

### **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

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# BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2024 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 (10) 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.

#### 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 ar 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.

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.

#### 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**

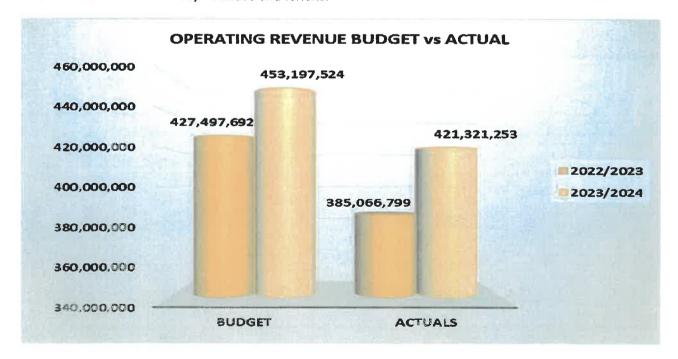
For the mid-year budget and performance assessment, the mayor's report must also provide \_

- (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;

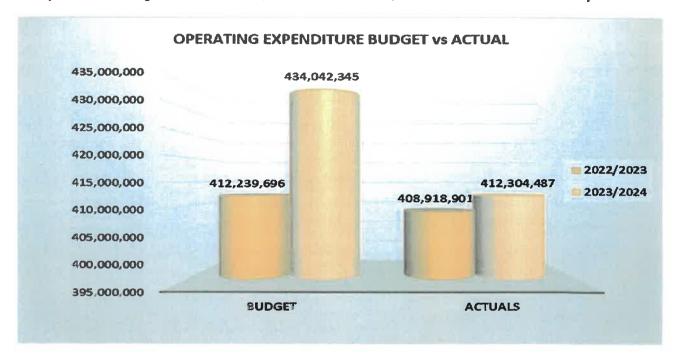
#### 1.1.1: Summary of the previous year's annual report (a)

#### (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.



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.

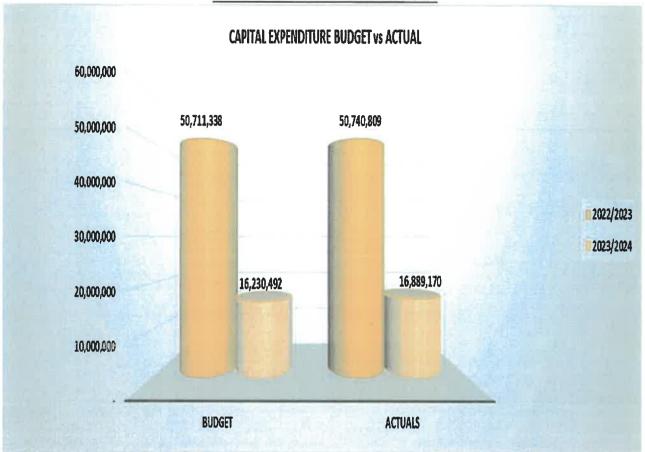


During the 2022/2023 financial year the municipality raised R 385,066,799 in operating revenue and spent R 408,918,901 that left the municipality with a deficit of R 23,852,102. In the 2023/24 financial year operating revenue was R 421,321,253 against operating expenditure of R 412,304,487 million, leaving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



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.

#### 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 underspending 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."

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

		2023/24				Budget Year 2		,		
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands									%	
Revenue										
Exchange Revenue		00.070	400 470	400 470			00.000	40 500		
Service charges - Electricity		66,275	120,473	120,473	9,294	56,715	60,236	(3,522)		120,473
Service charges - Water Service charges - Waste Water Management		10.977 19,654	20,853 24,740	20,853 24,740	1,190 1,688	5,622	10.427	(4,805)		20,853
Service charges - Waste management		10,788	16,399	16,399	912	10,650 5,850	12.370 8.199	(1,721) (2,349)		24,740 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		1.000		.,,,,,		1,020	-		0170	1,100
Interest earned from Receiv ables		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			-		6	-	-	-		-
Rent on Land		100	-	-	-0.0	-	=			-
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 Non-Exchange Revenue		2,437	1,351	1,351	50	932	675	257	38%	1,351
Property rates		46,614	55,152	55,152	4,669	26,475	27.576	(1,101)	-4%	55,152
Surcharges and Taxes		-0,014	33, 132	33, 132	4,000	20,470	21,310	(1,101)	7170	00, 102
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		- 004	05 507	- 02.607	-		10 701	- 440 7041		
Other Gains Discontinued Operations		234	25,587	25,587	- 3		12,794	(12,794)	-100%	25,587
Total Revenue (excluding capital transfers and	-	405,433	400 420	400 420	22 247	240 708	240 245		4001	400 400
contributions)		400,433	499,429	499,429	55,517	216,725	249,715	(32,990)	-13%	499,429
	$\vdash$							_		
Expenditure By Type  Employee related costs		104 222	420.047	430.040	10 000	00.004	00.400	(0.545)	4NJ	455.045
		124,332	138,817	138 818	16,236	66,864	69,409	(2,545)		138,818
Remuneration of councillors		6,018	7,133	7,133	528	3,183	3,566	(384)		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	75,3B2	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		-		-	= 1	1 4	-	-		-
irrecoverable debits written off		52,235		- 5	90	#	-	-		-
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	- 100	-	9	12		-		-
Other Losses		959			7.	16.		_		-
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	520	-	-	12	- 12	-		-
Surplus/(Deficit) after capital transfers &		9,017	76,202	76,202	15,048	25,994	38,101	(12,107)	(0)	76,202
contributions									`**/	
Income Tax		-	- 2	_	- 8	-	~	_		
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		12	72	121	221	2			(3)	1 01001
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			. 0,000	. 4104	10,040	20104	30y 101	(12,101)	(0)	10,202
at any terminate and the second section of the second seco							74			
Intercompany/Parent subsidiary transactions		-								

#### 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.

### 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.

	202	4/25 Financial Y	ear	2025/26	2026/27
Grant Name	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		
Totai	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.

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

		202	4/25 Financial Y	ear	2025/26	2026/27
Department / Vote	Grant	Main Allocation	Amendment	Amended Allocation	Mein Allocation	Main Affocation
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	310,800		+
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	7,060,090		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		- 1
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

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:

			Rollover	
	National /		Approved Yes	
Grant	Provincial	Amount	/ 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	62,547.17	No	Amount was regaid 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
Fotal .		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:

- a) 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
- b) The revised SDBIP which forms the basis for the mid-year performance assessments must include adjustments necessitated by a review of the predetermined objectives and adjustments as a result of the adjustments budget, must be approved by Council.

COUNCILLOR JDK REYNOLDS

**EXECUTIVE MAYOR** 

DATE: 22/01/2025

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

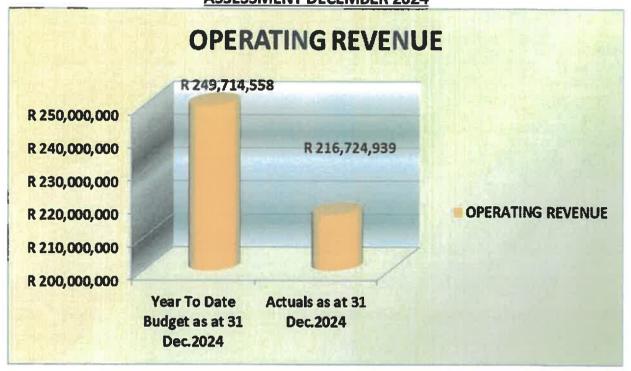
The Mid-Year Review has been prepared in terms of the Municipal Budget and Reporting Regulations (as per the prescribed formats)

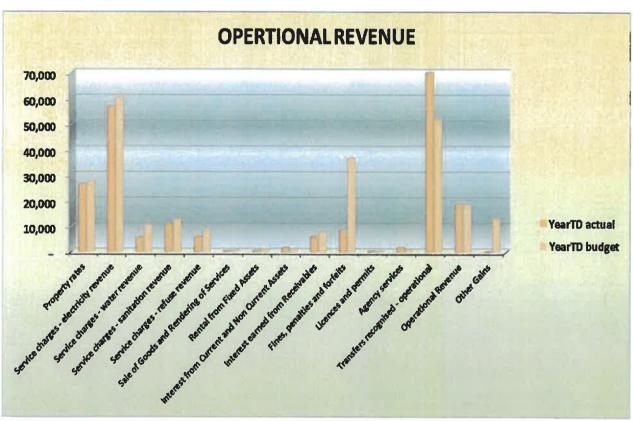
#### 3.2 Budget Overview

#### (a) Operating Revenue

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

		2023/24			1	Budget Year 2	024/25			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	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%	20,85
Service charges - Waste Water Management		19,664	24,740	24,740	1,688	10,650	12,370	(1,721)	-14%	24,74
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%	1,76
Interest		<b>3</b>	8	9	-		2	_		-
Interest earned from Receiv ables	117	9,075	11,992	11,992	787	4,444	5,996	(1,552)	-26%	11,99
Interest from Current and Non Current Assets		2,684	2,221	2,221	595	1,543	1,110	432	39%	2,22
Div idends		-	-	200	-	-		_		
Rent on Land		-	-	-	-	-	-	_		-
Rental from Fixed Assets		1,715	2,022	2,022	121	390	1,011	(621)	-61%	2,02
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%	1,35
Non-Exchange Revenue								_		
Property rates		46,614	55,152	55,152	4,669	26,475	27,576	(1,101)	-4%	55,15
Surcharges and Tax es		-	2.0	- 4	_	- 1	_	`		_
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%	20
Transfers and subsidies - Operational		114,189	102,942	102,942	31,378	74,174	51,471	22,703	44%	102,94
Interest		3,211	3,449	3,449	266	1,458	1,724	(267)	-15%	3,445
Fuel Levy		-	-	-	=	-	8	- 1		-
Operational Revenue		39,467	35,832	35,832	2,995	17,750	17,916	(166)	-1%	35,83
Gains on disposal of Assets		-	= ,	-	/ <del>=</del>	-	-	_		-
Other Gains		234	25,587	25,587	-	-	12,794	(12,794)	-100%	25,58
Discontinued Operations		-	_		-					-
Total Revenue (excluding capital transfers and		405,433	499,429	499,429	55,517	216,725	249,715	(32,990)	-13%	499,429
contributions)										





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

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.

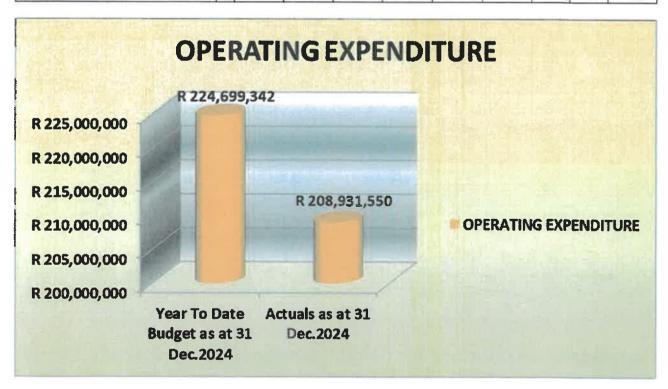
The transfers and subsidies are above by 44% because of the second equitable share transher received in December 2024, hence the variance of R 22,703 million.

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

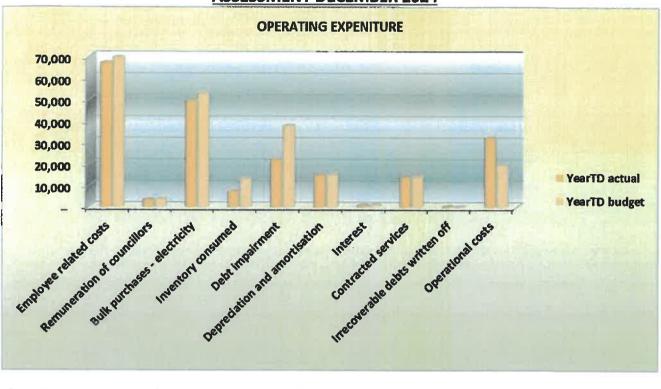
### (b) Operating Expenditure

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

		2023/24				Budget Year 2	024/25			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	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		-		-	-	2	-	_		-
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	-	-	= 1	-	-	-		-
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)



### (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.

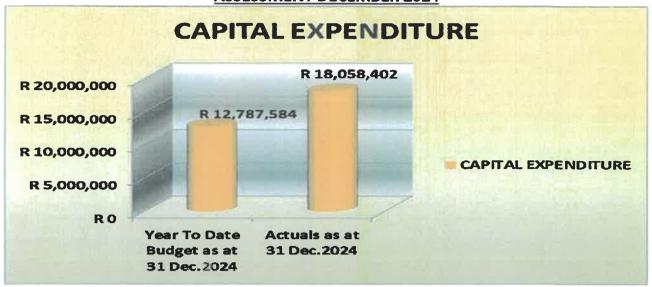
Although finance charges are 27% or R 249 thousand below than the budgeted amount. This is due to interest charged on creditors not being paid on time. This is however regarded as fruitless and wasteful expenditure that the municipality is struggling to avoid due to its cash flow constraints.

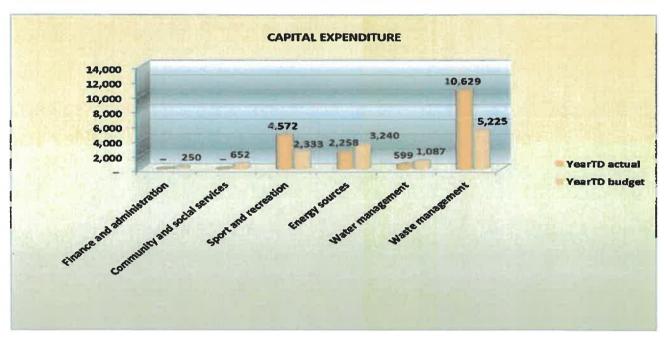
Inventory consumed have underperformed by 44% because the municipality does not have cash to honour its commitments of financial obligations.

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

### ( c ) Capital Expenditure

WC053 Beaufort West - Table C5 Monthly Budget Statemen	- 00		armia fumui	orhai Anta' I				A1 - MICI-J	ear A\$\$81	TOSIDE
Vote Description	Ref	2023/24 Audited	Original	Adjusted	Monthly	Budget Year 2 YearTD	YearTD	YTD	YTD	Full Year
Two sasaripsaci	""	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecasi
R thousands	1								%	
Huiti-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	- 1	-	-		-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		5,867	6,480	6,480	2,176	2,258	3,240	(982)	-30%	6,48
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-		-
Vote 4 - DIRECTORATE: CORPORATE SERVICES	1 1	-	-	-	-	-	-	-		_
Vote 5 - DIRECTORATE: FINANCIAL SERVICES	П	- 1	-	-	-	-	-	-		_
Vote 6 - DIRECTORATE: COMMUNITY SERVICES	1 1	6,663	4,666	4,666	-	4,572	2,333	2,239	96%	4,66
Vote 7 - COMMUNITY & SOCIAL SERVICES	ı	- 1	-	-	-	-	-	_		_
Total Capital Multi-year expenditure	4,7	12,530	11,148	11,146	2,176	6,830	5,573	1,257	23%	11,14
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER	1 1	_	_	_	_	_	_	_		_
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	1 1	1,694	2,174	2,174	599	599	1,087	(488)	-45%	2,17
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES	1			2,	_	_	-,001	(400)	70%	2,10
Vote 4 - DIRECTORATE: CORPORATE SERVICES	Н	710	1,804	1,804	]	[ ]	902	(902)	-100%	1,80
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		13	1,004	1,004	]		- 302	(902)	-10076	1,04
Vote 6 - DIRECTORATE: COMMUNITY SERVICES	ш	361	10,461	10,451		10,629	5,225		40004	40.40
Vote 7 - COMMUNITY & SOCIAL SERVICES		301	10,401	10,491		10,029	1,225	5,404	103%	10,45
Total Capital single-year expenditure		2,778	14,429	14,429	599	11,228	7,215	4,014	56%	14,42
Total Capital Expenditure		15,307	25,575	25,575	2,775	18,058	12,788	5,271	41%	25,57
Capital Expenditure - Functional Classification	1									
Governance and administration	П	985	500	500	_	-	250	(250)	-100%	50
Executive and council		-		100	-	-		-		-
Finance and administration		165	500	500	-	-	250	(250)	-100%	50
internal audit		12	-	140	1.0	-	- 4	-		
Community and public safety	1 1	2,473	5,971	5,971	-	4,572	2,985	1,587	53%	5,97
Community and social services	П	35	1,304	1,304	100	-	652	(652)	-100%	1,30
Sport and recreation		2,438	4,666	4.686		4,572	2,333	2,239	96%	4,68
Public safety					-				30.0	1,00
Housing	ш	2	2	- 2		- 3				
Health	П							_	- 1	
Economic and environmental services		5,757	***	0	-	_	_	_		
Planning and development	ш	151						_		
Road transport		5,606		0		-	-			- 0
Environmental protection			2	14			2	_		
Trading services		6,092	19,104	19,105	2,775	13,488	9,552	3,934	41%	19,10
Energy sources		16	6,480	6,480	2,176	2,258	3,240	(982)	-30%	6,48
Water management		1,056	2,174	2,174	599	599	1,087	(488)	-45%	2,17
			2,114	2,114	455	333	1,007	1	-40%	2,10
Waste water management Waste management	ш	435 4,586	10,451	10,451		10,628	5,225		4000	40.45
Cities		4,300	10,431	10,451	7	10,028	0,225	5,484	103%	10,45
Total Capital Expenditure - Functional Classification	3	15,307	25,575	25,575	2,775	18,058	12,788	5,271	41%	25,57
funded by:									-	
National Government		12,118	19,279	19.279	2,176	15,227	9,639	5,587	58%	19,27
Provincial Government		1,753	3.478	3,478	599	599	1,739	(1,140)	-66%	3.47
District Municipality		-	8		16	= 1		-		-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm										
Agencies, Households, Non-profit Institutions, Private Enterprises, Public		100		-						
Corporations, Higher Educ Institutions)		248	00.755	00 757	A 770	40.000	44 850	-		
Transfers recognised - capital		14,117	22,757	22,757	2,775	15,826	11,379	4,448	39%	22,75
Borrowing	6	-	-	-	-	-	-	-		-
Internally generated funds		1,190	2,818	2,818		2.232	1,409	823	58%	2,810
Total Capital Funding		15,307	25,575	25,575	2,775	18,058	12,788	5,271	41%	25,57





