

BEAUFORT WEST MUNICIPALITY



Quarterly Budget Monitoring report January – March 2025

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Legislative Framework

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

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

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

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

Report of the Executive Mayor

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

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

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

A handwritten signature in black ink, appearing to read 'CLR. J.D. Reynolds', with a long, sweeping horizontal stroke extending to the right.

CLR. J.D. Reynolds

EXECUTIVE MAYOR

Mayor report and Resolutions

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of the budget in accordance with the SDBIP

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

1.1.2 Financial problems or risks facing the municipality

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

1.1.3 Other relevant information

This report contains the audited figures relating to the 2023/24 financial year that was submitted to the Auditor General for audit purposes at the end of August 2024. An adjustments budget was tabled and approved by council in February 2025, this report contains the adjusted figures.

2. Resolutions

IN-YEAR REPORT 2024/2025

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

RECOMMENDATION:

- a) That the Council notes the quarterly report (January – March 2025) on the implementation of the budget and the financial affairs of Beaufort West Municipality referred to in section 52(d) of the MFMA.

PART 1 : Executive Summary

1.1 Consolidated Performance

This report is a summary of the main budget issues arising from the in-year monitoring process. It compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP). Furthermore, it compares the quarterly projections for service delivery targets and performance indicators contained in the SDBIP, against the actual outcomes of the municipality's performance in service delivery for the 3rd quarter of 2024/25.

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

Rand thousands	Capital Expenditure	Operating Income	Operating Expenditure
Original Budget	25,575	499,429	449,398
Adjusted Budget	30,313	496,501	494,123
Actual	20,225	310,029	295,014
% of adjusted budget 2024/2025	67%	62%	60%

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

Operating Revenue by Source

<u>Rand thousands</u> <u>Revenue by</u> <u>Source</u>	<u>Original Budget</u>	<u>Adjusted Budget</u>	<u>YearTD actual</u>	<u>YearTD budget</u>	<u>YTD variance</u>	<u>YTD variance</u> <u>%</u>
<u>Service charges - Electricity</u>	120,473	140,321	97,801	105,241	-7,440	-7%
<u>Reason for Variance:</u> Electricity tariffs are seasonally driven, electricity consumption is expected to increase in the last three months of the 2024/25 financial year.						
<u>Service charges - Water</u>	20,853	29,865	21,960	22,399	-438	-2%
<u>Reason for Variance:</u> The high number of unmetered households attributed to the 54% variance, as a remedial Council approved the water flat rate levy at 6kl for each of these households. New water meters are in the process of being procured through the National Treasury's RT29-2024 Transversal Contract – Smart Meter Solution offering, once these meters are installed and monitored revenue billed will increase.						
<u>Service charges - Waste Water Management</u>	24,740	22,104	15,325	16,578	-1,253	-8%
<u>Reason for Variance:</u> There has been an increased number of registrations for Indigent Consumers receiving a 100% subsidy						

<u>Service charges - Waste management</u>	16,399	12,420	8,572	9,315	-743	-8%
<u>Reason for Variance:</u> There has been an increased number of registrations for Indigent Consumers receiving a 100% subsidy						
<u>Sale of Goods and Rendering of Services</u>	942	942	579	707	-127	-18%
<u>Reason for Variance:</u> Revenue are expected to increase as the year progress.						
<u>Agency services</u>	1,766	1,601	1,277	1,201	76	6%
<u>Reason for Variance:</u> n/a, revenue recognized above target.						
<u>Interest earned from Receivables</u>	11,992	10,222	6,772	7,666	-894	-12%
<u>Reason for Variance:</u> There have been an improvement in the collection rate during the third quarter of the financial year hence the billing of Interest earned from Receivables were lower than anticipated. Household and Business consumers have been entering into repayment plans to settle arrear debt over an approved period, the repayment plans are exempted for levying interest.						
<u>Interest from Current and Non Current Assets</u>	2,221	2,650	2,227	1,987	239	12%
<u>Reason for Variance:</u> n/a, revenue recognized above target.						

<u>Rental from Fixed Assets</u>	2,022	1,801	790	1,351	-561	-42%
<u>Reason for Variance:</u>						
Rental levies were corrected during the financial where no occupation of property was taken-up. The overall correction for the period under review resulted in a lower billing due the cancellation of these contracts.						
<u>Licence and permits</u>	316	248	137	186	-49	-26%
<u>Reason for Variance:</u>						
Revenue are expected to increase as the year progress.						
<u>Operational Revenue</u>	1,351	1,764	1,131	1,323	-192	-14%
<u>Reason for Variance:</u>						
Revenue are expected to increase as the year progress.						
<u>Property rates</u>	55,152	54,712	40,538	41,034	-495	-1%
<u>Reason for Variance:</u>						
n/a, variance not material.						
<u>Fines, penalties and forfeits</u>	73,189	79,486	11,004	59,615	-48,610	-82%
<u>Reason for Variance:</u>						
The variance is mainly attributable to the traffic fines debtor and the iGRAP1 treatment thereof.						

<u>Licence and permits</u>	203	188	117	141	-23	-17%
<u>Reason for Variance:</u>						
Revenue are expected to increase as the year progress.						
<u>Transfers and subsidies - Operational</u>	102,942	108,014	98,858	81,010	17,848	22%
<u>Reason for Variance:</u>						
n/a. Overperformance were due to the equitable share allocation that was fully received by the end of March for the 2024/2025 financial year.						
<u>Interest</u>	3,449	3,449	2,257	2,586	-329	-13%
<u>Reason for Variance:</u>						
Revenue are expected to increase as the year progress.						
<u>Operational Revenue</u>	35,832	1,128	682	846	-165	-19%
<u>Reason for Variance:</u>						
Revenue are expected to increase as the year progress.						
<u>Other Gains</u>	25,587	25,587	-	19,190	-19,190	-100%
<u>Reason for Variance:</u>						
The municipality is currently participating in the municipal debt relief programme of National Treasury. The 25,587 million relate to the first third write-off over a three year period. The municipality's first third write-off was approved by National Treasury. The Municipality is now waiting for Eskom to process the approval against the						

	account of the municipality than the transaction will be processed on the financial system.					
Transfers and subsidies - capital (monetary allocations)	26,171	28,084	20,066	21,063	-997	-5%
	<u>Reason for Variance:</u> Revenue are expected to increase as the year progress with most of the capital projects due for completion in the last quarter of the 2024/25 financial year.					
<u>Total Revenue</u>	525,600	524,586	330,096	393,439	-63,344	-20%

Operating Expenditure by type:

<u>Rand thousands</u>	<u>Original Budget</u>	<u>Adjusted Budget</u>	<u>YearTD actual</u>	<u>YearTD budget</u>	<u>YTD variance</u>	<u>YTD variance %</u>
<u>Expenditure type:</u>						
<u>Employee related costs</u>	138,817	134,446	97,836	100,839	-3,003	-3%
	<u>Reason for Variance:</u> n/a, expenditure are still within the year to date budget.					
<u>Remuneration of councillors</u>	7,133	6,892	4,797	5,169	-372	-7%
	<u>Reason for Variance:</u> n/a, expenditure are still within the year to date budget.					
<u>Bulk purchases - electricity</u>	105,318	108,170	72,136	81,127	-8,992	-11%
	<u>Reason for Variance:</u> n/a, expenditure are still within the year to date budget.					
<u>Inventory consumed</u>	25,503	30,146	12,161	22,610	-10,449	-46%
	<u>Reason for Variance:</u> n/a, expenditure within the budget and are expected to increase as the year progress.					
<u>Debt impairment</u>	75,382	31,250	613	23,438	-22,824	-97%
	<u>Reason for Variance:</u> n/a, variance not material.					

<u>Depreciation and amortisation</u>	29,266	29,266	21,950	21,949	100	-
<u>Reason for Variance:</u> n/a, expenditure within the budget.						
<u>Interest</u>	1,847	2,606	838	1,954	-1,117	-57%
<u>Reason for Variance:</u> n/a, expenditure within the budget.						
<u>Contracted services</u>	27,528	34,022	18,287	25,504	-7,217	-28%
<u>Reason for Variance:</u> n/a, expenditure within the budget.						
<u>Irrecoverable debts written off</u>	-	60,660	22,030	45,495	-23,465	-52%
<u>Reason for Variance:</u> n/a, expenditure within the budget.						
<u>Operational costs</u>	38,604	56,664	44,367	42,483	1,884	4%
<u>Reason for Variance:</u> The over expenditure on other expenditure is due to internal departmental consumption changes as well as annual expenditure invoices that was raised in July.						
<u>Total Expenditure</u>	449,398	494,123	295,014	370,569	-75,555	-20%

Capital Expenditure:

<u>Rand thousands</u>	<u>Original Budget</u>	<u>Adjusted Budget</u>	<u>YearTD actual</u>	<u>YearTD budget</u>	<u>YTD variance</u>	<u>YTD variance %</u>
<u>Directorate:</u>						
<u>Municipal Manager</u>	-		-	-	-	-
	<u>Reason for Variance:</u> n/a, no budget allocated for the 2024/25 financial year.					
<u>Infrastructure Services</u>	8,654	10,770	4,560	7,687	-3,127	-41%
	<u>Reason for Variance:</u> The capital budget of Infrastructure Services were adjusted upwards by R 2,166 million during the adjustments budget of February 2025, expenditure is expected to increase during the last quarter of the 2024/25 financial year.					
<u>Corporate Services</u>	1,804	2,040	465	1,530	-1,065	-70%
	<u>Reason for Variance:</u> There is three projects that will be implemented by the department namely the acquisition of Computer Equipment, the Upgrade of the Kwa-Mandlenkosi Library and Furniture and Office Equipment. The mayor project being the upgrade of the Kwa-Mandlenkosi Library funded by Department Cultural Affairs & Sport: Library Service. The SCM processes have been concluded and expenditure will increase during the 3 rd quarter of the 2024/25 Financial year.					

<u>Financial Services</u>	-	150	-	113	113	-100%
<u>Reason for Variance:</u> The budget relate to the acquisition of Furniture and Office Equipment for the municipality. The acquisitions will be made during the last quarter of the financial year.						
<u>Community Services</u>	15,117	17,353	15,201	12,536	2,665	121%
<u>Reason for Variance:</u> There is two projects that will be implemented by the department namely the Supply and Delivery of Yellow Fleet at the Landfill Site in Beaufort West and Upgrade Sportsgrounds in Nelspoort. The Yellow Fleet / Landfill Compactor were delivered and the invoice was paid, project were completed in the 1 st quarter. The Upgrade of the Nelspoort Sportsground is an ongoing project during the 2024/25 financial year. Further expenditure will be made during the last quarter of the financial year.						
<u>Total Capital Expenditure</u>	25,575	30,313	20,225	21,865	-1,640	8%

PART 2 : In-year Budget Statement Tables

2.1. Table C1: Monthly Budget Statement Summary

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - Q3 Third Quarter									
Description	2023/24	Budget Year 2024/25							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	46,614	55,152	54,712	4,652	40,538	41,034	(495)	-1%	54,712
Service charges	107,695	182,465	204,710	36,609	143,658	153,533	(9,874)	-6%	204,710
Investment revenue	2,684	2,221	1,801	601	2,227	1,987	239	12%	1,801
Transfers and subsidies - Operational	114,189	102,942	108,014	23,214	98,858	81,010	17,848	0	108,014
Other own revenue	134,252	156,649	127,265	(17,853)	24,748	94,812	(70,064)	-74%	127,265
Total Revenue (excluding capital transfers and contributions)	405,433	499,429	496,501	47,223	310,029	372,376	(62,347)	-17%	499,429
Employee costs	124,332	138,817	134,446	10,417	97,836	100,839	(3,003)	-3%	134,446
Remuneration of Councillors	6,018	7,133	6,892	558	4,797	5,169	(372)	-7%	6,892
Depreciation and amortisation	26,493	29,266	29,266	7,316	21,950	21,949	0	0%	29,266
Interest	11,717	1,847	2,606	2	838	1,954	(1,117)	-57%	2,606
Inventory consumed and bulk purchases	107,283	130,821	138,316	8,945	84,296	103,737	(19,441)	-19%	138,316
Transfers and subsidies	-	-	-	-	-	-	-	-	-
Other expenditure	136,803	141,513	182,596	6,016	85,298	136,920	(51,622)	-38%	182,596
Total Expenditure	412,646	449,398	494,123	33,256	295,014	370,569	(75,555)	-20%	494,123
Surplus/(Deficit)	(7,214)	50,031	2,379	13,968	15,015	1,807	13,208	731%	2,379
Transfers and subsidies - capital (monetary allocations)	15,945	26,171	28,084	539	20,066	21,063	(997)	-5%	28,084
Transfers and subsidies - capital (in-kind)	285	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	9,017	76,202	30,463	(2,201)	20,591	50,801	(30,210)	-59%	30,463
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	9,017	76,202	30,463	(2,201)	20,591	50,801	(30,210)	-59%	30,463
Capital expenditure & funds sources									
Capital expenditure	15,307	25,575	30,313	594	20,225	21,865	(1,640)	-8%	30,313
Capital transfers recognised	14,117	22,757	24,334	469	17,449	17,555	(106)	-1%	24,334
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,190	2,818	5,979	125	2,776	4,310	(1,534)	-36%	5,979
Total sources of capital funds	15,307	25,575	30,313	594	20,225	21,865	(1,640)	-8%	30,313
Financial position									
Total current assets	82,276	202,574	89,050		129,845				89,050
Total non current assets	452,613	452,782	457,141		452,103				457,141
Total current liabilities	137,020	148,918	60,405		131,665				60,405
Total non current liabilities	83,952	86,953	141,406		101,319				141,406
Community wealth/Equity	313,917	419,485	344,380		348,965				344,380
Cash flows									
Net cash from (used) operating	18,222	62,645	26,602	19,263	20,808	19,951	(856)	-4%	26,602
Net cash from (used) investing	(16,016)	(25,575)	(30,313)	(754)	(20,398)	(22,735)	(2,336)	10%	(30,313)
Net cash from (used) financing	(1,182)	(1,102)	(1,181)	-	(392)	(886)	(494)	56%	(1,181)
Cash/cash equivalents at the month/year end	15,883	55,906	10,951	18,509	18,187	12,174	(6,013)	-49%	10,951
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	21,759	4,737	4,440	4,283	4,184	3,817	3,845	156,396	203,460
Creditors Age Analysis									
Total Creditors	485	7,713	239	-	1,965	1,938	2,272	111,444	126,057

