

# **BEAUFORT WEST MUNICIPALITY**



## **Monthly Budget Statement FOR THE MONTH ENDING OCTOBER 2021**

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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**

No comments for October 2021.

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

The current financial position of the municipality remains under pressure. Directors are urged to identify and promote effectiveness and efficiencies within their respective directorates and to keep their expenditure within budget.

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

None for October 2021

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

#### **IN-YEAR REPORT 2020/2021**

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

#### **RECOMMENDATION:**

- a) That Council notes the monthly budget statement and any supporting documentation for October 2021.

### ***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 106,249 million or R 6,645 million above the year-to-date budget projections for October 2021. The variance is due to the first equitable share installment received in July and the annual billing relating to property rates, sanitation and refuse.

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

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

The total expenditure for the month amounted to R 79,906 million. The total expenditure is 29% or R 32,932 million below year-to-date budget projections for October 2021. The major reason for the variance is due to the bulk electricity, debt impairment as well as depreciation and amortization. These expenditure items will increase going forward. Other expenditure items are expected to increase month on month as the year progress.

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

## **Capital expenditure**

The total capital budget for the 2021/2022 financial year amounts to R 23,465 million. The year-to-date expenditure for October 2021 amounts to R 6,602 million or 28% of the budgeted amount. Capital expenditure is expected to increase as the year progresses.

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

## **Cash flows**

The municipality started the financial year with a net overdrawn cash position of R 8,279 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 5,816 million, and the cash and cash equivalents at the end of the month amounted to R 16,002 million.

Refer to Table C9 for more detail on cash flows.

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

No comments for October 2021.

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

None for October 2021.

## 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 - M04 October

Description	2020/21	Budget Year 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	-	44,681	-	2,672	18,725	14,894	3,831	26%	44,681
Service charges	-	156,559	-	10,092	48,748	52,186	(3,438)	-7%	156,559
Investment revenue	-	550	-	-	24	183	(159)	-87%	550
Transfers and subsidies	-	81,054	-	668	31,770	27,018	4,752	18%	81,054
Other own revenue	-	55,838	-	1,654	6,982	18,613	(11,631)	-62%	55,838
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>338,682</b>	-	<b>15,087</b>	<b>106,249</b>	<b>112,894</b>	<b>(6,645)</b>	<b>-6%</b>	<b>338,682</b>
Employee costs	-	125,542	-	10,040	39,478	41,847	(2,370)	-6%	125,542
Remuneration of Councillors	-	6,286	-	521	2,093	2,095	(2)	-0%	6,286
Depreciation & asset impairment	-	23,813	-	-	-	7,938	(7,938)	-100%	23,813
Finance charges	-	835	-	52	566	278	288	104%	835
Inventory consumed and bulk purchases	-	96,074	-	1,927	24,203	32,031	(7,828)	-24%	96,099
Transfers and subsidies	-	525	-	-	125	175	(50)	-29%	525
Other expenditure	-	85,439	-	3,265	13,441	28,473	(15,032)	-53%	85,414
<b>Total Expenditure</b>	-	<b>338,513</b>	-	<b>15,806</b>	<b>79,906</b>	<b>112,838</b>	<b>(32,932)</b>	<b>-29%</b>	<b>338,513</b>
<b>Surplus/(Deficit)</b>	-	<b>168</b>	-	<b>(719)</b>	<b>26,343</b>	<b>56</b>	<b>26,287</b>	<b>47027%</b>	<b>168</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	19,895	-	1,148	6,856	6,632	225	3%	19,895
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>20,063</b>	-	<b>429</b>	<b>33,199</b>	<b>6,688</b>	<b>26,512</b>	<b>396%</b>	<b>20,063</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>20,063</b>	-	<b>429</b>	<b>33,199</b>	<b>6,688</b>	<b>26,512</b>	<b>396%</b>	<b>20,063</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>23,465</b>	-	<b>1,623</b>	<b>6,602</b>	<b>7,977</b>	<b>(1,375)</b>	<b>-17%</b>	<b>24,865</b>
Capital transfers recognised	-	19,895	-	998	5,978	6,787	(810)	-12%	19,895
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,570	-	624	624	1,190	(566)	-48%	3,570
<b>Total sources of capital funds</b>	-	<b>23,465</b>	-	<b>1,623</b>	<b>6,602</b>	<b>7,977</b>	<b>(1,375)</b>	<b>-17%</b>	<b>23,465</b>
<b>Financial position</b>									
Total current assets	-	92,790	-	-	31,461	-	-	-	92,790
Total non current assets	-	557,077	-	-	9,245	-	-	-	557,077
Total current liabilities	-	101,022	-	-	7,532	-	-	-	101,022
Total non current liabilities	-	57,523	-	-	-	-	-	-	57,523
Community wealth/Equity	-	491,321	-	-	(26)	-	-	-	491,321
<b>Cash flows</b>									
Net cash from (used) operating	-	37,698	-	8,235	62,696	20,193	(42,503)	-210%	37,698
Net cash from (used) investing	-	(23,465)	-	(7,886)	(4,906)	(7,822)	(2,915)	37%	(23,465)
Net cash from (used) financing	-	(1,503)	-	(5)	(25)	0	25	222827%	(1,503)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>7,007</b>	-	<b>-</b>	<b>57,765</b>	<b>18,095</b>	<b>(39,670)</b>	<b>-219%</b>	<b>7,007</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	14,449	4,431	8,854	4,383	3,442	3,674	4,017	117,391	160,639
<b>Creditors Age Analysis</b>									
Total Creditors	1,183	7,943	756	2,198	15,016	12,543	18,725	21,965	80,329

