

BEAUFORT WEST MUNICIPALITY



Mid-Year Budget & Performance Assessment for the period 1 July 2024 to 31 December 2024

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

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2024**

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BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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Legislative Framework

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

The Municipal Finance Management Act-Number 56 of 2003

Section 72: Mid-Year Budget and Performance Assessment

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

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Section 54: Budgetary control and early identification of financial problems

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

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Local Government: Municipal Finance Management Act, 2003

Municipal Budget and Reporting Regulations

Format of a mid-year budget and performance assessment

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

Publication of mid-year budget and performance assessments

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

Submission of mid-year budget and performance assessments

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

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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PART 1: MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT

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

Section 1-Mayors Report

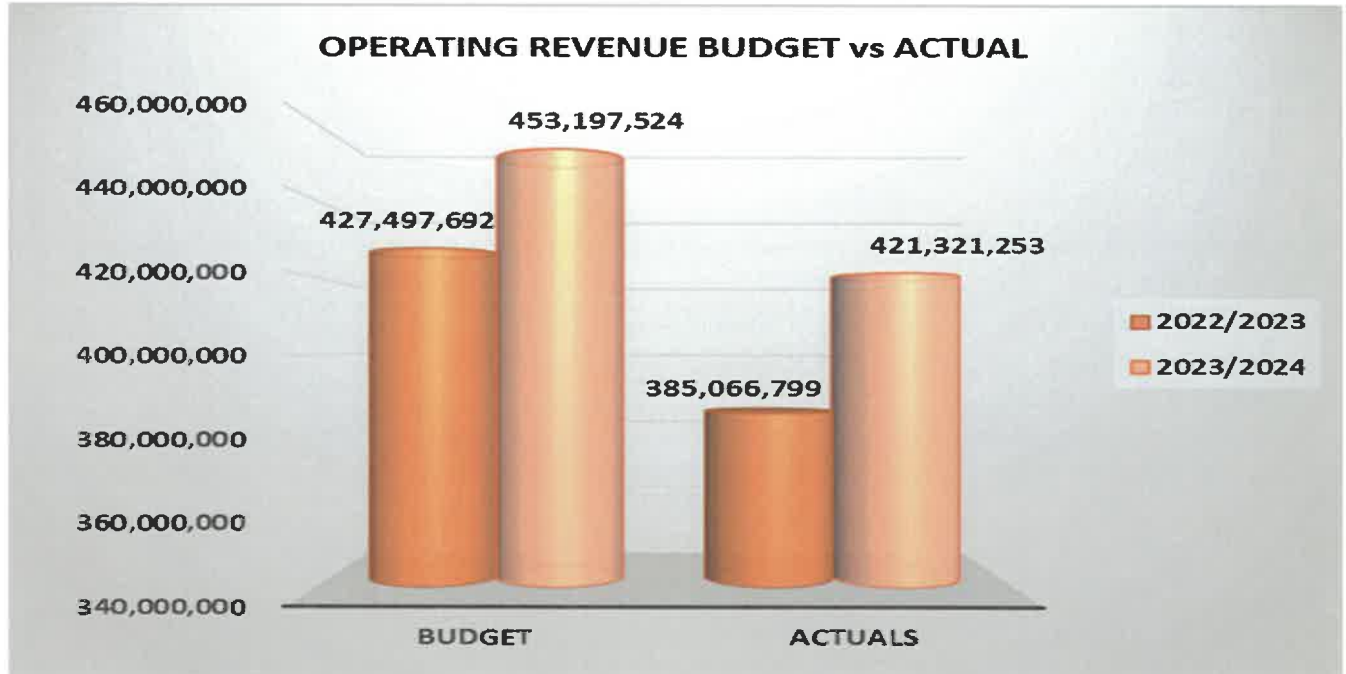
For the mid-year budget and performance assessment, the mayor's report must also provide _

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

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

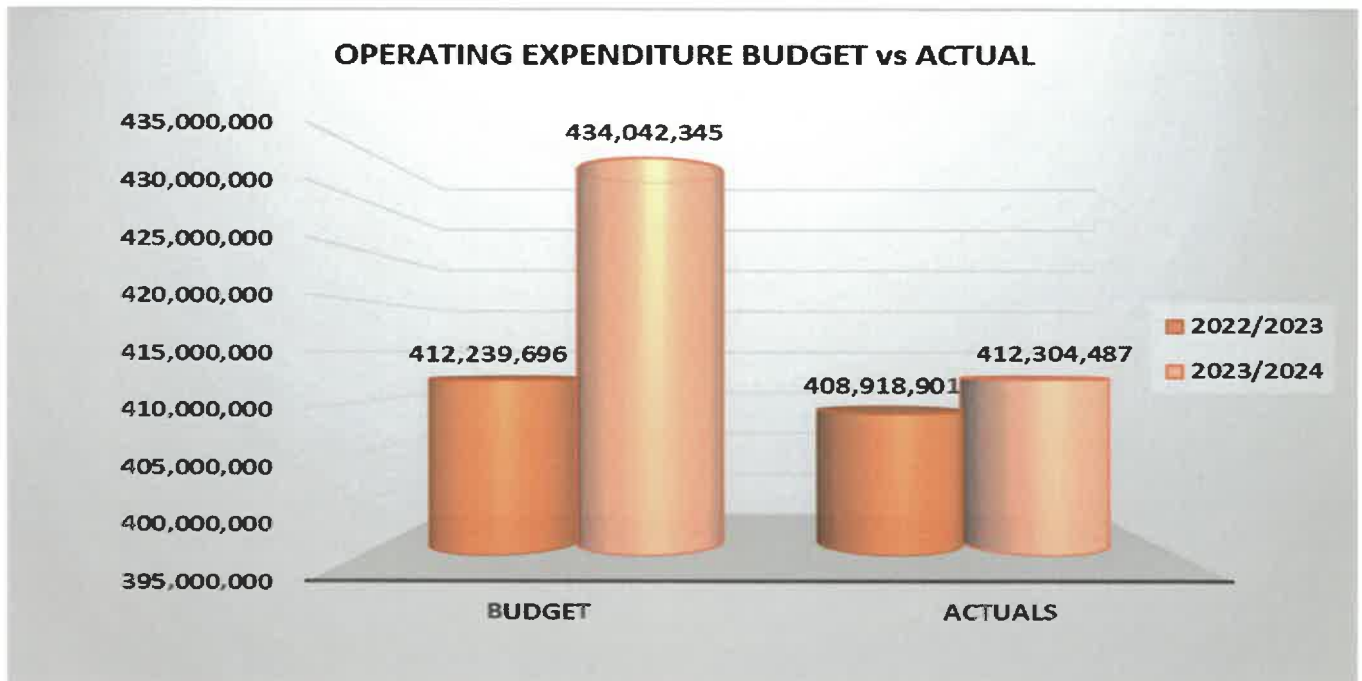
(a) Performance against Budgets

The following graph shows the Operating Revenue Budget versus Actuals for 2022/23 as well as the 2023/24 financial year. The Operating Income has increased by R 36,254,454 from R 385,066,799 to R 421,321,253, mainly due to an increase in Property Rates, Service Charges, Debt Forgiveness, Interest earned on Exchange Transactions as well as Fines, Penalties and forfeits.



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The following graph shows the Operating Expenditure Budget versus Actuals for 2022/23 as well as the 2023/24 financial year. The Operating Expenditure has increased by R 3,402,352 from R 408,918,901 to R 412,321,253, mainly due to the change in Bulk Purchases, Bad Debts Written Off, Contracted Services and Inventory Consumed.



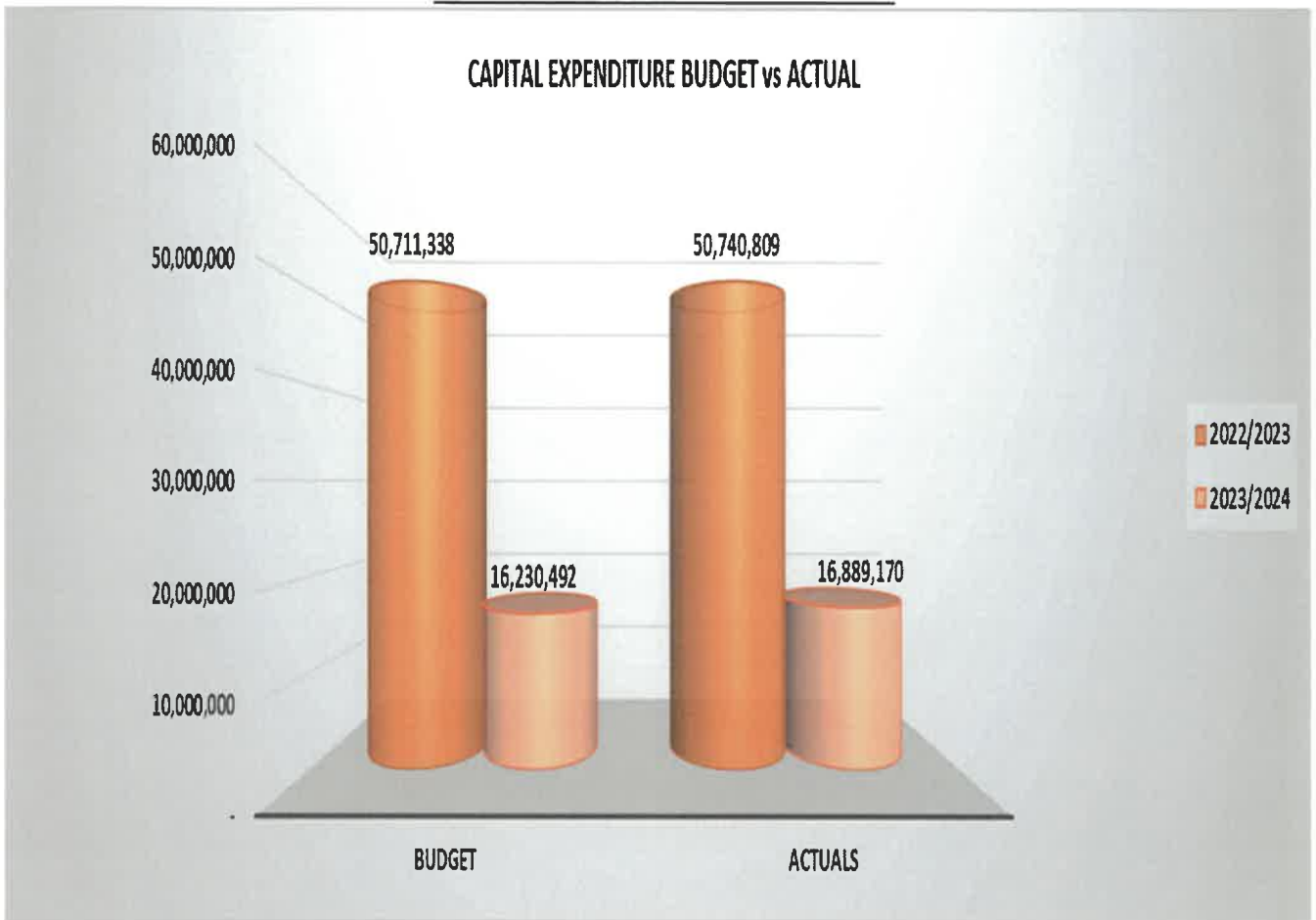
During the 2022/2023 financial year the municipality raised R 385,066,799 in operating revenue and spent R 408,918,901 that left the municipality with a deficit of R 23,852,102. In the 2023/24 financial year operating revenue was R 421,321,253 against operating expenditure of R 412,304,487 million, leaving the municipality with a surplus of R 9,016,766.

These graphs clearly indicate that the municipality has been spending less, in 2023/2024, than it collects. During the 2023/24 financial year the municipality did not overspend its operating budget and the actual revenue were lower than what was anticipated in the approved budget.

(b) Percentage of Capital Budget Spent

The following graph below shows the Capital Expenditure Budget versus Actuals for 2022/23 as well as the 2023/24 financial year. The capital budget decreased by R 34,480,846 from R 50,711,338 (2022/23) to R 16,230,492 (2023/24).

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During the 2022/2023 financial year the municipality spent R 50,740,809 million or 100.1% against the budget of R 50,711,338. In the 2023/24 financial year 104.1% or R 16,889,170 was spent against the budget of R 16,230,492. The main reason for the overperformance was due to finance lease on office equipment.

1.1.2 Financial problems or risks facing the municipality

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

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

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

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1.1.3: Remedial Action taken on Audit Outcomes of Prior Year

Currently the audit for Beaufort West Local Municipality for 2023/2024 financial year was concluded at the end of November 2024. The municipality achieved a qualified audit opinion for the 2023/2024 financial year.

The municipality, during the 2023/2024 financial year put extensive effort in implementing the recommendations made by the Auditor General during the 2022/2023 audit process. The audit action plan to address the 2023/2024 findings are still in progress and will be workshopped with management and council. The plan will then be implemented and monitored by the Internal Audit Unit of the Municipality.

The draft annual report of the 2023/24 financial year is covered in a separate report to Council. Any problems and/or corrective actions identified in the oversight by Council will be monitored and actioned for correction in the current financial year.

1.1.4: Mid-Year Performance Assessment

Municipal adjustments budgets

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

(2) An adjustments budget—

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

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

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

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		66,275	120,473	120,473	9,294	56,715	60,236	(3,522)	-6%	120,473
Service charges - Water		10,977	20,853	20,853	1,190	5,622	10,427	(4,805)	-46%	20,853
Service charges - Waste Water Management		19,654	24,740	24,740	1,688	10,650	12,370	(1,721)	-14%	24,740
Service charges - Waste management		10,788	16,399	16,399	912	5,850	8,199	(2,349)	-29%	16,399
Sale of Goods and Rendering of Services		675	942	942	109	335	471	(136)	-29%	942
Agency services		1,356	1,766	1,766	70	1,628	883	745	84%	1,766
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9,075	11,992	11,992	787	4,444	5,996	(1,552)	-26%	11,992
Interest from Current and Non Current Assets		2,684	2,221	2,221	595	1,543	1,110	432	39%	2,221
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,715	2,022	2,022	121	390	1,011	(621)	-61%	2,022
Licence and permits		219	316	316	16	108	158	(50)	-32%	316
Operational Revenue		2,437	1,351	1,351	50	932	675	257	38%	1,351
Non-Exchange Revenue										
Property rates		46,614	55,152	55,152	4,669	26,475	27,576	(1,101)	-4%	55,152
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		75,692	73,189	73,189	1,372	8,565	36,595	(28,030)	-77%	73,189
Licence and permits		170	203	203	8	88	102	(14)	-14%	203
Transfers and subsidies - Operational		114,189	102,942	102,942	31,378	74,174	51,471	22,703	44%	102,942
Interest		3,211	3,449	3,449	266	1,458	1,724	(267)	-15%	3,449
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		39,467	35,832	35,832	2,995	17,750	17,916	(166)	-1%	35,832
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		234	25,587	25,587	-	-	12,794	(12,794)	-100%	25,587
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		405,433	499,429	499,429	55,517	216,725	249,715	(32,990)	-13%	499,429
Expenditure By Type										
Employee related costs		124,332	138,817	138,818	16,236	66,864	69,409	(2,545)	-4%	138,818
Remuneration of councillors		6,018	7,133	7,133	528	3,183	3,566	(384)	-11%	7,133
Bulk purchases - electricity		90,529	105,318	105,318	7,156	49,180	52,659	(3,479)	-7%	105,318
Inventory consumed		16,754	25,503	25,503	1,026	7,099	12,752	(5,653)	-44%	25,503
Debt impairment		23,055	75,382	75,382	2,398	21,676	37,691	(16,015)	-42%	75,382
Depreciation and amortisation		26,493	29,266	29,266	7,316	14,633	14,633	-	-	29,266
Interest		11,717	1,847	1,847	325	674	923	(249)	-27%	1,847
Contracted services		26,247	27,528	27,498	2,782	13,653	13,756	(104)	-1%	27,498
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		52,236	-	-	-	-	-	-	-	-
Operational costs		32,888	38,604	38,634	5,892	31,970	19,309	12,661	66%	38,634
Losses on Disposal of Assets		1,419	-	-	-	-	-	-	-	-
Other Losses		959	-	-	-	-	-	-	-	-
Total Expenditure		412,646	449,398	449,398	43,661	208,932	224,699	(15,768)	-7%	449,398
Surplus/(Deficit)		(7,214)	50,031	50,031	11,856	7,793	25,015	(17,222)	(0)	50,031
Transfers and subsidies - capital (monetary allocations)		15,945	26,171	26,171	3,192	18,200	13,085	5,115	0	26,171
Transfers and subsidies - capital (in-kind)		285	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		9,017	76,202	76,202	15,048	25,994	38,101	(12,107)	(0)	76,202
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		9,017	76,202	76,202	15,048	25,994	38,101	(12,107)	(0)	76,202
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		9,017	76,202	76,202	15,048	25,994	38,101	(12,107)	(0)	76,202
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		9,017	76,202	76,202	15,048	25,994	38,101	(12,107)	(0)	76,202

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1.1.4.1 Revenue by source

The total revenue (excluding capital transfers and contributions) year-to-date accrued amounted to R 216,725 million at the end of December 2024. This was R 32,990 million or 13% below the year-to-date budget of R 249,715 million at the end of the period. The main reason for the underperformance was due to all the service charges, interest earned from receivables and licenses and permits. Another revenue item that affected the performance of December is the fines, penalties and forfeits that were R 28,030 million or 77% below the year-to-date target R 36,959 million. This relates specifically to the traffic fines and the iGRAP 1 treatment thereof. The municipality is currently participating in the municipal debt relief programme of National Treasury. The 25,587 million other gains relate to the first third write-off over a three-year period. The municipality is currently awaiting the outcome / approval of the first write-off. This also affected the year-to-date performance negatively by R 12,794 million.

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

1.1.4.2 Operating expenditure by type

The year-to-date total operational expenditure at the end of December 2024 amounted to R 208,932 million. This is R 15,768 million or 7% below year-to-date budget projections for December 2024. The bulk electricity accounts of December are due and payable in January 2025, hence the variance. The over expenditure on other expenditure is due to internal departmental consumption changes amounting to R 11,222 million at the end of December. Although year-to-date the expenditure is lower than expected at the end of December, expenditure is expected to increase as the year progress. The variance in debt impairment relate to traffic fines and the treatment of traffic fines in terms of iGRAP 1.

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

1.1.4.3 Capital expenditure

The approved capital budget for the 2024/2025 financial year amounts to R 25,575 million. The capital expenditure for the month of December 2024 amounted to R 2,775 million. The year-to-date expenditure amounted to R 18,058 or 71% of the total budget at the end of December 2024. The capital budget is mostly funded from national and provincial grant allocations; hence the expenditure is driven by the timing when the funding is received by the municipality. With supply chain process that are currently under way, expenditure is expected to further increase as the year progress.

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

1.1.4.4 Cash flows

The municipality started the financial year with a positive net cash position of R 3,777,632 and an investment balance of R12,105,552 million. These figures were finalized when the audit was completed. The net cash position at the end of December 2024 amounted to R 1,157,835 million as per bank statement and the investment balance amounted to R 30,676,269 million.

Refer to Table C7 for more detail on cash flows.

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1.1.4.5 High level SDBIP overall performance

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

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

The DoRA MIG re-allocation government gazette of 12 September 2024 had an impact on the original Municipal Infrastructure Grant (MIG) made to the Beaufort West Municipality. The table below indicate the adjustment that was made to the municipality's original allocation.

Grant Name	2024/25 Financial Year			2025/26	2026/27
	Main Allocation	Amendment 12 September 2024	Amended Allocation	Main Allocation	Main Allocation
Equitable share	88,849,000	-	88,849,000	92,718,000	96,074,000
Municipal Infrastructure Grant (MIG)	15,643,000	- 12,000	15,631,000	16,199,000	17,239,000
Integrated National Electrification Programme Grant (INEP)	7,310,000	-	7,310,000	3,692,000	5,000,000
Local Government Financial Management Grant (FMG)	2,000,000	-	2,000,000	2,000,000	2,100,000
Expanded Public Works Programme Integrated Grant (EPWP)	1,226,000	-	1,226,000		
Total	115,028,000	- 12,000	115,016,000	114,609,000	120,413,000

The Municipal Infrastructure Grant (MIG) was reduced by R 12,000 from R 15,643,000 to R 15,631,000. The above adjustment will have an impact on the PMU budget for the 2024/25 financial year. The PMU budget will be reduced by R 12,000 from R 782,150 to R 770,150.

Originally the Western Cape Provincial Government allocated R 13,413,000 in grants to the Beaufort West Municipality for the 2024/25 financial year.

Furthermore, Minister DM Baartman tabled additional and amended allocations to municipalities during the 2024 Western Cape Adjusted Budget in the Western Cape Provincial Parliament on 26th of November 2024. An additional R 5,776,000 was allocated to the municipality and a R 1,437,000 amendment / reduction was made to the Human Settlements Development Grant (Beneficiaries) grant.

