

THE ADMINISTRATOR



12314688



## MUNISIPALITEIT - MUNICIPALITY - U MASIPALA WASE

## BEAUFORT-WES - BEAUFORT-WEST – BHOBHOFOLO

KANTOOR VAN DIE UITVOERENDE BURGEMEESTER: OFFICE OF THE EXECUTIVE MAYOR

Verwysing  
Reference  
Isalathiso

5/1/2/1

Navrae  
Enquiries  
Imibuzo

Clr. J.D Reynolds

Datum  
Date  
Umhla

2024.07.29

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Beaufort-Wes  
Beaufort West  
Bhobhfofolo  
6970



## MEMORANDUM TO THE MUNICIPAL MANAGER

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

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

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

Kindly submit the report to Council.

CLR. J.D. REYNOLDS

EXECUTIVE MAYOR

LAWIE		OPDRAG

**PART 3 : Top Level SDBIP Report Quarter 4**

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

See attached **Annexure D**.

**Municipal manager's quality certification****QUALITY CERTIFICATE**

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

(mark as appropriate)

the monthly budget statement

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

The mid-year budget and performance assessment

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

Print Name: DERICK E WELGEMOED

Municipal Manager of Beaufort West Municipality (WC053)

Signature: 

Date: 30.07.24

**Annexure A**  
**Deviations**



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

*KANTOOR VAN DIE DIREKTEUR: FINANSIËLE DIENSTE*

*OFFICE OF THE DIRECTOR: FINANCIAL SERVICES*

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

Verwysing Reference Isalathiso	6/1/1/1	Privaatsak / Private Bag 582 Faks/Fax: (023) 4148105 Tel. (023) 4148100
Navrae Enquiries Imibuzo	S.A Pothberg	e-pos / e-mail: <a href="mailto:senek@beaufortwestmun.co.za">senek@beaufortwestmun.co.za</a> Kerkstraat 15 Church Street BEAUFORT-WES BEAUFORT WEST BHOBHOFOLO 8670
Datum Date Umhla	2024.07.15	

**MEMORANDUM TO THE MUNICIPAL MANAGER**

**SUPPLY CHAIN MANAGEMENT IMPLEMENTATION REPORT FOR 4<sup>TH</sup> QUARTER- 01 APRIL TILL 31 JUNE 2024**

**1. EXECUTIVE SUMMARY**

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

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

In terms of the Municipal Supply Chain Management Regulations, Paragraph 45, awards given to close family members or persons in the service of the state, above R2 000, should be disclosed in the notes to the Annual Financial Statements. During the 4th quarter of 2023/2024 financial year awards amounting to R 153 324,36 were made by the municipality to people whose close family members are in the service of the state, see **Annexure A** for details.

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

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

- (d) Any other exceptional case where it is impractical or impossible to follow the official procurement processes, including:
  - (d)(v) the appointment of any person to provide professional advice or services, where the value of such appointment is less than R300 000 or any such greater amount as may be legislated from time to time
  - (d)(ii) Any contract with an organ of state, a local authority or a public utility corporation or company

There were 9 deviations approved by the Acting Accounting Officer during the 4<sup>th</sup> quarter. The total amount of these deviations was R 567 396, 20 see **Annexure B** for details.

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

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

The Municipal Manager has sub-delegated the power to award Competitive Bids to the Bid Adjudication Committee and Formal Written Price Quotations to the Heads of Departments. There were **11** awards made in terms of these sub-delegations which amount to **R 14 834 585, 30** and the details of these awards are attached as **Annexure C**. **R 7 431 658, 32** was spend on service providers locally.

#### 5. IRREGULAR EXPENDITURE

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

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

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

During the quarter under review the municipality incurred irregular expenditure amounting to **R 1 802 766.00** as a result of contracts that were used though they have already expired, see **Annexure D** for details.

#### 6. PUBLICATION OF SCM REPORT

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



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



Reviewed: **Mr. M Nhlengetwa**  
Director: **Financial Services**

BEAUFORT WEST MUNICIPALITY				
Annexure A- Awards to close family members of persons in the service of the 4th Quarter - 01 April-31 June 2024				
Business	Date	Reference	Amount	Interest
Ian Dickie	15/01/2024	ORD10515	R 24 508,80	M Samuels, Financial Directors's spouse, Deon Samuels are employed by South Africa Police Services
Avril's Catering	14/02/2024	ORD10617	R 5 225,00	Son is employed at the Department of Agri Cultural Affairs and daughter at Department of Social Development
	22/05/2024	ORD11018	R 4 500,00	
Beaufort West Luxury Coaches	18/11/2024	17/11/00004664/2023-2024	R 4 570,00	Son worked at the Beaufort West Municipality until 31/05/2023 and daughter employed at Provincial Traffic
Q&K Projects	26/04/2024	SPI16/4/00017238/2023-2024	25570,83	Spouse, Mrs Y De Wee, currently employed at Transnet
	28/05/2024	SPI21/5/00017551/2023-2024	20074,4	
	26/06/2024	SPI20/6/00017842/2023-2024	28492,98	
TSCH International Holdings	03/05/2024	ORD10902	R 9 786,96	Spouse, Mr E Hlongwane, currently employed at City of Cape Town
	07/05/2024	ORD10912	R 12 299,59	
	30/05/2024	ORD11028	R 12 295,80	
BN Chalmers	27/06/2024	ORD11078	R 6 000,00	Daughter in law employed at the Beaufort West Municipality and son employed by the Department of Health
<b>TOTAL</b>			<b>R 153 324,36</b>	

BEAUFORT WEST MUNICIPALITY							
Annexure B - Deviations awarded for the 4th Quarter - 01 April-31 June 2024							
Applicable Paragraph in SCM	Supplier		Date	Reference	Directorate	Reason for Deviation	
(a)	Emergency	Postmet Beaufort West	R 98 785,00	14/03/2024		M Nt	Was reported in 2nd Quarter's SCM Implementation report but was erroneously as Jyrah Construction but should have been De Jagersloodgrieters. 14 December 2023 main sewerage line collecting sewerage from Rustdene, the Industrial area, Hillside 2 blocked and caused large volumes of sewerage to overflow along Kwa-Mandlenkosi Road and the Day hospital. The sewerage maintenance team was not able to relieve the blockage as there was a large number of rocks in the sewer line.
					PI03/14/00035520/2023-2024		
		Lazar Civil Engineering CC	R 17 595,00	14/05/2024	ORD10939	L Nqotola	
		Jyrah Construction	R 27 050,00	16/05/2024	ORD10969	L Nqotola	The purpose of this submission is to seek approval for emergency repairs to be done to relieve the sewerage blockage on the main sewerage line . collecting all sewerage water from Rustdene, the Industrial area and Hillside 2 Area.
(b)	Sole Suppliers	Quidity CC	R 11 060,00	07/07/2023	SP13/7/00014468/2022-2023	D Welgemoed	Sole Supplier of Administration system that the Municipality is using at Corporate Services which was procured prior the implementation of Supply Chain Management Regulations
			R 11 060,00	18/08/2023	SP13/8/00014762/2023-2024		
			R 11 060,00	08/09/2023	SP14/9/00015022/2023-2024		
			R 11 060,00	14/11/2023	SP15/10/00015313/2023-2024		
			R 11 060,00	08/12/2023	SP12/11/00015623/2023-2024		
			R 11 060,00	08/12/2023	SP15/12/00015944/2023-2024		
			R 11 060,00	30/01/2024	SP118/1/00016173/2023-2024		
			R 11 060,00	09/02/2024	SP12/2/00016460/2023-2024		
			R 11 060,00	27/03/2024	SP14/3/00016789/2023-2024		
			R 11 060,00	29/04/2024	SP12/4/00017091/2023-2024		
			R 11 060,00	30/05/2024	SP12/5/00017400/2023-2024		
		R 11 060,00	26/06/2024	SP13/6/00017683/2023-2024			
			Inzalo	R 60 615,41	31/01/2024	INV0027418	
(d)	Any other exceptional case where it is impractical or impossible to follow the official procurement processes, including:	Admiror Trading T/A Nuveld Motors	R 87 671,29	06/12/2023	SP120/12/00016116/2023-2024/ I20/12/00004851/2023-2024. SP127/5/00017646/2023-2024 I20/12/00004852/2023-2024		Municipality followed a competitive process for the hiring of fleet from Avis which includes fuel cards. Fleet was delivered on Monday, 04 December 2023 but the fleet cards for fuel are not available. SCM contacted and send an e-mail to local garages which are Engen, Calrex, BP and Total requesting them to assist the Municipality on account for fuel/diesel for new fleet but only Nuveld Motors was willing to assist us on account. See request from SCM.
(d)(vi)	Ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work of the required in order to call for bids	Beaufort West Precision Engineers	R 7 739,50	29/04/2024	ORD10911	C Wright	The radiator of loader CZ 10625 broke down and needs to be re-cored, and needed to be send to a re-core specialist. It is impractical to assemble the radiator and send it to a second service provider for a quotation.
		Ferobrake	R 9 890,00	29/04/2024	ORD10905		The brake cylinders of CZ 3484 became worn that the brake fluid is leaking. It was sent to the brake specialists that new seals and the necessary repairs to be done to the brake cylinder.
		Barnies Enjn Herbouers	R 125 330,00	29/04/2024	ORD11036	L Nqotola	Engine for CZ 8782 broke down 6 years ago, and was left open to the extent where all the components rusted beyond repair. The engine needed to be sent away to engine rebuild specialists to do the rebuild, and obtaining the necessary warrant after the work is done.
<b>TOTAL AMOUNT OF DEVIATIONS</b>		<b>R 567 396,20</b>					
<b>TOTAL QUANTITY DEVIATIONS</b>		<b>9</b>					




BEAUFORT WEST MUNICIPALITY							
Annexure C-Formal Quotations and Tenders awarded for the 4th Quarter - 01 April-31 June 2024							
Bid #	Item	Awarded to	Bid Amount	BBBEE Level	Spend on Local Service Providers	Award date	Award by
SCM 14/2024	Supply, Delivery, Installation and Maintaining of Performance Management system	Ignite Advisory Services (Pty) Ltd	R 4 162 049,24	2		29/04/2024	Bid Adjudication Committee
SCM 23/2024	Supply and Delivery of the Renewal of Software Licences	Uber Technologies CC	R 150 437,38	4		08-Mar-23	Director: A. Makendana
SCM 25/2024	Supply and delivery of watermeters and accessories for a period of 3 years	1. KFC Engineering & Industrial Supplies	Unit price tender	1		24-May-24	Bid Adjudication Committee
		2. PPD Engineering and Hardware Supplies CC	Unit price tender	1		07-Jun-24	
		3. Sakhikaya Suppliers CC	Unit price tender	1		12-Jun-24	
SCM 28/2024	Supply and Delivery of PPC and PPE for Fire Fighters	1. Bravo Afrika Holding CC	R 46 763,60	1		2024/05/16	Bid Adjudication Committee
		2. Invuyani Safety	R 377 269,68	2			
		3. Vanguard Fire and Safety Inland	R 98 221,50	1			
SCM 31/2024	Supply and Delivery of Crushed Stone Products, G5 Material, Building Sand and Cement for a period of 3 years	1. Smith R and L CC T/A Perfecto Builders	Unit price tender	1		26/06/2024	Bid Adjudication Committee
		2. Fortna 108 (Pty) Ltd	Unit price tender	1			
SCM 33/2024	Supply, Delivery and Installation of Firewall for a period of 36 months	Awarded to DFA Solutions	R 277 490,40	1		26/06/2024	
SCM 34/2024	Provision of Cash-in-Transit Services	1. Fidelity Cash Solutions	R 2 017 763,55	1			
SCM 35/2024	Supply and Delivery of PPC for Chieta Learners	Gabriel and Michael Marketing (Pty) Ltd	R 90 071,93			18/06/2024	Corporate Services, Mr. A. Makendana 18/06/2024
SCM 36/2024	Supply and Delivery of Creosote Pressure Treated Wooden Transmission Poles	4. Memotek Trading CC	R 123 696,60	1		04/06/2024	Director: L. Ngotola
SCM 38/2024	Upgrading of Nelspoort Soccer/Rugby Field and Facilities: Phase 1: Area C	De Jagers Loodgieters (Edms) Bpk	R 7 431 685,32	2	R 7 431 685,32	08/03/2024	Bid Adjudication Committee
SCM 39/2024	Supply and Delivery of Laptops for Library Services	CHM Vuwani Computer Solutions (Pty) Ltd	R 59 126,10	1			Director: Corporate Services, Mr. A. Makendana
<b>Total</b>			<b>R 14 834 595,10</b>		<b>R 7 431 685,12</b>		

BEAUFORT WEST MUNICIPALITY									
Annexure D - Expenditure of Irregular Contracts for the 4th Quarter - 01 April-31 June 2024									
SCM number	Bid description	Bidder	Amount	Payment reference	Payment date	Start date	Completion date	Contract Manager	Comment
SCM 15/2016	Full maintenance fleet: Vehicles	Bidvest Bank	R 29 148,44	SP14/4/00017145/2023-2024	04/04/2024	01/06/2021		C Wright	Contract extended beyond contract period
			R 29 781,12	SP14/4/00017141/2023-2024	09/04/2024				
			R 9 367,72	SP19/4/00017193/2023-2024	10/05/2024				
			R 11 001,91	SP18/5/00017462/2023-2024	10/05/2024				
			R 29 148,44	SP18/5/00017459/2023-2024	10/06/2024				
		R 29 148,44	SP17/6/00017741/2023-2024	11/06/2024					
		R 207 796,51	SP12/4/00017095/2023-2024, SP12	03/04/2024					
		R 204 783,80	SP12/4/00017332/2023-2024, SP12	29/04/2024					
		R 159 478,79	SP12/5/00017629/2023-2024, SP12	27/05/2024					
		R 148 992,50	SP12/7/6/00017955/2023-2024, SP12	28/06/2024					
None	Cellphone Contracts for Councillors and personnel	MTN	R 13 396,89	SP14/4/00017148/2023-2024, SP14	30/04/2024			D Welgemoed	No SCM Process followed
			R 8 354,99	SP15/4/00017235/2023-2024	30/04/2024				
			R 13 388,16	SP11/6/00017817/2023-2024, SP11	21/06/2024				
			R 13 397,84	SP11/6/00017819/2023-2024, SP11	21/06/2024				
Different	Telecommunication Services	Telkom SA	R 1 307,72	SP13/1/6/00017852/2023-2024	21/06/2024			D Welgemoed	Contract expired.
			R 1 433,88	A303493539, SP16/3/00016807/20	05/04/2024				
			R 1 641,54	403E2000911P/403E2000981P, SP1	05/04/2024				
			R 9 293,53	403H2000153U/403H2000412U, SP1	19/04/2024				
			R 96 027,21	SP12/4/00017109/2023-2024, SP12	19/04/2024				
			R 3 436,35	SP11/4/00017231/2023-2024	30/04/2024				
			R 1 433,89	A307941237, SP18/4/00017182/20	30/04/2024				
			R 1 753,83	404E2000871P/404E2000801P, SP1	10/05/2024				
			R 9 399,78	404H2000392U/404H2000143U, SP1	16/05/2024				
			R 100 639,40	SP13/0/4/00017396/2023-2024, SP13	16/05/2024				
			R 3 300,74	SP11/3/5/00017518/2023-2024	30/05/2024				
			R 1 439,56	A312490448, SP11/3/5/00017519/2	05/06/2024				
			R 1 833,30	405E2000841P/405E2000791P, SP1	07/06/2024				
			R 95 672,91	SP13/0/5/00017671/2023-2024, SP13	18/06/2024				
			R 9 697,34	405H2000153U, SP13/0/5/0001766	18/06/2024				
			R 3 243,04	SP11/8/6/00017821/2023-2024	26/06/2024				
			None	Legal Services	Barnard Specialised				
R 71 779,33	SP12/4/00017099/2023-2024	05/04/2024							
SCM 13/2021	Supply and delivery of personal protective clothing for 3 year period	Blackbird Trading	R 7 722,22	I5/4/00005279/2023-2024	05/04/2024	10/08/2021	09/08/2024	S Pheifers	
		Aludar	R 162 782,24	I3/4/00005276/2023-2024, I3/4/00005277/2023-2024, I3/4/00005278/2023-2024	29/04/2024				
SCM 66/2023	Provision of Comprehensive Banking Services	Merch.D	R 57 009,22	Bank charges-01 April 2024-31 June 2024		01/06/2023	30/06/2026	S Antonie	Irregular found by Auditor General
			R 26 678,64	Bank card machine charges-01 July 2023-31 June 2024					
			R 24 775,73	SP13/7/00014470/2022-2023	03/07/2023				
			R 33 200,53	SP11/8/00014714/2023-2024	01/08/2023				
			R 25 955,30	SP14/9/00015016/2023-2024	04/09/2023				
			R 27 651,89	SP11/2/1/00016161/2023-2024	12/01/2024				
			R 28 364,88	SP11/2/00016443/2023-2024	01/02/2024				
			R 28 442,70	SP14/3/00016782/2023-2024	04/03/2024				
			R 30 085,42	SP12/4/00017092/2023-2024	03/04/2024				
			R 28 045,01	SP16/5/00017438/2023-2024	07/05/2024				
	R 28 045,01	SP13/6/00017680/2023-2024	03/06/2024						
	<b>Total</b>		R 1 802 766,00						

**Annexure B**  
**Withdrawals From Municipal Bank Account**

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

<b>NAME OF MUNICIPALITY:</b>		Beaufort West Municipality		
<b>MUNICIPAL DEMARCATION CODE:</b>		WC053		
<b>QUARTER ENDED:</b>		30/06/2024		
<p><b>MFMA section 11.</b> (1) Only the <i>accounting officer</i> or the <i>chief financial officer</i> of a <i>municipality</i>, or any other senior financial <i>official</i> of the <i>municipality</i> acting on the written authority of the <i>accounting officer</i> may withdraw money or authorise the withdrawal</p> <p>(b) to defray expenditure authorised in terms of section 26(4);</p> <p>(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);</p> <p>(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;</p> <p>(e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including -</p> <p>(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or</p> <p>(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;</p> <p>(f) to refund money incorrectly paid into a bank account;</p> <p>(g) to refund guarantees, sureties and <i>security</i> deposits;</p> <p>(h) for cash management and <i>investment</i> purposes in accordance with section 13;</p> <p>(i) to defray increased expenditure in terms of section 31; or</p> <p>(j) for such other purposes as may be <i>prescribed</i>.</p> <p>(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -</p> <p>(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i>; and</p> <p>(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i>.</p>	<b>Amount</b>	<b>Reason for withdrawal</b>		
		R 1,673,470.59	Agency Service: Licensing Fees and RMTC	
		R -	Refund of funds incorrectly deposited into the municipality's account	
		R 287,680.80	Refund retention fees.	
		R 26,843,475.50	Investments withdrawn	
	<b>Name and Surname:</b>			
	<b>Rank/Position:</b>	Chief Financial Officer		
	<b>Signature:</b>			
<b>Tel number</b>	<b>Fax number</b>	<b>Email Address</b>		
0234148133	0234148105	<a href="mailto:treasury@beaufortwestmun.co.za">treasury@beaufortwestmun.co.za</a>		

**BEAUFORT WEST MUNICIPALITY**  
**MFMA Section11(4) Quarterly Report**  
**for the 4th Quarter : April-June 2024**

**S11(1)(e) Funds received on behalf of and paid over to a 3rd Party during the 4th Quarter**

DATE	VOUCHER #	BENEFICIARY	DETAILS	AMOUNT
03/04/2024	15/18019	PROVINCIAL GOVERNMENT	Agency Services: RTMC Fees	R 62,496.00
17/04/2024	15/18121	PROVINCIAL GOVERNMENT	Agency Services: RTMC Fees	R 8,712.00
17/04/2024	15/18122	PROVINCIAL GOVERNMENT	Agency Services: RTMC Fees	R 10,368.00
22/04/2024	15/18147	PROVINCIAL GOVERNMENT	Agency Services: RTMC Fees	R 7,560.00
22/04/2024	15/18149	PROVINCIAL GOVERNMENT	Agency Services: RTMC Fees	R 10,008.00
03/05/2024	15/18330	PROVINCIAL GOVERNMENT	Agency Services: RTMC Fees	R 8,496.00
16/05/2024	15/18420	PROVINCIAL GOVERNMENT	Agency Services: RTMC Fees	R 6,984.00
21/05/2024	15/18455	PROVINCIAL GOVERNMENT	Agency Services: RTMC Fees	R 4,320.00
21/05/2024	15/18457	PROVINCIAL GOVERNMENT	Agency Services: RTMC Fees	R 3,744.00
30/05/2024	15/18577	PROVINCIAL GOVERNMENT	Agency Services: RTMC Fees	R 8,784.00
30/05/2024	15/18582	PROVINCIAL GOVERNMENT	Agency Services: RTMC Fees	R 5,472.00
24/06/2024	15/18765	PROVINCIAL GOVERNMENT	Agency Services: RTMC Fees	R 6,768.00
24/06/2024	15/18766	PROVINCIAL GOVERNMENT	Agency Services: RTMC Fees	R 6,552.00
03/04/2024	15/18018	PROVINCIAL GOVERNMENT	Agency Services: License Fees	R 629,929.79
17/04/2024	15/18124	PROVINCIAL GOVERNMENT	Agency Services: License Fees	R 75,877.80
22/04/2024	15/18148	PROVINCIAL GOVERNMENT	Agency Services: License Fees	R 111,037.93
22/04/2024	15/18150	PROVINCIAL GOVERNMENT	Agency Services: License Fees	R 111,016.23
29/04/2024	15/18220	PROVINCIAL GOVERNMENT	Agency Services: License Fees	R 51,509.29
03/05/2024	15/18329	PROVINCIAL GOVERNMENT	Agency Services: License Fees	R 91,677.11
16/05/2024	15/18419	PROVINCIAL GOVERNMENT	Agency Services: License Fees	R 79,808.77
21/05/2024	15/18454	PROVINCIAL GOVERNMENT	Agency Services: License Fees	R 27,402.61
21/05/2024	15/18456	PROVINCIAL GOVERNMENT	Agency Services: License Fees	R 37,191.77
30/05/2024	15/18556	PROVINCIAL GOVERNMENT	Agency Services: License Fees	R 36,244.73
30/05/2024	15/18574	PROVINCIAL GOVERNMENT	Agency Services: License Fees	R 116,554.21
30/05/2024	15/18579	PROVINCIAL GOVERNMENT	Agency Services: License Fees	R 103,997.51
24/06/2024	15/18764	PROVINCIAL GOVERNMENT	Agency Services: License Fees	R 50,958.84
<b>TOTAL</b>				<b>R 1,673,470.59</b>

**S11(1)(f) Refund of money Incorrectly paid into the municipality's bank account during the 4th Quarter**

DATE	VOUCHER #	BENEFICIARY	AMOUNT
<b>TOTAL</b>			<b>R -</b>

**S11(1)(g) Retention Fees Refunded during the 3rd Quarter**

DATE	VOUCHER #	BENEFICIARY	AMOUNT
27/06/2024	15/18925	De JagersLoodgieters	R 48,362.97
27/08/2024	15/18924	De JagersLoodgieters	R 239,317.83
<b>TOTAL</b>			<b>R 287,680.80</b>

**Annexure C**  
**Municipal Debt Relief**

Reference No.: PTR 16/1/3  
 Enquiries: Steven Kenyon

Private Bag X9165  
 CAPE TOWN  
 8000

Ms O Gaarekwe  
 Acting Deputy Director-General  
 Intergovernmental Relations  
 National Treasury  
 40 Church Square  
 PRETORIA  
 0001

AND

Mr D Welgemoed  
 Municipal Manager  
 Beaufort West Municipality  
 Private Bag X582  
 BEAUFORT WEST  
 6970

Per email: [Ogalaletseng.Gaarekwe@Treasury.gov.za](mailto:Ogalaletseng.Gaarekwe@Treasury.gov.za); [RevenueManagement@treasury.gov.za](mailto:RevenueManagement@treasury.gov.za);  
[Mohammed@mfip.gov.za](mailto:Mohammed@mfip.gov.za); [Jan.Hattingh@treasury.gov.za](mailto:Jan.Hattingh@treasury.gov.za); [marli@mfip.gov.za](mailto:marli@mfip.gov.za);  
[derickw@beaufortwestmun.co.za](mailto:derickw@beaufortwestmun.co.za); [valenciag@beaufortwestmun.co.za](mailto:valenciag@beaufortwestmun.co.za)

Dear Ms Gaarekwe and Municipal Manager

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

The National Treasury approved the debt relief application of Beaufort West Municipality with effect 1 July 2023. June 2024 constitutes the 12<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 June 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 85 per cent average compliance with the MFMA Circular No. 124 conditions during June 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 30 June 2024.