#### (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.

# <u>ASSESSMENT DECEMBER 2024</u> Section 4-In Year Budget Tables

### 4.1 Monthly Budget Statement

### In year-budget statement

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

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

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

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

WC053 Beaufort		e C7 Months	y Buaget 5	atement Su			sment		
Description	2023/24				Budget Year				
Description R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YID variance %	Full Year Forecast
Financial Performance									
Property rates	46,614	55,152	_	4,669	26,475	27,576	(1,101)	-4%	55,15
Service charges	107,695	182,465	_	13,083	78,836	91,233	(12,397)	-14%	182,46
Investment revenue	2,684	2,221		595	1,543	1,110	432	39%	1117
Transters and subsides - Operatorial	114,189	102,942	_	31,378	74,174	51,471	22,703	0	2,22
Other own revenue	134,252	156,649		5,792					102,94
Total Revenue (excluding capital transfers and	405,433	499,429		55,517	35,698 216,725	78,324 249,715	(42,626)	-54% -13%	499,42
contributions)	100,100	130,123	_	00,011	210,123	240,710	(02,000)	-13.6	400,42
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%	7,13
Decreciation and amorasairon	26,493	29.266	_	7,316	14,633	14,633	(304)	-1176	
Interest	11,717	1,847		325	674	923	(240)		29,260
Inventory consumed and bulk purchases	107,283						(249)	-27%	1,847
Transiers and subsides	107,203	130,821	-	8,162	56,279	65,411	(9,132)	-14%	130,82
ATTICLE OF MILECON PERSONS	400.000		_	-	-	-	-		
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%	449,39
Surplus/(Deficit)	(7,214)	50,031	-	11,858	7,793	25,015	(17,222)	-69%	50,031
Transfers and subsidies - capital (monetary allocations) Transfers and subsidies - capital (in-kind)	15,945	26,171	-	3,192	18,200	13,085	5,115	39%	26,171
	285	78 202		48.040	25 004	20.404	/40.40Th	0000	-
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	-	-	-	-	- 1		- 1		-
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
Berrowing	_	_	_	_	_	_	_		_
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%	55,908
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1	Over 1Yr	Total
Debtors Age Analysis	-	_			-		Yr		
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			.,,,,,	,,50		5,556	","	,	
Total Creditors	68	2,986	3,173	1,845	165	860	1,856	111,821	122,774
		_,,505	3,	.,,,,,,	, .∞		1,000	111,021	122,119

## 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

		2023/24				Budget Year 2	024/25			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
Revenue - Functional										
Governance and edministration		153,526	133,492	133,492	14,246	53,437	66,746	(13,309)	-20%	133,49
Executive and council		11,946	18,170	18,170	4,074	9,182	9,085	97	1%	18,17
Finance and administration		141,580	116,323	115,323	10,172	44,255	57,661	(13,406)	-23%	115,32
Internal audit		-	-	- 1	-	-	-	-		-
Community and public safety		39,114	91,729	91,729	2,312	18,192	45,864	(27,672)	-60%	91,72
Community and social services		7,561	9,820	9,820	1,037	3,907	4,910	(1,002)	-20%	9,82
Sport and recreation		2,530	5,612	5,812	28	5,285	2,806	2,479	88%	8,61
Public safety		27,952	74,770	74,770	1,248	8,999	37,385	(28,386)	-76%	74,77
Housing		1,071	1,527	1,527	-	-	764	(764)	-100%	1,52
Health		- 1	- /	- 1	_	- 1	_	-		_
Economic and environmental services		8,068	1,411	1,411	133	681	705	(25)	-4%	1,41
Planning and development		1,859	1,411	1,411	133	681	705	(25)	-4%	1,41
Road transport		6,207		_	_	-	_	- 1		· -
Environmental protection			- 1	_	- 1	- 1	_	-	1 1	_
Trading services		220,957	298,968	298,968	42,018	182,616	149,484	13,132	9%	298,96
Energy acurces		126,585	162,852	182,852	19,124	83,354	81,426	1,928	2%	162,85
Water management		38,921	54,182	54,182	10,681	29,366	27,091	2,275	8%	54,18
Waste water management		32,556	43,353	43,353	6,915	23,480	21,677	1,803	8%	43,35
Wasta management	1	24,896	38,581	38,581	5,319	26,416	19,291	7,125	37%	38,58
Other	4	_		_	_ 1	_	_	_		-
Total Revenue - Functional	2	421,663	525,600	525,600	58,709	234,925	262,800	(27,875)	-11%	525,60
Expenditure - Functional									1	
Governance and administration		140,140	108,415	108,415	15,521	72,634	54,208	18,426	34%	108,41
Executive and council		18,676	22,910	22,910	3,248	18,623	11,455	7,168	63%	22,91
Finance and administration		120,161	84,056	84,056	11,958	53,207	42,028	11,179	27%	84,05
Internal audit		1,302	1,449	1,449	314	803	724	79	11%	1,44
Community and public safety		64,104	102,144	102,144	5,034	22,429	51,072	(28,643)	-56%	102,14
Community and social services		12,868	13,163	13,163	1,658	5,983	6,581	(599)	-9%	13,16
Sport and recreation		9,544	9,527	9,527	1,135	4,172	4,763	(591)	-12%	9,52
Public salety		39,587	78,519	78,519	2,058	11,546	38,260	(26,713)	-70%	78,51
Housing		2,124	2,936	2,936	184	728	1,468	(740)	-50%	2,93
Health							-	- (****)	33,0	_,50
Economic and environmental services		29,994	31,656	31,656	4,512	14,923	15,828	(906)	-6%	31,65
Planning and development		11,787	9,850	9,850	1,231	4,636	4,925	(289)	-6%	9,85
Road transport		18,207	21,807	21,807	3,281	10,287	10,903	(817)	-6%	21,80
Environmental protection			_		-,	_	-	(=,		21,00
Trading services		178,409	207,183	207,183	18,593	98,946	103,591	(4,645)	-4%	207,18
Energy sources		109,909	135,228	135,228	7,811	60,504	67,614	(7,110)	-11%	135,22
Water management		30,861	37,062	37,062	4,455	17,573	18,531	(957)	-5%	37,06
Waste water management		19,550	16,697	16,697	3,321	10,781	8,348	2,432	29%	18,69
Waste management		18,089	18,198	18,198	3,008	10,088	9,098	980	11%	18,19
Other		10,000	10,100	, , , , , ,	0,000	10,000	0,000	350	1170	16,15
Total Expenditure - Functional	3	412,646	449,398	449,398	43,661	208,932	224,699	(15,768)	-7%	449,39
Surplus/ (Deficit) for the year	- 1 -	9,017	76,202	78,202	15,048	25,994	38,101	(12,107)	-31.8%	76,20

### 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.

Vote Description	П	2023/24				Budget Year 2	024/25			
	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
	Len	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands									%	
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER	П	8,725	9,073	9,073	3,008	6,759	4,537	2,223	49.0%	9,073
Vole 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	П	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	П	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	П	8,335	7,544	7,544	2,721	14,373	3,772	10,601	281.0%	7,544
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	11	240,141	230,051	230,051	21,215	107,999	115,025	(7,027)	-6.1%	230,051
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES	11	-	-	-	-	-	_	· · · ·		_
Vote 4 - DIRECTORATE: CORPORATE SERVICES	Н	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	412,648	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

# 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.

AAC 023 E-BERTLELL AAGST - TEDIS C4 WOL	thly t	y Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment  2023/24 Budget Year 2024/25									
Description	Ref	Audited	Original	YTD	YTD YTD						
R thousands		Outcome	Budget	Adjusted Budget	Monthly ectual	YearTD actual	YearTD budget	variance	variance %	Full Year Forecast	
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)	-48%	20,853	
Service charges - Waste Water Management	1	19,654	24,740	24,740	1,688	10 650	12.370	(1,721)	-14%	24,740	
Service charges - Waste menagement	1	10,788	16 399	16,399	912	5,850	8, 199	(2,349)	-29%	16,399	
Sale of Goods and Rendering of Services		875	942	942	109	335	471	(136)	-29%	942	
Agency services		1,356	1,788	1,788	70	1 628	883	745	84%	1,786	
interest		1,000	1,100	1,100				"	0476	1,700	
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	1	2.684	2,221	2.221	595	1.543	1.110	432	39%	2.22	
Dividends		2.004	2,221	2,221	323	1,543	1.110	432	39%	2.22	
Rent on Land				-						=	
Rental from Fixed Assets		1,715	2,022	2,022	121	200	1,011	(004)		0.000	
Licence and permits		219	316	316		390 108	158	(821)	-61%	2.022	
					18			(50)	-32%	316	
Operational Revenue		2,437	1,351	1,351	50	932	675	257	38%	1,351	
Non-Exchange Revenue		en sta e	*****							44.00	
Property rates		46.814	55,152	55 152	4,669	26 475	27,578	(1,101)	-4%	55, 152	
Surcharges and Taxes							180	-			
Fines, penalties and forfeits		75,692	73,189	73,189	1,372	8,665	36,595	(28,030)	-77%	79,189	
Licence and permits		170	203	203	В	88	102	(14)	-14%	203	
Transfors and subsidies - Operational		114 189	102 942	102 942	31,378	74,174	51,471	22,703	44%	102,942	
interes t	1	3,211	3,449	3,449	266	1,458	1,724	(267)	-15%	3,449	
Fuel Levy	1	- 3						-		,, =	
Operational Revenue	1	39,467	35,832	35,832	2,995	17,750	17,916	(166)	-1%	35,832	
Gains on disposel of Assets	1		-	70	-	195	1997	-		-	
Other Gains		234	25,587	25,587		-	12,794	(12,794)	-100%	25,587	
Discontinued Operations	-	-	7	-	21		-				
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	1	124,332	138,817	170 040	46 990	00.054	CO 400	/0 F4m			
Employee rated costs Remuneration of councillors	1	6.018	7,133	138,618	16,236	66,864	69,409	(2,546)	-4%	138,818	
	1	90,529	105,318	7,133 105,318	528 7,156	3,183	3,566	(384)	-11%	7,133	
Bulk purchases - electricity	1	11	25,503	25 503		49,180	52,659	(3,479)	-7%	105,318	
Inventory consumed	1	16,754		75 382	1,026	7,099	12,752	(5,653)	-44%	25,503	
Debt impairment	1	23,055 26 493	75,382		2,398	21,676	37,691	(16,016)	-42%	75,382	
Deprecision and amortisation	1		29,268	29,268	7,316	14,633	14,633			29,286	
Interest	1	11 717	1,847	1.847	325	674	923	(249)	-27%	1,847	
Contracted services	1	26,247	27,528	27,498	2,782	13,653	13,756	(104)	-1%	27,498	
Transfers and subsidies	1		=					-		-	
irrecoverable debts written off	1	52,235		00.004							
Operational costs	1	32,888	38,604	38,634	5,892	31,970	19,309	12,661	66%	38 634	
Losses on Disposal of Assets	1	1,419				-		-			
Other Losses	-	959						-			
Total Expenditure	+	412,648	449,398	449,398	43,661	208,932	224,699	(15,768)	-7%	449,398	
Surplus/(Deficit) Transfers and subsidies - capital (monetary allocations)		(7,214)	50,031	50,031	11,856	7,793	25,015	(17,222)	(0)	50,031	
	1	15,945	28,171	26,171	3,192	18,200	13,085	5,115	0	26,171	
Transfers and subsidies - capital (in-kind)		285	70 305	70 000	45.040	DE 004	00.404	(42.407)		***	
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			- 1	-				_			
Surplus/(Deficit) after income tex		9,017	76,202					(12,107)	/==	70.000	
Share of Surplus/Deficit attributable to Joint Venture		9,017	76,202	76,202	15,048	25,994	38,101	(12,107)	(0)	76,202	
9		100			- 51			_		-	
Share of Surplus/Deficit attributable to Minorities		9,017	76,202	76,202	15,048	25,994	38,101	- (47) 4877		75 200	
Surplus/(Deficit) attributable to municipality					10,040	20,004	30,101	(12,107)	(0)	76,202	
Share of Surplus/Deficit attributable to Associate		- 1	-	**						-	
Intercompany /Parent subsidiary transactions	-										
Surplus/ (Deficit) for the year	_	9,017	76,202	76,202	15,048	25,994	38,101	(12,107)	(0)	76,20	

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.

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

WCU53 Beaufort West - Table C5 Monthly Budget Statemen	- Ca	Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment									
Vote Description	B.4	2023/24	Budget Year 2024/25								
vote Description	Ref	Audited	Original Budget	Adjusted Budget	Monthly	YearTD actual	YearTD budget	YTD variance	Variance	Full Year Forecast	
R thousands	1	GLADOMIC	Duage	Duaget	acutai	ectue	pauget	AGLIBUSE	AWLINDOD	LOISCER	
Multi-Year expenditure appropriation	2										
Vote 1 - MUNICIPAL MANAGER		_	_	_ [	-	_	_		1	_	
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		-		-	- 1	- 1	_ '	_		_	
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	- 1	- 1	_	_ ii		_	
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 expanditure	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		-	-	_	- 1	- 1	-	-1		_	
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		-	-	-	- 1	-	-	- 1		_	
Vote 4 - DIRECTORATE; CORPORATE SERVICES		710	1,804	1,804	-	_	902	(902)	-100%	1,804	
Vole 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	-	-	2:50	(250)	-100%	500	
Executive and council		- 3			-	=		-		-	
Finance and administration		985	500	500	100	1	250	(250)	-100%	500	
internal audit		-	-	0.0		- 3	3	-		-	
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	-	3	852	(852)	-100%	1,304	
Sport and recreation	ш	2,438	4,866	4,666	-	4,572	2,333	2,239	96%	4,666	
Public safety		-	-	-		-	7	-		=	
Housing		6	-	-	100	200	~	-		-	
Health		- 4	8	- 8	-	-	-	-		-	
Economic and environmental services		5,757	-	0	-	-	-	-		0	
Ptenning and development		151	~	-	-	-		-			
Road transport		5,606		0	-		=	-		0	
Environmental protection		-		-		-	-	-			
Trading services		5,092	19,104	19,105	2,775	13,488	9,552	3,934	41%	19,105	
Energy sources		16	6,480	6,480	2,178	2,258	3,240	(982)	-30%	6,480	
Water management		1,058	2,174	2,174	599	599	1,087	(488)	-45%	2,174	
Waste water management		435	-	0		74.	-	-		0	
Waste management		4,586	10,451	10,451	8	10.629	5.225	5,404	103%	10,451	
Other			-			(=)	2007	-		-	
Total Capital Expanditure - Functional Classification	3	15,307	25,575	25,575	2,775	18,058	12,788	5,271	41%	25,575	
Funded by:				10.000							
National Gov emment		12,116	19,279	19,279	2,178	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			7.1	=	175	=		-		12	
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	2	2	-		-		- 1		=	
Internally generated funds		1,190	2,818	2,818		2,232	1.409	623	58%	2,818	

#### Table C5 consists of three distinct sections:

#### Appropriations by vote:

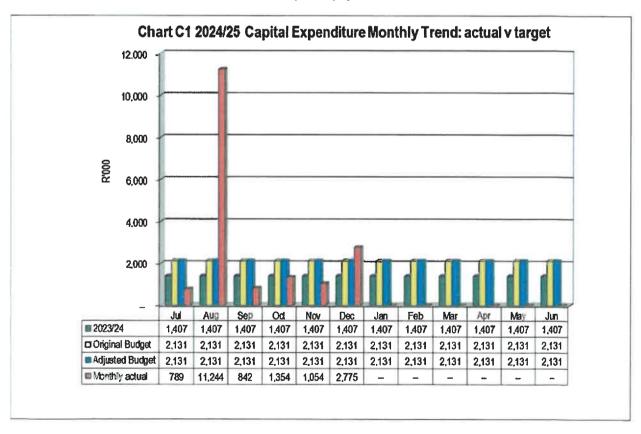
- Which are the budget allocations that are approved by Council in the annual and adjustment budgets (similar to the expenditure by vote in Table C3).
- If any of these annual budgets (either for Council as a whole or any individual vote) is overspent then unauthorized expenditure will have occurred. There was no unauthorized expenditure on any vote

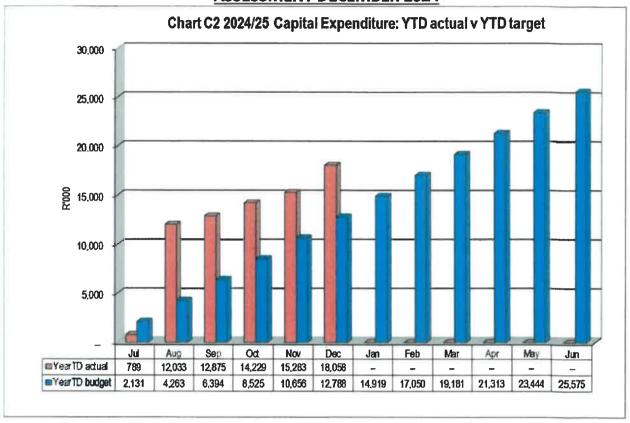
#### Standard classification:

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.