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

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

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

WC053 Beaufort West - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Q3 Third Quarter										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		153,526	133,492	206,512	34,774	100,641	154,884	(54,244)	-35%	206,512
Executive and council		11,946	18,170	18,210	7,987	17,179	13,057	3,521	28%	18,210
Finance and administration		141,580	115,323	188,052	26,787	83,462	141,039	(57,577)	-41%	188,052
Internal audit				250			187	(187)	-100%	250
<i>Community and public safety</i>		39,114	91,729	38,649	1,012	22,282	28,988	(8,694)	-23%	38,649
Community and social services		7,561	9,820	10,121	111	5,958	7,590	(1,634)	-22%	10,121
Sport and recreation		2,530	5,612	6,551	2	5,345	4,913	432	9%	6,551
Public safety		27,952	74,770	21,887	899	10,991	16,416	(5,424)	-33%	21,887
Housing		1,071	1,527	90			88	(88)	-100%	90
Health										
<i>Economic and environmental services</i>		8,066	1,411	1,845	80	990	1,384	(393)	-28%	1,845
Planning and development		1,859	1,411	1,845	80	990	1,384	(393)	-28%	1,845
Road transport		6,207								
Environmental protection										
<i>Trading services</i>		220,957	295,968	277,580	11,896	206,172	208,185	(2,013)	-1%	277,580
Energy sources		128,585	162,852	161,136	9,392	110,917	120,852	(9,935)	-8%	161,136
Water management		38,921	54,182	40,983	(3,001)	33,580	30,722	2,858	9%	40,983
Waste water management		32,556	43,353	40,717	3,984	31,400	30,538	862	3%	40,717
Waste management		24,895	38,581	34,764	1,522	30,276	26,073	4,202	16%	34,764
Other	4									
Total Revenue - Functional	2	421,683	525,600	524,586	47,762	330,096	393,439	(63,344)	-16%	524,586
Expenditure - Functional										
<i>Governance and administration</i>		140,140	108,415	121,842	23,482	112,562	91,386	21,266	23%	121,842
Executive and council		18,676	22,910	25,741	7,145	31,780	19,309	12,471	65%	25,741
Finance and administration		120,161	84,056	94,476	16,225	79,770	70,857	8,912	13%	94,476
Internal audit		1,302	1,449	1,626	112	1,102	1,219	(117)	-10%	1,626
<i>Community and public safety</i>		84,104	102,144	97,600	3,214	32,640	73,189	(40,649)	-58%	97,600
Community and social services		12,888	13,163	11,838	965	8,558	8,877	(220)	-2%	11,838
Sport and recreation		9,544	9,527	9,299	678	6,204	6,974	(771)	-11%	9,299
Public safety		39,587	76,519	75,094	1,453	16,608	56,325	(39,717)	-71%	75,094
Housing		2,124	2,936	1,371	119	1,070	1,013	58	6%	1,371
Health										
<i>Economic and environmental services</i>		29,994	31,656	32,917	4,068	22,409	24,673	(2,263)	-9%	32,917
Planning and development		11,787	9,850	10,179	994	6,812	7,619	(807)	-11%	10,179
Road transport		18,207	21,807	22,738	3,074	15,597	17,054	(1,456)	-9%	22,738
Environmental protection										
<i>Trading services</i>		178,409	207,183	241,763	2,482	127,413	181,322	(63,909)	-30%	241,763
Energy sources		109,909	135,228	153,204	8,313	87,210	114,903	(27,693)	-24%	153,204
Water management		30,851	37,062	41,243	2,106	24,221	30,932	(6,712)	-22%	41,243
Waste water management		19,550	16,097	23,308	(4,791)	7,288	17,481	(10,193)	-58%	23,308
Waste management		18,099	18,196	24,007	(3,146)	8,894	18,005	(9,311)	-52%	24,007
Other										
Total Expenditure - Functional	3	412,646	449,398	494,123	33,268	295,014	370,569	(75,555)	-20%	494,123
Surplus/ (Deficit) for the year		9,017	76,202	30,463	14,507	35,081	22,870	12,211	63%	30,463

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

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

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		8,725	9,073	9,799	1,409	8,175	7,349	826	11.2%	9,799
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		204,212	262,795	246,762	11,123	177,555	185,071	(7,516)	-4.1%	246,762
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		–	–	–	–	–	–	–	–	–
Vote 4 - DIRECTORATE: CORPORATE SERVICES		13,565	19,144	20,258	6,654	15,908	15,194	714	4.7%	20,258
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		127,205	102,362	172,739	23,343	70,498	129,555	(59,056)	-45.6%	172,739
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		67,957	132,225	75,027	5,234	57,959	56,270	1,689	3.0%	75,027
Vote 7 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	421,663	525,600	524,586	47,762	330,096	393,439	(63,344)	-16.1%	524,586
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		8,335	7,544	7,632	2,120	21,040	5,728	15,312	267.3%	7,632
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		240,141	230,051	260,818	10,646	147,285	195,599	(48,314)	-24.7%	260,818
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		–	–	–	–	–	–	–	–	–
Vote 4 - DIRECTORATE: CORPORATE SERVICES		43,412	49,555	51,429	3,857	29,301	38,572	(9,271)	-24.0%	51,429
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		43,091	48,007	57,849	16,804	60,025	43,387	16,638	38.3%	57,849
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		77,666	114,241	116,394	(172)	37,365	87,284	(49,920)	-57.2%	116,394
Vote 7 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	412,646	449,398	494,123	33,258	295,014	370,569	(75,555)	-20.4%	494,123
Surplus/ (Deficit) for the year	2	9,017	76,202	30,463	14,507	35,081	22,870	12,211	53.4%	30,463

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

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Q3 Third Quarter										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue										
Exchange Revenue										
Service charges - Electricity		66,275	120,473	140,321	24,134	97,801	105,241	(7,440)	-7%	140,321
Service charges - Water		10,977	20,853	29,865	10,250	21,960	22,399	(438)	-2%	29,865
Service charges - Waste Water Management		19,654	24,740	22,104	1,317	15,325	16,578	(1,253)	-8%	22,104
Service charges - Waste management		10,788	16,399	12,420	908	8,572	9,315	(743)	-8%	12,420
Sale of Goods and Rendering of Services		675	942	942	62	579	707	(127)	-18%	942
Agency services		1,356	1,766	1,601	289	1,277	1,201	76	6%	1,601
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		9,075	11,992	10,222	754	6,772	7,666	(894)	-12%	10,222
Interest from Current and Non Current Assets		2,684	2,221	2,650	601	2,227	1,987	239	12%	2,650
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,715	2,022	1,801	167	790	1,351	(561)	-42%	1,801
Licence and permits		219	316	248	7	137	186	(49)	-26%	248
Operational Revenue		2,437	1,351	1,764	81	1,131	1,323	(192)	-14%	1,764
Non-Exchange Revenue								-		
Property rates		46,614	55,152	54,712	4,652	40,538	41,034	(495)	-1%	54,712
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		75,692	73,189	79,486	631	11,004	59,615	(48,610)	-82%	79,486
Licence and permits		170	203	188	9	117	141	(23)	-17%	188
Transfers and subsidies - Operational		114,189	102,942	108,014	23,214	98,858	81,010	17,848	22%	108,014
Interest		3,211	3,449	3,449	263	2,257	2,586	(329)	-13%	3,449
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		39,467	35,832	1,128	(20,116)	682	846	(165)	-19%	1,128
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		234	25,587	25,587	-	-	19,190	(19,190)	-100%	25,587
Discontinued Operations		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		405,433	499,429	496,501	47,223	310,029	372,378	(62,347)	-17%	496,501
Expenditure By Type										
Employee related costs		124,332	138,817	134,446	10,417	97,836	100,839	(3,003)	-3%	134,446
Remuneration of councillors		6,018	7,133	6,892	558	4,797	5,169	(372)	-7%	6,892
Bulk purchases - electricity		90,529	105,318	108,170	7,239	72,136	81,127	(8,992)	-11%	108,170
Inventory consumed		16,754	25,503	30,146	1,707	12,161	22,610	(10,449)	-46%	30,146
Debt impairment		23,055	75,382	31,250	(21,063)	613	23,438	(22,824)	-97%	31,250
Depreciation and amortisation		26,493	29,266	29,266	7,316	21,950	21,949	0	0%	29,266
Interest		11,717	1,847	2,606	2	838	1,954	(1,117)	-57%	2,606
Contracted services		25,247	27,528	34,022	1,541	18,287	25,504	(7,217)	-28%	34,022
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		52,235	-	60,660	22,030	22,030	45,495	(23,465)	-52%	60,660
Operational costs		32,888	38,604	56,664	3,508	44,367	42,483	1,884	4%	56,664
Losses on Disposal of Assets		1,419	-	-	-	-	-	-	-	-
Other Losses		959	-	-	-	-	-	-	-	-
Total Expenditure		412,546	449,398	494,123	33,256	295,014	370,569	(75,555)	-20%	494,123
Surplus/(Deficit)		(7,214)	50,031	2,379	13,968	15,015	1,807	13,208	0	2,379
Transfers and subsidies - capital (monetary allocations)		15,945	26,171	28,084	539	20,066	21,063	(997)	(0)	28,084
Transfers and subsidies - capital (in-kind)		285	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		9,017	76,202	30,463	14,507	35,081	22,870	12,211	0	30,463
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after Income tax		9,017	76,202	30,463	14,507	35,081	22,870	12,211	0	30,463
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		9,017	76,202	30,463	14,507	35,081	22,870	12,211	0	30,463
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intra-company/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		9,017	76,202	30,463	14,507	35,081	22,870	12,211	0	30,463

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

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Q3 Third Quarter										
Vote Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		5,867	6,480	6,741	77	2,380	4,925	(2,545)	-52%	6,741
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		6,663	4,666	5,463	-	4,572	4,097	475	12%	5,463
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	12,530	11,146	12,203	77	6,952	9,022	(2,070)	-23%	12,203
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		1,694	2,174	4,030	471	2,180	2,761	(582)	-21%	4,030
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		710	1,804	2,040	46	465	1,530	(1,065)	-70%	2,040
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		13	-	150	-	-	113	(113)	-100%	150
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		361	10,451	11,890	-	10,629	8,439	2,190	26%	11,890
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	2,778	14,429	18,110	517	13,273	12,843	430	3%	18,110
Total Capital Expenditure		15,307	25,575	30,313	594	20,225	21,865	(1,640)	-8%	30,313
Capital Expenditure - Functional Classification										
Governance and administration		985	500	781	46	465	586	(121)	-21%	781
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		985	500	781	46	465	586	(121)	-21%	781
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2,473	5,971	7,828	-	4,572	5,393	(821)	-15%	7,828
Community and social services		35	1,304	1,409	-	-	1,057	(1,057)	-100%	1,409
Sport and recreation		2,438	4,666	6,419	-	4,572	4,336	236	5%	6,419
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		5,757	-	300	-	-	225	(225)	-100%	300
Planning and development		151	-	300	-	-	225	(225)	-100%	300
Road transport		5,606	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		6,092	19,104	21,404	548	15,189	15,661	(473)	-3%	21,404
Energy sources		16	6,480	7,123	77	2,380	5,212	(2,832)	-54%	7,123
Water management		1,056	2,174	3,348	471	2,180	2,250	(70)	-3%	3,348
Waste water management		435	-	-	-	-	-	-	-	-
Waste management		4,586	10,451	10,933	-	10,629	8,200	2,429	30%	10,933
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	15,307	25,575	30,313	594	20,225	21,865	(1,640)	-8%	30,313
Funded by:										
National Government		12,116	19,279	19,360	77	15,349	14,520	828	6%	19,360
Provincial Government		1,753	3,478	4,974	392	2,101	3,035	(934)	-31%	4,974
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatns, Higher Educ Institutions)		248	-	-	-	-	-	-	-	-
Transfers recognised - capital		14,117	22,757	24,334	469	17,449	17,555	(106)	-1%	24,334
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1,190	2,818	5,979	125	2,776	4,310	(1,534)	-36%	5,979
Total Capital Funding		15,307	25,575	30,313	594	20,225	21,865	(1,640)	-8%	30,313

2.6. Table C6: Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - Q3 Third Quarter						
Description	Ref	2023/24 Audited Outcome	Original Budget	Budget Year 2024/25 Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		18,170	55,906	10,951	49,710	10,951
Trade and other receivables from exchange transactions		20,382	14,932	10,210	18,227	10,210
Receivables from non-exchange transactions		28,696	62,436	38,126	32,860	38,126
Current portion of non-current receivables		2,754	1,154	1,599	1,599	1,599
Inventory		3,058	4,491	3,058	2,974	3,058
VAT		(1,128)	54,150	14,761	14,124	14,761
Other current assets		10,345	9,505	10,345	10,351	10,345
Total current assets		82,276	202,574	89,050	129,845	89,050
Non current assets						
Investments		(2,326)	-	-	(2,266)	-
Investment property		5,861	5,739	5,636	5,692	5,636
Property, plant and equipment		445,959	439,474	447,240	444,410	447,240
Biological assets		-	-	-	-	-
Living and non-living resources		-	-	-	-	-
Heritage assets		3,340	3,340	3,340	3,340	3,340
Intangible assets		1,362	1,705	1,353	1,355	1,353
Trade and other receivables from exchange transactions		(511)	2,030	(511)	(511)	(511)
Non-current receivables from non-exchange transactions		(1,071)	495	83	83	83
Other non-current assets		-	-	-	-	-
Total non current assets		452,613	452,782	457,141	452,103	457,141
TOTAL ASSETS		534,889	655,357	546,191	581,948	546,191
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Financial liabilities		1,181	1,084	1,169	789	1,169
Consumer deposits		2,682	2,490	2,682	2,746	2,682
Trade and other payables from exchange transactions		76,098	83,552	27,364	87,058	27,364
Trade and other payables from non-exchange transactions		44,887	1	0	15,391	0
Provision		18,632	15,136	17,305	18,632	17,305
VAT		(6,460)	46,655	10,106	7,048	10,106
Other current liabilities		-	-	1,779	-	1,779
Total current liabilities		137,020	148,918	60,405	131,665	60,405
Non current liabilities						
Financial liabilities		3,741	2,558	2,573	3,741	2,573
Provision		26,264	22,735	26,808	26,264	26,808
Long term portion of trade payables		25,167	36,085	83,245	42,533	83,245
Other non-current liabilities		28,780	25,575	28,780	28,780	28,780
Total non current liabilities		83,952	86,953	141,406	101,319	141,406
TOTAL LIABILITIES		220,973	235,872	201,811	232,983	201,811
NET ASSETS	2	313,917	419,485	344,380	348,965	344,380
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		309,812	415,381	340,275	344,861	340,275
Reserves and funds		4,104	4,104	4,104	4,104	4,104
Other		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	313,917	419,485	344,380	348,965	344,380