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These additional and amended allocations will impact the 2024/25 main allocations of the Beaufort West Municipality as follows:

Department / Vote	Grant	2024/25 Financial Year			2025/26	2026/27
		Main Allocation	Amendment	Amended Allocation	Main Allocation	Main Allocation
Vote 3: Provincial Treasury	Western Cape Financial Management Capacity Grant	600,000	2,125,000	2,725,000	-	-
Vote 3: Provincial Treasury	Western Cape Municipal Financial Recovery Services Grant	-	310,000	310,000	-	-
Vote 10: Department of Infrastructure	Human Settlements Development Grant (Beneficiaries)	1,437,000	- 1,437,000	-	7,637,000	17,732,000
Vote 10: Department of Infrastructure	Title Deeds Restoration Grant	90,000	-	90,000	157,000	-
Vote 13: Department of Cultural Affairs and Sport	Development of Sport and Recreation Facilities	-	1,100,000	1,100,000	-	-
Vote 13: Department of Cultural Affairs and Sport	Community Library Services Grant	1,500,000	-	1,500,000	-	-
Vote 13: Department of Cultural Affairs and Sport	Library Service - Replacement Funding for most vulnerable B3 Municipalities	7,060,000	-	7,060,000	7,296,000	7,491,000
Vote 14: Department of Local Government	Thusong Service Centres Grant (Sustainability: Operational Support Grant)	-	-	-	150,000	-
Vote 14: Department of Local Government	Department of Local Government : Community Development Workers (CDW) Operational Support Grant	226,000	-	226,000	226,000	226,000
Vote 14: Department of Local Government	Municipal Water Resilience Grant	2,500,000	-	2,500,000	-	-
Vote 14: Department of Local Government	Western Cape Municipal Interventions Grant	-	2,241,000	2,241,000	-	-
Total		13,413,000	4,339,000	17,752,000	15,466,000	25,443,000

Further details relating to the specific projects will be provided in the adjustments budget that needs to be approved by council on the 28th of February 2025.

The tables below indicate the national and provincial 2023/24 roll-overs that was not approved and have to be repaid to national and provincial government:

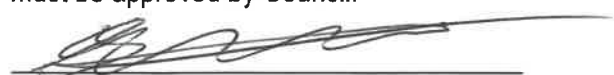
Grant	National / Provincial	Amount	Rollover Approved Yes / No	Comments
Municipal Infrastructure Grant (MIG)	National	132,222.24	No	Amount was repaid to National Treasury
Expanded Public Works Programme Integrated Grant (EPWP)	National	62,647.17	No	Amount was repaid to National Treasury
Provincial Treasury : Western Cape Municipal Financial Recovery Services Grant	Provincial	800,000.00	Yes	Provision will be made in the February Adjustments Budget
Cultural Affairs & Sport: Library Service - Replacement Funding for most vulnerable B3 Municipalities	Provincial	470,054.39	Partially	Only R 120,000 was approved
Department of Local Government : Community Development Workers (CDW) Operational Support Grant	Provincial	29,793.49	Yes	Provision will be made in the February Adjustments Budget
Department of Local Government : Western Cape Municipal Interventions Grant	Provincial	71,393.34	No	Amount will be repaid to the Department of Local Government
Department of Local Government : Municipal Water Resilience Grant	Provincial	305.45	No	Amount will be repaid to the Department of Local Government
Total		1,566,416.08		

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

1.1.4.7 Conclusion

The mid-year budget and performance assessment indicates that:

- An adjustments budget, IDP and SDBIP for 2024/25 will be prepared and this must be approved by Council by no later than 28 February 2025; and
- The revised SDBIP which forms the basis for the mid-year performance assessments must include adjustments necessitated by a review of the predetermined objectives and adjustments as a result of the adjustments budget, must be approved by Council.



COUNCILLOR JDK REYNOLDS
EXECUTIVE MAYOR

DATE: 22/01/2025

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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Section 2 -Resolutions

Resolutions

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

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

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

MID-YEAR BUDGET AND PERFORMANCE REPORT

RECOMMENDATION:

That council take cognizance of the 2024/25 Mid-Year Budget and Performance Assessment as tabled in terms of Section 54 of the Municipal Finance Management Act

That a revised budget for 2024/25 be submitted to Council to accommodate all new allocations and any other adjustments to the operating and capital budget, IDP as well as the Service Delivery Budget and Implementation Plan.

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

ASSESSMENT DECEMBER 2024

Section 3 -Executive Summary

Executive Summary

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

3.1 Introduction

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

3.2 Budget Overview

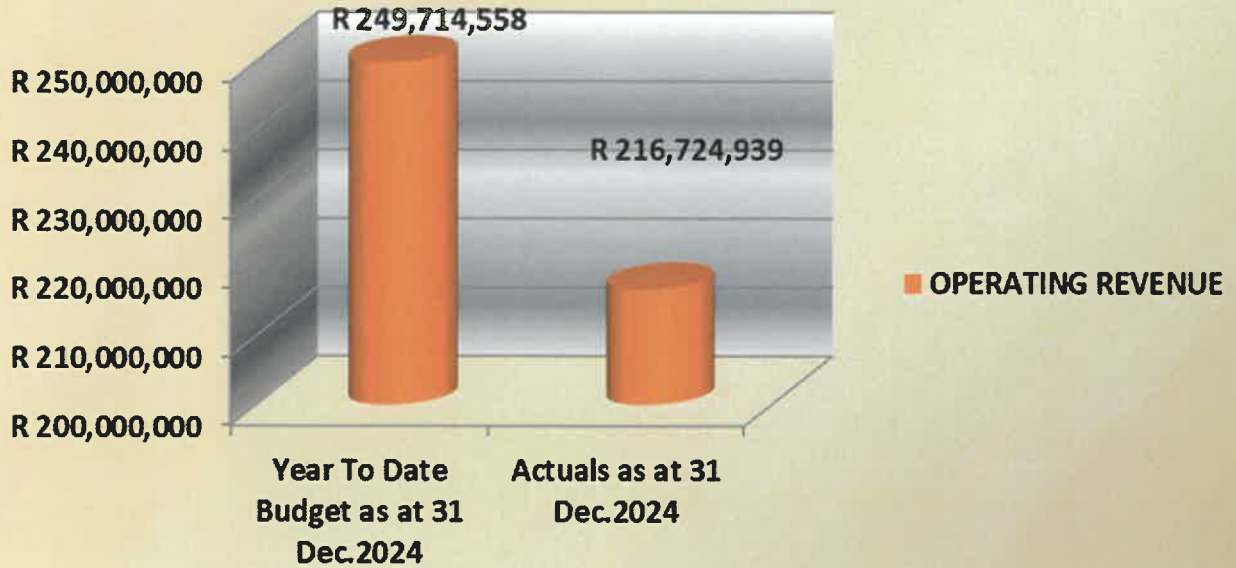
(a) Operating Revenue

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

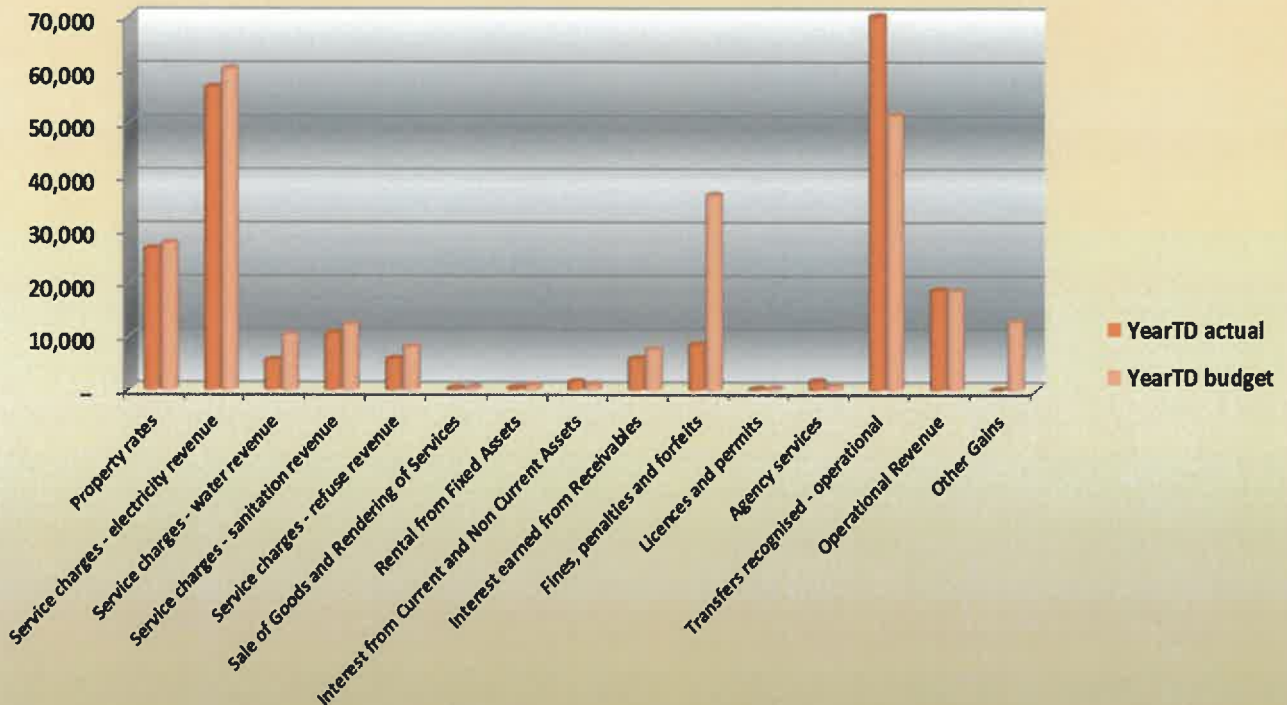
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		66,275	120,473	120,473	9,294	56,715	60,236	(3,522)	-6%	120,473
Service charges - Water		10,977	20,853	20,853	1,190	5,622	10,427	(4,805)	-46%	20,853
Service charges - Waste Water Management		19,654	24,740	24,740	1,688	10,650	12,370	(1,721)	-14%	24,740
Service charges - Waste management		10,788	16,399	16,399	912	5,850	8,199	(2,349)	-29%	16,399
Sale of Goods and Rendering of Services		675	942	942	109	335	471	(136)	-29%	942
Agency services		1,356	1,766	1,766	70	1,628	883	745	84%	1,766
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9,075	11,992	11,992	787	4,444	5,996	(1,552)	-26%	11,992
Interest from Current and Non Current Assets		2,684	2,221	2,221	595	1,543	1,110	432	39%	2,221
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,715	2,022	2,022	121	390	1,011	(621)	-61%	2,022
Licence and permits		219	316	316	16	108	158	(50)	-32%	316
Operational Revenue		2,437	1,351	1,351	50	932	675	257	38%	1,351
Non-Exchange Revenue										
Property rates		46,614	55,152	55,152	4,669	26,475	27,576	(1,101)	-4%	55,152
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		75,692	73,189	73,189	1,372	8,565	36,595	(28,030)	-77%	73,189
Licence and permits		170	203	203	8	88	102	(14)	-14%	203
Transfers and subsidies - Operational		114,189	102,942	102,942	31,378	74,174	51,471	22,703	44%	102,942
Interest		3,211	3,449	3,449	266	1,458	1,724	(267)	-15%	3,449
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		39,467	35,832	35,832	2,995	17,750	17,916	(166)	-1%	35,832
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		234	25,587	25,587	-	-	12,794	(12,794)	-100%	25,587
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		405,433	499,429	499,429	55,517	216,725	249,715	(32,990)	-13%	499,429

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2024**

OPERATING REVENUE



OPERATIONAL REVENUE



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

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2024

The total revenue (excluding capital transfers and contributions) year-to-date accrued amounted to R 216,725 million at the end of December 2024. This was R 32,990 million or 13% below the year-to-date budget of R 249,715 million at the end of the period. The main reason for the underperformance was due to all service charges, interest earned from receivables and licenses and permits. Another revenue item that affected the performance of December is the fines, penalties and forfeits that were R 28,030 million or 77% below the year-to-date target R 36,959 million. This relates specifically to the traffic fines and the iGRAP 1 treatment thereof. The municipality is currently participating in the municipal debt relief programme of National Treasury. The 25,587 million other gains relate to the first third write-off over a three-year period. The municipality is currently awaiting the outcome / approval of the first write-off. This also affected the year-to-date performance negatively by R 12,794 million.

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

The underperformance of the water revenue is due to low water supply effected by dysfunctional /faulty water meters as well as less installed water meters in demarcated areas hence the 46% decline in revenue.

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

The transfers and subsidies are above by 44% because of the second equitable share tranche received in December 2024, hence the variance of R 22,703 million.

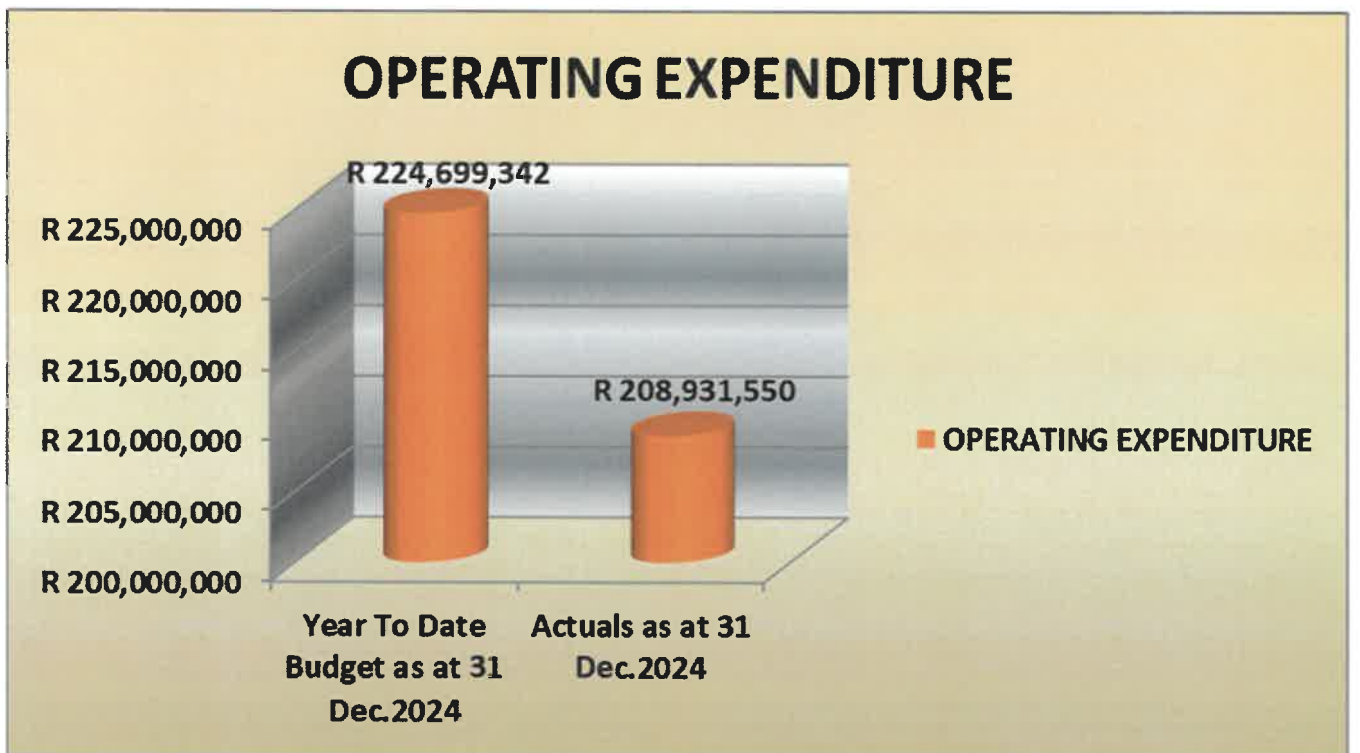
Refer to Table C4 for more detail on revenue by source.

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2024**

(b) Operating Expenditure

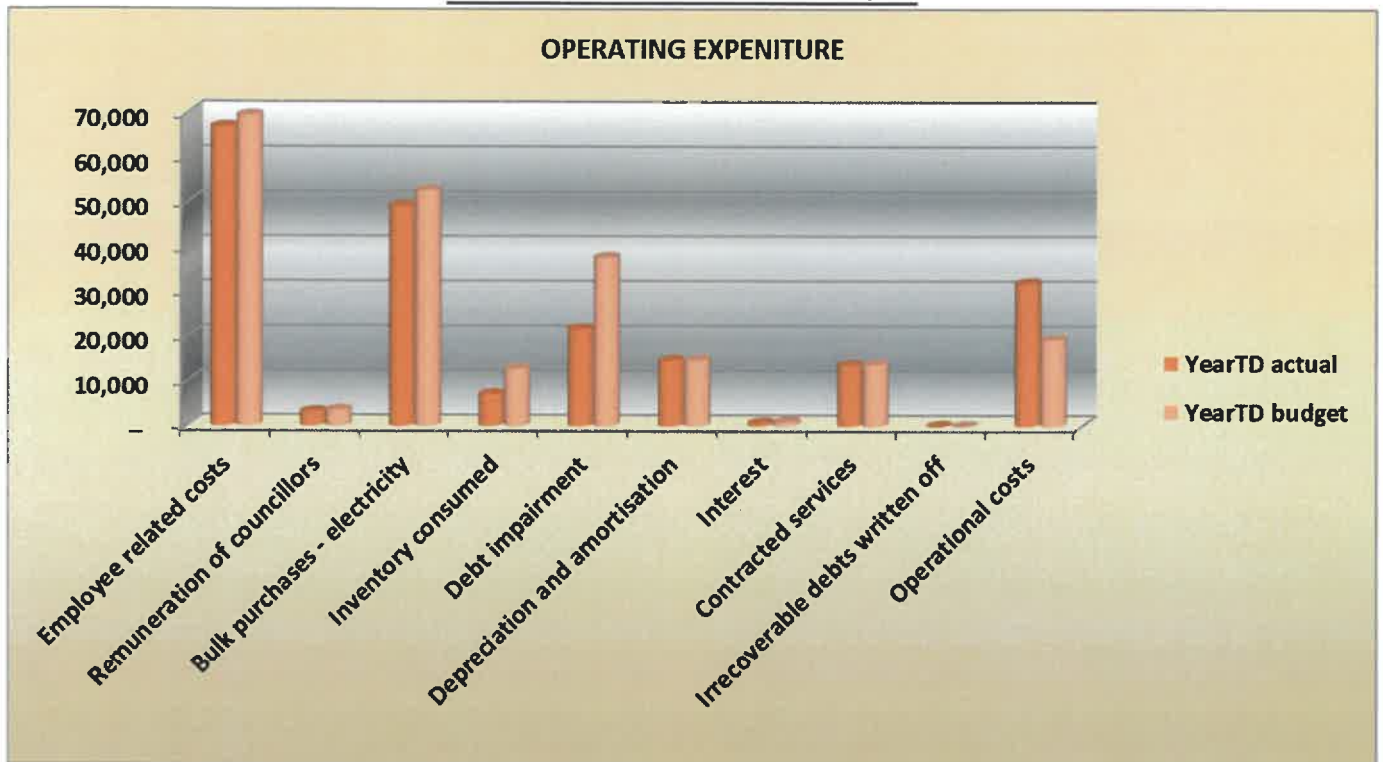
WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Expenditure By Type										
Employee related costs		124,332	138,817	138,818	16,236	66,864	69,409	(2,545)	-4%	138,818
Remuneration of councillors		6,018	7,133	7,133	528	3,183	3,566	(384)	-11%	7,133
Bulk purchases - electricity		90,529	105,318	105,318	7,156	49,180	52,659	(3,479)	-7%	105,318
Inventory consumed		16,754	25,503	25,503	1,026	7,099	12,752	(5,653)	-44%	25,503
Debt impairment		23,055	75,382	75,382	2,398	21,676	37,691	(16,015)	-42%	75,382
Depreciation and amortisation		26,493	29,266	29,266	7,316	14,633	14,633	-		29,266
Interest		11,717	1,847	1,847	325	674	923	(249)	-27%	1,847
Contracted services		26,247	27,528	27,498	2,782	13,653	13,756	(104)	-1%	27,498
Transfers and subsidies		-	-	-	-	-	-	-		-
Irrecoverable debts written off		52,235	-	-	-	-	-	-		-
Operational costs		32,888	38,604	38,634	5,892	31,970	19,309	12,661	66%	38,634
Losses on Disposal of Assets		1,419	-	-	-	-	-	-		-
Other Losses		959	-	-	-	-	-	-		-
Total Expenditure		412,646	449,398	449,398	43,661	208,931,550	224,699	(15,768)	-7%	449,398



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

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2024**



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

The year-to-date total operational expenditure at the end of December 2024 amounted to R 208,932 million. This is R 15,768 million or 7% below year-to-date budget projections for December 2024. The bulk electricity accounts of December are due and payable in January 2025, hence the variance. The over expenditure on other expenditure is due to internal departmental consumption charges amounting to R 11,222 million at the end of December. Although year-to-date the expenditure is lower than expected at the end of December, expenditure is expected to increase as the year progress. The variance in debt impairment relate to traffic fines and the treatment of traffic fines in terms of iGRAP 1.