## 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 2021/22								
		2020/21 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 - Functional</b>										
<i>Governance and administration</i>		-	71,220	-	3,952	53,201	23,740	29,461	124%	71,220
Executive and council		-	10,976	-	8	29,053	3,659	25,394	694%	10,976
Finance and administration		-	60,244	-	3,944	24,149	20,081	4,067	20%	60,244
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	61,971	-	2,700	11,680	20,657	(8,977)	-43%	61,971
Community and social services		-	12,797	-	1,813	7,632	4,266	3,367	79%	12,797
Sport and recreation		-	2,979	-	-	119	993	(874)	-88%	2,979
Public safety		-	45,915	-	887	3,929	15,305	(11,376)	-74%	45,915
Housing		-	280	-	-	-	93	(93)	-100%	280
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	1,393	-	88	509	464	44	10%	1,393
Planning and development		-	1,343	-	88	358	448	(90)	-20%	1,343
Road transport		-	50	-	-	151	17	135	807%	50
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	223,992	-	9,495	47,715	74,664	(26,949)	-36%	223,992
Energy sources		-	118,380	-	6,703	31,813	39,460	(7,647)	-19%	118,380
Water management		-	50,914	-	473	4,059	16,971	(12,913)	-76%	50,914
Waste water management		-	33,608	-	1,541	8,200	11,203	(3,003)	-27%	33,608
Waste management		-	21,090	-	777	3,643	7,030	(3,387)	-48%	21,090
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	358,576	-	16,235	113,105	119,526	(6,420)	-5%	358,576
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	88,150	-	6,193	26,617	29,383	(2,766)	-9%	88,150
Executive and council		-	15,374	-	1,555	7,647	5,125	2,522	49%	15,374
Finance and administration		-	71,220	-	4,559	18,614	23,740	(5,126)	-22%	71,220
Internal audit		-	1,555	-	79	356	518	(162)	-31%	1,555
<i>Community and public safety</i>		-	56,975	-	3,114	11,730	18,992	(7,262)	-38%	56,975
Community and social services		-	11,898	-	797	2,964	3,966	(1,002)	-25%	11,898
Sport and recreation		-	8,998	-	676	2,470	2,999	(529)	-18%	8,998
Public safety		-	33,844	-	1,640	6,170	11,281	(5,111)	-45%	33,844
Housing		-	2,235	-	1	126	745	(619)	-83%	2,235
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	22,859	-	1,388	5,318	7,620	(2,301)	-30%	22,859
Planning and development		-	7,899	-	470	1,628	2,633	(1,005)	-38%	7,899
Road transport		-	14,959	-	918	3,691	4,987	(1,296)	-26%	14,959
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	170,530	-	5,110	36,241	56,843	(20,603)	-36%	170,530
Energy sources		-	104,671	-	1,723	23,349	34,890	(11,541)	-33%	104,671
Water management		-	34,230	-	1,750	6,762	11,410	(4,648)	-41%	34,230
Waste water management		-	17,598	-	564	1,861	5,866	(4,005)	-68%	17,598
Waste management		-	14,031	-	1,074	4,267	4,677	(409)	-9%	14,031
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	338,513	-	15,806	79,906	112,838	(32,932)	-29%	338,513
<b>Surplus/ (Deficit) for the year</b>		-	20,063	-	429	33,199	6,688	26,512	396%	20,063

### 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) - M04 October

Vote Description	Ref	2020/21	Budget Year 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>Revenue by Vote</b>										
Vote 1 - MUNICIPAL MANAGER	1	-	7,884	-	7	40	2,628	(2,588)	-98.5%	7,884
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	204,996	-	8,806	44,581	68,332	(23,751)	-34.8%	204,996
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,418	-	635	31,459	3,473	27,986	805.9%	10,418
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	49,207	-	3,857	23,778	16,402	7,376	45.0%	49,207
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	86,071	-	2,087	8,674	27,198	(18,524)	-68.1%	86,071
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	<b>358,576</b>	-	<b>15,392</b>	<b>108,533</b>	<b>118,033</b>	<b>(9,501)</b>	<b>-8.0%</b>	<b>358,576</b>
<b>Expenditure by Vote</b>										
Vote 1 - MUNICIPAL MANAGER	1	-	8,486	-	1,164	5,559	2,829	2,731	96.5%	8,486
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	192,106	-	6,298	40,106	64,036	(23,930)	-37.4%	192,106
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	33,163	-	2,228	10,451	10,376	75	0.7%	33,163
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	35,279	-	1,261	5,621	11,760	(6,138)	-52.2%	35,279
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	69,480	-	4,198	15,977	20,123	(4,146)	-20.6%	69,480
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	<b>338,514</b>	-	<b>15,150</b>	<b>77,714</b>	<b>109,123</b>	<b>(31,409)</b>	<b>-28.8%</b>	<b>338,514</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>20,062</b>	-	<b>242</b>	<b>30,818</b>	<b>8,910</b>	<b>21,908</b>	<b>245.9%</b>	<b>20,062</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) - M04 October

