

# **BEAUFORT WEST MUNICIPALITY**



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

# **TABLE OF CONTENTS**

## **PART 1 – IN-YEAR REPORT**

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

## **PART 2 – SUPPORTING DOCUMENTATION**

5. Debtors analysis .....	12
6. Creditors analysis .....	12
7. Investment portfolio analysis .....	13
8. Allocation and grant receipts and expenditure .....	14 - 15
9. Expenditure on councillor and board members allowances and employee benefits ....	16
10. Capital programme performance .....	17 - 21
11. Material variances to the SDBIP .....	22

## **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 December 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 December 2021

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

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

This is the report that will be presented to the attention of the Mayor for his consideration.

#### **RECOMMENDATION:**

- a) That Mayor notes the monthly budget statement and any supporting documentation for December 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 166,337 million or R 3,004 million above the year-to-date budget projections for December 2021. The major reasons for the variance is due to under performance of service charges electricity and water revenue was well as on fines, penalties and forfeits, specifically traffic fines being the major contributor.

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

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

The total expenditure for the month amounted to R 20,384 million. The total expenditure is 25% or R 41,745 million below year-to-date budget projections for December 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 24,865 million. The year-to-date expenditure for December 2021 amounts to R 8,037 million or 32% 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 increase in cash for the month amounted to R 12,049 million, and the cash and cash equivalents at the end of the month amounted to R 25,677 million.

Refer to Table C9 for more detail on cash flows.

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

Detailed report will be provided as part of the Section 52 report for the 2<sup>nd</sup> quarter December 2021.

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

The collection rate for December 2021 was 75.71% and on average for the last six months (July – December 2021) the collection rate was 69%. This is far below the norm of 95% of recommended by National Treasury.

At this point this poses a major risk to the financial health and will further deepen the financial crisis currently faced by the municipality. If the municipality continues on this trajectory the municipality will not be able to meet its commitments due (e.g. payments of trading creditors, payments of salaries and statutory deductions as well as arrangements made with outstanding creditors). This in turn will negatively impact service delivery.

The current Credit Control and Debt Collection Policy must be implemented and enforced to ensure that current collection rate increases to improve the current financial position, to enable the municipality to honour its current commitments month to month.

## 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 - M06 December

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	44,681	2,888	24,497	22,340	2,157	10%	44,681
Service charges	-	156,559	156,559	14,649	74,684	78,280	(3,596)	-5%	156,559
Investment revenue	-	550	550	84	119	275	(156)	-57%	550
Transfers and subsidies	-	81,054	81,054	24,545	57,086	40,527	16,559	41%	81,054
Other own revenue	-	55,838	55,838	1,200	9,951	27,919	(17,968)	-64%	55,838
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>338,682</b>	<b>338,682</b>	<b>43,366</b>	<b>166,337</b>	<b>169,341</b>	<b>(3,004)</b>	<b>-2%</b>	<b>338,682</b>
Employee costs	-	125,542	125,542	15,544	64,758	62,771	1,987	3%	125,542
Remuneration of Councillors	-	6,286	6,286	524	3,040	3,143	(103)	-3%	6,286
Depreciation & asset impairment	-	23,813	23,813	-	-	11,906	(11,906)	-100%	23,813
Finance charges	-	835	835	403	2,288	417	1,871	448%	835
Inventory consumed and bulk purchases	-	96,074	96,099	651	35,957	48,048	(12,091)	-25%	96,099
Transfers and subsidies	-	525	525	85	250	263	(13)	-5%	525
Other expenditure	-	85,439	85,414	3,628	21,219	42,709	(21,490)	-50%	85,414
<b>Total Expenditure</b>	-	<b>338,513</b>	<b>338,513</b>	<b>20,834</b>	<b>127,511</b>	<b>169,257</b>	<b>(41,745)</b>	<b>-25%</b>	<b>338,513</b>
<b>Surplus/(Deficit)</b>	-	<b>168</b>	<b>168</b>	<b>22,532</b>	<b>38,825</b>	<b>84</b>	<b>38,742</b>	<b>46206%</b>	<b>168</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	19,895	21,295	426	8,740	10,147	###	-14%	21,295
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>21,463</b>	<b>22,958</b>	<b>47,565</b>	<b>10,231</b>	<b>37,334</b>	<b>365%</b>	<b>21,463</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>20,063</b>	<b>21,463</b>	<b>22,958</b>	<b>47,565</b>	<b>10,231</b>	<b>37,334</b>	<b>365%</b>	<b>21,463</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>23,465</b>	<b>24,865</b>	<b>375</b>	<b>8,037</b>	<b>12,199</b>	<b>(4,162)</b>	<b>-34%</b>	<b>24,865</b>
Capital transfers recognised	-	19,895	21,295	371	7,645	10,414	(2,770)	-27%	21,295
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,570	3,570	4	392	1,785	(1,393)	-78%	3,570
<b>Total sources of capital funds</b>	-	<b>23,465</b>	<b>24,865</b>	<b>375</b>	<b>8,037</b>	<b>12,199</b>	<b>(4,162)</b>	<b>-34%</b>	<b>24,865</b>
<b>Financial position</b>									
Total current assets	-	91,593	91,593	-	59,312	-	-	-	91,593
Total non current assets	-	557,077	558,477	-	9,560	-	-	-	558,477
Total current liabilities	-	(48,377)	(46,977)	-	21,356	-	-	-	(46,977)
Total non current liabilities	-	57,523	57,523	-	-	-	-	-	57,523
Community wealth/Equity	-	473,758	473,758	-	(28)	-	-	-	473,758
<b>Cash flows</b>									
Net cash from (used) operating	-	37,697	60,579	27,525	91,853	30,290	(61,563)	-203%	60,579
Net cash from (used) investing	-	(23,465)	(23,465)	(1,545)	(7,704)	(11,733)	(4,029)	34%	(23,465)
Net cash from (used) financing	-	(1,975)	(0)	(222)	(246)	0	246	2049458%	0
<b>Cash/cash equivalents at the month/year end</b>	-	<b>17,980</b>	<b>42,837</b>	<b>-</b>	<b>83,903</b>	<b>24,281</b>	<b>(59,623)</b>	<b>-246%</b>	<b>37,114</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	22,584	3,806	3,492	3,691	7,909	4,104	3,236	123,259	172,082
<b>Creditors Age Analysis</b>									
Total Creditors	886	1,336	1,983	6,920	278	2,000	32,397	32,538	78,338