Although finance charges are 27% or R 249 thousand below than the budgeted amount. This is due to interest charged on creditors not being paid on time. This is however regarded as fruitless and wasteful expenditure that the municipality is struggling to avoid due to its cash flow constraints.

Inventory consumed have underperformed by 44% because the municipality does not have cash to honour its commitments of financial obligations.

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

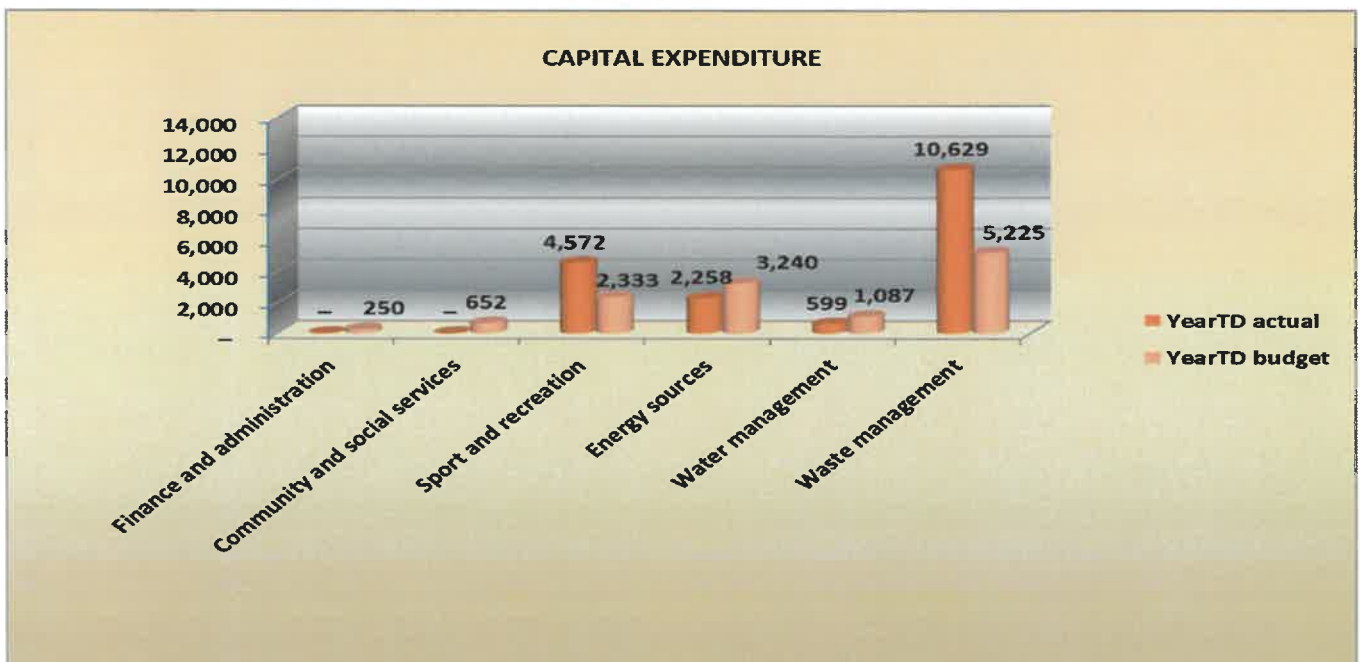
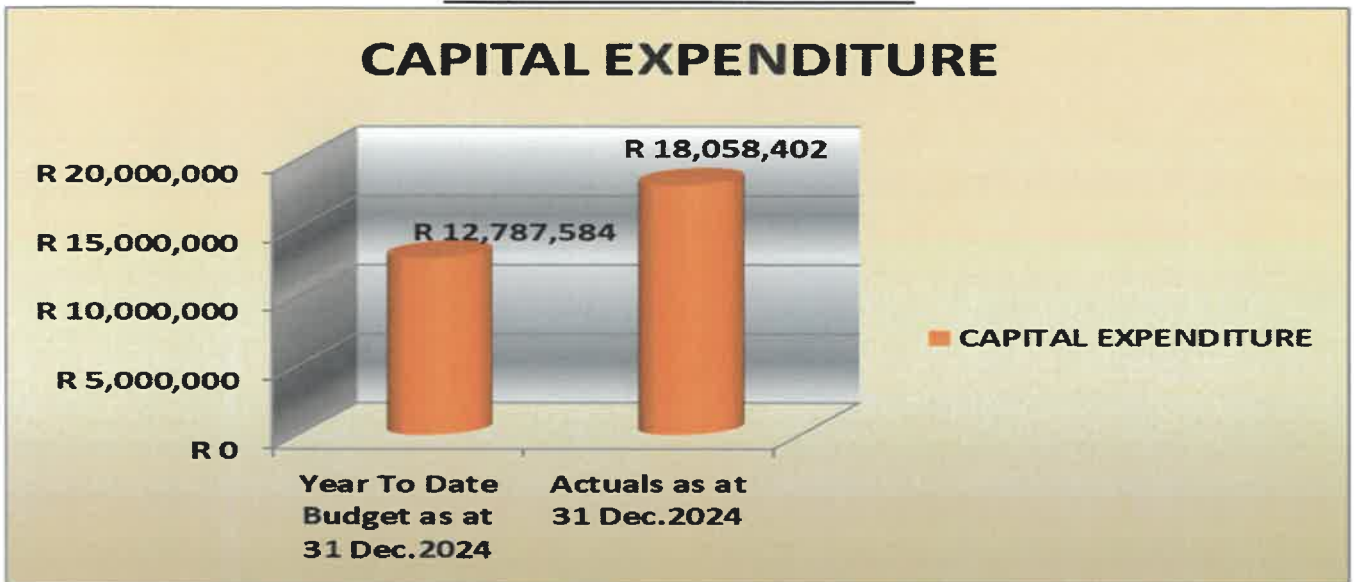
BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

ASSESSMENT DECEMBER 2024

(c) Capital Expenditure

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		5,867	6,480	6,480	2,176	2,258	3,240	(982)	-30%	6,480
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		6,663	4,666	4,666	-	4,572	2,333	2,239	96%	4,666
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	12,530	11,148	11,148	2,176	6,830	5,573	1,257	23%	11,148
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		1,694	2,174	2,174	599	599	1,087	(488)	-45%	2,174
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		710	1,804	1,804	-	-	902	(902)	-100%	1,804
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		13	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		361	10,451	10,451	-	10,629	5,225	5,404	103%	10,451
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	2,778	14,429	14,429	599	11,228	7,215	4,014	56%	14,429
Total Capital Expenditure		15,307	25,575	25,575	2,775	18,058	12,788	5,271	41%	25,575
Capital Expenditure - Functional Classification										
Governance and administration		985	500	500	-	-	250	(250)	-100%	500
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		985	500	500	-	-	250	(250)	-100%	500
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2,473	5,971	5,971	-	4,572	2,985	1,587	53%	5,971
Community and social services		35	1,304	1,304	-	-	652	(652)	-100%	1,304
Sport and recreation		2,438	4,666	4,666	-	4,572	2,333	2,239	96%	4,666
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5,757	-	0	-	-	-	-	-	0
Planning and development		151	-	-	-	-	-	-	-	-
Road transport		5,606	-	0	-	-	-	-	-	0
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		6,092	19,104	19,105	2,775	13,488	9,552	3,934	41%	19,105
Energy sources		16	6,480	6,480	2,176	2,258	3,240	(982)	-30%	6,480
Water management		1,056	2,174	2,174	599	599	1,087	(488)	-45%	2,174
Waste water management		435	-	0	-	-	-	-	-	0
Waste management		4,586	10,451	10,451	-	10,629	5,225	5,404	103%	10,451
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	15,307	25,575	25,575	2,775	18,058	12,788	5,271	41%	25,575
Funded by:										
National Government		12,116	19,279	19,279	2,176	15,227	9,639	5,587	58%	19,279
Provincial Government		1,753	3,478	3,478	599	599	1,739	(1,140)	-66%	3,478
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatns, Higher Educ Institutions)		248	-	0	-	-	-	-	-	0
Transfers recognised - capital		14,117	22,757	22,757	2,775	15,826	11,379	4,448	39%	22,757
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1,190	2,818	2,818	-	2,232	1,409	823	58%	2,818
Total Capital Funding		15,307	25,575	25,575	2,775	18,058	12,788	5,271	41%	25,575

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2024**



(See Table SC13a, b, c & e for details on the Capital Expenditure information)

The approved capital budget for the 2024/2025 financial year amounts to R 25,575 million. The capital expenditure for the month of December 2024 amounted to R 2,775 million. The year-to-date expenditure amounted to R 18,058 or 71% of the total budget at the end of December 2024. The main reason for the high year to date expenditure is due to the accelerated capital expenditure relating to the Municipal Infrastructure Grant (MIG) projects. The capital budget is mostly funded from national grant allocations; hence the expenditure is driven by the timing when the funding is received by the municipality. With supply chain process that are currently under way, expenditure is expected to increase as the year progress.

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

Section 4-In Year Budget Tables

4.1 Monthly Budget Statement

In year-budget statement

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

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

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

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

ASSESSMENT DECEMBER 2024

4.1.1 Table C1: s71 Monthly Budget Statement Summary

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment									
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	46,614	55,152	–	4,669	26,475	27,576	(1,101)	-4%	55,152
Service charges	107,695	182,465	–	13,083	78,836	91,233	(12,397)	-14%	182,465
Investment revenue	2,684	2,221	–	595	1,543	1,110	432	39%	2,221
Transfers and subsidies - Operational	114,189	102,942	–	31,378	74,174	51,471	22,703	0	102,942
Other own revenue	134,252	156,649	–	5,792	35,698	78,324	(42,626)	-54%	–
Total Revenue (excluding capital transfers and contributions)	405,433	499,429	–	55,517	216,725	249,715	(32,990)	-13%	499,429
Employee costs	124,332	138,817	–	16,236	66,864	69,409	(2,545)	-4%	138,817
Remuneration of Councillors	6,018	7,133	–	528	3,183	3,566	(384)	-11%	7,133
Depreciation and amortisation	26,493	29,266	–	7,316	14,633	14,633	–	–	29,266
Interest	11,717	1,847	–	325	674	923	(249)	-27%	1,847
Inventory consumed and bulk purchases	107,283	130,821	–	8,182	56,279	65,411	(9,132)	-14%	130,821
Transfers and subsidies	–	–	–	–	–	–	–	–	–
Other expenditure	136,803	141,513	–	11,072	67,299	70,757	(3,458)	-5%	141,513
Total Expenditure	412,646	449,398	–	43,661	208,932	224,699	(15,768)	-7%	449,398
Surplus/(Deficit)	(7,214)	50,031	–	11,856	7,793	25,015	(17,222)	-69%	50,031
Transfers and subsidies - capital (monetary allocations)	15,945	26,171	–	3,192	18,200	13,085	5,115	39%	26,171
Transfers and subsidies - capital (in-kind)	285	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	9,017	76,202	–	15,048	25,994	38,101	(12,107)	-32%	76,202
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	9,017	76,202	–	15,048	25,994	38,101	(12,107)	-32%	76,202
Capital expenditure & funds sources									
Capital expenditure	15,307	25,575	–	1,054	15,283	10,656	4,627	43%	25,575
Capital transfers recognised	14,117	22,757	–	2,775	15,826	11,379	4,448	39%	22,757
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	1,190	2,818	–	–	2,232	1,409	823	58%	2,818
Total sources of capital funds	15,307	25,575	–	2,775	18,058	12,788	5,271	41%	25,575
Financial position									
Total current assets	82,276	202,574	–	–	144,049	–	–	–	202,574
Total non current assets	452,613	452,782	–	–	457,304	–	–	–	452,782
Total current liabilities	137,020	148,918	–	–	168,644	–	–	–	148,918
Total non current liabilities	83,952	86,953	–	–	81,256	–	–	–	86,953
Community wealth/Equity	313,917	419,485	–	–	351,454	–	–	–	419,485
Cash flows									
Net cash from (used) operating	18,222	62,645	–	28,096	36,838	31,323	(5,516)	-18%	62,645
Net cash from (used) investing	(16,016)	(25,575)	–	(4,984)	(20,340)	(12,788)	7,553	-59%	(25,575)
Net cash from (used) financing	(1,182)	(1,102)	–	(391)	(314)	(459)	(145)	32%	(1,102)
Cash/cash equivalents at the month/year end	15,883	55,906	–	22,721	32,067	38,014	5,947	16%	55,906
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	22,196	5,753	4,894	4,759	4,042	3,388	4,463	171,632	221,128
Creditors Age Analysis									
Total Creditors	68	2,986	3,173	1,845	165	860	1,856	111,821	122,774

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

ASSESSMENT DECEMBER 2024

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

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

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

WC053 Beaufort West - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment										
Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		153,526	133,492	133,492	14,246	53,437	66,746	(13,309)	-20%	133,492
Executive and council		11,946	18,170	18,170	4,074	9,182	9,085	97	1%	18,170
Finance and administration		141,580	115,323	115,323	10,172	44,255	57,661	(13,406)	-23%	115,323
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		39,114	91,729	91,729	2,312	18,192	45,864	(27,672)	-60%	91,729
Community and social services		7,561	9,820	9,820	1,037	3,907	4,910	(1,002)	-20%	9,820
Sport and recreation		2,530	5,612	5,612	28	5,285	2,806	2,479	88%	5,612
Public safety		27,952	74,770	74,770	1,248	8,999	37,385	(28,386)	-76%	74,770
Housing		1,071	1,527	1,527	-	-	764	(764)	-100%	1,527
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,066	1,411	1,411	133	681	705	(25)	-4%	1,411
Planning and development		1,859	1,411	1,411	133	681	705	(25)	-4%	1,411
Road transport		6,207	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		220,957	298,968	298,968	42,018	162,616	149,484	13,132	9%	298,968
Energy sources		126,585	162,852	162,852	19,124	83,354	81,426	1,928	2%	162,852
Water management		36,921	54,182	54,182	10,661	29,366	27,091	2,275	8%	54,182
Waste water management		32,556	43,353	43,353	6,915	23,480	21,677	1,803	8%	43,353
Waste management		24,895	38,581	38,581	5,319	26,416	19,291	7,125	37%	38,581
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	421,663	525,600	525,600	58,709	234,925	262,800	(27,875)	-11%	525,600
Expenditure - Functional										
Governance and administration		140,140	108,415	108,415	15,521	72,634	54,208	18,426	34%	108,415
Executive and council		18,676	22,910	22,910	3,248	18,623	11,455	7,168	63%	22,910
Finance and administration		120,161	84,056	84,056	11,958	53,207	42,028	11,179	27%	84,056
Internal audit		1,302	1,449	1,449	314	803	724	79	11%	1,449
Community and public safety		64,104	102,144	102,144	5,034	22,429	51,072	(28,643)	-56%	102,144
Community and social services		12,868	13,163	13,163	1,658	5,983	6,581	(599)	-9%	13,163
Sport and recreation		9,544	9,527	9,527	1,135	4,172	4,763	(591)	-12%	9,527
Public safety		39,567	76,519	76,519	2,058	11,546	38,260	(26,713)	-70%	76,519
Housing		2,124	2,936	2,936	184	728	1,468	(740)	-50%	2,936
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		29,994	31,656	31,656	4,512	14,923	15,828	(906)	-6%	31,656
Planning and development		11,787	9,850	9,850	1,231	4,636	4,925	(289)	-6%	9,850
Road transport		18,207	21,807	21,807	3,281	10,287	10,903	(617)	-6%	21,807
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		178,409	207,183	207,183	18,593	98,946	103,591	(4,645)	-4%	207,183
Energy sources		109,909	135,228	135,228	7,811	60,504	67,614	(7,110)	-11%	135,228
Water management		30,861	37,062	37,062	4,455	17,573	18,531	(957)	-5%	37,062
Waste water management		19,550	16,697	16,697	3,321	10,781	8,348	2,432	29%	16,697
Waste management		18,089	18,196	18,196	3,006	10,088	9,098	990	11%	18,196
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	412,646	449,398	449,398	43,661	208,932	224,699	(15,768)	-7%	449,398
Surplus/ (Deficit) for the year		9,017	76,202	76,202	15,048	25,994	38,101	(12,107)	-31.8%	76,202

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4.1.3 Table C3: s71 Monthly Budget Statement -Financial Performance (revenue and expenditure by municipal vote)

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

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

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

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year Assessment										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		8,725	9,073	9,073	3,008	6,759	4,537	2,223	49.0%	9,073
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		204,212	262,795	262,795	36,832	136,880	131,398	5,483	4.2%	262,795
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-		-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		13,565	19,144	19,144	2,522	7,359	9,572	(2,213)	-23.1%	19,144
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		127,205	102,362	102,362	6,040	34,752	51,181	(16,429)	-32.1%	102,362
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		67,957	132,225	132,225	10,306	49,174	66,113	(16,939)	-25.6%	132,225
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	421,663	525,600	525,600	58,709	234,925	262,800	(27,875)	-10.6%	525,600
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		8,335	7,544	7,544	2,721	14,373	3,772	10,601	281.0%	7,544
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		240,141	230,051	230,051	21,215	107,999	115,025	(7,027)	-6.1%	230,051
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-		-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		43,412	49,555	49,555	4,460	20,000	24,777	(4,778)	-19.3%	49,555
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		43,091	48,007	48,007	7,957	36,748	24,004	12,744	53.1%	48,007
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		77,666	114,241	114,241	7,309	29,812	57,121	(27,309)	-47.8%	114,241
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	412,646	449,398	449,398	43,661	208,932	224,699	(15,768)	-7.0%	449,398
Surplus/ (Deficit) for the year	2	9,017	76,202	76,202	15,048	25,994	38,101	(12,107)	-31.8%	76,202

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

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

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		66,275	120,473	120,473	9,294	56,715	60,236	(3,522)	-6%	120,473
Service charges - Water		10,977	20,853	20,853	1,190	5,622	10,427	(4,805)	-46%	20,853
Service charges - Waste Water Management		19,654	24,740	24,740	1,688	10,650	12,370	(1,721)	-14%	24,740
Service charges - Waste management		10,788	16,399	16,399	912	5,850	8,199	(2,349)	-29%	16,399
Sale of Goods and Rendering of Services		675	942	942	109	335	471	(136)	-29%	942
Agency services		1,358	1,766	1,766	70	1,628	883	745	84%	1,766
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9,075	11,992	11,992	787	4,444	5,996	(1,552)	-26%	11,992
Interest from Current and Non Current Assets		2,684	2,221	2,221	595	1,543	1,110	432	39%	2,221
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,715	2,022	2,022	121	390	1,011	(621)	-61%	2,022
Licence and permits		219	316	316	16	108	158	(50)	-32%	316
Operational Revenue		2,437	1,351	1,351	50	932	675	257	38%	1,351
Non-Exchange Revenue										
Property rates		46,614	55,152	55,152	4,669	26,475	27,576	(1,101)	-4%	55,152
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		75,692	73,189	73,189	1,372	8,565	36,595	(28,030)	-77%	73,189
Licence and permits		170	203	203	8	86	102	(14)	-14%	203
Transfers and subsidies - Operational		114,189	102,942	102,942	31,378	74,174	51,471	22,703	44%	102,942
Interest		3,211	3,449	3,449	266	1,458	1,724	(267)	-15%	3,449
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		39,467	35,832	35,832	2,995	17,750	17,916	(166)	-1%	35,832
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		234	25,587	25,587	-	-	12,794	(12,794)	-100%	25,587
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)										
		405,433	499,429	499,429	55,517	216,725	249,715	(32,990)	-13%	499,429
Expenditure By Type										
Employee related costs		124,332	138,817	138,818	16,236	66,864	69,409	(2,545)	-4%	138,818
Remuneration of councillors		6,018	7,133	7,133	528	3,183	3,566	(384)	-11%	7,133
Bulk purchases - electricity		90,529	105,318	105,318	7,156	49,180	52,659	(3,479)	-7%	105,318
Inventory consumed		16,754	25,503	25,503	1,026	7,099	12,752	(5,653)	-44%	25,503
Debt impairment		23,055	75,382	75,382	2,398	21,676	37,691	(16,015)	-42%	75,382
Depreciation and amortisation		26,493	29,266	29,266	7,316	14,633	14,633	-	-	29,266
Interest		11,717	1,847	1,847	325	674	923	(249)	-27%	1,847
Contracted services		26,247	27,528	27,498	2,782	13,653	13,756	(104)	-1%	27,498
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		52,235	-	-	-	-	-	-	-	-
Operational costs		32,888	38,604	38,634	5,892	31,970	19,309	12,661	66%	38,634
Losses on Disposal of Assets		1,419	-	-	-	-	-	-	-	-
Other Losses		959	-	-	-	-	-	-	-	-
Total Expenditure										
		412,646	449,398	449,398	43,661	208,932	224,699	(15,768)	-7%	449,398
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations)		15,945	26,171	26,171	3,192	18,200	13,085	5,115	0	26,171
Transfers and subsidies - capital (in-kind)		285	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions										
Income Tax		9,017	76,202	76,202	15,048	25,994	38,101	(12,107)	(0)	76,202
Surplus/(Deficit) after Income tax										
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality										
Share of Surplus/Deficit attributable to Associate		9,017	76,202	76,202	15,048	25,994	38,101	(12,107)	(0)	76,202
Share of Surplus/Deficit attributable to Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year										
		9,017	76,202	76,202	15,048	25,994	38,101	(12,107)	(0)	76,202

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

The total revenue (excluding capital transfers and contributions) year-to-date accrued amounted to R 216,725 million at the end of December 2024. This was R 32,990 million or 13% below the year-to-date budget of R 249,715 million at the end of the period. The main reason for the underperformance was due to all service charges, interest earned from receivables and licenses and permits. Another revenue item that affected the performance of December is the fines, penalties and forfeits that were R 28,030 million or 77% below the year-to-date target R 36,959 million. This relates specifically to the traffic fines and the iGRAP 1 treatment thereof. The municipality is currently participating in the municipal debt relief programme of National Treasury. The 25,587 million other gains relate to the first third write-off over a three-year period. The municipality is currently awaiting the outcome / approval of the first write-off. This also affected the year-to-date performance negatively by R 12,794 million.

