under materials and supplies. Take note the SCM guidance was based on the RT29 tender that still needs some clarification given that it does not cover Smart pre-paid water meters and it was only awarded in late May. This issues was agreed upon by NT and PT during the last clarification session.</p> |
| <p><b>6.8.1</b> - Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?</p>   | <p>The Municipality completed a high-level review and identified differences, and missing properties. The identified differences were initially reduced to R2.2 million and then reduced to R1.87 million during the last supplementary valuation. A detailed billing reconciliation was submitted as required for quarterly reporting. Categories remain a problem that must be addressed with the information provided by the new General Valuation (GV), scheduled for implementation in 2024/25. The identified differences had an immaterial impact, and the municipality did implement the action plan as part of the condition, with continuous improvement. Therefore, this condition did meet the requirements as clarified during the NT/PT clarification session and this non-compliance should be regarded as resolved. There is a plan and there is a reduction we meet what is required as discussed with NT.</p>   |

**13. Municipal Manager's quality certification**

I, **DE WELGEMOED** <derick@beaufortwestmun.co.za>, the Municipal Manager of Beaufort West Municipality, hereby certify that:-


- The monthly budget statement
- Quality report on the implementation of the budget and financial state affairs of the Municipality
- Mid-year budget and performance assessment

For the month of **June 2024** has been prepared in accordance with the Municipal Finance Management Act and Regulations made under the Act.

Information has been reviewed by the CFO **M NHLENGETHWA**

Print name: **DE WELGEMOED**

Municipal Manager of Beaufort West Municipality: WC053

Signature: ..... 

Date: 12/07/2024 .....