## 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) - M06 December										
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>Revenue - Functional</b>										
<i>Governance and administration</i>			71,220	71,220	27,678	85,728	35,610	50,118	141%	71,220
Executive and council			10,976	10,976	22,863	51,916	5,488	46,428	846%	10,976
Finance and administration			60,244	60,244	4,815	33,812	30,122	3,690	12%	60,244
Internal audit			-	-	-	-	-	-	-	-
<i>Community and public safety</i>			61,971	61,971	1,559	13,848	30,985	(17,138)	-55%	61,971
Community and social services			12,797	12,797	1,226	9,151	6,399	2,752	43%	12,797
Sport and recreation			2,979	2,979	-	119	1,489	(1,370)	-92%	2,979
Public safety			45,915	45,915	333	4,578	22,958	(18,380)	-80%	45,915
Housing			280	280	-	-	140	(140)	-100%	280
Health			-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>			1,393	1,393	117	714	697	17	2%	1,393
Planning and development			1,343	1,343	117	562	672	(109)	-16%	1,343
Road transport			50	50	-	151	25	126	505%	50
Environmental protection			-	-	-	-	-	-	-	-
<i>Trading services</i>			223,992	225,392	14,439	74,788	112,196	(37,408)	-33%	225,392
Energy sources			118,380	118,380	8,769	47,140	59,190	(12,050)	-20%	118,380
Water management			50,914	52,314	3,282	11,043	25,657	(14,615)	-57%	52,314
Waste water management			33,608	33,608	1,603	11,398	16,804	(5,406)	-32%	33,608
Waste management			21,090	21,090	784	5,207	10,545	(5,338)	-51%	21,090
<i>Other</i>	4		-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2		358,576	359,976	43,792	175,077	179,488	(4,412)	-2%	359,976
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>			88,150	88,150	3,238	37,972	44,075	(6,103)	-14%	88,150
Executive and council			15,374	15,374	(3,522)	5,961	7,687	(1,726)	-22%	15,374
Finance and administration			71,220	71,220	6,541	31,360	35,610	(4,250)	-12%	71,220
Internal audit			1,555	1,555	219	651	778	(127)	-16%	1,555
<i>Community and public safety</i>			56,975	56,975	4,535	19,182	28,488	(9,306)	-33%	56,975
Community and social services			11,898	11,898	1,407	5,118	5,949	(830)	-14%	11,898
Sport and recreation			8,998	8,998	1,067	4,087	4,499	(412)	-9%	8,998
Public safety			33,844	33,844	2,060	9,838	16,922	(7,084)	-42%	33,844
Housing			2,235	2,235	1	139	1,118	(979)	-88%	2,235
Health			-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>			22,859	22,859	2,230	8,926	11,429	(2,503)	-22%	22,859
Planning and development			7,899	7,899	737	2,835	3,950	(1,115)	-28%	7,899
Road transport			14,959	14,959	1,493	6,092	7,480	(1,388)	-19%	14,959
Environmental protection			-	-	-	-	-	-	-	-
<i>Trading services</i>			170,530	170,530	10,831	61,432	85,265	(23,833)	-28%	170,530
Energy sources			104,671	104,671	6,048	40,493	52,335	(11,843)	-23%	104,671
Water management			34,230	34,230	1,848	10,231	17,115	(6,884)	-40%	34,230
Waste water management			17,598	17,598	1,129	3,565	8,799	(5,234)	-59%	17,598
Waste management			14,031	14,031	1,806	7,142	7,015	127	2%	14,031
<i>Other</i>			-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3		338,513	338,513	20,834	127,511	169,257	(41,745)	-25%	338,513
<b>Surplus/ (Deficit) for the year</b>			20,063	21,463	22,958	47,565	10,231	37,334	365%	21,463

