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MUNISIPALITEIT - MUNICIPALITY - U MASIPALA WASE

BEAUFORT-WES - BEAUFORT-WEST - BHOBHOFOLO -----

KANTOOR VAN DIE UITVOERENDE BURGEMEESTER : OFFICE OF THE EXECUTIVE MAYOR

Verwysing
Reference 5/1/2/1
Isalathiso

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MEMORANDUM TO THE MUNICIPAL MANAGER

**MID-YEAR BUDGET AND PERFORMANCE REPORT (SECTION 72) AND SECTION 52(d)
AND SECTION 54 OF THE MFMA – 2nd QUARTER OF 2022/2023 FINANCIAL YEAR**

In terms of section 72(1)(b) of the MFMA the accounting officer must by 25 January each year submit a mid-year budget and performance assessment report to the Mayor, National and the relevant Provincial Treasury.

In terms of section 52(d) of the MFMA, the Mayor must within 30 days of the end of each quarter, submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality.

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

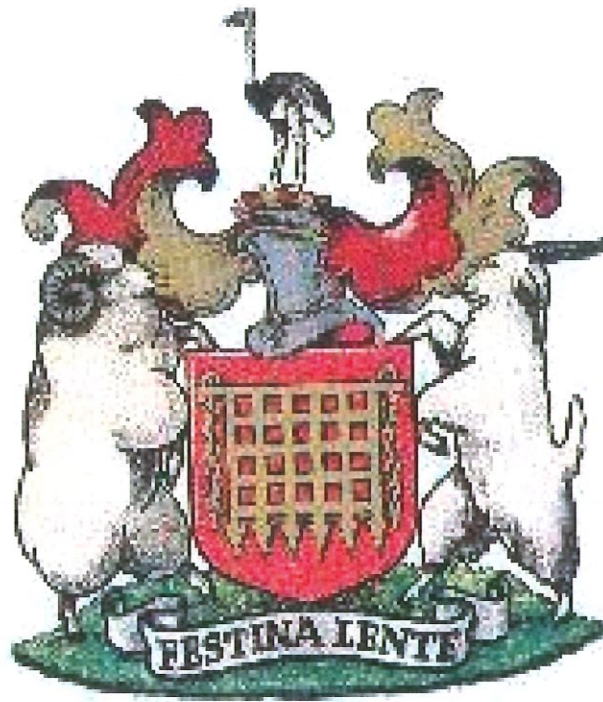
Kindly submit the combined section 72 and section 52 reports to the council by 31 January 2023.

TCJ. Prince

EXECUTIVE MAYOR

SIRKULASIE		OPDRAG

BEAUFORT WEST MUNICIPALITY



Mid-Year Budget & Performance Assessment for the period 1 July 2022 to 31 December 2022

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

TABLE OF CONTENTS	PAGE
Table of Contents	1
Legislative Requirements	2-4
PART 1-Mid-Year Budget and Performance Assessment	5
Section 1: Mayor's Report	5-14
Section 2: Resolutions	15
Section 3: Executive Summary	16-23
Section 4: In-Year Budget Tables	23-33
Part 2: Supporting Documentation	34
Section 5: Debtor's Analysis	34-35
Section 6: Creditor's Analysis	36
Section 7: Investment Portfolio Analysis	37
Section 8: Allocation and grants receipts and expenditure	38-41
Section 9: Councilor and board member allowances and employee benefits	42
Section 10: Material Variances	43-44
Section 11: Parent Municipality on performance	45
Section 12: Municipal Entity Summary	46
Section 13: Capital program performance	47-58
Section 14: Cost Containment	59
Section 15: Municipal Manager's Quality Certificate	60
Annexure A: Performance Report on SDBIP	

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**

Legislative Framework

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

The Municipal Finance Management Act-Number 56 of 2003

Section 72: Mid-Year Budget and Performance Assessment

- (1) The accounting officer of a municipality must by 25 January of each year—
 - (a) Assess the performance of the municipality during the first half of the financial year, taking into account—
 - (i) The monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) The municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
 - (iii) The past year's annual report, and progress on resolving problems identified in the annual report and
 - (iv) The performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
 - (b) Submit a report on such assessment to—
 - (i) The mayor of the municipality; (ii) The National Treasury; and
 - (iii) The relevant provincial treasury.
- (2) The statement referred to in section 71(1) for the sixth month of a financial year may be incorporated into the report referred to in subsection (10) of this section.
- (3) The accounting officer must, as part of the review—
 - (a) Make recommendations as to whether an adjustments budget is necessary; and
 - (b) Recommend revised projections for revenue and expenditure to the extent that this may be necessary.

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**

Section 54: Budgetary control and early identification of financial problems

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

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**

Local Government: Municipal Finance Management Act, 2003

Municipal Budget and Reporting Regulations

Format of a mid-year budget and performance assessment

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

Publication of mid-year budget and performance assessments

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

Submission of mid-year budget and performance assessments

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

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**

PART 1: MID- YEAR BUDGET AND PERFORMANCE ASSESSMENT

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

Section 1-Mayors Report

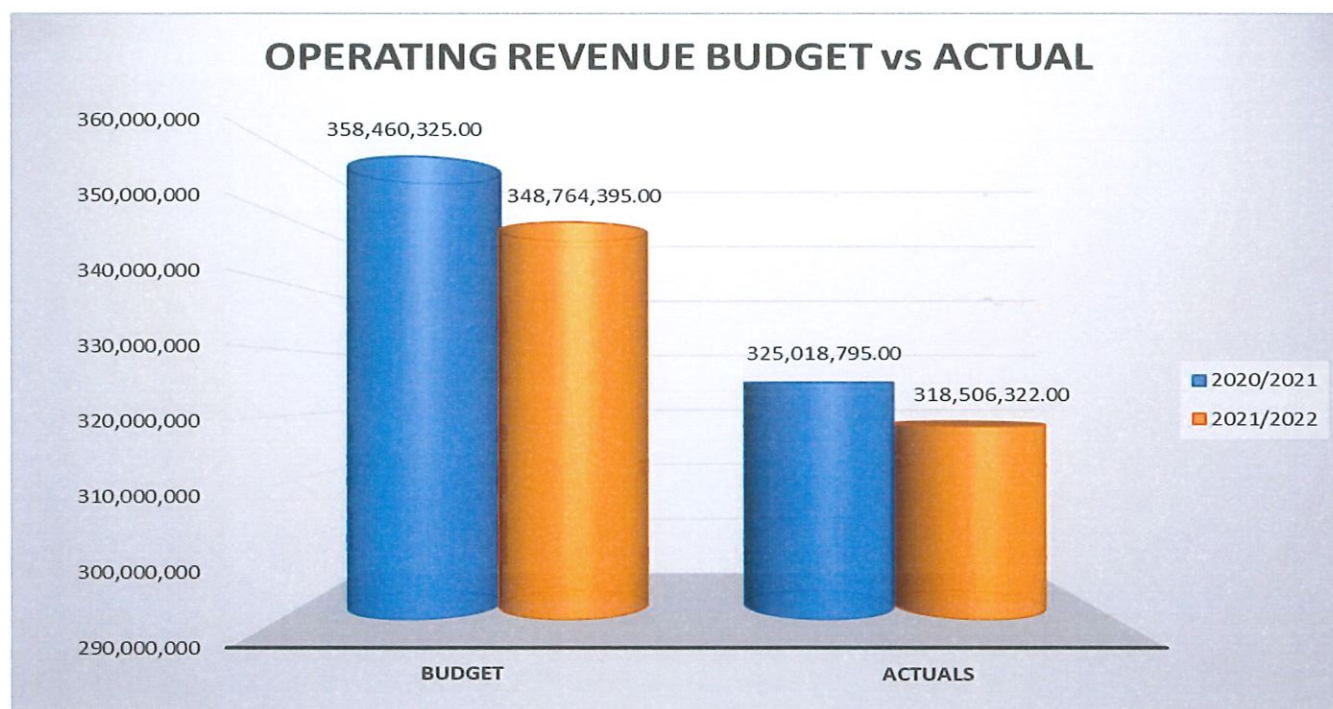
For the mid-year budget and performance assessment, the mayor's report must also provide _

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

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

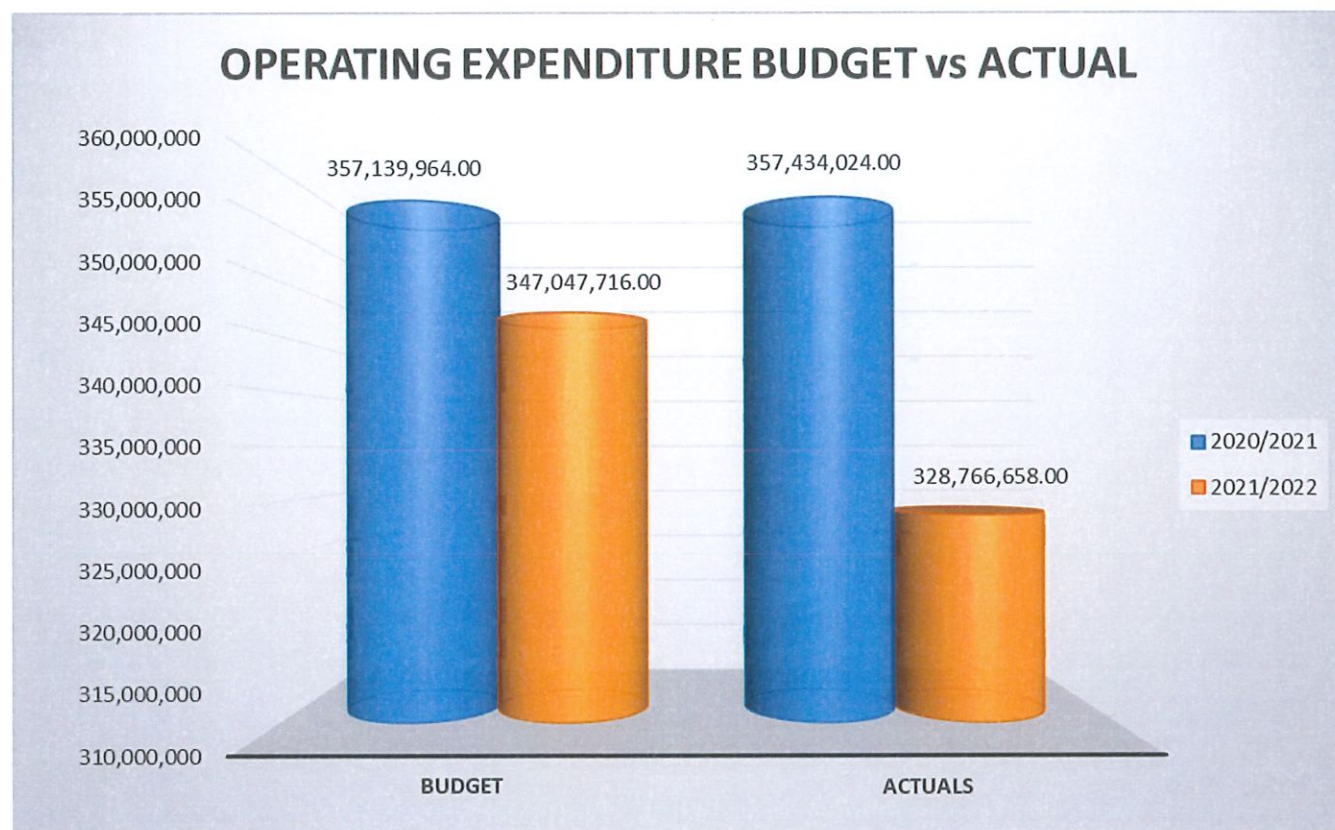
(a) Performance against Budgets

The following graph shows the Operating Revenue Budget versus Actuals for 2020/21 as well as the 2021/22 financial year. The Operating Income has decreased by R 6,512,473 from R 325,018,795 to R 318,506,322, mainly due a decrease in Government Grant and Subsidies, Interest earned on Exchange Transactions as well as Fines, Penalties and forfeits.



BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2022

The following graph shows the Operating Expenditure Budget versus Actuals for 2020/21 as well as the 2021/22 financial year. The Operating Expenditure has decreased by R 28,667,366 from R 357,434,024 to R 328,766,658, mainly due to the change in employee related costs, Contracted Services, Inventory Consumed and Provision for Debt Impairment.



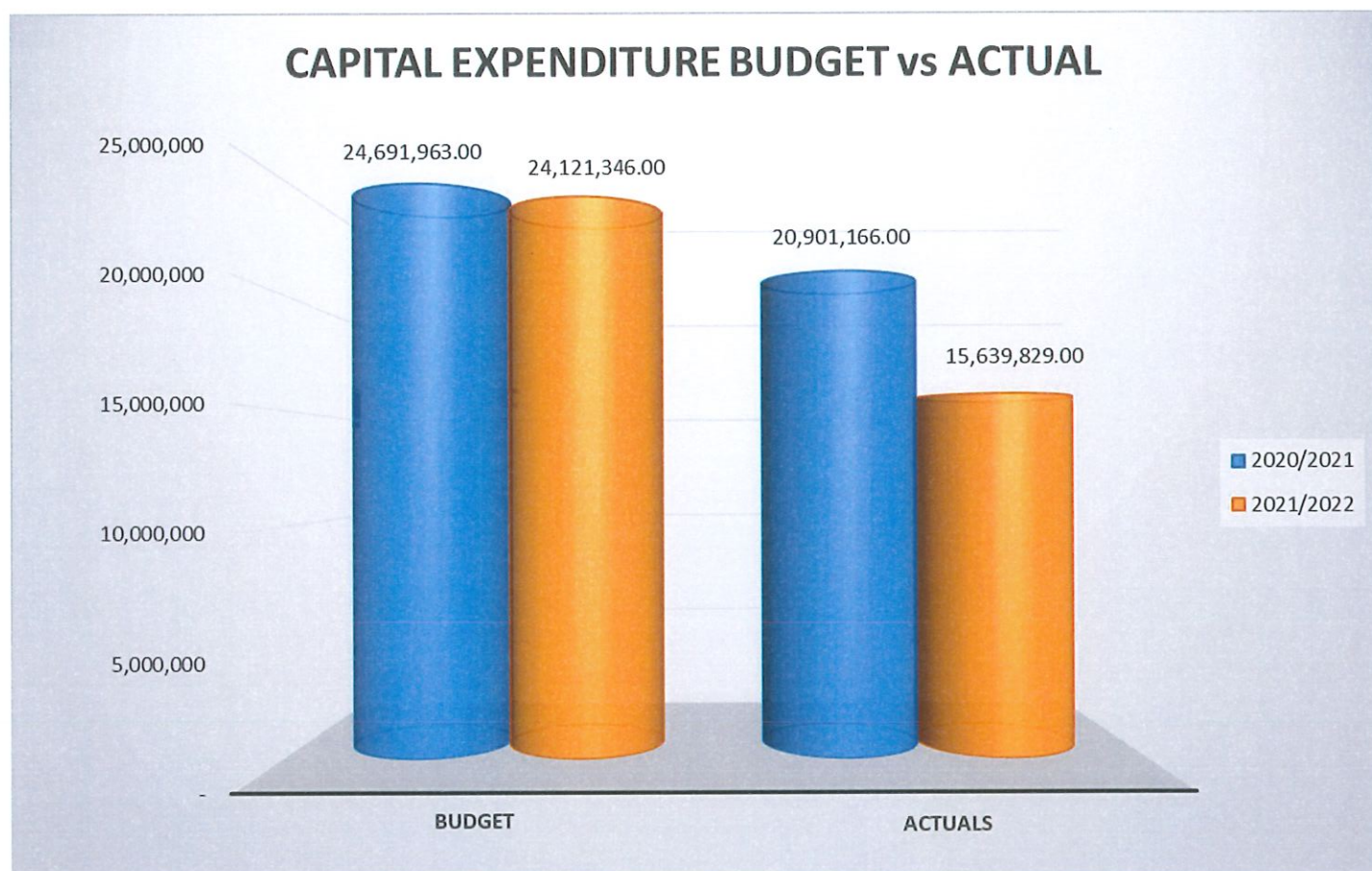
During the 2020/2021 financial year the municipality raised R 325,018,795 in operating revenue and spent R 357,434,024 that left the municipality with a deficit of R 32,415,229. In the 2021/22 financial year operating revenue was R 318,506,322 against operating expenditure of R 328,766,658 million, leaving the municipality with a deficit of R 10,260,336.

