

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING SEPTEMBER 2022

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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

Detailed report will be provided as part of the section 52 report for the quarter September 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 September 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 31st 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 September 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 97,465 million or R 5,239 million above the year-to-date budget projections for September 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 27,883 million. This is R 21,380 million below year-to-date budget projections for September 2022. This variance is due to the bulk Eskom account for September that will only be received in October 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 at the end of September 2022 amounted to R 1,508 million or 3% 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 2,948,668 and an investment balance of R13,437,213 million. This figure is provisional and will be finalized when the audit is completed. The net decrease in cash for the month amounted to R 12,175 million. The cash and cash equivalents at the end of the month amounted to R 5,871 million.

Refer to Table C7 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for September 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 - M03 September									
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	-	3,115	17,202	11,952	5,250	44%	47,808
Service charges	-	169,778	-	12,705	42,825	42,444	381	1%	169,778
Investment revenue	-	385	-	180	280	96	183	191%	385
Transfers and subsidies	-	89,312	-	934	32,278	22,328	9,950	45%	89,312
Other own revenue	-	61,621	-	1,893	4,880	15,405	(10,525)	-68%	61,621
Total Revenue (excluding capital transfers and contributions)	-	368,904	-	18,827	97,465	92,226	5,239	6%	368,904
Employee costs	-	126,374	-	10,015	30,627	31,594	(967)	-3%	126,374
Remuneration of Councillors	-	6,538	-	524	1,572	1,634	(63)	-4%	6,538
Depreciation & asset impairment	-	24,986	-	-	-	6,246	(6,246)	-100%	24,986
Finance charges	-	901	-	21	737	225	512	227%	901
Inventory consumed and bulk purchases	-	104,368	-	10,853	20,843	26,092	(5,249)	-20%	104,368
Transfers and subsidies	-	550	-	46	138	137	0	0%	550
Other expenditure	-	99,915	-	6,424	15,612	24,979	(9,366)	-37%	99,915
Total Expenditure	-	363,631	-	27,883	69,528	90,908	(21,380)	-24%	363,631
Surplus/(Deficit)	-	5,273	-	(9,055)	27,937	1,318	26,619	2020%	5,273
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	54,024	-	608	1,735	13,506	(11,771)	-87%	54,024
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	59,297	-	(8,447)	29,671	14,824	14,847	100%	59,297
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	59,297	-	(8,447)	29,671	14,824	14,847	100%	59,297
Capital expenditure & funds sources									
Capital expenditure	-	50,828	-	529	1,508	12,707	(11,199)	-88%	50,828
Capital transfers recognised	-	46,978	-	529	1,508	11,744	(10,236)	-87%	46,978
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,850	-	-	-	963	(963)	-100%	3,850
Total sources of capital funds	-	50,828	-	529	1,508	12,707	(11,199)	-88%	50,828
Financial position									
Total current assets	-	91,475	-	-	22,376	-	-	-	91,475
Total non current assets	-	577,652	-	-	14,670	-	-	-	577,652
Total current liabilities	-	140,794	-	-	7,589	-	-	-	140,794
Total non current liabilities	-	43,766	-	-	-	-	-	-	43,766
Community wealth/Equity	-	543,864	-	-	29,456	-	-	-	543,864
Cash flows									
Net cash from (used) operating	-	67,083	-	(11,684)	6,245	16,771	10,526	63%	67,083
Net cash from (used) investing	-	(58,452)	-	(511)	(510)	(14,613)	(14,103)	97%	(58,452)
Net cash from (used) financing	-	(540)	-	20	46	(1,152)	(1,198)	104%	(758)
Cash/cash equivalents at the month/year end	76,077	3,090	-	-	5,781	(3,994)	(9,776)	245%	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	-	10,462	9,322	3,584	3,339	3,586	4,231	145,653	201,211
Creditors Age Analysis									
Total Creditors	-	14,327	1,384	2,222	1,454	6,355	45,510	54,683	126,844

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.

