

# **BEAUFORT WEST MUNICIPALITY**



## **Monthly Budget Statement FOR THE MONTH ENDING AUGUST 2022**

# **TABLE OF CONTENTS**

## **PART 1 – IN-YEAR REPORT**

1. Mayor’s Report .....	2
2. Resolutions .....	2
3. Executive Summary .....	3 - 4
4. In-year budget statement tables .....	5 - 11

## **PART 2 – SUPPORTING DOCUMENTATION**

5. Debtors analysis .....	12
6. Creditors analysis .....	12
7. Investment portfolio analysis .....	13
8. Allocation and grant receipts and expenditure .....	14 - 16
9. Expenditure on councillor and board members allowances and employee benefits ....	17
10. Capital programme performance .....	18 - 22
11. Material variances to the SDBIP .....	23

## **PART 1 – IN-YEAR REPORT**

### ***1. Mayor's Report***

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

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

No comments for August 2022.

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

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

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

The information contained in this report relate to August 2022 only and exclude the pre-audited figures of the 2021/2022 financial year. The Annual Financial Statements for the 2021/2022 financial year has been submitted to the Auditor General on the 31<sup>st</sup> of August 2022. The audited figures for the 2021/22 financial year will be included once the audit has been concluded.

### ***2. Resolutions***

#### **IN-YEAR REPORT 2022/2023**

This is the report will be presented to Council at their next meeting:

#### **RECOMMENDATION:**

- a) That Council notes the monthly budget statement and any supporting documentation for August 2022.

### ***3. Executive Summary***

#### **3.1 Introduction**

Section 71 of the MFMA states that the Accounting Officer of a Municipality must by no later than 10 working days after the end of each month submit to the mayor of the Municipality and the relevant Provincial Treasury in the prescribe format on the state of the Municipality's budget.

This report presents the current state of the budget implementation and reasons for variances and possible action to be taken.

#### **3.2 Consolidated performance**

##### **3.2.1 Against annual budget**

###### **Revenue by Source**

Year-to-date revenue accrued were R 78,638 million or R 17,154 million above the year-to-date budget projections for August 2022. The variance is also due to the first equitable share installment received in July and the annual billing of the property rates, as well as certain services that were billed annually

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

###### **Operating expenditure by type**

The total expenditure for the month amounted to R 27,189 million. This is R 18,960 million below year-to-date budget projections for August 2022. This variance is due to the bulk Eskom account for August that will only be received in September as well as debt impairment and depreciation and amortization that will increase going forward. Other expenditure items is expected to increase month on month as the year progress.

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

###### **Capital expenditure**

The approved capital budget for the 2022/2023 financial year amounts to R 50,828 million. The year-to-date expenditure for August 2022 amounts to R 979,476 or 2% of the total budget. The capital budget is mostly funded from national grant allocations, hence the expenditure is driven

by the timing when the funding are received by the municipality. With supply chain process that are under way, expenditure is expected to increase as the year progress.

Refer to Table C5 and SC12 for more detail on capital expenditure.

### **Cash flows**

The municipality started the financial year with a positive net cash position of R 2,720,527 and an investment balance of R33,836 million. This figure is provisional and will be finalized when the audit is completed. The net increase in cash for the month amounted to R 10,661 million. The cash and cash equivalents at the end of the month amounted to R 18,191 million.

Refer to Table C7 for more detail on cash flows.

### **3.3 Material variances from SDBIP**

No comments for August 2022.

### **3.4 Remedial or corrective steps**

- Revenue should be improved by fully implementing the adopted credit control and debt collection policies of the municipality as well as the revenue improvement initiatives outlined in the Financial Recovery Plan;
- Limit non-priority spending and implement stringent cost-containment measures;
- Reducing budget spent on cost of employment, specifically overtime and standby cost.