WC053 Beaufort West Municipality overall relief performance from 1 July 2023 up to and including 30 June 2024:

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

Monthly Performance Report																																															
Municipal Details			Part A					Part B					Part C				Part D				Part E				Part F				Month applicable																		
Month	Code Descr	Code	Eskom And Bulk water current account					Compliance with a listed MTREF					FRP/BPP & Tariff Assessment				Electricity and water as collection tools				Quarterly collection of property rates and service charges				Maximisation of Revenue Base					Overtime				Compliance Status													
			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	Score				
1 July	Beaufort West	WC053	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Not Compliant	Yes
2 August	Beaufort West	WC053	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	76%	Not Compliant	Yes
3 September	Beaufort West	WC053	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	Not Compliant	Yes
4 October	Beaufort West	WC053	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Not Compliant	Yes
5 November	Beaufort West	WC053	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Not Compliant	Yes
6 December	Beaufort West	WC053	No	Yes	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	81%	Not Compliant	Yes
7 January	Beaufort West	WC053	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Not Compliant	Yes
8 February	Beaufort West	WC053	No	No	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	72%	Not Compliant	Yes
9 March	Beaufort West	WC053	Yes	Yes	No	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	89%	Not Compliant	Yes
10 April	Beaufort West	WC053	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Not Compliant	Yes
11 May	Beaufort West	WC053	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	82%	Not Compliant	Yes
12 June	Beaufort West	WC053	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	88%	Not Compliant	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. **However, alignment of data strings to proof of payments and invoices is still a challenge for the Municipality as discrepancies were identified between the two sources for electricity payments.** 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 June 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 submitted its completed NT Tariff Tool for the 2024/25 MTREF.

- **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 85 per cent collection rate requirement in quarter four of 2023/24 and 80 per cent collection rate requirement for the past three quarters. They achieved a collection rate of 85 per cent in quarter 4, 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 4 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. **The Municipality must correct these variances to ensure crucial alignment for maintaining financial integrity, transparency, and reliability in the revenue collection process.**

- **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 June 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 - i. Any risk associated; and ii. The mitigating factors. with the implementation of the Municipality's Budget Funding Plan and/or Funded Budget.	Yes

MFMA S71 Statement component		Compliance (Yes/No)
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 <ul style="list-style-type: none"> <li>i. the overall performance graph;</li> <li>ii. Summary worksheet; and</li> <li>iii. Collection per ward indicating who supplies electricity in the ward</li> </ul>	Yes
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 <b>electricity</b> 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 outlined in the MFMA S71 report are noted and will be 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 – 30 June 2024:

Annexure A2 - Monthly		Notes/Comments
 <b>National Treasury</b> <b>Municipal Debt Relief</b> <b>MFMA Circular No. 124</b> <b>Municipal Finance Management Act No. 56 of 2003</b>		
Western Cape Provincial Treasury		
<b>Certificate of Compliance: Municipal Debt Relief Conditions for Application</b>		
Period	Jun'24	
National Financial Year	2023/24	
Demarcation Code of Municipality being assessed	WC053	
District	Central Karoo	
Demarcation Description	Beaufort West	
I, <b>Julinda Gantane</b> , 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>		
6.1.2	- Has the municipality paid its bulk water current account within 90 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.1</i>	Yes
6.1.2	- 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://go.muni.gov.za">https://go.muni.gov.za</a> ?	Yes
6.1.2	- 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 Eskom bulk current account within 90 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and/ or subsequent current account) up to the date of NT approval of the application.</i>	Yes
6.3.2 6.3.5	- 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://go.muni.gov.za">https://go.muni.gov.za</a> ?	Yes
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	No
Data strings for bulk purchases with Eskom do not need to be bulk purchase deposits and also to the invoices submitted by the Municipality. There is an issue with the reconciliation of data, which requires further investigation to ensure complete financial accuracy and transparency.		

6.4 Compliance with a funded MTREF – (choose from drop down list (i.e. MTREF assessed))		MTREF Assessment
6.4.1	<p>• Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="https://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">https://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a>?</p>	<p>No</p> <p>The Municipality is encouraged to work towards a funded budget in the next budget year to continue meeting the expenditure requirements and the focus should be to start with a funded 2024/25 Adjustment Budget.</p>
6.4.1	<p>• Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?</p>	<p>Yes</p>
6.4.1	<p>• 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?</p>	<p>Yes</p>
6.4.1	<p>• Has the municipality made adequate provision for depreciation and asset impairment (concerning its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?</p>	<p>Yes</p>
6.4.2	<p>• 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)?</p>	<p>There is an FRP</p> <p>The Municipality is encouraged to work towards a funded budget in the next budget year to continue meeting the expenditure requirements and the focus should be to start with a funded 2024/25 Adjustment Budget.</p>
6.4.2	<p>• If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i></p>	<p>Yes</p>
6.4.2	<p>• 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 give 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)?</p>	<p>Yes</p>
6.5	<p>Cost reflective tariffs - (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 39 and Item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submission with effect the tabling of the 2023/24 MTREF?</p>	<p>Yes</p> <p>Tariff was uploaded by the Municipality on the 16 July 2024 as per QoM status of schedule of revenue documents submissions.</p>

	<p>6.6 Electricity and water as collection tools – Has the municipality, with effect from the taking of the 2023/24 MTRFET, demonstrated, through its by-laws and budget related policies, that:</p>		
IS	<p>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?</p>	Yes	
IS	<p>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?</p>	Yes	
IV	<p>6.6.3 - the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: in terms of this condition the municipality must undertake such restrictions/interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i></p>	No	
IV	<p>6.6.4 - if the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note - the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the revised MTRFET.</i></p>	Yes	
	<p>6.7 Supporting evidence – The National Treasury debt to provincial treasury's related budget assessment confirms the municipality's revenue MTRFET related budget, policies and by-laws demonstrate compliance with paragraph 6.6</p>		
	<p>6.7 Maintain a minimum average quarterly collection of property rates and services charges –</p>		
IV	<p>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 GoFund Upload Portal?</p>	Yes	As per collection rate submission from the Municipality 85% was reported for Quarter 4 of 2023/24 financial year.
	<p><i>Note: although the minimum average quarterly collection of 80 per cent was achieved, municipalities under the debt relief support will be categorised as "in compliance" from returning to the norm.</i></p>		
	<p>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:</p>		
JO	<p>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.</p>	6.7.1 = Yes	
ZU	<p>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)?</p>	6.7.1 = Yes	

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	
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 from 2023/24 MTRF with a smart pre-paid meter?	Yes	
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	The Municipality needs an approved policy and is advised to consult with the V&CPI asset management unit. Most municipalities budget smart meters as capital expenditures, recognizing their importance for infrastructure and development. Adhering to guidelines, practicing effective asset management, and ensuring transparency are essential for sustainable financial management and efficient service delivery.
Municipality's Completeness of the revenue base –			
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	The Municipality must demonstrate through the National Treasury property rates Reconciliation tool that the billing system perfectly aligns with its Council approved General Valuation Roll (GVR) compiled by the registered municipal valuer. This alignment ensures the completeness of the municipality's revenue base by accurately reflecting property values in the billing system. If discrepancies are found, the municipality must take steps to correct these variances promptly. Ensuring alignment is crucial for maintaining financial integrity, transparency, and reliability in the revenue collection process.
6.8.1.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note – monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Yes	
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://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a> ?	Yes	Included as part of the PRR for June 2024.
Monitor and report on implementation –			
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	
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the MSCOA data string? <i>Note – condition 6.9.2.1 from the operational and asset relief (OASR)</i>	Yes	
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	
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) timely via the GoMuni Upload Portal <a href="https://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a> ?	Yes	

<p>6.10 <i>Provincial Treasury Note: Provincial Treasury certification of municipal compliance – in terms of sections 3 and 74 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief.</i></p>		
33	<p>6.10.1 - has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?</p>	Yes
34	<p>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://gumuniportal.treasury.gov.za">https://gumuniportal.treasury.gov.za</a>? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i></p>	Yes
35	<p>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? <i>Note - if the DT failed to address its failure and non-compliance will be considered an event of default in terms of paragraph 6.11.</i></p>	No
36	<p>6.11 <b>Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?</b> <i>Note - There is a prohibition on municipal borrowing for their operational municipal treasury needs from the date of the municipality's entry to any debt support benefit in terms of the municipal debt support programme. Notwithstanding MFMA Circular No. 124, paragraph 6.11, borrowing in the ordinary course of business will only be permitted in respect of debt long term debt facilities entered into after the effective date of the debt support programme as envisaged in MFMA Circular No. 124. Where borrowing occurs within the scope of paragraph 6.11, a year-to-date production of the transactions within the ambit of the debt relief.</i></p>	No
<p>6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources):</p>		
37	<p>6.12.1 - has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?</p>	Yes
38	<p>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?</p>	Yes
<p><i>Note: This step is integral to the specific requirements, will require the municipality to submit the municipality's account to extract the municipality from MFMA s.82.</i></p>		
39	<p><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.</p>	Yes



40	6.13 Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears 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? <i>Note - to include accounting for any related benefit (e.g. Interest suppression, etc) and alignment with mSQSA.</i>	Yes
	6.14 WERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	Yes
	<p><i>Note: By applying for Municipal Debt Relief in terms of 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 MFMA 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 processed by the relevant authority for supplying an external medium-voltage or electricity in Chapter 8 of the Municipal Systems Act, 2000 including the electricity utility agreement signed 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 not support any municipality to create contractual debt collection policies which are contrary to the municipality's interests that are the subject of municipal debt relief, etc.</i></p>	No

The Western Cape Provincial Treasury's assessment and compliance certificate confirmed that Beaufort West Municipality during June 2024 did not fully comply with all the MFMA Circular No. 124 conditions, as elaborated on above. It is also noted that the Municipality's June 2024 average compliance of 85 per cent was an improvement when compared to the 83 per cent achieved during May 2024. The Municipality must still address these non-compliance matters. The Provincial Treasury is of the view that the Municipality has complied sufficiently to qualify for the one third (1/3) debt write-off at the end of its first debt relief compliance cycle on 31 June 2024. The Municipality is urged to strengthen its implementation of the relief conditions to fully comply with the conditions.

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: 2024.07.26  
12:27:28 +02'00'

**JULINDA GANTANA**  
**HEAD OFFICIAL: PROVINCIAL TREASURY**

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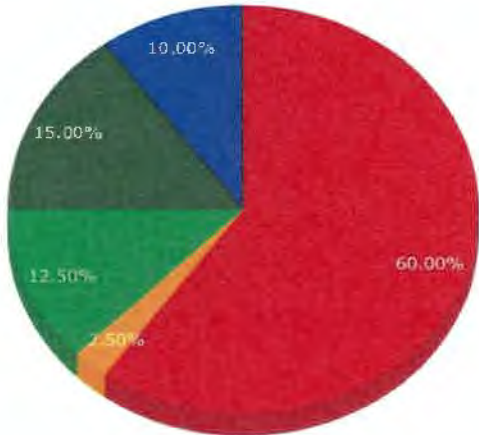
**Annexure D****PART 3 : Top Level SDBIP Report Quarter 4**

**PART 3 : Top Level SDBIP Report Quarter 4**

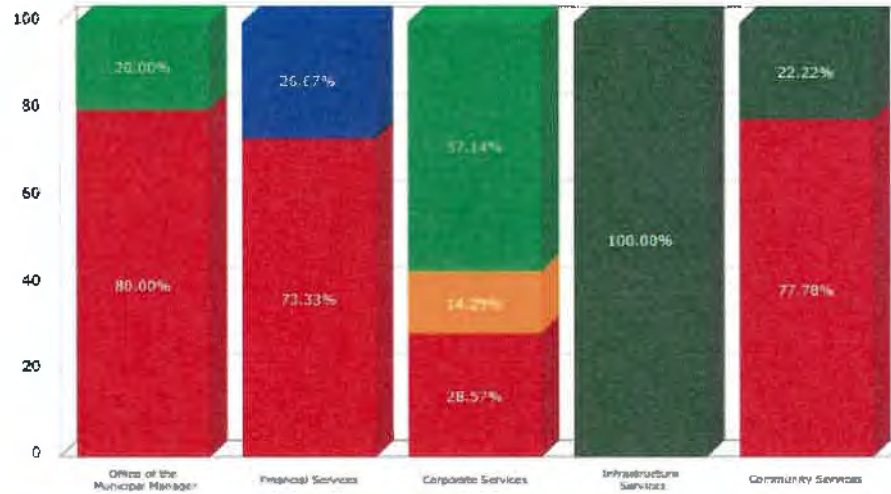
## Top Layer KPI Report

Report drawn on 29 July 2024 at 09:15  
for the months of Quarter ending September 2023 to Quarter ending June 2024.

**Beaufort West Municipality**



**Responsible Directorate**



	Beaufort West Municipality	Responsible Directorate				
		Office of the Municipal Manager	Financial Services	Corporate Services	Infrastructure Services	Community Services
Not Yet Applicable	-	-	-	-	-	-
Not Met	24 (60.00%)	4 (80.00%)	11 (73.33%)	2 (28.57%)	-	7 (77.78%)
Almost Met	1 (2.50%)	-	-	1 (14.29%)	-	-
Met	5 (12.50%)	1 (20.00%)	-	4 (57.14%)	-	-
Well Met	6 (15.00%)	-	-	-	4 (100.00%)	2 (22.22%)
Extremely Well Met	4 (10.00%)	-	4 (26.67%)	-	-	-
<b>Total:</b>	<b>40</b>	<b>5</b>	<b>15</b>	<b>7</b>	<b>4</b>	<b>9</b>
	<b>100%</b>	<b>12.50%</b>	<b>37.50%</b>	<b>17.50%</b>	<b>10.00%</b>	<b>22.50%</b>

Beaufort West Municipality  
2023-2024: Top Layer KPI Report

Office of the Municipal Manager
Table with 20 columns: Internal Ref / Report or Code, National KPA, Strategic Objective, KPI, Unit of Measurement, Quarter ending September 2023, Quarter ending December 2023, Quarter ending March 2024, Quarter ending June 2024, Overall Performance for Quarter ending September 2023 to Quarter ending June 2024.

Summary of Results: Office of the Municipal Manager

Table with 2 columns: KPI Not Yet Applicable, KPI Met, KPI Almost Met, KPI Not Met, KPI Exceedingly Well Met. Includes Total KPIs: 6.

Financial Services
Table with 20 columns: Internal Ref / Report or Code, National KPA, Strategic Objective, KPI, Unit of Measurement, Quarter ending September 2023, Quarter ending December 2023, Quarter ending March 2024, Quarter ending June 2024, Overall Performance for Quarter ending September 2023 to Quarter ending June 2024.

Summary of Results: Financial Services

KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
0	KPI Not Yet Applicable	0
1	KPI Not Met	0% <= Actual/Target <= 74.980%
2	KPI Almost Met	75.000% <= Actual/Target <= 90.990%
3	KPI Met	Actual meets Target/Actual/Target = 100%
4	KPI Well Met	100.01% <= Actual/Target <= 149.999%
5	KPI Extremely Well Met	150.000% <= Actual/Target
Total KPIs:		18

Corporate Services

Internal Ref / Indicator Code	National KPI	Strategic Objective	KPI	Unit of Measurement	Quarter ending September 2023			Quarter ending December 2023			Quarter ending March 2024			Quarter ending June 2024			Overall Performance for Quarter ending September 2023 to Quarter ending June 2024		
					Target	Actual	#	Target	Actual	#	Target	Actual	#	Target	Actual	#	Target	Actual	#
					Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Performance Comment	Corrective Measures							
TL21	Municipal Transformation and Institutional Development	S04: Maintain an ethical, accountable and transparent administration.	Appoint people from the employment equity target groups in the three highest levels of management in compliance with a municipality approved employment equity plan	Number of people appointed in the three highest levels of management	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TL22	Municipal Transformation and Institutional Development	S04: Maintain an ethical, accountable and transparent administration.	0.5% of the municipality's personnel budget spent on implementing its workplace skills plan by 30 June 2024 (Actual amount spent on implementing personnel budget: R109)	% of the municipality's personnel budget spent on implementing its workplace skills plan	0.00%	0.00%	0	0.00%	0.00%	0	0.00%	0.00%	0	0.50%	0.50%	0	0.50%	0.50%	
TL23	Local Economic Development	S06: Uphold sound financial management principles and practices.	Spent 100% of the library grants by 30 June 2024 (Actual expenditure shared by the grant beneficiaries)	% of grant spent by 30 June 2023	0.00%	0.00%	0	0.00%	0.00%	0	0.00%	0.00%	0	100.00%	100.00%	0	100.00%	100.00%	
TL24	Municipal Transformation and Institutional Development	S04: Maintain an ethical, accountable and transparent administration.	Submit the Change Management Strategy to Council by 31 December	Number of strategies submitted	0	0	1	0	0	0	0	0	0	0	0	1	0	0	
TL25	Municipal Transformation and Institutional Development	S04: Maintain an ethical, accountable and transparent administration.	Submit the Rewards and Recognition Policy to Council by 30 June 2024	Rewards and Recognition Policy submitted to Council by 30 June 2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TL26	Municipal Transformation and Institutional Development	S04: Maintain an ethical, accountable and transparent administration.	Submit the Portfolio of Evidence Policy to Council by 30 June 2024	Portfolio of Evidence Policy submitted to Council by 30 June 2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
TL27	Municipal Transformation and Institutional Development	S04: Maintain an ethical, accountable and transparent administration.	Establish the Municipal Moderation Committee by 30 June 2024	Municipal Moderation Committee established by 30 June 2024	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Summary of Results: Corporate Services

KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
0	KPI Not Yet Applicable	0
1	KPI Not Met	0% <= Actual/Target <= 74.980%
2	KPI Almost Met	75.000% <= Actual/Target <= 90.990%
3	KPI Met	Actual meets Target/Actual/Target = 100%
4	KPI Well Met	100.01% <= Actual/Target <= 149.999%
5	KPI Extremely Well Met	150.000% <= Actual/Target
Total KPIs:		7

Infrastructure Services

Internal Ref / Indicator Code	National KPI	Strategic Objective	KPI	Unit of Measurement	Quarter ending September 2023			Quarter ending December 2023			Quarter ending March 2024			Quarter ending June 2024			Overall Performance for Quarter ending September 2023 to Quarter ending June 2024		
					Target	Actual	#	Target	Actual	#	Target	Actual	#	Target	Actual	#	Target	Actual	#
					Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Performance Comment	Corrective Measures	Performance Comment	Corrective Measures							
TL20	Local Economic Development	S08: Promote broad based growth and development.	Create temporary job opportunities in terms of the Extended Public Works Programme (EPWP) projects by 30 June 2023	Number of temporary job opportunities created by 30 June 2023	0	62	0	0	0	0	0	0	74	80	0	74	90		
TL28	Waste Service Delivery	S02: Sustainable, safe and healthy environment.	90% of water samples in the Western Area compliant with SANIS 241 municipal objectives	% of water samples compliant to SANIS 241	90.00%	95.00%	0	95.00%	96.00%	0	95.00%	97.00%	0	95.00%	95.00%	0	95.00%	96.75%	
TL31	Basic Service Delivery	S01: Provide, maintain and expand basic services to all people in the municipal area.	80% of the approved project budget spent on the upgrade of Friesdorp Main Circuit in Retrospect by 30 June 2024 (Actual expenditure divided by the total approved project budget: 100)	% of budget spent by 30 June 2024	0.00%	0.00%	0	0.00%	0.00%	0	0.00%	0.00%	0	0.00%	0.00%	0	0.00%	0.00%	
TL33	Basic Service Delivery	S01: Provide, maintain and expand basic services to all people in the municipal area.	80% of the approved project budget spent on the upgrade of Peter Steyn (EPWP) in Rustenburg by 30 June 2024 (Actual expenditure divided by the total approved project budget: 100)	% of budget spent by 30 June 2024	0.00%	1.00%	0	0.00%	1.00%	0	0.00%	0.00%	0	0.00%	0.00%	0	0.00%	0.00%	

Summary of Results: Infrastructure Services

KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	0
0	KPI Not Yet Applicable	0
1	KPI Not Met	0% <= Actual/Target <= 74.980%
2	KPI Almost Met	75.000% <= Actual/Target <= 90.990%
3	KPI Met	Actual meets Target/Actual/Target = 100%
4	KPI Well Met	100.01% <= Actual/Target <= 149.999%
5	KPI Extremely Well Met	150.000% <= Actual/Target
Total KPIs:		4

Community Services

Internal / External Indicator or Data	National KPI	Strategic Objective	KPI	Unit of Measurement	Quarter ending September 2023				Quarter ending December 2023				Quarter ending March 2024				Quarter ending June 2024				Overall Performance for Quarter ending September 2023 to Quarter ending June 2024								
					Target	Actual	R	Performance Comment	Target	Actual	R	Performance Comment	Target	Actual	R	Performance Comment	Target	Actual	R	Performance Comment	Target	Actual	R						
					Corrective Measures				Corrective Measures				Corrective Measures				Corrective Measures				Target	Actual							
TL36	Basic Service Delivery	S02: Sustainable, safe and healthy environments.	85% of the approved project budget spent on the upgrade of sports grounds in Nelson by 30 June 2024 (Actual expenditure divided by the total approved project budget of \$10)	% of budget spent by 30 June 2024	0.00%	0.00%	0	[D29] Director Infrastructure Services: This is a multi-year project (September 2023)	[D29] Director Infrastructure Services: The consultant has been appointed, the service provider has the actual work will be appointed during the financial year to start with the multi-year project (September 2023)	30.00%	0.00%	0			50.00%	0.00%	0			86.00%	0.00%	0			86.00%	0.00%	0		
TL37	Basic Service Delivery	S02: Sustainable, safe and healthy environments.	85% of the approved project budget spent on the upgrade of existing Regional Sport Stadium in Rosslyn by 30 June 2024 (Actual expenditure divided by the total approved project budget of \$10)	% of budget spent by 30 June 2024	0.00%	00.00%	0	[D29] Director Infrastructure Services: the project has been completed (September 2023)		30.00%	0.00%	0			50.00%	0.00%	0			86.00%	0.00%	0			86.00%	0.00%	0		
TL38	Good Governance and Public Participation	S02: Sustainable, safe and healthy environments.	Hold roadblocks in conjunction with the Provincial Traffic Department quarterly	Number of roadblocks held	1	0	[D29] Director Community Services: The municipality held a number of VCPs where the Provincial Traffic Officers joined the municipality. However, no formal roadblocks were arranged between the municipality and Provincial Traffic in the first quarter (September 2023)	[D29] Director Community Services: The municipality will ensure that it holds roadblocks with its counterparts in the remaining quarters (September 2023)	1	0	[D29] Director Community Services: The has been a number of VCPs in the municipality held and the Provincial Traffic Department will join in on our operations, however no formal roadblock has been arranged with the Province in the month of December (December 2023)			50.00%	0.00%	0			86.00%	0.00%	0			86.00%	0.00%	0			
TL39	Basic Service Delivery	S01: Provide, maintain and expand basic services to all people in the municipal area.	Submit a report on the illegal Dumping Project Department of Environmental Affairs to Council by 30 September 2023	Number of reports submitted	1	0	[D29] Director Community Services: The report has been prepared but it was never presented to Council, the idea was that present it to the Standing Committee of Community Services (September 2023)	[D29] Director Community Services: The report will be submitted to Council in February 2024 (September 2023)	0	0				50.00%	0.00%	0			86.00%	0.00%	0			86.00%	0.00%	0			
TL40	Good Governance and Public Participation	S01: Provide, maintain and expand basic services to all people in the municipal area.	Submit a Housing Pipeline Report to Council by 30 June 2024	Number of reports submitted	0	0			0	0				50.00%	0.00%	0			86.00%	0.00%	0			86.00%	0.00%	0			
TL41	Basic Service Delivery	S01: Provide, maintain and expand basic services to all people in the municipal area.	Submit the Waste By-Law to Council for approval by 21 October 2023	Number of by-laws submitted for approval	0	0			1	0	[D30] Director Community Services: Draft Waste By-Law is in place, but needs to go to the Standing Committee on Community Services before it is submitted to Council (December 2023)	[D30] Director Community Services: The Draft Waste By-Law is going to be presented to the committee in February, then submitted to Council in March (December 2023)			50.00%	0.00%	0			86.00%	0.00%	0			86.00%	0.00%	0		
TL42	Basic Service Delivery	S01: Provide, maintain and expand basic services to all people in the municipal area.	Review the Human Settlements Plan and submit to Council by 31 December 2023	Number of plans submitted	0	0			1	0	[D30] Director Community Services: The Human Settlements Plan development is impeded by the no appointment of a Service Provider or Implementing Agent (December 2023)	[D30] Director Community Services: The municipality will advise for the procurement of the service provider, or request the assistance of the provincial department to assist. (December 2023)			50.00%	0.00%	0			86.00%	0.00%	0			86.00%	0.00%	0		
TL43	Basic Service Delivery	S01: Provide, maintain and expand basic services to all people in the municipal area.	85% of the approved project budget spent on the supply and delivery of a Yellow Team (Lanolin 800) in Beaufort West by 30 June 2024 (Actual expenditure divided by the total approved project budget of \$10)	% of budget spent by 30 June 2024	0.00%	00.00%	0	[D30] Director Community Services: The yellow fleet has been delivered (September 2023)		10.00%	0.00%	0			50.00%	0.00%	0			86.00%	0.00%	0			86.00%	0.00%	0		
TL44	Basic Service Delivery	S02: Sustainable, safe and healthy environments.	Develop an Air Quality Management By-Law and submit to Council by 30 June 2024	Number of by-laws submitted	0	0			0	0				50.00%	0.00%	0			86.00%	0.00%	0			86.00%	0.00%	0			

Summary of Results: Community Services

KPI Not Yet Applicable	KPIs with no targets or actuals in the affected period	Count
8	0	0
9	74.889%	7
10	90.909%	0
11	100%	0
12	140.769%	0
13	100%	0
Total KPIs		8

Overall Summary of Results

KPI Not Yet Applicable	KPIs with no targets or actuals in the affected period	Count
8	0	0
9	74.889%	24
10	90.909%	1
11	100%	5
12	140.769%	0
13	100%	4
Total KPIs		40

# BEAUFORT WEST MUNICIPALITY



## Quarterly Budget Monitoring report

April – June 2024



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## **Legislative Framework**

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

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

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

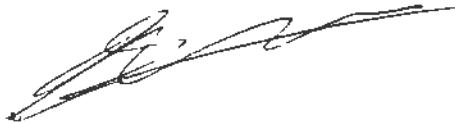
The MBRR highlights the format of the monthly budget statements. 28. The monthly budget statement of a municipality must be in the format specified in Schedule C and include all the required tables, charts and explanatory information, taking into account any guidelines issued by the Minister in terms of section 168(1) of the Act. The objective of these Regulations is to secure sound and sustainable management of the budgeting and reporting practices of municipalities by establishing uniform norms and standards and other requirements for ensuring transparency, accountability and appropriate lines of responsibility in the budgeting and reporting process and other relevant matters as required by the Act.