WC053 Beaufort West - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September										
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										
Governance and administration			77,528		5,292	21,986	19,382	2,604	13%	77,528
Executive and council			11,625		1	15	2,906	(2,892)	-100%	11,625
Finance and administration			65,902		5,292	21,971	16,476	5,495	33%	65,902
Internal audit										
Community and public safety			62,430		1,135	3,508	15,607	(12,100)	-78%	62,430
Community and social services			8,055		624	1,784	2,014	(230)	-11%	8,055
Sport and recreation			3,188		1	1	797	(796)	-100%	3,188
Public safety			50,081		483	1,625	12,520	(10,896)	-87%	50,081
Housing			1,106		27	99	276	(178)	-64%	1,106
Health										
Economic and environmental services			9,380		81	217	2,345	(2,128)	-91%	9,380
Planning and development			1,331		81	217	333	(116)	-35%	1,331
Road transport			8,049				2,012	(2,012)	-100%	8,049
Environmental protection										
Trading services			273,591		12,927	73,490	68,398	5,092	7%	273,591
Energy sources			127,381		9,050	27,334	31,845	(4,511)	-14%	127,381
Water management			81,510		965	33,861	20,377	13,483	66%	81,510
Waste water management			40,696		1,850	7,801	10,174	(2,373)	-23%	40,696
Waste management			24,005		1,061	4,495	6,001	(1,507)	-25%	24,005
Other	4									
Total Revenue - Functional	2		422,928		19,435	99,199	105,732	(6,533)	-6%	422,928
Expenditure - Functional										
Governance and administration			87,650		8,963	25,894	21,913	3,982	18%	87,650
Executive and council			14,238		3,243	8,718	3,560	5,158	145%	14,238
Finance and administration			71,724		5,634	16,933	17,931	(998)	-6%	71,724
Internal audit			1,688		86	243	422	(179)	-42%	1,688
Community and public safety			70,307		3,357	8,832	17,577	(8,745)	-50%	70,307
Community and social services			11,183		868	2,124	2,796	(671)	-24%	11,183
Sport and recreation			7,981		442	1,746	1,995	(249)	-12%	7,981
Public safety			47,791		1,669	4,531	11,948	(7,417)	-62%	47,791
Housing			3,352		378	431	838	(407)	-49%	3,352
Health										
Economic and environmental services			28,207		1,729	4,835	7,052	(2,216)	-31%	28,207
Planning and development			8,780		719	2,046	2,195	(149)	-7%	8,780
Road transport			19,427		1,010	2,789	4,857	(2,068)	-43%	19,427
Environmental protection										
Trading services			177,466		13,833	29,966	44,367	(14,400)	-32%	177,466
Energy sources			104,960		10,982	22,221	26,240	(4,019)	-15%	104,960
Water management			34,083		1,803	3,801	8,521	(4,719)	-55%	34,083
Waste water management			19,845		552	1,369	4,961	(3,592)	-72%	19,845
Waste management			18,579		497	2,575	4,645	(2,069)	-45%	18,579
Other										
Total Expenditure - Functional	3		363,631		27,883	69,528	90,908	(21,380)	-24%	363,631
Surplus/ (Deficit) for the year			59,297		(8,447)	29,671	14,824	14,847	100%	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) - M03 September										
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		-	8,401	-	-	12	2,100	(2,088)	-99.4%	8,401
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	259,777	-	11,947	69,212	64,944	4,267	6.6%	259,777
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,571	-	560	1,652	2,643	(990)	-37.5%	10,571
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	54,570	-	5,292	21,971	13,642	8,329	61.0%	54,570
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	89,610	-	1,636	6,352	22,402	(16,050)	-71.6%	89,610
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	-	422,928	-	19,435	99,199	105,732	(6,533)	-6.2%	422,928
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	7,481	-	2,530	7,679	1,870	5,808	310.5%	7,481
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	195,683	-	15,400	32,827	48,921	(16,094)	-32.9%	195,683
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	36,301	-	3,166	9,504	9,075	429	4.7%	36,301
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	39,911	-	4,066	8,210	9,978	(1,768)	-17.7%	39,911
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	84,254	-	2,722	11,308	21,064	(9,755)	-46.3%	84,254
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	-	363,631	-	27,883	69,528	90,908	(21,380)	-23.5%	363,631
Surplus/ (Deficit) for the year	2	-	59,297	-	(8,447)	29,671	14,824	14,847	100.2%	59,297