## 4. In-year budget statement tables

### 4.1 Monthly budget statements

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

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - M02 August

Description	Budget Year 2022/23								
	2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	47,808	-	3,170	14,087	7,968	6,119	77%	47,808
Service charges	-	169,778	-	14,173	30,121	28,296	1,824	6%	169,778
Investment revenue	-	385	-	73	100	64	35	55%	385
Transfers and subsidies	-	89,312	-	616	31,344	14,885	16,458	111%	89,312
Other own revenue	-	61,621	-	1,608	2,987	10,270	(7,283)	-71%	61,621
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>368,904</b>	-	<b>19,641</b>	<b>78,638</b>	<b>61,484</b>	<b>17,154</b>	<b>28%</b>	<b>368,904</b>
Employee costs	-	126,374	-	10,388	20,612	21,062	(450)	-2%	126,374
Remuneration of Councillors	-	6,538	-	524	1,048	1,090	(42)	-4%	6,538
Depreciation & asset impairment	-	24,986	-	-	-	4,164	(4,164)	-100%	24,986
Finance charges	-	901	-	715	717	150	566	377%	901
Inventory consumed and bulk purchases	-	104,368	-	9,865	9,989	17,395	(7,405)	-43%	104,368
Transfers and subsidies	-	550	-	46	92	92	0	0%	550
Other expenditure	-	99,915	-	5,651	9,188	16,653	(7,464)	-45%	99,915
<b>Total Expenditure</b>	-	<b>363,631</b>	-	<b>27,189</b>	<b>41,646</b>	<b>60,605</b>	<b>(18,960)</b>	<b>-31%</b>	<b>363,631</b>
<b>Surplus/(Deficit)</b>	-	<b>5,273</b>	-	<b>(7,548)</b>	<b>36,992</b>	<b>879</b>	<b>36,113</b>	<b>4110%</b>	<b>5,273</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	54,024	-	1,126	1,126	9,004	###	-87%	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)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>59,297</b>	-	<b>(6,421)</b>	<b>38,118</b>	<b>9,883</b>	<b>28,236</b>	<b>286%</b>	<b>59,297</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>59,297</b>	-	<b>(6,421)</b>	<b>38,118</b>	<b>9,883</b>	<b>28,236</b>	<b>286%</b>	<b>59,297</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>50,828</b>	-	<b>979</b>	<b>979</b>	<b>8,471</b>	<b>(7,492)</b>	<b>-88%</b>	<b>50,828</b>
Capital transfers recognised	-	46,978	-	979	979	7,830	(6,850)	-87%	46,978
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,850	-	-	-	642	(642)	-100%	3,850
<b>Total sources of capital funds</b>	-	<b>50,828</b>	-	<b>979</b>	<b>979</b>	<b>8,471</b>	<b>(7,492)</b>	<b>-88%</b>	<b>50,828</b>
<b>Financial position</b>									
Total current assets	-	91,475	-	-	32,278	-	-	-	91,475
Total non current assets	-	577,652	-	-	14,133	-	-	-	577,652
Total current liabilities	-	140,794	-	-	8,506	-	-	-	140,794
Total non current liabilities	-	43,766	-	-	-	-	-	-	43,766
Community wealth/Equity	-	543,864	-	-	37,905	-	-	-	543,864
<b>Cash flows</b>									
Net cash from (used) operating	-	67,083	-	10,646	18,163	11,181	(6,983)	-62%	67,083
Net cash from (used) investing	-	(58,452)	-	1	1	(9,742)	(9,743)	100%	(58,452)
Net cash from (used) financing	-	(540)	-	14	26	(768)	(794)	103%	(758)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>3,090</b>	-	<b>-</b>	<b>18,191</b>	<b>(4,330)</b>	<b>(22,520)</b>	<b>520%</b>	<b>7,873</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	29,969	10,156	3,746	3,443	3,693	4,281	3,601	143,090	201,978
<b>Creditors Age Analysis</b>									
Total Creditors	2,966	1,863	3,161	2,596	7,124	10,674	42,950	52,597	123,932

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

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

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

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		-	77,528	-	4,530	16,693	12,921	3,772	29%	77,528
Executive and council		-	11,625	-	1	14	1,938	(1,924)	-99%	11,625
Finance and administration		-	65,902	-	4,529	16,679	10,984	5,696	52%	65,902
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		-	62,430	-	1,263	2,373	10,405	(8,032)	-77%	62,430
Community and social services		-	8,055	-	563	1,160	1,343	(183)	-14%	8,055
Sport and recreation		-	3,188	-	-	-	531	(531)	-100%	3,188
Public safety		-	50,081	-	648	1,141	8,347	(7,205)	-86%	50,081
Housing		-	1,106	-	52	72	184	(112)	-61%	1,106
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	9,380	-	69	135	1,563	(1,428)	-91%	9,380
Planning and development		-	1,331	-	69	135	222	(86)	-39%	1,331
Road transport		-	8,049	-	-	-	1,342	(1,342)	-100%	8,049
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	273,591	-	14,906	60,563	45,598	14,964	33%	273,591
Energy sources		-	127,381	-	9,953	18,284	21,230	(2,947)	-14%	127,381
Water management		-	81,510	-	1,876	32,896	13,585	19,311	142%	81,510
Waste water management		-	40,696	-	1,938	5,950	6,783	(832)	-12%	40,696
Waste management		-	24,005	-	1,138	3,433	4,001	(567)	-14%	24,005
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	422,928	-	20,768	79,764	70,488	9,276	13%	422,928
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		-	87,650	-	9,492	16,931	14,608	2,323	16%	87,650
Executive and council		-	14,238	-	2,563	5,475	2,373	3,102	131%	14,238
Finance and administration		-	71,724	-	6,843	11,299	11,954	(655)	-5%	71,724
Internal audit		-	1,688	-	86	157	281	(124)	-44%	1,688
<i><b>Community and public safety</b></i>		-	70,307	-	2,898	5,475	11,718	(6,243)	-53%	70,307
Community and social services		-	11,183	-	646	1,256	1,864	(608)	-33%	11,183
Sport and recreation		-	7,981	-	714	1,305	1,330	(26)	-2%	7,981
Public safety		-	47,791	-	1,505	2,862	7,965	(5,103)	-64%	47,791
Housing		-	3,352	-	33	53	559	(506)	-91%	3,352
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	28,207	-	1,620	3,106	4,701	(1,595)	-34%	28,207
Planning and development		-	8,780	-	655	1,327	1,463	(136)	-9%	8,780
Road transport		-	19,427	-	965	1,779	3,238	(1,459)	-45%	19,427
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	177,466	-	13,179	16,133	29,578	(13,445)	-45%	177,466
Energy sources		-	104,960	-	10,353	11,239	17,493	(6,254)	-36%	104,960
Water management		-	34,083	-	1,361	1,998	5,680	(3,682)	-65%	34,083
Waste water management		-	19,845	-	426	817	3,308	(2,490)	-75%	19,845
Waste management		-	18,579	-	1,038	2,078	3,096	(1,018)	-33%	18,579
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	363,631	-	27,189	41,646	60,605	(18,960)	-31%	363,631
<b>Surplus/ (Deficit) for the year</b>		-	59,297	-	(6,421)	38,118	9,883	28,236	286%	59,297