Description	Ref	2020/21	Budget Year 2021/22							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		-	44,681	-	2,672	18,725	14,894	3,831	26%	44,681
Service charges - electricity revenue		-	96,329	-	6,684	31,906	32,110	(203)	-1%	96,329
Service charges - water revenue		-	30,024	-	1,297	5,865	10,008	(4,143)	-41%	30,024
Service charges - sanitation revenue		-	20,074	-	1,415	7,661	6,691	970	14%	20,074
Service charges - refuse revenue		-	10,132	-	696	3,316	3,378	(61)	-2%	10,132
Rental of facilities and equipment		-	1,519	-	157	550	506	44	9%	1,519
Interest earned - external investments		-	550	-	-	24	183	(159)	-87%	550
Interest earned - outstanding debtors		-	6,729	-	524	2,178	2,243	(65)	-3%	6,729
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	45,021	-	823	3,619	15,007	(11,388)	-76%	45,021
Licences and permits		-	210	-	39	74	70	4	6%	210
Agency services		-	1,100	-	56	326	367	(40)	-11%	1,100
Transfers and subsidies		-	81,054	-	668	31,770	27,018	4,752	18%	81,054
Other revenue		-	1,259	-	54	233	420	(187)	-45%	1,259
Gains		-	0	-	1	1	-	1	#DIV/0!	0
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>338,682</b>	-	<b>15,087</b>	<b>106,249</b>	<b>112,894</b>	<b>(6,645)</b>	<b>-6%</b>	<b>338,682</b>
<b>Expenditure By Type</b>										
Employee related costs		-	125,542	-	10,040	39,478	41,847	(2,370)	-6%	125,542
Remuneration of councillors		-	6,286	-	521	2,093	2,095	(2)	0%	6,286
Debt impairment		-	28,919	-	5	31	9,640	(9,609)	-100%	28,919
Depreciation & asset impairment		-	23,813	-	-	-	7,938	(7,938)	-100%	23,813
Finance charges		-	835	-	52	566	278	288	104%	835
Bulk purchases - electricity		-	75,703	-	778	19,603	25,234	(5,632)	-22%	75,703
Inventory consumed		-	20,371	-	1,149	4,600	6,797	(2,197)	-32%	20,395
Contracted services		-	22,882	-	1,148	2,940	7,618	(4,678)	-61%	22,851
Transfers and subsidies		-	525	-	-	125	175	(50)	-29%	525
Other expenditure		-	33,638	-	2,111	10,469	11,216	(747)	-7%	33,644
Losses		-	(0)	-	1	1	-	1	#DIV/0!	(0)
<b>Total Expenditure</b>		-	<b>338,513</b>	-	<b>15,806</b>	<b>79,906</b>	<b>112,838</b>	<b>(32,932)</b>	<b>-29%</b>	<b>338,513</b>
<b>Surplus/(Deficit)</b>		-	<b>168</b>	-	<b>(719)</b>	<b>26,343</b>	<b>56</b>	<b>26,287</b>	<b>0</b>	<b>168</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	19,895	-	1,148	6,856	6,632	225	0	19,895
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>20,063</b>	-	<b>429</b>	<b>33,199</b>	<b>6,688</b>			<b>20,063</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	<b>20,063</b>	-	<b>429</b>	<b>33,199</b>	<b>6,688</b>			<b>20,063</b>
Attributable to minorities		-	-	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>20,063</b>	-	<b>429</b>	<b>33,199</b>	<b>6,688</b>			<b>20,063</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>		-	<b>20,063</b>	-	<b>429</b>	<b>33,199</b>	<b>6,688</b>			<b>20,063</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) - M04  
October

Vote Description	Ref	Budget Year 2021/22								
		2020/21 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		-	19,976	-	1,623	6,483	6,659	(176)	-3%	19,976
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	459	-	-	-	153	(153)	-100%	459
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	3,031	-	-	119	1,010	(891)	-88%	3,031
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	23,465	-	1,623	6,602	7,822	(1,220)	-16%	23,465
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	-	-	-	-	156	(156)	-100%	-
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	-	-	-	-	156	(156)	-100%	-
<b>Total Capital Expenditure</b>		-	23,465	-	1,623	6,602	7,977	(1,375)	-17%	23,465
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	459	-	-	-	153	(153)	-100%	459
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	459	-	-	-	153	(153)	-100%	459
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	9,841	-	940	4,451	3,280	1,170	36%	9,841
Community and social services		-	6,810	-	940	4,332	2,270	2,062	91%	6,810
Sport and recreation		-	3,031	-	-	119	1,010	(891)	-88%	3,031
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	13,166	-	682	2,151	4,544	(2,393)	-53%	14,566
Energy sources		-	10,042	-	-	-	3,347	(3,347)	-100%	10,042
Water management		-	3,124	-	682	2,151	1,197	955	80%	4,524
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	23,465	-	1,623	6,602	7,977	(1,375)	-17%	24,865
<b>Funded by:</b>										
National Government		-	19,895	-	998	5,978	6,632	(654)	-10%	19,895
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	156	(156)	-100%	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	19,895	-	998	5,978	6,787	(810)	-12%	19,895
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	3,570	-	624	624	1,190	(566)	-48%	3,570
<b>Total Capital Funding</b>		-	23,465	-	1,623	6,602	7,977	(1,375)	-17%	23,465