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) - M03 September										
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	-	3,115	17,202	11,952	5,250	44%	47,808
Service charges - electricity revenue		-	103,525	-	9,009	27,222	25,881	1,341	5%	103,525
Service charges - water revenue		-	33,026	-	1,143	4,360	8,257	(3,897)	-47%	33,026
Service charges - sanitation revenue		-	22,082	-	1,622	7,156	5,520	1,636	30%	22,082
Service charges - refuse revenue		-	11,146	-	931	4,088	2,786	1,301	47%	11,146
Rental of facilities and equipment		-	1,671	-	86	297	418	(121)	-29%	1,671
Interest earned - external investments		-	385	-	180	280	96	183	191%	385
Interest earned - outstanding debtors		-	7,917	-	836	2,351	1,979	372	19%	7,917
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	49,523	-	359	1,358	12,381	(11,023)	-89%	49,523
Licences and permits		-	226	-	96	182	56	126	223%	226
Agency services		-	900	-	114	229	225	4	2%	900
Transfers and subsidies		-	89,312	-	934	32,278	22,328	9,950	45%	89,312
Other revenue		-	1,385	-	402	463	346	117	34%	1,385
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	368,904	-	18,827	97,465	92,226	5,239	6%	368,904
Expenditure By Type										
Employee related costs		-	126,374	-	10,015	30,627	31,594	(967)	-3%	126,374
Remuneration of councillors		-	6,538	-	524	1,572	1,634	(63)	-4%	6,538
Debt impairment		-	55,261	-	-	41	13,815	(13,774)	-100%	55,261
Depreciation & asset impairment		-	24,986	-	-	-	6,246	(6,246)	-100%	24,986
Finance charges		-	901	-	21	737	225	512	227%	901
Bulk purchases - electricity		-	82,979	-	9,794	19,004	20,745	(1,741)	-8%	82,979
Inventory consumed		-	21,389	-	1,060	1,839	5,347	(3,508)	-66%	21,389
Contracted services		-	19,611	-	2,114	4,388	4,903	(515)	-10%	19,611
Transfers and subsidies		-	550	-	46	138	137	0	0%	550
Other expenditure		-	25,043	-	4,310	11,183	6,261	4,922	79%	25,043
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		-	363,631	-	27,883	69,528	90,908	(21,380)	-24%	363,631
Surplus/(Deficit)										
		-	5,273	-	(9,055)	27,937	1,318	26,619	0	5,273
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	54,024	-	608	1,735	13,506	(11,771)	(0)	54,024
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	59,297	-	(8,447)	29,671	14,824			59,297
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	59,297	-	(8,447)	29,671	14,824			59,297
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		-	59,297	-	(8,447)	29,671	14,824			59,297
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		-	59,297	-	(8,447)	29,671	14,824			59,297

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) - M03 September										
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	-	338	884	8,006	(7,122)	-89%	32,022
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		5	701	-	-	-	175	(175)	-100%	701
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	26,584	36,235	-	338	884	9,059	(8,175)	-90%	36,235
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		25	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	122	-	-	-	30	(30)	-100%	122
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	1,239	14,593	-	191	625	3,648	(3,023)	-83%	14,593
Total Capital Expenditure		27,823	50,828	-	529	1,508	12,707	(11,199)	-88%	50,828
Capital Expenditure - Functional Classification										
Governance and administration		5	823	-	-	-	206	(206)	-100%	823
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		5	823	-	-	-	206	(206)	-100%	823
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5,387	3,740	-	-	-	935	(935)	-100%	3,740
Community and social services		4,965	-	-	-	-	-	-	-	-
Sport and recreation		422	3,512	-	-	-	878	(878)	-100%	3,512
Public safety		-	228	-	-	-	57	(57)	-100%	228
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		13,192	7,501	-	-	-	1,875	(1,875)	-100%	7,501
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		13,192	7,501	-	-	-	1,875	(1,875)	-100%	7,501
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		9,238	38,764	-	529	1,508	9,691	(8,183)	-84%	38,764
Energy sources		5,358	10,961	-	-	-	2,740	(2,740)	-100%	10,961
Water management		3,879	24,730	-	529	1,508	6,182	(4,674)	-76%	24,730
Waste water management		-	3,073	-	-	-	768	(768)	-100%	3,073
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	27,823	50,828	-	529	1,508	12,707	(11,199)	-88%	50,828
Funded by:										
National Government		24,874	46,978	-	529	1,508	11,744	(10,236)	-87%	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 Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		26,112	46,978	-	529	1,508	11,744	(10,236)	-87%	46,978
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1,710	3,850	-	-	-	963	(963)	-100%	3,850
Total Capital Funding		27,823	50,828	-	529	1,508	12,707	(11,199)	-88%	50,828