The transfers and subsidies - capital (monetary allocations) year-to-date amounted to R 18,200 million for December. This is R 5,115 million above the year-to-date target of R 13,085 million at the end of December. Transfers and subsidies - capital are expected to increase as the year progress.

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

The annual budget is approved for 'Expenditure by Type'

The year-to-date total operational expenditure at the end of December 2024 amounted to R 208,932 million. This is R 15,768 million or 7% below year-to-date budget projections for December 2024. The bulk electricity accounts of December are due and payable in January 2025, hence the variance. The over expenditure on other expenditure is due to internal departmental consumption charges amounting to R 11,222 million at the end of December. Although year-to-date the expenditure is lower than expected at the end of December, expenditure is expected to increase as the year progress. The variance in debt impairment relate to traffic fines and the treatment of traffic fines in terms of iGRAP 1.

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

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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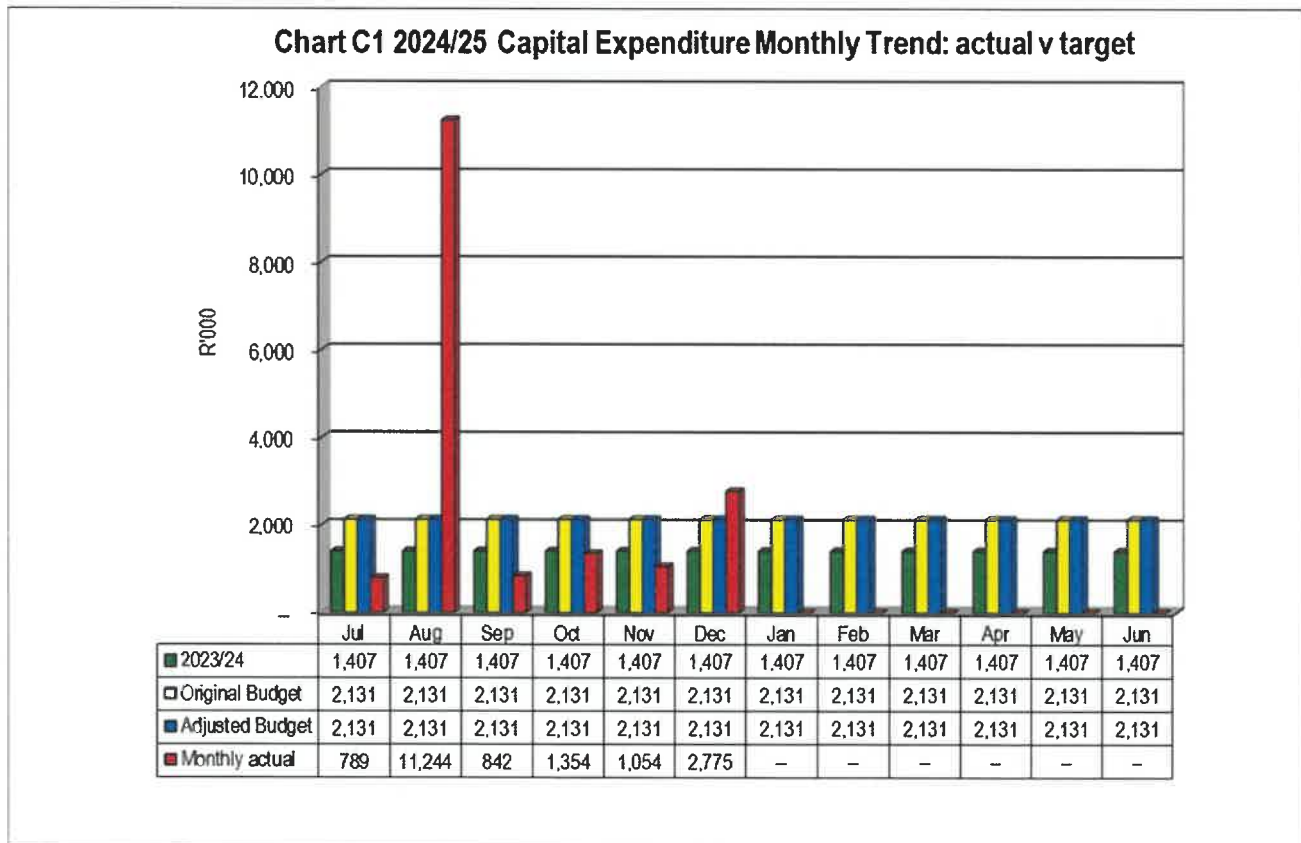
4.1.5 Table C5: Monthly Budget Statement -Capital Expenditure (municipal vote, standard classification and funding)

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment										
Vote Description	Ref	Budget Year 2024/25								
		2023/24	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1	Audited Outcome								
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		5,867	6,480	6,480	2,176	2,258	3,240	(982)	-30%	6,480
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		6,663	4,666	4,666	-	4,572	2,333	2,239	96%	4,666
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	12,530	11,146	11,146	2,176	6,830	5,573	1,257	23%	11,146
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		1,694	2,174	2,174	599	599	1,087	(488)	-45%	2,174
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		710	1,804	1,804	-	-	902	(902)	-100%	1,804
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		13	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		361	10,451	10,451	-	10,629	5,225	5,404	103%	10,451
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	2,778	14,429	14,429	599	11,228	7,215	4,014	56%	14,429
Total Capital Expenditure		15,307	25,575	25,575	2,775	18,058	12,788	5,271	41%	25,575
Capital Expenditure - Functional Classification										
Governance and administration		985	500	500	-	-	250	(250)	-100%	500
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		985	500	500	-	-	250	(250)	-100%	500
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2,473	5,971	5,971	-	4,572	2,985	1,587	53%	5,971
Community and social services		35	1,304	1,304	-	-	652	(652)	-100%	1,304
Sport and recreation		2,438	4,666	4,666	-	4,572	2,333	2,239	96%	4,666
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5,757	-	0	-	-	-	-	-	0
Planning and development		151	-	-	-	-	-	-	-	-
Road transport		5,606	-	0	-	-	-	-	-	0
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		6,092	19,104	19,105	2,775	13,486	9,552	3,934	41%	19,105
Energy sources		15	6,480	6,480	2,176	2,258	3,240	(982)	-30%	6,480
Water management		1,056	2,174	2,174	599	599	1,087	(488)	-45%	2,174
Waste water management		435	-	0	-	-	-	-	-	0
Waste management		4,586	10,451	10,451	-	10,629	5,225	5,404	103%	10,451
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	15,307	25,575	25,575	2,775	18,058	12,788	5,271	41%	25,575
Funded by:										
National Government		12,116	19,279	19,279	2,176	15,227	9,639	5,587	58%	19,279
Provincial Government		1,753	3,478	3,478	599	599	1,739	(1,140)	-66%	3,478
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ institutions)		248	-	0	-	-	-	-	-	0
Transfers recognised - capital		14,117	22,757	22,757	2,775	15,826	11,379	4,448	39%	22,757
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1,190	2,818	2,818	-	2,232	1,409	823	58%	2,818
Total Capital Funding		15,307	25,575	25,575	2,775	18,058	12,788	5,271	41%	25,575

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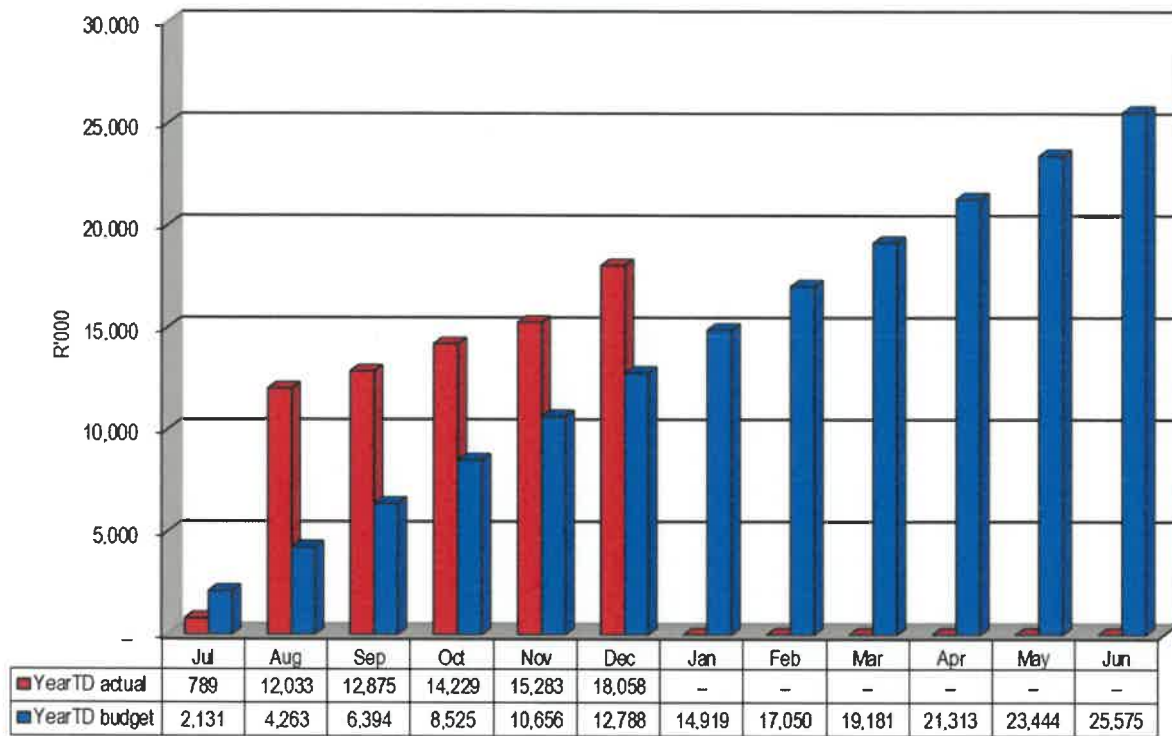
Table C5 consists of three distinct sections:

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



**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
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Chart C2 2024/25 Capital Expenditure: YTD actual v YTD target



BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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4.1.6: Table C6: Monthly Budget Statement-Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment						
Description	Ref	2023/24	Budget Year 2024/25			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		18,170	55,906	–	34,360	55,906
Trade and other receivables from exchange transactions		20,382	14,932	–	15,598	14,932
Receivables from non-exchange transactions		28,696	62,436	–	29,177	62,436
Current portion of non-current receivables		2,754	1,154	–	1,599	1,154
Inventory		3,058	4,491	–	4,032	4,491
VAT		(1,128)	54,150	–	49,161	54,150
Other current assets		10,345	9,505	–	10,122	9,505
Total current assets		82,276	202,574	–	144,049	202,574
Non current assets						
Investments		(2,326)	–	–	(2,317)	–
Investment property		5,861	5,739	–	5,851	5,739
Property, plant and equipment		445,959	439,474	–	449,501	439,474
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		3,340	3,340	–	3,340	3,340
Intangible assets		1,362	1,705	–	1,357	1,705
Trade and other receivables from exchange transactions		(511)	2,030	–	(511)	2,030
Non-current receivables from non-exchange transactions		(1,071)	495	–	83	495
Other non-current assets		–	–	–	–	–
Total non current assets		452,613	452,782	–	457,304	452,782
TOTAL ASSETS		534,889	655,357	–	601,354	655,357
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		1,181	1,084	–	789	1,084
Consumer deposits		2,682	2,490	–	2,730	2,490
Trade and other payables from exchange transactions		76,098	83,552	–	61,362	83,552
Trade and other payables from non-exchange transactions		44,887	1	–	45,437	1
Provision		18,632	15,136	–	14,399	15,136
VAT		(6,460)	46,655	–	43,926	46,655
Other current liabilities		–	–	–	–	–
Total current liabilities		137,020	148,918	–	168,644	148,918
Non current liabilities						
Financial liabilities		3,741	2,558	–	3,741	2,558
Provision		26,264	22,735	–	26,264	22,735
Long term portion of trade payables		25,167	36,085	–	22,470	36,085
Other non-current liabilities		28,780	25,575	–	28,780	25,575
Total non current liabilities		83,952	86,953	–	81,256	86,953
TOTAL LIABILITIES		220,973	235,872	–	249,900	235,872
NET ASSETS	2	313,917	419,485	–	351,454	419,485
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		309,812	415,381	–	347,350	415,381
Reserves and funds		4,104	4,104	–	4,104	4,104
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	313,917	419,485	–	351,454	419,485

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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4.1.7 Table C7: Monthly Budget Statement -Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		60,489	52,741	-	6,490	22,156	26,370	(4,215)	-16%	52,741
Service charges		124,021	210,414	-	20,499	85,728	105,207	(19,479)	-19%	210,414
Other revenue		22,183	17,912	-	6,306	27,371	8,956	18,415	206%	17,912
Transfers and Subsidies - Operational		101,214	102,942	-	29,818	76,708	51,471	25,237	49%	102,942
Transfers and Subsidies - Capital		16,124	26,171	-	774	20,966	13,085	7,880	60%	26,171
Interest		14,970	2,221	-	1,223	1,505	1,111	394	35%	2,221
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(315,325)	(347,909)	-	(36,207)	(196,659)	(173,954)	22,705	-13%	(347,909)
Interest		(1,796)	(1,847)	-	(808)	(936)	(923)	13	-1%	(1,847)
Transfers and Subsidies		(3,659)	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		18,222	62,645	-	28,096	36,838	31,323	(5,516)	-18%	62,645
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(16,016)	(25,575)	-	(4,984)	(20,340)	(12,788)	7,553	-59%	(25,575)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(16,016)	(25,575)	-	(4,984)	(20,340)	(12,788)	7,553	-59%	(25,575)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	1	78	-	78	#DIV/0!	-
Payments										
Repayment of borrowing		(1,182)	(1,102)	-	(392)	(392)	(459)	(67)	15%	(1,102)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,182)	(1,102)	-	(391)	(314)	(459)	(145)	32%	(1,102)
NET INCREASE/ (DECREASE) IN CASH HELD										
		1,023	35,968	-	22,721	16,184	18,076			35,968
Cash/cash equivalents at beginning:		14,860	19,938	-		15,883	19,938			19,938
Cash/cash equivalents at month/year end:		15,883	55,906	-	22,721	32,067	38,014			55,906

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

Bank and Investment Balances Movement - December 2024								
	Opening Balance	Revenue	Expenditure	Investment Deposits	Interest Earned	Administration / Service Fees	Investment Withdrawals	Closing Balance
Nedbank Account	790,926.37	57,502,266.79	- 57,174,303.42	-	-	-	-	1,118,889.74
ABSA Account	158,246.54	3,115,839.00	- 3,235,140.38	-	-	-	-	38,945.16
Investment Balances	17,296,209.35	-	-	18,815,000.00	568,458.46	- 300.00	- 6,003,098.93	30,676,268.88
Balance	18,245,382.26	60,618,105.79	- 60,409,443.80	18,815,000.00	568,458.46	- 300.00	- 6,003,098.93	31,834,108.78

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

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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PART 2-SUPPORTING DOCUMENTATION Section

Section 5- Debtor's Analysis

Debtors Analysis

The debtors' analysis must contain-

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

5.1 Supporting Table SC3: Debtors Age Analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

Description	NT Code	Budget Year 2024/25									
		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
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	4,296	1,497	1,125	1,134	869	632	1,072	24,940	35,566	28,648
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,758	1,078	692	458	209	415	137	4,376	14,123	5,595
Receivables from Non-exchange Transactions - Property Rates	1400	5,835	1,377	1,286	1,303	1,273	805	955	39,725	52,558	44,060
Receivables from Exchange Transactions - Waste Water Management	1500	3,173	994	999	1,045	954	875	1,396	39,834	49,269	44,103
Receivables from Exchange Transactions - Waste Management	1600	1,726	579	588	646	577	557	801	24,751	30,226	27,332
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	1	1	1	1	1	1	55	65	59
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	1,056	1,056	1,056
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	403	227	202	172	160	103	102	36,895	38,264	37,432
Total By Income Source	2000	22,196	5,753	4,894	4,759	4,042	3,388	4,463	171,632	221,128	188,285
2023/24 - totals only											
Debtors Age Analysis By Customer Group											
Organs of State	2200	2,725	658	490	273	146	141	124	9,296	13,853	9,980
Commercial	2300	5,464	897	709	672	616	441	300	18,714	27,813	20,743
Households	2400	13,581	4,126	3,443	3,752	3,203	2,763	3,963	141,409	176,240	155,089
Other	2500	425	72	251	62	77	43	76	2,214	3,221	2,473
Total By Customer Group	2600	22,196	5,753	4,894	4,759	4,042	3,388	4,463	171,632	221,128	188,285

Debtors Age Analysis

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

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

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Chart C3 Aged Consumer Debtors Analysis