These graphs clearly indicate that the municipality has been spending more than it can collect hence it is the financial situation that it is in. Although during the 2021/22 financial year the municipality did not overspent its operating budget the actual revenue was lower than what was anticipated in the approved budget.

(b) Percentage of Capital Budget Spent

The following graph below shows the Capital Expenditure Budget versus Actuals for 2020/21 as well as the 2021/22 financial year. The capital budget decreased by R 540,617 from R 24,691,963 (2020/21) to R 24,121,346 (2021/22).

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**



During the 2020/2021 financial year the municipality spent R 20,901,166 million or 84.6% against the budget of R 24,691,963. In the 2021/22 financial year 64.8% or R 15,639,829 was spent against the budget of R 24,121,346. The main reason for the underperformance was due to the Municipal Infrastructure Grant (MIG) and Integrated National Electrification Grant (INEP) as well as the VAT implication.

1.1.2 Financial problems or risks facing the municipality

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

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

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

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**

Potential impact of the national and provincial adjustments budget

The national medium-term budget tabled in October 2022 had no impact on the original allocations made to the Beaufort West Municipality, hence the original allocation of R 135,278,000 will remain unchanged.

Minister Mireille Wenger tabled the 2022/23 Western Cape Adjustment Budget in the Western Cape Provincial Parliament on 24th of November 2022. On the 21st of December 2022 Provincial Gazette Extraordinary 8699 was issued by Provincial Treasury. The adjustments will impact the 2022/23 allocations of the Beaufort West Municipality as follows:

Provincial Department	Grant Name	2022/23 Main Allocation	Adjustments 24 Nov 2022	Adjustments 21 Dec 2022	2022/23 Adjusted Allocation	2023/24 Allocations	2024/25 Allocations
Provincial Treasury	Western Cape Financial Management Capacity Building Grant	-	100,000	-	100,000	-	-
Human Settlements	Human Settlements Development Grant (Beneficiaries)	850,000	-	-	-	2,932,000	-
Human Settlements	Municipal Accreditation and Capacity Building Grant	256,000	-	-	256,000	-	-
Transport and Public Works	Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure	50,000	-	-	50,000	50,000	50,000
Cultural Affairs and Sport	Library Service - Replacement Funding for most vulnerable B3 Municipalities	6,679,000	-	-	6,679,000	4,274,000	4,444,000
Local Government	Thusong Service Centres Grant (Sustainability: Operational Support Grant)	-	-	-	-	146,000	-
Local Government	Western Cape Municipal Interventions Grant	-	480,000	-	480,000	-	-
Local Government	Community Development Workers (CDW) Operational Support Grant	223,000	-	-	223,000	223,000	223,000
Total		8,058,000	- 270,000	-	7,788,000	7,625,000	4,717,000

The net impact is that the original allocation of R 8,058,000 will decrease by R 270,000 to R 7,788,000. The major reason for the decrease is the Human Settlements Development Grant (Beneficiaries).

The table below indicate the national and provincial rollovers that was approved and have to be repaid to national and provincial government:

National & Provincial Grants Approved		
	Grant	Amount
National	Integrated national electrification programme (municipal) grant	5,614,383.50
Provincial	Western Cape Financial Management Capacity Building Grant	250,000.00
Provincial	Local Government Public Employment Support Grant	1,035,733.95
Provincial	Community Development Workers (CDW) Operational Support Grant	164,984.46
		7,065,101.91

National & Provincial Grants to be Repaid		
	Grant	Amount
National	Municipal Infrastructure Grant	1,040,309.05
Provincial	Department of Cultural Affairs and Sport : Library Service: Replacement Funding	1,098,400.93
Provincial	Department of Local Government : Municipal Drought Relief Grant	28,118.15
		2,166,828.13

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

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**

1.1.3: Remedial Action taken on Audit Outcomes of Prior Year

Currently the audit for Beaufort West Local Municipality for 2021/2022 financial year is still in progress and the office of the Auditor General is anticipating to conclude the audit by the end of January 2023.

The municipality, during the 2021/2022 financial year put extensive effort in implementing the recommendations made by the Auditor General during the 2020/2021 audit process. The audit action plan to address the 2021/2022 findings are still in progress and will be workshopped with management and council after the audit is completed. The plan will then be implemented and monitored by the Internal Audit Unit of the Municipality.

The draft annual report of the 2021/22 financial year is covered in a separate report to Council. Any problems and/or corrective actions identified in the oversight by Council will be monitored and actioned for correction in the current financial year.

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**

1.1.4: Mid-Year Performance Assessment

Municipal adjustments budgets

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

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

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

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		–	47,808	–	3,173	26,719	23,904	2,815	12%	47,808
Service charges - electricity revenue		–	103,525	–	8,028	48,427	51,762	(3,335)	-6%	103,525
Service charges - water revenue		–	33,026	–	1,865	8,219	16,513	(8,294)	-50%	33,026
Service charges - sanitation revenue		–	22,082	–	1,723	11,539	11,041	498	5%	22,082
Service charges - refuse revenue		–	11,146	–	995	6,330	5,573	757	14%	11,146
Rental of facilities and equipment		–	1,671	–	99	615	836	(220)	-26%	1,671
Interest earned - external investments		–	385	–	200	664	193	472	245%	385
Interest earned - outstanding debtors		–	7,917	–	924	5,033	3,958	1,074	27%	7,917
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	49,523	–	794	2,831	24,761	(21,930)	-89%	49,523
Licences and permits		–	226	–	24	273	113	160	142%	226
Agency services		–	900	–	80	471	450	21	5%	900
Transfers and subsidies		–	89,312	–	28,543	62,169	44,656	17,513	39%	89,312
Other revenue		–	1,385	–	156	834	693	142	20%	1,385
Gains		–	–	–	–	27	–	27	#DIV/0!	–
Total Revenue (excluding capital transfers and contributions)		–	368,904	–	46,605	174,151	184,452	(10,301)	-6%	368,904
Expenditure By Type										
Employee related costs		–	126,374	–	15,744	66,366	63,187	3,179	5%	126,374
Remuneration of councillors		–	6,538	–	524	3,143	3,269	(126)	-4%	6,538
Debt impairment		–	55,261	–	1	44	27,631	(27,586)	-100%	55,261
Depreciation & asset impairment		–	24,986	–	–	–	12,493	(12,493)	-100%	24,986
Finance charges		–	901	–	1,157	3,537	450	3,087	686%	901
Bulk purchases - electricity		–	82,979	–	5,326	35,078	41,489	(6,411)	-15%	82,979
Inventory consumed		–	21,389	–	139	5,632	10,695	(5,063)	-47%	21,389
Contracted services		–	19,611	–	4,142	10,345	9,805	539	5%	19,611
Transfers and subsidies		–	550	–	–	229	275	(46)	-17%	550
Other expenditure		–	25,043	–	3,616	22,116	12,522	9,595	77%	25,043
Losses		–	–	–	–	28	–	28	#DIV/0!	–
Total Expenditure		–	363,631	–	30,649	146,520	181,816	(35,296)	-19%	363,631
Surplus/(Deficit)		–	5,273	–	15,956	27,632	2,636	24,996	0	5,273
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	54,024	–	2,844	8,939	27,012	(18,073)	(0)	54,024
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		–	59,297	–	18,800	36,571	29,648			59,297
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		–	59,297	–	18,800	36,571	29,648			59,297
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		–	59,297	–	18,800	36,571	29,648			59,297
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		–	59,297	–	18,800	36,571	29,648			59,297

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**

1.1.4.1 Revenue by source

Year-to-date revenue accrued was R 174,151 million or R 10,301 million below the year-to-date budget projections for December 2022. The major reasons for the variance are due to under performance of service charges electricity by 6% and water revenue by 50%, rental of facilities and equipment by 26% as well as on fines, penalties and forfeits by 89%, specifically traffic fines being the major contributor. It should however be noted that grants and subsidies are higher by 39% because of the second equitable share received in December 2022.

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

1.1.4.2 Operating expenditure by type

The total year-to-date expenditure at the end of December 2022 amounted to R 146,520 million. The total expenditure is 19% or R 35,296 million below year-to-date budget projections for December 2022. The major reason for the variance is due to the bulk electricity, debt impairment as well as depreciation and amortization. The expenditure for debt impairment and depreciation are accounted for at the end of the financial year and this is an area that the municipality needs to improve on. The other expenditure classes are below target due to the current financial position of the municipality.

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

1.1.4.3 Capital expenditure

The total capital budget for the 2022/2023 financial year amounts to R 50,828 million. The year-to-date expenditure for December 2022 amounts to R 7,773 million or 15% of the budgeted amount excluding VAT. Vat inclusive the total expenditure amounts to R 8,939 million.

The table below indicate from which funding source the expenditure of R 7,773 was financed.

Expenditure per funding source:	Budget	Expenditure YTD	% Spent
National Government			
Water Services Infrastructure Grant (WSIG)	24,729,565	2,873,130	12%
Municipal Infrastructure Grant (MIG)	12,682,913	479,765	4%
Integrated National Electrification Programme Grant - (INEP)	9,565,218	4,420,458	46%
Internally generated funds	3,850,300	-	0%
Total	50,827,996	7,773,353	15%

Capital expenditure is expected to increase as the year progress.

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

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**

1.1.4.4 Cash flows

The municipality started the financial year with a positive net cash position of R 2,948,668 and an investment balance of R13,437,213 million. These figures is provisional and will be finalized when the audit is completed. The net increase in cash for the month amounted to R 1,525 million. The cash and cash equivalents at the end of the month amounted to R 19,419 million.

Refer to Table C9 for more detail on cash flows.

1.1.4.5 High level SDBIP overall performance

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

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

The national medium-term budget tabled in October 2022 had no impact on the original allocations made to the Beaufort West Municipality, hence the original allocation of R 135,278,000 will remain unchanged.

Minister Mireille Wenger tabled the 2022/23 Western Cape Adjustment Budget in the Western Cape Provincial Parliament on 24th of November 2022. On the 21st of December 2022 Provincial Gazette Extraordinary 8699 was issued by Provincial Treasury. The adjustments will impact the 2022/23 allocations of the Beaufort West Municipality as follows:

Provincial Department	Grant Name	2022/23 Main Allocation	Adjustments 24 Nov 2022	Adjustments 21 Dec 2022	2022/23 Adjusted Allocation	2023/24 Allocations	2024/25 Allocations
Provincial Treasury	Western Cape Financial Management Capacity Building Grant	-	100,000	-	100,000	-	-
Human Settlements	Human Settlements Development Grant (Beneficiaries)	850,000	- 850,000	-	-	2,932,000	-
Human Settlements	Municipal Accreditation and Capacity Building Grant	256,000	-	-	256,000	-	-
Transport and Public Works	Financial Assistance to Municipalities for Maintenance and Contruction of Transport Infrastructure	50,000	-	-	50,000	50,000	50,000
Cultural Affairs and Sport	Library Service - Replacement Funding for most vulnerable B3 Municipalities	6,679,000	-	-	6,679,000	4,274,000	4,444,000
Local Government	Thusong Service Centres Grant (Sustainability: Operational Support Grant)	-	-	-	-	146,000	-
Local Government	Western Cape Municipal Interventions Grant	-	480,000	-	480,000	-	-
Local Government	Community Development Workers (CDW) Operational Support Grant	223,000	-	-	223,000	223,000	223,000
Total		8,058,000	- 270,000	-	7,788,000	7,625,000	4,717,000

The net impact is that the original allocation of R 8,058,000 will decrease by R 270,000 to R 7,788,000. The major reason for the decrease is the Human Settlements Development Grant (Beneficiaries).

The table below indicate the national and provincial 2020/2021 rollovers that was approved and have to be repaid to national and provincial government:

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**

National & Provincial Grants Approved		
	Grant	Amount
National	Integrated national electrification programme (municipal) grant	5,614,383.50
Provincial	Western Cape Financial Management Capacity Building Grant	250,000.00
Provincial	Local Government Public Employment Support Grant	1,035,733.95
Provincial	Community Development Workers (CDW) Operational Support Grant	164,984.46
		7,065,101.91

National & Provincial Grants to be Repaid		
	Grant	Amount
National	Municipal Infrastructure Grant	1,040,309.05
Provincial	Department of Cultural Affairs and Sport : Library Service: Replacement Funding	1,098,400.93
Provincial	Department of Local Government : Municipal Drought Relief Grant	28,118.15
		2,166,828.13

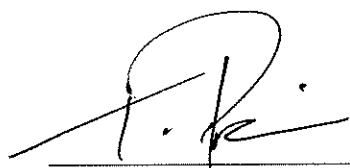
Both the revenue and expenditure budgets as well as the capital budget have to be adjusted to make provision for these approved rollovers and repayment of grants..

Provision will also be made for the R 109,393 Central Karoo District Municipality Grant that was unspent at the end of the 2021/22 financial year as well as an additional R 200,000 that was allocated to the Beaufort West Municipality towards the Municipality's Water Conservation and Demand Management Strategy.

1.1.4.7 Conclusion

The mid-year budget and performance assessment indicates that:

- a) An adjustments budget, IDP and SDBIP for 2022/23 will be prepared and this must be approved by Council by no later than 28 February 2023; and
- b) The revised SDBIP which forms the basis for the mid-year performance assessments must include adjustments necessitated by a review of the predetermined objectives and adjustments as a result of the adjustments budget, must be approved by Council.



**COUNCILLOR TCJ PRINCE
EXECUTIVE MAYOR**

DATE: 25.01.2023.

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**

Section 2 -Resolutions

Resolutions

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

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

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

MID-YEAR BUDGET AND PERFORMANCE REPORT

RECOMMENDATION:

That council take cognizance of the 2022/23 Mid-Year Budget and Performance Assessment as tabled in terms of Section 54 of the Municipal Finance Management Act

That a revised budget for 2022/23 be submitted to Council to accommodate all new allocations and any other adjustments to the budget, IDP as well as the Service Delivery Budget and Implementation Plan.