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M03 September						
Description	Ref	2021/22	Budget Year 2022/23			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands	1					
ASSETS						
Current assets						
Cash		-	3,090	-	7,216	3,090
Call investment deposits		-	530	-	(1,435)	530
Consumer debtors		-	21,597	-	13,943	21,597
Other debtors		-	61,039	-	3,055	61,039
Current portion of long-term receivables		-	1,830	-	-	1,830
Inventory		-	3,389	-	(404)	3,389
Total current assets		-	91,475	-	22,376	91,475
Non current assets						
Long-term receivables		-	2,460	-	-	2,460
Investments		-	-	-	13,145	-
Investment property		-	6,213	-	-	6,213
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	563,555	-	1,525	563,555
Biological		-	-	-	-	-
Intangible		-	199	-	-	199
Other non-current assets		-	5,225	-	-	5,225
Total non current assets		-	577,652	-	14,670	577,652
TOTAL ASSETS		-	669,127	-	37,045	669,127
LIABILITIES						
Current liabilities						
Bank overdraft		-	40,455	-	-	40,455
Borrowing		-	515	-	-	515
Consumer deposits		-	3,850	-	51	3,850
Trade and other payables		-	79,389	-	7,538	79,389
Provisions		-	16,586	-	-	16,586
Total current liabilities		-	140,794	-	7,589	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	-	7,589	184,560
NET ASSETS	2	-	484,567	-	29,456	484,567
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	539,760	-	29,456	539,760
Reserves		-	4,104	-	-	4,104
TOTAL COMMUNITY WEALTH/EQUITY	2	-	543,864	-	29,456	543,864

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M03 September										
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	-	3,374	10,538	10,095	443	4%	40,379
Service charges		-	149,742	-	11,758	34,217	37,436	(3,219)	-9%	149,742
Other revenue		-	27,328	-	1,236	2,895	6,832	(3,937)	-58%	27,328
Transfers and Subsidies - Operational		-	89,312	-	-	35,048	22,328	12,720	57%	89,312
Transfers and Subsidies - Capital		-	54,024	-	-	8,951	13,506	(4,555)	-34%	54,024
Interest		-	6,882	-	23	123	1,720	(1,598)	-93%	6,882
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(299,134)	-	(27,320)	(83,252)	(74,784)	8,468	-11%	(299,134)
Finance charges		-	(901)	-	(709)	(2,183)	(225)	1,958	-870%	(901)
Transfers and Grants		-	(550)	-	(46)	(92)	(138)	(46)	33%	(550)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	67,083	-	(11,684)	6,245	16,771	10,526	63%	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)	-	34	1,015	-	1,015	#DIV/0!	-
Payments										
Capital assets		-	(58,452)	-	(545)	(1,525)	(14,613)	(13,089)	90%	(58,452)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(58,452)	-	(511)	(510)	(14,613)	(14,103)	97%	(58,452)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	218	-	20	46	(962)	1,009	-105%	218
Payments										
Repayment of borrowing		-	(758)	-	-	-	(190)	(190)	100%	(758)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(540)	-	20	46	(1,152)	(1,198)	104%	(540)
NET INCREASE/ (DECREASE) IN CASH HELD		-	8,090	-	(12,175)	5,781	1,006			8,090
Cash/cash equivalents at beginning:		-	(5,000)	-	-	-	(5,000)			(5,000)
Cash/cash equivalents at month/year end:		-	3,090	-	-	5,781	(3,994)			3,090