**Report of the Executive Mayor**

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

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

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



CLR. J.D. Reynolds

**EXECUTIVE MAYOR**

## **Mayor report and Resolutions**

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

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

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

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

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

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

The figures contained in this report are the provisional figures as at 30 June 2024. The Municipality is currently busy with the compilation of its Annual Financial Statements for submission to the Auditor General at the end of August 2024.

## **2. Resolutions**

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

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

#### **RECOMMENDATION:**

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

## **PART 1 : Executive Summary**

### **1.1 Consolidated Performance**

This report is a summary of the main budget issues arising from the in-year monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP). Furthermore, it compares the quarterly projections for service delivery targets and performance indicators contained in the SDBIP, against the actual outcomes of the municipality's performance in service delivery for the 4<sup>th</sup> quarter of 2023/24.

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

<b>Rand thousands</b>	<b>Capital Expenditure</b>	<b>Operating Income</b>	<b>Operating Expenditure</b>
<b>Original Budget</b>	13,977	419,211	412,211
<b>Adjusted Budget</b>	16,230	436,638	434,042
<b>Actual</b>	15,205	413,925	424,957
<b>% of original budget 2023/2024</b>	108.9%	98.7%	103%
<b>% of adjusted budget 2023/2024</b>	93.7%	94.8%	97.9%

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

**Operating Revenue by Source**

<u>Rand thousands</u> <u>Revenue by Source</u>	<u>Original Budget</u>	<u>Adjustments</u> <u>Budget</u>	<u>Actual Income to</u> <u>date</u>	<u>Variance</u>	<u>% Variance</u>
<u>Service charges -</u> <u>Electricity</u>	99,386	108,534	87,116	(21,418)	-20%
	<b><u>Reason for Variance:</u></b>  The implementation of the supplementary valuation roll, SV07 had an overall effect on the rates levied on the properties that had a change in property category. Estimated consumptions were rectified by obtaining actual readings that saw a decrease in overall actual consumption versus the estimation levied Amperage Audit resulted in a correction of charges; meters levied at a higher amperage were corrected during implementation.				
<u>Service charges -</u> <u>Water</u>	15,525	13,718	11,583	(2,135)	-16%
	<b><u>Reason for Variance:</u></b>  The municipality conducted a meter verification during the 2023/24 financial year and it was find that number of water meters on properties that have either been disconnected or bypassed. These unmetered properties will be levied a water flat rate until meters are replaced to accurately monitor consumption. Estimation on consumptions have been rectified with actual readings, these corrections has resulted in a decrease in billing of watered services. These factors contributed to the variance.				
<u>Service charges -</u> <u>Waste Water</u> <u>Management</u>	23,478	23,340	20,089	(3,252)	-14%
	<b><u>Reason for Variance:</u></b>				

	During the year several properties were inspected by the Building Control Department that confirmed a decrease in the number of connections on Residential properties. The implementation thereof resulted in an overall decrease in the number of points that were billed. This service charge was also effected by the overall category changes from the implementation of SV07.				
<b><u>Service charges - Waste management</u></b>	13,533	15,045	11,032	(4,012)	-27%
	<b><u>Reason for Variance:</u></b> Business waste points were obtained and corrected to levy businesses on the actual number of refuse bags that gets collected. The implementation of the SV07 also affected this service charge categories.				
<b><u>Sale of Goods and Rendering of Services</u></b>	795	795	675	(120)	-15%
	<b><u>Reason for Variance:</u></b> n/a, variance not material.				
<b><u>Agency services</u></b>	1,320	1,606	2,519	914	57%
	<b><u>Reason for Variance:</u></b> n/a, revenue recognized above target.				
<b><u>Interest earned from Receivables</u></b>	10,639	11,209	9,188	(2,021)	-18%
	<b><u>Reason for Variance:</u></b> The Municipality's collection rate increased during the financial, indicative that accounts were paid and as a result less interest were levied. Consumers also entered into repayment plans to pay arrear debt interest free over the approved repayment period.				
<b><u>Interest from</u></b>	750	2,115	2,684	569	27%



<b><u>Current and Non Current Assets</u></b>	<b><u>Reason for Variance:</u></b> n/a, revenue recognized above target.				
<b><u>Rental from Fixed Assets</u></b>	1,838	1,838	1,573	(265)	-14%
	<b><u>Reason for Variance:</u></b> Directorate Corporate Services confirmed that a number of Lessee's did not take occupation of Rental Space therefore a correction on levies occurred and that resulted in the variance.				
<b><u>Licence and permits</u></b>	298	298	214	(84)	-28%
	<b><u>Reason for Variance:</u></b> n/a, variance not material.				
<b><u>Operational Revenue</u></b>	1,182	1,279	2,558	1,279	100%
	<b><u>Reason for Variance:</u></b> n/a, revenue recognized above target.				
<b><u>Property rates</u></b>	50,821	48,421	46,845	1,575	-3%
	<b><u>Reason for Variance:</u></b> The Municipality implemented Supplementary Valuation Roll (SV07) during the 2023/24 Financial year. With the implementation of the roll property categories were affected, and resulted in the correction of levies at a lower property rates levy after implementation, hence the variance.				
<b><u>Fines, penalties and forfeits</u></b>	66,536	70,464	75,464	4,792	7%
	<b><u>Reason for Variance:</u></b>				

	The variance is mainly attributable to the traffic fines debtor that were recognized at year-end in terms of iGRAP1.				
<b><u>Licence and permits</u></b>	192	192	170	(21)	-11%
	<b><u>Reason for Variance:</u></b> n/a, variance not material.				
<b><u>Transfers and subsidies - Operational</u></b>	96,971	101,752	99,717	2,035	-2%
	<b><u>Reason for Variance:</u></b> Variance is due to unspent conditional grants at the end of the 2023/24 financial year.				
<b><u>Interest</u></b>	3,284	3,107	3,063	(45)	-1%
	<b><u>Reason for Variance:</u></b> n/a, variance not material.				
<b><u>Operational Revenue</u></b>	32,663	32,926	39,467	6,541	20%
	<b><u>Reason for Variance:</u></b> n/a				
<b><u>Transfers and subsidies - capital (monetary allocations)</u></b>	15,057	16,194	15,966	(228)	-1%
	<b><u>Reason for Variance:</u></b> n/a				
<b><u>Other Gains</u></b>			174	174	

	<b><u>Reason for Variance:</u></b>				
	n/a				
<b>Transfers and subsidies - capital (in-kind)</b>		366	368	2	1%
	<b><u>Reason for Variance:</u></b>				
	n/a.				
<b><u>Total Revenue</u></b>	<b>434,267</b>	<b>453,198</b>	<b>430,259</b>	<b>(22,939)</b>	<b>-5%</b>

**Operating Expenditure by type:**

<b><u>Rand thousands</u></b> <b><u>Expenditure type:</u></b>	<b><u>Original Budget</u></b>	<b><u>Adjustments Budget</u></b>	<b><u>Actual Expenditure to date</u></b>	<b><u>Variance</u></b>	<b><u>% Variance</u></b>
<b><u>Employee related costs</u></b>	133,488	126,707	121,248	(5,459)	-4%
	<b><u>Reason for Variance:</u></b> Employee related cost at the end of June were within the year to date budget at the 2023/24 financial year. The variance or saving on employee related cost were due to vacancies during the financial year.				
<b><u>Remuneration of councillors</u></b>	6,806	6,806	6,018	(788)	-12%
	<b><u>Reason for Variance:</u></b> The remuneration of councillors were within the 2023/24 financial budget. The variance or savings were due to vacancies that occurred.				
<b><u>Bulk purchases - electricity</u></b>	97,370	93,450	90,128	(3,322)	-4%
	<b><u>Reason for Variance:</u></b> n/a, expenditure within the budget.				
<b><u>Inventory consumed</u></b>	21,564	23,764	17,443	(6,321)	-27%
	<b><u>Reason for Variance:</u></b> n/a, expenditure within the budget.				
<b><u>Debt impairment</u></b>	74,412	64,527	66,495	1,968	3%
	<b><u>Reason for Variance:</u></b>				

	n/a.				
<b><u>Depreciation and amortisation</u></b>	26,248	26,805	26,805	0	0
	<b><u>Reason for Variance:</u></b> n/a, expenditure within the budget.				
<b><u>Interest</u></b>	2,091	2,252	1,618	(634)	-28%
	<b><u>Reason for Variance:</u></b> n/a, expenditure within the budget.				
<b><u>Contracted services</u></b>	14,966	30,268	25,233	(5,035)	-17%
	<b><u>Reason for Variance:</u></b> n/a, expenditure within the budget.				
<b><u>Irrecoverable debts written off</u></b>	-	20,832	20,885	53	0%
	<b><u>Reason for Variance:</u></b> During the February 2024 adjustments budget council approved an amount of R 20,832 million relating to bad debt to be written off in the 2023/24 financial year. R 18,835 million relate to indigent households, R 1,146 million due to inactive accounts and R 851 thousand of and old age home.				
<b><u>Operational costs</u></b>	35,267	38,630	48,891	10,261	27%
	<b><u>Reason for Variance:</u></b> The over expenditure on operational costs is due to internal departmental consumption changes amounting				

	to R 14,164 million at the end of June.				
<b><u>Other Losses</u></b>	-	-	191	191	-
	<b><u>Reason for Variance:</u></b>				
	n/a				
<b><u>Total Expenditure</u></b>	<b>412,211</b>	<b>434,042</b>	<b>424,957</b>	<b>(9,086)</b>	<b>-2%</b>

**Capital Expenditure:**

<b><u>Rand thousands</u></b>	<b><u>Original Budget</u></b>	<b><u>Adjusted Budget</u></b>	<b><u>Actual Expenditure to date</u></b>	<b><u>Variance</u></b>	<b><u>Variance %</u></b>
<b><u>Directorate:</u></b>					
<b><u>Municipal Manager</u></b>	-	-	-	-	-
	<b><u>Reason for Variance:</u></b> n/a, no budget allocated for the 2023/24 financial year.				
<b><u>Infrastructure Services</u></b>	6,150	7,996	7,612	(384)	-5%
	<b><u>Reason for Variance:</u></b> All projects budgeted for were concluded in the last quarter of the 2023/24 financial year.				
<b><u>Corporate Services</u></b>	339	1,108	547	(561)	-51%
	<b><u>Reason for Variance:</u></b> Most of the adjustments were made with the adjustments budget of February 2024. The under expenditure related to Computer Equipment (Server) that was not procured in the last quarter of 2023/24 financial year.				
<b><u>Financial Services</u></b>	-	118	22	(96)	-81%
	<b><u>Reason for Variance:</u></b> Most of the adjustments were made with the adjustments budget of February 2024. The under expenditure related to Furniture and Office Equipment that was not procured in the last quarter of 2023/24 financial year.				

<b><u>Community Services</u></b>	7,488	7,008	7,024	16	0%
	<b><u>Reason for Variance:</u></b> All projects budgeted for were concluded in the last quarter of the 2023/24 financial year.				
<b><u>Total Capital Expenditure</u></b>	13,977	16,230	15,205	(1,025)	-8%



## PART 2 : In-year Budget Statement Tables

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

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - Q4 Fourth Quarter									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	45,597	50,821	49,421	3,233	46,945	48,421	(1,575)	-3%	48,421
Service charges	127,431	151,922	160,637	6,247	129,820	180,637	(30,816)	-19%	160,637
Investment revenue	2,121	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	2,121	750	2,115	721	2,084	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>352,927</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	126,626	133,498	126,707	9,617	121,248	126,707	(5,459)	-4%	126,707
Remuneration of Councilors	6,266	6,808	6,806	401	6,018	6,806	(788)	-12%	6,806
Depreciation and amortisation	20,847	26,248	26,805	6,687	26,605	26,805	-	-	26,805
Interest	8,264	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	568	-	-	-	-	-	-	-	-
Other expenditure	115,838	123,899	154,257	54,499	161,895	154,257	7,438	5%	154,257
<b>Total Expenditure</b>	<b>369,200</b>	<b>411,465</b>	<b>434,042</b>	<b>85,498</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>2,395</b>	<b>(6,160)</b>	<b>(11,032)</b>	<b>2,995</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	15,968	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 associates	-	-	-	-	-	-	-	-	-
<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	-	451,791	-	-	-	456,473
Total current liabilities	170,806	126,730	115,270	-	208,362	-	-	-	115,270
Total non current liabilities	50,605	108,509	133,224	-	50,805	-	-	-	133,224
Community wealth/Equity	<b>349,716</b>	<b>366,050</b>	<b>368,870</b>	-	<b>354,939</b>	-	-	-	<b>368,870</b>
<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 monthly year end</b>	<b>14,860</b>	<b>19,806</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 Dya	161-180 Dya	161 Dya-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	8,785	903	146	60	31	270	102,052	127,557

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

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

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

WC053 Beaufort West - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q4 Fourth Quarter										
Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		189,019	104,405	159,777	47,354	163,903	160,777	3,126	2%	150,777
Executive and council		45,224	11,932	11,954	24	11,945	11,654	(8)	0%	11,954
Finance and administration		123,795	92,473	138,823	47,330	141,957	139,823	3,134	2%	138,823
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		15,130	89,775	39,033	19,881	40,982	39,033	1,949	6%	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	2,823	388	2,630	2,623	(9)	-4%	2,623
Public safety		4,443	87,582	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		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		5,888	4,399	8,354	1,706	8,087	8,554	(250)	-4%	8,354
Planning and development		2,171	1,465	2,042	907	1,850	2,042	(192)	-9%	2,042
Road transport		3,697	2,934	6,313	1,389	6,207	8,313	(100)	-2%	8,313
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		185,189	244,685	255,033	18,010	227,317	255,033	(27,716)	-11%	255,033
Energy sources		105,001	135,237	146,468	11,362	131,967	146,458	(14,491)	-10%	146,458
Water management		45,580	42,427	41,786	1,410	37,517	41,785	(4,269)	-10%	41,785
Waste water management		28,090	38,769	36,299	2,096	33,042	36,299	(3,257)	-9%	36,299
Waste management		18,511	28,272	30,482	1,151	24,791	30,492	(5,701)	-19%	30,492
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>388,209</b>	<b>434,267</b>	<b>453,198</b>	<b>84,461</b>	<b>430,259</b>	<b>453,195</b>	<b>(22,936)</b>	<b>-5%</b>	<b>453,195</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		109,821	84,319	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	12,968	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	1,668	1,190	478	15%	1,190
<i>Community and public safety</i>		72,284	94,633	97,337	46,088	87,787	97,337	(9,549)	-10%	97,337
Community and social services		14,125	11,225	11,153	1,066	11,309	11,153	218	2%	11,153
Sport and recreation		7,803	7,203	8,737	872	7,599	8,737	(1,176)	-13%	8,737
Public safety		48,526	73,693	74,847	47,013	88,625	74,842	(8,217)	-11%	74,842
Housing		1,731	2,522	2,604	117	2,244	2,604	(360)	-14%	2,604
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		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		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		163,889	191,719	203,433	26,542	198,468	203,433	(6,965)	-3%	203,433
Energy sources		97,942	126,234	134,316	19,041	111,406	134,316	(22,910)	-17%	134,316
Water management		26,138	30,614	34,632	4,058	38,608	34,632	3,976	11%	34,632
Waste water management		20,680	17,770	18,350	1,815	23,580	18,350	7,238	44%	18,350
Waste management		19,907	17,111	18,134	1,625	22,885	18,134	4,751	25%	18,134
Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>369,200</b>	<b>411,455</b>	<b>434,042</b>	<b>89,488</b>	<b>424,967</b>	<b>434,042</b>	<b>(9,085)</b>	<b>-2%</b>	<b>434,042</b>
<b>Surplus (Deficit) for the year</b>		<b>19,007</b>	<b>22,812</b>	<b>19,156</b>	<b>(5,027)</b>	<b>5,202</b>	<b>19,155</b>	<b>(13,853)</b>	<b>-72%</b>	<b>19,155</b>

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

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

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q4 Fourth										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue by Vote</b>										
Vote 1 - MUNICIPAL MANAGER	1	9,579	8,732	8,754	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	1,368	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	72,802	(3,591)	-4.9%	72,602
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>368,206</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>										
Vote 1 - MUNICIPAL MANAGER	1	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	36,752	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		64,271	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>

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

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q4 Fourth Quarter										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		79,475	99,086	108,534	4,211	82,116	108,534	(21,418)	-20%	108,534
Service charges - Water		16,980	15,525	13,718	(261)	11,503	13,718	(2,135)	-16%	13,718
Service charges - Waste Water Management		20,478	23,478	23,340	1,480	20,099	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		1,160	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	8,188	11,209	(2,021)	-18%	11,209
Interest from Current and Non Current Assets		2,121	750	2,115	721	2,684	2,115	569	27%	2,115
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rent 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	2,658	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		44,658	56,526	70,464	59,454	75,756	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	98,717	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		-	32,963	32,926	7,486	39,467	32,926	6,541	20%	32,926
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		4,315	-	-	35	174	-	174	#DIV/0!	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		382,827	419,211	436,638	81,330	413,925	436,638	(22,713)	-5%	436,638
<b>Expenditure By Type</b>										
Employee related costs		126,625	133,488	126,707	9,617	121,248	126,707	(5,459)	-4%	126,707
Remuneration of councillors		6,268	6,808	6,808	401	6,018	6,808	(788)	-12%	6,808
Bulk purchases - electricity		75,858	97,370	93,450	16,499	90,128	93,450	(3,322)	-4%	93,450
Inventory consumed		16,994	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	-	20,885	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!	-
Total Expenditure		388,200	411,465	434,042	89,498	424,657	434,042	(9,086)	-2%	434,042
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		(36,273)	7,745	2,995	(8,160)	(11,032)	2,595	(13,827)	(0)	2,595
Transfers and subsidies - capital (in-kind)		52,314	15,057	16,194	3,112	15,996	16,194	(228)	(0)	16,194
Transfers and subsidies - capital (in-kind)		2,965	-	366	-	368	366	2	0	366
Surplus/(Deficit) after capital transfers & contributions		19,007	22,802	19,155	(5,047)	5,302	19,155	-	-	19,155
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income tax		19,007	22,802	19,155	(5,047)	5,302	19,155	-	-	19,155
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		19,007	22,802	19,155	(5,047)	5,302	19,155	-	-	19,155
Share of Surplus/Deficit attributable to Associates		-	-	-	-	-	-	-	-	-
Intra-company/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		19,007	22,802	19,155	(5,047)	5,302	19,155	-	-	19,155

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

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q4 Fourth Quarter										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	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	5,008	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	6,989	308	6,663	6,989	(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	-	338	-	361	338	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>(840)</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>5,740</b>	<b>6,149</b>	<b>(401)</b>	<b>-7%</b>	<b>6,149</b>
Planning and development		-	-	184	21	142	184	(22)	-13%	184
Road transport		2,670	3,096	5,965	1,280	5,606	5,965	(379)	-6%	5,965
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>44,250</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 services		15,285	-	-	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
Other		-	-	-	-	-	-	-	-	-
<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		44,220	13,093	12,222	1,554	12,119	12,222	(103)	-1%	12,222
Provincial Government		1,532	-	1,847	1,152	1,768	1,847	(79)	-4%	1,847
Distal Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		2,927	-	318	-	320	318	2	1%	318
Transfers recognised - capital		48,829	13,093	14,387	2,706	14,207	14,387	(180)	-1%	14,387
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Internally generated funds		1,912	884	1,844	169	998	1,844	(845)	-45%	1,844
<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>

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter						
Description	Ref	2022/23	Budget Year			
		Audited Outcome	2023/24 Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<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		67,033	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>180,891</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	1,546	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>465,258</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	46,362	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)		345,811	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>

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

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		38,866	47,613	43,799	2,416	38,567	43,798	(7,212)	-16%	43,799
Service charges		115,720	176,258	179,921	10,665	137,547	179,921	(42,374)	-24%	179,921
Other revenue		5,314	20,520	24,515	2,157	26,866	24,516	2,350	10%	24,515
Transfers and Subsidies - Operational		90,685	98,971	100,893	158	99,176	100,893	(1,717)	-2%	100,893
Transfers and Subsidies - Capital		50,153	16,057	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)	(336,549)	(62,262)	(290,930)	(336,549)	(44,619)	13%	(336,549)
Interest		(6,090)	(2,091)	(2,252)	(223)	(728)	(2,262)	(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		-	-	-	496	(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 financing		-	-	-	-	-	-	-	-	-
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>16,208</b>	<b>12,197</b>	<b>(50,155)</b>	<b>3,306</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		18,538	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
Nedbank Account	- 3,392,679.04	30,792,194.72	- 24,250,248.93	-	-	-	3,149,266.75
ABSA Account	230,000.36	2,392,006.54	- 2,227,264.86	-	-	-	394,742.04
Investment Balances	21,900,264.14	-	-	-	- 10,500,800.00	706,094.46	12,105,558.60
<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.

## 2.8. SUPPORTING DOCUMENTATION

### 2.8.1. Table SC3: Debtors Age Analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter											
Description	NT Code	Budget Year 2023/24									
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
<b>Debtors Age Analysis By Income Source</b>											
Trade and Other Receivables from Exchange Transactions - Water	1200	3,506	1,479	963	1,056	1,079	606	671	21,536	31,118	25,150
Trade and Other Receivables from Exchange Transactions - Electricity	1300	8,829	370	325	554	488	376	275	3,995	15,208	5,289
Receivables from Non-exchange Transactions - Property Rates	1400	4,300	970	859	813	781	748	743	37,804	47,025	40,369
Receivables from Exchange Transactions - Waste/Water Management	1500	3,481	942	920	490	681	661	656	35,894	44,736	39,267
Receivables from Exchange Transactions - Waste Management	1600	1,934	605	591	561	573	554	553	22,153	27,548	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	-	-	-	6	0	-	0	1,040	1,081	1,081
Recoverable unauthorised, irregular, fullness and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1990	282	207	144	133	120	114	202	37,370	38,572	37,639
<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	402	312	322	362	249	265	17,098	22,547	19,210
Commercial	2300	4,068	369	406	614	454	389	314	17,945	24,186	19,318
Households	2400	15,537	3,657	3,051	3,039	3,047	2,726	2,958	122,940	159,283	134,019
Other	2500	183	66	52	60	60	87	65	1,790	2,345	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>

Apart from the normally credit control and debt collection measures applied, the following measures will also be implemented to increase the current collection rate to 85% at the end of June 2024 and to reduce the outstanding debtors book:

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



## 2.8.2. Table SC4: Creditors Age Analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter										
Description	NT Code	Budget Year 2023/24								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
<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 Credit/bre	0700	3,086	981	786	23	58	24	174	14,751	19,884
Auditor General	0800	114	119	116	123	-	-	54	11,365	11,893
Other	0800	-	-	-	-	-	-	-	1	1
<b>Total By Customer Type</b>	<b>1000</b>	<b>15,301</b>	<b>8,785</b>	<b>903</b>	<b>146</b>	<b>60</b>	<b>31</b>	<b>270</b>	<b>102,052</b>	<b>127,557</b>

The total outstanding creditors at the end of June 2024 amounted to R 127,557 million. The biggest outstanding creditor being Eskom. The municipality applied for the Municipal Debt Relief in terms of MFMA Circular 124 and the application was approved for the amount of R 76,761,669.05.