2.7. Table C7: Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - Q3 Third Quarter										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		60,489	52,741	51,181	3,275	33,690	38,386	(4,696)	-12%	51,181
Service charges		124,021	210,414	197,402	11,890	121,195	148,051	(26,857)	-18%	197,402
Other revenue		22,183	17,912	21,176	7,427	38,226	15,882	22,343	141%	21,176
Transfers and Subsidies - Operational		101,214	102,942	106,490	22,601	102,029	79,867	22,162	28%	106,490
Transfers and Subsidies - Capital		16,124	26,171	27,871	4,773	25,739	20,904	4,835	23%	27,871
Interest		14,970	2,221	2,650	-	-	1,988	(1,988)	-100%	2,650
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(315,325)	(347,909)	(377,563)	(30,704)	(300,071)	(283,172)	16,898	-6%	(377,563)
Interest		(1,796)	(1,847)	(2,606)	-	-	(1,954)	(1,954)	100%	(2,606)
Transfers and Subsidies		(3,659)	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		18,222	62,645	26,602	19,263	20,808	19,951	(856)	-4%	26,602
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	558	-	558	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	(51)	2,266	-	2,266	#DIV/0!	-
Payments										
Capital assets		(16,016)	(25,575)	(30,313)	(703)	(23,223)	(22,735)	488	-2%	(30,313)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(16,016)	(25,575)	(30,313)	(754)	(20,398)	(22,735)	(2,336)	10%	(30,313)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(1,182)	(1,102)	(1,181)	-	(392)	(886)	(494)	56%	(1,181)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,182)	(1,102)	(1,181)	-	(392)	(886)	(494)	56%	(1,181)
NET INCREASE/ (DECREASE) IN CASH HELD		1,023	35,968	(4,893)	18,509	17	(3,670)			(4,893)
Cash/cash equivalents at beginning:		14,860	19,938	15,844		18,170	15,844			15,844
Cash/cash equivalents at month/year end:		15,883	55,906	10,951	18,509	18,187	12,174			10,951

The table below indicate the bank statement and investment balances movement for March 2025.

Bank and Investment Balances Movement - March 2025								
	Opening Balance	Revenue	Expenditure	Investment Deposits	Interest Earned	Administration / Service Fees	Investment Withdrawals	Closing Balance
Nedbank Account	11,635,382.28	58,297,895.31	- 58,117,019.80	-	-	-	-	11,816,257.79
ABSA Account	258,493.16	1,898,914.20	- 2,019,616.06	-	-	-	-	137,791.30
Investment Balances	16,763,285.29	-	-	27,510,000.00	567,832.37	- 500.00	- 9,500,000.00	35,340,617.66
Balance	28,657,160.73	60,196,809.51	- 60,136,635.86	27,510,000.00	567,832.37	- 500.00	- 9,500,000.00	47,294,666.75

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

2.8. SUPPORTING DOCUMENTATION

2.8.1. Table SC3: Debtors Age Analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q3 Third Quarter											
Description	NT Code	Budget Year 2024/25									
R thousands		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	7,121	1,360	1,208	1,065	1,159	906	928	23,403	37,150	27,482
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,724	472	418	387	332	267	230	3,547	11,397	4,783
Receivables from Non-exchange Transactions - Property Rates	1400	5,287	1,305	1,228	1,167	1,116	1,064	1,084	39,101	51,351	43,531
Receivables from Exchange Transactions - Waste Water Management	1500	2,281	827	904	939	867	868	905	35,525	43,216	38,105
Receivables from Exchange Transactions - Waste Management	1600	1,273	553	534	535	511	513	546	21,254	25,719	23,358
Receivables from Exchange Transactions - Property Rental Debts	1700	(8)	-	-	-	-	-	-	-	(8)	-
Interest on Arrear Debtor Accounts	1810	0	-	-	-	-	-	-	644	644	644
Recoverable unauthorised, irregular, fullness and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	80	120	148	191	198	178	152	32,921	33,996	33,840
Total By Income Source	2000	21,759	4,737	4,440	4,283	4,184	3,817	3,845	156,396	203,460	172,524
2022/23 - totals only										-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	2,270	269	221	188	184	139	112	9,837	13,020	10,281
Commercial	2300	5,065	824	741	787	661	612	589	19,367	28,635	22,005
Households	2400	14,032	3,543	3,398	3,239	3,286	2,832	3,088	125,028	158,446	137,473
Other	2500	392	101	81	69	53	234	55	2,374	3,359	2,784
Total By Customer Group	2600	21,759	4,737	4,440	4,283	4,184	3,817	3,845	156,396	203,460	172,524

The collection rate at the end of quarter 3 amounted to 89% for the whole demarcation and 90% excluding the Eskom Areas. Apart from the normally credit control and debt collection measures applied, the following measures was also be implemented to increase the current collection rate above 88% at the end of March 2025 and to reduce the outstanding debtors book:

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

2.8.2. Table SC4: Creditors Age Analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter										
Description	NT Code	Budget Year 2024/25								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	303	7,632	-	-	-	-	-	75,077	83,012
Bulk Water	0200	-	-	-	-	-	-	-	10,439	10,439
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	239	24	44	-	-	-	1,675	15,439	17,421
Auditor General	0800	-	-	195	-	1,965	1,938	597	10,489	15,185
Other	0900	-	-	-	-	-	-	-	0	0
Medical Aid deductions										-
Total By Customer Type	1000	542	7,656	239	-	1,965	1,938	2,272	111,444	126,057

The total outstanding creditors at the end of September 2024 amounted to R 126,057 million. The biggest outstanding creditor being Eskom. The municipality applied for the Municipal Debt Relief in terms of MFMA Circular 124 and the application was approved for the amount of R 76,761,669.05.

The municipality qualified and received its first one third (1/3) debt write-off to the value of R25,587,223.02 during the first cycle of its participation in the programme. This municipal debt relief is an extraordinary support and breakthrough as part of the Beaufort West Municipality's recovery efforts. More must still be done to maintain and improve adherence to the conditions of the debt relief programme to ensure that the municipality receive the remaining two third (2/3) debt write-off over the remaining two years of the programme.

The municipality negotiated repayment plans for the outstanding debt relating to the Auditor General, SALGA and Provincial Department of Transport. The payments on these arrangements are update as per the agreements as at the end of March 2025. The municipality must still enter into a payment arrangement with the Department of Sanitation and the Department of Employment and Labour for the Workman's Compensation (COIDA).

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

2.8.3 Table C5: Investment Portfolio

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third Quarter					
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	2,699	45	-	-	2,744
ABSA Bank	11,777	480	(9,501)	27,510	30,266
Nedbank	940	18	-	-	957
Investec	1,349	25	-	-	1,373
	-				-
Municipality sub-total	16,763	568	(9,501)	27,510	35,341
Entities					
					-
					-
Entities sub-total	-		-	-	-
TOTAL INVESTMENTS AND INTEREST	16,763	568	(9,501)	27,510	35,341

The total investment balance of the Municipality at the end of March 2025 amounted to R 35,341 million.

The table below provides a summary of the movements that occurred during the 2024/25 financial year (July 2024 – March 2025).

Investment Balances July 2024 - March 2025		
M01 - July 2024	Investment Opening Balance - 1 July 2024	12,105,558.60
M01 - July 2024	Investment Top Up	33,422,674.00
M01 - July 2024	Investment Withdrawals	- 5,859,359.91
M01 - July 2024	Interest Capitalised	-
Balance - 31 July 2024		39,668,872.69
M02 - August 2024	Investment Top Up	6,074,316.19
M02 - August 2024	Investment Withdrawals	- 14,579,349.97
M02 - August 2024	Interest Capitalised	-
Balance - 31 August 2024		31,163,838.91
M03 - September 2024	Investment Top Up	2,726,000.00
M03 - September 2024	Investment Withdrawals	- 8,902,330.56
M03 - September 2024	Interest Capitalised	707,928.23
M03 - September 2024	Administration / Service Fees	- 600.00
Balance - 30 September 2024		25,694,836.58
M04 - October 2024	Investment Top Up	2,987,200.00
M04 - October 2024	Investment Withdrawals	- 5,652,445.81
M04 - October 2024	Interest Capitalised	-
M04 - October 2024	Administration / Service Fees	-
Balance - 31 October 2024		23,029,590.77
M05 - November 2024	Investment Top Up	-
M05 - November 2024	Investment Withdrawals	- 5,733,381.42
M05 - November 2024	Interest Capitalised	-
M05 - November 2024	Administration / Service Fees	-
Balance - 30 November 2024		17,296,209.35
M06 - December 2024	Investment Top Up	18,815,000.00
M06 - December 2024	Investment Withdrawals	- 6,003,098.93
M06 - December 2024	Interest Capitalised	568,458.46
M06 - December 2024	Administration / Service Fees	- 300.00
Balance - 31 December 2024		30,676,268.88
M07 - January 2025	Investment Top Up	-
M07 - January 2025	Investment Withdrawals	- 5,998,965.19
M07 - January 2025	Interest Capitalised	-
M07 - January 2025	Administration / Service Fees	-
Balance - 31 January 2025		24,677,303.69
M08 - February 2025	Investment Top Up	-
M08 - February 2025	Investment Withdrawals	- 7,914,018.40
M08 - February 2025	Interest Capitalised	-
M08 - February 2025	Administration / Service Fees	-
Balance - 28 February 2025		16,763,285.29
M09 - March 2025	Investment Top Up	27,510,000.00
M09 - March 2025	Investment Withdrawals	- 9,500,000.00
M09 - March 2025	Interest Capitalised	567,832.37
M09 - March 2025	Administration / Service Fees	- 500.00
Balance - 31 March 2025		35,340,617.66

Interest earned on investments are capitalized on a quarterly basis by the municipality. The total interest earned on investments for the third quarter (January – March 2025) amounted to R 567,832.37.

Included in the balance of R 35,340,617.66 million is the unspent conditional grants amounting to R 15,319,985.88 million that are cash backed on investment.

2.8.4. Table SC6: Transfers and grant receipts

WC053 Beaufort West - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q3 Third Quarter										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		87,870	92,857	92,752	22,213	92,762	69,564	23,198	33.3%	92,752
Equitable share		83,574	88,849	88,849	22,213	88,849	66,637	22,212	33.3%	88,849
Municipal Infrastructure Grant (MIG)		739	782	770	-	887	578	110	19.0%	770
Local Government Financial Management Grant (FMG)		2,185	2,000	1,907	-	2,000	1,430	570	39.9%	1,907
Expanded Public Works Programme Integrated Grant (EPWP)		1,372	1,226	1,226	-	1,226	920	307	33.3%	1,226
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		10,815	9,413	12,152	656	12,062	9,114	2,948	32.3%	12,152
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		-	600	2,725	-	2,725	2,044	681	33.3%	2,725
Provincial Treasury - Western Cape Municipal Financial Recovery Services Grant		1,000	-	310	310	310	233	-	-	310
Department of Infrastructure - Title Deeds Registration Grant		-	90	90	-	-	88	(68)	-100.0%	90
Department of Infrastructure - Human Settlements Development Grant (Beneficiaries)		1,071	1,437	-	-	-	-	-	-	-
Department Cultural Affairs & Sport- Replacement Funding for most vulnerable B3 Municipalities		7,118	7,060	7,060	-	7,060	5,295	1,765	33.3%	7,060
Department of Local Government - Community Development Workers (CDW) Operational Support Grant		226	226	226	-	226	170	57	33.3%	226
Department of Local Government - Western Cape Municipal Interventions Grant		800	-	1,741	346	1,741	1,306	435	33.3%	1,741
Department of Local Government - Municipal Energy Resilience Grant		600	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		86	-	350	20	370	263	108	41.0%	350
Central Karoo District Municipality		86	-	350	20	370	263	108	41.0%	350
Other grant providers:		2,443	672	1,243	-	1,243	932	311	33.3%	1,243
Chemical Industries Education & Training Authority		2,128	672	1,236	-	1,236	927	309	33.3%	1,236
Local Government Sector Education and Training Authority		315	-	7	-	7	5	2	33.3%	7
Total Operating Transfers and Grants	5	101,214	102,942	106,497	22,889	106,437	79,873	26,565	33.3%	106,497
Capital Transfers and Grants										
National Government:		14,050	22,171	22,884	3,673	20,039	16,698	3,341	20.0%	22,884
Municipal Infrastructure Grant (MIG)		14,050	14,861	14,861	-	13,056	11,146	1,910	17.1%	14,861
Integrated National Electrification Programme (Municipal) Grant		-	7,310	7,310	3,673	6,983	5,483	1,501	27.4%	7,310
Local Government Financial Management Grant (FMG)		-	-	93	-	-	70	(70)	-100.0%	93
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		2,075	4,000	5,600	1,600	5,600	4,200	1,400	33.3%	5,600
Department Cultural Affairs & Sport - Community Library Services Grant		-	1,500	1,500	-	1,500	1,125	375	33.3%	1,500
Department of Local Government - Municipal Water Resilience Grant		-	2,500	2,500	-	2,500	1,875	625	33.3%	2,500
Department of Local Government - Western Cape Municipal Interventions Grant		835	-	500	500	500	375	125	33.3%	500
Department of Local Government - Municipal Water Resilience Grant		1,200	-	-	-	-	-	-	-	-
Department Cultural Affairs & Sport - Replacement Funding for most vulnerable B3 Municipalities		40	-	-	-	-	-	-	-	-
Department Cultural Affairs & Sport - Development of Sport and Recreation Facilities		-	-	1,100	1,100	1,100	825	275	33.3%	1,100
District Municipality:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	16,124	26,171	27,884	5,273	25,639	20,898	4,741	22.7%	27,884
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	117,338	129,113	134,381	28,162	132,076	100,771	31,305	31.1%	134,381