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 - M03 September													
Description	NT Code	Budget Year 2022/23									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L1 o 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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	4,599	1,332	2,977	1,058	931	1,130	1,920	20,122	34,068	25,159	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,535	496	256	248	196	259	166	2,430	10,586	3,299	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	4,474	5,207	4,666	755	731	717	690	31,875	49,116	34,768	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	3,254	2,226	818	801	785	770	767	30,351	39,772	33,473	-	-
Receivables from Exchange Transactions - Waste Management	1600	1,928	1,086	497	493	464	474	474	18,338	23,775	20,263	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	1	1	1	1	1	1	49	59	53	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	1,241	1,241	1,241	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	240	112	107	228	210	235	213	41,249	42,595	42,136	-	-
Total By Income Source	2000	21,034	10,462	9,322	3,584	3,339	3,586	4,231	145,653	201,211	160,393	-	-
2021/22 - totals only		0	0	0	0	0	0	0	0	-	-	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,364	1,312	4,197	293	275	395	205	15,523	24,563	16,691	-	-
Commercial	2300	4,553	4,170	705	413	266	269	248	15,553	26,167	16,739	-	-
Households	2400	14,117	4,981	4,421	2,879	2,797	2,932	3,777	114,578	150,482	126,963	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	21,034	10,462	9,322	3,584	3,339	3,586	4,231	145,653	201,211	160,393	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September											
Description	NT Code	Budget Year 2022/23									Prior year blals 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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	271	10,313	-	-	-	5,253	28,637	37,937	82,411	-
Bulk Water	0200	-	1,029	21	486	1,167	-	2,002	1,220	5,925	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	638	2,535	1,317	1,735	240	1,084	6,619	9,762	23,930	-
Auditor General	0800	-	451	47	-	47	18	8,252	5,761	14,575	-
Other	0900	-	-	-	-	-	-	-	3	3	-
Total By Customer Type	1000	908	14,327	1,384	2,222	1,454	6,355	45,510	54,683	126,844	-

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September						
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		1,160	14	(40)	-	1,135
Standard Bank		17,805	146	(3,474)	-	14,477
ABSA		-	-	-	-	-
Nedbank		9,573	106	(34)	-	9,645
		-				-
Municipality sub-total		28,538		(3,548)	-	25,256
Entities						
						-
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	28,538		(3,548)	-	25,256

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 - M03 September										
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
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	81,254	-	-	32,566	20,313	12,253	60.3%	81,254
Equitable Share		-	77,265	-	-	30,133	19,316	10,817	56.0%	77,265
Municipal Infrastructure Grant		-	768	-	-	64	192	(128)	-66.5%	768
Local Government Financial Management Grant		-	2,085	-	-	2,085	521	1,564	300.0%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	-	-	284	284	-		1,136
Provincial Government:		-	8,058	-	-	2,482	2,015	468	23.2%	8,058
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	213	(213)	-100.0%	850
Municipal Accreditation and Capacity Building Grant		-	256	-	-	256	64	192	300.0%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	13	(13)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities	4	-	6,679	-	-	2,226	1,670	556	33.3%	6,679
Community Development Workers (CDW) Operational Support Grant		-	223	-	-	-	56	(56)	-100.0%	223
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	-	89,312	-	-	35,048	22,328	12,720	57.0%	89,312
Capital Transfers and Grants										
National Government:		-	54,024	-	-	8,951	13,506	(4,555)	-33.7%	54,024
Municipal Infrastructure Grant		-	14,585	-	-	1,220	3,646	(2,427)	-66.5%	14,585
Integrated National Electrification Programme Grant		-	11,000	-	-	3,850	2,750	1,100	40.0%	11,000
Water Services Infrastructure Grant		-	28,439	-	-	3,881	7,110	(3,229)	-45.4%	28,439
Provincial Government:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	54,024	-	-	8,951	13,506	(4,555)	-33.7%	54,024
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	143,336	-	-	43,999	35,834	8,165	22.8%	143,336

During September 2022 the municipality did not received any transfers and grants. For the 1st quarter (July – September 2022) the municipality received all its national grants as per the payment schedule of National Treasury, except for the 2nd allocation of MIG amounting to R 4,803,000 that was due in September.