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

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

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

### 2.8.3 Table C5: Investment Portfolio

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4 Fourth Quarter					
Investments by maturity Name of institution & investment ID	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
<b>R thousands</b>					
<b>Municipality</b>					
Standard Bank	6,926	141	(4,500)	--	2,568
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>--</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.

The table below provides a summary of the movements that occurred during the fourth quarter of the financial year (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>
<b>M01 - July 2023</b>	Investment Top Up	22,027,750.00
<b>M01 - July 2023</b>	Investment Withdrawals	- 1,584,453.34
<b>M01 - July 2023</b>	Interest Capitalised	-
<b>Balance - 31 July 2023</b>		<b>32,761,406.59</b>
<b>M02 - August 2023</b>	Investment Top Up	2,185,000.00
<b>M02 - August 2023</b>	Investment Withdrawals	- 5,948,352.15
<b>M02 - August 2023</b>	Interest Capitalised	-
<b>Balance - 31 August 2023</b>		<b>28,998,054.44</b>
<b>M03 - September 2023</b>	Investment Top Up	7,173,210.33
<b>M03 - September 2023</b>	Investment Withdrawals	- 6,984,864.77
<b>M03 - September 2023</b>	Interest Capitalised	615,795.51
<b>M03 - September 2023</b>	Admin / Service Fees	- 50.00
<b>Balance - 30 September 2023</b>		<b>29,802,145.51</b>
<b>M04 - October 2023</b>	Investment Top Up	-
<b>M04 - October 2023</b>	Investment Withdrawals	- 1,345,597.90
<b>M04 - October 2023</b>	Interest Capitalised	-
<b>Balance - 31 October 2023</b>		<b>28,456,547.61</b>
<b>M05 - November 2023</b>	Investment Top Up	5,097,743.22
<b>M05 - November 2023</b>	Investment Withdrawals	- 14,744,594.43
<b>M05 - November 2023</b>	Interest Capitalised	-
<b>Balance - 30 November 2023</b>		<b>18,809,696.40</b>
<b>M06 - December 2023</b>	Investment Top Up	2,320,425.00
<b>M06 - December 2023</b>	Investment Withdrawals	-
<b>M06 - December 2023</b>	Interest Capitalised	459,960.73
<b>M06 - December 2023</b>	Admin / Service Fees	- 550.00
<b>Balance - 31 December 2023</b>		<b>21,589,532.13</b>
<b>M07 - January 2024</b>	Investment Top Up	-
<b>M07 - January 2024</b>	Investment Withdrawals	-
<b>M07 - January 2024</b>	Interest Capitalised	-
<b>M07 - January 2024</b>	Admin / Service Fees	-
<b>Balance - 31 January 2024</b>		<b>21,589,532.13</b>
<b>M08 - February 2024</b>	Investment Top Up	1,135,000.00
<b>M08 - February 2024</b>	Investment Withdrawals	-
<b>M08 - February 2024</b>	Interest Capitalised	-
<b>M08 - February 2024</b>	Admin / Service Fees	-
<b>Balance - 29 February 2024</b>		<b>22,724,532.13</b>
<b>M09 - March 2024</b>	Investment Top Up	15,000,000.00
<b>M09 - March 2024</b>	Investment Withdrawals	- 1,500,000.00
<b>M09 - March 2024</b>	Interest Capitalised	443,957.51
<b>M09 - March 2024</b>	Admin / Service Fees	- 750.00
<b>Balance - 31 March 2024</b>		<b>36,667,739.64</b>
<b>M10 - April 2024</b>	Investment Top Up	1,576,000.00
<b>M10 - April 2024</b>	Investment Withdrawals	- 7,350,972.10
<b>M10 - April 2024</b>	Interest Capitalised	-
<b>M10 - April 2024</b>	Admin / Service Fees	-
<b>Balance - 30 April 2024</b>		<b>30,892,767.54</b>
<b>M11 - May 2024</b>	Investment Top Up	-
<b>M11 - May 2024</b>	Investment Withdrawals	- 8,992,503.40
<b>M11 - May 2024</b>	Interest Capitalised	-
<b>M11 - May 2024</b>	Admin / Service Fees	-
<b>Balance - 31 May 2024</b>		<b>21,900,264.14</b>
<b>M12 - June 2024</b>	Investment Top Up	-
<b>M12 - June 2024</b>	Investment Withdrawals	- 10,500,000.00
<b>M12 - June 2024</b>	Interest Capitalised	706,094.46
<b>M12 - June 2024</b>	Admin / Service Fees	- 800.00
<b>Balance - 30 June 2024</b>		<b>12,105,558.60</b>

Interest earned on investments are capitalized on a quarterly basis by the municipality. The total interest earned on investments for the fourth quarter (April – June 2024) amounted to R 706,094.46.

Included in the balance of R 12,106 million is the unspent conditional grants amounting to R 2,602 million that are cash backed on investment.

## 2.8.4. Table SC6: Transfers and grant receipts

WC053 Beaufort West - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth Quarter										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
National Government:		81,254	87,923	87,850	-	87,850	87,850	-		87,850
Equitable share		77,285	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)		1,326	1,372	1,372	-	1,372	1,372	-		1,372
Other transfers and grants (insert description)										
Provincial Government:		9,451	8,211	10,918	-	10,858	10,919	(61)	-0.8%	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 to most vulnerable 80 Municipalities		6,679	7,053	7,158	-	7,158	7,158	-		7,158
Department of Local Government - Community Development Workers (CDW) Operational Support Grant		220	226	226	-	226	226	-		226
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		100	-	-	-	-	-	-		-
Provincial Treasury - Western Cape Municipal Recovery Services Grant	4	1,953	-	1,000	-	1,000	1,000	-		1,000
Human Settlements - Municipal Accreditation and Capacity Building Grant		290	-	-	-	-	-	-		-
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)										
District Municipality:		-	-	-	-	86	-	86	#DIV/0!	-
Central Karoo District Municipality		-	-	-	-	86	-	86	#DIV/0!	-
Other grant providers:		-	838	2,124	158	2,440	2,124	318	15.0%	2,124
Chemical Industries Education & Training Authority		-	836	2,124	-	2,123	2,124	1	0.2%	2,124
Local Government Sector Education and Training Authority		-	-	-	158	315	-	315	#DIV/0!	-
<b>Total Operating Transfers and Grants</b>	5	90,635	96,071	100,863	158	101,233	100,863	340	0.3%	100,863
<b>Capital Transfers and Grants</b>										
National Government:		48,224	15,057	14,070	-	14,070	14,070	-		14,070
Municipal Infrastructure Grant		8,765	15,057	14,070	-	14,070	14,070	-		14,070
Integrated National Electrification Programme Grant (INEP)		11,000	-	-	-	-	-	-		-
Water Services Infrastructure Grant (WSIG)		26,429	-	-	-	-	-	-		-
Other capital transfers (insert description)										
Provincial Government:		1,415	-	2,035	-	2,035	2,035	-		2,035
Department of Local Government - Western Cape Municipal Interventions Grant		200	-	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
District Municipality:		200	-	-	-	-	-	-		-
Central Karoo District Municipality		200	-	-	-	-	-	-		-
Other grant providers:		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	140,833	112,027	116,968	158	117,338	116,968	340	0.3%	116,968

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

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		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	56	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	1,288	1,372	(83)	-6.1%	1,372
Other transfers and grants (insert description)		-	-	-	-	-	-	-	-	-
Provincial Government:		10,323	8,211	10,830	1,500	9,252	10,830	(1,578)	-14.8%	10,830
Human Settlements Development Grant (Beneficiaries)		-	932	1,136	-	1,071	1,135	(64)	-5.7%	1,135
Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable B3 Municipalities		6,984	7,053	7,069	300	6,368	7,069	(671)	-9.5%	7,069
Department of Local Government: Community Development Workers (CDW) Operational Support Grant		386	226	721	-	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	-	803	812	787	800	(13)	-1.6%	800
Department of Local Government -Municipal Energy Resilience Grant		-	-	800	485	600	600	-	-	600
Other transfers and grants (insert description)		-	-	-	-	-	-	-	-	-
District Municipality:		416	-	-	-	-	-	-	-	-
Central Karoo District Municipality		416	-	-	-	-	-	-	-	-
Other grant providers:		175	836	2,124	372	2,361	2,124	238	11.2%	2,124
Chemical Industries Education & Training Authority		175	836	2,124	57	2,096	2,124	(78)	-3.7%	2,124
Local Government Sector Education and Training Authority		-	-	-	315	316	-	315	#DIV/0!	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>91,797</b>	<b>96,971</b>	<b>100,804</b>	<b>2,216</b>	<b>99,385</b>	<b>100,804</b>	<b>(1,419)</b>	<b>-1.4%</b>	<b>100,804</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		50,896	15,057	14,070	1,797	13,933	14,070	(137)	-1.0%	14,070
Municipal Infrastructure Grant		5,856	15,057	14,070	1,797	13,933	14,070	(137)	-1.0%	14,070
Integrated National Black Education Programme Grant (INEP)		16,602	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WEIS)		28,438	-	-	-	-	-	-	-	-
Other capital transfers (insert description)		-	-	-	-	-	-	-	-	-
Provincial Government:		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	561	777	835	(56)	-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
District Municipality:		-	-	-	-	-	-	-	-	-
Central Karoo District Municipality		-	-	-	-	-	-	-	-	-
Other grant providers:		418	-	-	-	-	-	-	-	-
Services SETA		418	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants:</b>		<b>52,732</b>	<b>15,057</b>	<b>16,194</b>	<b>3,112</b>	<b>15,966</b>	<b>16,194</b>	<b>(228)</b>	<b>-1.4%</b>	<b>16,194</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>144,529</b>	<b>112,027</b>	<b>116,998</b>	<b>5,329</b>	<b>115,351</b>	<b>116,998</b>	<b>(1,647)</b>	<b>-1.4%</b>	<b>116,998</b>

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

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q4 Fourth Quarter						
Description	Rof	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>						
Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable E3 Municipalities		95	95	95	-	-
Department of Local Government: Community Development Workers (CDW) Operational Support Grant		22	22	22	-	-
<b>District Municipality:</b>						
Central Karoo District Municipality		76	-	76	-	-
<b>Other grant providers:</b>						
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>						
Services SETA		366	-	366	(2)	-0.5%
		-	-	-	-	-
<b>Total capital expenditure of Approved Roll-overs</b>		<b>366</b>	<b>-</b>	<b>366</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>

### 2.8.7. Summary of Monthly Movements on Conditional Grants

The table below provide a summary of the movements on the conditional grants for the 4<sup>th</sup> quarter (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 amounted to R 2,602 million.

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

## 2.8.8. Table SC8: Councillor and staff benefits

WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter										
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 %	Fu0 Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5,359	5,876	5,945	354	5,208	5,945	(739)	-12%	5,945
Pension and UIF Contributions		182	174	108	-	99	108	(9)	-8%	108
Medical Aid Contributions		3	-	5	-	5	5	(0)	0%	5
Motor Vehicle Allowance		136	148	136	11	136	136	-	-	136
Cellphone Allowance		529	569	582	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>6,265</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>										
Basic Salaries and Wages	3	3,159	4,438	3,180	254	2,666	3,180	(515)	-16%	3,180
Pension and UIF Contributions		297	295	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
Motor Vehicle Allowance		86	80	180	25	200	180	20	11%	180
Cellphone Allowance		77	72	83	6	83	83	-	-	83
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	0	37	7	54	37	17	44%	37
Payments in lieu of leave		416	-	48	-	49	49	(0)	0%	49
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		258	329	288	25	256	288	-	-	288
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	84,266	6,670	80,325	84,286	(3,962)	-5%	84,286
Pension and UIF Contributions		13,752	15,971	14,650	1,132	13,904	14,650	(848)	-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	4,042	373	4,428	4,082	348	8%	4,082
Performance Bonus		6,096	6,552	6,016	4	6,028	6,016	12	0%	6,016
Motor Vehicle Allowance		81	224	251	27	239	251	(13)	-5%	251
Cellphone Allowance		157	167	153	12	144	153	(9)	-8%	153
Housing Allowances		423	403	402	36	405	402	3	1%	402
Other benefits and allowances		4,918	5,233	5,453	394	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	(160)	-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>191,891</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>133,486</b>	<b>128,707</b>	<b>9,817</b>	<b>121,248</b>	<b>128,707</b>	<b>(5,459)</b>	<b>-4%</b>	<b>128,707</b>

### 2.8.9. Overtime table per department

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

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

Directorate	Original Budget	Adjusted Budget	Month actual (June 2024)	YearTD actual (July 2023 - June 2024)	% spend of Adjusted Budget
Office of the Municipal Manager	-	5,000	-	233	5%
Corporate Services	85,000	79,999	1,388	3,901	5%
Financial Services	170,000	370,002	20,231	323,398	87%
Infrastructure Services	1,282,707	2,066,518	217,263	2,365,714	114%
Community Services	1,049,487	1,560,088	107,298	1,428,021	92%
<b>Total</b>	<b>2,587,194</b>	<b>4,081,607</b>	<b>346,180</b>	<b>4,121,268</b>	<b>101%</b>

The cost of employment were closely monitored during the 2023/24 financial year specifically expenditure on overtime cost to ensure that this cost remain within the budget allocated. Overtime in total for the year were overspend by 1%.

**2.8.10. Deviations**

The Supply Chain Management (SCM) Implementation report for the 4<sup>th</sup> quarter (April – June 2024) indicate that there were nine deviations that were approved by the Accounting Officer during the 4<sup>th</sup> quarter. The total amount of these deviations was R 567,396.20 see attached **Annexure A**, the SCM Implementation report for the 4<sup>th</sup> quarter of the 2023/24 financial year.

**2.8.11. Withdrawals from municipal bank account**

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

See attached **Annexure B**.

**2.8.12. Loans and borrowing for 4<sup>th</sup> quarter**

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

BEAUFORT WEST MUNICIPALITY : LOAN REGISTER AS AT 30 JUNE 2024											
Loan No.	Contract nr	External loans	Institution	Rate	Term	Balance	Received	Interest	Capital Redemption	Balance	Maturity
						2023/07/01	2023/2024	2023/2024	2023/2024	2024/06/30	Date
103464/2	61000923	Sewerage Farm Merweville	DBSA	6.75	15	415,141.21	-	23,651.16	272,139.30	143,001.91	31/12/2029
103464/1	61000922	20MVA Transformer - Sub Station	DBSA	10.90	20	2,493,422.07	-	265,306.37	280,435.32	2,212,986.75	31/12/2029
103464/1	61000922	Farm Hansrivier	DBSA	10.90	20	1,252,872.70	-	133,308.80	140,910.66	1,111,962.04	31/12/2029
103464/1	61000922	Pressure Control System	DBSA	10.90	20	361,484.58	-	38,462.87	40,656.19	320,828.39	31/12/2029
						<b>4,522,920.56</b>	<b>-</b>	<b>460,729.20</b>	<b>734,141.47</b>	<b>3,788,779.09</b>	

Repayments are made bi-annually, in December (R 597,435.58) and June ( R 597,435.22) of each financial year. The next installment is due and payable in December 2024.

### 2.8.13. Section 66 Report

The table below provides all the expenditure incurred by the municipality on staff salaries, wages, allowances and benefits as at the end of the 4<sup>th</sup> quarter of the 2023/24 financial year.

MFMA Section 66 Monthly Report																
EXPENDITURE ON STAFF BENEFITS for the PERIOD JULY 2023 - JUNE 2024																
TYPE OF EXPENDITURE	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL Jul-23	ACTUAL Aug-23	ACTUAL Sep-23	ACTUAL Oct-23	ACTUAL Nov-23	ACTUAL Dec-23	ACTUAL Jan-24	ACTUAL Feb-24	ACTUAL Mar-24	ACTUAL Apr-24	ACTUAL May-24	ACTUAL Jun-24	YTD ACTUAL	%
Basic Salaries and Wages	R 97,095,134	R 87,480,585	R 6,891,095	R 6,870,881	R 5,964,344	R 6,900,599	R 6,941,877	R 6,904,829	R 7,037,311	R 6,842,916	R 6,916,198	R 6,846,426	R 6,920,848	R 6,917,402	R 83,870,676	85%
Pension and UIF Contributions	R 16,123,676	R 14,821,406	R 1,183,188	R 1,184,282	R 1,179,643	R 1,174,307	R 1,174,803	R 1,171,536	R 1,179,520	R 1,176,639	R 1,187,142	R 1,182,963	R 1,194,240	R 1,173,238	R 14,173,796	95%
Medical Aid Contributions	R 2,946,127	R 2,238,262	R 171,420	R 171,420	R 179,361	R 177,236	R 177,239	R 179,401	R 201,491	R 205,802	R 228,162	R 224,793	R 227,416	R 222,300	R 2,359,899	106%
Overtime	R 2,587,194	R 4,681,807	R 274,788	R 218,899	R 249,485	R 289,000	R 268,633	R 287,862	R 597,818	R 441,597	R 359,827	R 459,199	R 368,211	R 346,199	R 4,121,268	101%
Performance Bonus	R 107,178	R 112,324	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	0%
Bonus	R 6,351,517	R 6,918,952	R 37,168	R 18,479	R 43,848	R 9,902	R -	R 5,889,624	R 1,079	R 7,498	R -	R -	R 22,393	R 7,825	R 6,035,645	100%
Motor Vehicle Allowance	R 284,134	R 431,302	R 28,502	R 28,502	R 28,502	R 28,502	R 28,502	R 28,502	R 28,502	R 28,502	R 28,502	R 28,502	R 28,502	R 28,502	R 368,802	85%
Essential User	R 3,069,840	R 2,640,966	R 202,356	R 233,882	R 216,857	R 214,439	R 210,055	R 210,055	R 210,055	R 210,055	R 210,055	R 210,055	R 210,055	R 210,055	R 216,900	97%
Cellphone Allowance	R 230,400	R 216,300	R 18,350	R 18,350	R 18,350	R 18,350	R 18,350	R 18,350	R 18,350	R 18,350	R 18,350	R 18,350	R 18,350	R 18,350	R 17,900	98%
Housing Allowances	R 403,110	R 491,778	R 33,382	R 33,382	R 33,382	R 32,328	R 33,382	R 33,382	R 33,382	R 33,382	R 34,459	R 34,459	R 34,459	R 34,459	R 34,522	101%
Other benefits and allowances	R 2,219,818	R 5,082,125	R 384,539	R 556,959	R 386,093	R 395,738	R 397,137	R 421,784	R 408,683	R 412,974	R 401,775	R 437,480	R 417,543	R 428,728	R 5,049,111	99%
Scarcity	R 328,808	R 287,580	R 18,164	R 18,164	R 17,529	R 17,529	R 18,084	R 18,194	R 23,907	R 23,907	R 23,907	R 24,608	R 24,608	R 24,608	R 24,636	91%
Payments in lieu of leave	R -	R 361,947	R 75,578	R 10,707	R 182,798	R 58,905	R -	R 46,665	R 5,874	R 26,168	R 26,400	R 10,279	R 62,324	R 49,818	R 518,485	144%
Long service awards	R 981,858	R 896,782	R -	R -	R 131,384	R 12,969	R 88,820	R 114,958	R 144,497	R 82,330	R 148,248	R -	R -	R -	R 7,192	83%
Post-retirement benefit obligations	R 1,475,000	R 1,563,705	R 120,611	R 120,611	R 120,611	R 120,611	R 120,611	R 120,611	R 130,038	R 130,038	R 130,038	R 130,038	R 130,038	R 130,038	R 130,038	97%
<b>TOTAL</b>	<b>R 131,488,283</b>	<b>R 126,707,221</b>	<b>R 8,420,970</b>	<b>R 9,579,238</b>	<b>R 8,760,797</b>	<b>R 9,447,769</b>	<b>R 9,471,452</b>	<b>R 15,423,128</b>	<b>R 10,098,710</b>	<b>R 9,654,355</b>	<b>R 9,897,997</b>	<b>R 9,819,447</b>	<b>R 9,872,731</b>	<b>R 9,917,094</b>	<b>R 121,272,548</b>	<b>96%</b>
<b>Note: on Other benefits and allowances</b>																
Group Insurance	R 85,873	R 33,219	R 4,284	R 4,284	R 3,214	R 3,214	R 3,214	R 2,144	R 2,144	R 2,144	R 2,144	R 2,144	R 2,144	R 2,144	R 33,219	100%
Uniform Allowances	R 105,000	R 209,000	R -	R 109,000	R -	R -	R -	R 22,000	R -	R -	R -	R -	R -	R -	R 182,000	81%
Standby Allowances	R 2,000,900	R 2,635,467	R 201,101	R 214,273	R 224,371	R 206,048	R 214,527	R 188,987	R 212,182	R 208,128	R 218,870	R 208,474	R 207,098	R 207,098	R 2,521,388	96%
Acting Allowance	R -	R 2,256,636	R 174,629	R 175,788	R 164,229	R 179,222	R 175,151	R 194,798	R 183,515	R 196,490	R 183,853	R 212,187	R 204,727	R 215,310	R 2,261,686	100%
Bargaining Council Levies	R 69,937	R 58,813	R 4,324	R 4,313	R 4,279	R 4,299	R 4,245	R 4,245	R 4,222	R 4,211	R 4,245	R 4,199	R 4,199	R 4,178	R 50,914	90%
<b>Total</b>	<b>R 2,219,910</b>	<b>R 5,082,125</b>	<b>R 384,539</b>	<b>R 556,959</b>	<b>R 386,093</b>	<b>R 395,738</b>	<b>R 397,137</b>	<b>R 421,784</b>	<b>R 408,683</b>	<b>R 412,974</b>	<b>R 401,775</b>	<b>R 437,480</b>	<b>R 417,543</b>	<b>R 428,728</b>	<b>R 5,049,111</b>	<b>99%</b>

**2.8.14. Municipal Debt Relief**

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

See attached **Annexure C**.



## 2.8.15. Cost Containment Report

BEAUFORT WEST MUNICIPALITY (WC053) - COST CONTAINEMENT REPORT QUARTER 4 - JULY 2023 TO JUNE 2024					
Line Items	Original Budget 2023-24	Adjusted Budget 2023-24	Q4: Year-to Date Budget	Q4: Year-to Date Actual	Savings
Use of consultants	5,062,656	10,151,750	10,151,750	9,278,383	873,367
Vehicles used for political office – bearers	-	-	-	-	-
Travel and subsistence	558,420	563,620	563,620	561,424	2,196
Domestic accommodation	415,950	428,250	428,250	287,144	141,106
Credit cards	-	-	-	-	-
Sponsorships, events and catering	161,815	85,000	85,000	81,604	3,396
Communication	2,485,018	2,510,050	2,510,050	1,896,559	613,491
Conferences, meetings and study tours; and Other related expenditure items.	-	-	-	-	-
Overtime	2,587,194	4,081,607	4,081,607	4,121,268	(39,661)
Standby	2,000,000	2,535,457	2,535,457	2,521,386	14,071
Acting Allowance	-	2,256,636	2,256,636	2,261,595	(4,959)
Furniture & Office Equipment	-	126,087	126,087	4,174	121,913
Other	-	-	-	-	-
<b>TOTAL COST CONTAINMENT</b>	<b>13,271,053</b>	<b>22,738,457</b>	<b>22,738,457</b>	<b>21,013,536</b>	<b>1,724,921</b>



MUNISIPALITEIT - MUNICIPALITY - UMASIPALA-WASE <sup>5/1/21</sup>

BEAUFORT-WES/BEAUFORT WEST/BHOBHOFOLO

KANTOOR VAN DIE DIREKTEUR : FINANSIËLE DIENSTE

OFFICE OF THE DIRECTOR : FINANCIAL SERVICES

Verwysing  
Reference  
Isiathiso

Navrae  
Enquiries  
Imibuzo

Datum  
Date  
Umhla

2024/07/12



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6970

## MEMORANDUM TO THE MUNICIPAL MANAGER

### MONTHLY REPORTING: MONTHLY BUDGET STATEMENT – JUNE 2024

In terms of section 71(1) of the Municipal Finance Management Act (Act 56 of 2003) (MFMA) the accounting officer of a municipality must by no later than 10 working days after the end of each month submit to, amongst others, the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget.