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

WC053 Beaufort West - Table C6 Monthly Bu	udge	t Statement	- Financial	Position - M	ld-Year Asse	essment			
		2023/24	Budget Year 2024/25						
Description	Ref	Audited	Original	Adjusted	YearTD	Full Year			
		Outcome	Budget	Budget	actual	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-ex change 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		440,000	400,474		445,001	700,474			
Living and non-living resources				100					
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			495		83	495			
Other non-current assets		(1,071)	495		63	490			
	-	450.040	450 700		457 204	450 700			
Total non current assets TOTAL ASSETS	-	452,613	452,782	-	457,304	452,782			
LIABILITIES		534,889	655,357		601,354	655,357			
Current liabilities									
Bank overdraft									
		4 404	4 004	_	700	4.004			
Financial liabilities		1,181	1,084	-	789	1,084			
Consumer deposits		2,682	2,490		2,730	2,490			
Trade and other pay ables from ex change transactions	ı	76,098	83,552		61,362	83,552			
Trade and other pay ables from non-exchange transactions	5 1	44,887	1	-	45,437	1			
Provision		18,632	15,136		14,399	15,136			
VAT		(6,480)	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 pay ables		25,167	36,085	-	22,470	36,085			
Other non-current liabilities	-	28,780	25,575	-	28,780	25,575			
Total non current liabilities	<u> </u>	83,952	86,953	-	81,256	86,953			
TOTAL LIABILITIES	<u> </u>	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			

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

		2023/24	2023/24 Budget Year 2024/25									
Description	Ref	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	П											
Receipts												
Property rales		60,489	52,741	- 1	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	- 4	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	- 2	1,223	1,505	1,111	394	35%	2,221		
Div idends			-	24	-		- 12	-		-		
Payments												
Suppliers and employees		(315.325)	(347,909)	-	(36,207)	(196,659)	(173,954)	22,705	-13%	(347,909		
Interest		(1,796)	(1,847)	- 10	(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%	52,645		
CASH FLOWS FROM INVESTING ACTIVITIES Receipts Proceeds on disposal of PPE			<u> </u>	-	w w	-		_		~ <u>~</u>		
Decrease (increase) in non-current receivables		-	-	-	-	-	16	-		*		
Decrease (increase) in non-current investments	1	-	-	- 95	-	-	_ *	-				
Paym ents												
Capital assets	$\perp$	(16,016)	(25,575)		(4.984)	(20,340)	(12,788)	7,553	-59%	(25,575		
NET CASH FROM!(USED) INVESTING ACTIVITIES	$\perp$	(16,016)	(25,575)	-	(4,984)	(20,340)	(12,788)	7,553	-59%	(25,575		
CASH FLOWS FROM FINANCING ACTIVITIES Receipts												
Short term toans		-	91	~	-	-	:=	-		-		
Borrowing long lerm/refinancing		-	-	(HE	-	-	-	-		-		
Increase (decrease) in consumer deposits	1	-	-			78		78	#DfV/0!	-		
Payments	1											
Repayment of borrowing	-	(1,182)	(1,102)		(392)	(392)	(459)		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			55,900		

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

		Bank and	Investment Balanc	es Movement - C	December 2024			
	Opening Balance	Revenue	Expenditure	investment Deposits	Interest Earned	Administration / Service Fees	investment Withdrawals	Closing Salance
Nedbank Account	790,926.37	57,502,266.79	- 57,174,303.42		(4)	542	(4)	1,118,889.74
ABSA Account	158,246.54	3,115,839.00	- 3,235,140.38	547	-	74-7	741	38,945.16
Investment Balances	17,296,209.35	181	, te	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	31,834,103.78

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

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

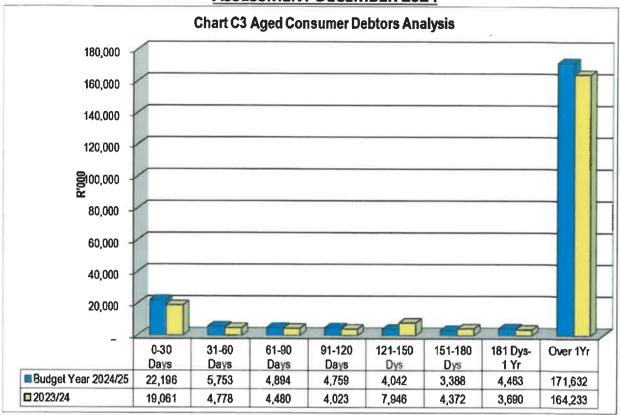
WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment

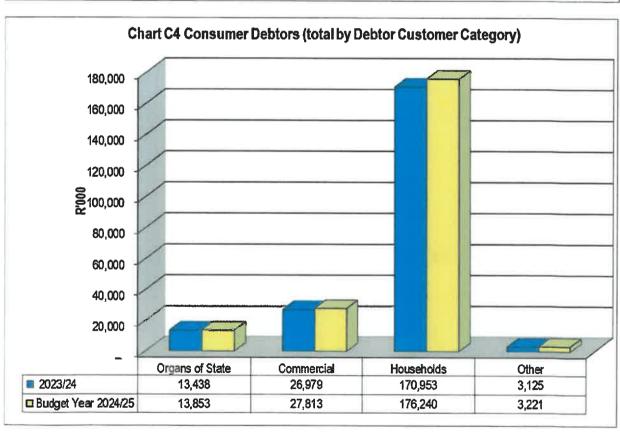
Description						Budget Y	ear 2024/25				
	NT Code	6-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	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 wastalul axpenditure	1820	-		19	-	-	ĕ		-	-	-
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	1										
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	3,953	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	4,453	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 fallowing month.

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





# BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2024 Section 6 - Creditor's Analysis

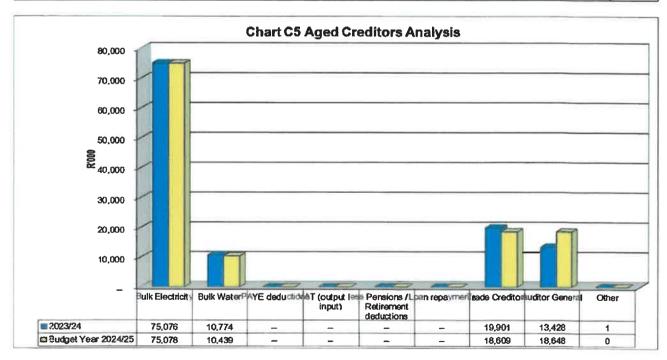
### **Creditor's Analysis**

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	NT				Buc	lget Year 2024	125				Prior year
Description	Code	0.	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total	totals for cha
R thousands	Code	30 Days	60 Days	90 Days	120 Days	150 Days	160 Days	1 Year	Year		(same period
Creditors Age Analysis By Customer	Туре										
Bulk Electricity	0100	0	- 1	Ē	+	-	4.7.	- 1	75,076	75,078	75,07
Bulk Water	0200	-	-	-	~	-	-	-	10,439	10,439	10,774
PAYE deductions	0300	140	~	12	-	-	~	-	-		-
VAT (output less input)	0400	-	- 3	-	=	-	4			-	-
Pensions / Retirement deductions	0500	-	-	7	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	68	261	4	75	139	744	1,382	15,940	18,609	19,90
Auditor General	0800		2,725	3,172	1,770	26	116	473	10,366	18,648	13,428
Other	0900	-	-	-	*	-		-	0	0	
Medica An deducions										_	
Total By Customer Type	1000	68	2,986	3,173	1,845	165	860	1,856	111,821	122,774	119,18



### **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

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	-	4	940
Investoc	1,328	26	- 1	=	1,349
					-
Municipality sub-total	17,296	568	(6,003)	18,815	30,676
Entitles					
					-
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

➤ 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.

# 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

411.4.471		2023/24				Budget Yes				
Description R thousands	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly	YearTD actual	YearTD budget	YTD variance	YID variance	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		87,670	\$2,857	_	29,657	70,182	48,429	23,754	51.2%	92.85
Equitable phase		83.574	88 849	-	29.616	88,636	44,425	22,212	50.0%	88.84
Municipal Infrastructure Grant (MIG)		739	782		.41	587	391	296	75.7%	78
Local Government Financial Management Grant (FMG)		2,185	2,000		(3)	2000	1000	1,000	100.0%	2,00
Expended Public Vibrica Programma Integrated Grant (EPWP)		1,372	1 226			859	613	246	40.1%	
Other transfers and grants finant description		1,312	1 220	-		029	013		40,772	1,22
	-	44.040	0.440				4.000		17.8%	
Provincial Government:		10,815	9,413		_	5,533	4,707	827	100.0%	B,41
Provincial Treasury -Western Cape Financial Management Capacity Building Grant			600	-	-	600	300	300	EUU.U'S	80
Provincial Treasury: Western Cape Municipal Financial Recovery Services Grant		1,000					-			
Department of Infrastructure - Title Deeds Restoration Grant		3	97		-	-	45	(45)	-100.0%	9
Department of Infrastructure -Human Settements Development Grant (Beneficiaries)		1,071	1,437		- 15	=	719	(719)	-100.0%	1,43
Department Cultural Affairs & Sport-Replacement Funding for most vulnerable B3 Municipalities		7,118	7,060		-	4,707	3,530	1,177	33.3%	7,06
Department of Local Government -Community Development Workers (CDW) Operational Support Grant	4	226	226	- 2	120	226	113	113	100.0%	22
Department of Local Government: Western Cepe Municipal interventions Grant		800	5	9	- 3	=		-		-
Department of Local Government; Municipal Energy Resilience Grant		600		-	-	- 1	-	-		-
Other transfers and grants [meet description]										
District Municipality:		86	- 1	-	-	350	-	350	#DIV/0!	_
Central Karoa District Municipality		86	1	100	-	390	- 12	350	#DIWO!	
Other grant providers:		2,443	672	_	216	1,243	336	907	270.0%	67
Chemical Industries Education & Training Authority		2,128	672	-	210	1,295	336	900	267.9%	67
Local Government Sector Education and Training Authority		315	-		-	7	-	7	#DIV/0!	80
Total Operating Transfers and Grants	5	101,214	102,942	-	29,873	77,308	51,671	25,837	50.2%	182,94
CARILA Transfers and Scants										
National Government:		14,050	22,171		774	15,366	11,985	5,280	47.6%	22,17
Municipal Infrastructure Grant (MIG)		14,050	14,861	-	774	13 056	7.430	5,625	75.7%	14,86
Integrated Hatonel Bechiloston Programme (Municiper) Grant			7,310			3310	3 555	(345)	-9.4%	1,31
Other captal transfers [insert descripton]			1,0.0			00.0		(040)		,51
Provincial Government:		2,075	4,800			4,000	2,000	2,000	100.0%	444
Department Cultural Affairs & Sport-Community Library Services Grant		2,913	1,500	_	-	1,500	750	750	100,0%	4,00
	1								100.0%	1,50
Department of Local Government - Municipal Water Realience Grant		-	2,500			2,500	1,250	1,250	100.0 %	2 50
Department of Local Government   Western Cape Municipal Interventions Grant		835	-	-			-	-		-
Department of Local Government . Nurrispal Water Regisence Grant		1,200		- 4	-	-	- 4	-		
Department Cultural Affairs & Sport-Replacement Funding for most vulsierable B3 Municipative.		40				-	170			
District Municipality:		-		-	-	-		-		_
Other capital transfers [insert description]		-	-	-	+	-	12			
Other grant providers:		-	-	-	-	-	-	-		
Other cepital transfers (insert description)		-	-		-	- 4		-		-
Total Capital Transfers and Grants	5	15,124	25,171	-	774	20,386	13,085	7,280	55.6%	25,17
	-									
TOTAL RECEIPTS OF TRANSFERG & GRANTS	5	117,338	129,113	-	30,847	97,674	64,557	33,118	51.3%	129,1

# 8.2 Supporting Table SC7 (1)-Grants expenditure

Description Thousands  XPENDITURE  Description  Transfers and Genta	Ruf	2023/24 Audited Outcome	Original	Adjusted	Monthly	Budget Yea	YeerTD			
XPENDITURE		Cataotin	Budget	Budget	actual	YearTD actual	budget	YTD variance	YTD variance	Full Year Forecast
necessing expenditure of Transfers and Geenia	$\top$									
receiting expenditure of Transfers and Grants										
National Government:	3	87,796	92,657	_	29,977	68,960	46,429	22,532	48.5% 50.0W	12,8
Equitable share		83,574	88,649	-	29,516	68,636	44,425	22,212	50.0% 8.8%	85.8
Municipal Intrastructure Grant (MIG)		728	792		89	425	391	34		7.
Local Government Financial Management Grant (FMG)		2,185	2,000	-	145	1_168	1,000	168	18.8%	2.0
Expanded Public Works Programme Integrated Grant (EPWP)		1,309	1,226	16	126	731	613	118	19.3%	1,2
Other installers and grants [insert description]									45.464	
Provincial Government:		9,619	9,413		958	4,112	4,707	(594)	-12.6%	9,4
Provincial Treesury - Western Cape Finencial Management Capacity Building Grant		1.00	600	-	-	600	300	300	100.0%	
Provincial Treesury: Western Cape Municipal Financial Recovery Services Grant		200	-		-		*	-	400	
Department of Infrastructure - Tile Deeds Resolvation Grant		-	90		3	- 2	45	(45)	-100.0%	
Department of Infrastructure -Human Selfements Development Grant (Beneficiaries)		1,071	1,437		-	-	719	(719)	-100,0%	1,4
Department Cultural Allains & Sport-Replacement Funding for most vulnerable B3 Municipalities		6,743	7,000	7	897	3,388	3,530	(142)	-4.0%	1,0
Department of Local Government -Community Development Workers (CDW) Operational Support Grant	1	218	226	18	59	124	113	11	9.7%	2
Department of Local Government: Western Cape Municipal Interventions Grant		787	- 14	1 (*)	-		-	-		
Department of Local Government: Municipal Energy Resilience Grant		භෙ			-	3		-		
Other transfers and grants (insert-description)										
District Municipality:		76	-	-		42	-	42	#DIV/0!	
Central Keroo District Municipality		76			8	42		42	#DIVIO!	
Other grant providers:		2,577	672	_	434	1,053	336	717	213.5%	6
Chemical Industries Education & Training Authority		2,179	672		436	1,046	336	710	211.4%	5
Local Government Sector Education and Training Authority		315	-		- 1	1	1170	7 7	#DtV/0!	
Services SETA		83	3	-	-	3		-		
otal operating expenditure of Transfers and Grants:	+	100,058	102,942	_	31,376	74,188	51,671	22,697	44.1%	102,94
epital exceediture of Transfers and Grants	-									
National Government:		13,929	22,171		2,502	17,511	11,085	8,426	58.0%	22,1
Municipal Infrastructure Grant (MIG)		13,929	14,861	12	(2)	14,914	7,430	7,484	100,7%	14,8
Integrated National Electrification Programme (Municipal) Grant		- 5	7,310		2,502	2,597	3,655	(1,058)	-29.0%	1,3
Other capital transfers (meert description)		-	. 21	-	+	-	-	-		
Provincial Government:		2,016	4,000	-	689	689	2,480	(1,311)	-65.5%	4
Department Cultural Alfains & Sport-Community Library Services Grant			1,500		-		750	(750)	-100.0%	1,5
Department Cultural Atlains & Sport-Replacement Funding for most vulnerable 83 Municipalities		140		12	-	-	=	-		
Department of Local Government - Hunicipal Water Resilience Grent		1,200	2,500	-	665	563	1,250	(551)	-44.9%	2.5
Department of Local Government: Western Cape Municipal Interventions Grant		ını	3	- 4	14	-	-	-		
Other capital transfers (insert description)										
District Municipality:		-	-	-	_	-	-	-		
Other capital transfers [inserf description]		74-7	=	-	-14		4	-		
Other grant providers:		285		-		-		-		
Services SETA		265	*			*		-		
otal capital expanditure of Transfers and Grants	+	15,230	25,171	_	3,192	18,200	13,085	5,115	39.1%	26,1
									43.1%	

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.

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.

	202	4/25 Financial Y	ear	2025/26	2026/27
Grant Name	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.

		202	4/25 Financial Y	'ear	2025/26	2026/27
Department / Vote	Grant	Malo		Amended	Main	Main
		Allocation	Amendment	Allocation	Allocation	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)	ļ .		140	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.