8.2 Supporting Table SC7 – Grant expenditure

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	-	128	30,502	20,313	10,189	50.2%	81,254
Equitable Share		-	77,265	-	-	30,133	19,316	10,817	56.0%	77,265
Municipal Infrastructure Grant		-	768	-	61	164	192	(28)	-14.6%	768
Local Government Financial Management Grant		-	2,085	-	52	156	521	(365)	-70.0%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	-	15	49	284	(235)	-82.7%	1,136
								-		
Provincial Government:		-	8,058	-	492	1,427	2,015	(588)	-29.2%	8,058
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	213	(213)	-100.0%	850
Municipal Accreditation and Capacity Building Grant		-	256	-	20	60	64	(4)	-6.2%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	13	(13)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities		-	6,679	-	472	1,355	1,670	(315)	-18.9%	6,679
Community Development Workers (CDW) Operational Support Grant		-	223	-	-	12	56	(44)	-78.5%	223
								-		
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
								-		
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
								-		
Total operating expenditure of Transfers and Grants:		-	89,312	-	620	31,929	22,328	9,601	43.0%	89,312
Capital expenditure of Transfers and Grants										
National Government:		-	54,024	-	608	1,735	13,506	(11,771)	-87.2%	54,024
Municipal Infrastructure Grant		-	14,585	-	-	-	3,646	(3,646)	-100.0%	14,585
Integrated National Electrification Programme Grant		-	11,000	-	-	-	2,750	(2,750)	-100.0%	11,000
Water Services Infrastructure Grant		-	28,439	-	608	1,735	7,110	(5,375)	-75.6%	28,439
								-		
Provincial Government:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
								-		
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
								-		
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
								-		
Total capital expenditure of Transfers and Grants		-	54,024	-	608	1,735	13,506	(11,771)	-87.2%	54,024
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	143,336	-	1,228	33,664	35,834	(2,170)	-6.1%	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 - M03 September										
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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	5,666	-	451	1,359	1,416	(58)	-4%	5,666
Pension and UIF Contributions		-	130	-	13	34	33	2	5%	130
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	142	-	11	34	35	(1)	-4%	142
Cellphone Allowance		-	552	-	44	133	138	(5)	-4%	552
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	49	-	4	12	12	(0)	-4%	49
Sub Total - Councillors		-	6,538	-	524	1,572	1,634	(63)	-4%	6,538
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	4,740	-	393	1,180	1,185	(5)	0%	4,740
Pension and UIF Contributions		-	533	-	32	94	133	(39)	-29%	533
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	246	-	6	18	61	(43)	-71%	246
Cellphone Allowance		-	90	-	8	23	23	1	4%	90
Housing Allowances		-	7	-	-	-	2	(2)	-100%	7
Other benefits and allowances		-	387	-	94	207	97	111	114%	387
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	6,003	-	533	1,523	1,501	22	1%	6,003
Other Municipal Staff										
Basic Salaries and Wages		-	91,778	-	7,235	21,674	22,945	(1,271)	-6%	91,778
Pension and UIF Contributions		-	15,519	-	1,151	3,462	3,880	(418)	-11%	15,519
Medical Aid Contributions		-	2,088	-	165	489	522	(33)	-6%	2,088
Overtime		-	1,274	-	569	1,615	318	1,296	407%	1,274
Performance Bonus		-	6,372	-	54	104	1,593	(1,489)	-93%	6,372
Motor Vehicle Allowance		-	213	-	(4)	415	53	362	678%	213
Cellphone Allowance		-	172	-	14	40	43	(3)	-8%	172
Housing Allowances		-	402	-	35	106	100	6	6%	402
Other benefits and allowances		-	491	-	145	615	123	492	400%	491
Payments in lieu of leave		-	-	-	0	64	-	64	#DIV/0!	-
Long service awards		-	722	-	22	212	181	31	17%	722
Post-retirement benefit obligations	2	-	1,340	-	96	309	335	(26)	-8%	1,340
Sub Total - Other Municipal Staff		-	120,372	-	9,482	29,104	30,093	(989)	-3%	120,372
TOTAL SALARY, ALLOWANCES & BENEFITS		-	132,912	-	10,539	32,198	33,228	(1,030)	-3%	132,912
TOTAL MANAGERS AND STAFF		-	126,374	-	10,015	30,627	31,594	(967)	-3%	126,374