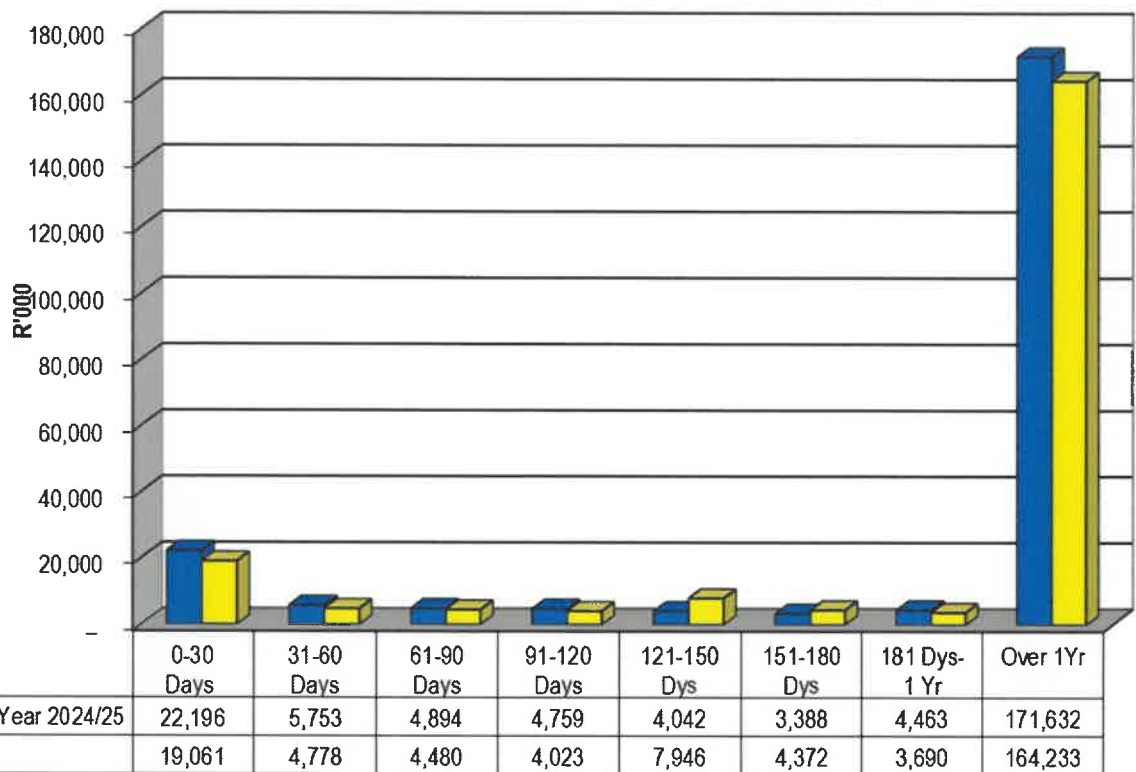
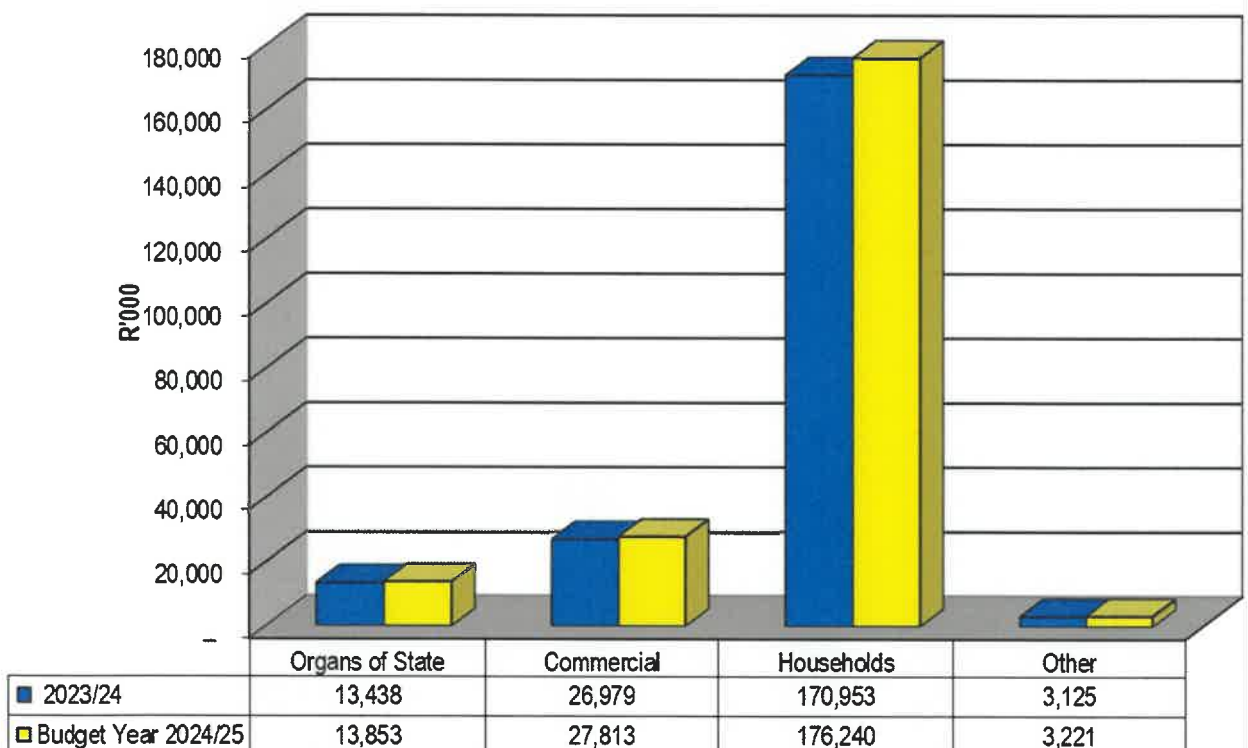


Chart C4 Consumer Debtors (total by Debtor Customer Category)



BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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Section 6 - Creditor's Analysis

Creditor's Analysis

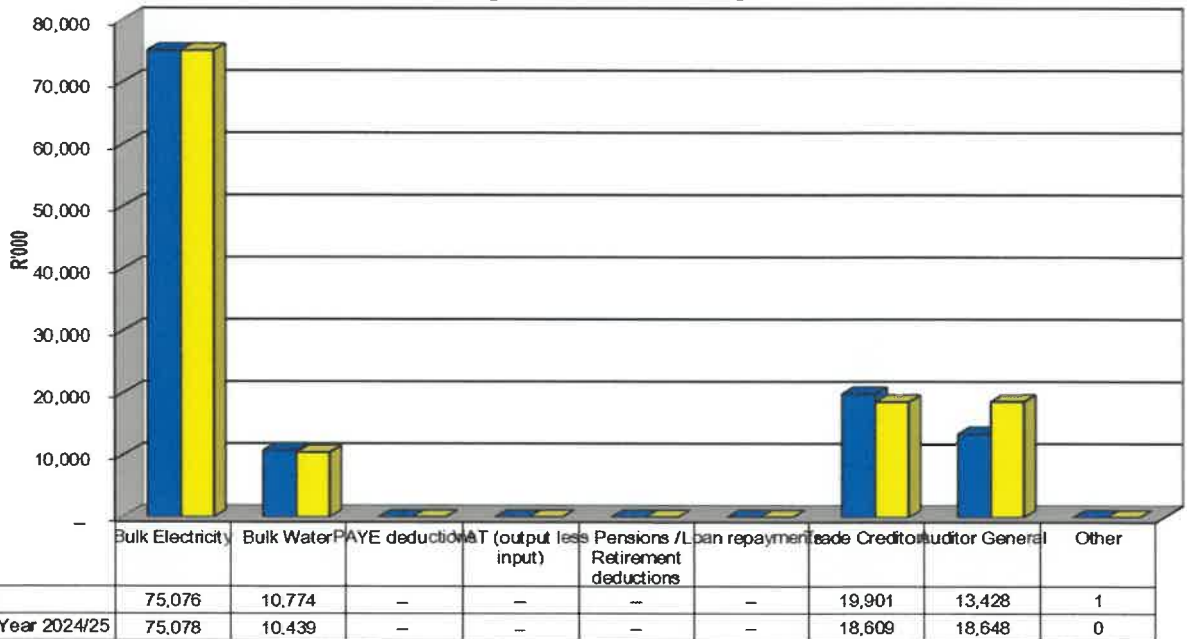
The creditor's analysis must contain an aged analysis by customer type reconciled with the financial position.

6.1 Supporting Table SC4: Creditor's Aged Analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment

Description R thousands	NT Code	Budget Year 2024/25									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	0	1	-	-	-	-	1	75,076	75,078	75,076	
Bulk Water	0200	-	-	-	-	-	-	-	10,439	10,439	10,774	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	68	261	1	75	139	744	1,382	15,940	18,609	19,901	
Auditor General	0800	-	2,725	3,172	1,770	26	116	473	10,366	18,648	13,428	
Other	0900	-	-	-	-	-	-	-	0	0	1	
<i>Medical Aid deductions</i>										-		
Total By Customer Type	1000	68	2,986	3,173	1,845	165	860	1,856	111,821	122,774	119,180	

Chart C5 Aged Creditors Analysis



BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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Section 7- Investment Portfolio Analysis

Investment Portfolio Analysis

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

7.1 Supporting Table SC5: Investment Portfolio Analysis

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December					
Investments by maturity Name of institution & investment ID	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands					
Municipality					
Standard Bank	2,651	48	-	-	2,699
ABSA Bank	12,401	477	(6,003)	18,815	25,690
Nedbank	921	18	-	-	940
Investec	1,323	26	-	-	1,349
					-
					-
Municipality sub-total	17,296	568	(6,003)	18,815	30,676
Entities					
					-
					-
Entities sub-total	-		-	-	-
TOTAL INVESTMENTS AND INTEREST	17,296	568	(6,003)	18,815	30,676

The total investment balance of the Municipality at the end of December 2024 amounted to R 30,676 million. The municipality made an investment withdrawal of R 6,003 million during the month of December 2024.

The investment withdrawal of R 6,003 million related to the following:

- Integrated National Electrification Programme Grant (INEP) – R 2,502,362.52;
- Local Government Financial Management Grant (FMG) – R 146,325.61;
- Cultural Affairs & Sport: Library Service - Replacement Funding for most vulnerable B3 Municipalities – R 875,219.87;
- Chemical Industries Education & Training Authority Grant – R 218,400;
- Department of Local Government: Municipal Water Resilience Grant – R 689,337.60;
- Central Karoo District Municipality Grant – R 8,333.33 and

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- Equitable Share Investment – R 1,563,120.

The municipality made investment amounting to R 18,815 million. This related to the following:

- Equitable share – R 18 million and
- Municipal Infrastructure Grant (MIG) – R 815,000.

Interest earned on investments are capitalized on a quarterly basis by the municipality. The total interest that was earned during the second quarter (October – December 2024) of the 2024/25 financial year amounted to R 568,458.46.

Included in the balance of R 30,676,268.88 is the unspent conditional grants amounting to R 7,465,530.48 that are cash backed on investment.

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Section 8- Allocation and grant receipts and expenditure

Allocation and grant receipts and expenditure

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

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

8.1 Supporting Table SC6 -Grants receipts

WC053 Beaufort West - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment										
Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		87,870	92,857	-	29,657	70,182	46,429	23,754	51.2%	92,857
Equitable share		83,574	88,849	-	29,616	66,636	44,425	22,212	50.0%	88,849
Municipal Infrastructure Grant (MIG)		739	782	-	41	687	391	296	75.7%	782
Local Government Financial Management Grant (FMG)		2,185	2,000	-	-	2,000	1,000	1,000	100.0%	2,000
Expanded Public Works Programme Integrated Grant (EPWP)		1,372	1,226	-	-	859	613	246	40.1%	1,226
Other transfers and grants [insert description]										
Provincial Government:		10,815	9,413	-	-	5,533	4,707	827	17.6%	9,413
Provincial Treasury -Western Cape Financial Management Capacity Building Grant		-	600	-	-	600	300	300	100.0%	600
Provincial Treasury : Western Cape Municipal Financial Recovery Services Grant		1,000	-	-	-	-	-	-	-	-
Department of Infrastructure -Title Deeds Restoration Grant		-	90	-	-	-	45	(45)	-100.0%	90
Department of Infrastructure -Human Settlements Development Grant (Beneficiaries)		1,071	1,437	-	-	-	719	(719)	-100.0%	1,437
Department Cultural Affairs & Sport-Replacement Funding for most vulnerable B3 Municipalities		7,119	7,060	-	-	4,707	3,530	1,177	33.3%	7,060
Department of Local Government -Community Development Workers (CDW) Operational Support Grant	4	226	226	-	-	226	113	113	100.0%	226
Department of Local Government : Western Cape Municipal Interventions Grant		800	-	-	-	-	-	-	-	-
Department of Local Government : Municipal Energy Resilience Grant		600	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
District Municipality:		86	-	-	-	350	-	350	#DIV/0!	-
Central Karoo District Municipality		86	-	-	-	350	-	350	#DIV/0!	-
Other grant providers:		2,443	672	-	216	1,243	336	907	270.0%	672
Chemical Industries Education & Training Authority		2,128	672	-	216	1,236	336	900	267.9%	672
Local Government Sector Education and Training Authority		315	-	-	-	7	-	7	#DIV/0!	-
Total Operating Transfers and Grants	5	101,214	102,942	-	29,873	77,308	51,471	25,837	50.2%	102,942
Capital Transfers and Grants										
National Government:		14,050	22,171	-	774	16,366	11,085	5,280	47.6%	22,171
Municipal Infrastructure Grant (MIG)		14,050	14,861	-	774	13,056	7,430	5,625	75.7%	14,861
Integrated National Electrification Programme (Municipal) Grant		-	7,310	-	-	3,310	3,655	(345)	-9.4%	7,310
Other capital transfers [insert description]										
Provincial Government:		2,075	4,000	-	-	4,000	2,000	2,000	100.0%	4,000
Department Cultural Affairs & Sport-Community Library Services Grant		-	1,500	-	-	1,500	750	750	100.0%	1,500
Department of Local Government -Municipal Water Resilience Grant		-	2,500	-	-	2,500	1,250	1,250	100.0%	2,500
Department of Local Government : Western Cape Municipal Interventions Grant		835	-	-	-	-	-	-	-	-
Department of Local Government : Municipal Water Resilience Grant		1,209	-	-	-	-	-	-	-	-
Department Cultural Affairs & Sport-Replacement Funding for most vulnerable B3 Municipalities		40	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	16,124	26,171	-	774	20,366	13,085	7,280	55.6%	26,171
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	117,338	129,113	-	30,647	97,674	64,557	33,118	51.3%	129,113

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8.2 Supporting Table SC7 (1)-Grants expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		67,796	92,857	-	29,977	68,960	46,429	22,532	48.5%	92,857
Equitable share		83,574	88,849	-	29,616	66,636	44,425	22,212	50.0%	86,849
Municipal Infrastructure Grant (MIG)		728	782	-	89	425	391	34	8.8%	782
Local Government Financial Management Grant (FMG)		2,185	2,000	-	146	1,168	1,000	168	16.8%	2,000
Expanded Public Works Programme Integrated Grant (EPWP)		1,309	1,226	-	126	731	613	118	19.3%	1,226
Other transfers and grants [insert description]										
Provincial Government:		9,619	9,413	-	956	4,112	4,707	(594)	-12.6%	9,413
Provincial Treasury -Western Cape Financial Management Capacity Building Grant		-	600	-	-	600	300	300	100.0%	600
Provincial Treasury : Western Cape Municipal Financial Recovery Services Grant		200	-	-	-	-	-	-		-
Department of Infrastructure -Title Deeds Resbrafon Grant		-	90	-	-	-	45	(45)	-100.0%	90
Department of Infrastructure -Human Settlements Development Grant (Beneficiaries)		1,071	1,437	-	-	-	719	(719)	-100.0%	1,437
Department Cultural Affairs & Sport-Replacement Funding for most vulnerable B3 Municipalities		6,743	7,060	-	897	3,388	3,530	(142)	-4.0%	7,060
Department of Local Government -Community Development Workers (CDW) Operational Support Grant		218	226	-	59	124	113	11	9.7%	226
Department of Local Government: Western Cape Municipal Interventions Grant		787	-	-	-	-	-	-		-
Department of Local Government: Municipal Energy Resilience Grant		600	-	-	-	-	-	-		-
Other transfers and grants [insert description]										
District Municipality:		76	-	-	8	42	-	42	#DIV/0!	-
Central Karoo District Municipality		76	-	-	8	42	-	42	#DIV/0!	-
Other grant providers:		2,577	672	-	434	1,053	336	717	213.5%	672
Chemical Industries Education & Training Authority		2,179	672	-	434	1,046	336	710	211.4%	672
Local Government Sector Education and Training Authority		315	-	-	-	7	-	7	#DIV/0!	-
Services SETA		83	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		100,068	102,942	-	31,376	74,168	51,471	22,697	44.1%	102,942
Capital expenditure of Transfers and Grants										
National Government:		13,929	22,171	-	2,502	17,511	11,085	6,426	58.0%	22,171
Municipal Infrastructure Grant (MIG)		13,929	14,861	-	-	14,914	7,430	7,484	100.7%	14,861
Integrated National Electrification Programme (Municipal) Grant		-	7,310	-	2,502	2,597	3,655	(1,058)	-29.0%	7,310
Other capital transfers [insert description]										
Provincial Government:		2,016	4,000	-	689	689	2,000	(1,311)	-65.5%	4,000
Department Cultural Affairs & Sport-Community Library Services Grant		-	1,500	-	-	-	750	(750)	-100.0%	1,500
Department Cultural Affairs & Sport-Replacement Funding for most vulnerable B3 Municipalities		40	-	-	-	-	-	-		-
Department of Local Government -Municipal Water Resilience Grant		1,200	2,500	-	689	689	1,250	(561)	-44.9%	2,500
Department of Local Government: Western Cape Municipal Interventions Grant		777	-	-	-	-	-	-		-
Other capital transfers [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Other grant providers:		285	-	-	-	-	-	-		-
Services SETA		285	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		16,230	26,171	-	3,192	18,200	13,085	5,115	39.1%	26,171
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		116,299	129,113	-	34,568	92,368	64,557	27,811	43.1%	129,113

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

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The following adjustment will be made during adjustments budget process transfers and grant receipts due to additional allocations or amendments /reductions made by national and provincial treasuries:

National transfers and grants will be reduced by R 12,000 from R 115,028,000 to R 115,016,000 as per the table below.

Grant Name	2024/25 Financial Year			2025/26	2026/27
	Main Allocation	Amendment 12 September 2024	Amended Allocation	Main Allocation	Main Allocation
Equitable share	88,849,000	-	88,849,000	92,718,000	96,074,000
Municipal Infrastructure Grant (MIG)	15,643,000	- 12,000	15,631,000	16,199,000	17,239,000
Integrated National Electrification Programme Grant (INEP)	7,310,000	-	7,310,000	3,692,000	5,000,000
Local Government Financial Management Grant (FMG)	2,000,000	-	2,000,000	2,000,000	2,100,000
Expanded Public Works Programme Integrated Grant (EPWP)	1,226,000	-	1,226,000		
Total	115,028,000	- 12,000	115,016,000	114,609,000	120,413,000

Provincial transfers and grants will be increased by R 4,339,000 from R 13,413,000 to R 17,752,000 as per the table below.

Department / Vote	Grant	2024/25 Financial Year			2025/26	2026/27
		Main Allocation	Amendment	Amended Allocation	Main Allocation	Main Allocation
Vote 3: Provincial Treasury	Western Cape Financial Management Capacity Grant	600,000	2,125,000	2,725,000	-	-
Vote 3: Provincial Treasury	Western Cape Municipal Financial Recovery Services Grant	-	310,000	310,000	-	-
Vote 10: Department of Infrastructure	Human Settlements Development Grant (Beneficiaries)	1,437,000	- 1,437,000	-	7,637,000	17,732,000
Vote 10: Department of Infrastructure	Title Deeds Restoration Grant	90,000	-	90,000	157,000	-
Vote 13: Department of Cultural Affairs and Sport	Development of Sport and Recreation Facilities	-	1,100,000	1,100,000	-	-
Vote 13: Department of Cultural Affairs and Sport	Community Library Services Grant	1,500,000	-	1,500,000	-	-
Vote 13: Department of Cultural Affairs and Sport	Library Service - Replacement Funding for most vulnerable B3 Municipalities	7,060,000	-	7,060,000	7,296,000	7,491,000
Vote 14: Department of Local Government	Thusong Service Centres Grant (Sustainability: Operational Support Grant)	-	-	-	150,000	-
Vote 14: Department of Local Government	Department of Local Government : Community Development Workers (CDW) Operational Support Grant	226,000	-	226,000	226,000	226,000
Vote 14: Department of Local Government	Municipal Water Resilience Grant	2,500,000	-	2,500,000	-	-
Vote 14: Department of Local Government	Western Cape Municipal Interventions Grant	-	2,241,000	2,241,000	-	-
Total		13,413,000	4,339,000	17,752,000	15,466,000	25,449,000

Provision will also be made for the unspent Central Karoo District unspent allocation of R 85,714 at the end of the 2023/24 financial year.

At the end of the 2023/24 the municipality had an unspent amount of R 701,301 that was received from the national SETA's relating to the Skills Development Centre as well as the Chemical Industries Education & Training Authority learnership. This unspent allocations will also be provided for in the adjustments budget in order for the associated projects as to be completed.