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

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter										
Description	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		87,796	92,857	92,752	22,364	91,731	69,564	22,167	31.9%	92,752
Equitable share		83,574	88,849	88,849	22,213	88,849	66,637	22,212	33.3%	88,849
Municipal Infrastructure Grant (MIG)		728	782	770	69	637	578	60	10.3%	770
Local Government Financial Management Grant (FMG)		2,185	2,000	1,907	52	1,266	1,430	(164)	-11.4%	1,907
Expanded Public Works Programme Integrated Grant (EPWP)		1,309	1,226	1,226	31	979	920	59	6.4%	1,226
Other transfers and grants (insert description)								-		
Provincial Government:		9,619	9,413	12,152	553	5,696	9,114	(3,418)	-37.5%	12,152
Provincial Treasury -Western Cape Financial ManagementCapacity Building Grant		-	600	2,725	-	600	2,044	(1,444)	-70.6%	2,725
Provincial Treasury : Western Cape Municipal Financial Recovery Services Grant		200	-	310	-	-	233	(233)	-100.0%	310
Department of Infrastructure - Title Deeds Restraltion Grant		-	90	90	-	-	68	(68)	-100.0%	90
Department of Infrastructure - Human Settlements Development Grant (Beneficiaries)		1,071	1,437	-	-	-	-	-		
Department Cultural Affairs & Sport Replacement Funding for most vulnerable B3 Municipalities		6,743	7,060	7,060	525	4,937	5,295	(358)	-6.8%	7,060
Department of Local Government -Community Development Workers (CDW) Operational Support Grant		218	226	226	28	159	170	(11)	-6.3%	226
Department of Local Government: Western Cape Municipal Interventions Grant		787	-	1,741	-	-	1,306	(1,306)	-100.0%	1,741
Department of Local Government: Municipal Energy Resilience Grant		600	-	-	-	-	-	-		
Other transfers and grants (insert description)								-		
District Municipality:		76	-	350	8	67	263	(196)	-74.6%	350
Central Karoo District Municipality		76	-	350	8	67	263	(196)	-74.6%	350
								-		
Other grant providers:		2,577	672	1,243	-	966	932	34	3.6%	1,243
Chemical Industries Education & Training Authority		2,179	672	1,236	-	959	927	32	3.4%	1,236
Local Government Sector Education and Training Authority		315	-	7	-	7	5	2	33.3%	7
Services SETA		83	-	-	-	-	-	-		
								-		
Total operating expenditure of Transfers and Grants:		100,068	102,942	106,497	22,926	98,460	79,873	18,587	23.3%	106,497
Capital expenditure of Transfers and Grants										
National Government:		13,929	22,171	22,264	88	17,651	16,698	953	5.7%	22,264
Municipal Infrastructure Grant (MIG)		13,929	14,861	14,861	-	14,914	11,146	3,768	33.8%	14,861
Integrated National Electrification Programme (Municipal) Grant		-	7,310	7,310	88	2,737	5,483	(2,746)	-50.1%	7,310
Local Government Financial Management Grant (FMG)				93			70	(70)	-100.0%	93
Other capital transfers (insert description)		-	-	-	-	-	-	-		
Provincial Government:		2,016	4,090	5,600	451	2,416	4,200	(1,784)	-42.5%	5,600
Department Cultural Affairs & Sport-Community Library Services Grant		-	1,500	1,500	-	-	1,125	(1,125)	-100.0%	1,500
Department Cultural Affairs & Sport Replacement Funding for most vulnerable B3 Municipalities		40	-	-	-	-	-	-		
Department of Local Government -Municipal Water Resilience Grant		1,200	2,500	2,500	451	2,416	1,875	541	28.8%	2,500
Department of Local Government: Western Cape Municipal Interventions Grant		777	-	500	-	-	375	(375)	-100.0%	500
Department Cultural Affairs & Sport: Development of Sport and Recreation Facilities		-	-	1,100	-	-	825	(825)	-100.0%	1,100
Other capital transfers (insert description)										
District Municipality:		-	-	-	-	-	-	-		
Other capital transfers (insert description)		-	-	-	-	-	-	-		
								-		
Other grant providers:		285	-	-	-	-	-	-		
Services SETA		285	-	-	-	-	-	-		
								-		
Total capital expenditure of Transfers and Grants		16,230	26,171	27,864	539	20,066	20,898	(832)	-4.0%	27,864
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		116,299	129,113	134,361	23,465	118,526	100,771	17,755	17.6%	134,361

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

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q3 Third Quarter					
Description	Ref	Budget Year 2024/25			
		Approved Rollover 2023/24	Monthly actual	YearTD actual	YTD variance
R thousands					YTD variance %
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:		-	-	-	-
Other transfers and grants [insert description]		-	-	-	-
Provincial Government:		830	-	-	830 100.0%
Provincial Treasury : Western Cape Municipal Financial Recovery Services Grant		800	-	-	800 100.0%
Department of Local Government : Community Development Workers (CDW) Operational Support Grant		30	-	-	30 100.0%
District Municipality:		86	-	-	86 100.0%
Central Karoo District Municipality		86	-	-	86 100.0%
Other grant providers:		701	302	389	312 44.5%
Chemical Industries Education & Training Authority		87	-	87	-
Services SETA		614	302	302	-
Total operating expenditure of Approved Roll-overs		1,617	302	389	1,228 75.9%
Capital expenditure of Approved Roll-overs					
National Government:		-	-	-	-
Other capital transfers [insert description]		-	-	-	-
Provincial Government:		120	-	-	120 100.0%
Department Cultural Affairs & Sport-Replacement Funding for most vulnerable B3 Municipalities		120	-	-	120 100.0%
District Municipality:		-	-	-	-
Other capital transfers [insert description]		-	-	-	-
Other grant providers:		-	-	-	-
Services SETA		-	-	-	-
Total capital expenditure of Approved Roll-overs		120	-	-	120 100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1,737	302	389	1,348 77.6%

2.8.7. Summary of Monthly Movements on Conditional Grants

The table below provide a summary of the movements on the conditional grants for the 2024/25 financial year, (July 2024 – March 2025):

Summary of Unspent Conditional Grants - July till March 2025	
Conditional Grants - Opening Balance 1 July 2024	2,354,143.00
Grants Received During July 2024	46,925,000.00
Less : Grant Expenditure During July 2024	- 38,599,223.72
Closing Balance - 31 July 2024	10,679,919.28
Grants Received During August 2024	13,597,012.00
Less : Grant Expenditure During August 2024	- 11,864,404.00
Closing Balance - 31 August 2024	12,412,527.28
Grants Received During September 2024	2,726,000.00
Less : Grant Expenditure During September 2024	- 1,897,078.40
Closing Balance - 30 September 2024	13,241,448.88
Grants Received During October 2024	2,987,200.00
Less : Grant Expenditure During October 2024	- 3,008,326.44
Closing Balance - 31 October 2024	13,220,322.44
Grants Received During November 2024	792,000.00
Less : Grant Expenditure During November 2024	- 2,430,762.85
Closing Balance - 30 November 2024	11,581,559.59
Repayment of Unspent MIG funds as at 30 June 2024	- 132,222.24
Repayment of Unspent EPWP funds as at 30 June 2024	- 62,647.17
Closing Balance - 30 November 2024	11,386,690.18
Grants Received During December 2024	30,647,000.00
Less : Grant Expenditure During December 2024	- 34,568,159.70
Closing Balance - 31 December 2024	7,465,530.48
Grants Received During January 2025	2,353,000.00
Less : Grant Expenditure During January 2025	- 734,290.51
Closing Balance - 31 January 2025	9,084,239.97
Grants Received During February 2025	3,887,000.00
Less : Grant Expenditure During February 2025	- 2,046,028.04
Closing Balance - 28 February 2025	10,925,211.93
Grants Received During March 2025	28,166,000.00
Repayment of over payment on Western Cape Municipal Interventions Grant	- 4,000.00
Less : Grant Expenditure During March 2025	- 23,767,226.05
Closing Balance - 31 March 2025	15,319,985.88

The unspent conditional grant balance at the end of September amounted to R 15,319,985.88 million. All unspent conditional grants were cash backed and on investment as at the end of March 2025.

2.8.8. Table SC8: Councillor and staff benefits

WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q3 Third Quarter										
Summary of Employee and Councillor remuneration	Ref	2023/24	Budget Year 2024/25							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		5,206	6,158	6,145	496	4,233	4,609	(376)	-8%	6,145
Pension and UIF Contributions		99	182	-	-	-	-	-	-	-
Medical Aid Contributions		5	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		136	155	136	11	102	102	(0)	0%	136
Cellphone Allowance		525	586	562	47	425	421	4	1%	562
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		46	52	49	4	37	37	0	1%	49
Sub Total - Councillors		6,018	7,133	6,892	558	4,797	5,169	(372)	-7%	6,892
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2,734	3,358	3,233	219	2,112	2,425	(312)	-13%	3,233
Pension and UIF Contributions		422	801	468	35	364	351	13	4%	468
Medical Aid Contributions		184	390	215	17	179	161	18	11%	215
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		57	455	524	-	216	393	(177)	-45%	524
Motor Vehicle Allowance		200	261	382	25	226	287	(61)	-21%	382
Cellphone Allowance		63	72	71	6	53	54	(1)	-1%	71
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		71	0	75	6	54	56	(2)	-4%	75
Payments in lieu of leave		49	-	30	-	30	23	8	33%	30
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		249	330	297	21	203	223	(19)	-9%	297
Acting and post related allowance		83	-	35	-	29	26	3	13%	35
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4,112	5,668	5,331	328	3,468	3,998	(530)	-13%	5,331
Other Municipal Staff										
Basic Salaries and Wages		80,237	95,736	89,172	7,071	63,478	66,879	(3,401)	-5%	89,172
Pension and UIF Contributions		13,789	16,583	15,180	1,221	10,743	11,389	(646)	-6%	15,180
Medical Aid Contributions		2,176	2,274	2,664	235	1,963	1,998	(35)	-2%	2,664
Overtime		4,116	3,344	4,614	374	3,449	3,461	(12)	0%	4,614
Performance Bonus		5,973	6,902	6,180	2	6,182	4,635	1,547	33%	6,180
Motor Vehicle Allowance		169	162	225	20	182	169	13	8%	225
Cellphone Allowance		148	160	154	12	107	115	(8)	-7%	154
Housing Allowances		405	420	964	314	597	723	(126)	-17%	964
Other benefits and allowances		5,326	5,055	5,810	440	4,180	4,358	(178)	-4%	5,810
Payments in lieu of leave		1,068	-	247	2	248	185	63	34%	247
Long service awards		455	598	544	99	613	408	205	50%	544
Post-retirement benefit obligations		4,191	1,630	1,580	141	1,155	1,185	(30)	-3%	1,580
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		2,166	285	1,781	160	1,472	1,336	136	10%	1,781
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		120,220	133,150	129,115	10,090	94,368	96,841	(2,473)	-3%	129,115
TOTAL SALARY, ALLOWANCES & BENEFITS		130,350	145,950	141,338	10,976	102,633	106,009	(3,375)	-3%	141,338
TOTAL MANAGERS AND STAFF		124,332	138,817	134,446	10,417	97,836	100,839	(3,003)	-3%	134,446

2.8.9. Overtime, Standby and Acting and post related allowances Report

The original approved budget for the 2024/25 financial year amounted to R 5,496,485 for overtime, standby as well as acting and post related allowances. The budget on these three expenditure items were increased to R 9,076,545 with the adjustments budget approved by council in February 2025.

The actual year to date actual expenditure at the end of quarter 3 are set out in the table below:

	Original Budget	Adjusted Budget	Actual - Quarter 1 2024/2025	Actual - Quarter 2 2024/2025	Actual - January 2025	Actual - February 2025	Actual - March 2025	Year to date Total	% spend of Adjusted Budget
Overtime	3,343,960	4,614,064	1,118,567	828,807	732,375	393,436	378,158	3,451,342	74.8%
Standby Allowances	1,867,220	2,646,728	649,763	628,537	234,434	245,787	210,269	1,968,790	74.4%
Acting and post related allowance	285,305	1,815,753	532,736	489,659	153,106	166,348	159,584	1,501,434	82.7%
Total	5,496,485	9,076,545	2,301,066	1,947,003	1,119,916	805,571	748,010	6,921,566	76.3%

The expenditure on these expenditure items should be closely monitored during the last quarter of 2024/25 financial year to ensure that these cost items remain within the approved adjusted budget allocated.

2.8.10. Deviations

The Supply Chain Management (SCM) Implementation report for the 3rd quarter (January – March 2025) indicate that there were six deviations that were approved by the Accounting Officer during the 3rd quarter. The total amount of these deviations was R 234,262.69 see attached **Annexure A**, the SCM Implementation report for the 3rd quarter of the 2024/25 financial year.

2.8.11. Withdrawals from municipal bank account

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

See attached **Annexure B**.

2.8.12. Loans and borrowing for 3rd quarter

The table below provides a summary of the outstanding loan balances as at the of the 3rd quarter, March 2025.

BEAUFORT WEST MUNICIPALITY : LOAN REGISTER AS AT 31 MARCH 2025											
Loan No.	Contract nr	External loans	Institution	Rate	Term	Balance	Received	Interest	Capital Redemption	Balance	Maturity
						2024/07/01	2024/2025	2024/2025	2024/2025	2024/09/30	Date
103464/2	61000923	Sewerage Farm Merneville	DBSA	6.75	15	143,001.91	-	4,893.34	143,001.91	-	31/12/2024
103464/1	61000922	20MVA Transformer - Sub Station	DBSA	10.90	20	2,212,986.75	-	121,680.57	151,190.28	2,061,796.47	31/12/2029
103464/1	61000922	Farm Hansrivier	DBSA	10.90	20	1,111,962.04	-	61,140.98	75,968.76	1,035,993.28	31/12/2029
103464/1	61000922	Pressure Control System	DBSA	10.90	20	320,828.39	-	17,640.68	21,918.85	298,909.54	31/12/2029
						3,788,779.09	-	205,355.57	392,079.80	3,396,699.29	

Repayments are made bi-annually, in December and June of each financial year. The next installment is due and payable in June 2025.

2.8.13. Section 66 Report

The table below provides all the expenditure incurred by the municipality on staff salaries, wages, allowances and benefits as at the end of the 3rd quarter of the 2024/25 financial year.