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September									
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	-	4,236	-	-		4,236	-		
August	-	4,236	-	979	979	8,471	7,492	88.4%	2%
September	-	4,236	-	529	1,508	12,707	11,199	88.1%	3%
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	-		
Total Capital expenditure	-	50,828	-	1,508					

The total capital expenditure for September amounts to R 1,508 million or 3% of the total budget. Expenditure is expected to 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 primarily 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

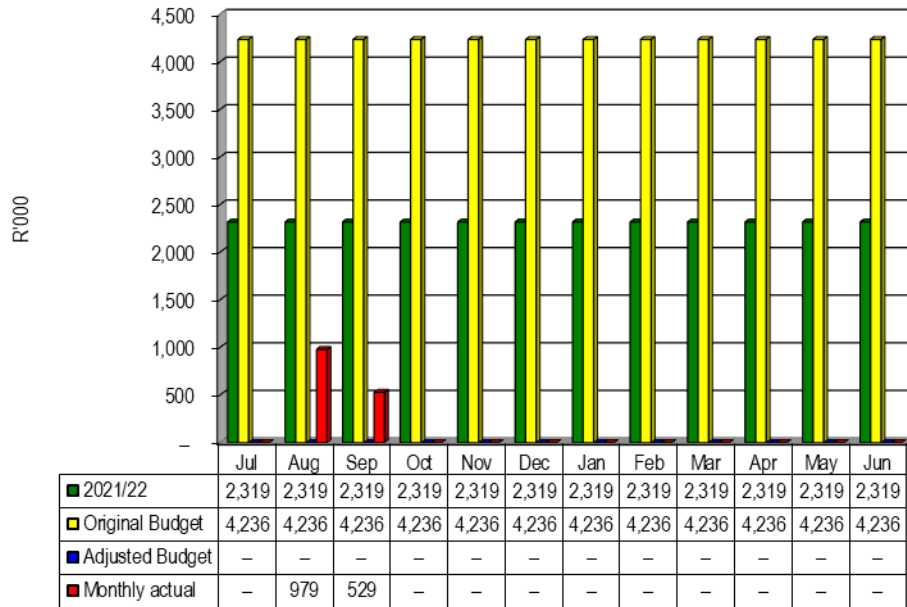
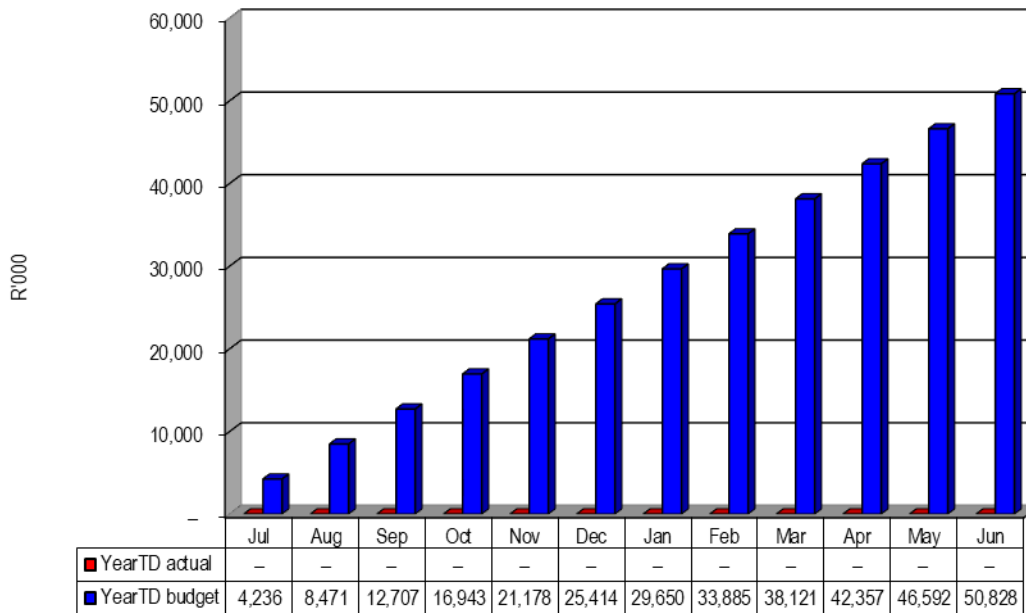