# Section 9- Councillor and board member allowances and employee benefits

Expenditure on councilor and board members allowances and employee benefits

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

- (a) Councilor allowances
- Board member allowances, and (b)

WC053 Beaufort West - Supporting Table SC8 Mo	itnly l	2023/24	ement - cou	ncluor and s		s - Mid-Year Budget Year 2		T .		
Summary of Employee and Councillor remuneration	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
•	1	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands					100			12.2	%	. 010023
	1	A	В	С						D
Councillors (Political Office Bearers plus Other)								1		
Basic Salaries and Wages		5,206	6,158	6 158	486	2,806	3,079	(274)	-9%	6,1
Pension and UIF Contributions		99	182	182	-	-	91	(91)	-100%	11
Medical Aid Contributions  Motor Vehicle Allowance		5	400		-		Ξ.	-	_	2
Cellphone Allowance		136 525	155 586	155	11	88	77	(9)	-12%	11
Housing Allowances		525	25685	586	47	284	293	(9)	-3%	51
Other benefits and allowances		46	52	52	4	25	26	-		
Sub Total - Counciliors		6,018	7,133	7,133	528	3,183	3,566	(1)	-3%	
% increase	4	0,010	18.5%	18.5%	920	3,103	3,300	(384)	-11%	7,1:
			10.074	10.576						18.5%
Senior Managers of the Municipality  Basic Safaries and Wages	3	2,734	0.000	0.050	-					
Pension and UIF Contributions		422	3,358 801	3,358 801	204 35	1,490	1,679	(189)	-11%	3.35
Medical Aid Contributions		184	390	390	14	261 129	401	(140)	-35%	80
Overime		104	390	390	14	129	195	(66)	-34%	35
Performance Bonus		57	455	455		216	227	-	-5%	
Motor Vehicle Allowance		200	261	261	25	151	131	(11) 20	-5% 15%	45
Celiphone Allowance		63	72	72	5	33	36		-7%	26
Housing Allow snoes		-			-	35	30	(3)	-/70	,
Other benefits and allowances		71	0	0		37	0	37	16937%	
Payments in lieu of leave		49				30		30	#DIV/08	
Long service awards			-		-		2	_	Archa101	
Post-refrement benefit obligations	2	-			_		3.1	_		
Entertainment		3.	-	-	-	-		_		
Scarcity		249	333	330	19	142	165	(23)	-14%	33
Acting and post related allowance	1	83		0	-		0	(0)	-100%	
in kind benefits	1 1		100	-	-	- 12				
Sub Total - Senior Managers of Municipality	1	4,112	5,668	5,668	307	2,489	2,834	(344)	-12%	5,68
% increase	4		37.8%	37.8%						37.8%
Other Municipal Staff	1									
Basic Salaries and Wages		80,237	95,736	95,736	7.051	42,248	47,868	(5,620)	-12%	95,73
Pension and UIF Contributions		13,789	16,583	16.583	1,212	7,111	8,291	(1,180)	-14%	16,58
Medical Aid Contributions		2 176	2,274	2.274	217	1,259	1,137	122	11%	2.27
Overtime		4,116	3,344	3,344	254	1,947	1,672	275	16%	3,34
Performance Bonus		5,973	6,902	6,902	6,125	6,180	3,451	2,729	79%	6,90
Motor Vehicle Allowance		169	162	162	20	122	81	41	50%	16
Celiphone Allowance		148	160	160	12	71	80	(9)	-11%	16
Housing Allow ances		405	420	420	37	211	210	1	0%	42
Other benefits and silowances		5 326	5,055	5,055	438	2,794	2,528	266	11%	5,05
Payments in lieu of leave		1,068		0		213	0	213	3544467%	
Long service awards		455	598	598	279	464	299	165	55%	59
Post-refirement benefit obligations Entertainment	2	4,191	1,630	1,630	130	732	815	(83)	-10%	1,63
Scarcity	1 1							-		-
Acting and post related allow ance		2 166	285	285	153	4 000	143	-	04771	- 5
in kind benefits		2,100	200	260	103	1,022	143	890	617%	28
Sub Total - Other Municipal Staff		120,220	133,150	133,150	15,929	64,374	68,575	(2,201)	-3%	133,15
% increase	4	120,220	10.8%	10.6%	10,025	04,374	05,075	(2,201)	-376	
Total Parent Municipality		130,350	145,950	145,950	16,764	70,047	72,975	(2,929)	-4%	10.8%
	4	-,			- oli o-c	. 0,047		(-1=±0)	-470	140,80
		120 250	445 050	445.050	40 744	70.04-	70 07-	m	AC:	
TOTAL SALARY, ALLOWANCES & BENEFITS	4	130,350	145,950 12.0%	145,850 12.0%	16,764	70,047	72,975	(2,929)	-4%	145,95 12.0%

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.

		Actual -		Actual -	Actual -		% of the
		Quarter 1	Actual -	November	December	Year to date	budget
	Budget	2024/2025	October 2024	2024	2025	Total	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.

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

Outcome         Outcome         Changes         Bardes         Bard	1   Outcome   1   Outcome   Outcom	Description	Ref					Budget Year 2024/25	r 2024/25						Experience	2024/25 Medium Term Revenue & Expenditure Framework	evenue o
1 Outcome   1 Outcome	1 Outcome   1 Court   2		July	August	Sept	October	Nov	Dec	January	Feb	March	April	May	Т	Budget Year	Budget Year	Budget Year
Colored   Colo	2117 3.000 8-86 8-86 8-86 8-87 31734 4.424 197.021 197			-	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget		2024/25	+1 2025/26	+2 2026/27
1,10,10,   1,10,10,10,   1,10,10,10,   1,10,10,10,   1,10,10,10,10,10,10,10,10,10,10,10,10,10	California   Cal		+	+													
1,100   1,20	1.10 1.10 1.10 1.10 1.10 1.10 1.10 1.10	Promotiv ratios	2.17		3.948	3.356	3.124	6.490	64 648	84.648	64.648	64 648	64 648	23.788	369.185	404.380	437.861
Continue	1,100   1,100   1,20	Charles advances . Clarible she consist	10 783		OREB	0 480	8 070	44 474	187 021	467 D24	167 021	187 A24	167 021	40 074	046 110	1 070 ED4	1 145 004
1,10   1,20	1,100   1,200   1,00	Solver of talkage - Erocavity 107 of the	200		0000	COL 6	0.000	1000	20.00	100.00	20 00	20.00	20.00	10,00	21.000	100'0 10'1	140,000
1,151   1,251   1,252   1,252   1,252   2,252   2,253   2,253   2,253   1,253   1,1,524   1,1,	1,101   1,209   1,209   1,209   1,201   1,209   1,101   1,10	Service charges - Water revenue	20.		7,382	1,888	1.461	2892	40,032	40.032	40.032	40.032	40.032	20,063	730,663	585,383	212.481
COLORON)	1,000   1,00	Service charges - Waste Water Management	1, 191		1,309	1,391	1,582	2.158	31,130	31,130	31,130	31,130	31,130	14,047	178,665	195,699	211.902
1,453   1,440   1,361   1,470   1,370   1,520   2,391   2,391   2,391   2,391   2,391   2,391   1,397   1,439   1,43	Conditional	Service charges - Waste Mangement	642		<b>8</b>	729	788	1 182	20,250	20.260	20,250	20 250	20,250	11,224	117,242	131,622	146,086
1,533   1,440   1,520   1,470   1,520   1,520   2,591   2,591   2,591   2,591   2,591   1,597   1,597   1,598   1,597   1,597   1,598   1,597   1,598   1,597   1,598   1,59	1,153	Rental of facilities and equipment	44		74	76	28	132	2.328	2.328	2,328	2.328	2.328	1.507	13.587	14,827	16.018
1,683 1,440 1,256 1,440 1,250 1,450 1,450 1,450 1,472	Cuciona)  5, 544 (10.24) (1.20										1						
1,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0	1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	merest earned - external investments	E	190	1	30 T	7.5	1.223	L86.2	1867	7.591	7.581	LRG'Z	1,087	15,547	16,349	16.839
1,553   1,440   1,203   1,470   1,370   1,550   14,770	1,833   1,440   1,326   1,477   1,370   1,530   1,472   1,47	interest earned - outstanding debtors	*	1	λ	Ĩ	ı	1	1	1	1	ī	1	1	T	10	1
1.633 (4.64) 1.50 (4.10) 1.50	1,535   1,440   1,350   1,470   1,470   1,470   1,472   1,47	Dividends received	1	9	-4	1	1	ı		,	,	ī	ī	ı	Y	1	1
COLINGO S.	Secondaria   Sec	Finas, negalifes and forfeits	1.632		1.328	1.470	1.370	(1.535)	14.728	14.728	14 728	14.728	14.728	403	79.750	87.608	92.864
986 954 12.00 12.00 2.00 12.00	Conform) Con	Theorem and committee	30			22	36	250	0.8	830	830	8.30	830	3 5	3.836	3 856	A OBR
Conditional   S. Sept	4.10 08	Tracticas and politica	5		\$ }	ř	8	2004	000	3 3	65	660	3 5	7	200	0000	3.000
Condons)   Condons   Condons)   Condons   Condons)   Condons   C	Configural S, Sign S, San S, S	Agency services	386		295	531	681	(1,059)	2.228	2.729	2.229	2 229	2.229	(2,200)	10.597	11,670	12,370
State   Stat	State   22,227   28,040   20,776   10,246   44,326   444,224   4	Transfers and Subsidies - Operational	41 036		226	1,487	792	29.818	115.736	115,736	115,736	115,736	115.738	(37,735)	617,653	665,964	746,910
Signatory   Sign	5.944         10.248         20,727         20,744         444,254         444,254         444,254         444,254         444,254         444,254         444,254         444,254         444,254         444,254         444,254         444,254         444,254         444,556         10,248         3,494         10,248         3,494         10,248         3,494         10,248         3,494         10,248         3,494         10,248         3,494         10,248         3,494         10,248         3,494         10,248         10	Other revenue	261		609'6	291	218	8.518	2.921	2,921	2.921	2.921	2,821	(17,712)	16.047	17,068	17,691
6.5144 (10.248 2.524) 1.150 (1.500 - 774 4.392 4.382 4.362 (14.60) 28.171 19.001  doi: Higher follows and the colorest and th	S. 944 (10.246) 2.500 1.500 - 774 4.362 4.362 4.362 4.362 110,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Cash Receipts by Source	59.245	L	28.840	20.775	18.244	64.336	464,254	464,254	464,254	464,254	464,254	64,165	2,598,903	2.680.938	3.121.109
Self 10.248 2.550 1.550 - 7.74 4.382 4.382 4.382 4.382 4.382 4.482 17.472 2.8171 19.081  London Condons Condon Cond	S. S	Other Cash Flows hy Spurge												1			
Continue	Ordered Assession 1	Transfers and rehalding months (monotone allegations)	A 04/	_	2 500	1 500	Ì	27.4	C85 A	CHEF	A 36.2	A 26.2	A 382	(18 BOA)	28 171	10.004	24 377
Outdoors)  110 fig. 13 229 116 117 128 117 117 118 118 118 118 118 118 118 11	Designers)  10. 10. 10. 10. 10. 10. 10. 10. 10. 10.	I ransieur and bubsiques - capata (intenesty and and and	i i		KI DOWN	. 300			4,002	300'4	7 208	4,500	1,006	(morion)	20.10	10,000	44,50
Control   Cont	Consolution   Co	(National / Provincial and District)															
10   10   10   10   10   10   10   10	Participated   Part	Transfere and subsidies - capital (monstary allocations)		1	9	ě	1	r	3,494	3,494	3,494	3.494	3.494	(17,472)	1		4
Agencia Higher (10 770) (8 984) (9 878) (11,134) (9 789) (13,674) (12,674) (126,974) (	10   10   10   10   10   10   10   10	(Nat / Prov Departm Agencies, Households, Non-profit															
Company   Comp	Marche   M	Institutions, Private Enterprises, Public Corporations, Higher															
66,199 32,283 31,383 22,305 19,290 65,111 472,126 472,126 472,126 472,126 29,00,017 C	66,199 32,283 21,353 22,305 19,280 65,111 472,126 472,126 472,126 472,126 29,333 2,6 (1657) (16,894) (	Proceeds on Disposal of Fix ed and Intangible Assets		,	i	1	1	1	4		1	14	· ·	1	{}	D	7
66,169 32,233 31,333 22,345 19,200 66,111	66,199 32,283 21,353 22,305 19,280 65,111 472,128 472,128 472,128 472,128 472,128 29,333 2,4 (157.5) (10.277) (9.994) (9.879) (11.591) (573) (15.879) (125.974) (125.9	Short form from						1	1	,	11	1		ı		-	1
66,199 32,280 31,533 22,305 19,280 65,111 472,128 472,	10		( )		0 3	1	1 1	i i		0 (							
66,169 52,283 31,333 22,305 146,260 65,111 472,125 472,136 472	66,169 32,283 31,353 22,365 19,280 65,111 472,126 472,126 472,126 472,126 29,33 2,4 (10,270) (10,270) (10,984) (10,870) (11,138) (9,789) (126,974)	BOTTOW 413 TOTAL BETTATERING	n. 8		. !			, 3		, 1	1		1			-	
66,199 32,283 31,353 22,305 19,209 16,511 472,126 472,	66,169 32,283 31,353 22,345 19,280 65,111 472,126 472,126 472,126 472,126 472,126 20,833 2,4 (10,270) (9,984) (8,878) (11,138) (9,783) (18,879) (125,974) (1	Increase (decrease) in consumer deposits	2	49	2	R	16		9	0	ar.	2	9	(/qL)	1		1
66,199 32,283 31,383 22,305 19,289 65,111 472,126 472,	66,169 32,263 31,353 22,305 149,269 (65,111) 472,126 472,125 472,126 472,126 472,126 29,833 2,6 (10,270) (9,984) (9,878) (11,138) (9,769) (126,874) (126,874) (126,974) (136,974	VAT Control (racelpts)							Ī					1			
65,199 32,283 31,335 22,305 18,280 65,111 472,125 472,125 472,126 472,	65,199 32,283 31,353 22,305 19,280 65,111 472,126 472,126 472,126 472,126 472,126 22,903 [15,679] [125,974	Decrease (Increase) In non-ourrent receivables	((0)	9	16	W	1	10.	(0)	(0)	(0)	60)	(0)	٥	(0)	1	n
65,199 32,283 31,353 22,385 19,280 65,111 472,129 472,128 472,128 472,128 472,128 472,128 472,128 472,128 472,128 472,128 472,129 472,128 29,833 2,282,574 2,900,017 (10,279) (10,279) (10,279) (10,279) (10,2974) (12,5974) (125,974) (125,974) (125,974) (126,639) (126,	65,169 32,285 31,353 22,305 16,280 65,111 472,126 472,128 472,128 472,128 472,128 27,125 27,139 (126,281) (126,274) (125,974) (125,974) (126,397) (126,393) (136,174) (126,397) (126,391) (126,397) (126,391) (126,391) (126,391) (126,391) (126,391) (136,174) (126,391) (136,174) (126,391) (136,174) (126,391) (136,174) (126,391) (136,174) (126,391) (136,174) (126,391) (136,174) (126,391) (136,174) (126,391) (136,174) (126,391) (136,174) (126,391) (136,174) (126,391) (136,174)	Decrease (Increase) in non-current investments	( )		4	1		100		1	Y	1		1	1	*	-9
(10 270) (9.984) (9.878) (15,678) (15,678) (15,678) (15,674) (125,974) (125,974) (125,974) (126,974) (128,636) (922.221) (851,378) (19.104) (15,891) (15,891) (15,891) (125,974) (125,974) (126,974) (128,636) (128,636) (129,209) (14,891) (15,891) (125,974) (125,974) (125,974) (126,974) (128,636) (14,929) (14,891) (128,974) (126,974) (126,974) (126,974) (128,636) (14,929) (14,991) (12,929) (12,999)	(19 770) (9.984) (9.876) (11.138) (9.789) (15.678) (125.974) (125.974) (125.974) (125.974) (125.974) (126.974) (126.939) (12.689)	Total Cash Receipts by Source	65.199		31.353	22,305	18,280	65.111	472.126	472,126	472.128	472,126	472,126	29,933	2,625,074	2,900,017	3,142,486
(10.270) (9.984) (9.876) (11.139) (9.789) (125.974) (125	(10 270) (6.984) (6.878) (11.138) (6.789) (126.974) (125.976) (125.976) (125.976) (125.976) (125.976) (125.976) (125.976) (125.976) (125.977) (125	Cash Daim onto his Tone		1				Ī				T		Ī			
(19.104) (19.704) (19.705) (19	(19.104) (15.794) (15.705) (17.105) (15.207) (15.207) (12		100 000		J	140 4301	100 7001	140 6701	1005 0741	14.0E 0.Z4)	142E 0741	1106 6741	1426 GZA1	1420 6261	1000 2001	70K1 2701	1001 0701
(19, 104) (15, 794) (15, 604) (2, 099) (2, 099) (2, 099) (2, 099) (15, 991) (15, 992) (15, 992) (15, 992) (15, 993) (15, 993) (15, 993) (15, 993) (15, 993) (15, 993) (15, 993) (15, 993) (15, 993) (15, 993) (15, 993) (15, 993) (15, 993) (15, 993) (15, 993) (15, 994)	(19,067) (15,074) (15,010) (15	Ellipioy de l'elated coses	110 510			(00)	(001/4)	(area)	100000	(140.001)	(150,031)	(10000)	1	2000	,	(0101100)	to the same
(19.104) (15.794) (14.607) (8.944) (8.570) (9.2709) (9.27	(19.104) (15.794) (14.504) (8.944) (8.595) (2.9072) (28.0	Kemuneration of councillors				(976)	(970)	(240)	0000	1 00 07	1 00 0	2 0000	1000	2,000			
(1.001) (16.794) (1.4.600) (1.561) (1.654) (1.657) (1.649) (1.2.01) (1.561) (1.657) (1.659) (1.657) (1.659) (1	(1.001) (16.794) (14.660) (8.944) (8.657) (8.499) (29.709) (92.709) (92.709) (92.709) (92.709) (92.709) (92.707) (92.709) (1.001) (1.0	merest	2			Ť	Ŷ.	(one)	(860 7)	(GAD 7)	(460.7)	(890.7)	(480 %)	(066,1)	(14.960)	(3.142)	(000)
(3.749) (2.976) (2.976) (1.83) (6.483) (29.072)	(3.749) (2.301) (1.301	Bulk purchases - Eleotricity	(19, 104	_	_	(8,944)	(8.657)	(8.495)	(92,709)	(92,709)	(92.709)	(92 /08)	(92.709)	(92,707)	(631.909)	(811,118)	(764,019)
(3.749) (2.976) (2.976) (7.196	(3.749) (2.974) (3.084) (2.785) (1.83) (6.489) (28.072) (28.072) (28.072) (28.072) (28.072) (27.527) (7.189) (7.189) (7.189) (7.77) (48.469) (49.489) (49.489) (49.489) (49.489) (49.489) (49.489) (49.489) (49.489) (49.489) (49.2897) (22.827) (22.8	Addustrons - Waler or ourst inventory	11.00			1.87	fecol	(400 )	(40.014)	(20.01E)	(ca.ore)	(20.02)	(20.012)	(20,000)	(100,000)	(101.248)	or real
(37,49) (2.978) (2.611) (2.786) (7.180) (7.77 (49,465) (49,465) (49,465) (49,465) (47,199) (313,064) (313,	(3.74s) (2.57s) (2.57s) (2.78s) (7.18s) (7.77 (48.46s) (48.76s) (48.87s) (4	Contracted services	(3.471			(2.976)	(183)	(6,493)	(29,072)	(29.072)	(28.072)	(28.072)	(29.072)	(27,827)	(192,693)	(241.103)	(324,928)
(37.44) (2.274) (2.274) (2.274) (2.274) (32.244) (32.244) (32.244) (32.244) (49.465) (2.2627) (2.2627) (22.627)	(37.64) (2.078) (2.078) (27.597) (27.597) (27.597) (35.209) (327.391) (327.391) (327.391) (327.391) (327.391) (327.391) (322.244) (27.592) (49.465)	Transfers and subsidies - other municipalities	1	ľ	r	ř.	Ü		1		1	ŧ	ı	1	,	1	1
(37.46) (43.465) (43.464) (43.465) (43.464) (43.	(3.74g) (2.37d) (2.76d) (7.18g) (7.18g) (7.18g) (7.19g) (49.46g) (49.46g) (49.46g) (49.46g) (47.19g) (3.7.19g) (3.7.	Transfers and subsidies - other	1.			1	2		1	ı	1	٠	\$	E.	1	•	1
(37,864) (327,864) (327,867) (28,974) (357,397	(37,864) (32,864) (33,464) (27,937) (28,974) (352,394) (327,397) (327,391) (	Other expenditure	(3.749			(5.786)	(7, 196)	111	(49,465)	(49,485)	(49,465)	(49,465)	(49,465)	(47,198)	(313.064)	(338,239)	(310,061)
(800) (11.205) (744) (1,420) (1.182) (4,984) (22.627) (22.627) (22.627) (22.627) (22.627) (19,974) (153.451) (107.397) (107.39	Record   (11.205  (7.44) (1.420) (1.182) (4.964) (22.827) (22.827) (22.827) (22.827) (22.827) (11.8) (11.	Cash Payments by Type	(37,864			(27,937)	(26,974)	(35,203)	(327,394)	(327,394)	(327,381)	(327,391)	(327,391)	(323,248)	(2, 155, 338)	(2,358,823)	(2,481,539)
(800) (11.205) (744) (14.20) (1.182) (4.984) (22.027) (22.027) (22.027) (22.027) (19.974) (153.451) (107.397) (107.3	(800)   (11.205   (744)   (1.420)   (1.182)   (4.964)   (22.627)   (22.627)   (22.627)   (22.627)   (18.974)   (19.972)   (19.974)   (19.974)   (19.974)   (19.974)   (19.974)   (19.974)   (19.974)   (19.974)   (19.974)   (19.974)   (19.974)   (19.974)   (19.974)   (19.974)   (19.972)   (19.974)   (19.972)   (19.974)   (19.974)   (19.972)   (19.974)   (19.974)   (19.972)   (19.974)	Other Cash Flows/Payments by Type															
18,000   1	(116) (116)	Capital assats	908)		(744)	(1,420)	(1,182)	(4,984)	(22,627)	(22,627)	(22.627)	(22,627)	(22,627)	(19,974)	(153,451)	(107,367)	(122,838)
(38.470) (45.084) (34.754) (28.357) (28.288) (42.389) (353.284) (5	(38,470) (45,089) (34,754) (28,357) (45,289) (45,080) (353,264) (3	Repay ment of borrowing	E	i	1	1.	į.	(392)	(118)	(118)	(118)	(118)	(118)	(118)	(1,102)		(637)
(38,470) (45,080) (34,754) (28,280) (42,380) (353,264) (	(38,470) (45,089) (34,754) (28,357) (28,289) (42,380) (353,264) (3	Other Cash Flows/Payments	•		(518)	1	(132)	(1,811)	(3.127)	(3,127)	(3.127)	(3,127)	(3,127)	18,096		1	.4
28,729 (12,768) (3,401) (7,052) (10,027) 22,721 (118,862 118,862 118,862 119,862 (295,312) 315,162 432,743 (39,2,743 11,639 294 294 294 294 294 119,166 119,159 119,156 119,156 119,156 119,156 119,156 119,156 119,156 119,15	noing: 24,729 (12,786) (3,401) (7,052) (10,027) 22,721 (18,662 118,662 118,662 118,662 118,662 118,662 118,662 (295,312) (295,	Total Cash Payments by Type	(38,470		(34,754)	(29,357)	(28,288)	(42,380)	(353,264)	(353,264)	(353,264)	(353,264)	(353,264)	(325,245)	(2,309,891)	(2,467,275)	(2,605,014)
mining: 44,905 32,119 28,718 21,867 11,639 34,380 119,156 119,	nning: — 44,905 32,119 28,718 21,667 11,639 294 294 294 294 294 294 294 119,156 119,156 119,156 119,156 119,156 119,156 119,156	NET INCREASE/(DECREASE) IN CASH HELD	26,729	L	(3,401)	(7,052)	(10,027)	22,721	118,862	118,862	118,862	118,862	116,862	(295,312)	315,182	432,743	537,472
26,729 32,119 28,718 21,667 11,638 34,380 119,156 119,156 119,156 119,156 (176,156) 335,121 488,849	28,729 32,119 28,718 21,867 11,639 34,380 118,158 119,158 118,156 119,156 119,156 119,156 119,156	Cash/cash equivalents at the month/year beginning:	1	44,905	32,119	28,718	21,867	11,639	294	284	294	262	294	119,156	19,938	56,906	101,577
order miles football and a contract		Cash/cash equivalents at the monthly ear end:	28,729		28,718	21,667	11,639	34,380	119,158	119,156	118,156	119,156	119,156	(176,156)	335,121	488,649	639,049