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

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

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - MUNICIPAL MANAGER		-	8,401	-	-	12	1,400	(1,388)	-99.1%	8,401
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	259,777	-	13,837	57,265	43,296	13,968	32.3%	259,777
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,571	-	528	1,092	1,762	(670)	-38.0%	10,571
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	54,570	-	4,529	16,679	9,095	7,584	83.4%	54,570
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	89,610	-	1,873	4,716	14,935	(10,219)	-68.4%	89,610
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	<b>422,928</b>	-	<b>20,768</b>	<b>79,764</b>	<b>70,488</b>	<b>9,276</b>	<b>13.2%</b>	<b>422,928</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - MUNICIPAL MANAGER		-	7,481	-	2,668	5,149	1,247	3,902	312.9%	7,481
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	195,683	-	13,878	17,427	32,614	(15,187)	-46.6%	195,683
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	36,301	-	4,147	6,339	6,050	289	4.8%	36,301
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	39,911	-	2,081	4,144	6,652	(2,508)	-37.7%	39,911
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	84,254	-	4,415	8,586	14,042	(5,456)	-38.9%	84,254
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	<b>363,631</b>	-	<b>27,189</b>	<b>41,646</b>	<b>60,605</b>	<b>(18,960)</b>	<b>-31.3%</b>	<b>363,631</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>59,297</b>	-	<b>(6,421)</b>	<b>38,118</b>	<b>9,883</b>	<b>28,236</b>	<b>285.7%</b>	<b>59,297</b>

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

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		-	47,808	-	3,170	14,087	7,968	6,119	77%	47,808
Service charges - electricity revenue		-	103,525	-	9,914	18,213	17,254	959	6%	103,525
Service charges - water revenue		-	33,026	-	1,540	3,217	5,504	(2,287)	-42%	33,026
Service charges - sanitation revenue		-	22,082	-	1,724	5,534	3,680	1,854	50%	22,082
Service charges - refuse revenue		-	11,146	-	996	3,156	1,858	1,299	70%	11,146
Rental of facilities and equipment		-	1,671	-	87	211	279	(68)	-24%	1,671
Interest earned - external investments		-	385	-	73	100	64	35	55%	385
Interest earned - outstanding debtors		-	7,917	-	797	1,515	1,319	196	15%	7,917
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	49,523	-	553	998	8,254	(7,256)	-88%	49,523
Licences and permits		-	226	-	40	87	38	49	130%	226
Agency services		-	900	-	82	115	150	(35)	-23%	900
Transfers and subsidies		-	89,312	-	616	31,344	14,885	16,458	111%	89,312
Other revenue		-	1,385	-	50	61	231	(169)	-73%	1,385
Gains		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>368,904</b>	-	<b>19,641</b>	<b>78,638</b>	<b>61,484</b>	<b>17,154</b>	<b>28%</b>	<b>368,904</b>
<b>Expenditure By Type</b>										
Employee related costs		-	126,374	-	10,388	20,612	21,062	(450)	-2%	126,374
Remuneration of councillors		-	6,538	-	524	1,048	1,090	(42)	-4%	6,538
Debt impairment		-	55,261	-	41	41	9,210	(9,169)	-100%	55,261
Depreciation & asset impairment		-	24,986	-	-	-	4,164	(4,164)	-100%	24,986
Finance charges		-	901	-	715	717	150	566	377%	901
Bulk purchases - electricity		-	82,979	-	9,085	9,210	13,830	(4,620)	-33%	82,979
Inventory consumed		-	21,389	-	779	779	3,565	(2,786)	-78%	21,389
Contracted services		-	19,611	-	1,092	2,274	3,268	(994)	-30%	19,611
Transfers and subsidies		-	550	-	46	92	92	0	0%	550
Other expenditure		-	25,043	-	4,518	6,873	4,174	2,699	65%	25,043
Losses		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	<b>363,631</b>	-	<b>27,189</b>	<b>41,646</b>	<b>60,605</b>	<b>(18,960)</b>	<b>-31%</b>	<b>363,631</b>
<b>Surplus/(Deficit)</b>		-	<b>5,273</b>	-	<b>(7,548)</b>	<b>36,992</b>	<b>879</b>	<b>36,113</b>	<b>0</b>	<b>5,273</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	54,024	-	1,126	1,126	9,004	(7,878)	(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)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	<b>59,297</b>	-	<b>(6,421)</b>	<b>38,118</b>	<b>9,883</b>			<b>59,297</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	<b>59,297</b>	-	<b>(6,421)</b>	<b>38,118</b>	<b>9,883</b>			<b>59,297</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>59,297</b>	-	<b>(6,421)</b>	<b>38,118</b>	<b>9,883</b>			<b>59,297</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		-	<b>59,297</b>	-	<b>(6,421)</b>	<b>38,118</b>	<b>9,883</b>			<b>59,297</b>