MFMA Section 68 Monthly Report																
EXPENDITURE ON STAFF BENEFITS for the PERIOD JULY 2024 - JUNE 2025																
TYPE OF EXPENDITURE	ORIGINAL BUDGET	ADJUSTED BUDGET	ACTUAL Jul-24	ACTUAL Aug-24	ACTUAL Sep-24	ACTUAL Oct-24	ACTUAL Nov-24	ACTUAL Dec-24	ACTUAL Jan-24	ACTUAL Feb-25	ACTUAL Mar-25	ACTUAL Apr-25	ACTUAL May-25	ACTUAL Jun-25	YTD ACTUAL TOTAL	%
Basic Salaries and Wages	R 56,094,165	R 92,493,417	R 6,910,799	R 7,016,090	R 7,655,299	R 7,391,028	R 7,337,453	R 7,255,935	R 7,277,356	R 7,259,511	R 7,289,440	R -	R -	R -	R 65,963,824	71%
Pension and UIF Contributions	R 17,357,013	R 16,614,201	R 1,175,104	R 1,190,021	R 1,251,040	R 1,253,680	R 1,242,708	R 1,243,075	R 1,233,499	R 1,240,289	R 1,252,388	R -	R -	R -	R 14,981,439	71%
Medical Aid Contributions	R 2,694,247	R 2,878,989	R 223,728	R 230,657	R 237,277	R 239,152	R 229,719	R 231,287	R 251,000	R 251,518	R 251,518	R -	R -	R -	R 2,141,917	76%
Overtime	R 3,343,060	R 4,614,064	R 341,782	R 342,033	R 434,781	R 297,695	R 276,876	R 254,267	R 723,375	R 393,438	R 378,158	R -	R -	R -	R 3,461,342	75%
Performance Bonus	R 454,564	R 524,322	R 55,938	R -	R -	R 190,519	R -	R -	R -	R -	R -	R -	R -	R -	R 216,174	41%
Bonus	R 6,961,953	R 6,179,934	R 9,129	R 14,000	R 31,319	R -	R -	R 6,125,445	R -	R -	R 1,874	R -	R -	R -	R 9,181,764	100%
Motor Vehicle Allowance	R 423,042	R 897,304	R 45,353	R 45,353	R 45,353	R 45,353	R 45,353	R 45,353	R 45,353	R 45,353	R 45,353	R -	R -	R -	R 408,181	87%
Acting and post related allowance	R 285,305	R 1,815,753	R 179,230	R 179,248	R 180,258	R 172,730	R 163,908	R 153,023	R 153,106	R 166,345	R 159,394	R -	R -	R -	R 1,591,434	83%
Cellphone Allowance	R 232,200	R 225,349	R 17,990	R 17,990	R 17,990	R 17,990	R 18,850	R 18,400	R 18,900	R 17,900	R 17,465	R -	R -	R -	R 160,115	71%
Housing Allowance	R 420,448	R 965,797	R 33,392	R 31,259	R 37,519	R 35,946	R 35,946	R 37,091	R 35,046	R 35,046	R 310,175	R -	R -	R -	R 593,193	82%
Other benefits and allowances	R 5,082,269	R 5,919,029	R 428,292	R 559,657	R 469,072	R 440,311	R 519,792	R 445,948	R 475,576	R 487,319	R 449,374	R -	R -	R -	R 4,259,910	72%
Security	R 330,421	R 296,717	R 25,348	R 25,348	R 25,348	R 25,348	R 20,088	R 19,444	R 20,877	R 20,065	R 20,831	R -	R -	R -	R 293,390	89%
Payments in lieu of leave	R -	R 277,995	R 93,208	R 42,679	R 36,624	R 40,863	R 30,491	R -	R 33,028	R -	R 1,667	R -	R -	R -	R 278,651	101%
Long service awards	R 589,642	R 644,094	R -	R 52,993	R -	R 102,834	R 30,484	R 278,887	R 17,278	R 32,109	R 99,649	R -	R -	R -	R 812,639	113%
Post-retirement benefit obligations	R 1,929,837	R 1,680,989	R 94,446	R 130,033	R 12,387	R 247,666	R 117,650	R 130,036	R 140,862	R 140,862	R 140,862	R -	R -	R -	R 1,154,821	73%
TOTAL	R 138,617,657	R 134,446,652	R 9,625,333	R 9,874,146	R 10,822,989	R 10,438,116	R 10,997,225	R 10,238,092	R 10,437,241	R 10,990,645	R 10,417,327	R -	R -	R -	R 97,889,083	73%
Note: on Other benefits and allowances																
Group Insurance	R 26,889	R 34,143	R 2,144	R 2,144	R 2,985	R 2,985	R 2,985	R 2,985	R 2,985	R 2,985	R 2,985	R -	R -	R -	R 25,188	74%
Non-Pensionable Allowance	R -	R 74,576	R 6,700	R 6,700	R 6,760	R 6,760	R 6,065	R 6,065	R 6,065	R 6,065	R 6,288	R -	R -	R -	R 53,748	72%
Uniform Allowances	R 126,000	R 126,000	R -	R 102,000	R -	R -	R -	R -	R -	R -	R -	R -	R -	R -	R 102,000	81%
Standsby Allowances	R 1,887,220	R 2,449,728	R 202,880	R 225,676	R 221,301	R 216,069	R 206,820	R 206,848	R 234,434	R 245,787	R 210,269	R -	R -	R -	R 1,988,760	76%
Essential Users	R 2,933,029	R 2,891,774	R 210,056	R 216,983	R 223,194	R 210,056	R 300,716	R 227,632	R 228,721	R 229,084	R 225,434	R -	R -	R -	R 2,070,624	69%
Bargaining Council Levies	R 86,524	R 55,988	R 4,368	R 4,493	R 4,421	R 4,421	R 4,368	R 4,368	R 4,368	R 4,368	R 4,368	R -	R -	R -	R 39,862	71%
Total	R 5,982,259	R 5,919,029	R 428,292	R 559,657	R 458,672	R 440,311	R 519,792	R 445,948	R 475,576	R 487,319	R 449,374	R -	R -	R -	R 4,259,910	72%

2.8.14. Municipal Debt Relief

This section provide a report by Provincial Treasury on the progress made by the municipality on the implementation of the Municipal Debt Relief conditions as per MFMA Circular No.124 as at the end of the March for the 2024/25 financial year.

See attached **Annexure C**.

2.8.15. Cost Containment Report

BEAUFORT WEST MUNICIPALITY (WC053) - COST CONTAINEMENT REPORT QUARTER 3 - JULY 2024 TO MARCH 2025					
Line Items	Original Budget 2024-25	Adjusted Budget 2024-25	Q3: Year-to Date Adjusted Budget	Q3: Year-to Date Actual	Savings
000 or thousands					
Use of consultants	8,800,291	14,052,525	10,539,394	8,335,077	2,204,317
Vehicles used for political office – bearers	-	-	-	-	-
Travel and subsistence	571,440	744,134	558,101	303,374	254,727
Domestic accommodation	427,724	742,932	557,199	434,505	122,694
Credit cards	-	-	-	-	-
Sponsorships, events and catering	85,000	145,000	108,750	85,803	22,947
Communication	2,637,455	2,667,755	2,000,816	1,423,945	576,871
Conferences, meetings and study tours; and	-	-	-	-	-
Other related expenditure items.	-	-	-	-	-
Overtime	3,343,960	4,614,064	3,460,548	3,451,342	9,206
Standby	1,867,220	2,646,728	1,985,046	1,968,790	16,256
Acting Allowance	285,305	1,815,753	1,361,815	1,501,434	(139,619)
Furniture & Office Equipment	-	254,348	190,761	-	190,761
Machinery and Equipment	-	734,783	551,087	-	551,087
Other	-	-	-	-	-
TOTAL COST CONTAINMENT	18,018,395	28,418,022	21,313,517	17,504,270	3,809,246

PART 3 : Top Level SDBIP Report Quarter 3

The Top Level Service Delivery and Budget Implementation Plan (SDBIP) report provides an overview on the progress made by each directorate on the implementation of the 2024/25 SBIP and the corrective measures that will be taken at the end of the March quarter.

See attached **Annexure D**.

Municipal manager's quality certification

QUALITY CERTIFICATE

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

(mark as appropriate)

☐

the monthly budget statement

☒

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

☐

The mid-year budget and performance assessment

For the month of March 2025 of 2024/2025 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: _____

Municipal Manager of Beaufort West Municipality (WC053)

Signature: _____

Date: _____

Annexure A

Supply Chain Management Implementation Report Quarter

3



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

KANTOOR VAN DIE DIREKTEUR: FINANSIELE DIENSTE

OFFICE OF THE DIRECTOR: FINANCIAL SERVICES

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

Verwysing
Reference
Isalathiso

6/1/1/1

Navrae
Enquiries
Imibuzo

S.A Pothberg

Datum
Date
Umhla

2025.04.11

Privaatsak / Private Bag 582
Faks/Fax: (023) 4148105
Tel. (023) 4148100

e-pos / e-mail: scncl@beaufortwestmun.co.za
Kerkstraat 15 Church Street
BEAUFORT-WES
BEAUFORT WEST
BHOBOFOLO
6970

MEMORANDUM TO THE MUNICIPAL MANAGER

**SUPPLY CHAIN MANAGEMENT IMPLEMENTATION REPORT FOR 3rd QUARTER- 01 JANUARY
TILL 31 MARCH 2025**

1. EXECUTIVE SUMMARY

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

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

In terms of paragraph 13 (f) Council's Supply Chain Management Policy awards given to close family members or persons in the service of the state, above R2 000, should be disclosed in the notes to the Annual Financial Statements. During the 3rd quarter of 2024/2025 financial year awards amounting to R 206 085,06 were made by the municipality to people whose close family members are in the service of the state, see **Annexure A** for details.

3. MONTHLY REPORT ON DEVIATIONS AND MINOR BREACHES

The Supply Chain Management Policy states in Paragraph 36:

"The accounting officer may –

- (a) dispense with the official procurement processes established by this Policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only —
 - (i) in an emergency (as per definition);
 - (ii) if such goods or services are produced or available from a single provider only;
 - (ii) for the acquisition of special works of art or historical objects where specifications are difficult to compile;
 - (iv) acquisition of animals for zoos and/or nature and game reserves; or
 - (v) in any other exceptional case where it is impractical or impossible to follow the official procurement processes; and

(vi) ad-hoc repairs to plant and equipment where it is not possible to ascertain the nature or extent of the work required in order to call for bids;

There were 6 deviations approved by the Accounting Officer during the 3rd quarter. The total amount of these deviations was R 234 262, 69 see **Annexure B** for details.

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

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

The Municipal Manager has sub-delegated the power to award Competitive Bids to the Bid Adjudication Committee and Formal Written Price Quotations to the Heads of Departments. There were 3 awards made in terms of these sub-delegations by Bid Adjudication Committee, 3 awards by Head of Department which amount to R 1 553 355, 17 and the details of these awards are attached as **Annexure C**.

5. CONTRACT MANAGEMENT

Contract register and performance evaluations

In terms of the section 116(2) (b) of the MFMA, the accounting officer of a municipality or municipal entity must-

- (a) take all reasonable steps to ensure that a contract or agreement procured through the supply chain management policy of the municipality or municipal entity is properly enforced;
- (b) monitor on a monthly basis the performance of the contractor under the contract or agreement;
- (c) establish capacity in the administration of the municipality or municipal entity—

(i) to assist the accounting officer in carrying out the duties set out in paragraphs (a) and (b); and

(ii) to oversee the day-to-day management of the contract or agreement; and

(d) regularly report to the council of the municipality or the board of directors of the entity, as may be appropriate, on the management of the contract or agreement and the performance of the contractor.

Contract register for 2024/2025 financial year are attached as **Annexure D** for perusal.

Challenge

Supply Chain Management Unit send contract register on a monthly basis to all contract managers with a performance evaluation forms for each contract manager to complete and send back to SCM. SCM struggle with certain contract managers with the reporting on contract management as stipulated by legislation. There is a huge lack of communication regarding the performance and payments of contracts.

Recommendation

In order to report on the total contract management and ensure compliance we have to implement module on financial system as currently SCM are not communicated regarding the performance, spending, variations, deviations, expansions or extensions of contracts. The envisaged date to implement contract management system is 30 June 2025 but need the support and co-operation of all contract managers to successfully implement and administer contract management.

6. IRREGULAR EXPENDITURE

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

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

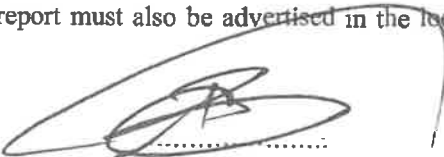
- (a) expenditure incurred by a municipality or municipal entity in contravention of, or that is not in accordance with, a requirement of this Act, and which has not been condoned in terms of section 170;
- (b) expenditure incurred by a municipality or municipal entity in contravention of, or that is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

During the quarter under review the municipality incurred irregular expenditure amounting to R 2 219 617, 78 as a result of contracts that were used though they have already expired, see Annexure E for details.