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

Section 3 -Executive Summary

Executive Summary

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

3.1 Introduction

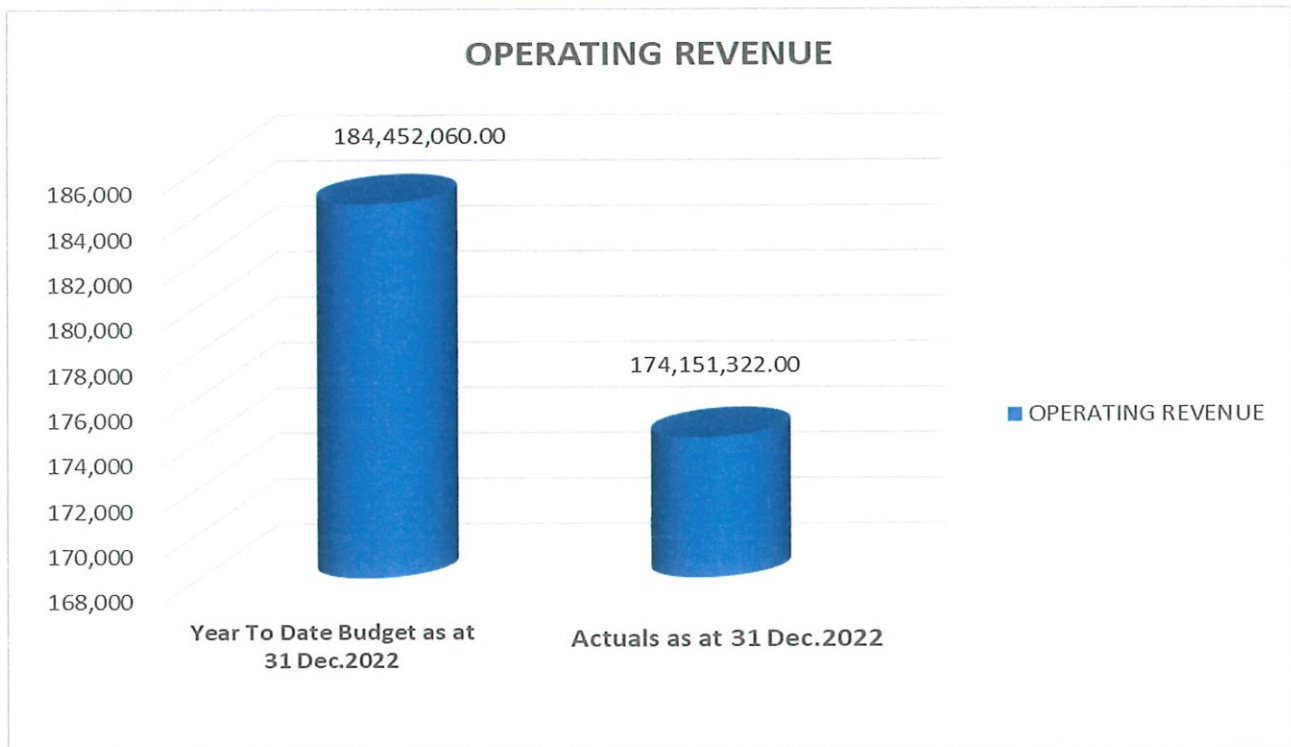
The Mid-Year Review has been prepared in terms of the Municipal Budget and Reporting Regulations (as per the prescribed formats)

3.2 Budget Overview

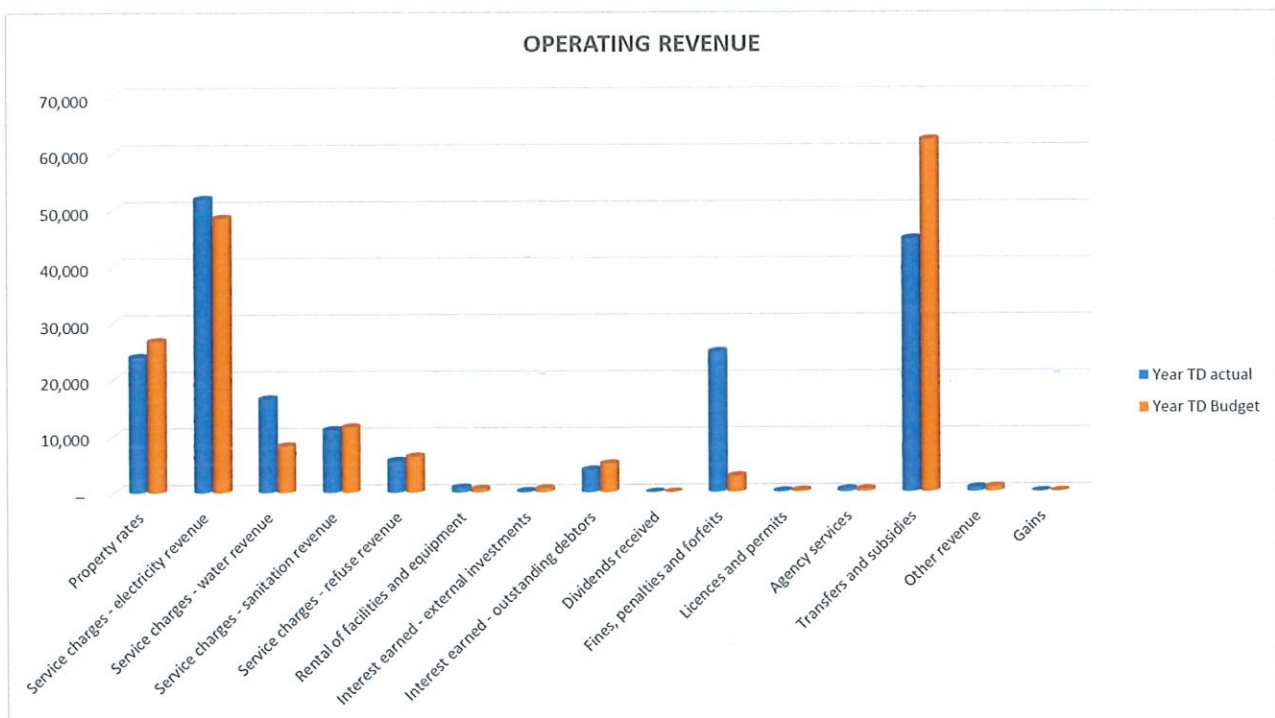
(a) Operating Revenue

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		–	47,808	–	3,173	26,719	23,904	2,815	12%	47,808
Service charges - electricity revenue		–	103,525	–	8,028	48,427	51,762	(3,335)	-6%	103,525
Service charges - water revenue		–	33,026	–	1,865	8,219	16,513	(8,294)	-50%	33,026
Service charges - sanitation revenue		–	22,082	–	1,723	11,539	11,041	498	5%	22,082
Service charges - refuse revenue		–	11,146	–	995	6,330	5,573	757	14%	11,146
Rental of facilities and equipment		–	1,671	–	99	615	836	(220)	-26%	1,671
Interest earned - external investments		–	385	–	200	664	193	472	245%	385
Interest earned - outstanding debtors		–	7,917	–	924	5,033	3,958	1,074	27%	7,917
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	49,523	–	794	2,831	24,761	(21,930)	-89%	49,523
Licences and permits		–	226	–	24	273	113	160	142%	226
Agency services		–	900	–	80	471	450	21	5%	900
Transfers and subsidies		–	89,312	–	28,543	62,169	44,656	17,513	39%	89,312
Other revenue		–	1,385	–	156	834	693	142	20%	1,385
Gains		–	–	–	–	27	–	27	#DIV/0!	–
Total Revenue (excluding capital transfers and contributions)		–	368,904	–	46,605	174,151	184,452	(10,301)	-6%	368,904

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**



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



**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**

Year-to-date revenue accrued were R 174,151 million or R 10,301 million below the year-to-date budget projections for December 2022. The major reasons for the variance are due to under performance of service charges electricity, service charges water and rental of facilities and equipment as well as on fines, penalties and forfeits, specifically traffic fines being the major contributor.

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

The underperformance of the water revenue is due to low water supply effected by loadshedding, dysfunctional/faulty water meters as well as less installed water meters in demarcated areas hence the 50% decline in revenue.

Low collection of fines, penalties and forfeits, specifically traffic fines due to outstanding court action and the fact that are still in the process of appointing a new service provider to assist with the collection of traffic fine income.

The transfers and subsidies are above by 39% because of the second equitable share tranche received in December 2022, hence the variance of R 17,513 million.

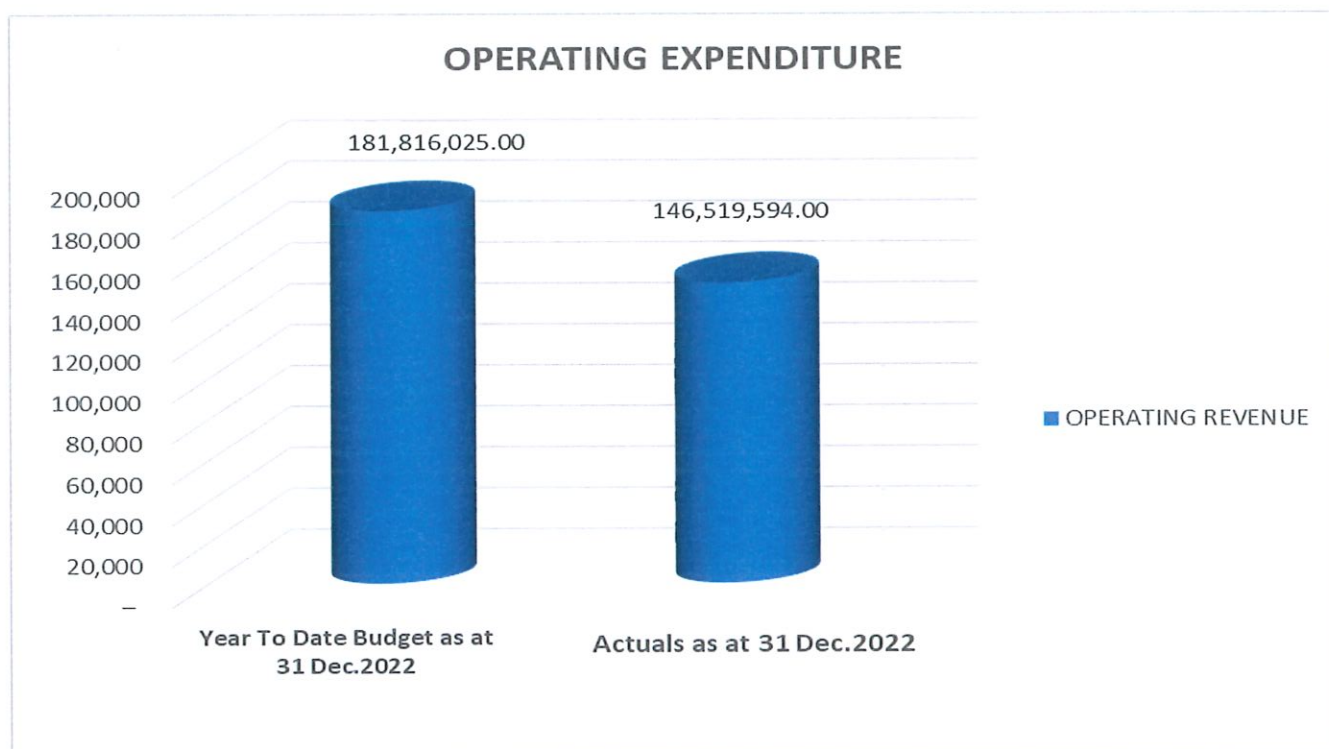
Interest earned on external investments, outstanding debtors and licences and permits has outperformed at the end of December 2022 and will have to be adjusted upwards.

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

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

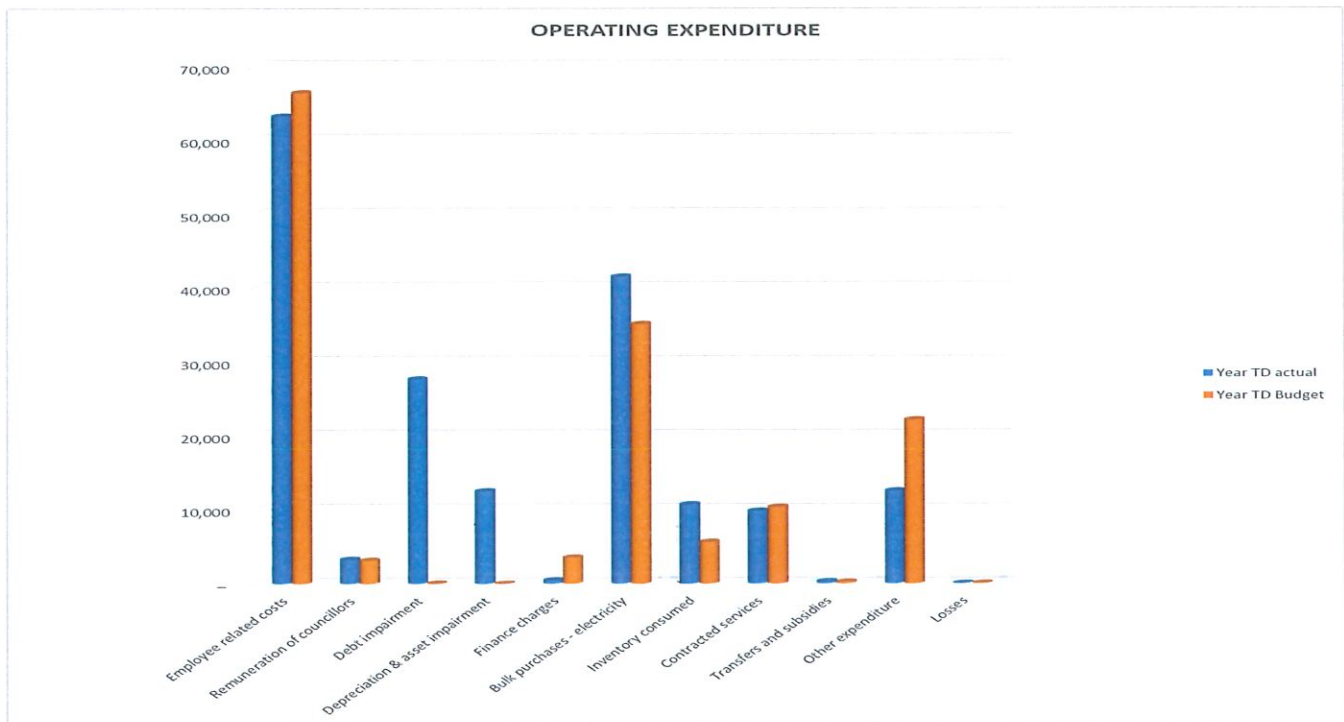
(b) Operating Expenditure

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									%	
Expenditure By Type										
Employee related costs		-	126,374	-	15,744	66,366	63,187	3,179	5%	126,374
Remuneration of councillors		-	6,538	-	524	3,143	3,269	(126)	-4%	6,538
Debt impairment		-	55,261	-	1	44	27,631	(27,586)	-100%	55,261
Depreciation & asset impairment		-	24,986	-	-	-	12,493	(12,493)	-100%	24,986
Finance charges		-	901	-	1,157	3,537	450	3,087	686%	901
Bulk purchases - electricity		-	82,979	-	5,326	35,078	41,489	(6,411)	-15%	82,979
Inventory consumed		-	21,389	-	139	5,632	10,695	(5,063)	-47%	21,389
Contracted services		-	19,611	-	4,142	10,345	9,805	539	5%	19,611
Transfers and subsidies		-	550	-	-	229	275	(46)	-17%	550
Other expenditure		-	25,043	-	3,616	22,116	12,522	9,595	77%	25,043
Losses		-	-	-	-	28	-	28	#DIV/0!	-
Total Expenditure		-	363,631	-	30,649	146,520	181,816	(35,296)	-19%	363,631



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

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**



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

The year-to-date expenditure at the end of December 2022 amounted to R 146,520 million. The total expenditure is 19% or R 35,296 million below year-to-date budget projections for December 2022. The major reason for the variance is due to the bulk electricity, debt impairment as well as depreciation and amortization. The expenditure for debt impairment and depreciation are accounted for at the end of the financial year and this is an area that the municipality needs to improve on.