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

##### WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		-	5,008	-	11,067	5,008
Call investment deposits		-	2,000	-	3,615	2,000
Consumer debtors		-	29,941	-	11,673	29,941
Other debtors		-	51,614	-	5,277	51,614
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	3,031	-	(171)	3,031
<b>Total current assets</b>		-	<b>91,593</b>	-	<b>31,461</b>	<b>91,593</b>
<b>Non current assets</b>						
Long-term receivables		-	3,623	-	-	3,623
Investments		-	0	-	2,643	0
Investment property		-	6,391	-	-	6,391
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	541,531	-	6,602	542,931
Biological		-	-	-	-	-
Intangible		-	307	-	-	307
Other non-current assets		-	5,225	-	-	5,225
<b>Total non current assets</b>		-	<b>557,077</b>	-	<b>9,245</b>	<b>558,477</b>
<b>TOTAL ASSETS</b>		-	<b>648,670</b>	-	<b>40,706</b>	<b>650,070</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	0	-	-	0
Borrowing		-	671	-	-	671
Consumer deposits		-	1,994	-	25	1,994
Trade and other payables		-	(74,700)	-	7,508	(74,700)
Provisions		-	23,657	-	-	23,657
<b>Total current liabilities</b>		-	<b>(48,377)</b>	-	<b>7,532</b>	<b>(48,377)</b>
<b>Non current liabilities</b>						
Borrowing		-	4,523	-	-	4,523
Provisions		-	53,000	-	-	53,000
<b>Total non current liabilities</b>		-	<b>57,523</b>	-	-	<b>57,523</b>
<b>TOTAL LIABILITIES</b>		-	<b>9,145</b>	-	<b>7,532</b>	<b>9,145</b>
<b>NET ASSETS</b>	2	-	<b>639,524</b>	-	<b>33,173</b>	<b>640,924</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		-	469,804	-	33,173	469,804
Reserves		-	3,954	-	-	3,954
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	<b>473,758</b>	-	<b>33,173</b>	<b>473,758</b>

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

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	2020/21	Budget Year 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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	40,212	-	3,920	14,537	13,404	1,133	8%	40,212
Service charges		-	145,346	-	10,300	43,423	48,449	(5,026)	-10%	145,346
Other revenue		-	24,509	-	1,352	5,703	8,170	(2,467)	-30%	24,509
Transfers and Subsidies - Operational		-	81,054	-	2,183	35,970	27,018	8,952	33%	81,054
Transfers and Subsidies - Capital		-	19,895	-	-	9,169	6,632	2,537	38%	19,895
Interest		-	7,279	-	119	284	2,426	(2,142)	-88%	7,279
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		-	(279,239)	-	(15,747)	(79,183)	(93,079)	(13,897)	15%	(256,357)
Finance charges		-	(835)	-	(52)	(566)	(278)	288	-104%	(835)
Transfers and Grants		-	(525)	-	-	(125)	(175)	(50)	29%	(525)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	<b>37,697</b>	-	<b>2,075</b>	<b>29,211</b>	<b>12,566</b>	<b>(16,645)</b>	<b>-132%</b>	<b>60,579</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	(0)	-	-	-	-	-		(0)
Decrease (increase) in non-current investments		-	0	-	(5,787)	2,643	-	2,643	#DIV/0!	0
<b>Payments</b>										
Capital assets		-	(23,465)	-	(2,099)	(7,549)	(7,822)	(273)	3%	(23,465)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	<b>(23,465)</b>	-	<b>(7,886)</b>	<b>(4,906)</b>	<b>(7,822)</b>	<b>(2,915)</b>	<b>37%</b>	<b>(23,465)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	(1,503)	-	(5)	(25)	(501)	476	-95%	(1,503)
<b>Payments</b>										
Repayment of borrowing		-	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	<b>(1,503)</b>	-	<b>(5)</b>	<b>(25)</b>	<b>(501)</b>	<b>(476)</b>	<b>95%</b>	<b>(1,503)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	<b>12,731</b>	-	<b>(5,816)</b>	<b>24,281</b>	<b>4,244</b>			<b>37,114</b>
Cash/cash equivalents at beginning:		-	(5,723)	-		(8,279)	(5,723)			(8,279)
Cash/cash equivalents at month/year end:		-	7,007	-		16,002	(1,480)			28,835