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

Decedation	Det	2023/24	0.4-1	4.494	80 12-1	Budget Year 2		I van	1000	m. 11 32
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Yea
R thousands	1	Outcome	Budget	Budget	actual	actual	budget	varian ce	variance	Forecas
Revenue	-							-	71	
ixchange Revenue										
Service charges - Electricity								_		
								_		
Service charges - Water								1		
Service charges - Waste Water Management								_		
Service charges - Wasta management			1					-		
Sale of Goods and Rendering of Services								-		
Agency services								-		
Interest								-		
Interest earned from Receivables								-		
Interest earned from Current and Non Current Assets										
Div idends						1		-		
Rent on Land								-		
Rental from Fixed Assets								-		
Licence and permits								-		
Operational Revenue								-		
Ion-Exchange Revenue								-		
Property rates										
Surcharges and Taxes										
Fines, penalties and forfeits								_		
Licences or permits										
Transfer and subsidies - Operational										
Interest										
Fuel Levy			1							
Operational Revenue										
Gains on disposal of Assets										
Other Gains										
Discontinued Operations										
	166	-	_	_	-		_	_	-	
Total Revenue (excluding capital transfers and contribu	шоп			-		-		<del>-</del>	_	
Expenditure By Type										
Employee related costs								-		
Remuneration of councillors								-		
Bulk purchases - electricity								-		
thy entory 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		_	-	-	-	-	_	-		

# 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

		2023/24				Budget Year 2	2024/25			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year1D actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue By Municipal Entity										
Insert name of municipal entity		-						-		
Total Operating Revenue	1	-	_	-	-	-	**	-		
Expenditure By Municipal Entity										
Insert name of municipal entity		_						_		
								-		
Total Operating Expenditure	2	-	-	-	-	_	_	-		
Surplus/ (Deficit) for the yr/period Capital Expenditure By Municipal Entity		-	-	-	-	-	-	-		-
Insert name of municipal entity								-		
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

### **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 progress.

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

	2023/24				Budget Year 2	2024/25			
Month	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	- 1		
February	1,407	2,131	2,131	i e		17,050	-		
March	1,407	2,131	2.131	-		19,181	-		
April	1,407	2,131	2,131	-		21,313	-		
Мау	1,407	2,131	2,131	-		23,444	_		
June	1,407	2,131	2,131	- 1		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

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# 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.

WCOS3 Beaufort West Municipality - Top 10 Capital Projects December 2024

		Funding	Budget Year	Ē				At what stage is each project	Any challenges identified that is	What measures are in place to
2	No. ProjectName	Source	2024/25	Ependiture	YTO Budget	Variance	Status of the project	curently?	resulting in delays?	remedy the existing challenges.
							Project will not be implemented in	This funding must be added to the	N/A	N/A
							the 2024/25 financial year, INEP did	20MVA 22/11 kV Upgrading of Main		
1	48 km 22kV Murraysburg Overhead Power Line (Phase I) - Murraysburg	Wb	548,478	,	271,739		271,739 not give approval	Substation (Phase VI)		
7	Computer Equipment	æ	200,000	5	250,000		250,000 Tender was awarded.	Final award was made in December	N/A	N/A
m	Landfillsite: Supply and Delivery of Yellow Plant - Beaufort West	85	2,194,676	2,232,081	1,097,338	1,134,743	,134,743 Completed	N/A	N/A	N/A
4	4 Landfilkite: Supply and Delivery of Yellow Plant - Beaufort West	MIG	8,256,165	8,396,874	4,128,083	4,268,792	4,258,792   Completed	N/A	N/A	N/A
S	20NVA 22/11 kV Upgrading of Main Substation (Phase VI)	du	5,813,043	2258,112	2,906,522	- 648,409	648,409 Tender was awarded.	Contractor on site.	N/A	N/A
	Beaufort West - New High Mast Lights : Various Areas Phase 3	W.	याधा	•	. T19†19	11919 -	61,611 Project will not be implemented in	This funding must be added to the	N/A	N/A
							the 2024/25 financial year, INEP did	20ANA 22/11 kV Upgrading of Main		
9							not give approval	Substation (Phase VI)		
							Building plans is in its approval	William for CDI 1848 and Underson	the advertising period of 9 mounth	SPLUMA, Tribunal of Beaufort west
		Provincial:					process before the proposed		after all the supporting	Municipality and Heritage decision
1	7 Kwa-Mandienkosi Library Upgrade	Library Services	1,304,347	•	652,174		652,174 alteration on the building can begin.	westen provinces willinglike.	documentation is in place.	making
00	Upgrade of Telemetry system	970	956,522		478,261		478,261 Implementation ready	Contractor on site.	N/A	N/A
6	Upgrade of Vandalised Boreholes	DIC	1,217,392	599,424	969'809	<i>UZ</i> 6 -	9,272 Implementation ready	Contractor on site.	N/A	N/A
								Contractor de-established To be re-		N/A
9	10 Upgrade Sports grounds - Nelspoort	MIG	4,666,313	4,571,911	2,333,157	2,238,754	2,238,754 Implementation	established in May/ June 2025	N/A	
			25,575,158	575,158 18,058,402 12,787,579	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.

# 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	2023/24	Deleter	Adlanta	Marth	Budget Year		Name .		
see ipuui	14.07	Audited	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD	YTD	YTD	Full Yes
thousanda	1	Odcome	Bunder	Budget	#Ctu #1	actual	budget	variance	variance	Forecas
apital expenditure on new assets by Asset Class/	Sub-cl	222							%	_
frastructure	1			447						
Roads Infrastructure			667	667		-	333	333	100.0%	
Roeds			_	_	_		_	-		
Roed Structures		-	-					-		
Road Furniture								-		
Capital Spares	1			7				-		
Storm water Infrastructure		- 5			-	-		-		
Drainage Collection		_		_	_	-	-	-		
Storm water Conveyance		=		75				-		
Attenuation				- 5	-	-	_ =	-		
Electrical Infrastructure		-	667	667	-	-	-	-		
Power Plants				667		_	333	333	100.0%	
HV Substations			-	-	-		-	-		
HV Switching Station			-		-	-		-		
HV Transmission Conductors				-			31	-		
					-	-		-		
MV Substations				45	12		-	-		
MV Switching Stations			E PAGE	-	-	=	424	-		
MV Networks		-	543	543	-		272	272	100.0%	
LV Networks		-	123	123	- 1	- 1	62	62	100.0%	
Capital Speres		-	H	(€)	- 25			- 1		
Water Supply Infrastructure		_	_	-	-	-	_	-		
Dams and Welrs		_				-		-		
Boreholes		-	-	-	-	-	71	-		
Reservoirs		-			-	-		-		
Pump Stations		= 1	-				-	-		
Water Treatment Works	1	I E	= 1	-	12			-		
Bulk Mains		-	=			**	-	-		
Distribution		-	-	100	-	-16-		-		
Distribution Points		-	=	-		-	-	-		
PRV Stations		-	-	(+	-	-	100	-		
Capital Spares		*	- 1			-		-		
Sanitation Infrastructure		-	-	-	-	-	-	- 1		
Pump Station		-	-	14	-		-	- 1		
Reticulation		-	-		*	-	- 3	-		
Waste Water Treetment Works		2	-	-	-	-	-	- 1		
Outfall Sewers		+	-	16	-	-	-	-		
Tollet Facilities		8		-	-	-	-	-		
Capital Spares		-	-	~	-	-	-	-		
Solid Was te Infrastructure		-	-	-	-	-	_	-		
Landfill Sites		-	-	16	-		-	-		
Waste Transfer Stations		-	100	-	-	-	- 20	-		
Waste Processing Facilities		-	:	140	-	-		-		
Waste Drop-off Points		1-	+	144		120	-	-		
Waste Separation Facilities		12	14	72	100	-	-	_		
Electricity Generation Facilities		=	12	14	- 1		- 3	- 1		
Capital Spares			-	- 8	-	-		-		
Rail Infrastructure		-		-	-	_	-	-		
Rell Lines		-	-	-	-	-	-	-		
Rell Structures		-	-	100	100	-	-/	-	1	
Rail Furniture		-	-	-		-		-		
Drainage Collection		-	=		-	-	_	_		
Storm water Conveyance		-	le l	1-	-	-	_	_		
Attenuation		1-	I PE	786	722	-	-	_		
MV Substations		-	-	:=	120	126	-	_		
LV Nefworks		12	12	12	220		-	_		
Capital Spares	1 1	= 1	-			2		_	Į.	
Coastal infrastructure		_	-	_	_	-	_	_		
Sand Pumps				-		-		_		
Piers		2	-	_	_		~	_ [		
Revetments										
Promenades							3		1	
Capital Spares					_	- 3	-	_		
Information and Communication intrastructure		-	_	_	-	-	_	l - [		
Data Centres			_			_	20	-		
			-	9			-			
			100		100		-	1		
Core Layers Distribution Layers		2	100	7.5	0.7	- 1	-	_		