## 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) - M02 August										
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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	32,022	-	545	545	5,337	(4,792)	-90%	32,022
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	701	-	-	-	117	(117)	-100%	701
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	3,512	-	-	-	585	(585)	-100%	3,512
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	36,235	-	545	545	6,039	(5,494)	-91%	36,235
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	14,243	-	434	434	2,374	(1,940)	-82%	14,243
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	122	-	-	-	20	(20)	-100%	122
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	228	-	-	-	38	(38)	-100%	228
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	14,593	-	434	434	2,432	(1,998)	-82%	14,593
<b>Total Capital Expenditure</b>		-	50,828	-	979	979	8,471	(7,492)	-88%	50,828
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	823	-	-	-	137	(137)	-100%	823
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	823	-	-	-	137	(137)	-100%	823
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	3,740	-	-	-	623	(623)	-100%	3,740
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	3,512	-	-	-	585	(585)	-100%	3,512
Public safety		-	228	-	-	-	38	(38)	-100%	228
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	7,501	-	-	-	1,250	(1,250)	-100%	7,501
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	7,501	-	-	-	1,250	(1,250)	-100%	7,501
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	38,764	-	979	979	6,461	(5,481)	-85%	38,764
Energy sources		-	10,961	-	-	-	1,827	(1,827)	-100%	10,961
Water management		-	24,730	-	979	979	4,122	(3,142)	-76%	24,730
Waste water management		-	3,073	-	-	-	512	(512)	-100%	3,073
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	50,828	-	979	979	8,471	(7,492)	-88%	50,828
<b>Funded by:</b>										
National Government		-	46,978	-	979	979	7,830	(6,850)	-87%	46,978
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations,		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	46,978	-	979	979	7,830	(6,850)	-87%	46,978
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	3,850	-	-	-	642	(642)	-100%	3,850
<b>Total Capital Funding</b>		-	50,828	-	979	979	8,471	(7,492)	-88%	50,828

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b><u>ASSETS</u></b>						
<b>Current assets</b>						
Cash		-	3,090	-	14,313	3,090
Call investment deposits		-	530	-	1,948	530
Consumer debtors		-	21,597	-	13,741	21,597
Other debtors		-	61,039	-	2,294	61,039
Current portion of long-term receivables		-	1,830	-	-	1,830
Inventory		-	3,389	-	(17)	3,389
<b>Total current assets</b>		-	<b>91,475</b>	-	<b>32,278</b>	<b>91,475</b>
<b>Non current assets</b>						
Long-term receivables		-	2,460	-	-	2,460
Investments		-	-	-	13,153	-
Investment property		-	6,213	-	-	6,213
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	563,555	-	979	563,555
Biological		-	-	-	-	-
Intangible		-	199	-	-	199
Other non-current assets		-	5,225	-	-	5,225
<b>Total non current assets</b>		-	<b>577,652</b>	-	<b>14,133</b>	<b>577,652</b>
<b>TOTAL ASSETS</b>		-	<b>669,127</b>	-	<b>46,411</b>	<b>669,127</b>
<b><u>LIABILITIES</u></b>						
<b>Current liabilities</b>						
Bank overdraft		-	40,455	-	-	40,455
Borrowing		-	515	-	-	515
Consumer deposits		-	3,850	-	32	3,850
Trade and other payables		-	79,389	-	8,474	79,389
Provisions		-	16,586	-	-	16,586
<b>Total current liabilities</b>		-	<b>140,794</b>	-	<b>8,506</b>	<b>140,794</b>
<b>Non current liabilities</b>						
Borrowing		-	1,818	-	-	1,818
Provisions		-	41,948	-	-	41,948
<b>Total non current liabilities</b>		-	<b>43,766</b>	-	-	<b>43,766</b>
<b>TOTAL LIABILITIES</b>		-	<b>184,560</b>	-	<b>8,506</b>	<b>184,560</b>
<b>NET ASSETS</b>	2	-	<b>484,567</b>	-	<b>37,905</b>	<b>484,567</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>						
Accumulated Surplus/(Deficit)		-	539,760	-	37,905	539,760
Reserves		-	4,104	-	-	4,104
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	<b>543,864</b>	-	<b>37,905</b>	<b>543,864</b>

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

##### WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M02 August

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	40,379	-	5,015	7,164	6,730	434	6%	40,379
Service charges		-	149,742	-	12,488	22,458	24,957	(2,499)	-10%	149,742
Other revenue		-	27,328	-	928	1,659	4,555	(2,896)	-64%	27,328
Transfers and Subsidies - Operational		-	89,312	-	4,595	35,048	14,885	20,163	135%	89,312
Transfers and Subsidies - Capital		-	54,024	-	-	8,951	9,004	(53)	-1%	54,024
Interest		-	6,882	-	73	100	1,147	(1,047)	-91%	6,882
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		-	(299,134)	-	(11,599)	(55,696)	(49,856)	5,841	-12%	(299,134)
Finance charges		-	(901)	-	(853)	(1,474)	(150)	1,324	-882%	(901)
Transfers and Grants		-	(550)	-	-	(46)	(92)	(46)	50%	(550)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	<b>67,083</b>	-	<b>10,646</b>	<b>18,163</b>	<b>11,181</b>	<b>(6,983)</b>	<b>-62%</b>	<b>67,083</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	0	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	(0)	-	981	981	-	981	#DIV/0!	-
<b>Payments</b>										
Capital assets		-	(58,452)	-	(979)	(979)	(9,742)	(8,763)	90%	(58,452)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	<b>(58,452)</b>	-	<b>1</b>	<b>1</b>	<b>(9,742)</b>	<b>(9,743)</b>	<b>100%</b>	<b>(58,452)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	218	-	14	26	(642)	668	-104%	-
<b>Payments</b>										
Repayment of borrowing		-	(758)	-	-	-	(126)	(126)	100%	(758)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	<b>(540)</b>	-	<b>14</b>	<b>26</b>	<b>(768)</b>	<b>(794)</b>	<b>103%</b>	<b>(758)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	<b>8,090</b>	-	<b>10,661</b>	<b>18,191</b>	<b>670</b>			<b>7,873</b>
Cash/cash equivalents at beginning:		-	(5,000)	-	-	-	(5,000)			-
Cash/cash equivalents at month/year end:		-	3,090	-	-	18,191	(4,330)			7,873