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 - M04 October

Description	NT Code	Budget Year 2021/22									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.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													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,248	1,246	757	891	958	1,330	1,629	12,278	22,337	17,086	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,042	530	408	519	142	104	129	1,344	7,219	2,240	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	3,617	931	4,651	1,341	836	807	806	25,415	38,405	29,205	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2,585	960	2,108	688	647	632	649	23,098	31,367	25,714	-	-
Receivables from Exchange Transactions - Waste Management	1600	1,333	542	680	501	452	444	444	14,028	18,423	15,869	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	1	1	1	1	1	2	40	51	45	-	-
Interest on Arrear Debtor Accounts	1810	(13)	0	-	198	176	159	134	832	1,485	1,498	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(366)	221	248	243	229	196	224	40,356	41,351	41,249	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>14,449</b>	<b>4,431</b>	<b>8,854</b>	<b>4,383</b>	<b>3,442</b>	<b>3,674</b>	<b>4,017</b>	<b>117,391</b>	<b>160,639</b>	<b>132,905</b>	<b>-</b>	<b>-</b>
<b>2020/21 - totals only</b>		<b>19360770</b>	<b>5265585</b>	<b>15396852</b>	<b>3446464</b>	<b>2268762</b>	<b>2089428</b>	<b>2037509</b>	<b>83554637</b>	<b>133,420</b>	<b>93,397</b>	<b>0</b>	<b>0</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1,881	591	644	948	458	444	495	13,544	19,007	15,891	-	-
Commercial	2300	2,279	404	4,048	346	258	266	263	12,281	20,146	13,414	-	-
Households	2400	10,195	3,412	4,061	3,060	2,701	2,944	3,236	90,841	120,450	102,782	-	-
Other	2500	93	23	101	28	25	19	23	724	1,036	819	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>14,449</b>	<b>4,431</b>	<b>8,854</b>	<b>4,383</b>	<b>3,442</b>	<b>3,674</b>	<b>4,017</b>	<b>117,391</b>	<b>160,639</b>	<b>132,905</b>	<b>-</b>	<b>-</b>

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October

Description	NT Code	Budget Year 2021/22									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	
R thousands											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	197	-	-	0	5,746	10,758	16,834	17,056	50,592	16,246
Bulk Water	0200	653	2,475	21	-	719	609	70	6	4,553	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	330	2,060	735	2,198	4,157	1,176	1,821	4,583	17,061	6,476
Auditor General	0800	-	3,407	-	-	4,394	-	-	318	8,119	3,890
Other	0900	2	-	-	-	-	-	-	2	5	65
<b>Total By Customer Type</b>	<b>1000</b>	<b>1,183</b>	<b>7,943</b>	<b>756</b>	<b>2,198</b>	<b>15,016</b>	<b>12,543</b>	<b>18,725</b>	<b>21,965</b>	<b>80,329</b>	<b>26,676</b>

## 7. Investment portfolio analysis

### 7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

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><u>Municipality</u></b>						
INVESTEC		364		-	-	364
STANDARD BANK		16,478		(11,468)	1,760	6,769
ABSA BANK		135		-	-	135
NEDBANK		146		-	5,000	5,146
						-
						-
						-
<b>Municipality sub-total</b>		<b>17,123</b>		<b>(11,468)</b>	<b>6,760</b>	<b>12,414</b>
<b><u>Entities</u></b>						
						-
						-
						-
						-
						-
						-
<b>Entities sub-total</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>	<b>17,123</b>		<b>(11,468)</b>	<b>6,760</b>	<b>12,414</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 - M04 October

Description	Ref	2020/21	Budget Year 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>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	73,550	-	-	31,664	24,517	7,148	29.2%	73,550
Local Government Equitable Share		-	69,625	-	-	29,010	23,208	5,802	25.0%	69,625
Finance Management		-	1,914	-	-	1,914	638	1,276	200.0%	1,914
Municipal Systems Improvement		-	0	-	-	-	0	(0)	-100.0%	0
EPWP Incentive		-	1,285	-	-	322	428	(106)	-24.8%	1,285
Municipal Infrastructure Grant		-	726	-	-	418	242	176	72.9%	726
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	7,504	-	-	4,365	2,501	1,864	74.5%	7,504
Western Cape Financial Management Capacity Building Grant		-	250	-	-	-	83	(83)	-100.0%	250
Human Settlements Development Grant (Beneficiaries)		-	280	-	-	-	93	(93)	-100.0%	280
Municipal Accreditation and Capacity Building Grant		-	-	-	-	-	-	-	-	-
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure	4	-	50	-	-	-	17	(17)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities		-	6,548	-	-	4,365	2,183	2,183	100.0%	6,548
Thusong Service Centres Grant (Sustainability: Operational Support Grant)		-	150	-	-	-	50	(50)	-100.0%	150
Community Development Workers (CDW) Operational Support Grant		-	226	-	-	-	75	(75)	-100.0%	226
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	-	81,054	-	-	36,030	27,018	9,012	33.4%	81,054
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	19,895	-	1,148	9,109	6,632	2,477	37.4%	19,895
Municipal Infrastructure Grant (MIG)		-	13,795	-	1,148	9,109	4,598	4,510	98.1%	13,795
Integrated National Electrification Programme Grant		-	6,100	-	-	-	2,033	(2,033)	-100.0%	6,100
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	19,895	-	1,148	9,109	6,632	2,477	37.4%	19,895
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	100,949	-	1,148	45,138	33,650	11,489	34.1%	100,949

During September 2021 the municipality received its 2<sup>nd</sup> Library grant payment from the Provincial Department of Cultural Affairs & Sport.