Finance charges are 686% or R 3,087 million above than the budgeted amount. This is due to interest charged on the Eskom arrear account and other creditors not being paid on time. This is however regarded as fruitless and wasteful expenditure that the municipality is struggling to avoid due to its cash flow constraints.

Inventory consumed have underperformed by 47% because the municipality does not have cash to honour its commitments of financial obligations.

Although contracted services were 5% higher than the year-to-date budget, items within this expenditure class will be adjusted to ensure the municipality stay within the originally approved amount of R 19,611 million.

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

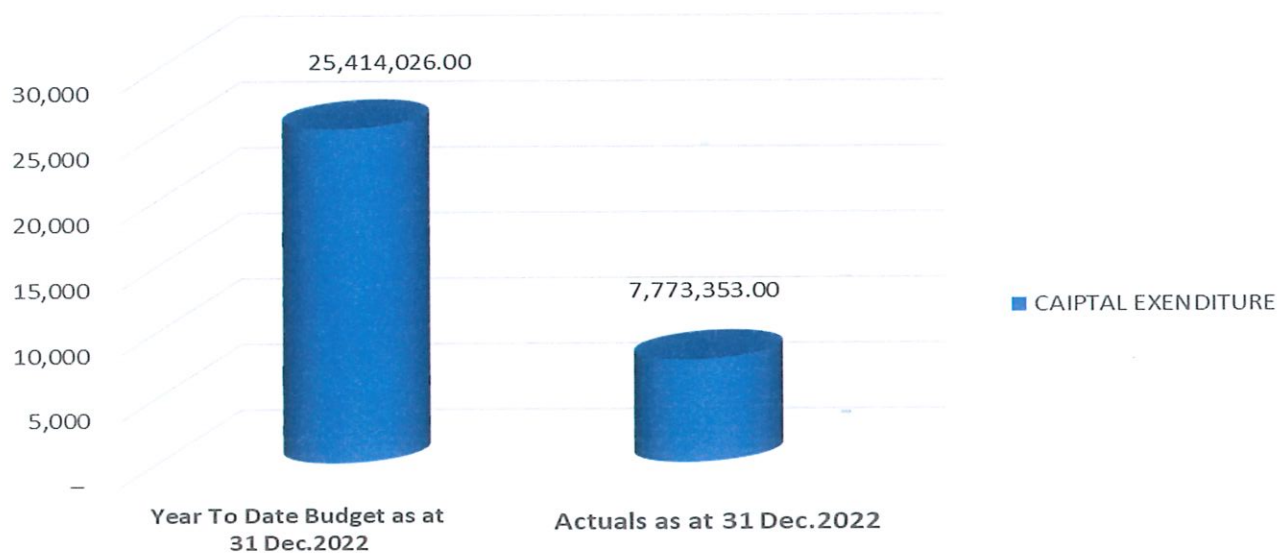
BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

(c) Capital Expenditure

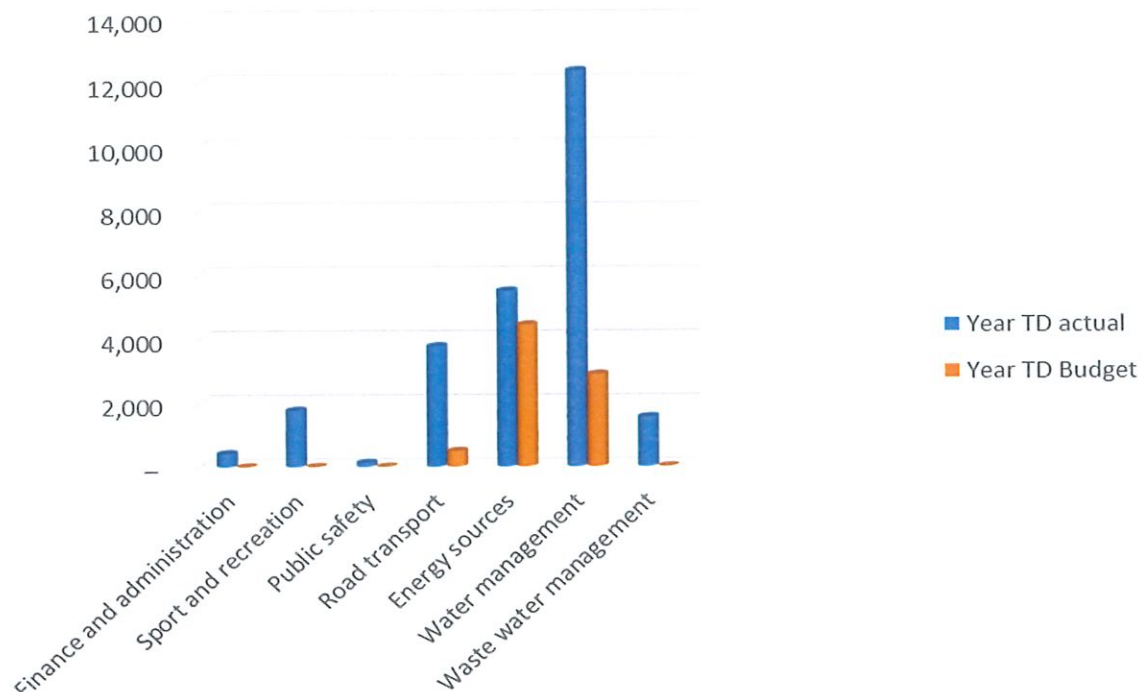
WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	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		21,216	32,022	–	2,051	6,283	16,011	(9,728)	-61%	32,022
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		–	–	–	–	–	–	–	–	–
Vote 4 - DIRECTORATE: CORPORATE SERVICES		5	701	–	–	–	351	(351)	-100%	701
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		–	–	–	–	–	–	–	–	–
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		5,362	3,512	–	–	–	1,756	(1,756)	-100%	3,512
		–	–	–	–	–	–	–	–	–
Total Capital Multi-year expenditure	4,7	26,584	36,235	–	2,051	6,283	18,118	(11,834)	-65%	36,235
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		1,214	14,243	–	422	1,490	7,122	(5,631)	-79%	14,243
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		–	–	–	–	–	–	–	–	–
Vote 4 - DIRECTORATE: CORPORATE SERVICES		25	–	–	–	–	–	–	–	–
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		–	122	–	–	–	61	(61)	-100%	122
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		–	228	–	–	–	114	(114)	-100%	228
		–	–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	1,239	14,593	–	422	1,490	7,296	(5,806)	-80%	14,593
Total Capital Expenditure		27,823	50,828	–	2,473	7,773	25,414	(17,641)	-69%	50,828
Capital Expenditure - Functional Classification										
Governance and administration		5	823	–	–	–	412	(412)	-100%	823
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		5	823	–	–	–	412	(412)	-100%	823
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		5,387	3,740	–	–	–	1,870	(1,870)	-100%	3,740
Community and social services		4,965	–	–	–	–	–	–	–	–
Sport and recreation		422	3,512	–	–	–	1,756	(1,756)	-100%	3,512
Public safety		–	228	–	–	–	114	(114)	-100%	228
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		13,192	7,501	–	480	480	3,751	(3,271)	-87%	7,501
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		13,192	7,501	–	480	480	3,751	(3,271)	-87%	7,501
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		9,238	38,764	–	1,993	7,294	19,382	(12,088)	-62%	38,764
Energy sources		5,358	10,961	–	1,249	4,420	5,480	(1,060)	-19%	10,961
Water management		3,879	24,730	–	744	2,873	12,365	(9,492)	-77%	24,730
Waste water management		–	3,073	–	–	–	1,537	(1,537)	-100%	3,073
Waste management		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	3	27,823	50,828	–	2,473	7,773	25,414	(17,641)	-69%	50,828
Funded by:										
National Government		24,874	46,978	–	2,473	7,773	23,489	(15,716)	-67%	46,978
Provincial Government		25	–	–	–	–	–	–	–	–
District Municipality		1,214	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–
Transfers recognised - capital		26,112	46,978	–	2,473	7,773	23,489	(15,716)	-67%	46,978
Borrowing	6	–	–	–	–	–	–	–	–	–
Internally generated funds		1,710	3,850	–	–	–	1,925	(1,925)	-100%	3,850
Total Capital Funding		27,823	50,828	–	2,473	7,773	25,414	(17,641)	-69%	50,828

BEAUFORT WEST MUNICIPALITY MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT DECEMBER 2022

CAPITAL EXPENDITURE



CAPITAL EXPENDITURE



**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**

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

The total capital budget for the 2022/2023 financial year amounts to R 50,828 million. The year-to-date expenditure for December 2022 amounts to R 7,773 million or 15% of the budgeted amount excluding VAT. Vat inclusive the total expenditure amounts to R 8,939 million.

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

Section 4-In Year Budget Tables

4.1 Monthly Budget Statement

In year-budget statement

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

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

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

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

4.1.1 Table C1:s71 Monthly Budget Statement Summary

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - Mid-Year Assessment									
Description	2021/22	Budget Year 2022/23							
	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	—	47,808	—	3,173	26,719	23,904	2,815	12%	47,808
Service charges	—	169,778	—	12,611	74,515	84,889	(10,374)	-12%	169,778
Investment revenue	—	385	—	200	664	193	472	245%	385
Transfers and subsidies	—	89,312	—	28,543	62,169	44,856	17,513	39%	89,312
Other own revenue	—	61,621	—	2,078	10,083	30,811	(20,727)	-67%	61,621
Total Revenue (excluding capital transfers and contributions)	—	368,904	—	46,605	174,151	184,452	(10,301)	-6%	368,904
Employee costs	—	126,374	—	15,744	66,366	63,187	3,179	5%	126,374
Remuneration of Councillors	—	6,538	—	524	3,143	3,269	(126)	-4%	6,538
Depreciation & asset impairment	—	24,986	—	—	—	12,493	(12,493)	-100%	24,986
Finance charges	—	901	—	1,157	3,537	450	3,087	686%	901
Inventory consumed and bulk purchases	—	104,368	—	5,465	40,710	52,184	(11,474)	-22%	104,368
Transfers and subsidies	—	550	—	—	229	275	(46)	-17%	550
Other expenditure	—	99,915	—	7,759	32,534	49,958	(17,424)	-35%	99,915
Total Expenditure	—	363,631	—	30,649	146,520	181,816	(35,296)	-19%	363,631
Surplus/(Deficit)	—	5,273	—	15,956	27,632	2,636	24,996	948%	5,273
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	—	54,024	—	2,844	8,939	27,012	(18,073)	-67%	54,024
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	—	59,297	—	18,800	36,571	29,648	6,923	23%	59,297
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	—	59,297	—	18,800	36,571	29,648	6,923	23%	59,297
Capital expenditure & funds sources									
Capital expenditure	—	50,828	—	2,473	7,773	25,414	(17,641)	-69%	50,828
Capital transfers recognised	—	46,978	—	2,473	7,773	23,489	(15,716)	-67%	46,978
Borrowing	—	—	—	—	—	—	—	—	—
Internally generated funds	—	3,850	—	—	—	1,925	(1,925)	-100%	3,850
Total sources of capital funds	—	50,828	—	2,473	7,773	25,414	(17,641)	-69%	50,828
Financial position									
Total current assets	—	91,475	—	—	44,349	—	—	—	91,475
Total non current assets	—	577,652	—	—	4,662	—	—	—	577,652
Total current liabilities	—	140,794	—	—	12,671	—	—	—	140,794
Total non current liabilities	—	43,766	—	—	—	—	—	—	43,766
Community wealth/Equity	—	543,864	—	—	36,340	—	—	—	543,864
Cash flows									
Net cash from (used) operating	—	67,083	—	3,898	19,423	33,541	14,118	42%	67,083
Net cash from (used) investing	—	(58,452)	—	(2,384)	(93)	(29,226)	(29,133)	100%	(58,452)
Net cash from (used) financing	—	(540)	—	10	89	(2,304)	(2,393)	104%	(758)
Cash/cash equivalents at the month/year end	—	3,090	—	—	19,419	(2,989)	(22,408)	750%	7,873
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	19,377	4,519	4,523	4,380	8,061	8,410	3,203	153,129	205,601
Creditors Age Analysis									
Total Creditors	783	8,519	5,434	1,969	1,627	665	36,923	72,294	128,213