7. PUBLICATION OF SCM REPORT

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


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


Reviewed: Mr. B Jacobs
Acting Director: Financial Services

BEAUFORT WEST MUNICIPALITY					
Annexure A: Awards to close family members of persons in the service of the state for the 3rd Quarter - 01 January - 31 March 2025					
Business	Date	Reference	Amount	Interest	
Gwennas Solutions	21/01/2025	15-2025/01-74731	R 5 000,00		Daughter, R Petersen, currently employed at Transnet
	31/03/2025	ORD-12008	R 3 000,00		
Q&K Projects	29/01/2025	PI01/29/00038559/2024-2025	R 31 554,28		Spouse, Mrs Y De Wee, currently employed at Transnet
	27/02/2025	PI02/27/00038882/2024-2025	R 31 832,58		
RWS Cleaning Services	17/01/2025	15-2025/01-74605	R 7 833,60		Son is employed at the Central Karoo District Municipality, Nathan Summers
	26/02/2025	15-2025/02-76412	R 42 349,40		
	07/03/2025	15-2025/03-76983	R 15 867,70		
BN Chalmers	20/02/2025	ORDER11870	R 4 250,00		Daughter in law, C Bowers, currently employed at Beaufort West Municipality and Son, G Bowers at Department of Emergency Services
Anne's Deli	18/02/2025	PI02/18/00038781/2024-2025	R 3 900,00		Spouse, Mr Stoffels, currently employed at Department of Education
	27/03/2025	PI03/27/00039161/2024-2025	R 7 800,00		
Beaufort West Luxury Coaches	27/03/2025	PI03/27/00039162/2024-2025	R 7 850,00		Daughter in law, B Johnson, currently employed at Provincial Traffic Services Department
Browns Pottery and Designs (Pty) Ltd	13/02/2025	PI02/13/00038770/2024-2025	R 7 900,00		Daughter, S Theron, currently employed at Forensics Services
McLeod Pest Control	10/02/2025	ORD-11841	R 2 850,00		Spouse, Mrs R McLeod, currently employed at Department of Health
BB Sweiswerke	31/03/2025	ORD-12007	R 27 000,00		Son, Mr Du Plessis, currently employed at Department of Education
L & E Projects	07/03/2025	ORD-11934	R 7 097,50		Brothers, Mr Bevan and Ashley Mitchell, is currently employed at the Beaufort West Municipality and brother, Elroy Mitchell employed at the Department of Education
TOTAL AMOUNT			R 206 085,06		


BEAUFORT WEST MUNICIPALITY Annexure B - Declaration awarded for the 4th Quarter - 01 January- 31 March 2025						
Applicable Paragraph in SCM	Supplier	Amount	Date	Reference	Directorate	Reason for Deviation
(a) Emergency	Jinh Construction	R 35 600,00	20/21/2025	ORD-11755		On 17 December 2024 the engineering department was informed of a sewerage blocked on the main sewerage line collecting all sewerage from Rustdene, Industrial area, Hillside 2, the blockage caused large volumes of sewerage to overflow along Kwa Mandlenkosi Road and the Day Hospital. The sewerage team was not able to relief the blockage as there were large number of rocks in the sewer line.
	VE Reticulation	R 154 189,89	07/02/2025	ORD-11828	Infrastructure	On 27 December 2024 the under-ground 11 000 Volt Main Supply cable to Leon Elsigen Substation went faulty. The substation supply the central business area, large residential area, essential waterpumps, small holdings as well as Provincial Hospital electricity. The cable is approximately 400 meters in length to the fist isolation point. Electricity do not have the expertise nor the equipment to locate the fault on an underground cable and had to contact VE Reticulation in Mosselbay who send us one of their subcontractors to repair cable faults. This was a time when all electrical suppliers as well as the contractors were closed for their yearly leave in December holiday season. One week later the same cable went faulty again and we had to get the same contractor in again just to find out that the cable went faulty 3 meters from the original fault, the cable is approximately 50 years old and their was a section that was dried out with no insulation oil present, so they had to cut out a larger section and replaced the faulty section.
	Quidity	R 11 845,00	30/01/2025	P101/30/00038607/2024-2025	Corporate Services	Quidity CC which is an Administrator system that the Beaufort West Municipality use at Corporate Services which was was procured prior the implementation of Supply Chain Management Regulations. Quidity is the holder of the licensing rights to this application and is the sole and only company that provides monthly support.
		R 11 845,00	27/02/2025	P102/27/00038888/2024-2025		
		R 11 845,00	27/03/2025	P103/27/00039120/2024-2025		
(b) Sole Supplier and equipment where it is not possible to ascertain the nature or extent of the work of the required in order to	DMS 24-7 Services (Pty) Ltd	R 8 937,80	16/01/2025	ORD-11747	Infrastructure	There wa an electrical short at an electrical harnes in the engine compartment, causing damage to electrical components needed to operate he truck. The truck was inspected by the Acting Fleet Manager, and the outcomes wa that repairs needs to be done by an auto electrical that specializes in rebuilding and repairing burned components. CZ 1888 Sewerage truck cannot be send to various suppliers for strip and quote.
(d)(vi) TOTAL AMOUNT OF DEVIATIONS		R 234 262,69				
TOTAL QUANTITY DEVIATION						

BEAUFORT WEST MUNICIPALITY						
Annexure C: Formal quotations and tenders awarded for the 3rd Quarter - 01 January - 31 March 2025						
Bid #	Description	Awarded to	Bid Amount	BBBEE Level	Award date	Award by
Formal quotations with value R 30 000 until R300 000						
SCM 11/2025	The Provision of an Internal Audit Service for Beaufort West Local Municipality	Bonakude Consulting (Pty) Ltd	R 297 470,50	1	26/11/2024	Municipal Manager
SCM 17/2025	Supply and Delivery of Network Switches	Billionnetworks (Pty) Ltd	R 52 740,91	1	17/02/2025	
SCM 21/2025	Supply and Delivery of Software Licences	Uber Technologies	R 153 713,31	4	2024/05/12	
Competitive bids with value R 300 000/5						
SCM 06/2025	Supply and delivery of Cleaning Material and Equipment for a period of three-years	Capricorn (Pty) Ltd	Rate base	1		
SCM 14/2025	Upgrade of Kwa-Mandlenkosi Library, Beaufort West	Take Note Trading T/A Universal Trading	Rate base	2	13/12/2024	
SCM 19/2025	Distribution of Municipal Accounts for a contract period of Three (3) Years	Hurricane Civils & Maintenance	R 1 049 608,45	1	15/12/2024	
		Postnet Beaufort West (Pty) Ltd	Rate base	1	2024/10/12	Bid Adjudication Committee
TOTAL			R 1 553 533,17			

DEPARTMENT OF JUSTICE Annexure E - Expenditure of Irregular Contracts for the 1st Quarter of January - 31 March 2025										
SCM number	Bid description	Bidder	Amount	Payment reference	Payment date	Start date	Completion date	Comment		
SCM 15/2016	Full maintenance fleet: Vehicles	Eqstra fleet	R 5 775,17	P102/26/00038856/2024-2025	26/02/2025			Contract extended beyond contract period.		
			R 5 713,10	P103/26/00039105/2024-2025	26/03/2025					
		Nedfleet	R 158 781,82	P101/23/00038536/2024-2025	23/01/2025					
			R 156 557,11	P101/30/00038562/2024-2025	30/01/2025					
			R 172 485,66	P102/27/00038870/2024-2025	27/02/2025					
			R 154 414,71	P103/26/00039112/2024-2025	26/03/2025	01/06/2021	01/05/2019			
			R 1 455,75	P101/24/00038547/2024-2025	24/01/2025					
			R 13 603,49	P101/24/00038548/2024-2025	24/01/2025					
			R 92 040,47	P101/24/00038551/2024-2025	24/01/2025					
			R 3 896,63	P101/30/00038613/2024-2025	30/01/2025					
			R 1 442,47	P101/30/00038614/2024-2025	30/01/2025					
			R 1 449,13	P102/07/00038718/2024-2025	07/02/2025					
Different contracts	Telkom SA	R 91 750,50	P102/18/00038782/2024-2025	18/02/2025						
		R 9 151,90	P102/18/00038783/2024-2025	18/02/2025						
		R 3 594,86	P102/27/00038885/2024-2025	27/02/2025						
		R 1 426,89	P103/11/00039018/2024-2025	11/03/2025						
		R 9 560,55	P103/20/00039072/2024-2025	20/03/2025						
		R 91 689,14	P103/20/00039073/2024-2025	20/03/2025						
		R 3 632,39	P103/27/00039119/2024-2025	27/03/2025			Contract expired.			
		M S MATLA Security Services	R 549 196,56	P102/03/00038689/2024-2025	03/02/2025	18/10/2022	17/10/2025			
			R 145 717,65	P101/17/00038513/2024-2025	17/01/2025					
		SCM 62/2023	Supply, Maintenance, Repairs and Calibration of Digital Speed Cameras and the Administration of a Back Office for a Period of Three Years	Total Computer Services	R 157 869,70	P102/20/00038796/2024-2025	20/02/2025	13/04/2023	12/04/2026	
					R 147 152,39	P103/12/00039029/2024-2025	12/03/2025			
		SCM 66/2023	Provision of Comprehensive Banking Services	Nedbank	R 100 982,37	Bank charges-01 January -31 March 2025				Identified as irregular previously by AG. Advertisement not shorter than prescribed period advertised
R 33 295,58	P101/07/00038478/2024-2025				07/01/2025					
Merch D-Bank card machine charges-01 January-31 March 2025	R 34 735,77			P102/03/00038701/2024-2025	03/02/2025	12/07/2023	11/07/028			
	R 36 265,38			P103/03/00038931/2024-2025	03/03/2025					
	R 35 980,64			P104/01/00039232/2024-2025	01/04/2025					
	R 2 219 617,78									

Annexure B
Section 11 Report – Quarter 3

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

NAME OF MUNICIPALITY:	Beaufort West Municipality	
MUNICIPAL DEMARCATION CODE:	WC053	
QUARTER ENDED:	31-Mar-25	
MFMA section 11. (1) Only the accounting officer or the chief financial officer of a municipality, or any other senior financial official of the municipality acting on the written authority of the accounting officer may withdraw money or authorise the withdrawal	Amount	Reason for withdrawal
(b) to defray expenditure authorised in terms of section 26(4);		
(c) to defray unforeseeable and unavoidable expenditure authorised in terms of section 29(1);		
(d) in the case of a bank account opened in terms of section 12. to make payments from the account in accordance with subsection (4) of that section;		
(e) to pay over to a person or organ of state money received by the <i>municipality</i> on behalf of that person or organ of state, including -		
(i) money collected by the <i>municipality</i> on behalf of that person or organ of state by agreement; or	R 1,986,971.43	Agency Service: Licensing Fees and RMTC
(ii) any insurance or other payments received by the <i>municipality</i> for that person or organ of state;		
(f) to refund money incorrectly paid into a bank account;	R -	Refund of funds incorrectly deposited into the municipality's account
(g) to refund guarantees, sureties and <i>security</i> deposits;	R 130,289.11	Refund retention fees.
(h) for cash management and <i>investment</i> purposes in accordance with section 13;	R 23,412,983.59	Investments withdrawn
(i) to defray increased expenditure in terms of <u>section 31</u> ; or		
(j) for such other purposes as may be <i>prescribed</i> .		
(4) The <i>accounting officer</i> must within 30 days after the end of each <i>quarter</i> -	Name and Surname:	BRADLEY JACOBS
(a) table in the <i>municipal council</i> a consolidated report of all withdrawals made in terms of subsection (1)(b) to (j) during that <i>quarter</i> ; and	Rank/Position:	Acting Chief Financial Officer
(b) submit a copy of the report to the relevant <i>provincial treasury</i> and the <i>Auditor-General</i> .	Signature:	
Tel number	Fax number	Email Address
0234148133	0234148105	treasury@beaufortwestmun.co.za

Annexure C
Municipal Debt Relief Report

Reference No.: PTR 16/1/30
Enquiries: Steven Kenyon

Private Bag X9165
CAPE TOWN
8000

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

AND

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

Per email: Ogalaletseng.Gaarekwe@Treasury.gov.za; RevenueManagement@treasury.gov.za;
Jan.Hattingh@treasury.gov.za; marli@mfip.gov.za; paul@mfip.gov.za;
derickw@beaufortwestmun.co.za; valenciag@beaufortwestmun.co.za

Dear Ms Gaarekwe and Municipal Manager

MFMA CIRCULAR NO. 124 - PROVINCIAL TREASURY CERTIFICATION OF MUNICIPAL COMPLIANCE OF WC053 BEAUFORT WEST MUNICIPALITY DURING MARCH 2025


The National Treasury approved the debt relief application of Beaufort West Municipality with effect 1 July 2023. March 2025 constitutes the 9th month of the Municipality's second 12-month debt relief compliance cycle. The Western Cape Provincial Treasury monitored and assessed the Municipality's compliance with all the debt relief conditions during March 2025. This letter provides an overview of the Provincial Treasury's assessment of the Municipality's compliance with the programme's conditions.

1. Condition 6.1 - Municipality non-compliance

In terms of the National Treasury (NT) approval, the Municipality must comply with conditions 6.1 - 6.14 of MFMA Circular No. 124 read together with the additional conditions specific to the Municipality set-out in its National Treasury debt relief approval letter. From the Provincial Treasury's assessment, the Municipality achieved 95 per cent average compliance with the MFMA Circular No. 124 conditions during March 2025. Refer to the performance sheet in the table below that shows the Municipality's overall relief compliance performance across the debt relief cycle. Considering the Municipality's

consistent and timely payment of Eskom accounts as well as the overall debt relief performance since 1 July 2023, the Provincial Treasury is of the view that the Municipality is on track with debt relief compliance, **however, there are conditions that still needs to be met.**

WC053 Beaufort West Municipality overall relief performance from July 2024 up to and including March 2025:



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

Province

WC

Code	District	Code Description
WC053	Central Karoo	Beaufort West

Monthly Performance Report																																														
Municipal Details			Part A				Part B				Part C				Part D				Part E								Part F																			
			Eskom And Bulk water current account				Compliance with a funded MTREF				PRP/BFP & Tariff Assessment				Electricity and water as collection tools				Quarterly collection of property rates and services charges								Maximization of Revenue Base		Oversight										Compliance Status							
Month	Code Descr	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41	Score		
1.July	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Not Compliant
2.August	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Not Compliant
3.September	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Not Compliant
4.October	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Not Compliant
5.November	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Not Compliant
6.December	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Not Compliant
7.January	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Not Compliant
8.February	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Not Compliant
9.March	Beaufort West	WC053	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	95%	Not Compliant

As we review the ninth month of the second cycle of the Municipal Debt Relief programme, it is crucial for Beaufort West Municipality to build on the progress made during the initial 12-month period. The National Treasury has emphasized that Eskom will only consider writing off arrear debt if the Municipality demonstrates consistent compliance with all conditions for a consecutive 12-month period. Therefore, the Municipality is encouraged to maintain and improve its compliance across all performance areas to ensure continued eligibility for debt relief.

2. Condition 6.2 - Application-based supported by Council's resolution

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

3. Condition 6.3 - Maintaining the Eskom bulk current account.

The Municipality has made all bulk account payments timeously; and payments made reconcile to data strings for both water and electricity. The Provincial Treasury has been closely engaging and monitoring the Municipality in this regard to facilitate full compliance.

4. Condition 6.4 - A funded MTREF

The Provincial Treasury assessed the compliance of the Municipality's tabled 2025/26 MTREF to be **unfunded**. The Municipality has a Financial Recovery Plan in place and therefore does not need to adopt a separate Budget Funding Plan.

5. Condition 6.5 - Cost reflective tariffs

The Municipality did not submit its completed NT Tariff Tool for the 2025/26 MTREF tabled budget.

6. Condition 6.6 - Electricity and water as collection tools

The Municipality met the requirements for this condition except for the restriction and or interruption of water supply to defaulting consumers or property owner. The Municipality indicated that the majority of their meters are still conventional credit meters, capacity and financial constraints at the Municipality contribute to the low execution of this condition. PT will continue to engage them to ensure that they align to the requirements of MFMA Circular No. 124. The Municipality attended a Smart Meter Grant Workshop, on the 17 and 18 October 2024, at which National Treasury discussed the RT29 transversal tender and provided clarity on the issue of smart pre-paid water meters as per debt relief conditions vs the conventional meters as stipulated in the tender.