Please find attached the monthly budget statement for June 2024.

Kindly submit the report to the Mayor before the end of July 2024.

**DIRECTOR: FINANCIAL SERVICES**

KLASSE	OPDRAG
KK	Account

# **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	45,945	46,421	(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	2,694	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>332,827</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 Councilors	5,266	5,806	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)	1,918	2,252	(634)	-28%	2,252
Inventory consumed and bulk purchases	91,752	118,933	117,214	18,948	107,572	117,214	(9,642)	-8%	117,214
Transfers and subsidies	588	-	-	-	-	-	-	-	-
Other expenditure	115,838	123,899	154,257	54,499	161,595	154,257	7,438	5%	154,257
<b>Total Expenditure</b>	<b>359,200</b>	<b>411,445</b>	<b>434,042</b>	<b>89,408</b>	<b>424,967</b>	<b>434,042</b>	<b>(9,086)</b>	<b>-2%</b>	<b>434,042</b>
<b>Surplus/(Deficit)</b>	<b>(26,373)</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	15,968	16,194	(226)	-1%	16,194
Transfers and subsidies - capital (in-kind)	2,985	-	366	-	366	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	48,929	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)	-48%	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	-	451,731	-	-	-	456,473
Total current liabilities	170,866	126,730	115,270	-	208,382	-	-	-	115,270
Total non current liabilities	50,605	108,509	133,224	-	50,605	-	-	-	133,224
Community wealth/Equity	<b>348,716</b>	<b>368,000</b>	<b>368,870</b>	-	<b>394,959</b>	-	-	-	<b>368,870</b>
<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 monthly/year end</b>	<b>14,860</b>	<b>19,606</b>	<b>27,017</b>	<b>-</b>	<b>18,838</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 Dye	151-180 Dye	181 Dye-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	127,567

#### 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) - 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
R thousands										
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		166,019	164,405	150,777	47,354	153,909	150,777	3,126	2%	150,777
Executive and council		45,224	11,932	11,094	24	11,546	11,854	(8)	0%	11,054
Finance and administration		123,795	92,473	138,823	47,330	161,957	138,823	3,134	2%	138,823
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		15,130	60,775	39,633	18,381	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	4,038	2,523	388	2,580	2,023	(83)	-4%	2,623
Public safety		4,443	67,582	26,682	18,285	29,110	26,582	2,258	8%	26,582
Housing		160	589	1,136	-	1,071	1,135	(64)	-6%	1,136
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		5,888	4,399	8,354	1,708	8,097	8,154	(288)	-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	1,398	5,207	6,313	(106)	-2%	6,313
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		198,199	244,666	255,033	18,010	227,317	235,033	(27,716)	-11%	235,033
Energy sources		105,001	135,232	148,458	11,352	131,957	146,456	(14,489)	-10%	146,456
Water management		45,680	42,427	41,788	1,410	37,517	41,786	(4,269)	-10%	41,786
Waste water management		28,696	38,758	36,230	2,096	33,042	36,299	(3,257)	-9%	36,299
Waste management		18,811	28,272	30,499	1,151	24,791	30,492	(5,701)	-16%	30,492
Other	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>386,206</b>	<b>434,287</b>	<b>453,198</b>	<b>84,451</b>	<b>430,236</b>	<b>403,198</b>	<b>(22,938)</b>	<b>-5%</b>	<b>453,198</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		100,821	64,319	161,270	10,204	119,037	101,278	11,787	12%	101,270
Executive and council		18,872	15,939	15,356	2,337	20,324	15,356	12,988	84%	15,356
Finance and administration		89,713	77,168	84,724	7,789	83,365	84,724	(1,359)	-2%	84,724
Internal audit		1,236	1,219	1,190	97	1,268	1,190	178	15%	1,190
<i>Community and public safety</i>		72,284	94,633	97,337	49,068	87,787	87,337	(9,540)	-10%	97,337
Community and social services		14,125	11,225	11,153	1,058	11,369	11,153	216	2%	11,153
Sport and recreation		7,603	7,203	8,737	872	7,569	8,737	(1,174)	-13%	8,737
Public safety		48,525	73,683	74,842	47,013	66,625	74,842	(8,217)	-11%	74,842
Housing		1,721	2,522	2,604	117	2,244	2,604	(360)	-14%	2,604
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		23,427	30,704	32,009	5,684	27,613	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	19,482	20,254	2,682	19,664	20,254	(590)	-3%	20,254
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		103,598	191,719	203,483	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	30,514	34,532	4,028	38,808	34,832	3,976	11%	34,832
Waste water management		20,660	17,770	16,350	1,818	23,689	18,350	7,238	44%	18,350
Waste management		16,907	17,111	18,134	1,625	22,685	18,134	4,751	26%	18,134
Other		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>369,200</b>	<b>411,465</b>	<b>434,042</b>	<b>89,498</b>	<b>424,937</b>	<b>434,042</b>	<b>(9,066)</b>	<b>-2%</b>	<b>434,042</b>
<b>Surplus/(Deficit) for the year</b>		<b>19,007</b>	<b>22,822</b>	<b>19,156</b>	<b>(5,047)</b>	<b>5,302</b>	<b>19,156</b>	<b>(13,859)</b>	<b>-72%</b>	<b>19,156</b>

#### 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 Outcomes	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue by Vote</b>										
Vote 1 - MUNICIPAL MANAGER	1	8,579	8,732	8,754	12	8,725	8,754	(30)	-0.3%	8,754
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		184,209	278,287	285,885	18,585	210,865	285,885	(75,320)	-26.3%	285,885
Vote 4 - DIRECTORATE: CORPORATE SERVICES		45,738	11,852	14,430	1,398	14,113	14,430	(317)	-2.2%	14,430
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		112,251	25,292	71,428	48,138	127,745	71,428	56,319	78.8%	71,428
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		38,431	112,124	72,802	20,340	99,011	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>434,287</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>										
Vote 1 - MUNICIPAL MANAGER	1	11,610	7,815	7,275	1,818	21,348	7,275	14,073	183.4%	7,275
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		175,621	215,920	233,811	28,862	212,948	233,611	(20,663)	-8.8%	233,611
Vote 4 - DIRECTORATE: CORPORATE SERVICES		39,927	38,752	39,931	3,879	39,089	39,931	(882)	-2.2%	39,931
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		57,771	40,570	42,812	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	99,388	108,534	4,211	87,119	108,534	(21,415)	-20%	108,534
Service charges - Water		16,980	15,525	13,718	(251)	11,582	13,718	(2,135)	-18%	13,718
Service charges - Waste Water Management		26,478	23,478	23,340	1,480	20,093	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	1,506	178	2,519	1,506	914	57%	1,506
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		7,852	10,639	11,209	777	9,189	11,209	(2,021)	-19%	11,209
Interest from Current and Non Current Assets		2,121	750	2,115	721	2,694	2,115	-	-	2,115
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,252	1,838	1,838	148	1,573	1,838	(265)	-14%	1,838
License and permits		-	295	298	23	214	298	(84)	-28%	298
Operational Revenue		2,587	1,182	1,279	352	2,589	1,279	1,279	100%	1,279
<b>Non-Exchange Revenue</b>										
Property rates		45,597	50,621	48,421	3,233	48,845	48,421	(1,575)	-3%	48,421
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		44,668	66,536	70,464	59,454	75,295	70,464	4,782	7%	70,464
License and permits		181	192	192	12	170	192	(21)	-11%	192
Transfers and subsidies - Operational		82,215	95,971	101,752	2,334	99,717	101,752	(2,035)	-2%	101,752
Interest		2,587	3,284	3,107	245	3,063	3,107	(45)	-1%	3,107
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	32,683	32,926	7,485	39,467	32,926	6,541	20%	32,926
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		4,315	-	-	58	174	-	174	#DIV/0!	-
<b>Discontinued Operations</b>										
Total Revenue (excluding capital transfers and contributions)		332,927	410,211	436,533	81,336	413,925	436,638	(22,713)	-5%	436,638
<b>Expenditure By Type</b>										
Employee related costs		125,625	133,488	126,707	9,617	121,248	126,707	(5,458)	-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	21,554	23,764	2,459	17,443	23,764	(6,321)	-27%	23,764
Debt/Impairment		42,844	74,412	84,527	44,574	66,465	84,527	1,988	3%	84,527
Depreciation and amortisation		20,947	26,248	26,805	6,687	26,805	26,805	-	-	26,805
Interest		8,284	2,091	2,252	(556)	1,618	2,252	(634)	-28%	2,252
Contracted services		21,032	14,956	30,268	5,024	25,233	30,268	(5,035)	-17%	30,268
Transfers and subsidies		588	-	-	-	-	-	-	-	-
Irrecoverable debts written off		17,886	-	20,832	-	20,885	20,832	53	0%	20,832
Operational costs		33,925	34,522	36,630	4,742	46,891	38,630	10,261	27%	38,630
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		171	-	-	58	191	-	191	#DIV/0!	-
Total Expenditure		359,200	411,465	434,042	89,498	424,957	434,042	(9,088)	-2%	434,042
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations)		52,314	15,057	16,194	3,112	15,966	15,194	(772)	(0)	16,194
Transfers and subsidies - capital (in-kind)		2,965	-	365	-	368	365	2	0	368
Surplus/(Deficit) after capital transfers & contributions		19,007	22,802	19,155	(5,047)	5,302	19,155	-	-	19,155
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		19,007	22,802	19,155	(5,047)	5,302	19,155	-	-	19,155
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		19,007	22,802	19,155	(5,047)	5,302	19,155	-	-	19,155
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		19,007	22,802	19,155	(5,047)	5,302	19,155	-	-	19,155

#### 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) - M 12 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	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		26,414	6,150	5,985	1,250	5,606	5,985	(379)	-6%	5,985
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		1,408	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		4,777	7,498	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>32,598</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		30	-	118	18	22	118	(56)	-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>1,268</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		2,270	3,653	2,422	336	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	194	(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>44,233</b>	<b>7,228</b>	<b>6,310</b>	<b>676</b>	<b>6,227</b>	<b>6,310</b>	<b>17</b>	<b>0%</b>	<b>6,310</b>
Energy services		15,295	-	-	16	16	-	16	#DIV/0!	-
Water management		25,823	-	1,074	569	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
Other		-	-	-	-	-	-	-	-	-
<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	1,564	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 Depar/ Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		2,827	-	316	-	320	316	2	1%	316
<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>
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1,912	884	1,844	169	998	1,844	(846)	-46%	1,844
<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	Full Year Forecast
R thousands	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		15,311	16,807	27,017	18,838	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	54,726	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	142,256	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>										
<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	2,147	26,866	24,515	2,350	10%	24,515
Transfers and Subsidies - Operational		90,686	96,971	100,893	158	99,176	100,893	(1,717)	-2%	100,893
Transfers and Subsidies - Capital		50,163	16,057	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)	(336,549)	(62,262)	(290,930)	(305,549)	(44,619)	13%	(336,549)
Interest		(6,090)	(2,091)	(2,252)	(225)	(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>33,080</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		(755)	(877)	(1,119)	(597)	(1,195)	(1,119)	75	-7%	(1,119)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(755)</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>(50,165)</b>	<b>3,386</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	19,605	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>	230,000.36	2,392,006.54	- 2,227,264.85	-	-	-	<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 Days	151-180 Days	181 Days-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	608	671	21,536	31,116	25,159	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,828	370	325	554	486	376	275	3,065	15,206	5,636	
Receivables from Non-exchange Transactions - Property Rates	1400	4,306	970	859	613	781	748	743	37,804	47,026	40,829	
Receivables from Exchange Transactions - Waste Water Management	1500	3,481	947	920	666	681	661	656	35,864	44,730	39,367	
Receivables from Exchange Transactions - Waste Management	1600	1,934	605	591	581	573	554	563	27,163	27,646	24,416	
Receivables from Exchange Transactions - Property Rental Debtors	1700	2	1	2	1	1	1	1	60	60	54	
Interest on Arrear Debtor Accounts	1810	-	-	-	0	0	21	0	1,040	1,061	1,061	
Recoverable unauthorized, irregular, bulkie and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	282	707	144	153	120	114	202	37,320	38,572	37,836	
<b>Total By Income Source</b>	<b>2000</b>	<b>22,341</b>	<b>4,573</b>	<b>3,623</b>	<b>4,035</b>	<b>3,822</b>	<b>3,482</b>	<b>3,302</b>	<b>159,842</b>	<b>205,320</b>	<b>174,583</b>	
<b>2022/23 - totals only</b>												
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	2200	2,564	467	312	322	362	303	265	17,968	22,547	19,219	
Commercial	2300	4,058	389	408	514	454	386	314	17,545	24,168	19,313	
Households	2400	15,537	3,657	3,661	3,038	3,647	2,728	2,658	122,549	156,263	134,019	
Other	2500	182	66	52	60	60	67	65	1,799	2,343	2,042	
<b>Total By Customer Group</b>	<b>2600</b>	<b>22,341</b>	<b>4,573</b>	<b>3,623</b>	<b>4,035</b>	<b>3,822</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	84,359	
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	58	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 - M 12 June					
Investments by maturity Name of institution & Investment ID	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands					
<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>
<b>M01 - July 2023</b>	Investment Top Up	22,027,750.00
<b>M01 - July 2023</b>	Investment Withdrawals	- 1,584,453.34
<b>M01 - July 2023</b>	Interest Capitalised	-
<b>Balance - 31 July 2023</b>		<b>32,761,406.59</b>
<b>M02 - August 2023</b>	Investment Top Up	2,185,000.00
<b>M02 - August 2023</b>	Investment Withdrawals	- 5,948,352.15
<b>M02 - August 2023</b>	Interest Capitalised	-
<b>Balance - 31 August 2023</b>		<b>28,998,054.44</b>
<b>M03 - September 2023</b>	Investment Top Up	7,173,210.33
<b>M03 - September 2023</b>	Investment Withdrawals	- 6,984,864.77
<b>M03 - September 2023</b>	Interest Capitalised	615,795.51
<b>M03 - September 2023</b>	Admin / Service Fees	- 50.00
<b>Balance - 30 September 2023</b>		<b>29,802,145.51</b>
<b>M04 - October 2023</b>	Investment Top Up	-
<b>M04 - October 2023</b>	Investment Withdrawals	- 1,345,597.90
<b>M04 - October 2023</b>	Interest Capitalised	-
<b>Balance - 31 October 2023</b>		<b>28,456,547.61</b>
<b>M05 - November 2023</b>	Investment Top Up	5,097,743.22
<b>M05 - November 2023</b>	Investment Withdrawals	- 14,744,594.43
<b>M05 - November 2023</b>	Interest Capitalised	-
<b>Balance - 30 November 2023</b>		<b>18,809,696.40</b>
<b>M06 - December 2023</b>	Investment Top Up	2,320,425.00
<b>M06 - December 2023</b>	Investment Withdrawals	-
<b>M06 - December 2023</b>	Interest Capitalised	459,960.73
<b>M06 - December 2023</b>	Admin / Service Fees	- 550.00
<b>Balance - 31 December 2023</b>		<b>21,589,532.13</b>
<b>M07 - January 2024</b>	Investment Top Up	-
<b>M07 - January 2024</b>	Investment Withdrawals	-
<b>M07 - January 2024</b>	Interest Capitalised	-
<b>M07 - January 2024</b>	Admin / Service Fees	-
<b>Balance - 31 January 2024</b>		<b>21,589,532.13</b>
<b>M08 - February 2024</b>	Investment Top Up	1,135,000.00
<b>M08 - February 2024</b>	Investment Withdrawals	-
<b>M08 - February 2024</b>	Interest Capitalised	-
<b>M08 - February 2024</b>	Admin / Service Fees	-
<b>Balance - 29 February 2024</b>		<b>22,724,532.13</b>
<b>M09 - March 2024</b>	Investment Top Up	15,000,000.00
<b>M09 - March 2024</b>	Investment Withdrawals	- 1,500,000.00
<b>M09 - March 2024</b>	Interest Capitalised	443,957.51
<b>M09 - March 2024</b>	Admin / Service Fees	- 750.00
<b>Balance - 31 March 2024</b>		<b>36,667,739.64</b>
<b>M10 - April 2024</b>	Investment Top Up	1,576,000.00
<b>M10 - April 2024</b>	Investment Withdrawals	- 7,350,972.10
<b>M10 - April 2024</b>	Interest Capitalised	-
<b>M10 - April 2024</b>	Admin / Service Fees	-
<b>Balance - 30 April 2024</b>		<b>30,892,767.54</b>
<b>M11 - May 2024</b>	Investment Top Up	-
<b>M11 - May 2024</b>	Investment Withdrawals	- 8,992,503.40
<b>M11 - May 2024</b>	Interest Capitalised	-
<b>M11 - May 2024</b>	Admin / Service Fees	-
<b>Balance - 31 May 2024</b>		<b>21,900,264.14</b>
<b>M12 - June 2024</b>	Investment Top Up	-
<b>M12 - June 2024</b>	Investment Withdrawals	- 10,500,000.00
<b>M12 - June 2024</b>	Interest Capitalised	706,094.46
<b>M12 - June 2024</b>	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>		81,264	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	730	719	-	719	719	-		719
Local Government Financial Management Grant (LFMG)		2,085	2,185	2,185	-	2,185	2,185	-		2,185
Expanded Public Works Programme Integrated Grant (EPWP)		1,138	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	-	10,835	10,919	(84)	-0.8%	10,919
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 30 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		258	-	-	-	-	-	-		-
Department of Local Government - Western Cape Municipal Intervention Grant		180	-	800	-	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	-	2,126	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	96,991	100,869	158	101,233	100,863	340	0.3%	100,063
<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 Intervention 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	50,163	15,057	16,105	-	16,105	16,105	-		16,105
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	140,838	112,027	116,968	158	117,338	116,968	340	0.3%	116,168

## 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							
		Av/bed 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>										
National Government:		80,884	87,823	87,890	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	716	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	1,280	1,372	(92)	-6.1%	1,372
Other transfers and grants (insert description)		-	-	-	-	-	-	-	-	-
Provincial Government:		10,323	8,211	10,830	1,509	9,262	10,830	(1,579)	-14.9%	10,830
Human Settlements Development Grant (Bansubaniis)		-	932	1,135	-	1,071	1,135	(64)	-5.7%	1,135
Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable E3 Municipalities		6,504	7,053	7,069	360	6,368	7,069	(671)	-9.5%	7,069
Department of Local Government: Community Development Workers (CDW) Operational Support Grant		368	226	226	-	198	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		1,038	-	-	-	-	-	-	-	-
Provincial Treasury: Western Cape Municipal Recovery Services Grant		1,893	-	-	-	-	-	-	-	-
Human Settlements: Municipal Acquisition 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		-	-	500	450	600	600	-	-	600
Other transfers and grants (insert description)		-	-	-	-	-	-	-	-	-
District Municipality:		415	-	-	-	-	-	-	-	-
Central Karoo District Municipality		415	-	-	-	-	-	-	-	-
Other grant providers:		173	836	2,124	372	2,381	2,124	238	11.2%	2,124
Chemical Industries Education & Training Authority		173	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>		<b>91,787</b>	<b>96,071</b>	<b>100,804</b>	<b>2,218</b>	<b>99,165</b>	<b>100,804</b>	<b>(1,418)</b>	<b>-1.4%</b>	<b>100,804</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		50,898	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)		16,692	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		28,438	-	-	-	-	-	-	-	-
Other capital transfers (insert description)		-	-	-	-	-	-	-	-	-
Provincial Government:		1,415	-	2,124	1,315	2,093	2,124	(50)	-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 Local Sheddling Relief Grant		1,115	-	-	-	-	-	-	-	-
Department of Local Government: Municipal Water Resilience Grant		-	-	1,200	698	1,200	1,200	(0)	0.0%	1,200
Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable E3 Municipalities		-	-	89	57	89	89	-	-	89
District Municipality:		-	-	-	-	-	-	-	-	-
Central Karoo District Municipality		-	-	-	-	-	-	-	-	-
Other grant providers:		418	-	-	-	-	-	-	-	-
Services SETA		418	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants:</b>		<b>52,732</b>	<b>15,057</b>	<b>16,194</b>	<b>3,112</b>	<b>15,968</b>	<b>16,194</b>	<b>(226)</b>	<b>-1.4%</b>	<b>16,194</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>144,529</b>	<b>112,027</b>	<b>116,998</b>	<b>5,330</b>	<b>115,351</b>	<b>116,998</b>	<b>(1,647)</b>	<b>-1.4%</b>	<b>116,998</b>

### 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>						
Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable E3 Municipalities		95	95	95	-	
Department of Local Government: Community Development Workers (CDW) Operational Support Grant		22	22	22	-	
<b>District Municipality:</b>						
Central Karoo District Municipality		76	-	76	-	
<b>Other grant providers:</b>						
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>						
Services SETA		368	-	368	(2)	-0.5%
		368	-	368	(2)	-0.5%
<b>Total capital expenditure of Approved Roll-overs</b>		<b>368</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		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5,358	5,876	5,945	354	5,206	5,945	(739)	-12%	5,945
Pension and UIF Contributions		192	174	108	-	96	108	(9)	-6%	108
Medical Aid Contributions		3	-	2	-	5	5	(0)	0%	5
Motor Vehicle Allowance		138	148	136	11	136	136	-	-	136
Cellphone Allowance		528	558	582	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>6,268</b>	<b>6,806</b>	<b>6,808</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>										
Basic Salaries and Wages		3,159	4,433	3,180	254	2,668	3,180	(515)	-16%	3,180
Pension and UIF Contributions		267	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
Motor Vehicle Allowance		86	80	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	-	88	49	(0)	0%	49
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		258	329	268	26	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>-6%</b>	<b>4,309</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		83,200	92,657	84,288	5,670	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		3,854	2,597	4,082	373	4,428	4,082	346	8%	4,082
Performance Bonus		6,096	6,552	6,016	4	6,026	6,016	12	0%	6,016
Motor Vehicle Allowance		81	224	251	27	239	251	(13)	-5%	251
Cellphone Allowance		157	187	153	12	144	153	(9)	-6%	153
Housing Allowances		423	403	402	36	405	402	3	1%	402
Other benefits and allowances		4,818	5,233	5,453	284	4,819	5,453	(634)	-12%	5,453
Payments in lieu of leave		138	-	313	44	477	313	185	53%	313
Long service awards		482	962	896	7	736	806	(159)	-18%	898
Post-retirement benefit obligations		4,232	1,476	1,564	130	1,504	1,564	(50)	-3%	1,564
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,478	-	2,175	215	2,197	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>122,388</b>	<b>9,229</b>	<b>117,272</b>	<b>122,398</b>	<b>(5,127)</b>	<b>-4%</b>	<b>122,388</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>131,891</b>	<b>140,284</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>125,623</b>	<b>133,488</b>	<b>125,707</b>	<b>9,817</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 December 2023	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Total YTD	% of Adjusted Budget 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.