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

## PART 2 – SUPPORTING DOCUMENTATION

### 5. Debtors' analysis

#### 5.1 Supporting Table SC3

##### Debtors' age analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August													
Description	NT Code	Budget Year 2022/23									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts LLo Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			Total over 90 days
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	5,000	3,581	1,115	947	1,153	1,930	1,294	18,969	33,990	24,294	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,803	348	269	215	283	173	179	2,351	10,620	3,200	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	10,523	4,765	820	786	764	714	698	31,697	50,766	34,659	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	4,790	842	811	793	777	773	755	29,712	39,253	32,810	-	-
Receivables from Exchange Transactions - Waste Water Management	1600	2,592	505	498	486	477	477	466	17,926	23,431	19,835	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	1	1	1	1	1	1	48	58	52	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	1,264	1,264	1,264	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	258	113	232	213	239	213	207	41,124	42,597	41,995	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>29,969</b>	<b>10,156</b>	<b>3,746</b>	<b>3,443</b>	<b>3,693</b>	<b>4,281</b>	<b>3,601</b>	<b>143,090</b>	<b>201,978</b>	<b>158,109</b>	-	-
<b>2021/22 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	3,797	4,270	345	313	429	218	238	15,558	25,168	16,756	-	-
Commercial	2300	9,153	1,143	440	281	280	260	246	15,496	27,299	16,563	-	-
Households	2400	17,018	4,742	2,961	2,849	2,984	3,804	3,117	112,036	149,511	124,789	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>29,969</b>	<b>10,156</b>	<b>3,746</b>	<b>3,443</b>	<b>3,693</b>	<b>4,281</b>	<b>3,601</b>	<b>143,090</b>	<b>201,978</b>	<b>158,109</b>	-	-

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August											
Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	236	170	-	-	5,924	6,529	24,238	41,594	78,691	-
Bulk Water	0200	507	21	997	1,698	21	620	2,527	75	6,467	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2,223	1,639	2,196	1,151	470	2,715	5,337	8,518	24,249	-
Auditor General	0800	-	47	-	394	18	1,097	10,561	2,406	14,522	-
Other	0900	-	-	-	-	-	-	-	3	3	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>2,966</b>	<b>1,876</b>	<b>3,193</b>	<b>3,243</b>	<b>6,432</b>	<b>10,961</b>	<b>42,663</b>	<b>52,597</b>	<b>123,932</b>	-

## 7. Investment portfolio analysis

### 7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August						
Investments by maturity Name of institution & investment ID	Ref	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
<b>R thousands</b>						
<b>Municipality</b>						
Investec		1,160	-	-	-	1,160
Standard Bank		22,471	-	(8,546)	3,881	17,805
ABSA		-	-	-	-	-
Nedbank		10,205	-	(916)	284	9,573
						-
<b>Municipality sub-total</b>		<b>33,836</b>		<b>(9,463)</b>	<b>4,165</b>	<b>28,538</b>
<b>Entities</b>						
						-
						-
						-
<b>Entities sub-total</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>	<b>33,836</b>		<b>(9,463)</b>	<b>4,165</b>	<b>28,538</b>

## 8. Allocation and grant receipts and expenditure

### 8.1 Supporting Table SC6 – Grant receipts

WC053 Beaufort West - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M02 August										
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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	81,254	-	2,369	32,566	13,542	19,024	140.5%	81,254
Equitable Share		-	77,265	-	-	30,133	12,878	17,256	134.0%	77,265
Municipal Infrastructure Grant		-	768	-	-	64	128	(64)	-49.8%	768
Local Government Financial Management Grant		-	2,085	-	2,085	2,085	348	1,738	500.0%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	-	284	284	189	95	50.0%	1,136
<b>Provincial Government:</b>		-	8,058	-	2,226	2,482	1,343	1,139	84.8%	8,058
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	142	(142)	-100.0%	850
Municipal Accreditation and Capacity Building Grant		-	256	-	-	256	43	213	500.0%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	8	(8)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities	4	-	6,679	-	2,226	2,226	1,113	1,113	100.0%	6,679
Community Development Workers (CDW) Operational Support Grant		-	223	-	-	-	37	(37)	-100.0%	223
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	-	89,312	-	4,595	35,048	14,885	20,163	135.5%	89,312
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	54,024	-	-	8,951	9,004	(53)	-0.6%	54,024
Municipal Infrastructure Grant		-	14,585	-	-	1,220	2,431	(1,211)	-49.8%	14,585
Integrated National Electrification Programme Grant		-	11,000	-	-	3,850	1,833	2,017	110.0%	11,000
Water Services Infrastructure Grant		-	28,439	-	-	3,881	4,740	(859)	-18.1%	28,439
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	54,024	-	-	8,951	9,004	(53)	-0.6%	54,024
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	143,336	-	4,595	43,999	23,889	20,110	84.2%	143,336

During August the municipality received a total of R 4,595,000 in transfers and grants. The municipality received R 2,369,000 (Local Government Financial Management Grant R 2,085,000 and Expanded Public Works Programme Grant – R 284,000) from National Government and these transfers are in line with the payment schedule of National Treasury. The municipality

also received R 2,226,000 from the Provincial Department of Cultural Affairs and Sport, Library Services – Replacement Funding Grant.