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

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

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

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

WC053 Beaufort West - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - Mid-Year Assessment										
Description	Ref	2021/22	Budget Year 2022/23							
		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>		77,528			6,705	37,895	38,764	(1,069)	-3%	77,528
Executive and council		11,625			36	70	5,813	(5,743)	-99%	11,625
Finance and administration		65,902			6,669	37,625	32,951	4,674	14%	65,902
Internal audit										
<i>Community and public safety</i>		62,430			2,027	7,736	31,215	(23,479)	-75%	62,430
Community and social services		8,055			1,003	4,046	4,028	18	0%	8,055
Sport and recreation		3,188			29	68	1,594	(1,525)	-96%	3,188
Public safety		50,081			878	3,361	25,040	(21,679)	-87%	50,081
Housing		1,106			118	250	553	(293)	-53%	1,106
Health										
<i>Economic and environmental services</i>		9,380			633	1,033	4,690	(3,658)	-78%	9,380
Planning and development		1,331			81	481	665	(185)	-28%	1,331
Road transport		8,049			552	552	4,025	(3,473)	-86%	8,049
Environmental protection										
<i>Trading services</i>		273,591			40,083	136,627	136,795	(168)	0%	273,591
Energy sources		127,381			9,512	53,754	63,690	(9,936)	-19%	127,381
Water management		81,510			27,430	62,727	40,755	21,972	54%	81,510
Waste water management		40,696			1,980	12,928	20,348	(7,420)	-36%	40,696
Waste management		24,005			1,161	7,218	12,002	(4,784)	-40%	24,005
<i>Other</i>	4									
Total Revenue - Functional	2	422,928			49,449	183,091	211,464	(28,374)	-13%	422,928
Expenditure - Functional										
<i>Governance and administration</i>		87,650			11,340	52,780	43,825	8,955	20%	87,650
Executive and council		14,238			2,030	15,164	7,119	8,045	113%	14,238
Finance and administration		71,724			9,183	37,096	35,862	1,234	3%	71,724
Internal audit		1,688			127	520	844	(324)	-38%	1,688
<i>Community and public safety</i>		70,307			5,008	19,702	35,154	(15,451)	-44%	70,307
Community and social services		11,183			1,449	5,125	5,591	(466)	-8%	11,183
Sport and recreation		7,981			951	3,655	3,991	(335)	-8%	7,981
Public safety		47,791			2,395	10,033	23,896	(13,863)	-58%	47,791
Housing		3,352			213	889	1,676	(788)	-47%	3,352
Health										
<i>Economic and environmental services</i>		28,207			2,291	10,473	14,104	(3,631)	-26%	28,207
Planning and development		8,780			799	4,164	4,390	(226)	-5%	8,780
Road transport		19,427			1,492	6,309	9,714	(3,405)	-35%	19,427
Environmental protection										
<i>Trading services</i>		177,466			12,010	63,564	88,733	(25,169)	-28%	177,466
Energy sources		104,960			6,824	42,645	52,480	(9,835)	-19%	104,960
Water management		34,083			2,792	11,423	17,041	(5,619)	-33%	34,083
Waste water management		19,845			1,286	4,149	9,923	(5,774)	-58%	19,845
Waste management		18,579			1,108	5,347	9,289	(3,942)	-42%	18,579
<i>Other</i>										
Total Expenditure - Functional	3	363,631			30,649	146,520	181,816	(35,296)	-19%	363,631
Surplus/ (Deficit) for the year		59,297			18,800	36,571	29,648	6,923	23%	59,297

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

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

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

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

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

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Mid-Year Assessment										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		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		8,108	8,401	-	33	63	4,200	(4,138)	-98.5%	8,401
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		158,432	259,777	-	39,555	130,441	129,889	553	0.4%	259,777
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		28,269	10,571	-	1,064	3,965	5,285	(1,321)	-25.0%	10,571
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		92,495	54,570	-	6,596	37,515	27,285	10,230	37.5%	54,570
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		32,272	89,610	-	2,201	11,107	44,805	(33,698)	-75.2%	89,610
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	319,577	422,928	-	49,449	183,091	211,464	(28,374)	-13.4%	422,928
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		12,255	7,481	-	1,340	13,079	3,741	9,339	249.6%	7,481
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		148,335	195,683	-	14,463	71,132	97,841	(26,710)	-27.3%	195,683
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		31,839	36,301	-	3,888	18,262	18,151	111	0.6%	36,301
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		59,183	39,911	-	5,956	21,105	19,956	1,149	5.8%	39,911
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		82,586	84,254	-	5,003	22,941	42,127	(19,186)	-45.5%	84,254
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	334,199	363,631	-	30,649	146,520	181,816	(35,296)	-19.4%	363,631
Surplus/ (Deficit) for the year	2	(14,622)	59,297	-	18,800	36,571	29,648	6,923	23.4%	59,297

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

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

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

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - Mid-Year Assessment										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		–	47,808	–	3,173	26,719	23,904	2,815	12%	47,808
Service charges - electricity revenue		–	103,525	–	8,028	48,427	51,762	(3,335)	-6%	103,525
Service charges - water revenue		–	33,026	–	1,865	8,219	16,513	(8,294)	-50%	33,026
Service charges - sanitation revenue		–	22,082	–	1,723	11,539	11,041	498	5%	22,082
Service charges - refuse revenue		–	11,146	–	995	6,330	5,573	757	14%	11,146
Rental of facilities and equipment		–	1,671	–	99	615	836	(220)	-26%	1,671
Interest earned - external investments		–	385	–	200	664	193	472	245%	385
Interest earned - outstanding debtors		–	7,917	–	924	5,033	3,958	1,074	27%	7,917
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	49,523	–	794	2,831	24,761	(21,930)	-89%	49,523
Licences and permits		–	226	–	24	273	113	160	142%	226
Agency services		–	900	–	80	471	450	21	5%	900
Transfers and subsidies		–	89,312	–	28,543	62,169	44,656	17,513	39%	89,312
Other revenue		–	1,385	–	156	834	693	142	20%	1,385
Gains		–	–	–	–	27	–	27	#DIV/0!	–
Total Revenue (excluding capital transfers and contributions)		–	368,904	–	46,605	174,151	184,452	(10,301)	-6%	368,904
Expenditure By Type										
Employee related costs		–	126,374	–	15,744	66,366	63,187	3,179	5%	126,374
Remuneration of councillors		–	6,538	–	524	3,143	3,269	(126)	-4%	6,538
Debt impairment		–	55,261	–	1	44	27,631	(27,586)	-100%	55,261
Depreciation & asset impairment		–	24,986	–	–	–	12,493	(12,493)	-100%	24,986
Finance charges		–	901	–	1,157	3,537	450	3,087	686%	901
Bulk purchases - electricity		–	82,979	–	5,326	35,078	41,489	(6,411)	-15%	82,979
Inventory consumed		–	21,389	–	139	5,632	10,695	(5,063)	-47%	21,389
Contracted services		–	19,611	–	4,142	10,345	9,805	539	5%	19,611
Transfers and subsidies		–	550	–	–	229	275	(46)	-17%	550
Other expenditure		–	25,043	–	3,616	22,116	12,522	9,595	77%	25,043
Losses		–	–	–	–	28	–	28	#DIV/0!	–
Total Expenditure		–	363,631	–	30,649	146,520	181,816	(35,296)	-19%	363,631
Surplus/(Deficit)		–	5,273	–	15,956	27,632	2,636	24,996	0	5,273
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	54,024	–	2,844	8,939	27,012	(18,073)	(0)	54,024
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		–	59,297	–	18,800	36,571	29,648			59,297
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		–	59,297	–	18,800	36,571	29,648			59,297
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		–	59,297	–	18,800	36,571	29,648			59,297
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		–	59,297	–	18,800	36,571	29,648			59,297

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**

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

Year-to-date revenue accrued was R 174,151 million or R 10,301 million below the year-to-date budget projections for December 2022. The major reasons for the variance are due to under performance of service charges electricity by 6% and water revenue by 50%, rental of facilities and equipment by 26% was well as on fines, penalties and forfeits by 89%, specifically traffic fines being the major contributor. It should however be noted that grants and subsidies are higher by 39% because of the second equitable share received in December 2022.

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

The annual budget is approved for 'Expenditure by Type'

The total year-to-date expenditure at the end of December 2022 amounted to R 146,520 million. The total expenditure is 19% or R 35,296 million below year-to-date budget projections for December 2022. The major reason for the variance is due to the bulk electricity, debt impairment as well as depreciation and amortization. The expenditure for debt impairment and depreciation are accounted for at the end of the financial year and this is an area that the municipality needs to improve on. The other expenditure classes are below target due to the current financial position of the municipality.

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

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

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

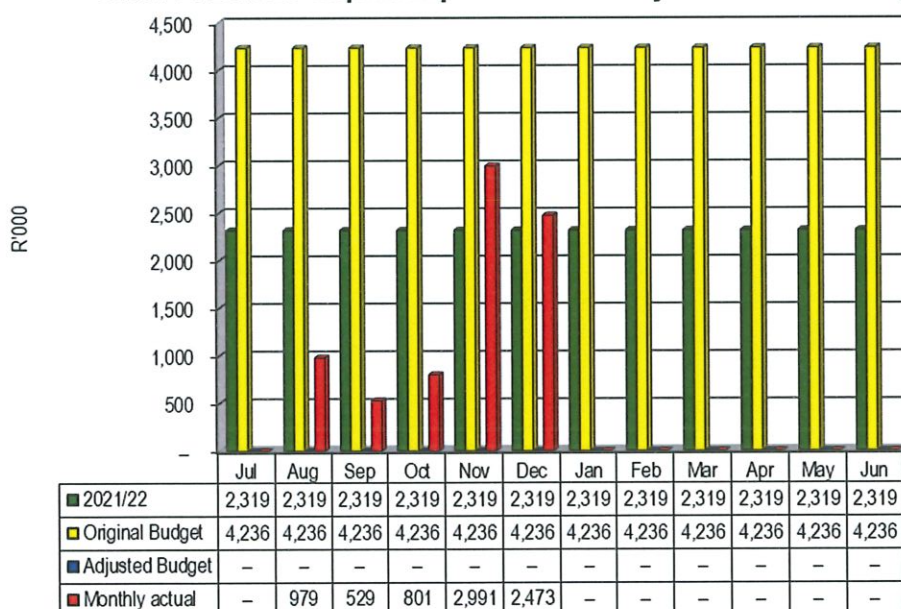
WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - Mid-Year Assessment										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	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		–	32,022	–	2,051	6,283	16,011	(9,728)	-61%	32,022
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		–	–	–	–	–	–	–	–	–
Vote 4 - DIRECTORATE: CORPORATE SERVICES		–	701	–	–	–	351	(351)	-100%	701
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		–	–	–	–	–	–	–	–	–
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		–	3,512	–	–	–	1,756	(1,756)	-100%	3,512
		–	–	–	–	–	–	–	–	–
Total Capital Multi-year expenditure	4,7	–	36,235	–	2,051	6,283	18,118	(11,834)	-65%	36,235
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–	–	–
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		–	14,243	–	422	1,490	7,122	(5,631)	-79%	14,243
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		–	–	–	–	–	–	–	–	–
Vote 4 - DIRECTORATE: CORPORATE SERVICES		–	–	–	–	–	–	–	–	–
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		–	122	–	–	–	61	(61)	-100%	122
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		–	228	–	–	–	114	(114)	-100%	228
		–	–	–	–	–	–	–	–	–
Total Capital single-year expenditure	4	–	14,593	–	422	1,490	7,296	(5,806)	-80%	14,593
Total Capital Expenditure		–	50,828	–	2,473	7,773	25,414	(17,641)	-69%	50,828
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		–	823	–	–	–	412	(412)	-100%	823
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		–	823	–	–	–	412	(412)	-100%	823
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	3,740	–	–	–	1,870	(1,870)	-100%	3,740
Community and social services		–	–	–	–	–	–	–	–	–
Sport and recreation		–	3,512	–	–	–	1,756	(1,756)	-100%	3,512
Public safety		–	228	–	–	–	114	(114)	-100%	228
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	7,501	–	480	480	3,751	(3,271)	-87%	7,501
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		–	7,501	–	480	480	3,751	(3,271)	-87%	7,501
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	38,764	–	1,993	7,294	19,382	(12,088)	-62%	38,764
Energy sources		–	10,961	–	1,249	4,420	5,480	(1,060)	-19%	10,961
Water management		–	24,730	–	744	2,873	12,365	(9,492)	-77%	24,730
Waste water management		–	3,073	–	–	–	1,537	(1,537)	-100%	3,073
Waste management		–	–	–	–	–	–	–	–	–
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional Classification	3	–	50,828	–	2,473	7,773	25,414	(17,641)	-69%	50,828
Funded by:										
National Government		–	46,978	–	2,473	7,773	23,489	(15,716)	-67%	46,978
Provincial Government		–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–
Transfers recognised - capital		–	46,978	–	2,473	7,773	23,489	(15,716)	-67%	46,978
Borrowing	6	–	–	–	–	–	–	–	–	–
Internally generated funds		–	3,850	–	–	–	1,925	(1,925)	-100%	3,850
Total Capital Funding		–	50,828	–	2,473	7,773	25,414	(17,641)	-69%	50,828

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

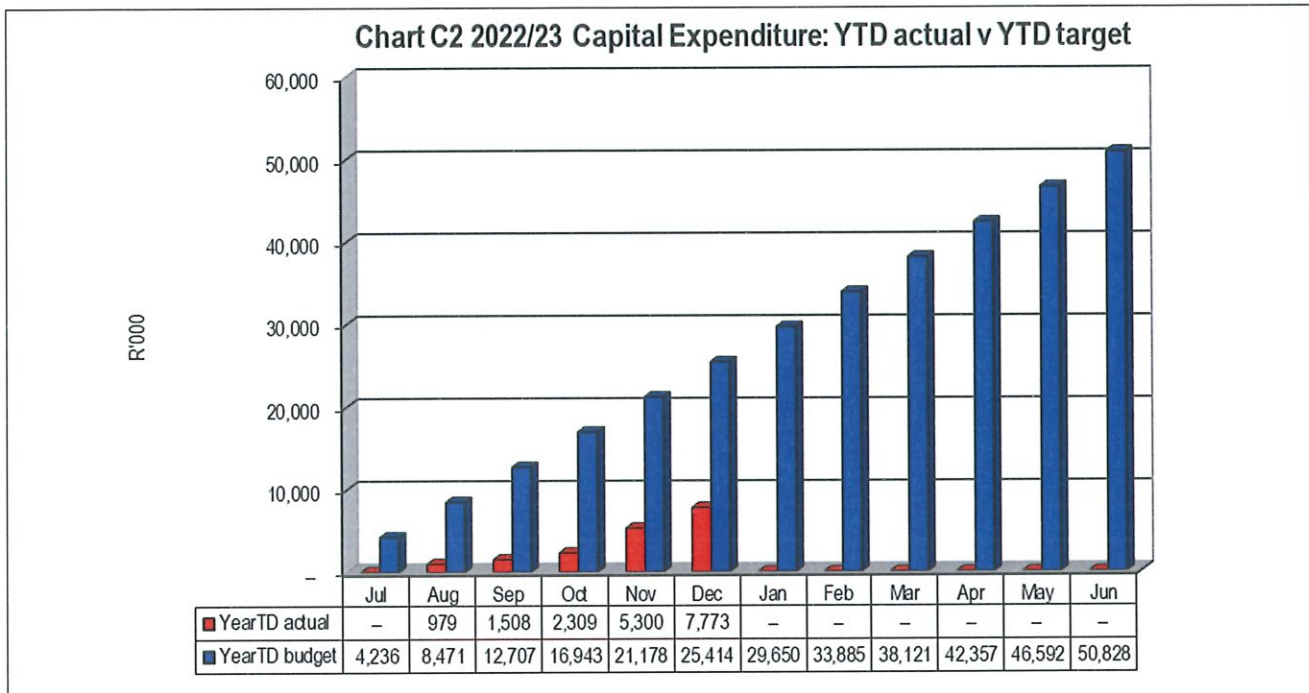
Table C5 consists of three distinct sections:

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

Chart C1 2022/23 Capital Expenditure Monthly Trend: actual v target



**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**



BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

4.1.6: Table C6: Monthly Budget Statement-Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - Mid-Year Assessment						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		–	3,090	–	8,388	3,090
Call investment deposits		–	530	–	13,479	530
Consumer debtors		–	21,597	–	18,190	21,597
Other debtors		–	61,039	–	4,937	61,039
Current portion of long-term receivables		–	1,830	–	–	1,830
Inventory		–	3,389	–	(644)	3,389
Total current assets		–	91,475	–	44,349	91,475
Non current assets						
Long-term receivables		–	2,460	–	–	2,460
Investments		–	–	–	(3,145)	–
Investment property		–	6,213	–	–	6,213
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	563,555	–	7,807	563,555
Biological		–	–	–	–	–
Intangible		–	199	–	–	199
Other non-current assets		–	5,225	–	–	5,225
Total non current assets		–	577,652	–	4,662	577,652
TOTAL ASSETS		–	669,127	–	49,011	669,127
LIABILITIES						
Current liabilities						
Bank overdraft		–	40,455	–	–	40,455
Borrowing		–	515	–	(326)	515
Consumer deposits		–	3,850	–	84	3,850
Trade and other payables		–	79,389	–	12,913	79,389
Provisions		–	16,586	–	–	16,586
Total current liabilities		–	140,794	–	12,671	140,794
Non current liabilities						
Borrowing		–	1,818	–	–	1,818
Provisions		–	41,948	–	–	41,948
Total non current liabilities		–	43,766	–	–	43,766
TOTAL LIABILITIES		–	184,560	–	12,671	184,560
NET ASSETS	2	–	484,567	–	36,340	484,567
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	539,760	–	36,340	539,760
Reserves		–	4,104	–	–	4,104
TOTAL COMMUNITY WEALTH/EQUITY	2	–	543,864	–	36,340	543,864

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

4.1.7 Table C7: Monthly Budget Statement -Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - Mid-Year Assessment										
Description	Ref	2021/22	Budget Year 2022/23							
		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		–	40,379	–	2,169	17,669	20,190	(2,521)	-12%	40,379
Service charges		–	149,742	–	9,939	64,478	74,871	(10,393)	-14%	149,742
Other revenue		–	27,328	–	881	5,465	13,664	(8,199)	-60%	27,328
Transfers and Subsidies - Operational		–	89,312	–	26,010	63,507	44,656	18,852	42%	89,312
Transfers and Subsidies - Capital		–	54,024	–	–	17,651	27,012	(9,361)	-35%	54,024
Interest		–	6,882	–	21	189	3,441	(3,252)	-95%	6,882
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(299,134)	–	(33,915)	(145,234)	(149,567)	(4,333)	3%	(299,134)
Finance charges		–	(901)	–	(1,162)	(4,073)	(450)	3,623	-805%	(901)
Transfers and Grants		–	(550)	–	(46)	(229)	(275)	(46)	17%	(550)
NET CASH FROM/(USED) OPERATING ACTIVITIES		–	67,083	–	3,898	19,423	33,541	14,118	42%	67,083
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	0	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	(0)	–	–	7,348	–	7,348	#DIV/0!	–
Payments										
Capital assets		–	(58,452)	–	(2,384)	(7,441)	(29,226)	(21,785)	75%	(58,452)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	(58,452)	–	(2,384)	(93)	(29,226)	(29,133)	100%	(58,452)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	218	–	10	89	(1,925)	2,014	-105%	218
Payments										
Repayment of borrowing		–	(758)	–	–	–	(379)	(379)	100%	(758)
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	(540)	–	10	89	(2,304)	(2,393)	104%	(540)
NET INCREASE/ (DECREASE) IN CASH HELD		–	8,090	–	1,525	19,419	2,011			8,090
Cash/cash equivalents at beginning:		–	(5,000)	–		–	(5,000)			(5,000)
Cash/cash equivalents at month/year end:		–	3,090	–		19,419	(2,989)			3,090

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**

PART 2-SUPPORTING DOCUMENTATION Section

Section 5- Debtor's Analysis

Debtors Analysis

The debtors' analysis must contain-

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

5.1 Supporting Table SC3: Debtors Age Analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - Mid-Year Assessment											
Description	NT Code	Budget Year 2022/23									Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	
R thousands											
Debtors Age Analysis By Income Source											
Trade and Other Receivables from Exchange Transactions - Water	1200	4,121	1,084	1,232	1,059	1,000	2,342	818	22,977	34,633	28,197
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,104	333	350	404	270	197	215	2,809	9,683	3,896
Receivables from Non-exchange Transactions - Property Rates	1400	4,426	1,200	1,127	1,101	4,183	4,506	692	32,756	49,991	43,238
Receivables from Exchange Transactions - Waste Water Management	1500	3,485	1,093	1,059	1,020	1,597	776	771	32,184	41,985	36,348
Receivables from Exchange Transactions - Waste Management	1600	2,063	688	674	655	900	481	478	19,506	25,446	22,021
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	1	1	1	1	1	1	51	62	55
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	1,228	1,228	1,228
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	175	119	79	139	109	106	227	41,618	42,573	42,200
Total By Income Source	2000	19,377	4,519	4,523	4,380	8,061	8,410	3,203	153,129	205,601	177,182
2021/22 - totals only		0	0	0	0	0	0	0	0	-	-
Debtors Age Analysis By Customer Group											
Organs of State	2200	1,939	525	541	592	809	4,095	264	16,118	24,883	21,878
Commercial	2300	3,530	380	381	482	3,466	662	331	15,454	24,685	20,395
Households	2400	13,908	3,613	3,601	3,306	3,785	3,653	2,608	121,557	156,032	134,910
Other	2500	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	19,377	4,519	4,523	4,380	8,061	8,410	3,203	153,129	205,601	177,182

Debtors Age Analysis

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

The FRP implementation (s139) intervention plan has given guidance in debt management and weekly meetings have been scheduled to ensure the debtors analysis is reduced and management through the robust debt collection.

The value reflected on the Financial Position will not reconcile to the Debtor's Age Analysis shown on Supporting Table SC3. The Financial Position includes the total annual billing to date and some debtors classification which do

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**

not form part of the consumer debtors. Whereas the age analysis includes those consumer amounts which have become due and not the future amounts which will only fall due in coming months for consumers who have chosen to pay their rates and fixed charges by 30 September annually or monthly an installment basis.

Chart C3 Aged Consumer Debtors Analysis

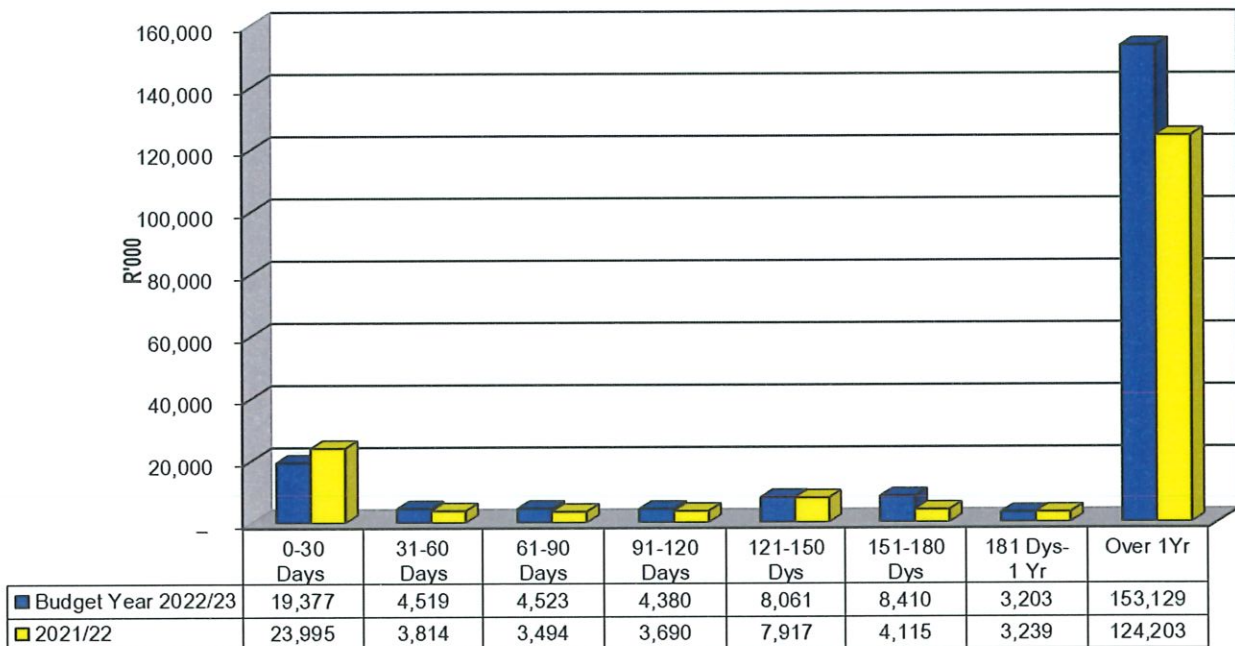
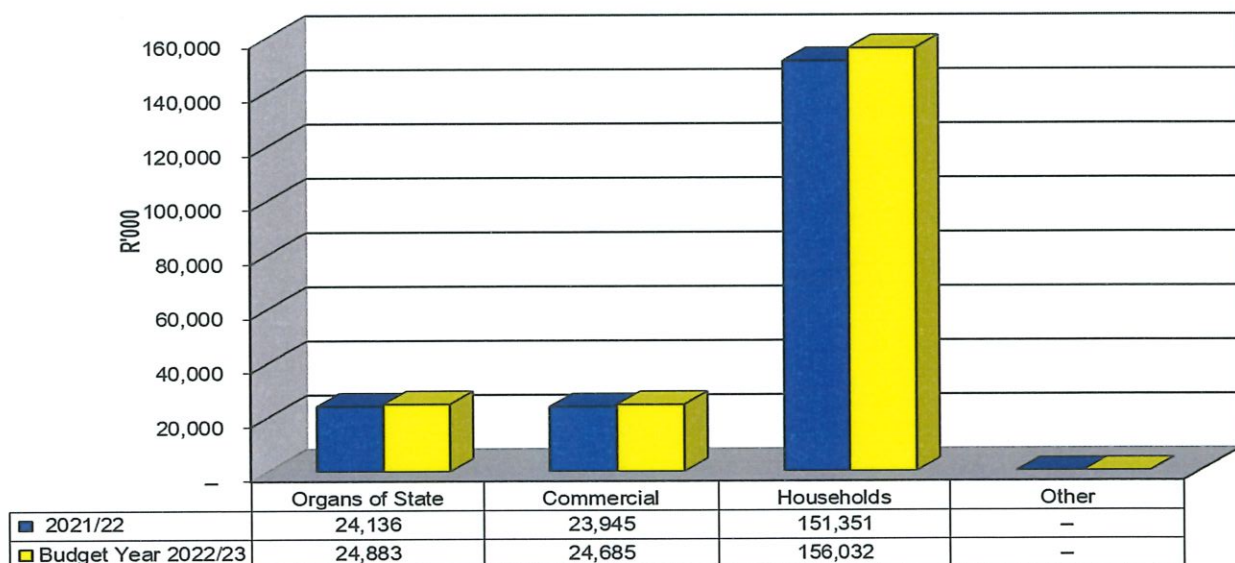


Chart C4 Consumer Debtors (total by Debtor Customer Category)



BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

Section 6 - Creditor's Analysis

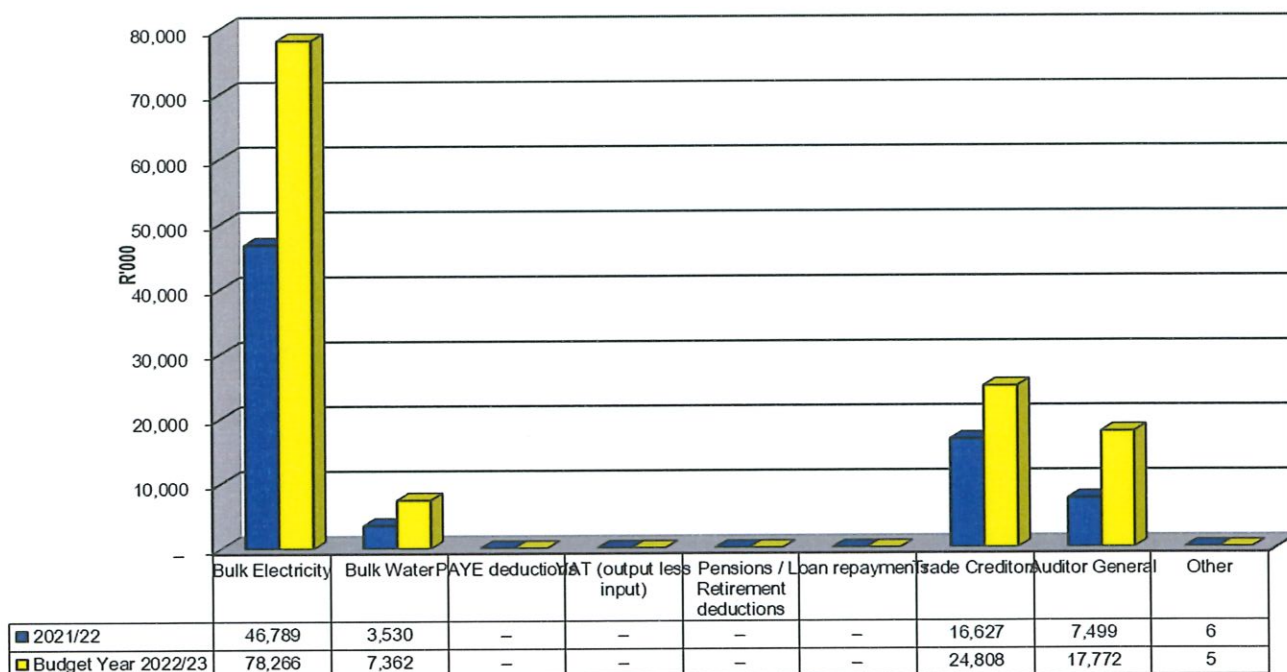
Creditor's Analysis

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

6.1 Supporting Table SC4: Creditor's Aged Analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment										
Description	NT Code	Budget Year 2022/23								
		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	1	6,438	–	–	–	–	22,908	48,919	78,266
Bulk Water	0200	–	38	2,481	86	3	3	2,795	1,956	7,362
PAYE deductions	0300	–	–	–	–	–	–	–	–	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	780	2,043	1,222	113	1,172	662	7,106	11,711	24,808
Auditor General	0800	–	–	1,732	1,770	451	–	4,114	9,706	17,772
Other	0900	2	–	–	–	–	–	–	3	5
Total By Customer Type	1000	783	8,519	5,434	1,969	1,627	665	36,923	72,294	128,213

Chart C5 Aged Creditors Analysis



**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**

Section 7- Investment Portfolio Analysis

Investment Portfolio Analysis

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

7.1 Supporting Table SC5: Investment Portfolio Analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - Mid-Year Assessment						
Investments by maturity Name of institution & investment ID	Ref	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands						
Municipality						
Investec		1,135	18	-	-	1,153
Standard Bank		12,675	215	(3,691)	8,486	17,685
ABSA		-	-	-	-	-
Nedbank		4,958	140	-	-	5,098
		-				-
Municipality sub-total		18,768	374	(3,691)	8,486	23,936
Entities						
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	18,768	374	(3,691)	8,486	23,936

The table below indicate the movement in the investments of the municipality from the 1st of July 2022 to 31 December 2022.