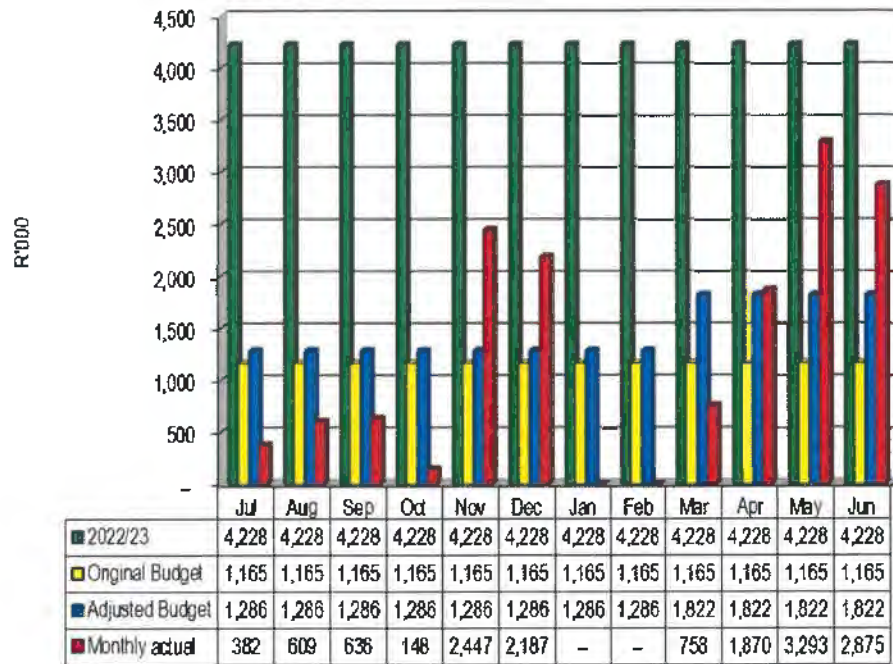
## 10. Capital programme performance

### 10.1 Supporting Table SC12

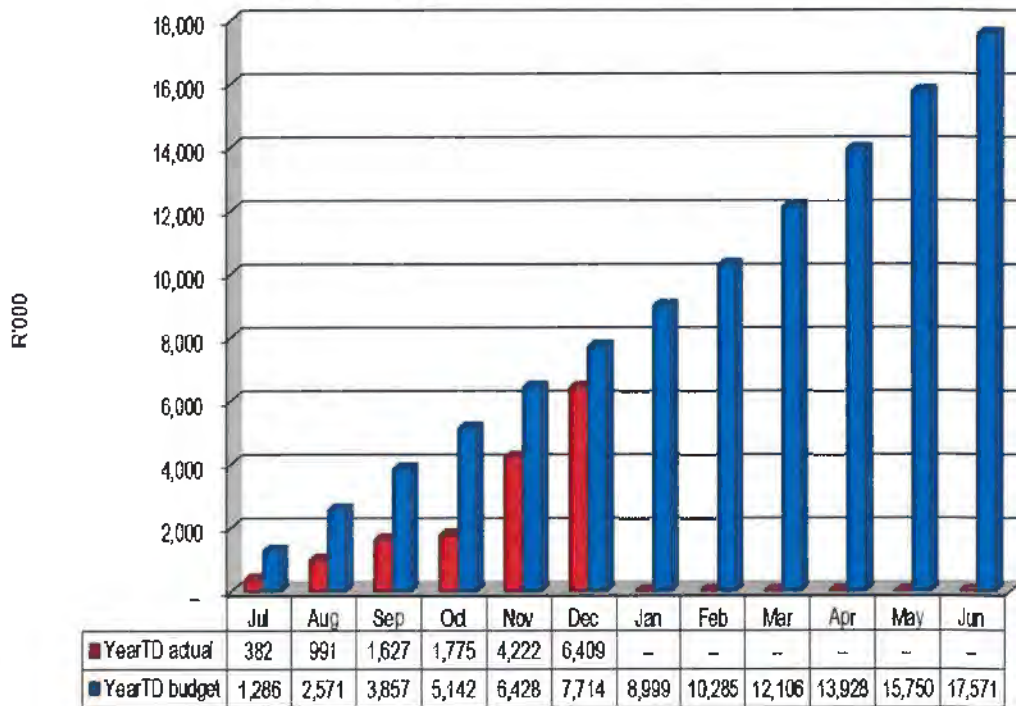
WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June									
Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
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%	28%
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%	38%
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>50,744</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 - 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										
Capital expenditure on new assets by Asset Class/Sub-class										
<b>Infrastructure</b>	1	25,905	2,091	4,832	--	4,834	4,822	(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		536	--	--	--	--	--	--	--	--
Storm water Conveyance		32	917	208	--	208	208	--	--	208
Alteration		--	--	--	--	--	--	--	--	--
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)	-6.3%	30
Dams and Weirs		--	--	--	--	--	--	--	--	--
Boreholes		24,729	--	--	--	--	--	--	--	--
Reservoirs		--	--	--	--	--	--	--	--	--
Pump Stations		--	--	--	--	--	--	--	--	--
Water Treatment Works		--	--	--	--	--	--	--	--	--
Risk Mains		--	--	--	--	--	--	--	--	--
Distribution		--	--	30	--	32	30	(2)	-6.3%	30
Distribution Points		--	--	--	--	--	--	--	--	--
PRV Stations		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Sanitation Infrastructure		--	--	8	--	8	8	--	--	8
Pump Station		--	--	--	--	--	--	--	--	--
Retreatment		--	--	8	--	8	8	--	--	8
Waste Water Treatment Works		--	--	--	--	--	--	--	--	--
Outlet Sewers		--	--	--	--	--	--	--	--	--
Toilet Facilities		--	--	--	--	--	--	--	--	--
Capital Spares		--	--	--	--	--	--	--	--	--
Solid Waste Infrastructure		--	4,174	4,588	--	4,588	4,588	--	--	4,588
Landfill Sites		--	4,174	4,588	--	4,588	4,588	--	--	4,588
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		--	--	--	--	--	--	--	--	--
Alteration		--	--	--	--	--	--	--	--	--
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		--	--	--	--	--	--	--	--	--

WC653 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			YTD variance	YTD variance %	Full Year Forecast		
		Applied Outcome	Original Budget	Adjusted Budget	Monthly actual				YearTD actual	YearTD budget
<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										
Clubs/Club Centres										
Fire/Am/Security Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Camelot/Canterbury										
Police										
Police										
Public Open Space										
Nature Reserves										
Public Abolition Facilities										
Markets										
Stalls										
Adaptors										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spaces										
<b>Sports and Recreation Facilities</b>										
Indoor Facilities										
Outdoor Facilities										
Capital Spaces										
<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>			78		78	78			78	
Operational Buildings			72		72	72			72	
Municipal Offices			72		72	72			72	
Pay/Security Halls										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spaces										
Housing										
Staff Housing										
Social Housing										
Capital Spaces										
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets										
<b>Intangible Assets</b>			571	241	490	571	74	17.9%	571	
Services										
Licences and Rights			571	241	490	571	74	12.9%	571	
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications			27	241	490	571	74	12.9%	571	
Local Government Software Applications										
Unspecified										
<b>Computer Equipment</b>		1,403		883	97	127	883	66.4	75.0%	883
Computer Equipment		1,403		883	97	127	883	486	75.0%	883
<b>Furniture and Office Equipment</b>		39		128		4	128	128	95.7%	128
Furniture and Office Equipment		39		128		4	128	122	95.7%	128
<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>Library Resources</b>										
Library Resources										
Mature										
Folklore and Protection										
Zoological plants and animals										
Immature										
Folklore and Protection										
Zoological plants and animals										
<b>Total Capital Expenditure on new assets</b>	1	27,800	8,081	8,164	308	8,832	6,188	480	10.7%	8,164

### 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										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
<b>Infrastructure</b>		2,831	5,233	7,038	1,888	6,649	7,028	379	5.4%	7,028
Roads Infrastructure		2,670	3,095	5,985	1,280	6,506	5,985	379	6.3%	5,985
Roads		2,570	3,095	5,985	1,280	6,506	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	588	1,043	1,043	0	0.0%	1,043
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	1,043	588	1,043	1,043	0	0.0%	1,043
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sewerage Infrastructure		-	2,137	-	-	-	-	-	-	-
Pump Station		-	2,137	-	-	-	-	-	-	-
Relocation		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

WQ053 Beaufort West - Supporting Table 9C13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June										
Description	Ref	2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2023/24		YTD variance	YTD Variance %	Full Year Forecast
						YearTD actual	YearTD budget			
<b>R thousands</b>										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
<b>Community Assets</b>			3,314	578	388	676	576			578
Community Facilities										
Malls										
Centres										
Cafeterias										
Clinics/Care Centres										
Hospitals/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoriums										
Halls										
Jails										
Public Open Space										
Nature Reserves										
Public Abitration Facilities										
Markets										
Stalls										
Abernoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities			3,314	578	388	676	576			578
Indoor Facilities										
Outdoor Facilities			3,314	578	388	676	576			578
Capital Spares										
<b>Historic Assets</b>										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<b>Intangible Assets</b>										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
<b>Other assets</b>										
Operational Buildings										
Municipal Offices										
Pty/Equity Holder										
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>										
Services										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>										
Computer Equipment										
<b>Furniture and Office Equipment</b>										
Furniture and Office Equipment										
<b>Mechanical 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>Library resources</b>										
Library resources										
Mature										
Policies and Protection										
Zoological plants and animals										
Immature										
Policies and Protection										
Zoological plants and animals										
<b>Total Capital Expenditure on renewal of existing assets</b>	1		3,928	7,604	3,207	7,626	7,604	279	0.0%	7,604

10.2.3 Supporting Table SC13e

WC059 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										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
<b>Infrastructure</b>		14,062	-	435	288	480	435	(15)	-3.0%	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
Reboulton		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2,562	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		2,562	-	-	-	-	-	-	-	-
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 upgrading of existing assets by asset class - M12 June										
Description	Ref	2023/24	2023/24			Budget Year 2023/24		2023/24		Full Year Forecast
		Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Community Facilities</b>										
Halls										
Centres										
Crèches										
Clinics/Day Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Cafeterias										
Theatres										
Libraries										
Computer/Crametoria										
Parks										
Public Open Space										
Nature Reserves										
Rabid Animal Facilities										
Markets										
Stalls										
Abercrombie										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities		2,220	328	1,847		1,882	1,847	(16)	-0.8%	1,847
Indoor Facilities										
Outdoor Facilities		2,220	328	1,847		1,882	1,847	(16)	-0.8%	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										
Key/Enquiry Points										
Building Plan Office										
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>										
Services										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Local 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>				181	72	133	181	37	11.0%	181
Machinery and Equipment				181	72	133	181	37	11.0%	181
<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>										
Marine										
Fishing and Protection										
Zoological plants and animals										
Invertebrate										
Fishing and Protection										
Zoo/Herbaria and arborea										
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	18,082		888	380	884	888	2	0.2%	888



## **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.

**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 .....

**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	Municipality
WC053	Central Karoo	Beaufort West

Monthly Performance Report																																													
Municipal Details			Part A						Part B					Part C				Part D				Part E					Part F																		
			Eskom And Bulk water current account						Compliance with a funded MTREF					FRP/BFP & Tariff Assessment				Electricity and water as collection tools				Quarterly collection of property rates and services charges					Maximization of Revenue Base			Overnight					Compliance Status										
Month	Code Descr	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
1.July	Beaufort West	WC053	Yes	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	80%	Not Compliant	
2.August	Beaufort West	WC053	Yes	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	76%	Not Compliant
3.September	Beaufort West	WC053	Yes	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	76%	Not Compliant
4.October	Beaufort West	WC053	Yes	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Not Compliant
5.November	Beaufort West	WC053	Yes	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Not Compliant
8.December	Beaufort West	WC053	No	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Not Compliant
7.January	Beaufort West	WC053	Yes	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Not Compliant
9.February	Beaufort West	WC053	No	No	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	73%	Not Compliant
9.March	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Not Compliant
10.April	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Not Compliant
11.May	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Not Compliant
12.June	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	85%	Not Compliant



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

Province		
WC		
Code	District	Local Description
WC053	Central Karoo	Beaufort West

Monthly Performance Report

Municipal Details			Part A				Part B				Part C			Part D				Part E					Part F																						
			Estom And Bulk water current account				Compliance with a funded MTRRF				FRP/BFP & Tariff Assessment			Electricity and water as collection tools				Quarterly collection of property rates and services charges					Maximization of Revenue Base			Oversight					Compliance Status														
Month	Code Descr	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	WC053	Yes	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	85%	Non-Compliance
2.August	Beaufort West	WC053	Yes	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	78%	Non-Compliance
3.September	Beaufort West	WC053	Yes	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	75%	Non-Compliance
4.October	Beaufort West	WC053	Yes	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Non-Compliance
5.November	Beaufort West	WC053	Yes	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Non-Compliance
6.December	Beaufort West	WC053	No	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Non-Compliance	
7.January	Beaufort West	WC053	Yes	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Non-Compliance
8.February	Beaufort West	WC053	No	No	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	73%	Non-Compliance
9.March	Beaufort West	WC053	Yes	Yes	No	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Non-Compliance
10.April	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%	Non-Compliance
11.May	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	No	No	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	Yes	Yes	No	No	No	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	83%	Non-Compliance
12.June	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	85%	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

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	Description	Response
6.3 +	Maintaining the Eskom and bulk water current account -	
6.12	(insert) should be the response to this condition upon the approval of a higher nation's compliance?	
6.12.2	- Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Yes
6.12.1	- 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://guploadportal.treasury.gov.za/">https://guploadportal.treasury.gov.za/</a>	Yes
6.12.4	- 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)? <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

All invoices for the month due in June were paid timely and uploaded on GoMuni.

Notes/Comments

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6.3.1 6.3.3	- 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://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a>	Yes	
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSOA 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.
6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	Select	
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.
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 80 per cent of its revenue (due amounts billed), the provision for debt impairment should be at least 20% (from 80 and added to 100 - 80 per cent = 20). 20% MTREF revenue provisions are required (MFMA) if the municipality manages to collect 80% of its budget and there is no real adjustment between the provision for such with the actual collection of revenue. The Financial Practitioner (FPA) must confirm this.</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 items used the depreciation and asset impairment to "balance" the budget and there is no real adjustment between the provision for such with the asset register/used register, the Financial Practitioner must register 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)?	N/A - the MTREF is funded	
	<i>Note - If the municipality has an FRP in its budget, budget building can be not necessary. However, the FPA / MTREF assesses whether the existing FRP is credible and give effect to a funded MTREF. If not, the FRP requires strengthening.</i>		
6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in Item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)? <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	Yes	
6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes	



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?	Yes	
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	
17	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	
18	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: in terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	No	
19	6.6.4	- if the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.</i>	Yes	
20	6.6	<i>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.</i>		
21	6.7	Maintain a minimum average quarterly collection of property rates and services charges –		
22	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Yes	The collection rate for the month is at 85% for the overall demarcation, and 86% when Eskom areas are excluded.
23	6.7.1	- 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 :		
24	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	
25	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	
26	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	

6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection <u>and</u> only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	Yes
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
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
6.8 Municipality's Completeness of the revenue base –		
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?	Yes
6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Yes
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 –		
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
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	6.9.1 = Yes
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
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> ? <i>Note - a municipality with a FRP may not benefit from the Municipal Debt Relief measures if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>	Yes
6.10 Provincial Treasury Note: Provincial Treasury certification of municipal compliance – in terms of sections 3 and 4 of the MFMA, with effect from 01 April 2023, a delegated municipality may not benefit from Municipal Debt Relief, savings.		
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://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ? <i>Note - In the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes

36	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
		<i>Note - If the PT failed to rectify its failure with non-compliance it is not considered as non-compliance by the municipality in terms of paragraph 4.1.1.</i>	
37	6.11	<b>Limitation on municipality borrowing powers</b> - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?	No
		<i>Note - There is a condition on municipal borrowing for some municipalities (municipal financial year) from the date of the municipality's initial or any subsequent benefit in terms of the municipal debt support programme. It requires that MFMA Circular No. 124 condition 4.12 (limitation on municipality borrowing powers) will only be improved in relation to new long term debt (entered into after the effective date of debt relief granted) as envisaged in MFMA system M - short term borrowing, including drawing on its (or an investor's) (or in case of joint ventures) own credit facilities within the scope of this condition.</i>	
38	6.12	For the duration of the Municipal Debt Relief (to ensure proper management of resources):	
39	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
40	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
		<i>Note - Only if relevant to the specific circumstances, will it be required to raise to the Minister of Finance (upon the municipality's request) to exempt the municipality from MFMA s. 61.</i>	
41	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.	Yes
		<b>Accounting Treatment</b> - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears 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?	Yes
		<i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	
42	6.14	<b>WERSA License</b> - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?	No
		<i>Note - An applicant (Municipal Council/ Mayor) subject to paragraph 4.1 of MFMA Circular no. 124 (in respect of a municipality that stands the guarantee of the Municipal Debt Relief programme) will be deemed to comply with the conditions of the write-off debt instrument to realize the municipality's income in terms of section 12 of the Electricity Regulation Act 2006 (Act No. 44 of 2006) and apply conditions that are prescribed by the relevant processes for appointing an external reviewer as provided in Chapter 8 of the Municipal Finance Act, 2003 (including the necessary service providers agreement) along with the Municipal Finance Act, 2003 and Treasury regulation 444, 2006. In terms of the various forms of government's wider support to a municipality, it may also have to adhere to its own general and debt collection laws which pertain to the municipality, it provides that are the subject of municipal debt relief.</i>	

PT: HOD/ NT / MM Name:

D. E. Welgemoed

Signature of HOD/ NT/ MM:



Date:

12/07/2024

Note - if the official is signing on behalf of the Physical 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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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:

Month	Code Descr	Code	Part 1				Part 2				Part 3				Part 4				Part 5				Part 6				Score	Compliance Status	Month applied
			CI	IC	CC	CC	CI	IC	CC	CC	CI	IC	CC	CC	CI	IC	CC	CC	CI	IC	CC	CC	CI	IC	CC	CC			
1 July	Beaufort West	WC053																									83%	Yes	Yes
2 August	Beaufort West	WC053																									83%	Yes	Yes
3 September	Beaufort West	WC053																									83%	Yes	Yes
4 October	Beaufort West	WC053																									83%	Yes	Yes
5 November	Beaufort West	WC053																									83%	Yes	Yes
6 December	Beaufort West	WC053																									83%	Yes	Yes
7 January	Beaufort West	WC053																									83%	Yes	Yes
8 February	Beaufort West	WC053																									83%	Yes	Yes
9 March	Beaufort West	WC053																									83%	Yes	Yes
10 April	Beaufort West	WC053																									83%	Yes	Yes
11 May	Beaufort West	WC053																									83%	Yes	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 - i. Any risk associated; and ii. The mitigating factors. 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 i. the overall performance graph; ii. Summary worksheet; and 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.	No
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**



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

**Western Cape Provincial Treasury**

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

Period:

National Financial Year:

Demarcation Code of Municipality being assessed:

District:

Demarcation Description:

I, **Johanna Ganiens**, 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)** *Click on the drop down list*

Condition	Description	Response
6.12.2	• Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	<input type="text" value="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 eMunicipal Upload Portal <a href="https://epicadefault.treasury.gov.za/">https://epicadefault.treasury.gov.za/</a> ?	<input type="text" value="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?	<input type="text" value="Yes"/>
6.3.1	• Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any surcharges that may be due in terms of a payment arrangement of "new account" (March 2023 and / or subsequent) except amounts) up to the date of NT approval of the application.</i>	<input type="text" value="Yes"/>

Notes / Comments

6.3.2	- Has the municipality submitted the supporting evidence of the bulk Edison current account payment to the National Treasury and Edison within 1 day of making any such payment (in PDF format) via the Goshuni Upload Portal <a href="https://goshuniportal.treasury.gov.sz">https://goshuniportal.treasury.gov.sz</a> ?	Yes	
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSODA data string and the section 41(2) MFMA statement of Edison?	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 assigned)	None	
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.sz/Loadlines/Pages/Funding.aspx?">http://mfma.treasury.gov.sz/Loadlines/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	
6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering as either register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes	
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, 05 December 2022)?	There is an FRP	

6.4.2	<p>- If the municipality's MTRRF 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 MTRRF 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, 08 December 2022)?</p> <p><i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i></p>	<p>Yes</p>	
6.4.2	<p>- 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 water Eskom tariffs, lower Jersey collection rates, etc.?)</p>	<p>Yes</p>	
6.5	<p>Can 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 MTRRF submissions with effect the tabling of the 2023/24 MTRRF?</p>	<p>No</p>	<p>The Municipality did not submit the 2024/25 tariff tool.</p>
6.6	<p>Electricity and water as collection items - has the municipality, with effect from the tabling of the 2023/24 MTRRF, demonstrated, through its by-laws and budget related policies that</p>		
6.6.1	<p>- 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?</p>	<p>Yes</p>	
6.6.2	<p>- 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?</p>	<p>Yes</p>	
6.6.3	<p>- 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?</p> <p><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></p>	<p>No</p>	
6.6.4	<p>- 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?</p> <p><i>Note - the municipality's monthly MFMA s.74 statement must include as part of the narratives the indigent information to the required 1% income</i></p>	<p>Yes</p>	

6.7.1	<p>- 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 in SDOA data strings uploaded via the GoMuni Upload Portal?</p>	<p>Not yet end of quarter</p>	<p>However, from the information provided by the Municipality, the collection rate for the month of May 2024 is at 83% for the overall destination, and 84% when Eskom areas are excluded.</p>
	<p>- 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:</p>		
6.7.2.1	<p>* 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;</p>	<p>not yet the end of a quarter</p>	
6.7.2.2	<p>* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?</p>	<p>not yet the end of a quarter</p>	
6.7.2.3	<p>* 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 reasons for the failure?</p>	<p>not yet the end of a quarter</p>	
6.7.3	<p>- 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>No</p>	<p>Municipality has not provided progress report to verify if smart pre-paid meters have been installed.</p>
6.7.4	<p>- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTRRF with a smart pre-paid meter?</p>	<p>Yes</p>	<p>Municipality submitted policies on electricity and water losses with the month's reporting where they highlighted the inclusion of this condition effective 1st April 2024.</p>
6.7.5	<p>- 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>No</p>	<p>NT to advise on the response by the Municipality to this condition.</p>

Municipality's Completeness of the revenue base –		
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
6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note – monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Yes
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://uploadportal.treasury.gov.za">https://uploadportal.treasury.gov.za</a> ?	Yes
Monitor and report on implementation –		
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
6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note – condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	6.9.1 = Yes
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
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) timely via the GoMuni Upload Portal ( <a href="https://upload.mfrs.gov.za">https://upload.mfrs.gov.za</a> )?	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.

6.101	Has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes
6.102	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 timestamped the compliance certificate via the GoMuni Upload Portal from <i>https://muniupload.treasury.gov.za</i> <i>Note - in the case of a non-delegated municipality the National Treasury is the compliance certificate.</i>	Yes
6.103	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 last of any subsequent amount in terms of this municipal debt support programme?	No
6.12	The amount due to the Municipality (not paid) for services rendered by treasuries	
6.12.1	Has the municipality operational 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 amount of the local Government Equitable Shares (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes
6.12.2	Has the municipality during the month that 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
Supporting evidence:	Has the municipality submitted a copy of the monthly bank statements of its ring-fenced bank account to the National Treasury and provincial treasury signing to its MFMA s.71 statement collected revenue.	Yes
6.13	Accounting Treatment - Has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears debt (debt dating 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? <i>Note - to include supporting primary related benefit from Eskom respectively, etc.) and alignment with iMDCN.</i>	Yes
6.14	NERISA 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)  
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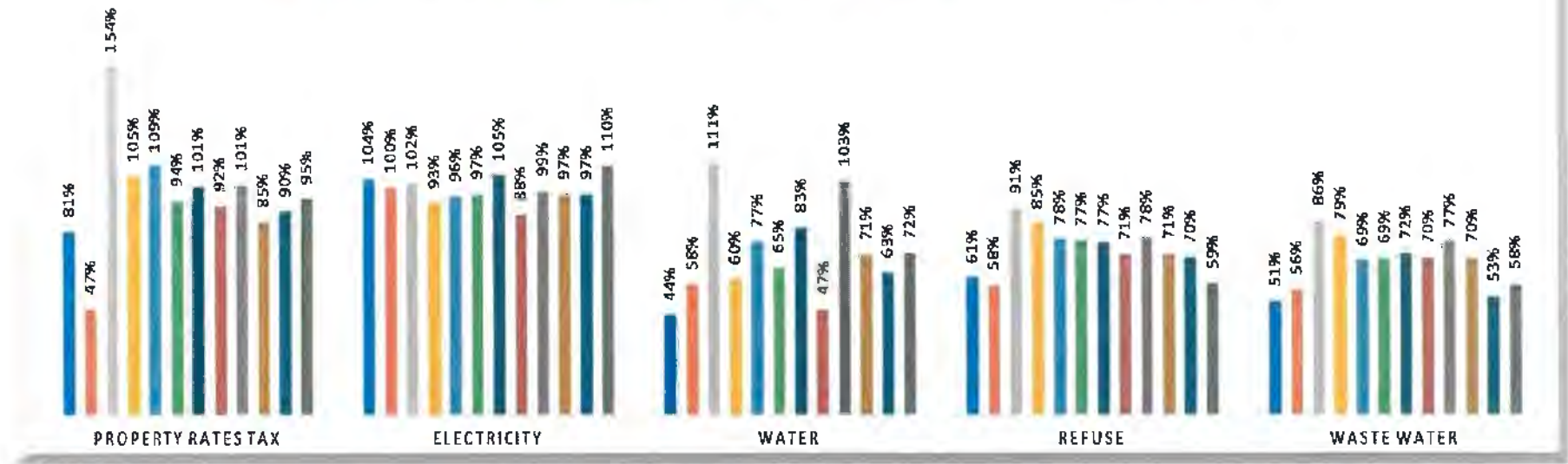
**12.4 MFMA Circular 124 – Condition 6.6 (Electricity and Water as Collection Tools) and Condition 6.7 (Maintain a minimum average quarterly collection of property rates and service charges)**

**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.

**% MONTHLY COLLECTION PERFORMANCE**

■ July ■ August ■ September ■ October ■ November ■ December ■ January ■ February ■ March ■ April ■ May ■ June



## 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 Debt Relief
MFMA Circular No. 124
Municipal Finance Management Act No. 56 of 2003

Municipal Details					
Western Cape					
State	Local Municipality	Metropolitan Municipality	Postal/Municipal	No. Of Muni	
WCMS		Beaufort West	None	7	