## 8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

Description	Ref	2020/21	Budget Year 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>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	73,550	-	174	29,719	24,517	5,202	21.2%	73,550
Equitable Share		-	69,625	-	-	29,010	23,208	5,802	25.0%	69,625
Expanded Public Works Programme Integrated Grant		-	1,914	-	124	504	638	(134)	-21.0%	1,914
Local Government Financial Management Grant		-	1,285	-	21	82	428	(346)	-80.8%	1,285
Municipal Infrastructure Grant		-	726	-	29	123	242	(120)	-49.4%	726
Municipal Infrastructure Grant		-		-				-		
Other transfers and grants [insert description]		-		-				-		
<b>Provincial Government:</b>		-	7,504	-	503	1,982	2,501	(519)	-457.6%	7,504
Provincial Treasury : Financial Management Capacity Building Grant		-	250	-	-	-	83	(83)	-100.0%	250
Human Settlements : Human Settlements Development Grant (Benefit)		-	280	-	-	-	93	(93)	-100.0%	280
Transport and Public Works : Financial Assistance to		-	50	-	-	-	17	(17)	-100.0%	50
Cultural Affairs and Sport : Library services replacement funding for		-	6,548	-	496	1,942	2,183	(241)	-11.0%	6,548
Local Government : Community Development Worker Operational S		-	226	-	7	40	75	(35)	-46.6%	226
Local Government : Thusong Services Centres Grant		-	150	-	-	-	50	(50)	-100.0%	150
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-		-				-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-		-				-		
<b>Total operating expenditure of Transfers and Grants:</b>		-	81,054	-	677	31,701	27,018	4,683	#VALUE!	81,054
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government</b>		-	19,895	-	-	6,856	6,632	225	-50.9%	19,895
Municipal Infrastructure Grant (MIG)		-	13,795	-	-	6,856	4,598	2,258	49.1%	13,795
Integrated National Electrification Programme Grant		-	6,100	-	-	-	2,033	(2,033)	-100.0%	6,100
[insert description]		-		-				-		
Other capital transfers [insert description]		-		-				-		
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-		-				-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-		-				-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-		-				-		
<b>Total capital expenditure of Transfers and Grants</b>		-	19,895	-	-	6,856	6,632	225	#VALUE!	19,895
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	100,949	-	677	38,558	33,650	4,908	14.6%	100,949



## 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 - M04 October

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		-	5,709	-	424	1,714	1,903	(189)	-10%	5,709
Pension and UIF Contributions		-	0	-	19	75	0	75	7468500%	0
Medical Aid Contributions		-	0	-	3	12	-	12	#DIV/0!	0
Motor Vehicle Allowance		-	0	-	17	68	0	68	6750700%	0
Cellphone Allowance		-	577	-	44	177	192	(16)	-8%	577
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	0	0	15	48	0	48	2407550%	0
<b>Sub Total - Councillors</b>		-	<b>6,286</b>	<b>0</b>	<b>521</b>	<b>2,093</b>	<b>2,095</b>	<b>(2)</b>	<b>0%</b>	<b>6,286</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		-	5,177	-	492	1,523	1,726	(203)	-12%	5,177
Pension and UIF Contributions		-	202	-	44	177	67	110	163%	202
Medical Aid Contributions		-	0	-	-	-	-	-	-	0
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	108	-	-	-	36	(36)	-100%	108
Motor Vehicle Allowance		-	60	-	28	98	20	78	388%	60
Cellphone Allowance		-	90	-	6	28	30	(2)	-8%	90
Housing Allowances		-	0	-	1	2	-	2	#DIV/0!	0
Other benefits and allowances		-	387	-	25	110	129	(19)	-15%	387
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		-	<b>6,024</b>	<b>-</b>	<b>596</b>	<b>1,938</b>	<b>2,008</b>	<b>(70)</b>	<b>-3%</b>	<b>6,024</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	91,706	-	6,966	28,942	30,568	(1,627)	-5%	91,706
Pension and UIF Contributions		-	15,993	-	1,230	4,838	5,331	(493)	-9%	15,993
Medical Aid Contributions		-	2,032	-	163	590	677	(87)	-13%	2,032
Overtime		-	260	-	482	1,410	87	1,323	1527%	260
Performance Bonus		-	6,570	-	10	167	2,190	(2,023)	-92%	6,570
Motor Vehicle Allowance		-	259	-	237	504	86	418	483%	259
Cellphone Allowance		-	198	-	17	56	66	(10)	-15%	198
Housing Allowances		-	1,016	-	37	138	339	(200)	-59%	1,016
Other benefits and allowances		-	233	-	209	450	78	372	478%	233
Payments in lieu of leave		-	0	-	0	29	0	29	2939300%	0
Long service awards		-	0	-	-	14	-	14	#DIV/0!	0
Post-retirement benefit obligations	2	-	1,250	-	94	401	417	(16)	-4%	1,250
<b>Sub Total - Other Municipal Staff</b>		-	<b>119,518</b>	<b>-</b>	<b>9,444</b>	<b>37,540</b>	<b>39,839</b>	<b>(2,299)</b>	<b>-6%</b>	<b>119,518</b>
<b>Total Parent Municipality</b>		-	<b>131,828</b>	<b>-</b>	<b>10,562</b>	<b>41,571</b>	<b>43,943</b>	<b>(2,372)</b>	<b>-5%</b>	<b>131,828</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	<b>131,828</b>	<b>-</b>	<b>10,562</b>	<b>41,571</b>	<b>43,943</b>	<b>(2,372)</b>	<b>-5%</b>	<b>131,828</b>
<b>TOTAL MANAGERS AND STAFF</b>		-	<b>125,542</b>	<b>-</b>	<b>10,040</b>	<b>39,478</b>	<b>41,847</b>	<b>(2,370)</b>	<b>-6%</b>	<b>125,542</b>