## 8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August										
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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	81,254	-	123	30,374	13,542	16,832	124.3%	81,254
Equitable Share		-	77,265	-	-	30,133	12,878	17,256	134.0%	77,265
Municipal Infrastructure Grant		-	768	-	54	103	128	(25)	-19.4%	768
Local Government Financial Management Grant		-	2,085	-	52	104	348	(243)	-70.1%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	-	17	34	189	(155)	-82.0%	1,136
								-		
<b>Provincial Government:</b>		-	8,058	-	460	935	1,343	(408)	-30.4%	8,058
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	142	(142)	-100.0%	850
Municipal Accreditation and Capacity Building Grant		-	256	-	20	40	43	(3)	-6.2%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	8	(8)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities		-	6,679	-	440	883	1,113	(231)	-20.7%	6,679
Community Development Workers (CDW) Operational Support Grant		-	223	-	-	12	37	(25)	-67.7%	223
								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
								-		
<b>Total operating expenditure of Transfers and Grants:</b>		-	89,312	-	583	31,309	14,885	16,424	110.3%	89,312
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	54,024	-	1,126	1,126	9,004	(7,878)	-87.5%	54,024
Municipal Infrastructure Grant		-	14,585	-	-	-	2,431	(2,431)	-100.0%	14,585
Integrated National Electrification Programme Grant		-	11,000	-	-	-	1,833	(1,833)	-100.0%	11,000
Water Services Infrastructure Grant		-	28,439	-	1,126	1,126	4,740	(3,613)	-76.2%	28,439
								-		
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
								-		
<b>Total capital expenditure of Transfers and Grants</b>		-	54,024	-	1,126	1,126	9,004	(7,878)	-87.5%	54,024
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	143,336	-	1,710	32,435	23,889	8,546	35.8%	143,336

## 9. Expenditure on councillor and board members allowances and employee benefits

### 9.1 Supporting Table SC8

WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2022/23								
		2021/22 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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5,250	5,666	-	454	908	944	(36)	-4%	5,666
Pension and UIF Contributions		121	130	-	10	21	22	(1)	-4%	130
Medical Aid Contributions		12	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		199	142	-	11	23	24	(1)	-4%	142
Cellphone Allowance		530	552	-	44	88	92	(4)	-4%	552
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		60	49	-	4	8	8	(0)	-4%	49
<b>Sub Total - Councillors</b>		<b>6,173</b>	<b>6,538</b>	<b>-</b>	<b>524</b>	<b>1,048</b>	<b>1,090</b>	<b>(42)</b>	<b>-4%</b>	<b>6,538</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		4,242	4,740	-	393	787	790	(3)	0%	4,740
Pension and UIF Contributions		522	533	-	31	63	89	(26)	-29%	533
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		(194)	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		246	246	-	6	12	41	(29)	-71%	246
Cellphone Allowance		89	90	-	8	15	15	-	-	90
Housing Allowances		7	7	-	-	-	1	(1)	-100%	7
Other benefits and allowances		456	387	-	37	114	64	49	76%	387
Payments in lieu of leave		45	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,413</b>	<b>6,003</b>	<b>-</b>	<b>475</b>	<b>990</b>	<b>1,000</b>	<b>(10)</b>	<b>-1%</b>	<b>6,003</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		86,780	91,778	-	7,194	14,439	15,296	(858)	-6%	91,778
Pension and UIF Contributions		13,975	15,519	-	1,155	2,311	2,587	(275)	-11%	15,519
Medical Aid Contributions		2,031	2,088	-	161	325	348	(23)	-7%	2,088
Overtime		4,574	1,274	-	534	1,046	212	833	393%	1,274
Performance Bonus		6,331	6,372	-	6	49	1,062	(1,013)	-95%	6,372
Motor Vehicle Allowance		2,264	213	-	228	419	36	384	1080%	213
Cellphone Allowance		182	172	-	13	26	29	(3)	-9%	172
Housing Allowances		434	402	-	35	71	67	4	6%	402
Other benefits and allowances		1,345	491	-	345	470	82	388	474%	491
Payments in lieu of leave		429	-	-	4	64	-	64	#DIV/0!	-
Long service awards		619	722	-	131	190	120	69	57%	722
Post-retirement benefit obligations	2	946	1,340	-	106	213	223	(10)	-5%	1,340
<b>Sub Total - Other Municipal Staff</b>		<b>119,909</b>	<b>120,372</b>	<b>-</b>	<b>9,913</b>	<b>19,622</b>	<b>20,062</b>	<b>(440)</b>	<b>-2%</b>	<b>120,372</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>131,494</b>	<b>132,912</b>	<b>-</b>	<b>10,912</b>	<b>21,660</b>	<b>22,152</b>	<b>(492)</b>	<b>-2%</b>	<b>132,912</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>125,322</b>	<b>126,374</b>	<b>-</b>	<b>10,388</b>	<b>20,612</b>	<b>21,062</b>	<b>(450)</b>	<b>-2%</b>	<b>126,374</b>