Collection Rate Assessment																				
Aggregate Collection	Summary - Quarter 1					Summary - Quarter 2					Summary - Quarter 3				Summary - Quarter 4					
	Billing	Collection	R - Billing not collected	% Collection	Q1	Billing	Collection	R - Billing not collected	% Collection	Q1	Billing	Collection	R - Billing not collected	% Collection	Q1	Billing	Collection	R - Billing not collected	% Collection	Q1
1. Collection for whole demarcation	40,256,691	37,276,779	11,940,371	70%	70%	37,840,660	31,040,798	8,594,222	82%	82%	37,107,358	31,021,485	5,585,771	84%	84%	33,329,691	25,102,937	6,226,754	75%	75%
2. Collection excl Eskom supplied areas	37,573,216	30,529,705	6,987,511	81%	81%	30,728,638	25,651,400	4,292,958	83%	83%	30,983,910	25,762,463	4,624,766	83%	83%	28,705,054	27,587,410	6,137,054	96%	96%
3. Collection: Property Rates	15,251,470	11,332,427	4,418,042	75%	75%	7,888,565	8,024,422	(236,826)	103%	103%	7,387,353	7,708,359	456,522	105%	105%	8,339,040	7,485,024	849,977	90%	90%
4. Total average collection: Electricity (Municipal supplied areas)	14,491,458	14,087,151	(235,893)	100%	100%	15,018,274	12,796,023	2,221,251	85%	85%	13,911,061	12,884,688	425,363	92%	92%	25,327,126	20,626,253	(12,124)	101%	101%
5. Total average collection: Water	8,620,812	4,937,092	2,613,750	57%	57%	6,213,900	4,151,207	2,064,253	67%	67%	3,254,282	4,426,022	1,607,871	70%	70%	7,426,621	8,213,418	2,412,182	69%	69%
6. Total average collection: Wastewater	6,867,269	4,943,102	2,279,487	72%	72%	4,863,018	3,736,286	980,733	77%	77%	4,438,447	3,387,268	1,101,159	76%	76%	5,335,074	3,736,330	1,600,323	69%	69%
7. Total average collection: Refuse	3,920,082	2,280,228	1,400,858	58%	58%	2,812,773	1,894,229	718,544	67%	67%	2,441,450	1,378,516	854,940	57%	57%	3,037,322	1,837,148	1,200,184	60%	60%
8. Total average collection: Interest	1,894,579	415,659	1,478,000	22%	22%	2,651,497	379,971	2,603,527	14%	14%	2,376,657	428,612	2,332,045	18%	18%	2,610,264	482,885	2,197,382	19%	19%

### 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

#### Collection Rate Assessment

Category	10 April - Reporting for Month in April				11 May - Reporting for Month in May				12 June - Reporting for Month in June				Summary - Quarter 4			
	Value	% Collection	Value	% Collection	Value	% Collection	Value	% Collection	Value	% Collection	Value	% Collection	Value	% Collection		
1. Collection for vehicle demonstration	11,000,000	100%	11,000,000	100%	11,000,000	100%	11,000,000	100%	11,000,000	100%	11,000,000	100%	11,000,000	100%		
2. Collection for vehicle demonstration	10,000,000	100%	10,000,000	100%	10,000,000	100%	10,000,000	100%	10,000,000	100%	10,000,000	100%	10,000,000	100%		
3. Collection for vehicle demonstration	9,000,000	100%	9,000,000	100%	9,000,000	100%	9,000,000	100%	9,000,000	100%	9,000,000	100%	9,000,000	100%		
4. Total average collection: Electricity (Municipal supplied service)	5,115,572	53%	5,115,572	53%	5,115,572	53%	5,115,572	53%	5,115,572	53%	5,115,572	53%	5,115,572	53%		
5. Total average collection: Water	7,716,391	100%	7,716,391	100%	7,716,391	100%	7,716,391	100%	7,716,391	100%	7,716,391	100%	7,716,391	100%		
6. Total average collection: Wastewater	1,062,847	100%	1,062,847	100%	1,062,847	100%	1,062,847	100%	1,062,847	100%	1,062,847	100%	1,062,847	100%		
7. Total average collection: Ratebase	6,878,418	68%	6,878,418	68%	6,878,418	68%	6,878,418	68%	6,878,418	68%	6,878,418	68%	6,878,418	68%		
8. Total average collection: Interest	688,726	100%	688,726	100%	688,726	100%	688,726	100%	688,726	100%	688,726	100%	688,726	100%		

Category	Electricity Supplier	Water Supplier	Quarter 4 Performance Per Ward																							
			10 April						11 May						12 June						Summary					
			Value	% Collection	Value	% Collection	Value	% Collection	Value	% Collection	Value	% Collection	Value	% Collection	Value	% Collection	Value	% Collection	Value	% Collection	Value	% Collection				
Property Rates Tax	None supplied	Electricity Ward 1	66,040	71.17%	0	100%	78,880	74,830	5,150	84%	87,382	41,288	28,098	66%	218,401	182,808	21,188	80%	1,988,291	2,724,408	(495,115)	136%	89%			
			616,640	611,092	5,612	99%	736,826	833,757	0	170%	575,822	976,817	0	66%	1,988,291	2,724,408	(495,115)	136%	89%							
			79,362	61,517	1,676	76%	89,055	84,464	34,591	72%	50,969	71,607	0	133%	232,117	286,286	24,289	88%	81%							
			131,481	34,881	98,500	76%	168,442	30,132	136,311	18%	120,222	28,472	104,050	20%	427,447	50,165	377,161	21%	31%							
Water	None supplied	Electricity Ward 1	44,720	46,319	38,431	72%	169,559	62,982	102,677	39%	149,399	49,924	37,478	32%	483,868	155,228	246,188	50%	9,339,047	7,455,284	643,727	80%				
			116,221	17,773	98,448	85%	164,473	64,809	99,664	80%	114,401	6,978	107,422	8%	875,379	86,583	108,414	12%	1,376,156	1,418,188	42,032	3%				
			472,021	479,555	0	102%	679,428	653,916	25,513	65%	416,828	471,485	0	113%	1,598,280	1,906,088	(307,808)	163%	102%							
			295,818	234,788	5,083	98%	281,006	287,872	13,884	83%	246,878	287,975	9,021	90%	787,004	701,514	75,488	68%	88%							
Waste Water	None supplied	Electricity Ward 1	486,747	882,441	44,805	60%	458,011	484,250	18,752	68%	454,326	414,230	40,069	91%	1,844,088	1,340,820	109,137	87%	5,214,106	4,483,879	730,227	16%				
			129,989	49,640	64,949	87%	131,612	36,597	95,075	29%	114,514	26,132	88,382	23%	380,835	112,308	268,526	30%	30%							
			243,366	178,916	66,390	78%	232,724	173,073	60,051	74%	274,058	221,651	52,404	81%	752,113	572,380	179,745	76%	70%							
			918,225	988,075	0	100%	930,124	929,992	4,991	99%	882,728	1,077,436	0	110%	1,655,077	2,684,643	(1,029,566)	160%	100%							
Electricity	None supplied	Electricity Ward 1	244,163	182,951	61,292	75%	411,482	217,621	193,861	53%	299,309	182,375	57,017	76%	883,083	982,898	119,815	88%	65%							
			79,458	51,275	28,177	65%	99,917	47,857	51,961	46%	124,764	121,724	3,041	98%	304,158	230,998	69,888	79%	73%							
			162,982	102,309	60,679	85%	202,523	98,673	103,660	49%	250,429	180,790	69,639	89%	828,313	911,997	129,988	59%	58%							
			100,152	7,388	92,591	8%	41,853	5,922	35,911	14%	99,885	27,233	72,652	27%	341,061	40,718	200,343	17%	17%							
Property Rates Tax	None supplied	Electricity Ward 4	671,690	706,934	0	103%	667,219	634,738	42,483	94%	696,855	841,344	55,501	92%	2,096,744	1,874,884	221,860	97%	87%							
			1,850,512	1,789,328	41,174	88%	1,971,425	1,879,028	98,400	95%	1,914,825	1,887,211	27,213	97%	1,718,477	1,648,478	69,998	69%	57%							
			592,170	353,276	308,895	89%	617,896	409,438	208,458	66%	550,788	406,770	148,595	74%	1,780,801	1,188,481	592,320	88%	68%							
			180,897	140,495	30,402	87%	188,796	185,067	48,729	78%	237,258	232,196	95,062	58%	571,953	487,798	164,155	72%	71%							
Water	None supplied	Electricity Ward 4	828,742	279,797	43,975	86%	861,819	294,515	57,004	81%	469,409	271,700	189,709	59%	1,148,870	848,988	300,988	78%	74%							
			296,492	4,620	150,112	24%	108,293	27,580	170,713	14%	196,034	27,400	168,630	14%	866,748	101,308	467,448	17%	17%							
			209,417	149,315	40,305	80%	204,348	177,313	47,035	77%	240,188	180,440	59,808	72%	844,320	601,288	243,032	79%	77%							
			842,730	842,655	0	100%	767,316	690,858	89,458	59%	995,878	1,759,192	0	127%	1,888,418	1,761,491	126,927	59%	107%							
Electricity	None supplied	Electricity Ward 4	589,089	948,434	219,855	61%	408,378	395,850	240,426	43%	505,458	508,121	62,587	89%	1,875,271	1,804,999	802,817	99%	67%							
			89,756	30,227	33,833	59%	110,222	42,869	67,359	39%	134,981	34,902	79,080	40%	321,008	147,188	133,821	48%	44%							
			179,427	115,849	57,579	67%	314,267	99,847	170,641	64%	258,055	184,681	76,374	70%	645,788	390,476	218,912	61%	61%							
			128,548	10,098	117,550	9%	148,825	7,444	158,981	5%	120,789	7,855	112,932	6%	400,338	28,808	379,530	7%	7%							
Property Rates Tax	None supplied	Electricity Ward 4	88,462	62,554	25,508	71%	110,347	96,224	14,129	87%	132,935	87,855	45,009	66%	381,786	286,484	95,181	76%	74%							
			318,942	816,484	498	100%	887,011	180,701	56,810	85%	412,925	380,797	32,129	83%	1,118,777	1,827,942	684,977	84%	92%							
			157,737	30,825	106,412	32%	392,530	63,775	268,755	18%	349,882	51,072	498,520	8%	1,048,758	185,472	874,088	16%	10%							
			49,717	29,512	25,789	52%	102,932	18,807	84,513	18%	92,732	27,082	65,650	29%	244,944	73,401	176,744	28%	29%							
Water	None supplied	Electricity Ward 4	85,794	42,349	43,988	49%	172,934	31,853	141,081	18%	193,498	87,142	162,935	13%	481,188	181,844	348,872	24%	28%							
			89,270	4,179	84,091	9%	35,120	7,153	27,867	20%	76,058	19,825	62,235	18%	189,464	31,138	154,948	14%	13%							
			293,018	289,679	42,849	79%	824,272	218,735	107,527	67%	884,772	228,665	108,107	68%	3,540,661	476,079	274,308	73%	71%							
			687,783	843,058	117,725	88%	944,040	915,498	39,542	97%	919,564	904,812	17,252	98%	1,934,881	1,860,888	164,118	88%	94%							
Electricity	None supplied	Electricity Ward 7	198,723	192,427	66,797	69%	209,139	353,189	54,959	79%	199,825	189,810	40,214	80%	466,379	444,207	15,971	79%	74%							
			116,319	45,767	50,551	57%	177,665	62,898	115,487	33%	176,888	63,890	114,900	32%	479,559	188,616	290,948	40%	40%							
			233,263	128,991	98,289	57%	87,295	137,542	0	158%	859,377	132,499	815,878	38%	448,818	386,019	248,813	60%	60%							
			174,652	12,708	181,045	7%	81,850	12,918	60,311	15%	171,831	11,724	160,106	7%	428,112	84,890	343,222	1%	8%							



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

Property Rates Reconciliation						
Fluore	WC					
District	Central Karoo District					
Type	LM					
Municipality Name	Beaufort West					
GV Period	01/07/2017 - 30/09/2022					
Financial Year	2023/2024					
Reconciliation Period	Quarter 3					
Reconciliation Overview						
High Level Reconciliation						
Property Categories	P of Properties			Market Values		
	GV	MFS	Variance	GV Market Values	MFS Market Values	Variance
Residential	10521	10011	-290	R 1,227,697,000.00	R 1,250,243,500.00	-R 22,546,500.00
Industrial	43	0	43	R 26,910,000.00	R -	R 26,910,000.00
Business and Commercial	280	371	-121	R 364,160,000.00	R 343,203,500.00	R 20,956,500.00
Agricultural	1213	1216	-3	R 2,088,011,800.00	R 2,047,997,500.00	R 40,014,300.00
Mining	0	0	0	R -	R -	R -
State Owned for Public Purpose	0	95	-95	R 17,050,000.00	R 176,892,000.00	-R 159,842,000.00
HSA	272	178	94	R 4,084,000.00	R 2,403,000.00	R 1,681,000.00
HPO	12	8	3	R 15,801,000.00	R 2,059,000.00	R 13,742,000.00
Multi Use	0	0	0	R -	R -	R -
Vacant	783	824	-109	R 38,242,000.00	R 42,767,000.00	-R 4,525,000.00
POW	80	87	-7	R 56,290,000.00	R 56,653,000.00	-R 363,000.00
Municipal	127	138	-109	R 66,327,000.00	R 143,496,000.00	-R 77,169,000.00
Other	45	50	-4	R 10,178,000.00	R 18,480,000.00	-R 8,302,000.00
	<b>MFS</b>	<b>MFS</b>	<b>SC</b>	<b>R</b>	<b>R</b>	<b>R</b>
	3,824,370.21	3,860,245.93	55,875.72	11,473,111.63	11,641,077.76	167,966.13

Detailed Reconciliation						
Property Categories	Monthly Billing			Quarterly		
	GV	MFS	Variance	GV	MFS	Variance
Residential	R 1,902,571.16	R 1,925,819.09	-R 24,248.92	R 5,707,733.46	R 5,780,454.23	-R 72,740.78
Industrial	R 76,327.41	R -	R 76,327.41	R 225,982.24	R -	R 225,982.24
Business and Commercial	R 922,853.15	R 896,939.26	-R 74,278.16	R 2,767,989.34	R 2,690,817.79	-R 222,828.44
Agricultural	R 402,949.07	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 435,469.72	R 460,741.41	-R 24,290.69	R 1,305,382.65	R 1,382,214.23	-R 76,842.07
HSA	R -	R -	R -	R -	R -	R -
HPO	R -	R -	R -	R -	R -	R -
Multi Use	R -	R -	R -	R -	R -	R -
Vacant	R 85,407.65	R 95,527.98	-R 10,120.34	R 256,221.40	R 286,038.63	-R 30,317.23
POW	R -	R 22.33	R 22.33	R -	R 67.00	-R 67.00
Municipal	R -	R -	R -	R -	R -	R -
Other	R -	R -	R -	R -	R -	R -
<b>Total</b>	<b>R 3,824,370.21</b>	<b>R 3,860,245.93</b>	<b>-R 55,875.72</b>	<b>R 11,473,111.63</b>	<b>R 11,641,077.76</b>	<b>-R 167,966.13</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 (DOP)	07-Sep-23	<input checked="" type="checkbox"/>
• Appoint Vendor to address system data to address billing completeness & accuracy and alignment deeds office (EMS Enzako)	07-Sep-23	<input checked="" type="checkbox"/>
• Reconcile all SG coding and identify / explain difference in number of properties	30-Sep-23	<input checked="" type="checkbox"/>
• Reconcile difference in value of properties and correct	30-Sep-23	<input checked="" type="checkbox"/>
• Reconcile difference in categories of properties	30-Sep-23	<input checked="" type="checkbox"/>
• All correction that can be made will be made with a SV to follow	30-Sep-23	<input checked="" type="checkbox"/>
• Quarterly reporting to NT as i.Lo Circular 93 & debt relief requirements	31-Oct-23	<input checked="" type="checkbox"/>
• Identify whether properties are accurately billed in accordance with the land use and the rating category assistance Valuer	31-Oct-23	<input checked="" type="checkbox"/>
• SV & Corrections and complete alignment between valuation roll & the accounting system	15-Nov-23	<input checked="" type="checkbox"/>
• Monthly maintenance and reconciliation between the valuation roll and EMS	30-Nov-23	<input checked="" type="checkbox"/>
• Monthly reconciliation Dec 2023	15-Jan-24	<input checked="" type="checkbox"/>
• Quarterly reporting to NT as i.Lo Circular 93 & debt relief requirements	31-Jan-24	<input checked="" type="checkbox"/>
• Monthly reconciliation Jan 2024 - The SVs are being uploaded and the March reconciliation will resolve a lot of issues	14-Feb-24	<input checked="" type="checkbox"/>
• Monthly reconciliation Feb 2024	14-Mar-24	<input checked="" type="checkbox"/>
• Monthly reconciliation Mar 2024	15-Apr-24	<input checked="" type="checkbox"/>
• Quarterly reporting to NT as i.Lo Circular 93 & debt relief requirements	30-Apr-24	<input checked="" type="checkbox"/>
• Monthly reconciliation Apr 2024	15-May-24	<input checked="" type="checkbox"/>

**Comments**

- The municipality performed the monthly reconciliation.
- The difference was reduced by the SV to R1.672 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. (R18 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 val 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)**

PIA/18/00036479

12/06/2024

ESKOM ESKOM 5575899099

- 437,143.99





Eskom Holdings SOC Ltd Reg No 2002/016527/BD  
Vat Reg No 4740101508

WESTERN REGION  
PRIVATE BAG X16 WESTVILLE 3630

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



TEL: 08600 37566

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

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	4000844388

NORTH WESTERN REGION  
PRIVATE BAG X16 WESTVILLE 3630

DIRECT DEPOSIT DETAIL  
BANK: First National  
BRANCH CODE: 233626  
BANK ACC NO: 55070067316

### TAX INVOICE

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

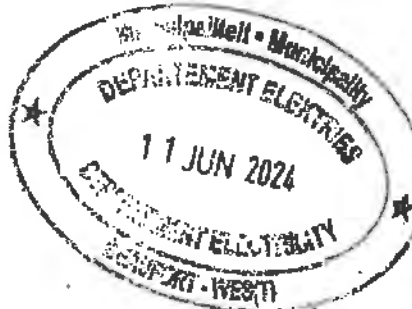
#### ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	2,341.20
DIST. NETWORK CAPACITY CHARGE		R	27,648.00
NETWORK DEMAND CHARGE (C/KWH) (ALL)		R	83,605.60
ANCILLARY SERVICE (ALL)		R	1,476.34
ENERGY CHARGE (STD)	85,405.00	R	112,802.82
ENERGY CHARGE (PEAK)	40,911.00	R	76,495.94
ENERGY CHARGE (OFF)	76,824.00	R	63,831.90
SERVICE CHARGE		R	10,125.30

TOTAL CHARGES FOR BILLING PERIOD R 380,127.20

#### 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	57,018.78



*Handwritten signature*

ARREARS				
>90 DAYS	61-90 DAYS	31-60 DAYS	16-30 DAYS	CURRENT
0.00	0.00	0.00	0.00	437,143.99
TOTAL DUE R				437,143.99

#### ACCOUNT NO / REFERENCE NO

5575899099  
NAME  
MUNICIPALITY BEAUFORT WEST  
FAX NUMBER  
0498440271

0834 5575899099

11341 5575899099



9207 2557 5899 0999



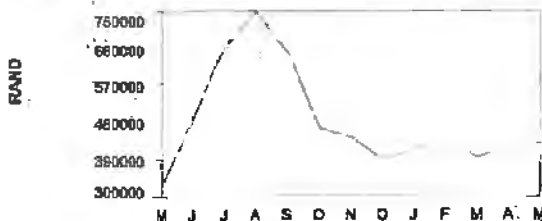
#### TOTAL AMOUNT DUE

437,143.95

#### PAYMENT ARRANGEMENT

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

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT



MONTH

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



NORTH WESTERN REGION  
PRIVATE BAG X16 WESTVIL LE 3830

CONTACT CENTRE: (0860) 037566

FAX NO: 0862 437 566

E-MAIL: customerservice@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	75,823.82
ENERGY CONSUMPTION STD kWh	85,404.57
ENERGY CONSUMPTION PEAK kWh	40,916.53
ENERGY CONSUMPTION ALL kWh	202,239.92
DEMAND READING - kW/KVA	494.47
REACTIVE ENERGY - OFF PEAK	57,034.00
REACTIVE ENERGY - STD	45,601.67
REACTIVE ENERGY - PEAK	17,400.78
REACTIVE ENERGY - ALL	119,036.40
LOAD FACTOR	80.00

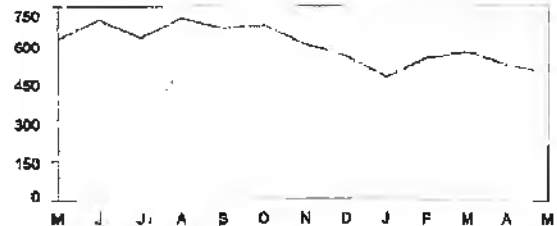
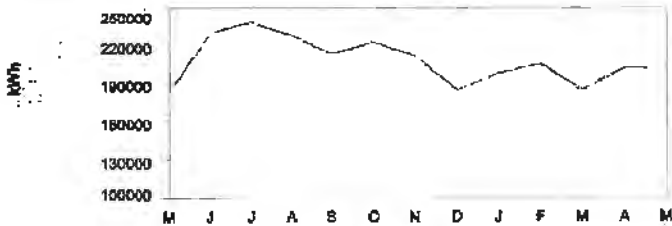
PREMISE ID NUMBER: 5575899099 TARIFF NAME: Rureflex Interval

08849 MUNICIPALITEIT MURRAYSBURG BULK SUPPLY 08849

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	83,805.60
Ancillary Service Charge 202,239 kWh @ R0.0073 /kWh	R	1,478.34
Low Season Standard Energy Charge 85,405 kWh @ R1.3208 /kWh	R	112,802.82
Low Season Peak Energy Charge 40,911 kWh @ R1.9187 /kWh	R	78,495.94
Low Season Off-Peak Energy Charge 75,824 kWh @ R0.8381 /kWh	R	63,631.90

SERVICE CHARGE R 10,125.30

**TOTAL CHARGES R 380,127.26**



MONTH

MONTH

PAGE RUN NO	HP 2
BILL GROUP	
BILL PAGE	2 OF 2





## Proof of payment

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

Profile name:	BEAUFORT WEST MUNICIPALITY
Batch reference number:	1808929675
Payment reference number:	00000004686942047
Payment date:	27/06/2024
Payment capture date:	27/06/2024
Payment authorise date and time:	27/06/2024 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:	4058931038
Beneficiary/ Recipient name:	WATER & WASTEWATER ENGINEERING
Beneficiary statement description:	Beaufort West Municipality
Branch code:	632005
Amount:	675,785.96
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.

Tax Invoice

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

Invoicable 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: ARSA Stellenbosch Branch Code: 33-44 10 Cheque Account nr: 405 993 1038				Total Due This Invoice  R675,765.96

*P. Marais*

Pierre Marais Pr Eng

01-Jun-24

Date

P/06/25/000 36556



**BEAUFORT-WES - BEAUFORT WEST - BHOBHOFOLO**  
**MUNISIPALITEIT - MUNICIPALITY - U MASIPALA WASE**  
 DEPARTEMENT: FINANSIELE 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:

**J NEL**  
**ABSA**  
 Code 632,005  
 Bank 1,540,580,193

Vendor Code  
 Verw. / Ref. #  
 Bewys / Voucher #  
 Besending/ Batch #  
 Datum/Date

18794  
 DM 2406  
 2024/06/

<b>PURCHASES RAW WATER: STEENROTSFONTEIN</b>		<b>R 34,035.20</b>
<b>INV NO.66</b>		
<b>R</b>		<b>34,035.20</b>

	Pos / Vote #	Bedrag / Amount	Total / Total
	<b>8170</b>	<b>R 34,035.20</b>	
<b>Totaal Debite</b>		<b>R 34,035.20</b>	
BANK	6980 2500 0000	Kl / Ct	R 34,035.20

Korrek Gesertifiseer  
 Certified Correct

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

INVOICE / BELASTINGFAKTUUR

66

From J Nel  
 Van Alesnotts Jantien  
 Postbus 355  
 Beaufort-w. 6970

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

1. kw 6970

To Aan  
 Municipaliteit  
 Beaufort-w. 6970

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

Quantity Hoev.	Description Beskrywing	Unit Price Eenheidsprys	Amount Bedrag
347	21,272m <sup>2</sup> ronn water outloper op Alesnotts- Jantien, vir klei soort @ R1-60 per m <sup>3</sup>		R29,595 83
J Nel Absa Beaufort w Reg. Nr. 1548580193			

Bedrag

R 34,035 - 00

TERMS TERME

Delete as applicable  
 Skrap waar die van toepassing nie

Sub Total Subtotaal R29,595 83  
 V.A.T. inclusive % B.T.W. ingesluit 4,439 37  
 TOTAL TOTAA R34,035 00

## Proof of payment

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

Profile name:	BEAUFORT WEST MUNICIPALITY
Batch reference number:	1808915284
Payment reference number:	00000004686851798
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.