Description	Ref	2023/24 Audited	Odelasi	Adligated	Marthir	Budget Year		V	-	Par 11 30
Securption	IK MIT	Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YATIANOS	Foreca
thousands	1	52.055		50.00			20000	1-11-0-1	%	T O I BOOM
apital expenditure on new assets by Asset Class	s/Sub-cl	866								
ommunity Assets		-	_	_					1.	
Community Facilities	- 1	-	_	-	-	-	_	-		
Halls Centres			3				-	_	1	
Créches		-		-	-	-	-	_		
Clinics/Cere Centres	- 1	- 31	- 3	5		3	-			
Fire/Ambulance Stations			- 3	8						
Testing Stations		-	-	_		-				
Museume	- 1	-	-	_		-	****	_		
Galleries			72	= 1			_	_		
Theatres		-	-	= 1	12		100	_		
Libraries		-	-			=	15	-		
Cemeteries/Crematoria				170	=	=		-	1	
Police Puris			-	100		-	-	-		
Public Open Space		31		-			-	_		
Nature Reserves		2	31	2	1		100			
Public Ablution Facilities		_	-	_	=		_	_		
Marketz				-	- 10	-		_		
Stalle					=		40	_		
Abetto/rs		100	-	2	2	-		_		
Airports			100	-		-		-		
Texi Ranks/Bus Terminals			- 3	= =	U -	-	1 =	-		
Capital Speres		-		-	in the			-		
Sport and Recreation Facilities		_		_	_	_	_	-		
Indoor Facilities Outdoor Facilities		3		31	-	- 5	15	-		
Capital Speres		5.	<u>^</u>	3.	1011		15			
capital operes			_		_	-	-			
Monuments		_		7 211	And And		-	-		
Historic Buildings		3			_	-				
Works of Art		-	-	-	-00	-	-	_		
Conservation Areas		-	-	-	000	-		_		
Other Heritage		-		-	-		-	_		
vestment properties			_	_		-	_	_		
Revenue Generating	- 1 - 1	- 1		_	-	_	_	-		
Improved Property		-	-	8	-	-	- 1	-		
Unimproved Property		-	-	- 5		=	150			
Non-revenue Generating		-	-	-	-	-	-	-		
Improved Property		-	-	-	-		_	-	1	
Unimproved Property her assets	- 1			-	-	-	-	-		
Operational Buildings			-					=	_	
Municipal Offices	-	1				_		_		
Pay/Enquiry Points		-	_	_		_	2			
Building Plan Offices		120	-	20	_		12	l –		
Workshops	- 1	56.1	-0	-	R	-	-	-		
Yards		-	-	-	-	-	196	_		
Stores			-		-	-	=	_		
Laboratorias		-	~	16			-	-		
Training Centres			- 3	- 1	~	-		-		
Manufacturing Plant		3.1			5	- 5	_			
Depots Capital Spares	- 1		-	-	-			-		
Housing		_		_	_	_	_	_		
Staff Housing			_		2	-	_	_		
Social Housing	1	-				9	_	_		
Capital Spares		-		-	-	-	, =	-		
ological or Cultivated Assats		- 1	_	-	_	_	-	1 -		
Slological or Cultivated Assets		-		_	-	-	-	-	_	
angible Assets		498						1		
Servitudes		498	_	_			-	_		
Licences and Rights		498		_	_	= =	=			
Water Rights				-		2	_			
Effluent Licenses		-	-		-	-	_	_		
Solid Weste Licenses		-	7.	-	-	-	145	-		
Computer Software and Applications		498		- 1	_	-	-	-		
Load Settlement Software Applications			-	-	ma.	-	-	-		
Unspecified			-	-	*	-	=	-		
mputer Equipment		258	500	500		_	260	250	100.0%	
Computer Equipment		268	500	500	-	-	260	250	100.0%	
miture and Office Equipment		13	_	-	_	_	_	_		
Furniture and Office Equipment	1	13			3	-	-	-		
chinery and Equipment		_	-	-	_	_	_	-		
Machinery and Equipment		-	-	-	-	-		_		
maport Assets		4,586	10,451	10,451	_	10,629	5,225	1	-103.4%	10,
Transport Assets		4,586	10,451	18,451	_	10,629	5,725		-103.4%	10,
		- Internation	11.00	The state of the s		111111111111111111111111111111111111111	104.141755	1	-100.470	100
nd Land			_	_	-	_	_	-		
Lend		31				-	7	-		
o's Marine and Non-biological Animals					_	_		-		
Zco's, Marine and Non-biological Animats				34	-	-	54	-		
resources	1	-	-	-		-	-	-		
Mature Policing and Protection			_			-	_			
Zoological plants and animals			3	3.	3	3	-			
Immature		-	-	_	-	-	_	_		
Policing and Protection Zoological plants and animals			- 3		3	2	3			
				11,618						

# 13.2.2 Supporting Table SC13b

Paradation	B.	2023/24	B.1.1.1	A above of	Manage	Budget Year		LIMIT		W 11.77
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Yea
th use and a		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecas
thousands	1								95	
epital expenditure on renewal of existing assets b	y A88	et Class/Sub-	class	l)						
frastructure		6,662	-		-	_	_			
Roads Infrestructure		5,606	-		-	_	-	-		
Roads		5,608	-		-	-	-	-		
Road Structures		-		-	9	-	-	-		
Roed Furniture		-	-	-	3	- 1	9	_		
Capital Spares		-		-	-	-	-	-		
Storm water infrastructure		-	-	_	_	-	-	_		
Drainage Collection		-	100	-			*	-		
Storm water Conveyance	Н	-	-	-	-	~	-	_		
Attenuation		-	-	-		21		-		
Electrical infrastructure	1	-	-	-	_	-	-	-		
Power Plants	1	-	7	31	-	20		-		
HV Substations	1	.7-	-	= 1	51	= 1	-	-		
HV Switching Station	1		-	-	-	=	=	-		
HV Transmission Conductors	1	-	-	-	_	- 1	-	-		
MV Substations	1	-	-	-		-1	=	-		
MV Switching Stations	1			-	-	-	-	-		
MV Networks		-	-	-	-		-	-		
LV Networks	1	3	=	- 3	= =			-		
Capital Spares	1	-	3.	-	- 3			-		
Water Supply Infrastructure	1	1,056	-	-	-	-	-	-		
Dams and Weirs	1	-	-	-	*	-	-	-		
Boreholes	1	1,056	-	-		-0	-	-		
Reservoirs	1	-		-	180	-	-	-		
Pump Stations	1	-		-	-	-	-	-		
Water Treatment Works	1	-	-		-	2.1	9.	_		
Bulk Mains	1	- 3	-	-	9	34	=	-		
Distribution	1	-	-	-	-	-	-	-		
Distribution Points	1	-	-	-	=	-	-	-		
PRV Stations	1	-	-	-	393		-	-		
Capital Spares	1	-	-	-	-			_		
Sanitation Infrastructure	1	-	_	-	-	-	-	_		
Pump Station	1	-	-	-	-	-	-	_		
Reticulation			=	12		-	-	_		
Waste Water Treatment Works	1	-	-	-	-	-		-		
Outfall Sewers	1		-	-	-	-	-	_		
Toilet Facilitles		-	-	-	-	-	-	_		
Capital Spares	1	-	-	-	-	-	-	_		
Solid Waste Infrastructure		-	-	_	-	-	_	-		
Landfill Sites	1	-	-	-	140	-	-	-		
Weste Transfer Stations		-	-	-	-	=	2	-		
Waste Processing Facilities	1			-	100		-	_		
Waste Drop-off Points	1	-	-	-	-			_		
Weste Separation Facilities	1	_	-	-	-		-	~		
Electricity Generation Facilities			_	-	da.	-	-	-		
Capital Spares		-	-	-	-			_		
Rail Infrastructure	1	-	_	_	~	-	_	_		
Rafi Lines	1	3 44	-	140	2	=		-		
Rail Structures		-			12	2	20	_		
Rail Furniture		-	- 4	200		-	- 4	_		
Drainage Collection			1	1	-		-	_		
Storm water Conveyance			_	-	-		-	-		
Attenuation	1		_	_	-	-	-	_		
MV Substations		-	-	-	-	-	-	_		
LV Networks		-	-	-	100	-	-	_		
Capital Spares		120	-	-			-	_		
Coastal Infrastructure		_	_	_	_	_	_	_		
Sand Pumps			-	-	-		- 2	-		
Piers				_			-			
reas Revetments				_		1		_		
	1							_		
Promenades	1	-						_		
Capital Spares				_		-	-	•		
Information and Communication Infrastructure	1		_	-	14			_		
Deta Centres	1		-	-			_	_		
Core Leyers	1							_	1	
Distribution Leyers							-	-		

VC053 Beaufort West - Supporting Table SC		2023/24				Budget Year :	2024/25			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD	VIID variance	YTD	Full Ye
thousands	1	Ouccome.	Budget	pudget	accust	accus:	budget	441181108	variance %	Forece
apital expanditure on renewal of existing assets by	Ass	et Class/Sub-	class						- "	
ommunity Assets	1	824		_	_	-		_		
Community Facilities	ı	248	_	_		-	-	-		
Hells		- 5.	100			-	_	-		
Centres Crèches	1	248	-		- 3	-		-	1	
Clinics/Care Centres		2		= =	- 5	20				
Fire/Ambulance Stations										
Testing Stations					2	-	_			
Museums	1	0			- 4	21	2	_		
Galleries		in the same	-	_	-	_	(8)	-		
Theatres		400	-	777	-	-				
Libraries		- 64	一日	-	-	20	45.			
Cemeteries/Crematorie		-	- 10	-	91		49'a			
Police		77	= 1		-	3 (		-		
Puris			-	~	-	-	-	-		
Public Open Space		100	_	Par	-	i da	*	-		
Nature Reserves		5			- Or	-		- 1		
Public Ablution Fecülties		čav		-				-		
Markets Stells				-	10		_			
Abattoire				- 2	100				1	
Airports						-	0			
Texi Renke/Bus Terminats			-	_						
Capital Spares				2		8	8			
Sport and Recreation Facilities	1	576	_	-	_	-	=			
Indoor Facilities	1	-	-	-	-		-	_		
Outdoor Facilities		576		=		20	-	_		
Capital Spares	1		100					-		
itage accets	'	_	-	-	_	_	_	-		
donuments	1	-	-	-		-	-	-		
fistoric Buildings	1	iii.	100	-	-th	=	-	-		
Morks of Art	1		-		-	17	=	-		
Conservation Areas	ı	-	*	-	-	=	-	-		
Other Horitage	1		-	100	-	-	-	-		
estment properties		_	_	-		_	-	_		
Revenue Generating		_	-		_	-	_	-		
Improved Property		=	-	-	-	***	-5	-		
Unimproved Property		-	-	-				-		
ion-revenue Generating		_	-	-	-	-	_	1 -		
Improved Property		7	15	-	-	-	7.			
Unimproved Property	1	-	-	-	-			-		
er assets			_	_	_	-	_	-		
Operational Buildings		_	_	-	_		_	_		
Municipal Offices	1							-		15
Pay/Enquiry Pointe				_						
Building Plen Offices Workshops			2	3	- 6	31	3			
Yards			2	- 3		3	3			
Stores			-		-	-	-	-	1 1	
Laboratories		3	-	-	3	2	-	_		
Training Centres		3	_	-			2:	-		
Manufacturing Plant		-		196	(#)	-	-			
Depots			-	-	-			-		
Cepitel Sperez		-	-	-	120		-	-	1 1	
lousing	1	-	-	-	_	-	-		1 1	
Staff Housing	1	-		-		3	-	-		
Societ Housing	l				-	-	-	-		
Capital Spares	1	- 5	-		35	-	-	-		
logical or Cultivated Assets	ı	_	_	_	_		_			
Siological of Cultivated Assets	1		-	-	=	- 3	3	-		
in gible Assets	1	-	_	_	_	_	-	_		
Serv Itudes	1	-	-			-	-	-		
Icences and Rights	1	_	_	_	_	-		-		
Water Rights	1	-	= =	100	. Win	-	-	-		
Effluent Licenses	1	7.5	-	12	-	-	3.	-		
Solid Weste Licenses	1	-	-	-	-	-	-	-		
Computer Software and Applications	1	93	-	-	1-	-	-	-		
Load Settlement Software Applications		=	-		=			-	1	
Unspecified		W ==		-	-	3	-	-		
mputer Equipment	1		_	_	-	-	-	-		
Computer Equipment	1		-	-	-	-	-	-		
niture and Office Equipment		_	_	_	_	_	_	-		
umiture and Office Equipment	1	-	-	-	-	-	-	-		
chinery and Equipment	1	-	_	_		_	-			
Anchinery and Equipment	1		-		-	-		<u> </u>		_
ns Port Assets	1		_	_		_	_			
ransport Assets	1	-	-	-	-	-	-	-		
<u>d</u>					_					
end								-		
's Marine and Non-biological Animals	1	_	-	_	_	_		_		
too's, Marine and Non-biological Animals	1	-1		-	100	-	(4)	_		
	1								1	
na resources		-	-	-	_	-	_	-		
Metarre		_	_	_	_	_	_	_		
Policing and Protection		-	-	-	-	-	-	-		
Zoological plants and animals		-	-	- 2	*	-	-	-		
mmeture		-	-	-	_	-	-	-		
Policing and Protection	1	1000	=		100	-	-	-	1	
Policing and Protection										
Zoological plants and animals		-	-		-			-		

# 13.2.3 Supporting Table SC13c

		Monthly Bu 2023/24				Budget Year :				
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Yea
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecas
thousands	1								%	
epairs and maintenance expenditure by Asset Clas	e/Su	b-class								
frastructure		_	_	_	_	_	_	_		
Roads Infrastructure	1	<u> </u>				<u>-</u>		<del></del>		
Roads	1 (	2								
Road Structures		-			~			_		
				-				_		
Road Furniture			-	-				-		
Cepital Spares			2		-	-	- = -	-		
Storm water infrastructure		_	-	_	_	-	_	-		
Drainage Collection		=	=	-	100	-	-	-		
Storm water Conveyance		-	-		-	-		-		
Attenuation		-	-	19	-	-	= 1	-	!	
Electrical Infrastructure		-	-	_	-	-	-	-		
Power Plants		-	-		740	-	3	-		
HV Substations		Ε.	-	18		4.1	3.	-		
HV Switching Station			=	-	-	-	-	_		
HV Transmission Conductors		=	-	-			=1	_	l i	
MV Substations		-	-	-	-		-	-		
MV Switching Stations		1.00		-	-	-	-	_	1	
MV Networks		-	~	-			~	_		
LV Networks		12	2	- ~				_		
Capital Spares		_		-				_		
Water Supply Infrastructure			_	_	_		_	_		
Dams and Weirs				-	_		_	_		
Boreholes										
Reservoirs		-		100		-		_		
			+					-		
Pump Stations		*	-	-	-		-	-		
Water Treatment Works		-	_	-		-	-	-		
Bulk Meins		-	-	-	-	-	-	_		
Distribution		- 1	-	-		3	5	-		
Distribution Points		= 1	-	. 7	-		-	-		
PRV Stations		-	=	100	-	-		-		
Capital Spares		-			-	-	-	-		
Sanitation infrastructure		_	-	-	-	-	-	_		
Pump Station		-	-	140	(4)	-	-	-		
Reticulation		-	-	14	=	-	=	_		
Waste Water Treatment Works		-	=	-	-	-	4.	_		
Outfall Sewers		1 2	=	-			2	_		
Toilet Facilities		-	1	2				_		
Cepital Spares			_					_		
Solid Waste Infrastructure		_	-	_	_		_			
Lendfill Sites			-		-			_		
Waste Transfer Stations							-			
Waste Processing Facilities				-				-		
								-		
Waste Drop-off Points		2	- 3	- 3		31	3	-		
Waste Separation Facilities			-	-				-		
Electricity Generation Fecilities		- 2	-	-	121	= = 1	51	-		
Cepital Spares		-	=	-		-	-	-		
Rail Infrastructure		-	-	-	_	-	-	-		
Rail Unes		-	*	-	-	= 1	-	-		
Rail Structures		100		-	- 100	-	-	-		
Reil Furniture		-	-	-	-	-	141	-		
Dreinage Collection		-	-	=		9	=	_		
Storm water Conveyance			-		- 6	3	-	-		
Attenuation		-	-	-			-	-		
MV Substations		-	-	-	-	-	-	_		
LV Networks		-	-	-	-	-	-	_		
Capital Speres		-	-	-			-	_		
Coastal Infrastructure		_	_	_	_	-	_			
Sand Pumps		2	-	192	150					
Piers		10		-			- 0			
Revetments				12		-				
				1		- 30		-		
Promenades				15	-	~	7	-	1	
Capital Spares					-	-	=	-		
Information and Communication Infrastructure		_	-	-	-	-	_	-		
Deta Centres		-	-	-	-			-		
Core Leyers		+	-	-	-	-	-	_	i	
Distribution Layers		18	-	12	-	120	-	-		
Capital Spares				F		-	-	_		