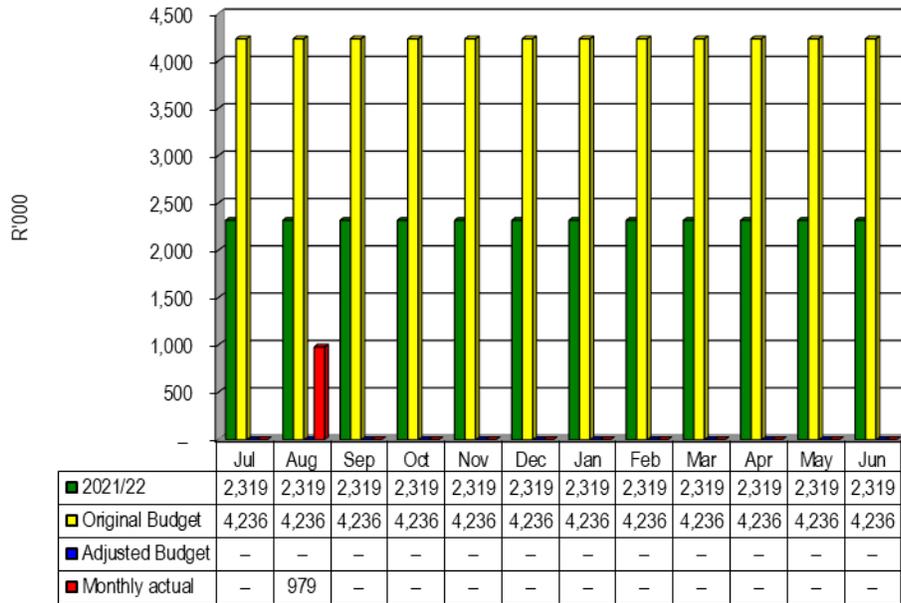
## 10. Capital programme performance

### 10.1 Supporting Table C12

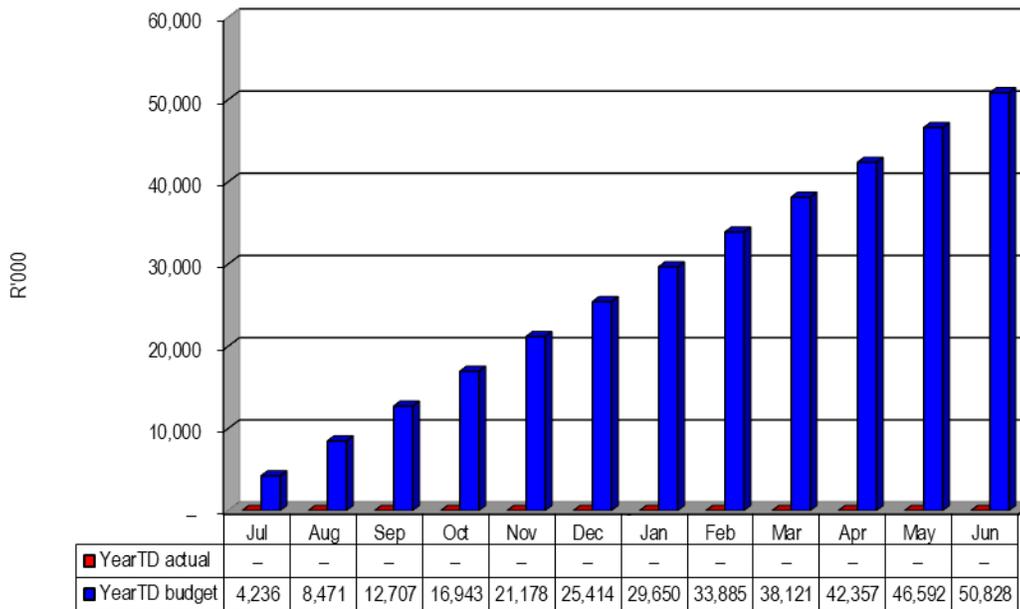
WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August									
Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
<b>R thousands</b>								%	
<b>Monthly expenditure performance trend</b>									
July	-	4,236	-	-		4,236	-		
August	-	4,236	-	979	979	8,471	7,492	88.4%	2%
September	-	4,236	-	-		12,707	-		
October	-	4,236	-	-		16,943	-		
November	-	4,236	-	-		21,178	-		
December	-	4,236	-	-		25,414	-		
January	-	4,236	-	-		29,650	-		
February	-	4,236	-	-		33,885	-		
March	-	4,236	-	-		38,121	-		
April	-	4,236	-	-		42,357	-		
May	-	4,236	-	-		46,592	-		
June	-	4,236	-	-		50,828	-		
<b>Total Capital expenditure</b>	-	<b>50,828</b>	-	<b>979</b>					

The total capital expenditure for August amounts to R 979,476. Expenditure will increase as the year progress and as procurement processes are being concluded. It should be noted that the capital expenditure programme of the municipality is funded majorly by conditional grants, expenditure is also depended on the timing when the transfers are received by municipality.