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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Section 9- Councillor and board member allowances and employee benefits

Expenditure on councillor and board members allowances and employee benefits

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

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

WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment

Summary of Employee and Councillor remuneration	Ref	2023/24		Budget Year 2024/25						
		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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,206	6,158	6,158	466	2,805	3,079	(274)	-9%	6,158
Pension and UIF Contributions		99	182	182	—	—	91	(91)	-100%	182
Medical Aid Contributions		5	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		136	155	155	11	68	77	(9)	-12%	155
Cellphone Allowance		525	586	586	47	284	293	(9)	-3%	586
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		46	52	52	4	25	26	(1)	-3%	52
Sub Total - Councillors		6,018	7,133	7,133	528	3,183	3,566	(384)	-11%	7,133
% Increase	4		18.5%	18.5%						18.5%
Senior Managers of the Municipality										
Basic Salaries and Wages		2,734	3,358	3,358	204	1,490	1,679	(189)	-11%	3,358
Pension and UIF Contributions		422	801	801	35	261	401	(140)	-35%	801
Medical Aid Contributions		184	390	390	14	129	195	(66)	-34%	390
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		57	455	455	—	216	227	(11)	-5%	455
Motor Vehicle Allowance		200	261	261	25	151	131	20	15%	261
Cellphone Allowance		63	72	72	5	33	36	(3)	-7%	72
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		71	0	0	5	37	0	37	16937%	0
Payments in lieu of leave		49	—	—	—	30	—	30	#DIV/0!	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		249	330	330	19	142	165	(23)	-14%	330
Acting and post related allowance		83	—	0	—	—	0	(0)	-100%	0
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		4,112	5,688	5,688	307	2,489	2,834	(344)	-12%	5,688
% Increase	4		37.8%	37.8%						37.8%
Other Municipal Staff										
Basic Salaries and Wages		80,237	95,736	95,736	7,051	42,248	47,868	(5,620)	-12%	95,736
Pension and UIF Contributions		13,789	16,583	16,583	1,212	7,111	8,291	(1,180)	-14%	16,583
Medical Aid Contributions		2,176	2,274	2,274	217	1,259	1,137	122	11%	2,274
Overtime		4,116	3,344	3,344	254	1,947	1,672	275	16%	3,344
Performance Bonus		5,973	6,902	6,902	6,125	6,180	3,451	2,729	79%	6,902
Motor Vehicle Allowance		169	162	162	20	122	81	41	50%	162
Cellphone Allowance		148	160	160	12	71	80	(9)	-11%	160
Housing Allowances		405	420	420	37	211	210	1	0%	420
Other benefits and allowances		5,326	5,055	5,055	438	2,794	2,528	266	11%	5,055
Payments in lieu of leave		1,068	—	0	—	213	0	213	3544467%	0
Long service awards		455	598	598	279	464	299	165	55%	598
Post-retirement benefit obligations		4,191	1,630	1,630	130	732	815	(83)	-10%	1,630
Entertainment		—	—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—	—
Acting and post related allowance		2,166	285	285	153	1,022	143	880	617%	285
In kind benefits		—	—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		120,220	133,150	133,150	15,929	64,374	66,575	(2,201)	-3%	133,150
% Increase	4		10.8%	10.8%						10.8%
Total Parent Municipality		130,350	145,950	145,950	16,764	70,047	72,975	(2,929)	-4%	145,950
TOTAL SALARY, ALLOWANCES & BENEFITS		130,350	145,950	145,950	16,764	70,047	72,975	(2,929)	-4%	145,950
% Increase	4		12.0%	12.0%						12.0%
TOTAL MANAGERS AND STAFF		124,332	138,817	138,818	16,236	68,864	69,409	(2,545)	-4%	138,818

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The total overtime and standby budget for the 2024/25 financial year amounts to R 5,211,180. The year-to-date expenditure on these two items at the end of December 2024 amounted to R 3,225,673 or 61.9% of the total budget.

	Budget	Actual - Quarter 1 2024/2025	Actual - October 2024	Actual - November 2024	Actual - December 2025	Year to date Total	% of the budget spent
Overtime	3,343,960	1,118,567	297,664	276,876	254,267	1,947,374	58.2%
Standby Allowances	1,867,220	649,763	216,069	206,620	205,848	1,278,300	68.5%
Total	5,211,180	1,768,329	513,733	483,495	460,116	3,225,673	61.9%

The cost of employment needs to be closely monitored during the 2024/25 financial year specifically expenditure items like overtime and standby cost to ensure that these costs remain within the budget allocated.

Section 10- Material variances

Material variances to the service delivery and budget implementation plan

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

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

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

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2024

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

Ref	Description	Budget Year 2024/25												2024/25 Medium Term Revenue & Expenditure Framework			
		July	August	Sept	October	Nov	Dec	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	
1	Cash Receipts By Source																
	Property rates	2,171	3,067	3,948	3,356	3,124	6,480	64,648	64,648	64,648	64,648	64,648	23,788	389,185	404,380	437,861	
	Service charges - Electricity revenue	10,703	9,466	9,658	9,469	8,079	14,474	167,021	167,021	167,021	167,021	167,021	49,074	946,110	1,079,501	1,145,994	
	Service charges - Water revenue	1,088	1,544	1,382	1,888	1,461	2,685	40,032	40,032	40,032	40,032	40,032	20,663	230,883	252,393	272,487	
	Service charges - Waste Water Management	1,191	1,339	1,309	1,391	1,582	2,158	31,130	31,130	31,130	31,130	31,130	14,047	178,666	195,699	211,902	
	Service charges - Waste Management	642	711	706	729	799	1,182	20,250	20,250	20,250	20,250	20,250	11,224	117,242	131,622	146,086	
	Rental of facilities and equipment	44	56	74	76	58	132	2,328	2,328	2,328	2,328	2,328	1,507	13,587	14,827	16,018	
	Interest earned - external investments	-	190	-	49	42	1,223	2,591	2,591	2,591	2,591	2,591	1,087	15,547	16,349	16,839	
	Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Fines, penalties and forfeits	1,633	1,440	1,326	1,470	1,370	(1,535)	14,728	14,728	14,728	14,728	14,728	403	79,750	87,608	92,864	
	Licences and permits	30	33	34	37	38	250	639	639	639	639	639	21	3,636	3,855	4,086	
	Agency services	366	564	567	531	681	(1,059)	2,229	2,229	2,229	2,229	2,200	(2,200)	10,597	11,670	12,370	
	Transfers and Subsidies - Operational	41,036	3,349	226	1,487	792	29,818	115,736	115,736	115,736	115,736	115,736	(37,735)	617,653	665,964	746,910	
	Other revenue	251	267	9,609	291	218	8,518	2,921	2,921	2,921	2,921	2,921	(17,712)	16,047	17,068	17,691	
	Cash Receipts by Source	59,245	22,027	29,840	20,775	18,244	64,336	464,254	464,254	464,254	464,254	464,254	64,165	2,598,903	2,880,938	3,121,109	
	Other Cash Flows by Source																
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	5,944	10,248	2,500	1,500	-	774	4,362	4,362	4,362	4,362	4,362	(16,604)	26,171	19,081	21,377	
	Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Proceeds on Disposal of Fixed and Intangible Assets Short term loans	-	-	-	-	-	-	3,494	3,494	3,494	3,494	3,494	(17,472)	-	-	-	
	Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Increase (decrease) in consumer deposits	10	8	13	29	16	1	16	16	16	16	16	(157)	-	-	-	
	Increase (decrease) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Increase (decrease) in non-current investments	-	-	-	-	-	-	(0)	(0)	(0)	(0)	(0)	0	(0)	(0)	(0)	
	Total Cash Receipts by Source	65,199	32,283	31,353	22,305	18,260	65,111	472,126	472,126	472,126	472,126	472,126	29,933	2,625,074	2,900,017	3,142,486	
	Cash Payments by Type																
	Employee related costs	(10,270)	(9,984)	(9,878)	(11,138)	(9,768)	(16,678)	(125,974)	(125,974)	(125,974)	(125,974)	(125,974)	(128,636)	(826,221)	(851,378)	(881,979)	
	Remuneration of councillors	-	(528)	(528)	(528)	(528)	(542)	-	-	-	-	-	2,655	-	-	-	
	Interest	(3)	(2)	(117)	(4)	(2)	(808)	(2,099)	(2,099)	(2,099)	(2,099)	(2,099)	(1,498)	(12,928)	(9,742)	(1,835)	
	Bulk purchases - Electricity	(19,104)	(15,794)	(14,660)	(8,944)	(8,657)	(8,495)	(92,709)	(92,709)	(92,709)	(92,709)	(92,709)	(92,707)	(631,909)	(731,119)	(784,019)	
	Acquisitions - water & other inventory	(1,067)	(1,494)	(2,380)	(1,561)	(659)	(2,964)	(28,072)	(28,072)	(28,072)	(28,072)	(28,072)	(28,036)	(178,523)	(187,242)	(198,718)	
	Contracted services	(3,471)	(3,084)	(3,320)	(2,976)	(163)	(6,493)	(29,072)	(29,072)	(29,072)	(29,072)	(29,072)	(27,827)	(192,693)	(241,103)	(324,928)	
	Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfers and subsidies - other	(3,749)	(2,978)	(2,611)	(2,786)	(7,196)	777	(49,465)	(49,465)	(49,465)	(49,465)	(49,465)	(47,198)	(313,064)	(338,239)	(310,061)	
	Other expenditure	(37,664)	(33,864)	(33,484)	(27,937)	(26,974)	(85,203)	(327,391)	(327,391)	(327,391)	(327,391)	(327,391)	(323,248)	(2,155,339)	(2,358,823)	(2,481,539)	
	Cash Payments by Type	(806)	(11,205)	(7,444)	(1,420)	(1,182)	(4,984)	(22,627)	(22,627)	(22,627)	(22,627)	(22,627)	(19,974)	(153,451)	(107,367)	(122,838)	
	Capital assets	-	-	-	-	-	(392)	(118)	(118)	(118)	(118)	(118)	(118)	(1,102)	(1,084)	(637)	
	Repayment of borrowing	-	-	-	-	-	(1,811)	(3,127)	(3,127)	(3,127)	(3,127)	18,096	-	-	-	-	
	Other Cash Flows/Payments	(38,470)	(45,069)	(34,754)	(29,357)	(28,288)	(42,390)	(353,264)	(353,264)	(353,264)	(353,264)	(353,264)	(325,245)	(2,309,891)	(2,487,275)	(2,605,014)	
	Total Cash Payments by Type	26,729	(12,786)	(3,401)	(7,052)	(10,027)	22,721	118,882	118,882	118,882	118,882	118,882	315,182	432,743	432,743	537,472	
	NET INCREASE/(DECREASE) IN CASH HELD	-	44,905	32,119	28,718	21,667	11,639	294	294	294	294	294	119,156	19,938	55,906	101,577	
	Cash/cash equivalents at the month/year beginning:	26,729	32,119	28,718	21,667	11,639	34,360	119,156	119,156	119,156	119,156	119,156	(176,156)	335,121	488,649	639,049	
	Cash/cash equivalents at the month/year end:																

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Section 11- Parent municipality financial performance

Parent municipality financial performance

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

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue										
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water								-		
Service charges - Waste Water Management								-		
Service charges - Waste management								-		
Sale of Goods and Rendering of Services								-		
Agency services								-		
Interest								-		
Interest earned from Receivables								-		
Interest earned from Current and Non Current Assets								-		
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets								-		
Licence and permits								-		
Operational Revenue								-		
Non-Exchange Revenue								-		
Property rates										
Surcharges and Taxes										
Fines, penalties and forfeits								-		
Licences or permits										
Transfer and subsidies - Operational										
Interest										
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets										
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-		-
Expenditure By Type										
Employee related costs								-		
Remuneration of councillors								-		
Bulk purchases - electricity								-		
Inventory consumed								-		
Debt impairment								-		
Depreciation and amortisation								-		
Interest								-		
Contracted services								-		
Transfers and subsidies								-		
Irrecoverable debts written off								-		
Operational costs								-		
Losses on disposal of Assets								-		
Other Losses								-		
Total Expenditure		-	-	-	-	-	-	-		-
Surplus/(Deficit)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations)								-		
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-		-
Income Tax								-		
Surplus/(Deficit) after income tax		-	-	-	-	-	-	-		-

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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Section 12-Municipal Entity Financial Performance

Municipal entity summary

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

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

Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Revenue	1	-	-	-	-	-	-	-		-
Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Expenditure	2	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
Capital Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

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Section 13: Capital Program Performance

Capital Programs Performance

The disclosure on capital programs performance must include at least-

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

13.1 Supporting Table SC12

Council approved a capital budget amounting to R 25,575 million for the 2024/25 financial year. The 2024/25 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 December 2024 amounted to R 18,058 (excluding VAT) or 71% of the approved capital budget. Expenditure is expected to increase as the year progresses.

Below is the graph which shows the Capital Expenditure Trend as at 31 December 2024.

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment

Month	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	1,407	2,131	2,131	789	789	2,131	1,342	63.0%	3%
August	1,407	2,131	2,131	11,244	12,033	4,263	(7,770)	-182.3%	47%
September	1,407	2,131	2,131	842	12,875	6,394	(6,481)	-101.4%	50%
October	1,407	2,131	2,131	1,354	14,229	8,525	(5,704)	-66.9%	56%
November	1,407	2,131	2,131	1,054	15,283	10,656	(4,627)	-43.4%	60%
December	1,407	2,131	2,131	2,775	18,058	12,788	(5,271)	-41.2%	71%
January	1,407	2,131	2,131	-	-	14,919	-	-	-
February	1,407	2,131	2,131	-	-	17,050	-	-	-
March	1,407	2,131	2,131	-	-	19,181	-	-	-
April	1,407	2,131	2,131	-	-	21,313	-	-	-
May	1,407	2,131	2,131	-	-	23,444	-	-	-
June	1,407	2,131	2,131	-	-	25,575	-	-	-
Total Capital expenditure	16,889	25,575	25,575	18,058					

13.2 Supporting Table SC 13

Supporting Tables SC 13 include the following:

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

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2024

The table below indicate the progress on the top 10 capital projects of the municipality at the end of December 2024.

WC053 Beaufort West Municipality - Top 10 Capital Projects December 2024										
No.	Project Name	Funding Source	Budget Year 2024/25	YTD Expenditure	YTD Budget	Variance	Status of the project	At what stage is each project currently?	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	48 km 22kV Murraysburg Overhead Power Line (Phase I) - Murraysburg	INEP	549,478	-	271,739	- 271,739	Project will not be implemented in the 2024/25 financial year, INEP did not give approval.	This funding must be added to the 20MVA 22/11 KV Upgrading of Main Substation (Phase VI)	N/A	N/A
2	Computer Equipment	CRR	500,000	-	250,000	- 250,000	Tender was awarded.	Final award was made in December	N/A	N/A
3	Landfillsite: Supply and Delivery of Yellow Plant - Beaufort West	CRR	2,194,676	2,232,081	1,097,338	1,134,743	Completed	N/A	N/A	N/A
4	Landfillsite: Supply and Delivery of Yellow Plant - Beaufort West	MIG	8,256,165	8,396,874	4,128,083	4,268,792	Completed	N/A	N/A	N/A
5	20MVA 22/11 KV Upgrading of Main Substation (Phase VI)	INEP	5,813,043	2,258,112	2,905,522	- 648,409	Tender was awarded.	Contractor on site.	N/A	N/A
6	Beaufort West - New High Mast Lights - Various Areas Phase 3	INEP	123,222	-	61,611	- 61,611	Project will not be implemented in the 2024/25 financial year, INEP did not give approval.	This funding must be added to the 20MVA 22/11 KV Upgrading of Main Substation (Phase VI)	N/A	N/A
7	Kwa-Mandlenosi Library Upgrade	Provincial : Library Services	1,304,347	-	652,174	- 652,174	Building plans is in its approval process before the proposed alteration on the building can begin.	Waiting for SPLUMA and Heritage Western province's commence.	the advertising period of 9 month after all the supporting documentation is in place.	SPLUMA, Tribunal of Beaufort west Municipality and Heritage decision making.
8	Upgrade of Telemetry system	DIG	956,522	-	478,261	- 478,261	Implementation ready	Contractor on site.	N/A	N/A
9	Upgrade of Vandalised Boreholes	DIG	1,217,392	599,424	608,696	- 9,272	Implementation ready	Contractor on site.	N/A	N/A
10	Upgrade Sports grounds - Nelspoort	MIG	4,666,313	4,571,911	2,333,157	2,238,754	Implementation	Contractor de-established. To be re-established in May/ June 2025	N/A	N/A
			25,575,158	18,058,402	12,787,579	5,270,823				

The total capital budget of the 2024/2025 financial year amounts to R 25,575,158. At the end of the 2nd quarter the year-to-date expenditure on these projects amounted to R 18,058,402.

The additional and amended allocations made to the municipality will result in adjustments to be made to the capital budget of the municipality. Further details relating to specific project will be provided in the adjustments budget on the 28th of February 2025.

**BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE
ASSESSMENT DECEMBER 2024**

13.2.1 Supporting Table SC13a

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	667	667	-	-	333	333	100.0%	667
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	667	667	-	-	333	333	100.0%	667
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	543	543	-	-	272	272	100.0%	543
LV Networks		-	123	123	-	-	62	62	100.0%	123
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		-	-	-	-	-	-	-		-
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Pump Station		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Waste Water Treatment Works		-	-	-	-	-	-	-		-
Outfall Sewers		-	-	-	-	-	-	-		-
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		-	-	-	-	-	-	-		-
Landfill Sites		-	-	-	-	-	-	-		-
Waste Transfer Stations		-	-	-	-	-	-	-		-
Waste Processing Facilities		-	-	-	-	-	-	-		-
Waste Drop-off Points		-	-	-	-	-	-	-		-
Waste Separation Facilities		-	-	-	-	-	-	-		-
Electricity Generation Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines		-	-	-	-	-	-	-		-
Rail Structures		-	-	-	-	-	-	-		-
Rail Furniture		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps		-	-	-	-	-	-	-		-
Piers		-	-	-	-	-	-	-		-
Revetments		-	-	-	-	-	-	-		-
Promenades		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres		-	-	-	-	-	-	-		-
Core Layers		-	-	-	-	-	-	-		-
Distribution Layers		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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

Description	Ref	2023/24		Budget Year 2024/25						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Community Assets										
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets										
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties										
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets										
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets										
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets										
Servitudes		498	-	-	-	-	-	-	-	-
Licences and Rights		498	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		498	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		268	500	500	-	-	250	250	100.0%	500
Computer Equipment		268	500	500	-	-	250	250	100.0%	500
Furniture and Office Equipment		13	-	-	-	-	-	-	-	-
Furniture and Office Equipment		13	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		4,586	10,451	10,451	-	10,629	5,225	(5,404)	-103.4%	10,451
Transport Assets		4,586	10,451	10,451	-	10,629	5,225	(5,404)	-103.4%	10,451
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	5,365	11,818	11,618	-	10,629	5,809	(4,820)	-83.0%	11,618

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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13.2.2 Supporting Table SC13b

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Mid-										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		6,662	-	-	-	-	-	-	-	-
Roads Infrastructure		5,606	-	-	-	-	-	-	-	-
Roads		5,606	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1,056	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		1,056	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

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WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Mid-										
Description	Ref	2023/24		Budget Year 2024/25						
		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										
Community Assets	1	824	-	-	-	-	-	-	-	-
Community Facilities		248	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		248	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purvis		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		576	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		576	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	7,485	-	-	-	-	-	-	-	-

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

ASSESSMENT DECEMBER 2024

13.2.3 Supporting Table SC13c

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

ASSESSMENT DECEMBER 2024

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

Description	Ref	2023/24			Budget Year 2024/25			YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Community Assets		77	642	642	41	56	321	264	82.4%	642
Community Facilities		32	168	168	21	27	84	57	67.9%	168
Halls		26	168	168	21	27	84	57	67.9%	168
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		6	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		44	474	474	20	29	237	207	87.6%	474
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		44	474	474	20	29	237	207	87.6%	474
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment Properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		2,809	5,238	5,238	1,181	3,864	2,819	(1,245)	-47.6%	5,238
Operational Buildings		2,809	5,238	5,238	1,181	3,864	2,819	(1,245)	-47.6%	5,238
Municipal Offices		2,809	5,238	5,238	1,181	3,864	2,819	(1,245)	-47.6%	5,238
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		7	427	427	-	4	213	210	98.2%	427
Computer Equipment		7	427	427	-	4	213	210	98.2%	427
Furniture and Office Equipment		288	206	206	-	72	103	31	29.9%	206
Furniture and Office Equipment		288	206	206	-	72	103	31	29.9%	206
Machinery and Equipment		855	1,622	1,622	115	321	811	489	60.4%	1,622
Machinery and Equipment		855	1,622	1,622	115	321	811	489	60.4%	1,622
Transport Assets		2,187	1,000	1,000	70	532	500	(32)	-6.5%	1,000
Transport Assets		2,187	1,000	1,000	70	532	500	(32)	-6.5%	1,000
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Polling and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Polling and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	6,223	9,133	9,133	1,408	4,650	4,567	(284)	-6.2%	9,133