## 10. Capital programme performance

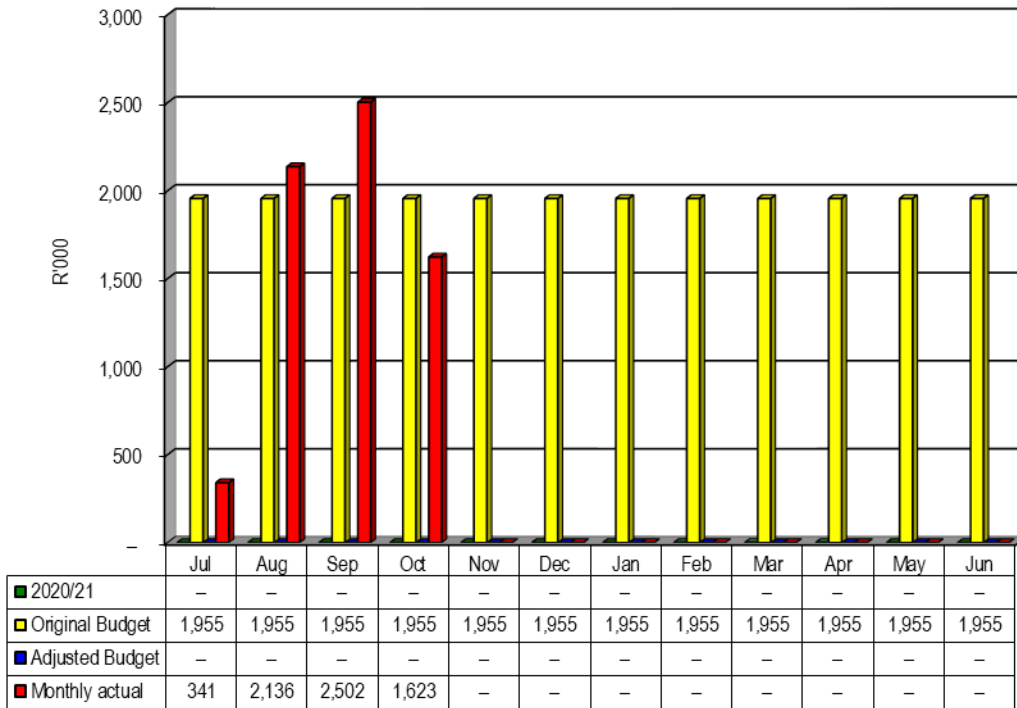
### 10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

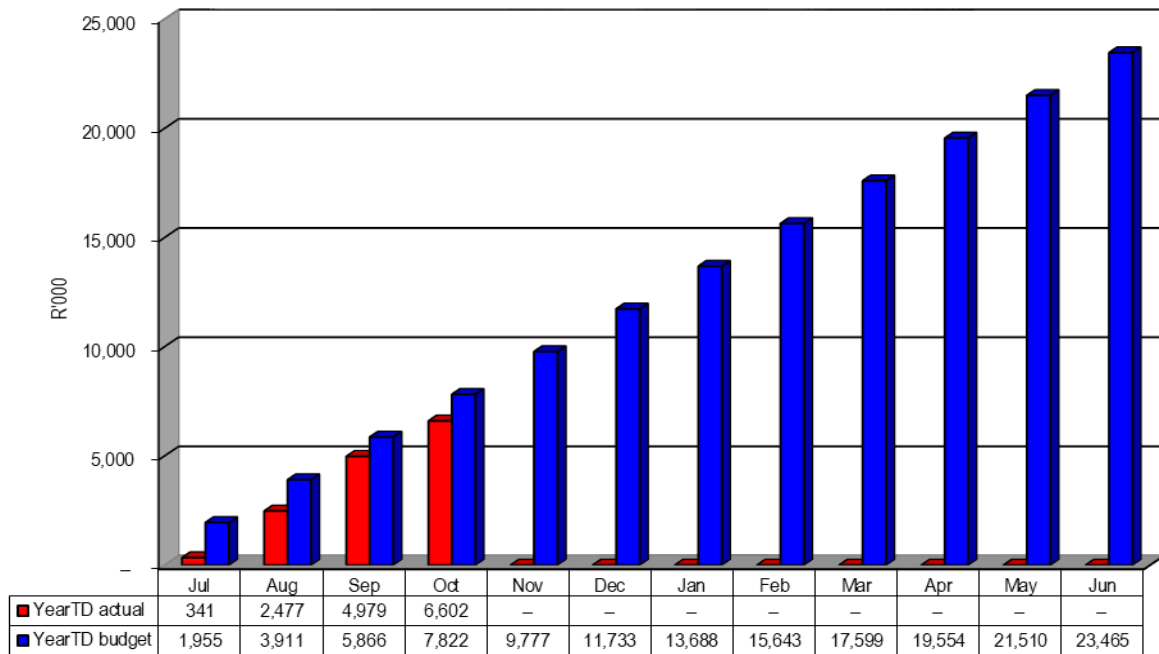
Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	-	1,955	-	341	341	1,955	1,615	82.6%	1%
August	-	1,955	-	2,136	2,477	3,911	1,434	36.7%	11%
September	-	1,955	-	2,502	4,979	5,866	887	15.1%	21%
October	-	1,955	-	1,623	6,602	7,822	1,220	15.6%	28%
November	-	1,955	-	-	-	9,777	-	-	-
December	-	1,955	-	-	-	11,733	-	-	-
January	-	1,955	-	-	-	13,688	-	-	-
February	-	1,955	-	-	-	15,643	-	-	-
March	-	1,955	-	-	-	17,599	-	-	-
April	-	1,955	-	-	-	19,554	-	-	-
May	-	1,955	-	-	-	21,510	-	-	-
June	-	1,955	-	-	-	23,465	-	-	-
<b>Total Capital expenditure</b>	-	<b>23,465</b>	-	<b>6,602</b>					