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



**Chart C2 2022/23 Capital Expenditure: YTD actual v YTD target**



# 10.2 Supporting Table SC13

## 10.2.1 Supporting Table SC13a

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August											
R thousands	Description	Ref	2017/18	Budget Year 2022/23			YearTD actual	YearTD Budget	YTD variance	YTD variance %	Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual					
	<b>Capital expenditure on new assets by Asset Class/Sub-class</b>	1		26,777		979	979	2,231	1,252	56.1%	26,777
	<b>Infrastructure</b>										
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure			1,217				101	101	100.0%	1,217
	Drainage Collection										
	Storm water Conveyance			1,217				101	101	100.0%	1,217
	Attenuation										
	Electrical Infrastructure			631				69	69	100.0%	631
	Power Plants										
	MV Substations										
	MV Switching Stations										
	MV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	Capital Spares			265				22	22	100.0%	265
	Water Supply Infrastructure			24,730		979	979	2,001	1,081	52.8%	24,730
	Dams and Weirs										
	Reservoirs			24,730		979	979	2,001	1,081	52.8%	24,730
	Pump Stations										
	Water Treatment Works										
	Bulk Main										
	Distribution										
	Distribution Points										
	PSV Stations										
	Capital Spares										
	Sewerage Infrastructure										
	Pump Station										
	Retreatment										
	Waste Water Treatment Works										
	Outfall Sewers										
	Tanks 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										
	Cable Layers										
	Distribution Layers										
	Capital Spares										
	<b>Community Assets</b>										
	Community Facilities										
	Halls										
	Centres										
	Crochets										
	Clubs/Care Centres										
	Fire/Combustion Stations										
	Trading Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Parks										
	Parks										
	Parks Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	<b>Heritage Assets</b>										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	<b>Investment properties</b>										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	<b>Other Assets</b>										
	Operational Buildings										
	Municipal Offices										
	Pay/Entry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	<b>Biological or Cultivated Assets</b>										
	Biological or Cultivated Assets										
	<b>Intangible Assets</b>										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Land Settlement Software Applications										
	Unspecified										
	<b>Computer Equipment</b>			669				66	66	100.0%	669
	Computer Equipment			669				66	66	100.0%	669
	<b>Furniture and Office Equipment</b>			122				10	10	100.0%	122
	Furniture and Office Equipment			122				10	10	100.0%	122
	<b>Machinery and Equipment</b>			337				28	28	100.0%	337
	Machinery and Equipment			337				28	28	100.0%	337
	<b>Transport Assets</b>										
	Transport Assets										
	<b>Land</b>										
	Land										
	<b>Zoo's, Marine and Non-biological Animals</b>										
	Zoo's, Marine and Non-biological Animals										
	<b>Total Capital Expenditure on new assets</b>	1		27,904		979	979	2,325	1,346	57.9%	27,904

# 10.2.2 Supporting Table SC13b

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August										
Description	Ref	2021/22	Budget Year 2022/23					YTD variance	YTD variance %	Full Year Forecast
		Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget			
<b>0 thousands</b>										
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>										
Roads Infrastructure			7,501				625	625	100.0%	7,501
Roads			7,501				625	625	100.0%	7,501
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure										
Power Plants										
MV Substations										
MV Switching Station										
MV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV 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										
Sewerage Infrastructure										
Pump Station										
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										
Protections										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
<b>Community Assets</b>										
Community Facilities										
Halls										
Centres										
Clubs										
Child/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Auction Facilities										
Markets										
Stalls										
Abattoirs										
Aquaria										
Taxi Rank/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
<b>Heritage Assets</b>										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<b>Investment Assets</b>										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
<b>Other Assets</b>										
Operational Buildings										
Municipal Offices										
Post/Queue Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets										
<b>Intangible Assets</b>										
Services										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Land Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>			54				5	5	100.0%	54
Computer Equipment			54				5	5	100.0%	54
<b>Furniture and Office Equipment</b>										
Furniture and Office Equipment										
<b>Machinery and Equipment</b>										
Machinery and Equipment										
<b>Transport Assets</b>										
Transport Assets										
<b>Land</b>										
Land										
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals										
<b>Total Capital Expenditure on renewal of existing assets</b>	1		7,556				630	630	100.0%	7,556

# 10.2.3 Supporting Table SC13e

WC053 Beaufort West - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02 August										
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
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>			11,856				988	988	100.0%	11,856
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure			10,000				833	833	100.0%	10,000
Power Plants										
HV Substations										
HV Switching Stations										
HV Transmission Conductors										
MV Substations			9,565				797	797	100.0%	9,565
MV Switching Stations										
MV Networks			435				36	36	100.0%	435
Capital Spares										
Water Supply Infrastructure										
Dams and Weirs										
Bores										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
DMV Stations										
Capital Spares										
Sanitation Infrastructure			1,856				155	155	100.0%	1,856
Pump Station										
Retention										
Waste Water Treatment Works			1,856				155	155	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										
Energy 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										
<b>Community Assets</b>			3,512				293	293	100.0%	3,512
Community Facilities										
Halls										
Centres										
Crafts										
Clubs/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Centres										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Abolition Facilities										
Markets										
Stalls										
Abattoirs										
Apartments										
Taxi Ranks/Bus Terminals										
Capital Spares			3,512				293	293	100.0%	3,512
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities			3,512				293	293	100.0%	3,512
Capital Spares										
<b>Heritage assets</b>										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<b>Investment properties</b>										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
<b>Other Assets</b>										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Shop Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets										
<b>Intangible Assets</b>										
Services										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Land Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>										
Computer Equipment										
<b>Furniture and Office Equipment</b>										
Furniture and Office Equipment										
<b>Machinery and Equipment</b>										
Machinery and Equipment										
<b>Transport Assets</b>										
Transport Assets										
<b>Land</b>										
Land										
<b>Zoos, Marine and Non-biological Animals</b>										
Zoos, Marine and Non-biological Animals										
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>1</b>		15,368				1,281	1,281	100.0%	15,368

## **11. Material variances to the SDBIP**

### **11.1 Over view**

SDBIP reports are compiled on a quarterly basis at this time.