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

ASSESSMENT DECEMBER 2024

13.2.4 Supporting Table SC13d

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

Description	Ref	Budget Year 2024/25								
		2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		17,338	21,754	21,754	5,438	10,877	10,877	-		21,754
Roads Infrastructure		4,018	7,008	7,008	1,752	3,504	3,504	-		7,008
Roads		3,860	7,008	7,008	1,752	3,504	3,504	-		7,008
Road Structures		109	-	-	-	-	-	-		-
Road Furniture		49	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		1,275	-	-	-	-	-	-		-
Drainage Collection		446	-	-	-	-	-	-		-
Storm water Conveyance		827	-	-	-	-	-	-		-
Attenuation		1	-	-	-	-	-	-		-
Electrical Infrastructure		2,969	4,301	4,301	1,075	2,150	2,150	-		4,301
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	4,301	4,301	1,075	2,150	2,150	-		4,301
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		1,264	-	-	-	-	-	-		-
MV Switching Stations		14	-	-	-	-	-	-		-
MV Networks		751	-	-	-	-	-	-		-
LV Networks		940	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		4,669	3,899	3,899	975	1,950	1,950	-		3,899
Dams and Weirs		148	-	-	-	-	-	-		-
Boreholes		1,597	-	-	-	-	-	-		-
Reservoirs		877	-	-	-	-	-	-		-
Pump Stations		387	-	-	-	-	-	-		-
Water Treatment Works		1,001	3,899	3,899	975	1,950	1,950	-		3,899
Bulk Mains		549	-	-	-	-	-	-		-
Distribution		110	-	-	-	-	-	-		-
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		4,261	3,795	3,795	949	1,898	1,898	-		3,795
Pump Station		888	-	-	-	-	-	-		-
Reticulation		622	-	-	-	-	-	-		-
Waste Water Treatment Works		2,749	3,795	3,795	949	1,898	1,898	-		3,795
Outfall Sewers		2	-	-	-	-	-	-		-
Toilet Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Solid Waste Infrastructure		147	2,751	2,751	688	1,375	1,375	-		2,751
Landfill Sites		124	2,367	2,367	592	1,184	1,184	-		2,367
Waste Transfer Stations		-	-	-	-	-	-	-		-
Waste Processing Facilities		-	-	-	-	-	-	-		-
Waste Drop-off Points		23	383	383	96	192	192	-		383
Waste Separation Facilities		-	-	-	-	-	-	-		-
Electricity Generation Facilities		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Rail Infrastructure		-	-	-	-	-	-	-		-
Rail Lines		-	-	-	-	-	-	-		-
Rail Structures		-	-	-	-	-	-	-		-
Rail Furniture		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Coastal Infrastructure		-	-	-	-	-	-	-		-
Sand Pumps		-	-	-	-	-	-	-		-
Piers		-	-	-	-	-	-	-		-
Revetments		-	-	-	-	-	-	-		-
Promenades		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Information and Communication Infrastructure		-	-	-	-	-	-	-		-
Data Centres		-	-	-	-	-	-	-		-
Core Layers		-	-	-	-	-	-	-		-
Distribution Layers		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

ASSESSMENT DECEMBER 2024

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Community Assets		5,693	1,026	1,026	257	513	513	-		1,026
Community Facilities		2,789	453	453	113	227	227	-		453
Halls		2,416	140	140	35	70	70	-		140
Centres		-	-	-	-	-	-	-		-
Crèches		-	-	-	-	-	-	-		-
Clinics/Care Centres		-	-	-	-	-	-	-		-
Fire/Ambulance Stations		-	-	-	-	-	-	-		-
Testing Stations		-	-	-	-	-	-	-		-
Museums		-	-	-	-	-	-	-		-
Galleries		-	-	-	-	-	-	-		-
Theatres		-	-	-	-	-	-	-		-
Libraries		30	13	13	3	7	7	-		13
Cemeteries/Crematoria		343	300	300	75	150	150	-		300
Police		-	-	-	-	-	-	-		-
Purfs		-	-	-	-	-	-	-		-
Public Open Space		-	-	-	-	-	-	-		-
Nature Reserves		-	-	-	-	-	-	-		-
Public Ablution Facilities		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Stalls		-	-	-	-	-	-	-		-
Abattoirs		-	-	-	-	-	-	-		-
Airports		-	-	-	-	-	-	-		-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sport and Recreation Facilities		2,904	573	573	143	287	287	-		573
Indoor Facilities		-	-	-	-	-	-	-		-
Outdoor Facilities		2,904	573	573	143	287	287	-		573
Capital Spares		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Monuments		-	-	-	-	-	-	-		-
Historic Buildings		-	-	-	-	-	-	-		-
Works of Art		-	-	-	-	-	-	-		-
Conservation Areas		-	-	-	-	-	-	-		-
Other Heritage		-	-	-	-	-	-	-		-
Investment properties		214	225	225	56	112	112	-		225
Revenue Generating		214	225	225	56	112	112	-		225
Improved Property		214	225	225	56	112	112	-		225
Unimproved Property		-	-	-	-	-	-	-		-
Non-revenue Generating		-	-	-	-	-	-	-		-
Improved Property		-	-	-	-	-	-	-		-
Unimproved Property		-	-	-	-	-	-	-		-
Other assets		724	991	991	248	495	495	-		991
Operational Buildings		724	991	991	248	495	495	-		991
Municipal Offices		724	991	991	248	495	495	-		991
Pay/Enquiry Points		-	-	-	-	-	-	-		-
Building Plan Offices		-	-	-	-	-	-	-		-
Workshops		-	-	-	-	-	-	-		-
Yards		-	-	-	-	-	-	-		-
Stores		-	-	-	-	-	-	-		-
Laboratories		-	-	-	-	-	-	-		-
Training Centres		-	-	-	-	-	-	-		-
Manufacturing Plant		-	-	-	-	-	-	-		-
Depots		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Staff Housing		-	-	-	-	-	-	-		-
Social Housing		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets		288	10	10	2	5	5	-		10
Servitudes		-	-	-	-	-	-	-		-
Licences and Rights		288	10	10	2	5	5	-		10
Water Rights		-	-	-	-	-	-	-		-
Effluent Licenses		-	-	-	-	-	-	-		-
Solid Waste Licenses		-	-	-	-	-	-	-		-
Computer Software and Applications		288	10	10	2	5	5	-		10
Load Settlement Software Applications		-	-	-	-	-	-	-		-
Unspecified		-	-	-	-	-	-	-		-
Computer Equipment		383	678	678	170	339	339	-		678
Computer Equipment		383	678	678	170	339	339	-		678
Furniture and Office Equipment		603	1,545	1,545	386	773	773	-		1,545
Furniture and Office Equipment		603	1,545	1,545	386	773	773	-		1,545
Machinery and Equipment		117	380	380	95	190	190	-		380
Machinery and Equipment		117	380	380	95	190	190	-		380
Transport Assets		1,082	2,657	2,657	664	1,329	1,329	-		2,657
Transport Assets		1,082	2,657	2,657	664	1,329	1,329	-		2,657
Land		-	-	-	-	-	-	-		-
Land		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-		-
Living resources		-	-	-	-	-	-	-		-
Mature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Immature		-	-	-	-	-	-	-		-
Policing and Protection		-	-	-	-	-	-	-		-
Zoological plants and animals		-	-	-	-	-	-	-		-
Total Depreciation	1	26,443	29,266	29,266	7,316	14,633	14,633	-		29,266

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE

ASSESSMENT DECEMBER 2024

13.2.4 Supporting Table SC13e

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		450	7,987	7,987	2,775	2,658	3,993	1,136	28.4%	7,987
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		16	5,813	5,813	2,176	2,258	2,907	648	22.3%	5,813
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	5,813	5,813	2,176	2,258	2,907	648	22.3%	5,813
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		16	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	2,174	2,174	599	599	1,087	488	44.9%	2,174
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	1,217	1,217	599	599	609	9	1.5%	1,217
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	957	957	-	-	478	478	100.0%	957
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		435	-	-	-	-	-	-	-	-
Pump Station		435	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2024

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

Description	Ref	Budget Year 2024/25								
		2023/24 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Community Assets		1,862	5,971	5,971	-	4,572	2,985	(1,687)	-53.1%	5,971
Community Facilities		-	1,304	1,304	-	-	652	652	100.0%	1,304
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	1,304	1,304	-	-	652	652	100.0%	1,304
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Purts		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		1,862	4,668	4,668	-	4,572	2,333	(2,239)	-96.0%	4,668
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		1,862	4,668	4,668	-	4,572	2,333	(2,239)	-96.0%	4,668
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment Properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		144	-	-	-	-	-	-	-	-
Machinery and Equipment		144	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Imature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing	1	2,457	13,958	13,958	2,776	7,429	6,979	(451)	-6.5%	13,958

Section 14: Cost Containment

BEAUFORT WEST MUNICIPALITY (WC053) - COST CONTAINEMENT REPORT QUARTER 2 - JULY TO DECEMBER 2024							
Line Items	Original Budget 2024-25	Q1: Year-to Date Budget	Q1: Year-to Date Actual	Savings	Q2: Year-to Date Budget	Q2: Year-to Date Actual	Savings
000 or thousands							
Use of consultants	8,800,291	2,200,073	2,556,646	(356,574)	4,400,146	6,521,605	(2,121,459)
Vehicles used for political office – bearers	-	-	-	-	-	-	-
Travel and subsistence	571,440	142,860	63,647	79,213	285,720	227,874	57,846
Domestic accommodation	427,724	106,931	130,823	(23,892)	213,862	288,129	(74,267)
Credit cards	-	-	-	-	-	-	-
Sponsorships, events and catering	85,000	21,250	18,220	3,030	42,500	55,578	(13,078)
Communication	2,637,455	659,364	276,633	382,731	1,318,728	744,071	574,656
Conferences, meetings and study tours; and Other related expenditure items.	-	-	-	-	-	-	-
Overtime	3,343,960	835,990	1,118,567	(282,577)	1,671,980	1,947,374	(275,394)
Standby	1,867,220	466,805	649,763	(182,958)	933,610	1,278,300	(344,690)
Acting Allowance	-	-	-	-	-	-	-
Furniture & Office Equipment	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
TOTAL COST CONTAINMENT	17,733,090	4,433,273	4,814,299	(381,026)	8,866,545	11,062,931	(2,196,386)

Section 15 - Municipal Manager's quality certification

QUALITY CERTIFICATE

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

certifies that:

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

for the month of December 2024 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

Print Name: DERICK WELGEMOED

Municipal Manager of Beaufort West Municipality (WC 053)

Signature: 

Date: 22/11/2025



BEAUFORT WEST MUNICIPALITY

PERFORMANCE ANNEXURE TO THE SECTION 72 REPORT FOR THE MID-YEAR ENDING 31 DECEMBER 2024



<https://www.beaufortwestmun.co.za>

1. SERVICE DELIVERY PERFORMANCE PLANNING

Legislative overview

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

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

The Mayor approved the Top Layer SDBIP for 2024/25 in terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA), MFMA Circular No. 13 and the Budgeting and Reporting Regulation on 5 June 2024 which include the Municipality's key performance indicators for 2024/25.

Creating a culture of performance

a) *Performance Framework*

Regulation 7(1) of the Local Government: Municipal Planning and Performance Management Regulations, 2001 states that "Municipality's Performance Management System entails a framework that describes and represents how the Municipality's cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed, including determining the roles of the different role players. "This framework, inter alia, reflects the linkage between the IDP, Budget, SDBIP and individual and service provider performance. The Municipality adopted a Performance Management Policy that was approved by Council on 26 June 2023.

b) *Monitoring Performance*

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

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

Link to the IDP and the budget

The Municipality identified the following strategic objectives based on the inputs from the community in the 5 year Integrated Development Plan (IDP):



- SO1: Provide, maintain and expand basic services to all people in the municipal area
- SO2: Sustainable, safe and healthy environment
- SO3: Promote broad-based growth and development
- SO4: Maintain an ethical, accountable and transparent administration
- SO5: Enabling a diverse and capacitated workforce
- SO6: Uphold sound financial management principles and practices

a) Performance indicators set in the approved Top Layer SDBIP for 2023/24 per strategic objective

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

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2023/24	Target				
					Q1	Q2	Q3	Q4	Annual
TL5	Number of formal residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and which are billed for water or have pre-paid meters as at 30 June 2025	Number of residential properties which are billed for water or have pre-paid meters as at 30 June 2025	All	7 525	8 000	8 000	8 000	8 000	8 000
TL6	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June 2025	Number of residential properties which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June 2025	All	11 231	11 350	11 350	11 350	11 350	11 350
TL7	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) which are billed for sewerage as at 30 June 2025	Number of residential properties which are billed for sewerage as at 30 June 2025	All	10 712	11 900	11 900	11 900	11 900	11 900
TL8	Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at 30 June 2025	Number of residential properties which are billed for refuse removal as at 30 June 2025	All	10 814	11 700	11 700	11 700	11 700	11 700
TL9	Provide free basic water to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2025	Number of active indigent households receiving free basic water as at 30 June 2025	All	3 094	4 500	4 500	4 500	4 500	4 500
TL10	Provide free basic electricity to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2025	Number of active indigent households receiving free basic electricity as at 30 June 2025	All	5 998	6 000	6 000	6 000	6 000	6 000



Ref	KPI	Unit of Measurement	Ward	Actual performance of 2023/24	Target				
					Q1	Q2	Q3	Q4	Annual
TL11	Provide free basic sanitation to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2025	Number of active indigent households receiving free basic sanitation as at 30 June 2025	All	5 278	5 380	5 380	5 380	5 380	5 380
TL12	Provide free basic refuse removal to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2025	Number of active indigent households receiving free basic refuse removal as at 30 June 2025	All	5 389	5 380	5 380	5 380	5 380	5 380
TL13	The percentage of the municipal capital budget spent by 30 June 2025 [(Actual amount spent /Total amount budgeted for capital projects)x100]	% of capital budget spent by 30 June 2025	All	105%	10%	40%	60%	95%	95%
TL23	Complete the upgrade of Kwa-Mandlenkosi Library by 30 June 2025 [(Actual expenditure divided by the total approved project budget)x100]	Upgrade completed by 30 June 2025	5	New key performance indicator for 2024/25. No audited comparative available	0	0	0	1	1
TL27	95% of the project budget spent on the upgrade of vandalised boreholes in the Beaufort West Municipal Area by 30 June 2025	% project budget spent	All	New key performance indicator for 2024/25. No audited comparative available	10%	40%	60%	95%	95%
TL28	95% of the project budget spent on the upgrade of telemetry system in the Beaufort West Municipal Area by 30 June 2025	% project budget spent	All	New key performance indicator for 2024/25. No audited comparative available	10%	40%	60%	95%	95%
TL30	95% of the project budget spent on the Phase 1 (48km 22kV in Murraysburg)in the Beaufort West Municipal Area by 30 June 2025	% project budget spent	1	New key performance indicator for 2024/25. No audited comparative available	10%	40%	60%	95%	95%
TL31	95% of the project budget spent on the Phase 6 Main Substation Beaufort West by 30 June 2025	% project budget spent	All	New key performance indicator for 2024/25. No audited comparative available	10%	40%	60%	95%	95%
TL32	95% of the approved project budget spent on the supply and delivery of a Yellow Plant (Landfill Site) in Beaufort West by 30 June 2025 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2025	All	99%	10%	40%	60%	95%	95%



Ref	KPI	Unit of Measurement	Ward	Actual performance of 2023/24	Target				
					Q1	Q2	Q3	Q4	Annual
TL33	Review the Water Services Development Plan and submit to Council by 31 October 2024	Reviewed Water Services Development Plan submitted to Council by 31 October 2024	All	New key performance indicator for 2024/25. No audited comparative available	0	1	0	0	1
TL37	Submit a quarterly report on the Illegal Dumping Project (Department of Environmental Affairs) to Council	Number of reports submitted	All	0	1	1	1	1	1
TL38	Submit a Housing Pipeline Report to Council by 30 June 2025	Number of reports submitted	All	0	0	0	0	1	1
TL39	Draft the Waste By-Law and submit to Council for approval by 30 September 2024	Number of by-laws submitted for approval	All	0	0	1	0	0	1
TL40	Revise the Human Settlements Plan and submit to Council by 31 March 2025	Number of plans submitted	All	0	0	1	0	0	1

ii) **SO2: Sustainable, safe and healthy environment**

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2023/24	Target				
					Q1	Q2	Q3	Q4	Annual
TL26	95% of water samples in the Beaufort West jurisdiction area comply with SANS241 micro biological indicators	% of water samples compliant to SANS 241	All	95-75%	95%	95%	95%	95%	95%
TL29	95% of the approved project budget spent on the upgrade of sportsgrounds in Nelspoort by 30 June 2025 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2025	2	100%	10%	40%	60%	95%	95%
TL36	Hold roadblocks in conjunction with the Provincial Traffic Department quarterly	Number of roadblocks held	All	0	1	1	1	1	4
TL41	Develop an Air Quality Management By-Law and submit to Council by 31 March 2025	Number of by-laws submitted	All	0	0	0	0	1	1
TL42	Compile a Traffic Services Strategy and submit draft to Council by 30 April 2025	Draft Strategy submitted to Council by 30 April 2025	All	New key performance indicator for 2024/25. No audited comparative available	0	0	0	1	1



iii) **SO3: Promote broad-based growth and development**

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2023/24	Target				
					Q1	Q2	Q3	Q4	Annual
TL25	Create temporary job opportunities in terms of the Extended Public Works Programme (EPWP) projects by 30 June 2025	Number of temporary jobs opportunities created by 30 June 2025	All	90	0	0	0	55	55

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

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2023/24	Target				
					Q1	Q2	Q3	Q4	Annual
TL1	Compile the Risk based audit plan for 2025/26 and submit to Audit committee for consideration by 30 June 2025	Risk based audit plan submitted to Audit committee by 30 June 2025	All	1	0	0	0	1	1
TL2	70% of the Risk based audit plan for 2024/25 implemented by 30 June 2025 [(Number of audits and tasks completed for the period identified in the RBAP/ Number of audits and tasks identified in the RBAP) x 100]	% of the Risk Based Audit Plan implemented by 30 June 2025	All	70%	10%	25%	50%	70%	70%
TL3	Review the Integrated Development Plan 2022-2027 and submit to Council by 31 May 2025	Revised IDP submitted	All	1	0	0	0	1	1
TL4	Submit the Annual Performance Report to the Auditor-General by 31 August 2024	Annual Performance Report submitted	All	1	1	0	0	0	1
TL18	Appoint people from the employment equity target groups in the three highest levels of management in compliance with a municipality's approved employment equity plan	Number of people appointed in the three highest levels of management	All	1	0	0	0	1	1
TL19	0.5% of the municipality's personnel budget spent on implementing its workplace skills plan by 30 June 2025 [(Actual amount spent on training/total personnel budget) x100]	% of the municipality's personnel budget spent on implementing its workplace skills plan	All	0.50%	0%	0%	0%	0.50%	0.50%
TL21	Submit the Portfolio of Evidence Policy to Council by 30 June 2025	Portfolio of Evidence Policy submitted to Council by 30 June 2025	All	0	0	0	0	1	1
TL22	Establish the Municipal Moderation Committee by 30 June 2025	Municipal Moderation Committee established by 30 June 2025	All	0	0	0	0	1	1



v) **SO5: Enabling a diverse and capacitated workforce**

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2023/24	Target				
					Q1	Q2	Q3	Q4	Annual
TL24	95% of the approved project budget spent on computer equipment by 30 June 2025 [(Actual expenditure divided by the total approved project budget)x100]	% of project budget spent	All	New key performance indicator for 2024/25. No audited comparative available	0%	0%	0%	95%	95%

vi) **SO6: Uphold sound financial management principles and practices**

Ref	KPI	Unit of Measurement	Ward	Actual performance of 2023/24	Target				
					Q1	Q2	Q3	Q4	Annual
TL14	Financial viability measured in terms of the municipality's ability to meet its service debt obligations at 30 June 2025 [(Short Term Borrowing + Bank Overdraft + Short Term Lease + Long Term Borrowing + Long Term Lease) / (Total Operating Revenue - Operating Conditional Grant) x 100]	Debt to Revenue as at 30 June 2025	All	2%	0%	0%	0%	45%	45%
TL15	Financial viability measured in % in terms of the total amount of outstanding service debtors in comparison with total revenue received for services at 30 June 2025 [(Total outstanding service debtors/annual revenue received for services)x 100]	Service debtors to revenue as at 30 June 2025	All	80.42%	0%	0%	0%	35%	35%
TL16	Financial viability measured in terms of the available cash to cover fixed operating expenditure at 30 June 2025 [(Cash and Cash Equivalents - Unspent Conditional Grants - Overdraft) + Short Term Investment / Monthly Fixed Operational Expenditure excluding (Depreciation, Amortisation, and Provision for Bad Debts, Impairment and Loss on Disposal of Assets)]	Cost coverage as at 30 June 2025	All	0.42	0	0	0	1	1
TL17	Achieve a payment percentage of 88% by 30 June 2025 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100]	Payment % achieved by 30 June 2025	All	81.76%	85%	85%	85%	88%	85.75%
TL20	Spend 100% of the library grant by 30 June 2025 (Actual expenditure divided by the total grant received)	% of grant spent by 30 June 2025	All	97%	0%	0%	0%	100%	100%