7. Conditions 6.7 - Maintain a minimum average quarterly collection of property rates and services charges

The Municipality has achieved an average collection rate of 89 per cent at end of March 2025. The Provincial Treasury will continue to engage the Municipality in the need to improve collections in the fourth quarter to compensate for the poor performance in quarter two.

8. Condition 6.8 - Completeness of the Revenue Base

The Municipality submitted the property rates reconciliation tool.

9. Condition 6.9 - Monitor and Report on compliance

The Western Cape Provincial Treasury's assessment included confirming that the MFMA S71 narrative statement and mSCOA data strings for February 2025 was uploaded to the GoMuni portal and that the Statement fully aligns to the MFMA S71 Statement published on the Municipality's website. The MFMA S71 Statement was also assessed against the Municipal Budget-and Reporting Regulations, 2009 (MBRR) and the National Treasury MFMA S71 reporting guidance issued to debt relief municipalities on 10 May 2024 read in conjunction with paragraphs 9(i) to 9(ix) of the NT debt relief approval letter.

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

MFMA S71 Statement component		Compliance (Yes/No)
1.	The Budget Performance Overview (paragraph 4) of the MFMA S71 statement explicitly advised on the Municipality's progress in implementing the Municipality's budget and (where relevant also the budget funding plan) – where implementation is slow, the statement advised explicitly on progress, challenges and corrective actions.	Yes
2.	The conclusion (paragraph 14) of the MFMA S71 statement explicitly advised as part of the MFMA Circular No. 124: Condition 6.9 reporting - i. Any risk associated; and ii. The mitigating factors. with the implementation of the Municipality's Budget Funding Plan and/or Funded Budget.	Yes
3.	Annexure B of the MFMA S71 statement included the following debt relief reporting components	
3.1.1	The Municipality's MFMA Circular No. 124 self-assessment.	Yes
3.1.2	The self-assessment (refer 3.1.1 above) was included in the format of MFMA Budget Circular No. 128 (Annexure B) .	Yes
3.2	The Municipality's overall relief compliance across the months of its debt relief participation since its National Treasury debt relief approval effective date	Yes

MFMA S71 Statement component		Compliance (Yes/No)
3.3	The latest Provincial Treasury debt relief compliance certificate and report issued to the Municipality.	Yes
3.4.1	The Municipality's revenue collection performance: i. the overall performance graph; ii. Summary worksheet; and iii. Collection per ward indicating who supplies electricity in the ward	Yes
3.4.2	The revenue collection performance information (refer 3.4.2) was included in the format of MFMA Budget Circular No. 128 (Annexure D) .	Yes
3.5.1	The indigent management information	Yes
3.5.2	The indigent management information was included in the format of MFMA Budget Circular No. 128 (Annexure C) .	Yes
3.6.1	The summary of the Municipality's property rates reconciliation undertaken in the National Treasury format.	Yes
3.6.2	The Municipality's progress during the month against its planned corrective action to address any variances evident from the property rates reconciliation.	Yes
3.7.1	Any Eskom and Water (if the Municipality has the Water function) Bulk current account invoice(s) due and payable during the month of reporting	Yes
3.7.2	The Municipality's proof of payment of any such Eskom and/or Water Bulk current account invoice(s) during the month of reporting.	Yes
3.7.3	The Municipality's reconciliation statement for electricity and water (if it has the function) aligning to the MFMA S71 mSCOA data strings upload.	Yes
3.8	Recommendations noting explicitly the aforementioned debt relief reporting to the Mayor and/or Mayoral Committee meeting	Yes

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

10. Condition 6.10 - Provincial Treasury certification of municipal compliance

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

11. Condition 6.11 - Limitation on Municipal borrowing powers

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

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

12. Condition 6.12 - Proper management of resources

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

13. Condition 6.13 - Accounting Treatment

NT provided an outcome letter dated 6 December 2024 instructing Eskom to write off one third (1/3) of the municipal debt of Beaufort West to the value of R25 587 223.02. The debt write-off is to be affected in Eskom's financial system within 30 days from the date of this letter. Eskom is to align its accounting records and the municipality's Eskom statement(s) / invoice(s) to reflect the debt write-off within two (2) calendar months from the date of this letter.

14. Condition 6.14 - NERSA License

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

15. Provincial Treasury Compliance Certification

The Provincial Treasury certifies that it monitored and assessed WC053 Beaufort West Municipality's compliance against the MFMA Circular No. 124 conditions and NT debt relief approval letter as set-out below in the PT's compliance certificate for the Municipality in relation to the period 1 – 31 March 2025:

Annexure A2 - Monthly

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

Western Cape Provincial Treasury

Certificate of Compliance: Municipal Debt Relief Conditions for Application

Period Mar'25
National Financial Year 2024/25
Demarcation Code of Municipality being assessed WC053
District Central Karoo
Demarcation Description Beaufort West

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

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

Condition 6.12 Maintaining the bulk water current account -
Current account of the bulk water current account - the amount of a municipality's payment

6.12.2	- Has the municipality paid its bulk water current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Yes
6.12.2	- Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://goportal.treasury.gov.za ?	Yes
6.12.2	- Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the m5COA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes
6.3.3	- Has the municipality paid its Eskom bulk current account within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	Yes
6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal https://goportal.treasury.gov.za ?	Yes
6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the m5COA data string and the section 41(2) MFMA statement of Eskom?	Yes

Notes/Comments

6.4 Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)		2020/21 Funded MTREF	
6.4.1	Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - http://mfma.treasury.gov.za/guidelines/Pages/funding.aspx ?	No	The outcome of the NT funding tool shows the budget of the Municipality as unfunded. Issues noted are municipal collection rates, debtors and creditors. Also the debt relief portion issue, have escalated it for response from Municipality.
6.4.1	Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes	
6.4.1	Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes	The funding tool did a recalculation of the debt impairment and budget is slightly more than that provided by the Municipality. Debt impairment reversal was not done by the Municipality.
<p><i>Note: For example, if the municipality during the preceding 12 months only managed to collect 90 per cent of its revenue during the preceding period, the provision for debt impairment against the 100 per cent would have to be 10 per cent of the 2020/21 revenue projection. The correct value of 10 per cent would be used in the debt impairment tool. The figure that there is no net demand for provision for provision for debt impairment is correct, but the Council's must ensure it is correct.</i></p>			
6.4.1	Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget and Reporting Regulations?	Yes	
<p><i>Note: If the municipality needs to make depreciation and asset impairment in its budget, the budget should be at least as high as the amount of depreciation and asset impairment. The Municipal Council must ensure it is correct.</i></p>			
6.4.2	If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	There is an FRP	
<p><i>Note: If the municipality has an FRP, a credible Budget Funding Plan, it must be adopted by the Council. The FRP must be adopted by the Council and must be adopted by the Council. The FRP must be adopted by the Council and must be adopted by the Council.</i></p>			
6.4.2	If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes	
<p><i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i></p>			
6.4.2	Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 - Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations aligns with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.)?	Yes	
6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	
6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies, that:		

6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	
6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	
6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality? <i>Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.</i>	No	
6.6.4	- If the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? <i>Note – the municipality's monthly MFMA 5.71 statement must include as part of the narratives the indigent information in the required MT format.</i>	Yes	
6.7	Municipality's minimum average quarterly collection of property rates and service charges		
6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA 5.71 monthly and quarterly statement(s) and MSCOA data strings uploaded via the GoMuni Upload Portal?	Yes	As per document submitted by the Municipality collection rate stood at 89 per cent as at end March 2025.
6.7.1	- If the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following:		
6.7.2.1	- the Underperformance directly related to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	6.7.1 = Yes	
6.7.2.2	- the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	6.7.1 = Yes	
6.7.2.3	- the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied area(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	6.7.1 = Yes	
6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No	
6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	Yes	
6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	Yes	

6.8 Municipality's Completeness of the revenue base –				
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes	
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Yes	
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on https://goportal.treasury.gov.za ?	Yes	
6.9 Monitor and report on implementation –				
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a historic error, and must refer to 6.9.1</i>	Yes	
33	6.9.3	- Municipalities with financial recovery plans (FRP) – If the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	Yes	The report for March 2025 was submitted to PT but not uploaded on GoMun.
34	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal https://goportal.treasury.gov.za ? <i>Note - if response "Yes" with a historic error, please refer to the National Treasury's support document for FRP progress reports and upload to the mSCOA database (see below)</i>	No	Mun submitted a response to non-compliance with FRP submissions, however, month 9 reporting is not uploaded.
6.10 Provincial Treasury Report - Provincial Treasury compliance of municipal compliance - in terms of section 4 and 16 of the MFMA, with effect from 01 April 2023, is delegated municipalities may not sample from Internal Steps Report section				
37	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
38	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal https://goportal.treasury.gov.za ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes	
39	6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?	No	

The Western Cape Provincial Treasury's assessment and compliance certificate confirms that Beaufort West Municipality during March 2025 did not fully comply with all the MFMA Circular No. 124 conditions as elaborated on above. The Municipality must still address these non-compliance matters as overall compliance average amounts to **95 per cent**. The Municipality is urged to strengthen its implementation of the relief conditions to fully benefit from the relief.

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

Yours sincerely

**Julinda
Gantana**

Digitally signed by
Julinda Gantana
Date: 2025.04.29
22:24:03 +02'00'

MS J GANTANA

HEAD OFFICIAL: PROVINCIAL TREASURY

Cc: The Executive Mayor: Mr Reynolds – admin@beaufortwestmun.co.za
Acting Municipal CFO: - Mr Bradley Jacobs - bradleyj@beaufortwestmun.co.za
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MFMA Coordinator: Steven Kenyon - Steven.Kenyon@westerncape.gov.za
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CEO: SALGA: Sithole Mbanga - hmazibuko@salga.org.za

Annexure D

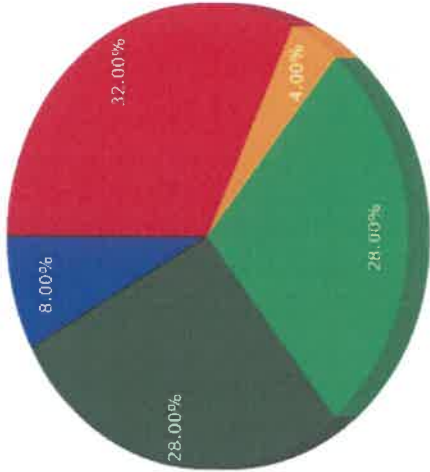
PART 3 : Top Level SDBIP Report Quarter 3

PART 3 : Top Level SDBIP Report Quarter 3

Top Layer KPI Report

Report drawn on 29 April 2025 at 15:15
for the months of Quarter ending September 2024 to Quarter ending March 2025.

Laingsburg Municipality



Responsible Directorate



	Laingsburg Municipality	Responsible Directorate				
		Office of the Municipal Manager	Finance and Compliance	Community Services	Infrastructure Services	Corporate Services
Not Met	8 (32.00%)	-	1 (11.11%)	1 (33.33%)	3 (50.00%)	3 (50.00%)
Almost Met	1 (4.00%)	-	1 (11.11%)	-	-	-
Met	7 (28.00%)	1 (100.00%)	1 (11.11%)	2 (66.67%)	-	3 (50.00%)
Well Met	7 (28.00%)	-	6 (66.67%)	-	1 (16.67%)	-
Extremely Well Met	2 (8.00%)	-	-	-	2 (33.33%)	-
Did Not Occur	-	-	-	-	-	-
Total:	25*	1	9	3	6	6
	100%	4.00%	36.00%	12.00%	24.00%	24.00%

* Excludes 12 KPIs which had no targets/actuals for the period selected.

Laingsburg Municipality
2024-2025: Top Layer KPI Report Quarter 3

Office of the Municipal Manager

Internal Ref / Indicat or Code	KPI Name	Description of Unit of Measurement	Quarter ending September 2024					Quarter ending December 2024					Quarter ending March 2025					Overall Performance for Quarter ending September 2024 to Quarter ending March 2025		
			Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL1	Develop a Risk Based Audit Plan for 2025/26 and submit to the Audit Committee for consideration by 30 June 2025	RBAP submitted to the Audit Committee by 30 June 2025	0	0	N/A			0	0	N/A			0	0	N/A			0	0	N/A
TL2	The percentage of the municipal capital budget actually spent on capital projects by 30 June 2025 [(Amount actually spent on capital projects/ Amount budgeted for capital projects)x100]	% of capital budget spent on capital projects	15%	15%	G	[D120] Senior Manager: Finance and Administration: Target reached (September 2024)		40%	50.40%	G2	[D120] Senior Manager: Finance and Administration: TARGET IS MET (December 2024)		60%	60%	G	[D120] Senior Manager: Finance and Administration: Target met (March 2025)		60%	60%	G

Summary of Results: Office of the Municipal Manager

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	1
R	KPI Not Met	0% <= Actual/Target <= 74.999%	0
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		2