Description -	Ref	2023/24	Order :	A -11		Budget Year		-		
Description	rear	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Ye
thousands	١,	- Cattorne	ounder	Saget	acu al	accual:	Page	verience	variance %	Foreca
spairs and maintenance expenditure by Asset Cia	es/8u									
om munity Assets	1	77	842	642	41	56	321	264	82.4%	
Community Facilities  Halls		32 26	168	168	21	27	84	57	67.9%	
Centres	1	-	100	169		- 20	- 84	57	67.9%	
Créches	1		_	-		2	- 2	_		
Clinics/Gara Centres	1	477	-	1 de	-	+-	-	_		
Fire/Ambulance Stations		-	-	100	144	-	-	_	1	
Testing Stations Museums		-	-	-	-		-	-		
Gallerice				-	-	-				
Theatres		_	2		14.	2	91			
Libraries		.0	-	- 1	Vie.		-	_		
Cemeterles/Crematoria			-		-	-	-	_		
Police		-	-	-	_	rie .	-	_		
Puris Public Open Space		10	-	- 1		-		_		
Nature Reserves		140		~		2	30			
Public Ablution Facilities		150	-	-	-	+	-	_		
Markets		-	187	-	-	-	-	-		
Stalle	1	-	-		-		No.	_		
Abattoirs Airports		-		-	-	-		-		
Taxi Ranka/Bus Terminata	1	- 8		5	-		3.	_		
Capital Spares							-			
Sport and Recreation Facilities		44	474	474	20	29	237	207	87.6%	
Indoor Fecilities		-	-	-	- 20	-		-		
Outdoor Facilities		44	474	: 674	30	29	237	207	87.6%	
Capital Spares				-	_		-	_		
Monuments				-	-	_		=		
fistorio Bulidings		_	-	-	-					
Works of Art		- 189	140	~	-		20	-		
Conservation Areas		-	-		Ø <sub>F</sub>	-	90	-		
Other Heritage		See.	100	47.	100		3	-		
estment properties			-	-	_	-	_	_		
Revenue Generating Improved Property		_	-		_	-		-		
Unimproved Property				-					1	
Von-revienue Generating	1	_	_	_	_	_			1	
Improved Property			-		-		=10	-		
Unimproved Property	1		The same of the sa		-	~		-		
er aussta	1	2,809	5,238	5,238	1,181	3,864	2,619	(1,245)	-47.8%	
Operational Buildings  Municipal Offices		2,809	5,238 9,238	5,238	1,181	3,864	2,619	(1,245)	-47.6%	
Pay/Enquiry Points		2.000	5 230	3,230	1,181	3,864	2,619	(1.245)	-47.6%	1
Building Plan Offices	1		-	46	<b>E</b>		100			
Workshops			-	-	100	-		_		
Verds			tre .		7	-	47.1	-		
Stores Laboratories		-	A14	-		-	-	- 1		
Training Centres		-	-		- 040	-	-			
Menufecturing Plant		2		-		2		_		
Depots		-	-	- 1	_	-				
Capital Spares		-	-		tes.			-		
fouring			-	_	_	-	_	-		
Staff Housing Social Housing			3	1			1	_		
Capital Spens			- 2			- 直	8			
logical or Cultivated Assets			_	_	_	_	_			
Biological or Cultivated Assets	1		_			-	_	-		
ingible Assets		_	_	_		_	_			
Berv itudes	1	- 2		-	-	-		-		
icences and Rights	1	-	-	-	-	-	_	-		
Water Rights		-	-			3		-		
Effluent Licenses			-	=		-	-	-		
Solid Weste Licenses Computer Software and Applications	1		2	- m		- 101	- 3	-		
Load Settlement Software Applications		- 3	18		<b>3</b>	-	34	1		
Unspecified		_		267	-		-	I - I		
mputer Equipment		7	427	427	_	4	213	210	98.2%	
Computer Equipment	1	3	427	427		4	213	210	98.2%	
niture and Office Equipment	1	268	206	208	-	72	103	31	29.9%	
furniture and Office Equipment	1	288	206	206		72.	103	31	29.9%	
chinery and Equipment		855	1,622	1,622	115	321	811	489	80.4%	
Machinery and Equipment	1	855	1,622	1,622	115	321	611	489	60.4%	- 3
neport Assets		2,187	1,000	1,000	70	582	500	(82)	-6.5%	
Fransport Assets	1	2.187	1,000	1,000	70	532	500	(32)	-6.5%	1
d					_	_	_			
and	1			T		_	_	-		
's, Marine and Non-biological Animals		_	_	_	_	_	_	-		
co's, Marine and Non-biological Animals	1	12	-			211				
				1						
ne resources	1	-	-	-	-	-	-	1 - 1		
Anture			-		_		-	-		
Policing and Protection	1		*		-	(+1)	-	-		
Zoological plants and enimats	1	20		=				-		
mmature Policing and Protection	1	-		-	-	-	_			
	1									
Zoological plants and animals										

# 13.2.4 Supporting Table SC13d

Danceledes	l <sub>max</sub> l	2023/24	Out-1-1 T	Adlu-4-4		Budget Year 2		No.	Lime	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Yea
thousends	1					33444			%	10100
preciation by Asset Class/Sub-class										
frastructure	- 1	17,338	21,754	21,754	5,438	10,877	10,877	_		21,7
Roads Infrastructure		4,018	7,008	7,008	1,752	3,504	3,504	_		7.0
Roads		3.860	7.008	7.008	1,752	3,504	3,504	_		7,0
Road Structures		109	-		-	~	~	-		
Road Furniture		49	-	-	=	-	-	-		
Capital Speres		-	-	100	1=	-		-		
Storm water Infrastructure		1,275	-	-	-	-	_	-		
Drainage Collection		446	=		-	-	-	-		
Storm water Conveyance		827	17	~	-	-	-	-		
Attenuation		- 1/4		144	-			-		
Rectrical Infrastructure		2,969	4,301	4,301	1,075	2,150	2,150	-		4
Power Plants HV Substations		-	4 004			0.150	0.450	-		
			4,301	4,301	1,075	2,150	2,150	-		
HV Switching Station			- 1	- 31				_		
HV Transmission Conductors MV Substations		4 204				-		-		
MV Switching Stations		1,264	=		133	===		-		
MV Networks		751			78		-	-		
LV Networks		940		-		-		_		
Capital Spares		540		-	-	<u> </u>	-	_		1
fater Supply Infrastructure		4,669	3,899	3,899	975	1,950	1,950	_		
Dams and Welrs		148	3,085	3,035	9/5	1,350	1,950	_		
Boreholes		1,597		12	181			_		1
Reservoirs		877		_			-	_		
Pump Stations		387						_		1
Weter Treetment Works		1,001	3,899	3,899	975	1,950	1.950	_		
Bulk Mains		549	5,055	5,055	5.0	1,500	1,000	_		
Distribution		110	14	-	-		-	_		
Distribution Points		140	12	- 42	13	=		_		
PRV Stations			= 1				-	_		
Capital Spares								_		
anitation infrastructure		4,261	3,795	3,795	949	1,898	1,898	~		3
Pump Station		688	-	-	100			_		
Reticulation		622	-		100	-			1	
Weste Water Treatment Works		2.749	3,795	3,795	949	1,898	1,898			3
Outlatt Sewers	1	2	-	=						
Tollet Facilities		12	-	14		14	14			
Capital Spares					-	-	-	-		
olid Waste Infrastructure		147	2,751	2,751	688	1,375	1,375	_	(	2
Landfill Sites		124	2,367	2,367	592	1,184	1,184	_		- 1
Waste Transfer Stations		-	-		-	-	-	-		
Waste Processing Facilities		-	_	×	-	-		-		
Weste Drop-off Points		23	383	363	96	192	192	-		
Weste Separation Facilities		-	-			-	10	-		
Electricity Generation Facilities		-	*	-	-	15	- 6	- 1		
Capitel Spares		-	-		- 6	15	- 5	-		
all Infrastructure		-	-	-	-	-	-	-		
Rail Lines		-	=	= 1		-	-	-		
Rall Structures			-	12	-	-	-	-	l I	
Rall Furniture		-	-	-	~	1-	=	-		
Drainage Collection		-	-	-	-	-	=	-		
Storm water Conveyance		-	-	-	-	-	-	-		
Attenuation		~	*	1				-		
MV Substetions		1.5	3			.5	15	-		
LV Networks		-		-	-	-	=	-		
Cepital Speres			- 5	5		-		-		
oastal Infrastructure						_		-		
Sand Pumps		-		-	- 5		-	-		
Piers					-	-		-		
Revetments				- 5	en.	-		-		
Promenades		-		-	No.			-		
Capital Spares		-			-		2	-		
formation and Communication Infrastructure		_	_	-		_		-		
Data Centres					7			-		
Core Layers		100	- 3	-	~	-		- 1		
Distribution Leyers			-	-		-	1.5	-		

WC053 Beaufort West - Supporting Tabl		2023/24		30,100		Budget Year 2				
Description	Ref	Audited Outcome	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YΠD	Full Year
? thousands	1	Outcome	Budget	Budget	actual	actual	budget	variance	variance %	Forecast
opreciation by Asset Class/Sub-class										
Community Assets Community Facilities		5,693 2,769	1,026 453	1,026 453	257 113	513	513 227			1,020
Hass		2.416	140	140	35	227 70	70	_		453
Centres		-		120	27	1	-	_		- 101
Crèches		>#6	-	-	*	-	_	-		(66
Clinics/Cere Centres		-	~*		- 5	45	-	-		-
Fire/Ambulance Stations Testing Stations		247	*87			-	_	-		
Museums		-	2	-				_		
Galleries		-	***	3	-	-		_		
Theatres	- 1	-	-00	- 2	100	in in	-	_		
Libraries		30	13	13	3	7	7	-		1;
Cemeteries/Crametorie		343	300	300	75	150	150	-		30
Police Puris		-		-	-					as.
Public Open Spece				= = = = = = = = = = = = = = = = = = = =				_		100
Nature Reserves			= 1	= 1		_		_		
Public Ablution Fectities		-	-	=	-	- 1	~	_		244
Markets		-	-				-	-		-
Stalis		7		31	3	*	- 3	_		-
Abettoire		-	-	-			1440	-		-
Airporte Texi Renks/Bus Terminais		3		3	5	-				
Cepitel Spares		1 1								- 3
Sport and Recreation Facilities		2.904	573	573	143	287	287	_		57
Indoor Facilities		-		-		-		-		2.40
Outdoor Facilities		2 904	573	573	143	267	287	-		<i>157</i>
Capital Spares		100	-	= =	- 1	-	100	-		et.
Heritage assets Monuments		_	_					_		
Historic Buildings		-						-		-
Works of Art					-			_		-
Conservation Areas			3	3.1	至	2	72	_		
Other Heritage		10.		-	-			-		
nvestment properties		214	225	226	58	112	112			221
Revenue Generating		214	225	225	56	112	112	-		225
Improved Property		214	225	225	56	112	112	-	1	22
Unimproved Property		-	-	-1		-	8	-		-
Non-revenue Generating		-	-	-	-	-	-	-		_
Improved Property				7.0	- 5			-		-
Unimproved Property Other assets		724	991	991	248	495	495	_		99
Operational Buildings		724	991	991	248	495	495	-	_	99
Municipal Offices	11	724	991	991	248	495	495	_		99
Pay/Enquiry Points		-	And .		100	100				_
Building Plan Offices					= 1		-	-		
Workshops		re-	•	-			1.5	-		-
Yerds Stores		~	-		-	-	-	-		17
Laboratories								_		-
Treining Centres		15				E 1		_		1 5
Manufacturing Plant		-	-	-	no.	-	~	_		
Depots		-	-	-	**	-	-	_		-
Capital Spares		74	400				-	-		-
Housing		-	_	-	-	-	-	-		-
Staff Housing Social Housing		nen	3					_		-
Cepitel Spares			9	- 3						
								1		
Biological or Cultivated Assets Biological or Cultivated Assets		-		-	-	-		=	-	
-		288	44	10	2	8	-	1		
ntan ulbie Assets Servitudes	1	288	10	10						10
Licences and Rights		288	10	10	2	6	5			10
Water Rights		72			- Whi	-	-	-		- 4
Elftuent Licenses		· ·	2	-		= 1	76	-		-
Solid Weste Licenses			-	3.		= =	17.	-		10
Computer Software and Applications		268	10	10	3	5	5	-		31
Load Settlement Software Applications Unspecified		-				- ~	- 4	_		
		- /21		176	=4,			1		
Computer Equipment Computer Equipment		383	678 678	678	170	339	339			671
						-		-		676
Furniture and Office Equipment		603	1,845	1,545	386	773	773		-	1,548
Furniture and Office Equipment		503	1.545	1,545	386	773	773	-		1,643
Machinery and Equipment		117	380	380	95	190	190	-	-	386
Machinery and Equipment		117	380	380	95	190	190	-		386
France ort Assets		1,082	2,657	2,657	664	1,329	1,329			2,65
Transport Assets		1,082	2.657	2,657	664	1,329	1,029	-		2,65
_end		_	_	-	_	_		_		_
Land								-		
coo's. Marine and Non-biological Animals		-	-	-	_	_	-	-		_
Zoo's, Marine and Non-biological Animals		- 5	7.		===0	-		-		-
iving recourses		-	-	-	-	-	_	-		_
Meture			_		_	-		-		_
Policing and Protection		7-6	-	-	-		-	-		- 2
The state of the state and the state of	- 1	18	-	-	- 1	-	-	-		-
Zoological plants and animals										
Immature		-	_	_	_	_	_	-		_
		-						=		

# 13.2.4 Supporting Table SC13e

Description	Ref	2023/24 Audited	Orlainel	Adjusted		Budget Year 2 YearTD		YTD	VTD	Enit Ve-
Description	Lectural Lectural	Outcome	Original Budget	Adjusted Budget	Monthly actual	Year ID actual	YearTD budget	variance	YTD variance	Full Year
thousands	1		84		# * * * # # I		n a all at		%	- utwell
apital expenditure on upgrading of existing asset	b by	Asset Class/Su	b-class							
frastructure		450	7,987	7,987	2,775	2,858	3,993	1,136	28.4%	7,9
Roads Infrastructure		_								
Roads		-	-	-		-	:=:	-		
Road Structures		-		-	-	-	-	_		
Road Furniture		-	-	-	-	-	-	-		
Capital Spares		-	-	-			100	_		
Storm water Infrastructure	1	-	-	- 1	-	-	-	-		
Drainage Collection			-		- 3	3	- 3	-		
Storm water Conveyance		-			-	=		-		2
Attenuation			- 5				-	-		
Electrical Infrastructure	1	16	5,813	5,813	2,176	2,258	2,907	648	22.3%	5,8
Power Plants	1	-	-	-	1980	-		_		
HV Substations			5.813	5,813	2.176	2,258	2,907	648	22.3%	5,8
HV Switching Station	1		-			-		-		
HV Transmission Conductors	1	15				3		-		
MV Substations		-	-	=	7		-	-		
MV Switching Stations MV Natworks		16	-		323		312	_		
LV Networks	1	16	-	- 5				_		
LV Networks Cepital Spares		-	-	-	-			_		
Water Supply Infrastructure	1	_	2,174	2,174	599	599	1,087	488	44.9%	2,1
Dams and Webs		_	2,174	4,1/4	999	200	1,007	400	44.570	4,1
Boreholes	1		1.217	1,217	599	599	800	9	1.5%	1,2
Reservoirs			-	7.2.1			-		1.0%	""
Pump Stations			-	-		-	-	_		
Water Treatment Works		154	-	-			-	_		
Bulk Mains	1	_	-	_	=	-	-	_		
Distribution	1	120	957	957		- 4	478	478	100.0%	
Distribution Points	1	15	-	2	=			_		
PRV Stations	1	-	-	-		-	-	_		
Capital Spares		-	-	-	-	-	-	_		
Sanitation infrastructure		435	_	-	-	-	-	_		
Pump Station	1	435	-	:	-	100		-		-
Reticulation	1			-	-	-	-	~		
Waste Water Treatment Works	1	-	-	+	~		-	-		
Outfall Sewers	1	8			3	-		-		
Toilet Facilities	1	-		*		3		-		
Capital Spares			-	-		-	-	-		
Solid Waste Infrastructure	1	-	-	-	-	-	_	-		
Lendfill Sites		-	-	-			-	-		
Weste Transfer Stations	1	_	-	-	7	=	-	-		
Weste Processing Facilities		-	-	-	-	-		-		
Waste Drop-off Points	1	. E			- 3		=	-		
Waste Separation Facilities	1	1.5	(E)	~		-	-	-		
Electricity Generation Facilities		10	-		-			-		
Capital Spares	1			*	-		~	-		
Rall Infrastructure Rell Lines		-	-	_	_	-	_	_		
	1			-						
Rali Structuras Rali Furnitura			- 2					_		
Drainage Collection				- 3	- 8		1			
Storm water Conveyance					9		150	[ ]		
Attenuation				35			-	_		
MV Substations		-	-	-	-			_		
LV Networks		-								
Capital Spares				100		-		_		
Coastal Infrastructure		_	-	-	_	_	_	_		
Sand Pumps			1	160	- 2					
Plers		_		1	0			_		
Revetments		-	-	+		-		_		
Promenades		-	-	-	-	-	191	-		
Capital Spares		-	-	(4)	-	-	-	_		
Information and Communication Infrastructure		-	_	-	_	-	_	-		
Data Centres		2		-	4	=	=	-		
Core Layers		- 2	146	16	-	-	-	-		
Distribution Layers		- 5				-	=	-		
Capital Speres		-		-	-		-	l -		