Chart C2 2022/23 Capital Expenditure: YTD actual v YTD target



10.2.2 Supporting Table SC13b

WCO53 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03 September											
R thousands	Description	Ref	2021/22	Budget Year 2022/23				YTD		Full Year Forecast	
			Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	variance		variance %
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
	Infrastructure			7,501				1,875	1,875	100.0%	7,501
	Roads Infrastructure			7,501				1,875	1,875	100.0%	7,501
	Roads			7,501				1,875	1,875	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										
	LV Switching Stations										
	MV 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										
	PIV Stations										
	Capital Spares										
	Sewerage Infrastructure										
	Pumping Station										
	Reclamation										
	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										
	Revolvements										
	Prison/Prisons										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets			4,940							
	Community Facilities			4,940							
	Halls										
	Centres										
	Crèches										
	Child/Care Centres										
	Fire/Ambulance Stations										
	Trading Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria			4,940							
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Attention Facilities										
	Markets										
	Stalls										
	Airports										
	Taxi Rank/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	Heritage Assets										
	Museums										
	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										
	Passenger Points										
	Building Clean Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Docks										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Land Settlement Software Applications										
	Unspecified										
	Computer Equipment			54				14	14	100.0%	54
	Computer Equipment			54				14	14	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	4,940	7,556			1,889	1,889	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 - M03 September											
R Thousands	Description	Ref	2021/22			Budget Year 2022/23				YTD variance %	Est Year Forecast
			Added Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	YTD variance		
	Capital Expenditure on upgrading of existing assets by Asset Class/Sub-class										
	Infrastructure		14,828	11,856				2,964	2,964	100.0%	11,856
	Roads		13,192								
	Road Structures		13,192								
	Road Furniture										
	Capital Spares										
	Storm water infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure		422	10,000				2,500	2,500	100.0%	10,000
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	HV Substations		422	9,565				2,301	2,301	100.0%	9,565
	HV Switching Stations										
	HV Networks			435				100	100	100.0%	435
	Capital Spares										
	Water Supply Infrastructure		1,214								
	Cans and Works										
	Reservoirs		1,214								
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	FRV Stations										
	Capital Spares										
	Sanitation Infrastructure			1,856				464	464	100.0%	1,856
	Pump Station										
	Retreatment										
	Waste Water Treatment Works			1,856				464	464	100.0%	1,856
	Outlet 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										
	HV Substations										
	HV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Storm Pumps										
	Piers										
	Revetments										
	Protections										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Cable Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets		422	3,512				878	878	100.0%	3,512
	Community Facilities										
	Halls										
	Cafeterias										
	Club/Care Centres										
	Fire/Ambulance Stations										
	Training Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoriums										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Market Facilities										
	Markets										
	Stads										
	Abitiors										
	Apparts										
	Taxi Rank/Bus Terminus										
	Capital Spares		422	3,512				878	878	100.0%	3,512
	Sport and Recreation Facilities										
	Outdoor Facilities		422	3,512				878	878	100.0%	3,512
	Capital Spares										
	Historical 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/Entry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Trading Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Service Rights										
	Licences and Rights										
	Water Rights										
	Ethical Licenses										
	Solid Waste Licenses										
	Computer Software and Applications										
	Local 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	15,250	15,368				3,842	3,842	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.