Finance and Compliance

Internal Ref / Indicat or Code	KPI Name	Description of Unit of Measurement	Quarter ending September 2024					Quarter ending December 2024					Quarter ending March 2025					Overall Performance for Quarter ending September 2024 to Quarter ending March 2025		
			Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL3	Achieve a debtor payment percentage of 75% by 30 June 2025 [(Gross Debtors Opening Balance + Billed Revenue - Gross Debtors Closing Balance - Bad Debts Written Off)/Billed Revenue x 100]	% debtor payment achieved	75%	75%	G	[D121] Senior Manager: Finance and Administration: Debtor percentage reached (September 2024)		75%	80.26%	G2	[D121] Senior Manager: Finance and Administration: TARGET IS MET (December 2024)		75%	75%	G	[D121] Senior Manager: Finance and Administration: Debtor percentage reached (March 2025)		75%	75%	G
TL4	Number of formal residential properties connected to the municipal electrical infrastructure network (credit and prepaid electrical metering)(Excluding Eskom areas) and billed for the service as at 30 June 2025	Number of residential properties which are billed for electricity or have prepaid meters (Excluding Eskom areas) as at 30 June 2025	896	510	R	[D122] Senior Manager: Finance and Administration: Attached (September 2024)	[D122] Senior Manager: Finance and Administration: Revise totals (September 2024)	896	510	R	[D122] Senior Manager: Finance and Administration: TARGET MET EXCLUDE GOLNERVILLE (December 2024)	[D122] Senior Manager: Finance and Administration: ADD AS MORE REQUESTS RECEIVED (December 2024)	896	521	R	[D122] Senior Manager: Finance and Administration: Mun837 (March 2025)	[D122] Senior Manager: Finance and Administration: Revised targets (March 2025)	896	521	R
TL5	Number of formal residential properties that receive piped water (credit and prepaid water metering) that is connected to the municipal water infrastructure network and billed for the service as at 30 June 2025	Number of residential properties which are billed for water	1,336	1,376	G2	[D123] Senior Manager: Finance and Administration: Attached (September 2024)		1,336	1,375	G2	[D123] Senior Manager: Finance and Administration: FROM REPORT (December 2024)		1,336	1,376	G2	[D123] Senior Manager: Finance and Administration: Mun837 attached (March 2025)		1,336	1,376	G2
TL6	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) and billed for the service as at 30 June 2025	Number of residential properties which are billed for sewerage	1,320	1,327	G2	[D124] Senior Manager: Finance and Administration: Until connections (September 2024)		1,320	1,326	G2	[D124] Senior Manager: Finance and Administration: FROM REPORTS (December 2024)		1,320	1,327	G2	[D124] Senior Manager: Finance and Administration: Mun837 attached (March 2025)		1,320	1,327	G2
TL7	Number of formal residential properties for which refuse is removed once per week and billed for the service as at 30 June 2025	Number of residential properties which are billed for refuse removal	1,370	1,373	G2	[D125] Senior Manager: Finance and Administration: Attached (September 2024)		1,370	1,372	G2	[D125] Senior Manager: Finance and Administration: FROM REPORT (December 2024)		1,370	1,373	G2	[D125] Senior Manager: Finance and Administration: Mun837 attached (March 2025)		1,370	1,373	G2
TL8	Provide free 50kWh electricity to indigent households as at 30 June 2025	Number of households receiving free basic electricity	370	336	O	[D126] Senior Manager: Finance and Administration: Needs revision (September 2024)	[D126] Senior Manager: Finance and Administration: See attached (September 2024)	370	375	G2	[D126] Senior Manager: Finance and Administration: additional approvals (December 2024)		370	348	O	[D126] Senior Manager: Finance and Administration: Mun837 (March 2025)	[D126] Senior Manager: Finance and Administration: To be revised (March 2025)	370	348	O
TL9	Provide free 6kl water to indigent households as at 30 June 2025	Number of households receiving free basic water	480	449	O	[D127] Senior Manager: Finance and Administration: Needs revision (September 2024)	[D127] Senior Manager: Finance and Administration: See attached (September 2024)	480	500	G2	[D127] Senior Manager: Finance and Administration: As per Alida call on 23 January 2025 (December 2024)		480	535	G2	[D127] Senior Manager: Finance and Administration: Mun837 (March 2025)		480	535	G2
TL10	Provide free basic sanitation to indigent households as at 30 June 2025	Number of households receiving free basic sanitation services	480	458	O	[D128] Senior Manager: Finance and Administration: Needs revision (September 2024)	[D128] Senior Manager: Finance and Administration: See attached (September 2024)	480	500	G2	[D128] Senior Manager: Finance and Administration: additional approvals (December 2024)		480	528	G2	[D128] Senior Manager: Finance and Administration: Mun837 (March 2025)		480	528	G2
TL11	Provide free basic refuse removal to indigent households as at 30 June 2025	Number of households receiving free basic refuse removal services	480	454	O	[D129] Senior Manager: Finance and Administration: due to availability of work (September 2024)	[D129] Senior Manager: Finance and Administration: baie werksgeleenthede (September 2024)	480	500	G2	[D129] Senior Manager: Finance and Administration: As per Alida call on 23 January 2025 (December 2024)		480	544	G2	[D129] Senior Manager: Finance and Administration: Mun837 (March 2025)		480	544	G2
TL12	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 coverage ratio as at 30 June 2025	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A			0%	0%	N/A

TL13	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)]	% outstanding service debtors at 30 June 2025	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL14	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 ratio as at 30 June 2025	0	0	N/A			0	0	N/A			0	0	N/A			0	0	N/A

Summary of Results: Finance and Compliance

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	3
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	1
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	6
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		12

Community Services

Internal Ref / Indicat or Code	KPI Name	Description of Unit of Measurement	Quarter ending September 2024					Quarter ending December 2024					Quarter ending March 2025					Overall Performance for Quarter ending September 2024 to Quarter ending March 2025		
			Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL15	Review the Disaster Management Plan and submit to Council by 31 March 2025	Reviewed Disaster Management Plan submitted to Council by 31 March 2025	0	0	N/A			0	0	N/A			1	0	R	[D133] Manager: Community Services: disaster management plan not submitted to council (March 2025)	[D133] Manager: Community Services: Plan will be submitted to council in April 2025 council meeting (March 2025)	1	0	R
TL16	Facilitate roadblocks on a quarterly basis	Number of roadblocks facilitated	12	12	G	[D134] Manager: Community Services: roadblock done on a weekly basis (September 2024)		12	12	G	[D134] Manager: Community Services: roadblock done on a weekly basis (December 2024)		12	12	G	[D134] Manager: Community Services: roadblock done on a weekly basis (March 2025)		36	36	G
TL17	Spend 95% of the Library Grant [(Actual expenditure divided by the total approved grant received) x 100]	% grant spent	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL18	Facilitate the Thusong Outreach Programme on a bi-annual basis	Number of programmes facilitated	0	0	N/A			1	1	G	[D136] Manager: Community Services: outreach was done with all relevant stakeholders (December 2024)		0	0	N/A			1	1	G

Summary of Results: Community Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	1
R	KPI Not Met	0% <= Actual/Target <= 74.999%	1
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	2
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		4

Infrastructure Services

Internal Ref / Indicat or Code	KPI Name	Description of Unit of Measurement	Quarter ending September 2024					Quarter ending December 2024					Quarter ending March 2025					Overall Performance for Quarter ending September 2024 to Quarter ending March 2025		
			Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL19	Limit the % electricity unaccounted for to less than 10% by 30 June 2025 [(Number of Electricity Units Purchased - Number of Electricity Units Sold) / Number of Electricity Units Purchased] × 100]	% electricity unaccounted for by 30 June	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL20	Limit unaccounted for water to less than 30% by 30 June 2025 [(Number of Kilolitres Water Purchased or Purified - Number of Kilolitres Water Sold) / Number of Kilolitres Water Purchased or Purified × 100]	% of water unaccounted	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL21	95% of water samples comply with SANS241 [(Number of water samples that comply with SANS241 indicator (e-coli)/Number of water samples tested) x 100]	% of water samples compliant	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL22	95% of effluent samples comply with permit values in terms of SANS 242 by 30 June 2025 [(Number of effluent samples that comply with permit values (suspended solids)/Number of effluent samples tested) x 100]	% of effluent samples compliant	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL23	95% of the approved project budget spent on the new main pump station in Laingsburg by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	15%	18%	G2	[D141] Manager: Infrastructure Services: as per budget (September 2024)	[D141] Manager: Infrastructure Services: none (September 2024)	40%	60%	B	[D141] Manager: Infrastructure Services: The funding will be completed in March 2025 (December 2024)	[D141] Manager: Infrastructure Services: None (December 2024)	60%	95%	B	[D141] Manager: Infrastructure Services: done (March 2025)		60%	95%	B
TL24	95% of the approved project budget spent on new bridges in Goidnerville by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	15%	0%	R	[D142] Manager: Infrastructure Services: project taken off budget for this FY (September 2024)	[D142] Manager: Infrastructure Services: will be adjusted in the adjustment budget process (September 2024)	40%	0%	R	[D142] Manager: Infrastructure Services: Bridges not being constructed this year (December 2024)	[D142] Manager: Infrastructure Services: to b constructed in the next FY (December 2024)	60%	15%	R	[D142] Manager: Infrastructure Services: project moved to next financial year (March 2025)	[D142] Manager: Infrastructure Services: Project to be done in next financial year (March 2025)	60%	15%	R
TL25	95% of the approved project budget spent on the new stormwater infrastructure in Matjiesfontein by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	15%	3%	R	[D143] Manager: Infrastructure Services: project in EIA (September 2024)	[D143] Manager: Infrastructure Services: will adjust in adjustment budget process (September 2024)	40%	0%	R	[D143] Manager: Infrastructure Services: this project is named wrong and should be construction of Matjiesfontein access road. the project is now in the EIA phase (December 2024)	[D143] Manager: Infrastructure Services: will be constructed Next FY (December 2024)	60%	15%	R	[D143] Manager: Infrastructure Services: project to be done in new financial year (March 2025)	[D143] Manager: Infrastructure Services: project to be done in new financial year (March 2025)	60%	15%	R

TL26	95% of the approved project budget spent on the new Bergsig Sport Field by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	15%	20%	G2	[D144] Manager: Infrastructure Services: project is progressing well (September 2024)		40%	72%	B	[D144] Manager: Infrastructure Services: this project will be completed in March 2025 (December 2024)	[D144] Manager: Infrastructure Services: None (December 2024)	60%	98%	B	[D144] Manager: Infrastructure Services: done (March 2025)		60%	98%	B
TL27	Complete the Site G Development Planning Phase in Laingsburg by 30 June 2025	Development Planning Phase completed by 30 June 2025	0	0	N/A			0	0	N/A			0	0	N/A			0	0	N/A
TL28	95% of the approved project budget spent on Drilling and equipping of boreholes in Soutkloof by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	15%	30%	B	[D146] Manager: Infrastructure Services: procurement just completed (September 2024)		40%	60%	B	[D146] Manager: Infrastructure Services: the project is ahead of planning (December 2024)	[D146] Manager: Infrastructure Services: none (December 2024)	60%	75%	G2	[D146] Manager: Infrastructure Services: done (March 2025)		60%	75%	G2
TL29	95% of the approved project budget spent on Water Supply Infrastructure (Bulk Mains) within the Municipal area by 30 June 2025 [(Actual expenditure divided by the total approved project budget) x 100]	% of budget spent by 30 June 2025	15%	0%	R	[D147] Manager: Infrastructure Services: project removed from budget due to low allocation (September 2024)	[D147] Manager: Infrastructure Services: will be adjusted in adjustment budget process (September 2024)	40%	0%	R	[D147] Manager: Infrastructure Services: The project was in EIA and the funding reallocated to other projects (December 2024)	[D147] Manager: Infrastructure Services: Construction to be done in the new FY (December 2024)	60%	10%	R	[D147] Manager: Infrastructure Services: done (March 2025)	[D147] Manager: Infrastructure Services: project will be done in the new financial year (March 2025)	60%	10%	R

Summary of Results: Infrastructure Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	5
R	KPI Not Met	0% <= Actual/Target <= 74.999%	3
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	0
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	1
B	KPI Extremely Well Met	150.000% <= Actual/Target	2
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		11

Corporate Services

Internal Ref / Indicat or Code	KPI Name	Description of Unit of Measurement	Quarter ending September 2024					Quarter ending December 2024					Quarter ending March 2025					Overall Performance for Quarter ending September 2024 to Quarter ending March 2025		
			Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R	Performance Comment	Corrective Measures	Target	Actual	R
TL30	Limit the vacancy rate to less than 5% of budgeted posts by 30 June 2025 [(Number of posts filled/Total number of budgeted posts) x 100]	% vacancy rate of budgeted posts by 30 June 2025	0%	0%	N/A			5%	5%	G	[D148] Senior Manager: Finance and Administration: Vacant positions filled within the different departments as and when needed. (December 2024)		0%	0%	N/A			5%	5%	G
TL31	The percentage of the Municipality's personnel budget actually spent on implementing its workplace skills plan by 30 June 2025 [(Actual amount spent on training/total operational budget) x 100]	% of the Municipality's personnel budget on implementing its workplace skills plan by 30 June 2025	0%	0%	N/A			0%	0%	N/A			0%	0%	N/A			0%	0%	N/A
TL32	The number of people from employment equity target groups employed (to be appointed) by 30 June 2025 in the three highest levels of management in compliance with the equity plan	Number of people employed (to be appointed) by 30 June 2025	0	0	G			0	0	G			0	0	G			0	0	G
TL33	Create job opportunities through EPWP and LED projects by 30 June 2025	Number of job opportunities created by 30 June 2025	0	0	N/A			0	0	N/A			0	0	N/A			0	0	N/A
TL34	Develop and distribute at least two municipal newsletters by 30 June 2025	Number of municipal newsletters developed and distributed	0	0	N/A			1	1	G	[D152] Manager: Corporate Services: Send out during the month of December, next one in June (December 2024)		0	0	N/A			1	1	G
TL35	Review of the Leave Policy and submit to Council by 31 December 2024	Leave Policy reviewed and submitted to Council by 31 December 2024	0	0	N/A			1	0	R	[D153] Manager: Corporate Services: Leave Policy will be tabled to Council before 30 March 2025. (December 2024)	[D153] Manager: Corporate Services: Policy will be tabled to Council before March 2025. (December 2024)	0	0	N/A			1	0	R
TL36	Submit the Occupational Health and Safety Policy to Council by 31 December 2024	Occupational Health and Safety Policy submitted to Council by 31 December 2024	0	0	N/A			1	0	R	[D154] Manager: Corporate Services: To be tabled in March (December 2024)	[D154] Manager: Corporate Services: Completed to be tabled in March (December 2024)	0	0	N/A			1	0	R
TL37	Submit the Employee Assistance Programme (EAP) Policy by 31 December 2024	Employee Assistance Programme (EAP) submitted to Council by 31 December 2024	0	0	N/A			1	0	R	[D155] Manager: Corporate Services: Will be tabled in March (December 2024)	[D155] Manager: Corporate Services: March Tabling (December 2024)	0	0	N/A			1	0	R

Summary of Results: Corporate Services

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	2
R	KPI Not Met	0% <= Actual/Target <= 74.999%	3
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	0
G	KPI Met	Actual meets Target (Actual/Target = 100%)	3
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	0
B	KPI Extremely Well Met	150.000% <= Actual/Target	0
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		8

Overall Summary of Results

N/A	KPI Not Yet Applicable	KPIs with no targets or actuals in the selected period.	12
R	KPI Not Met	0% <= Actual/Target <= 74.999%	8
O	KPI Almost Met	75.000% <= Actual/Target <= 99.999%	1
G	KPI Met	Actual meets Target (Actual/Target = 100%)	7
G2	KPI Well Met	100.001% <= Actual/Target <= 149.999%	7
B	KPI Extremely Well Met	150.000% <= Actual/Target	2
N/A	KPI Did Not Occur	KPIs with a target which did not materialise	0
	Total KPIs:		37