Investment Opening Balance - 1 July 2022	13,437,214.16
Investment Top Up (July - December 2022)	40,971,814.54
Investment Withdrawals (July - December 2022)	- 31,113,347.45
Interest Capitalised (July - December 2022)	640,859.25
Investment Closing Balance - 31 December 2022	23,936,540.50

At the end of December 2022 all conditional grants were cash backed.

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

Section 8- Allocation and grant receipts and expenditure

Allocation and grant receipts and expenditure

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

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

8.1 Supporting Table SC6 -Grants receipts

WC053 Beaufort West - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Mid-Year Assessment									
Description	Ref	2021/22	Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	Full Year Forecast
R thousands								%	
RECEIPTS:	1,2								
Operating Transfers and Grants									
National Government:		–	81,254	–	26,009	58,575	40,627	17,948	44.2%
Equitable Share		–	77,265	–	25,497	55,630	38,633	16,998	44.0%
Municipal Infrastructure Grant		–	768	–	–	64	384	(320)	-83.3%
Local Government Financial Management Grant		–	2,085	–	–	2,085	1,043	1,043	100.0%
Expanded Public Works Programme Integrated Grant		–	1,136	–	512	796	568	228	40.1%
Provincial Government:		–	8,058	–	–	4,931	4,029	902	22.4%
Human Settlements Development Grant (Beneficiaries)		–	850	–	–	–	425	(425)	-100.0%
Municipal Accreditation and Capacity Building Grant		–	256	–	–	256	128	128	100.0%
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		–	50	–	–	–	25	(25)	-100.0%
Library Service - Replacement Funding for most vulnerable B3 Municipalities	4	–	6,679	–	–	4,452	3,340	1,113	33.3%
Community Development Workers (CDW) Operational Support Grant		–	223	–	–	223	112	112	100.0%
District Municipality:		–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	–	89,312	–	26,009	63,506	44,656	18,850	42.2%
Capital Transfers and Grants									
National Government:		–	54,024	–	–	17,651	27,012	(9,361)	-34.7%
Municipal Infrastructure Grant		–	14,585	–	–	1,220	7,293	(6,073)	-83.3%
Integrated National Electrification Programme Grant		–	11,000	–	–	11,000	5,500	5,500	100.0%
Water Services Infrastructure Grant		–	28,439	–	–	5,431	14,220	(8,789)	-61.8%
Provincial Government:		–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	–	54,024	–	–	17,651	27,012	(9,361)	-34.7%
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	143,336	–	26,009	81,157	71,668	9,489	13.2%

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**

During the month of December 2021, the municipality received a total of R 23,944 million in transfers and subsidies. The following grants were received from National Treasury, the 2nd Equitable Share tranche of R 22,862,000 from National Treasury as well as the 3rd MIG payment of R 1,082,000 in line with National Treasury's payment schedule.

An amount of R 346 thousand was withheld by National Treasury due to underspending on MIG, INEP and EPWP in the 2020/21 financial year.

During December 2022 the municipality received a total of R 26,009 in transfers and grants from national government. These transfers related to the 2nd equitable share allocation amounting to R 25,497,000 and the second EPWP allocation of R 512,000.

At the end of the second quarter (December 2022) the municipality did not received two MIG grant payments amounting in total to R 9,434,000. The second transfer was due on the 23rd of September 2022 amounting to R 4,803,000 and the 3rd transfer was due on the 9th of December 2022 amounting to R 4,631,000. The Department of Cooperative Governance issued a letter of intention to withhold the these MIG allocations due to poor performance on the expenditure.

All other grant transfers were received in line with National Treasury's payment schedule.

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

8.2 Supporting Table SC7 (1)-Grants expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Mid-Year Assessment										
Description	Ref	2021/22	Budget Year 2022/23							
		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:		–	81,254	–	27,015	57,800	40,627	17,173	42.3%	81,254
Equitable Share		–	77,265	–	25,497	55,630	38,633	16,998	44.0%	77,265
Municipal Infrastructure Grant		–	768	–	71	383	384	(1)	-0.2%	768
Local Government Financial Management Grant		–	2,085	–	1,431	1,692	1,043	649	62.3%	2,085
Expanded Public Works Programme Integrated Grant		–	1,136	–	15	96	568	(472)	-83.2%	1,136
								–		
Provincial Government:		–	8,058	–	916	3,453	4,029	(576)	-14.3%	8,058
Human Settlements Development Grant (Beneficiaries)		–	850	–	–	–	425	(425)	-100.0%	850
Municipal Accreditation and Capacity Building Grant		–	256	–	20	120	128	(8)	-6.2%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		–	50	–	–	–	25	(25)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities		–	6,679	–	896	3,255	3,340	(85)	-2.5%	6,679
Community Development Workers (CDW) Operational Support Grant		–	223	–	–	78	112	(34)	-30.1%	223
								–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
								–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
								–		
Total operating expenditure of Transfers and Grants:		–	89,312	–	27,931	61,253	44,656	16,597	37.2%	89,312
Capital expenditure of Transfers and Grants										
National Government:		–	54,024	–	2,844	8,939	27,012	(18,073)	-66.9%	54,024
Municipal Infrastructure Grant		–	14,585	–	552	552	7,293	(6,741)	-92.4%	14,585
Integrated National Electrification Programme Grant		–	11,000	–	1,437	5,084	5,500	(416)	-7.6%	11,000
Water Services Infrastructure Grant		–	28,439	–	855	3,304	14,220	(10,915)	-76.8%	28,439
								–		
Provincial Government:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
								–		
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
								–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
								–		
Total capital expenditure of Transfers and Grants		–	54,024	–	2,844	8,939	27,012	(18,073)	-66.9%	54,024
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	143,336	–	30,775	70,193	71,668	(1,475)	-2.1%	143,336

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

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

8.3 Supporting Table SC7 (2)-Grants expenditure

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Mid-Year Assessment						
Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Other transfers and grants [insert description]					-	
Provincial Government:		-	-	-	-	
Western Cape Financial Management Capacity Building Grant					-	
Local Government Public Employment Support Grant					-	
Community Development Workers (CDW) Operational Support Grant					-	
Other transfers and grants [insert description]					-	
District Municipality:		-	-	-	-	
Central Karoo District Municipality					-	
Other grant providers:		-	-	-	-	
[insert description]					-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Integrated National Electrification Programme Grant					-	
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
[insert description]					-	
District Municipality:		-	-	-	-	
[insert description]					-	
Other grant providers:		-	-	-	-	
[insert description]					-	
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		-	-	-	-	

The table below indicate that R 7,065,101.91 will be taken up in the adjustments budget of February 2023, relating 2021/22 National and Provincial grants that was approved during the roll-over application process.

2021/22 National and Provincial Approved Roll-overs		
	Grant	Amount
National	Integrated national electrification programme (municipal) grant	5,614,383.50
Provincial	Western Cape Financial Management Capacity Building Grant	250,000.00
Provincial	Local Government Public Employment Support Grant	1,035,733.95
Provincial	Community Development Workers (CDW) Operational Support Grant	164,984.46
		7,065,101.91

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

Section 9- Councillor and board member allowances and employee benefits

Expenditure on councillor and board members allowances and employee benefits

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

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

WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Mid-Year Assessment										
Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
		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		–	5,666	–	442	2,684	2,833	(149)	-5%	5,666
Pension and UIF Contributions		–	130	–	23	103	65	38	58%	130
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	142	–	11	68	71	(3)	-4%	142
Cellphone Allowance		–	552	–	44	265	276	(11)	-4%	552
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	49	–	4	23	24	(1)	-4%	49
Sub Total - Councillors		–	6,538	–	524	3,143	3,269	(126)	-4%	6,538
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4,740	–	309	2,319	2,370	(51)	-2%	4,740
Pension and UIF Contributions		–	533	–	31	189	267	(78)	-29%	533
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	150	150	–	150	#DIV/0!	–
Motor Vehicle Allowance		–	246	–	6	36	123	(87)	-71%	246
Cellphone Allowance		–	90	–	11	48	45	3	8%	90
Housing Allowances		–	7	–	–	–	4	(4)	-100%	7
Other benefits and allowances		–	387	–	76	472	193	279	144%	387
Payments in lieu of leave		–	–	–	12	174	–	174	#DIV/0!	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		–	6,003	–	594	3,387	3,001	386	13%	6,003
Other Municipal Staff										
Basic Salaries and Wages		–	91,778	–	6,834	42,951	45,889	(2,938)	-6%	91,778
Pension and UIF Contributions		–	15,519	–	1,149	6,917	7,760	(843)	-11%	15,519
Medical Aid Contributions		–	2,088	–	164	981	1,044	(63)	-6%	2,088
Overtime		–	1,274	–	431	3,056	637	2,419	380%	1,274
Performance Bonus		–	6,372	–	5,957	6,338	3,186	3,152	99%	6,372
Motor Vehicle Allowance		–	213	–	13	54	107	(53)	-50%	213
Cellphone Allowance		–	172	–	13	78	86	(8)	-9%	172
Housing Allowances		–	402	–	37	216	201	15	8%	402
Other benefits and allowances		–	491	–	171	1,104	246	859	350%	491
Payments in lieu of leave		–	–	–	81	255	–	255	#DIV/0!	–
Long service awards		–	722	–	(9)	403	361	42	12%	722
Post-retirement benefit obligations	2	–	1,340	–	309	625	670	(45)	-7%	1,340
Sub Total - Other Municipal Staff		–	120,372	–	15,150	62,979	60,186	2,793	5%	120,372
TOTAL SALARY, ALLOWANCES & BENEFITS		–	132,912	–	16,268	69,509	66,456	3,053	5%	132,912
TOTAL MANAGERS AND STAFF		–	128,374	–	15,744	66,366	63,187	3,179	5%	126,374

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**

Section 10- Material variances

Material variances to the service delivery and budget implementation plan

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

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

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

BEAUFORT WEST MUNICIPALITY

WC053 Beaufort West - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - Mid-Year Assessment																
Ref	Description	Budget Year 2022/23												2022/23 Medium Term Revenue & Expenditure Framework		
		July Outcome	August Outcome	Sept Outcome	October Outcome	Nov Outcome	Dec Outcome	January Budget	Feb Budget	March Budget	April Budget	May Budget	June Budget	Budget Year 2022/23	Budget Year 2022/23	Budget Year 2024/25
1																
Cash Receipts By Source																
	Property rates	2,149	5,015	3,376	2,210	2,751	2,169	3,785	3,785	3,785	3,785	3,785	3,785	40,376	43,215	46,773
	Service charges - electricity revenue	7,000	8,660	8,324	7,665	6,449	7,181	9,444	9,444	9,444	9,444	9,444	9,444	101,941	112,389	124,000
	Service charges - water revenue	1,544	1,222	1,446	1,475	1,256	1,302	2,619	2,619	2,619	2,619	2,619	2,619	25,157	28,931	33,674
	Service charges - sanitation revenue	1,069	1,067	1,296	1,241	1,125	960	1,312	1,312	1,312	1,312	1,312	1,312	15,229	17,648	21,243
	Service charges - refuse	358	940	697	554	554	496	636	636	636	636	636	636	7,416	8,754	10,506
														1,385	1,524	1,676
	Rental of facilities and equipment	18	23	43	36	27	34	248	248	248	248	248	248	3,865	4,324	4,666
	Interest earned - external investments	27	73	23	31	14	21	33	33	33	33	33	33	385	424	466
	Interest earned - outstanding debtors	-	-	-	-	-	-	1,083	1,083	1,083	1,083	1,083	1,083	6,497	7,374	8,445
	Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Fines, penalties and forfeits	-	553	359	442	517	515	3,387	3,387	3,387	3,387	3,387	3,387	23,151	29,665	38,851
	Licences and permits	46	40	96	34	38	19	88	88	88	88	88	88	226	248	273
	Agency services	33	82	114	89	93	59	72	72	72	72	72	72	900	990	1,089
	Transfers and Subsidies - Operational	30,453	4,595	-	2,449	-	26,010	4,301	4,301	4,301	4,301	4,301	4,301	89,312	93,302	96,327
	Other revenue	189	230	623	194	221	254	554	554	554	554	554	554	1,385	1,524	1,676
	Cash Receipts by Source	43,330	23,099	16,398	16,418	13,044	38,020	27,056	27,056	27,056	27,056	27,056	27,056	313,643	346,518	385,341
Other Cash Flows by Source																
	Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	8,951	-	-	1,550	7,150	-	6,062	6,062	6,062	6,062	6,062	6,062	54,024	22,057	22,893
	Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Borrowing long term/reinforcing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Increase (decrease) in consumer deposits	12	14	20	24	8	10	21	21	21	21	21	21	218	231	245
	Decrease (increase) in non-current receivables	-	-	-	-	-	-	0	0	0	0	0	0	0	0	0
	Decrease (increase) in non-current investments	-	981	34	207	6,127	-	(1,225)	(1,225)	(1,225)	(1,225)	(1,225)	(1,225)	(0)	-	-
	Total Cash Receipts by Source	52,293	24,094	16,452	18,199	26,329	39,030	31,815	31,815	31,815	31,815	31,815	31,815	367,885	388,806	408,479

Section 11- Parent municipality financial performance

Parent municipality financial performance

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

WC053 Beaufort West - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Mid-Year Assessment										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue By Source										
Property rates								-		
Service charges - electricity revenue								-		
Service charges - water revenue								-		
Service charges - sanitation revenue								-		
Service charges - refuse revenue								-		
Rental of facilities and equipment								-		
Interest earned - external investments								-		
Interest earned - outstanding debtors								-		
Dividends received								-		
Fines, penalties and forfeits								-		
Licences and permits								-		
Agency services								-		
Transfers and subsidies								-		
Other revenue								-		
Gains								-		
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-		-
Expenditure By Type										
Employee related costs								-		
Remuneration of councillors								-		
Debt impairment								-		
Depreciation & asset impairment								-		
Finance charges								-		
Bulk purchases - electricity								-		
Inventory consumed								-		
Contracted services								-		
Transfers and subsidies								-		
Other expenditure								-		
Losses								-		
Total Expenditure		-	-	-	-	-	-	-		-
Surplus/(Deficit)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)								-		
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)								-		
Transfers and subsidies - capital (in-kind - all)								-		
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-		-
Taxation								-		
Surplus/(Deficit) after taxation		-	-	-	-	-	-	-		-

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

Section 12-Municipal Entity Financial Performance

Municipal entity summary

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

WC053 Beaufort West - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - Mid-Year Assessment										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Revenue	1	-	-	-	-	-	-	-		-
Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Expenditure	2	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
Capital Expenditure By Municipal Entity										
<i>Insert name of municipal entity</i>								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**

Section 13: Capital Program Performance

Capital Programs Performance

The disclosure on capital programs performance must include at least-

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

13.1 Supporting Table SC12

When comparing the year to date budgeted with the year-to-date actual expenditure, the municipality is 69% or R17,641 million under the budgeted capital spend for December 2022.