/C053 Beaufort West - Supporting Table 8	1	2023/24	1	The September	- Appendicular	Budget Year 2	024/25	H 4000E	- wy 4040	· 01444 ·
Description	Ref		Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Y
thousends	1	Cultura	Lauge	booger	autoe:	actual	pouget	Variance	variance %	Forec
apital expenditure on upgrading of existing asse	ME by	Asset Class/S	ub-class							
ommunity Assets	1	1,862	5,971	5,971	-	4,572	2,985	(1,687)	-63.1%	
Community Facilities		-	1,304	1,304	_	_	652	652	100.0%	
Halls		-		-	-	-	-	-		
Centres	- 1		-	-	-	1-1	ter .	-		
Créches	- 1	-		100		-	-	-		
Clinics/Care Centres	- 1	_	-	-		=		-		
Fire/Ambulance Stations	- 1	***			-		-	-		
Testing Stations		~	-	-	2	-	~	-		
Museums	- 1	_	-	-	-	-		-		
Galleries		_	-	_			-	- 1		
Theetres	- 1					3				
Libraries			1,306	1,304	-	- 1	652	662	100.0%	
Cometeries/Cromatoria	- 1		-	=	100	-		- 1		
Police					100		-			
Puris		-	-	-	100	***	-	-		
Public Open Space		= 1	= 1			-		-		
Neture Reserves				-	/ E	100	-	-		
Public Ablution Fecilities		- 3	-			- 3		-		
Markets		-		-	7.00	-	-	-		
Stells	- 1	30	-	H .	100			-	1 1	
Abattoire	- 1	_					-	-		
Akports	1	-	-			-	-	-		
Taxi Renks/Bus Terminale	1	_		-	400	-	-	-	1	
Capital Spares		1900000	C-155511	100000000000000000000000000000000000000			E.			
Sport and Recreation Facilities		1,862	4,666	4,666	-	4,672	2,333	(2,239)	-96.0%	
Indoor Facilities		10000		-	-	~	-,-5-			
Outdoor Facilities		1,862	4,666	4 688	-	4,572	2,333	(2,239)	-96.D%	
Capital Spares		- 2	-	-	-		1	120	1	
eritage assets				_	_	-	-		l l	
Monuments		- 25	-	- L		-		-		
Historic Buildings	1	7.		18	-		= 1	-		
Works of Art	1	-		-			-	-		
Conservation Areas		-	= 1		(4)	-	-	-		
Other Heritage	1	-	-	-	15	-		- 1		
vestment properties	- 1	-	_	_						
Revenue Generating		_	_	-		-		-		_
Improved Property	1		-	-	100	-		-		
Unimproved Property		31						-		
Non-revenue Generating		-	-	_	_	-	***	- 1		
Improved Property								-		
Unimproved Property		-				120		-		
ther assets	- 1	_	-	-	-		_			
Operational Buildings		_	-	_	_	_				_
Municipal Offices	- 1					- 1		-		
Pay/Enquiry Points		20	-	2				-		
Building Plan Offices					-			-		
Workshops	1		2	1.0			_	-		
Yards		-	-	_	-		_	-		
Stores	- 1				12		_	_	1 0	
Laboratories		_			-		-			
Training Centres					1.2		3	-		
Manufacturing Plant					-			l - I		
Depote		27						_		
Capital Spares							- 3	_	1	
Housing	- 1		_	_	_	-	_	-		
Staff Housing					1.4	-	_	_	1	
Social Housing		_	-	-	-	_	_	-		
Capital Spares			2	- 2		-		-		
		_	_	_	_	_	_			
Stocked or Cultivated Assets Biological or Cultivated Assets			_		_	_				_
	1		-					-		-
tan ülble Assets	1		-		_	_				
Serv itudes						- 2		-		
Licences and Rights	1	_	-	_	-	-	_	-		
Water Rights						-		-		
Effluent Licenses		2			100	-	3	-		
Solid Waste Licenses	1	3	- 5	100	1.75	-	-	-	1	
Computer Software and Applications			-	***	1 = 1		-			
Load Settlement Software Applications	1		3.1	**	12		=	-		
Unspecified		-	-		-			-		
omputer Equipment			_	_	_			-		
Computer Equipment		-	-	-			-	-		
Irniture and Office Equipment		-	-	_	_	_	_	_		
Furniture and Office Equipment	1				_			-		
			-				= 51			
chinery and Equipment	1	144	_					-		
Machinery and Equipment		144				-	-	-		
msport Assets			-	-	-		_			
Transport Assets		-				-1	-	-		
									J. N	
and	1		-		_	_	_	-		
Land	1							-		
o's, Marine and Non-biological Animals						-		-		
O S. MINING MIC NON-DIOJOSICAL MINIMAIS			-	-	LE LE			-		
		l –	-			-	_	-		
Zoo's, Marine and Non-biological Animats										
Zoo's, Marine and Non-biological Animets  Ving resources  Matire		_	_	-	_	-	_	-		
Zoo's, Marine and Non-biological Animats			_	- 4	L PI			_		
Zoo's, Marine and Non-biological Animels  Ving resources  Mature				-						
Zoo's, Marine and Non-biological Animets  ving resources  Meanne  Policing and Profession				-	3 1/2	7	- 3			
Zoo's, Marine and Non-biological Animate  ring resources  Meture  Politing and Protection  Zoological plants and animate					3 6		- 2	-		

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# Section 14: Cost Containment

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

BEAUF	BEAUFORT WEST MUNICIPA	ALITY (WC053) - CO.	ALITY (WC053) - COST CONTAINEMENT REPORT QUARTER 2 - JULY TO DECEMBER 2024	<b>EPORT QUARTER 2</b>	- JULY TO DECEMB	ER 2024	
live flower	Original Budget	Q1: Year-to Date	Q1: Year-to Date	Savings	Q2: Year-to Date	Q2: Year-to Date	Savings
uic licilis	2	13900	000 or thousands		19900	ionine.	
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	4		*	*	*	*	ř
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		٠	٠	*	٠	ŧ	٠
Sponsorships, events and catering	000'58	21,250	18,220	3,030	42,500	875,23	(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	٠	•		•	*	*	19
Other related expenditure items.					*		18
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	140	*		*			893
Furniture & Office Equipment	*		*:	*		(30)	¥
Olher			*	*		(8)	•
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, <u>Derick Welgemoed</u> , 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: DERCK WELGEMOED
Municipal Manager of Beaufort West Municipality (WC 053)
Signature:
Date: 22/1/2025



# BEAUFORT WEST MUNICIPALITY

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



#### 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	Mand	Actual	100		Target		
Ker	KMI	Measurement	Ward	performance of 2023/24	Qı	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-pald 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	11900	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	11700	11700	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



1		Unit of		Actual			Target	إنجارا	Silver !
Ref	KPI	Measurement	Ward	performance of 2023/24	Q1	Q2	Q <sub>3</sub>	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	Ali	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	performance indicator for 2024/25. No audited comparative available	0	0	o	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%	95X
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 <b>x</b>
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		Actual	Jan 1983		Target	Latin Co	
Rei		Measurement	Ward	performance of 2023/24	Qı	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	o	1	o	o	
TL37	Submit a quarterly report on the Illegal Dumping Project (Department of Environmental Affairs) to Council	Number of reports submitted	All	o	1	1	1	1	1
TL38	Submit a Housing Pipeline Report to Council by 30 June 2025	Number of reports submitted	All	o	0	0	o	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	o	0	1	o	0	
TL40	Revise the Human Settlements Plan and submit to Council by 31 March 2025	Number of plans submitted	All	O	0	1	o	0	

ii) SO2: Sustainable, safe and healthy environment

Ref		Unit of		Actual			Target		
Ker	KPI	Measurement	Ward	performance of 2023/24	Qı	Q2	Q <sub>3</sub>	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%	95X
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	o	1	1	The second section of the second	1	Â
TL41	Develop an Air Quality Management By-Law and submit to Council by 31 March 2025	Number of by-laws submitted	AII	O	0	Ó	o	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	o		1	1



#### iii) 503: Promote broad-based growth and development

		Unit of		Actual			Target		
Ref	КРІ	Measurement	Ward	performance of 2023/24	Q1	Qı	Q3	Q <sub>4</sub>	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	o	o	55	55

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

		Unit of	0.5	Actual	IN SER		Target		
Ref	KPI	Measurement	Ward	performance of 2023/24	Qı	Qz	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	o	0	o	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	Revied IDP submitted	j All	1	0	o	o	1	
TL4	Submit the Annual Performance Report to the Auditor-General by 31 August 2024	Annual Performance Report submitted	ı All	1	1	o	o	0	•
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	o	0	1	1
TL19	o.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% of the state of	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	i All	o	0	O	. 0	1	
TL22	Establish the Municipal Moderation Committee by 30 June 2025	Municipal Moderation Committee established by 30 June 2025	All	0	0	o	0	1	



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

01.02		Unit of		Actual			Target	T YEN	
Ref	KPI	Measurement	Ward	performance of 2023/24	Qı	Qz	Q <sub>3</sub>	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	<b>0%</b>	0%	<b>0%</b>	95%	95%

#### vi) SO6: Uphoid sound financial management principles and practices

		Unit of		Actual		al, he	Target		
Ref	KPI	Measurement	Ward	performance of 2023/24	Qı	Q2	Qj	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%	o% 1	ο%	0%	45%	45X
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%	OX	35%	35 <b>%</b>
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	AII	0.42	0	o	0	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%	. oz '	100%	100%

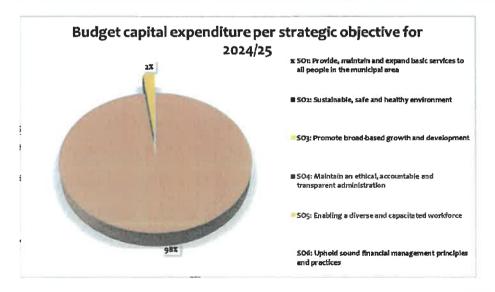


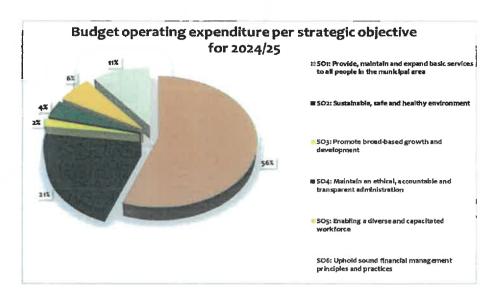
		Unit of	4 5 3	Actual	SEUM.		Target		1000
Ref	KPI	Measurement	Ward	performance of 2023/24	Qı	Q2	Q <sub>3</sub>	94	Annual
TL34	Limit unaccounted for water quarterly to less than 25% during 2024/25 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold (including free basic water) / Number of Kilolitres Water Purchased or Purified x 100]	% unaccounted water	All	78.33%	o%	ο%	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 ) × 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:

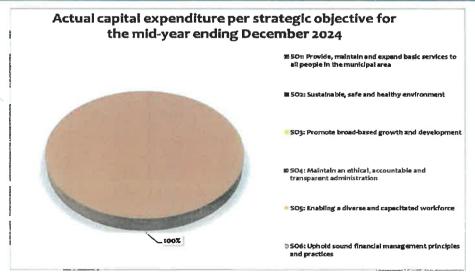
Strategic Objective	Capital Budget	Operational Budget
	R'000	R'ooo
SO1: Provide, maintain and expand basic services to all people in the municipal area	25 075	250 <b>0</b> 74
SO2: Sustainable, safe and healthy environment	0	95 942
SO3: Promote broad-based growth and development	0	8 546
SO4: Maintain 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



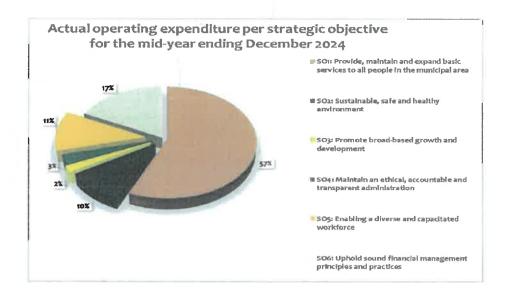


The table below provide an analysis of the actual spending per strategic objective for the mid-year ending 31 December 2024:

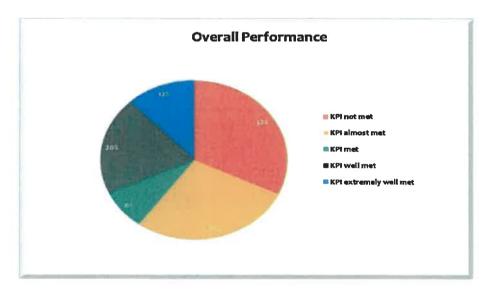
Strategic Objective	Capital expenditure as at 31 December 2024	Operational expenditure as at 31 December 2024
	R'000	R'ooo
SO1: Provide, maintain and expand basic services to all people in the municipal area	18 058	118 292
SO2: Sustainable, safe and healthy environment	o	20 069
SO3: Promote broad-based 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



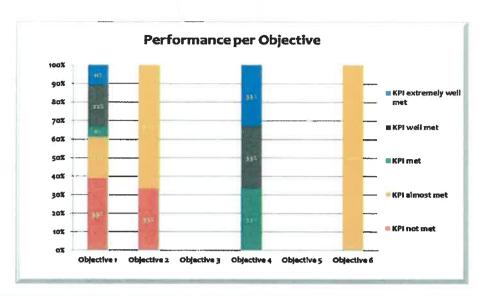




- 1. MID-YEAR PERFORMANCE AGAINST THE PERFORMANCE INDICATORS SET IN THE APPROVED TOP LAYER SDBIP FOR 2024/25
- 2.1 Overall actual performance of indicators for the mid-year ending 31 December 2024







	Objective 1	Objective 2	Objective 3	Objective 4	Objective 5	Objective 6	
Measurement Category	SOI: 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	Total
KPI Not Met	7	1	0	0	0	0	8
	4	2	0	0	0	1	7
KPI Met	1	C	0	1	0	0	2
KPI Well Met	4	o	0	1	0	0	5
KPI Extremely Well Met	2	• 0	0	1	o	0	3
Total	18	3	0	3	0	4	25

Category	Colour	Explanation
KPI's Not Met	A ROY OF BUILDING	0% >= Actual/Target < 75%
KPI's Almost Met	0	75% >= Actual/Target < 100%
KPI's Met	C	Actual/Target = 100%
KPI's Well Met	G2	100% > Actual/Target < 150%
KPI's Extremely Well Met	В	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

infrastructure network and which are billed for water or have pre-paid meters as at 30 June 2025  Orrective Measure  Number of formal residential properties connected to the municipal electrical infrastructure network (credit and properties which are billed for	Ref	КРІ	Unit of	Wards	Actual performance of	Overall performance for the mid-year ending 31 December 2024					
residential properties that receive piped water (credit and prepald 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  Orrective Measure    Number of formal residential properties connected to the municipal electrical infrastructure network (credit and properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering) (Excluding Eskom areas) as at 30 June 2025    Number of formal residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2025			Measurement		2023/24	Qı	Qz	Target	Actual	R	
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 (Excluding Eskom areas) as at 30 June 2025	TL5	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	residential properties which are billed for water or have pre-paid meters as at 30	All	7 525	8 000	8 000	8 000	6 663	11	
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  Number of residential properties which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June  Number of residential properties which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June	Correct	tive Measure		Meters no	t installed at properties	. Implement fl	at rate until n	neters are in	stalled		
	TL6	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	residential properties which are billed for electricity or have pre-paid meters (Excluding Eskom areas) as at 30 June	All	11 231	11 350	11 350	11 350	11 293		



Ref	KPI	Unit of	Wards	Actual performance of 2023/24	Overall performance for the mid-year ending 31 December 2024					
		Measurement			Qı	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	i 11 900	11 900	11 604	9	
Согтес	tive Measure		Target aln	nost 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	11700	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	٥	
Correc	tive Measure		Meters no	ot installed at properties	. Implement fi	at rate until n	neters are in	stalled		
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	Ali	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	5380	5 922	G2	



Ref	KPI	Unit of	Wards	Actual performance of	Overall performance for the mid-year ending 31 December 2024					
		Measurement		2023/24	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	5380	6 047	G	
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	Ali	105%	10%	40%	40%	71%	В	
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%	40X	10%	R	
Соггес	tive Measure		Site verific	cation visit meeting has	been done wit	h service pro	vider. Monti	nly progress i	eport	
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	
Correc	tive Measure		Site visit v	vith the appointed servi	rice 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%	ox	R	
Correc	tive Measure		No progre	ess due to budget const	raints					
TL31	95% of the project budget spent on the Phase 6 Main Substation Beaufort West by 30 June 2025	% project budget spent	ı 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%	8	



Ref	KPI Me	Unit of	Wards	Actual performance of	Overall performance for the mid-year ending 31 December 2024					
		Measurement		2023/24	Qı	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	o	1		o	R	
Corrective Measure		No update	e provided		-					
TL37	Submit a quarterly report on the illegal Dumping Project (Department of Environmental Affairs) to Council	Number of reports submitted	All	0 900	1	1	7	ō	R	
Correc	tive Measure		No update	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	, , ,	: : 0	0	1		o	R	
Correc	tive Measure	Transfer of the second	No updat	e provided						
TL40	Revise the Human Settlements Plan and submit to Council by 31 March 2025	Number of plans submitted	Ali	0	o	1	1	0	R	
Correc	tive Measure	394	No update	e provided						

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

Ref	КРІ	Unit of Measurement	Wards	Actual performance of	Overall performance for the mid-year ending 31 December 2024				
				2023/24	Qı	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%	90X	
Соттест	tive Measure			surance from other town			he approved	standards. Co	orrective



Measurement	r-i	performance of 2023/24	Qı	Qz	Target	Actual	R
	P-4					1	
% of budget spent by 30 June 2025	2	. 100%	10%	; 40%	40%	35X	
	Progress	is fair		<del>,,,,,,,,,,,,</del>			
Number of roadblocks held	All	0	1	. 1	•	0	R
		Number of All roadblocks held	roadblocks held All 0	Number of All o 1	Number of All o 1 1 1 1 1	Number of roadblocks held 0 1 1 1 2	Number of All 0

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

Ref	КРІ	KPI Unit of Measurement	Wards	Actual performance of	Overall performance for the mid-year ending 31 December 2024				
		Measurement		2023/24	Qı	Q2	Target	Actual	R
П2	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%	25X	33-33 <b>%</b>	G2
TL4	Submit the Annual Performance Report to the Auditor-General by 31 August 2024	Annual Performance Report submitted	Ail	1	1	0	1	•	G
TL22	Establish the Municipal Moderation Committee by 30 June 2025	Municipal Moderation Committee established by 30 June 2025	All	0 11	o	1 0	o		В



#### (v) SO6: Uphold sound financial management principles and practices

Ref	КРІ	Unit of	Wards	Actual performance of	Overall performance for the mid-year ending 31 December 2024				
		Measurement		2023/24	Qı	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%	85X	83.50X	0

#### 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.