The total capital expenditure for October amounted to R 1,623 million. The year-to-date total expenditure at the end of October amounts to R 6,602 million or 28% excluding VAT. Expenditure will increase as the year progress and as procurement processes are 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 of these transfers to the municipality.

**Chart C1 2021/22 Capital Expenditure Monthly Trend: actual v target**



**Chart C2 2021/22 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 - M04 October											
R thousands	Description	Ref	2020/21	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2021/22		YTD variance	YTD variance %	Full Year Forecast
			Audited Outcome				YearTD actual	YearTD budget			
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>											
	<b>Infrastructure</b>			7,066		682	2,151	2,355	204	8.7%	7,066
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure			3,942				1,314	1,314	100.0%	3,942
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares			3,942				1,314	1,314	100.0%	3,942
	Water Supply Infrastructure			3,124		682	2,151	1,041	(1,110)	-106.6%	3,124
	Dams and Weirs										
	Boreholes										
	Reservoirs			3,124		682	2,151	1,041	(1,110)	-106.6%	3,124
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Filtration										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	<b>Community Assets</b>										
	Community Facilities										
	Halls										
	Centres										
	Cracoes										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Crematoriums/Crematoria										
	Police										
	Parks										
	Public 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/Enquiry 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										
	Local Settlement Software Applications										
	Unspecified										
	<b>Computer Equipment</b>			439				146	146	100.0%	439
	Computer Equipment			439				146	146	100.0%	439
	<b>Furniture and Office Equipment</b>			20				7	7	100.0%	20
	Furniture and Office Equipment			20				7	7	100.0%	20
	<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 new assets</b>	1		7,524		682	2,151	2,508	357	14.2%	7,524

# 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 - M04											
R thousands	Description	Ref	2020/21	Budget Year 2021/22					YTD Variance	YTD Variance %	Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
	<b>Capital Expenditure on renewal of existing assets by Asset Class/Sub-class</b>	1									
	<b>Infrastructure</b>										
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure										
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure										
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Reticulation										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Cable Layers										
	Distribution Layers										
	Capital Spares										
	<b>Community Assets</b>			6,810		940	4,332	2,270	(2,062)	-90.8%	6,810
	Community Facilities			6,810		940	4,332	2,270	(2,062)	-90.8%	6,810
	Halls										
	Centres										
	Crèches										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria			6,810		940	4,332	2,270	(2,062)	-90.8%	6,810
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Ablution Facilities										
	Markets										
	Stalls										
	Abslators										
	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/Equity 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										
	Local 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>Zoo's, Marine and Non-biological Animals</b>										
	Zoo's, Marine and Non-biological Animals										
	<b>Total Capital Expenditure on renewal of existing ass</b>	1		6,810		940	4,332	2,270	(2,062)	-90.8%	6,810

### 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 -											
R thousands	Description	Ref	2020/21	2021/22			Budget Year 2021/22		YTD variance %	Full Year Forecast	
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			YTD variance
	<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
	<b>Infrastructure</b>			6,100				2,189	2,189	100.0%	6,100
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure			6,100				2,033	2,033	100.0%	6,100
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations			6,100				2,033	2,033	100.0%	6,100
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure							156	156	100.0%	
	Dams and Weirs										
	Branches							156	156	100.0%	
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Reticulation										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	<b>Community Assets</b>			3,031				119	1,010	88.2%	3,031
	Community Facilities										
	Halls										
	Centres										
	Crèches										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Ablution Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities			3,031				119	1,010	88.2%	3,031
	Indoor Facilities										
	Outdoor Facilities			3,031				119	1,010	88.2%	3,031
	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/Equity Points										
	Building Plan Offices										
	Workshops										
	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 Licenses										
	Solid Waste Licenses										
	Computer Software and Applications										
	Load 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>Zoo's, Marine and Non-biological Animals</b>										
	Zoo's, Marine and Non-biological Animals										
	<b>Total Capital Expenditure on upgrading of existing</b>	1		9,131				119	3,080	96.3%	9,131

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

### **11.1 Over view**

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