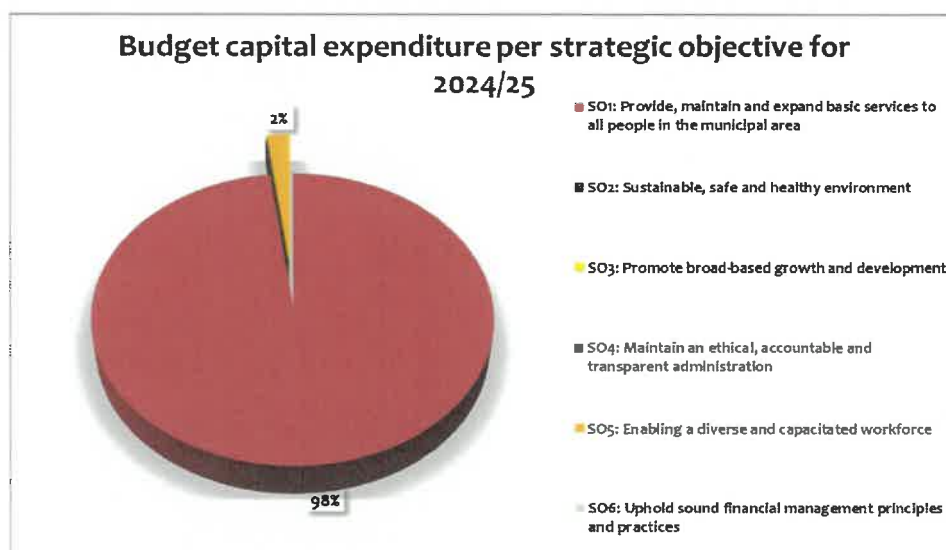


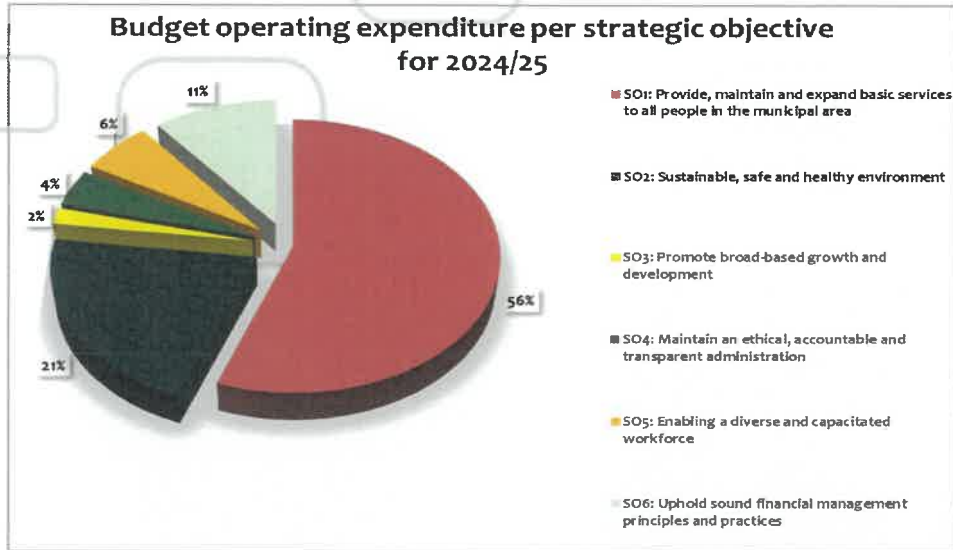
Ref	KPI	Unit of Measurement	Ward	Actual performance of 2023/24	Target				
					Q1	Q2	Q3	Q4	Annual
TL34	Limit unaccounted for water quarterly to less than 25% during 2024/25 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold (including free basic water) / Number of Kilolitres Water Purchased or Purified x 100]	% unaccounted water	All	78.33%	0%	0%	0%	25%	25%
TL35	Limit unaccounted for electricity to less than 10% quarterly during the 2024/25 financial year [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased) x 100]	% unaccounted electricity	All	20.19	0%	0%	0%	10%	10%

b) Budget spending per IDP strategic objective

The table below provide an analysis of the budget allocation per strategic objective (Opex excludes internal transfers) for the 2024/25 financial year:

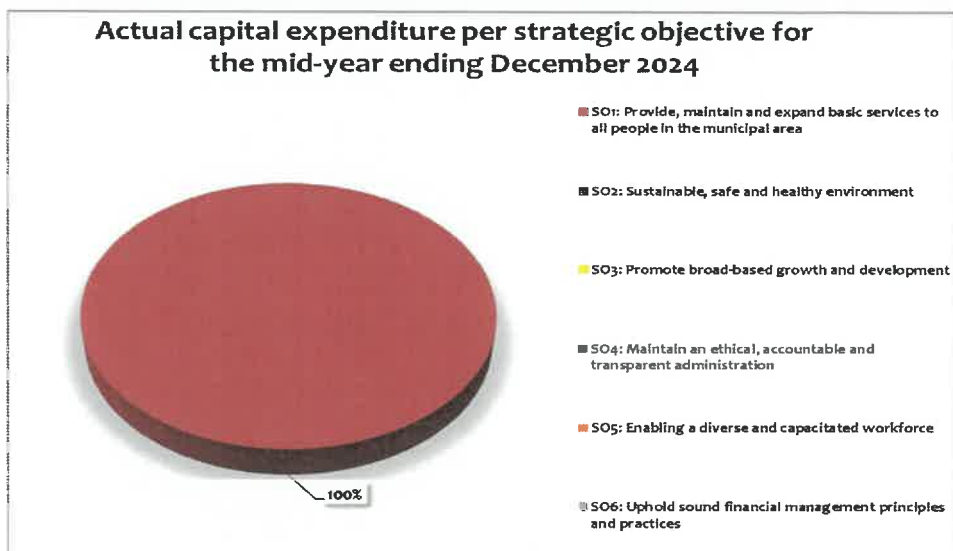
Strategic Objective	Capital Budget	Operational Budget
	R'000	R'000
SO1: Provide, maintain and expand basic services to all people in the municipal area	25 075	250 074
SO2: Sustainable, safe and healthy environment	0	95 942
SO3: Promote broad-based growth and development	0	8 546
SO4: Maintain an ethical, accountable and transparent administration	0	19 227
SO5: Enabling a diverse and capacitated workforce	500	27 601
SO6: Uphold sound financial management principles and practices	0	48 007
Total	25 575	449 398

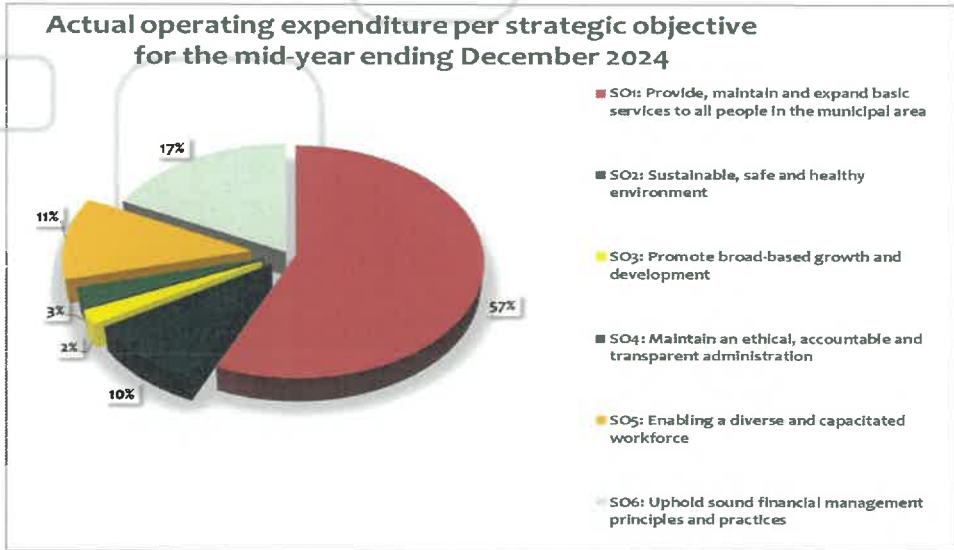




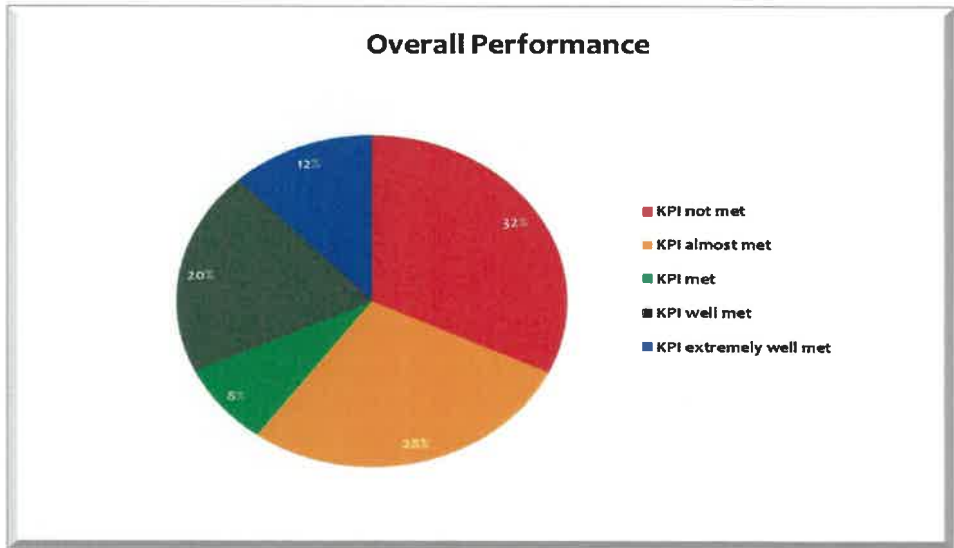
The table below provide an analysis of the actual spending per strategic objective for the mid-year ending 31 December 2024:

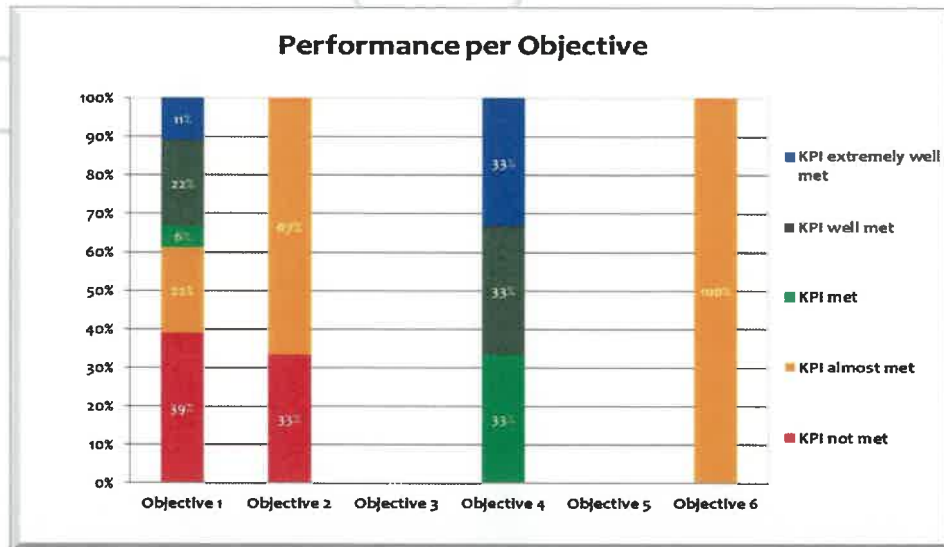
Strategic Objective	Capital expenditure as at 31 December 2024	Operational expenditure as at 31 December 2024
	R'000	R'000
SO1: Provide, maintain and expand basic services to all people in the municipal area	18 058	118 292
SO2: Sustainable, safe and healthy environment	0	20 069
SO3: Promote broad-based growth and development	0	4 211
SO4: Maintain an ethical, accountable and transparent administration	0	5 739
SO5: Enabling a diverse and capacitated workforce	0	23 872
SO6: Uphold sound financial management principles and practices	0	36 748
Total	18 058	208 932





1. MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2024/25
- 2.1 Overall actual performance of indicators for the mid-year ending 31 December 2024





Measurement Category	Objective 1	Objective 2	Objective 3	Objective 4	Objective 5	Objective 6	Total
	SO1: Provide, maintain and expand basic services to all people in the municipal area	SO2: Sustainable, safe and healthy environment	SO3: Promote broad-based growth and development	SO4: Maintain an ethical, accountable and transparent administration	SO5: Enabling a diverse and capacitated workforce	SO6: Uphold sound financial management principles and practices	
KPI Not Met	7	1	0	0	0	0	8
KPI Almost Met	4	2	0	0	0	1	7
KPI Met	1	0	0	1	0	0	2
KPI Well Met	4	0	0	1	0	0	5
KPI Extremely Well Met	2	0	0	1	0	0	3
Total	18	3	0	3	0	1	25

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

Actual performance per strategic objective of indicators for the mid-year ending 31 December 2024

Detailed below is the unaudited Top Layer SDBIP for the first half of the financial year ending 31 December 2024 which measures the Municipality's overall performance per strategic objective. The tables, furthermore, includes the performance comments and corrective measures indicated for targets not achieved.



The Municipality met **40% (10 of 25)** of the applicable KPI's for the period as at **31 December 2024**. The remainder of the KPI's (22) on the Top Layer SDBIP out of the total number of 42 KPI's do not have targets for this period and will be reported on in future quarters when they are due. **60% (15 of 25)** kpi targets were not achieved as at **31 December 2024** of which the details are included in the tables below.

The Top Layer SDBIP will be revised and submitted with the Adjustments Budget to Council by the end of February 2025 with the necessary motivation where key performance indicator targets require amendment as a result of the Adjustments Budget and corrections as a result of the audit outcomes of 2023/24.

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

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2023/24	Overall performance for the mid-year ending 31 December 2024				
					Q1	Q2	Target	Actual	R
TL5	Number of formal residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network and which are billed for water or have pre-paid meters as at 30 June 2025	Number of residential properties which are billed for water or have pre-paid meters as at 30 June 2025	All	7 525	8 000	8 000	8 000	6 663	0
Corrective Measure			Meters not installed at properties. Implement flat rate until meters are installed						
TL6	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June 2025	Number of residential properties which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June 2025	All	11 231	11 350	11 350	11 350	11 293	0
Corrective Measure			Target almost met						



Ref	KPI	Unit of Measurement	Wards	Actual performance of 2023/24	Overall performance for the mid-year ending 31 December 2024				
					Q1	Q2	Target	Actual	R
TL7	Number of formal residential properties connected to the municipal waste water sanitation/sewerage network for sewerage service, irrespective of the number of water closets (toilets) which are billed for sewerage as at 30 June 2025	Number of residential properties which are billed for sewerage as at 30 June 2025	All	10 712	11 900	11 900	11 900	11 604	O
Corrective Measure			Target almost met						
TL8	Number of formal residential properties for which refuse is removed once per week and which are billed for refuse removal as at 30 June 2025	Number of residential properties which are billed for refuse removal as at 30 June 2025	All	10 814	11 700	11 700	11 700	11 874	G2
TL9	Provide free basic water to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2025	Number of active indigent households receiving free basic water as at 30 June 2025	All	3 094	4 500	4 500	4 500	3 407	O
Corrective Measure			Meters not installed at properties. Implement flat rate until meters are installed						
TL10	Provide free basic electricity to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2025	Number of active indigent households receiving free basic electricity as at 30 June 2025	All	5 998	6 000	6 000	6 000	6 066	G2
TL11	Provide free basic sanitation to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2025	Number of active indigent households receiving free basic sanitation as at 30 June 2025	All	5 278	5 380	5 380	5 380	5 922	G2



Ref	KPI	Unit of Measurement	Wards	Actual performance of 2023/24	Overall performance for the mid-year ending 31 December 2024				
					Q1	Q2	Target	Actual	R
TL12	Provide free basic refuse removal to active indigent households as defined in paragraph 9(1) of the Municipality's Credit Control and Debt Collection Policy as at 30 June 2025	Number of active indigent households receiving free basic refuse removal as at 30 June 2025	All	5 389	5 380	5 380	5 380	6 047	G2
TL13	The percentage of the municipal capital budget spent by 30 June 2025 [(Actual amount spent / Total amount budgeted for capital projects) X 100]	% of capital budget spent by 30 June 2025	All	105%	10%	40%	40%	71%	B
TL27	95% of the project budget spent on the upgrade of vandalised boreholes in the Beaufort West Municipal Area by 30 June 2025	% project budget spent	All	New key performance indicator for 2024/25. No audited comparative available	10%	40%	40%	10%	R
Corrective Measure			Site verification visit meeting has been done with service provider. Monthly progress report will be compiled						
TL28	95% of the project budget spent on the upgrade of telemetry system in the Beaufort West Municipal Area by 30 June 2025	% project budget spent	All	New key performance indicator for 2024/25. No audited comparative available	10%	40%	40%	10%	R
Corrective Measure			Site visit with the appointed service provider has been done						
TL30	95% of the project budget spent on the Phase 1 (48km 22kV in Murraysburg) in the Beaufort West Municipal Area by 30 June 2025	% project budget spent	1	New key performance indicator for 2024/25. No audited comparative available	10%	40%	40%	0%	R
Corrective Measure			No progress due to budget constraints						
TL31	95% of the project budget spent on the Phase 6 Main Substation Beaufort West by 30 June 2025	% project budget spent	All	New key performance indicator for 2024/25. No audited comparative available	10%	40%	40%	40%	G
TL32	95% of the approved project budget spent on the supply and delivery of a Yellow Plant	% of budget spent by 30 June 2025	All	99%	10%	40%	40%	95%	B



Ref	KPI	Unit of Measurement	Wards	Actual performance of 2023/24	Overall performance for the mid-year ending 31 December 2024				
					Q1	Q2	Target	Actual	R
	(Landfill Site) in Beaufort West by 30 June 2025 [(Actual expenditure divided by the total approved project budget)x100]								
TL33	Review the Water Services Development Plan and submit to Council by 31 October 2024	Reviewed Water Services Development Plan submitted to Council by 31 October 2024	All	New key performance indicator for 2024/25. No audited comparative available	0	1	1	0	R
Corrective Measure			No update provided						
TL37	Submit a quarterly report on the Illegal Dumping Project (Department of Environmental Affairs) to Council	Number of reports submitted	All	0	1	1	1	0	R
Corrective Measure			No update provided						
TL39	Draft the Waste By-Law and submit to Council for approval by 30 September 2024	Number of by-laws submitted for approval	All	0	0	1	1	0	R
Corrective Measure			No update provided						
TL40	Revise the Human Settlements Plan and submit to Council by 31 March 2025	Number of plans submitted	All	0	0	1	1	0	R
Corrective Measure			No update provided						

ii) **SO2: Sustainable, safe and healthy environment**

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2023/24	Overall performance for the mid-year ending 31 December 2024				
					Q1	Q2	Target	Actual	R
TL26	95% of water samples in the Beaufort West jurisdiction area comply with SANS241 micro biological indicators	% of water samples compliant to SANS 241	All	95.75%	95%	95%	95%	90%	O
Corrective Measure			Quality Assurance from other towns is also required to meet the approved standards. Corrective measures need to be adopted and implemented						



Ref	KPI	Unit of Measurement	Wards	Actual performance of 2023/24	Overall performance for the mid-year ending 31 December 2024				
					Q1	Q2	Target	Actual	R
TL29	95% of the approved project budget spent on the upgrade of sportsgrounds in Nelspoort by 30 June 2025 [(Actual expenditure divided by the total approved project budget)x100]	% of budget spent by 30 June 2025	2	100%	10%	40%	40%	35%	O
Corrective Measure			Progress is fair						
TL36	Hold roadblocks in conjunction with the Provincial Traffic Department quarterly	Number of roadblocks held	All	0	1	1	2	0	R
Corrective Measure			No update provided						

iii) **SO4: Maintain an ethical, accountable and transparent administration**

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2023/24	Overall performance for the mid-year ending 31 December 2024				
					Q1	Q2	Target	Actual	R
TL2	70% of the Risk based audit plan for 2024/25 implemented by 30 June 2025 [(Number of audits and tasks completed for the period identified in the RBAP/ Number of audits and tasks identified in the RBAP) x 100]	% of the Risk Based Audit Plan implemented by 30 June 2025	All	70%	10%	25%	25%	33-33%	G2
TL4	Submit the Annual Performance Report to the Auditor-General by 31 August 2024	Annual Performance Report submitted	All	1	1	0	1	1	G
TL22	Establish the Municipal Moderation Committee by 30 June 2025	Municipal Moderation Committee established by 30 June 2025	All	0	0	0	0	1	B



iv) **S06: Uphold sound financial management principles and practices**

Ref	KPI	Unit of Measurement	Wards	Actual performance of 2023/24	Overall performance for the mid-year ending 31 December 2024				
					Q1	Q2	Target	Actual	R
TL17	Achieve a payment percentage of 88% by 30 June 2025 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off) / Billed Revenue x 100]	Payment % achieved by 30 June 2025	All	81.76%	85%	85%	85%	83.50%	0
Corrective Measure			Implement Credit Control and Debt Collection Policy						

ADJUSTMENT OF THE TOP LAYER SDBIP FOR 2023/24

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

The Top Layer SDBIP will be revised if needed and submitted with the Adjustments Budget to Council with the necessary motivation where key performance indicator targets require amendment as a result of the Adjustments Budget and/or corrections as a result of the audit outcomes of 2023/24.

Annual Report 2023/24

The draft Annual Report of the 2023/24 financial year will be tabled before or on 31 January 2025.

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



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

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