Below is the graph which shows the Capital Expenditure Trend as at 31 December 2022.

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Mid-Year Assessment									
Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	2,319	4,236	-	-		4,236	-		
August	2,319	4,236	-	979	979	8,471	7,492	88.4%	2%
September	2,319	4,236	-	529	1,508	12,707	11,199	88.1%	3%
October	2,319	4,236	-	801	2,309	16,943	14,634	86.4%	5%
November	2,319	4,236	-	2,991	5,300	21,178	15,878	75.0%	10%
December	2,319	4,236	-	2,473	7,773	25,414	17,641	69.4%	15%
January	2,319	4,236	-	-		29,650	-		
February	2,319	4,236	-	-		33,885	-		
March	2,319	4,236	-	-		38,121	-		
April	2,319	4,236	-	-		42,357	-		
May	2,319	4,236	-	-		46,592	-		
June	2,319	4,236	-	-		50,828	-		
Total Capital expenditure	27,823	50,828	-	7,773					

13.2 Supporting Table SC 13

Supporting Tables SC 13 include the following:

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

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

The table below indicate the progress on the top 10 capital projects of the municipality at the end of December 2022.

WC083 Beaufort West Municipality - Top 10 Capital Projects December 2022

No.	Project Name	Funding Source	Budget Year 2022/23	YTD Expenditure	YTD Budget	Variance	Status of the project	At what stage is each project currently?	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	Upgrade Existing Regional Sport Stadium Ph2 - Rustdore	MIG	2,653,514	-	1,326,757	- 1,326,757	Procurement	BEC planned for 30 January 2023	Non-responsive tender, re-advertisement	Fast track Procurement Processes
2	Rehabilitate Sanitation - Oxidation Ponds - Nelspoort	MIG	1,856,215	-	928,100	- 928,100		Awaiting Sanitation Consultant Tender Completion	Possible reprioritization	N/A
3	Upgrade Streets - Diso Ave & Matsika St - Kwa-Mandlenkosi	MIG	1,177,558	-	508,779	- 508,779	Procurement	Re-advertisement	Consultant tender canceled, New Procurement Regulations	Fast track Procurement Processes
4	Rehabilitate Roads & Stormwater - Murrysburg	MIG	1,171,243	-	536,522	- 536,522	Implementation	Contractor On Site	N/A	N/A
5	Upgrade Streets - Seltens, Paarten & Per Rd. - Murrysburg	MIG	2,186,022	479,765	1,995,011	- 613,246	Implementation	Contractor On Site	N/A	N/A
6	New Stormwater Drainage - Murrysburg	MIG	1,217,144	-	608,572	- 608,572	Procurement	Re-advertisement	Consultant tender canceled, New Procurement Regulations	Fast track Procurement Processes
7	Borehole Siting, Exploration and Development - Murrysburg	WSG	13,547,335	1,490,110	6,713,668	- 5,283,558	Implementation	Tender at BAC	N/A	N/A
8	The Augmentation and Upgrading of the Water Supply Network - Heerlenville	WSG	11,182,230	1,383,020	5,591,115	- 4,208,095	Implementation	BEC. Tenders closed on 28 October 2022	N/A	N/A
9	20 MVA 22/11 kV Upgrading of the Main Substation (Phase V)	INEP	6,086,957	2,432,314	3,043,479	- 610,965	Project in progress	Contractor completed transformer pits and started with containment walls.	Although project is advancing nicely, contractor still experiencing cash flow problems	Program of works to be strictly adhered to by contractor and penalties to be imposed if not keeping to schedule
10	16 MVA 22/11 kV Upgrading of the Low Voltage Substation (Phase III)	INEP	3,478,261	1,987,944	1,739,131	- 248,814	Project in progress	Contractor completed alterations to the substation building and work 22kV switchgear will commence the 23/01/23.	Although project is advancing nicely, contractor still experiencing cash flow problems	Program of works to be strictly adhered to by contractor and penalties to be imposed if not keeping to schedule
			44,556,479	7,773,353	22,278,240	- 14,594,887				

The top 10 capital projects of the municipality amounts to R 44,556,479 or 88% of the total approved budget of R 50,827,996. At the end of the 2nd quarter R 7,773,333 was spend. The table above indicate the progress on these projects at the end of December 2022 and remedial actions to address the delays in the year-to-date performance.

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

13.2.1 Supporting Table SC13a

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year Assessment										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	26,777	–	744	2,873	13,389	10,516	78.5%	26,777
Roads Infrastructure		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	1,217	–	–	–	609	609	100.0%	1,217
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	1,217	–	–	–	609	609	100.0%	1,217
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	831	–	–	–	415	415	100.0%	831
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	265	–	–	–	133	133	100.0%	265
Capital Spares		–	565	–	–	–	283	283	100.0%	565
Water Supply Infrastructure		–	24,730	–	744	2,873	12,365	9,492	76.8%	24,730
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	24,730	–	744	2,873	12,365	9,492	76.8%	24,730
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–

BEAUFORT WEST MUNICIPALITY

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

DECEMBER 2022

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Mid-Year Assessment										
Description	Ref	2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2022/23 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Community Assets										
Community Facilities										
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
Computer Equipment			669				334	334	100.0%	669
Computer Equipment			669				334	334	100.0%	669
Furniture and Office Equipment			122				61	61	100.0%	122
Furniture and Office Equipment			122				61	61	100.0%	122
Machinery and Equipment			337				168	168	100.0%	337
Machinery and Equipment			337				168	168	100.0%	337
Transport Assets										
Transport Assets										
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1		27,904		744	2,873	13,952	11,079	79.4%	27,904

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

13.2.2 Supporting Table SC13b

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Mid-Year Assessment										
Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	7,501	-	480	480	3,751	3,271	87.2%	7,501
Roads Infrastructure		-	7,501	-	480	480	3,751	3,271	87.2%	7,501
Roads		-	7,501	-	480	480	3,751	3,271	87.2%	7,501
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

BEAUFORT WEST MUNICIPALITY

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

DECEMBER 2022

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Mid-Year Assessment										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	54	-	-	-	27	27	100.0%	54
Computer Equipment		-	54	-	-	-	27	27	100.0%	54
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	7,556	-	480	480	3,778	3,298	87.3%	7,556

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

13.2.3 Supporting Table SC13c

WC053 Beaufort West - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Mid-Year Assessment										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	550	-	-	-	275	275	100.0%	550
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	550	-	-	-	275	275	100.0%	550
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	550	-	-	-	275	275	100.0%	550
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

BEAUFORT WEST MUNICIPALITY

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

DECEMBER 2022

WC053 Beaufort West - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Mid-Year Assessment										
Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Community Assets		–	342	–	–	2	171	169	99.0%	342
Community Facilities		–	184	–	–	2	92	90	98.1%	184
Halls		–	153	–	–	1	76	75	98.2%	153
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	32	–	–	0	16	15	97.5%	32
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Purfs		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	158	–	–	–	79	79	100.0%	158
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	158	–	–	–	79	79	100.0%	158
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		–	6,502	–	296	1,386	3,251	1,865	57.4%	6,502
Operational Buildings		–	6,502	–	296	1,386	3,251	1,865	57.4%	6,502
Municipal Offices		–	6,502	–	296	1,386	3,251	1,865	57.4%	6,502
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		–	170	–	–	1	85	84	98.5%	170
Computer Equipment		–	170	–	–	1	85	84	98.5%	170
Furniture and Office Equipment		–	276	–	1	51	138	87	62.8%	276
Furniture and Office Equipment		–	276	–	1	51	138	87	62.8%	276
Machinery and Equipment		–	1,811	–	127	395	906	510	56.4%	1,811
Machinery and Equipment		–	1,811	–	127	395	906	510	56.4%	1,811
Transport Assets		–	1,680	–	29	198	840	642	76.5%	1,680
Transport Assets		–	1,680	–	29	198	840	642	76.5%	1,680
Land		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure	1	–	11,331	–	453	2,033	5,666	3,632	64.1%	11,331

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

13.2.4 Supporting Table SC13d

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Mid-Year Assessment										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		–	19,431	–	–	–	9,715	9,715	100.0%	19,431
Roads Infrastructure		–	6,315	–	–	–	3,157	3,157	100.0%	6,315
Roads		–	6,315	–	–	–	3,157	3,157	100.0%	6,315
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	3,736	–	–	–	1,868	1,868	100.0%	3,736
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	3,736	–	–	–	1,868	1,868	100.0%	3,736
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	3,471	–	–	–	1,735	1,735	100.0%	3,471
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	–	–	–	–	–		–
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	3,471	–	–	–	1,735	1,735	100.0%	3,471
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	3,426	–	–	–	1,713	1,713	100.0%	3,426
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	3,426	–	–	–	1,713	1,713	100.0%	3,426
Outfall Sewers		–	–	–	–	–	–	–		–
Toilet Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Solid Waste Infrastructure		–	2,483	–	–	–	1,242	1,242	100.0%	2,483
Landfill Sites		–	2,137	–	–	–	1,069	1,069	100.0%	2,137
Waste Transfer Stations		–	–	–	–	–	–	–		–
Waste Processing Facilities		–	–	–	–	–	–	–		–
Waste Drop-off Points		–	346	–	–	–	173	173	100.0%	346
Waste Separation Facilities		–	–	–	–	–	–	–		–
Electricity Generation Facilities		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Rail Infrastructure		–	–	–	–	–	–	–		–
Rail Lines		–	–	–	–	–	–	–		–
Rail Structures		–	–	–	–	–	–	–		–
Rail Furniture		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Coastal Infrastructure		–	–	–	–	–	–	–		–
Sand Pumps		–	–	–	–	–	–	–		–
Piers		–	–	–	–	–	–	–		–
Revetments		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–

BEAUFORT WEST MUNICIPALITY

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

DECEMBER 2022

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Mid-Year Assessment										
Description	Ref	2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2022/23 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Community Assets		-	608	-	-	-	304	304	100.0%	608
Community Facilities		-	133	-	-	-	66	66	100.0%	133
Halls		-	126	-	-	-	63	63	100.0%	126
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	6	-	-	-	3	3	100.0%	6
Cemeteries/Crematoria		-	0	-	-	-	0	0	100.0%	0
Police		-	-	-	-	-	-	-	-	-
Purfs		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	475	-	-	-	238	238	100.0%	475
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	475	-	-	-	238	238	100.0%	475
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	214	-	-	-	107	107	100.0%	214
Revenue Generating		-	214	-	-	-	107	107	100.0%	214
Improved Property		-	214	-	-	-	107	107	100.0%	214
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	895	-	-	-	447	447	100.0%	895
Operational Buildings		-	895	-	-	-	447	447	100.0%	895
Municipal Offices		-	895	-	-	-	447	447	100.0%	895
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	110	-	-	-	55	55	100.0%	110
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	110	-	-	-	55	55	100.0%	110
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	110	-	-	-	55	55	100.0%	110
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	567	-	-	-	284	284	100.0%	567
Computer Equipment		-	567	-	-	-	284	284	100.0%	567
Furniture and Office Equipment		-	891	-	-	-	446	446	100.0%	891
Furniture and Office Equipment		-	891	-	-	-	446	446	100.0%	891
Machinery and Equipment		-	343	-	-	-	172	172	100.0%	343
Machinery and Equipment		-	343	-	-	-	172	172	100.0%	343
Transport Assets		-	1,927	-	-	-	963	963	100.0%	1,927
Transport Assets		-	1,927	-	-	-	963	963	100.0%	1,927
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	-	24,986	-	-	-	12,493	12,493	100.0%	24,986

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

13.2.4 Supporting Table SC13e

WC053 Beaufort West - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Mid-Year Assessment										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	11,856	-	1,249	4,420	5,928	1,508	25.4%	11,856
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	10,000	-	1,249	4,420	5,000	580	11.6%	10,000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	9,565	-	1,249	4,420	4,783	362	7.6%	9,565
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	435	-	-	-	217	217	100.0%	435
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	1,856	-	-	-	928	928	100.0%	1,856
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	1,856	-	-	-	928	928	100.0%	1,856
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

BEAUFORT WEST MUNICIPALITY

MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT

DECEMBER 2022

WC053 Beaufort West - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - Mid-Year Assessment										
Description	Ref	2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2022/23 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Community Assets		-	3,512	-	-	-	1,756	1,756	100.0%	3,512
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	3,512	-	-	-	1,756	1,756	100.0%	3,512
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	3,512	-	-	-	1,756	1,756	100.0%	3,512
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	-	15,368	-	1,249	4,420	7,684	3,264	42.5%	15,368

BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022

Section 14: Cost Containment

BEAUFORT WEST MUNICIPALITY (WC053) - COST CONTAINEMENT REPORT AS AT 31 DECEMBER 2022							
Line Items	Original Budget 2019-20	Q1: Year-to Date Budget	Q1: Year-to Date Actual	Savings	Q2: Year-to Date Budget	Q2: Year-to Date Actual	Savings
000 or thousands							
Use of consultants	5,753,500	1,438,375	2,887,529	(1,449,154)	2,876,750	4,662,177	(1,785,427)
Vehicles used for political office – bearers	-	-	-	-	-	-	-
Travel and subsistence	589,864	147,466	132,165	15,301	294,932	316,627	(21,695)
Domestic accommodation	402,050	100,513	10,767	89,745	201,025	174,908	26,117
Credit cards	-	-	-	-	-	-	-
Sponsorships, events and catering	177,484	44,371	6,180	38,191	88,742	71,238	17,504
Communication	2,074,435	518,609	517,907	702	1,037,218	986,672	50,546
Conferences, meetings and study tours; and Other related expenditure items.	-	-	-	-	-	-	-
Overtime	730,000	182,500	1,149,989	(967,489)	365,000	1,981,616	(1,616,616)
Standby	543,750	135,938	636,167	(500,230)	271,875	1,232,822	(960,947)
Acting Allowance	-	-	523,482	(523,482)	-	1,103,479	(1,103,479)
Furniture & Office Equipment	121,739	30,435	-	30,435	60,870	-	60,870
Other	-	-	-	-	-	-	-
TOTAL COST CONTAINMENT	10,392,822	2,598,206	5,864,186	(3,265,981)	5,196,411	10,529,540	(5,333,129)

**BEAUFORT WEST MUNICIPALITY
MID-YEAR BUDGET AND PERFORMANCE ASSESSMENT
DECEMBER 2022**

Section 15 - Municipal Manager's quality certification

QUALITY CERTIFICATE

I, Dr Ralph Ronald Links, the Acting Municipal Manager of Beaufort West Municipality, hereby

certifies that:

☐

the monthly budget statement;

☒

quarterly report on the implementation of the budget;

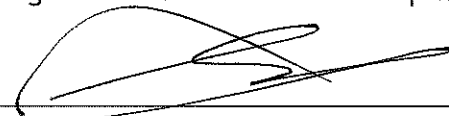
☒

mid-year budget and performance assessment;

for the month of December 2022 has been prepared in accordance with the Municipal Finance Management Act and the regulations made under that Act.

Print Name: RAWAL LINKS

Municipal Manager of Beaufort West Municipality (WC 053)

Signature: 

Date: 25-01-2023