REKENING / BELASTINGFAKTUUR

KITS 57

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

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

D. W. ...  
 ... P.O. Box 191  
 ... 6970  
 B/W ...  
 ... 82  
 ... 6970

Quantity Hoev.	Description Beskrywing	Unit Price Eenheidsprys	Amount Bedrag
	1 Maart 2024 - 31 Maart 2024 10,000 m <sup>3</sup> @ R 2,79/m <sup>3</sup>		24 767 62
	1 April 2024 - 30 April 2024 9,720 m <sup>3</sup> @ R 2,79/m <sup>3</sup>		23 581 57
	1 Mei 2024 - 31 Mei 2024 10,000 m <sup>3</sup> @ R 2,79/m <sup>3</sup>		24 767 62

Sub Total Subtotaal 723 168 1  
 V.A.T. Inclusive % B.T.W. Ingesluit 108 167 51  
**TOTAAL** 831 335 6

TERMS TERME  
 20% Rente / jaar na 30 dae.

15  
 Debit as applicable  
 Skrap waar nie van toepassing nie



**Proof of paym**

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

Reference number:	BEAUFORT WEST MUNICIPALITY
Reference number:	1808915284
Payment date:	00000004688851700
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:	63,164.32
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.



RH

DE / BELASTINGFAKTUUR

14

*Handwritten address:*  
Kruisstraat 10, Box 194  
Breda 4920

Date  
Datum 5/6/24

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

454090503

To  
Aan *Handwritten:*  
B.V. de Wierpolder  
Breda 4920

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

400084636

Quantity Menge	Description Beschrijving	Unit Price Eenhedsprijs	Amount Bedrag
	<i>Private 1 plant - 30 April 2024 665 m<sup>2</sup> @ R160/m<sup>2</sup></i>		928 21

Sub Total  
Subtotaal

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

TOTAL  
TOTAAL

139 28  
1067 49

TERMS  
ERME

*Handwritten:*  
Rij 15  
2016 Perceel / jaar na 30/06

Delete as applicable  
Schrap waar niks van toepassing niks



## Proof of payme

Date: 28/08/2024 Time: 10:28:52

From:	BEAUFORT WEST MUNICIPALITY
Reference number:	1908915284
Payment reference number:	00000004686851600
Payment date:	27/08/2024
Payment capture date:	27/08/2024
Payment authorise date and time:	27/08/2024 02:27:48 PM
From account name:	*BEAUFORT WEST MUNICIPALITY
From account description:	*BEAUFORT WEST MUNICIPALITY
From account statement description:	15/18785*AD NIGRINI
Beneficiary account number:	82857002
Beneficiary/ Recipient name:	AD NIGRINI
Beneficiary statement description:	Beaufort West Municipality
Branch code:	051001
Amount:	1,067.44
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.



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

DEPARTEMENT: FINANSIELE 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

Private Bag 582  
Beaufort-Wes/West 6970

DT VAN	BREDE GOURITZ	Vendor Code	
DT TOE		Verw. / Ref. #	
Code	ABS2	Bewys / Voucher #	18797
Bank	4.093.406.598	Besending/ Batch #	DM 2406
		Datum/Date	2024/06/

	ACC NO: 101123171 - INV412488731	R	2,437.50
	ACC NO: 101127067 - INV412448687	R	2,725.41
		R	5,162.91

	Pos / Vote #	Bedrag / Amount	Totaal / Total
	8178	R 2,437.50	
	8178	R 2,725.41	
Total Debitors		R 5,162.91	
BANK	5920 2500 0000	Kt Ct	R 5,162.91

Korrek Gesertifiseer  
Certified Correct

Prepared By

Approval for payment signed by CFO

# INVOICE

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



**YOUR CONTACT OFFICE:**  
 Breede-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: [imgolordl@bocma.co.za](mailto:imgolordl@bocma.co.za)

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

Water Use Description	Tariff Category	Quantity m3/HA 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: BREEDE-GOLURITZ; Legal Sector Code: 21A Tk water fr a water resource; Water Use Sector: DOMESTIC & INDUSTRIAL; Water Source Type: BOREHOLE; Contract No: 10177024 (221190487) 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>

*Handwritten signature: Augustine*

*Handwritten initials: P.S.*



## INVOICE

Ref no: 60001054  
 22060065  
 cc. No: 101123171  
 No: 412488731  
 Issue Date: 30.04.2024  
 Payment Terms: 30 Days  
 Issue Date: 31.05.2024  
 Customer VAT Reg. No: 4000846388



YOUR CONTACT OFFICE:  
 Brede- 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: lmgokezi@hocms.co.za

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

Water Use Description	Tariff Category	Quantity m3/HA Registered/Consumed	Unit Price(c/m3/HA)	Amount(Rand)
Property Details: Property Name: ERF 1943; Property Number: 33740; Registration Division: BEAUFORT WEST; Portion Number: 0; Title Deed: T12772/2003 Water Use Details: WMA: BREDE-GOURITZ; Legal Sector Code: 21A Tl water fr a water resource; Water Use Sector: DOMESTIC & INDUSTRIAL; Water Source Type: SCHEME; Contract No: 10177286 ( 22060065/2 ) 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: Andrew Durr*

*Handwritten signature: Kelly*

*Handwritten mark: checkmark*

**Proof of paym**

Date: 28/08/2024 Time: 10:28:11

Account name:	BEAUFORT WEST MUNICIPALITY
Payment reference number:	1808915284
Payment reference number:	00000004688851801
Payment date:	27/08/2024
Payment capture date:	27/08/2024
Payment authorise date and time:	27/08/2024 02:27:48 PM
From account name:	*BEAUFORT WEST MUNICIPALITY
From account description:	*BEAUFORT WEST MUNICIPALITY
From account statement description:	15/18797*BREDE GOUR
Beneficiary account number:	4093406598
Beneficiary/ Recipient name:	BREDE GOURITZ
Beneficiary statement description:	Beaufort West Municipality
Branch code:	632005
Amount:	5,182.81
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



CONTACT CENTRE: (0860) 037566  
FAX NO: 0862 437 565  
E-MAIL: [customers@eskom.co.za](mailto:customers@eskom.co.za)  
WEB: [WWW.ESKOM.CO.ZA](http://WWW.ESKOM.CO.ZA)

TEL: 08600 37566  
SMS:

ESKOM HOLDINGS SOC LTD REG NO 2002/018527/30  
VAT REG NO 4740161508

BEAUFORT WEST LOCAL MUNICIPALITY  
PRIVATE BAG X582  
BEAUFORT WEST  
6970

YOUR ACCOUNT NO	7044326000
SECURITY HELD	41000.00
BILLING DATE	2024-05-21
TAX INVOICE NO	704746547635
ACCOUNT MONTH	MAY 2024
CURRENT DUE DATE	2024-06-21
VAT REG NO	4000846388

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

WESTERN REGION  
PO BOX 377 BELVILLE 7535

DIRECT DEPOSIT DETAIL  
BANK: ABSA  
BRANCH CODE: 334118  
BANK ACC NO: 34018743X

TAX INVOICE

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

ACCOUNT NO / REFERENCE NO	7044326000
NAME	BEAUFORT WEST LOCAL
FAX NUMBER	0234146105
PHONE NUMBER	0834 7044326000

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE		R	1,625.50
DIST. NETWORK CAPACITY CHARGE		R	3,603.00
NETWORK DEMAND CHARGE (CKWH) (ALL)		R	10,320.05
ANCILLARY SERVICE (ALL)		R	159.48
ENERGY CHARGE (STD)	21,848.00	R	24,584.23
DEMAND CHARGE	83.45	R	18,042.06
SERVICE CHARGE		R	3,291.30
<b>TOTAL CHARGES FOR BILLING PERIOD</b>		R	<b>59,536.62</b>

ACCOUNT SUMMARY FOR MAY 2024

BALANCE BROUGHT FORWARD	(Due Date 2024-05-22)	R	67,101.50
PAYMENT(S) RECEIVED	ACB Payment - 2024-05-21	R	-67,867.60
TOTAL CHARGES FOR BILLING PERIOD		R	59,536.62
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	8,630.25



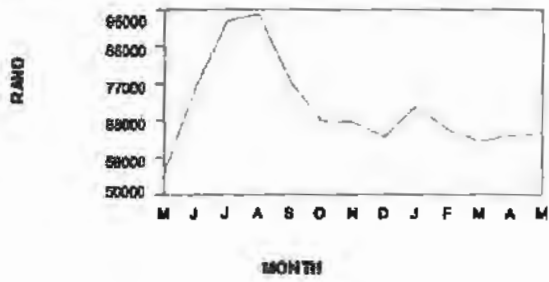
11341 7044326000

9207 2764 4328 0005

pay@

AR REARS					CURRENT	TOTAL DUE R
>90 DAYS	61-90 DAYS	31-60 DAYS	15-30 DAYS			
0.00	0.00	0.00	0.00	67,709.87	67,709.87	

TOTAL AMOUNT DUE  
**67,709.87**



PAYMENT ARRANGEMENT

INSTALMENT	
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

BANK

## Proof of payment

Date: 24/06/2024 Time: 11:02:59 AM

File name:	BEAUFORT WEST MUNICIPALITY
Batch reference number:	1603876838
Payment reference number:	000000004673218228
Payment date:	21/06/2024
Payment capture date:	21/06/2024
Payment authorize 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:	15/18757*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.





WESTERN REGION  
PO BOX 977 BELVILLE 7535



CONTACT CENTRE: (0860) 037366  
FAX NO: 0862 437 566  
E-MAIL: [customerservice@eskom.co.za](mailto:customerservice@eskom.co.za)  
WEB: [WWW.ESKOM.CO.ZA](http://WWW.ESKOM.CO.ZA)

TEL: 08600 37566  
SMS:

ESKOM HOLDINGS SOC LTD REG NO 2902/015827/30  
VAT REG NO 4740101506

BEAUFORT WEST LOCAL MUNICIPALITY  
PRIVATE BAG X582  
BEAUFORT WEST  
6970

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

CUSTOMER SELF SERVICE WE  
<http://esonline.eskom.co.za>

WESTERN REGION  
PO BOX 977 BELVILLE 7535

DIRECT DEPOSIT DETAIL  
BANK:  
BRANCH CODE: 33  
BANK ACC NO: 34016

**TAX INVOICE**

E-MAIL: [eskomaccounts@beaufortwest.gov.za](mailto:eskomaccounts@beaufortwest.gov.za)

**ACCOUNT TRANSACTION SUMMARY**

ADMINISTRATION CHARGE	R	1,525.00
DIST. NETWORK CAPACITY CHARGE	R	4,904.00
NETWORK DEMAND CHARGE (C/KWH) (ALL)	R	7,680.84
ANCILLARY SERVICE (ALL)	R	121.31
ENERGY CHARGE (STD)	R	18,708.54
DEMAND CHARGE	R	13,028.33
SERVICE CHARGE	R	3,291.80
		18,816.00
		51.03

**TOTAL CHARGES FOR BILLING PERIOD** R 48,329.32

**ACCOUNT SUMMARY FOR MAY 2024**

BALANCE BROUGHT FORWARD	(Due Date 2024-06-22)	R	59,870.03
PAYMENT(S) RECEIVED	ACB Payment - 2024-05-21	R	-59,870.55
TOTAL CHARGES FOR BILLING PERIOD		R	48,329.32
DEPOSIT(S)	Deposit with instalments	R	4,513.64
ADJUSTMENT	Reversal of interest charged	R	-621.38
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	7,389.40

ACCOUNT NO / REFERENCE #  
**6130350734**

NAME  
BEAUFORT WEST LOCAL  
FAX NUMBER  
0234148103

0834 01303507



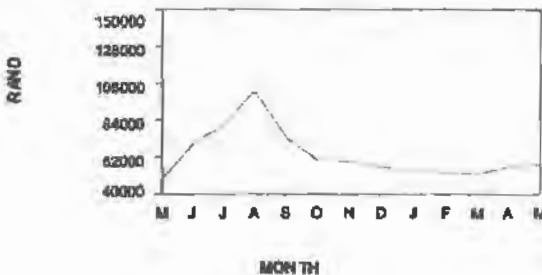
**TOTAL AMOUNT DUE**  
60.62

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

**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 WILL  
ADDED TO OVERDUE ACC



EDBANK

## Proof of payment

Date: 24/08/2024, Time: 11:02:5

Office name:	BEAUFORT WEST MUNICIPALITY
Batch reference number:	1803875838
Payment reference number:	00000004673219225
Payment date:	21/08/2024
Payment capture date:	21/08/2024
Payment authorise date and time:	21/08/2024 02:48:44 PM
From account name:	*BEAUFORT WEST MUNICIPALITY
From account description:	*BEAUFORT WEST MUNICIPALITY
From account statement description:	15/18756*DN21/8/0000
Beneficiary account number:	340187430
Beneficiary/ Recipient name:	ESKOM
Beneficiary statement description:	Beaufort West Municipality
Branch code:	334108
Amount:	80,820.98
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.



P106/21/00036577  
21876



**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/Partn/Private Reg 582  
E-mail: treasury@beaufortwestmun.co.za Beaufort-West/West 6970

DT AAN: Vendor Code SCM/406  
DT TO: **ESKOM** Verw. / Ref. #  
Bewys / Voucher # 18755  
Code: Besending/ Batch # EE 2406  
Bank: Orlotte: 086 662 5576 Datum/Date 2024/06/  
Nedl: 086 663 4978/Elektries

email:lgurens.conradie@eskom.co.za	
ACC NO: 9446799000 - INV964797409474	
C/N	R 45,359.25
DEPOSIT WITH INSTALMENTS	R -470.49
MAY 2024	R 4,479.19
R 49,367.96	

Pos / Vote #	Bedrag / Amount	Total / Total
8030	R 45,359.25	39 442.82
C/N	R -470.49	409.12
DEPOSIT WITH INSTALMENTS	R 4,479.19	
Total Debits		R 49,367.96
BANK	6980 2500 0000	R 49,367.96

Munisipaliteit / Municipality  
Plaaslike Departement  
21 JUN 2024  
Paid Expenditure  
BEAUFORT WES

Korrek Gesertifiseer  
Certified Correct

Prepared By

Approval for Payment signed by CFO



WESTERN REGION  
PO BOX 377 BELVILLE 7535



162

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

TEL: 0860 37500  
SMS:

HOLDINGS SOC LTD REG NO 2002/015527/30  
NO 4740101503

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 WEB  
<https://saonline.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@beaufortwestmva.co.za](mailto:eskomaccounts@beaufortwestmva.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	80.28
ENERGY CHARGE (STD)	12,504.00	R	13,010.38
DEMAND CHARGE	39.44	R	0,971.62
SERVICE CHARGE		R	3,291.90

TOTAL CHARGES FOR BILLING PERIOD R 39,442.83

ACCOUNT SUMMARY FOR MAY 2024

BALANCE BROUGHT FORWARD	(Due Date 2024-05-22)	R	40,340.84
PAYMENT(S) RECEIVED	ACB Payment - 2024-05-21	R	-40,811.13
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

ACCOUNT NO / REFERENCE NO  
9646799000  
NAME  
BEAUFORT WEST LOCAL  
FAX NUMBER  
0134146105

0934 0646799000



11341 9646799000

9207 2084 0799 0003

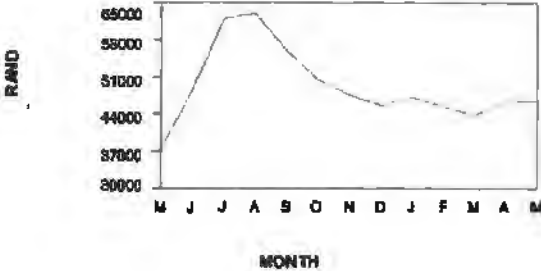
pay@

TOTAL AMOUNT DUE  
49,367.9

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

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

PAGE RUN NO	EB 611
BILL GROUP	
BILL PAGE	1 OF 2



R/M/D

MONTH

BLANK

## Proof of payment

Date: 24/08/2024 Time: 11:02:58 AM

to name:	BEAUFORT WEST MUNICIPALITY
batch reference number:	1803875838
payment reference number:	000000004673219224
payment date:	21/08/2024
payment capture date:	21/08/2024
payment authorise date and time:	21/08/2024 02:49:44 PM
from account name:	*BEAUFORT WEST MUNICIPALITY
from account description:	*BEAUFORT WEST MUNICIPALITY
from account statement description:	15/18755*DN21/8/0000
Beneficiary account number:	340187430
Beneficiary/ Recipient name:	ESKOM
Beneficiary statement description:	Beaufort West Municipality
Branch code:	334108
Amount:	49,387.94
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.



skom

WESTERN REGION  
PO BOX 377 BELVILLE 7535



165

REG NO 2092/015827/30  
REG NO 4740101598

CONTACT CENTRE: (0860) 037566  
FAX NO: 0862 437 565  
E-MAIL: [customerservices@eskom.co.za](mailto:customerservices@eskom.co.za)  
WEB: WWW.ESKOM.CO.ZA

TEL: 0860 37566  
SMS:

BEAUFORT WEST LOCAL MUNICIPALITY  
PRIVATE BAG X582  
BEAUFORT WEST  
8970

YOUR ACCOUNT NO	5245794356
SECURITY HELD	34700.01
BILLING DATE	2024-05-22
TAX INVOICE NO	524803996813
ACCOUNT MONTH	MAY 2024
CURRENT DUE DATE	2024-06-21
VAT REG NO	4000846388

CUSTOMER SELF SERVICE WEBBI  
<https://csr.bw.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@beaufortwestmum.co.za](mailto:eskomaccounts@beaufortwestmum.co.za)

ACCOUNT NO / REFERENCE NO  
5245794356

NAME  
BEAUFORT WEST LOCAL

FAX NUMBER  
0234148105

0934 5245794356

ACCOUNT TRANSACTION SUMMARY

ADMINISTRATION CHARGE	R	1,525.00
DIST. NETWORK CAPACITY CHARGE	R	4,804.00
NETWORK DEMAND CHARGE (C/KWH) (ALL)	R	4,424.00
ANCILLARY SERVICE (ALL)	R	60.38
ENERGY CHARGE (STD)	R	10,643.12
DEMAND CHARGE	R	8,019.77
SERVICE CHARGE	R	3,291.30

TOTAL CHARGES FOR BILLING PERIOD R 32,576.08

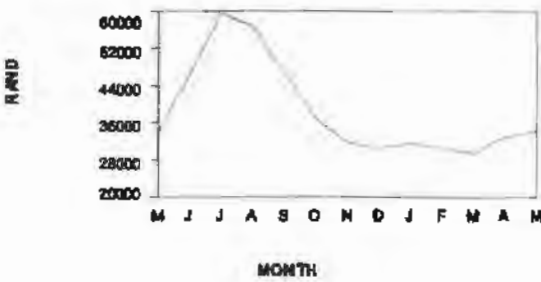
ACCOUNT SUMMARY FOR MAY 2024

BALANCE BROUGHT FORWARD	(Due Date 2024-05-22)	R	36,420.27
PAYMENT(S) RECEIVED	AGB Payment - 2024-05-21	R	-38,420.27
TOTAL CHARGES FOR BILLING PERIOD		R	32,576.08
VAT RAISED ON ITEMS AT 14%		R	0.00
VAT RAISED ON ITEMS AT 15%		R	4,901.42



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

TOTAL AMOUNT DUE  
37,577.50



PAYMENT ARRANGEMENT  
INSTALMENT 0.0  
ARREARS 0.0  
DUE DATE 2024-06-21  
AMOUNT PAID

PAGE RUN NO	EB 35
BILL GROUP	
BILL PAGE	1 OF 2

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNT

Proof of payment

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

Name:	BEAUFORT WEST MUNICIPALITY
Reference number:	1803875838
Payment reference number:	000000004673218213
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:	340187430
Beneficiary/ Recipient name:	ESKOM
Beneficiary statement description:	Beaufort West Municipality
Branch code:	334108
Amount:	37,577.48
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.

PT06/25/00036562



**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

Privatekak/Private Bog 582

E-mail: treasury@beaufortwestmun.co.za

Beaufort-West/West 6970

DT AANS

Vendor Code

SCM/406

DT TO:

**ESKOM**

Verw. / Ref. #

Bewys / Voucher #

18800

Code

Besending/ Batch #

EE 2407

Bank

Orlette: 086 662 5576

Datum/Date

2024/07/

Noel: 086 663 4978/Elektries

email:lourens.conradie@eskom.co.za

ACC NO: 8349427960 - INV834838785514		R 9,317.62
JUNE 2024		
		R 9,317.62

	Pos / Vote #	Bedrag / Amount	Totaal / Total
	8030	R 9,317.62	8102.28
<b>Totaal Debiets</b>		R 9,317.62	
BANK	8980 2500 0000	K1 / C1	R 9,317.62

Korrek Gesertifiseer  
Certified Correct

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

Approval for Payment signed by CFO \_\_\_\_\_



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:

ESB SOC LTD REG NO 2042/015827/30  
4740101508

BEAUFORT WEST MUNICIPALITY  
PO BOX 582  
BEAUFORT WEST  
6970

YOUR ACCOUNT NO	8349427980
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://esonline.eskom.co.za>

WESTERN REGION  
PO BOX 377 BELVILLE 7535

DIRECT DEPOSIT DETAIL  
BANK: AE  
BRANCH CODE: 334  
BANK ACC NO: 340157

TAX INVOICE

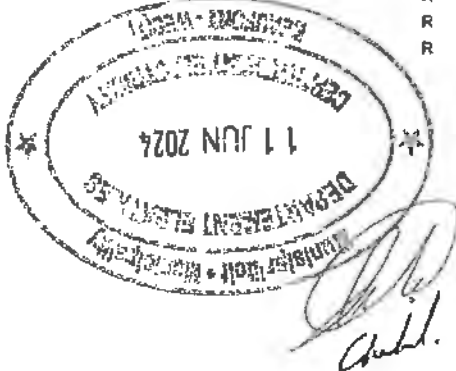
E-MAIL: eskomsaccounts@beaufortwestmunicip.co.za

ACCOUNT NO / REFERENCE NO  
8349427980

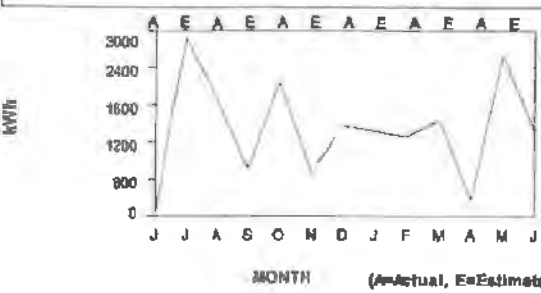
NAME  
BEAUFORT WEST MUNICIPALITY  
FAX NUMBER  
0865020900

0934 8349427980

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
3015215670695	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	0535808907	TARIFF NAME:	Landrate 1,2,3
NELSPORT			
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	
Auxiliary 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	13,491.82	
PAYMENT(S) RECEIVED ACB Payment - 2024-05-23	R	-13,491.82	
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	



ARREARS				CURRENT	TOTAL AMOUNT DUE	R	9,317.62
>90 DAYS	61-90 DAYS	31-60 DAYS	0.00				
0.00	0.00	0.00	9,317.62				9,317.62



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 080 003 7668 or submitting it on the Eskom website

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BILL GROUP	
BILL PAGE	1 OF 1

11341 8349427980

8349427980

0934 8349427980

TOTAL AMOUNT DUE  
9,317.61

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

LATE PAYMENT CHARGES WILL BE ADDED TO OVERDUE ACCOUNTS



## Proof of payment

Date: 28/06/2024 Time: 10:31:49 AM	
	<b>BEAUFORT WEST MUNICIPALITY</b>
Reference number:	1808914252
Payment reference number:	00000004686850361
Payment date:	27/06/2024
Payment capture date:	27/06/2024
Payment authorise date and time:	27/06/2024 02:27:21 PM
From account name:	*BEAUFORT WEST MUNICIPALITY
From account description:	*BEAUFORT WEST MUNICIPALITY
From account statement description:	15/18800*ESKOM
Beneficiary account number:	340167430
Beneficiary/ Recipient name:	ESKOM
Beneficiary statement description:	Beaufort West Municipality
Branch code:	334108
Amount:	9,317.82
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.

## 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
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	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.
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> ?	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.
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?	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.
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.	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
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?	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.
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?	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.
6.B.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?	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.