### 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) - M06 December

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>	1									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	204,996	206,396	13,771	70,294	102,698	(32,404)	-31.6%	206,396
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICE		-	44,681	44,681	4,007	31,765	22,340	9,425	42.2%	44,681
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,122	10,122	23,853	55,349	5,061	50,289	993.7%	10,122
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	4,527	4,527	734	1,538	2,263	(726)	-32.1%	4,527
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	86,071	86,071	1,297	15,304	43,036	(27,732)	-64.4%	86,071
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	8,180	8,180	130	826	4,090	(3,265)	-79.8%	8,180
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	<b>358,576</b>	<b>359,976</b>	<b>43,792</b>	<b>175,077</b>	<b>179,488</b>	<b>(4,412)</b>	<b>-2.5%</b>	<b>359,976</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - MUNICIPAL MANAGER		-	5,368	5,368	397	1,464	2,684	(1,220)	-45.5%	5,368
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	185,517	185,517	11,723	64,442	92,759	(28,316)	-30.5%	185,517
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICE		-	11,061	11,041	352	446	5,523	(5,077)	-91.9%	11,041
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	32,465	32,465	3,215	16,142	16,233	(90)	-0.6%	32,465
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	24,218	24,238	2,629	11,390	12,117	(727)	-6.0%	24,238
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	69,525	69,525	6,241	28,669	34,762	(6,094)	-17.5%	69,525
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	10,359	10,359	(3,723)	4,958	5,179	(221)	-4.3%	10,359
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	<b>338,513</b>	<b>338,513</b>	<b>20,834</b>	<b>127,511</b>	<b>169,257</b>	<b>(41,745)</b>	<b>-24.7%</b>	<b>338,513</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>20,063</b>	<b>21,463</b>	<b>22,958</b>	<b>47,565</b>	<b>10,231</b>	<b>37,334</b>	<b>364.9%</b>	<b>21,463</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) - M06 December

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	44,681	2,888	24,497	22,340	2,157	10%	44,681
Service charges - electricity revenue		-	96,329	96,329	8,736	47,187	48,164	(977)	-2%	96,329
Service charges - water revenue		-	30,024	30,024	3,769	12,232	15,012	(2,780)	-19%	30,024
Service charges - sanitation revenue		-	20,074	20,074	1,451	10,562	10,037	525	5%	20,074
Service charges - refuse revenue		-	10,132	10,132	693	4,703	5,066	(364)	-7%	10,132
Rental of facilities and equipment		-	1,519	1,519	140	811	760	51	7%	1,519
Interest earned - external investments		-	550	550	84	119	275	(156)	-57%	550
Interest earned - outstanding debtors		-	6,729	6,729	698	3,521	3,364	157	5%	6,729
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	45,021	45,021	283	4,846	22,510	(17,664)	-78%	45,021
Licences and permits		-	210	210	15	112	105	7	6%	210
Agency services		-	1,100	1,100	52	398	550	(152)	-28%	1,100
Transfers and subsidies		-	81,054	81,054	24,545	57,086	40,527	16,559	41%	81,054
Other revenue		-	1,259	1,259	12	263	630	(367)	-58%	1,259
Gains		-	0	0	-	-	-	-	-	0
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>338,682</b>	<b>338,682</b>	<b>43,366</b>	<b>166,337</b>	<b>169,341</b>	<b>(3,004)</b>	<b>-2%</b>	<b>338,682</b>
<b>Expenditure By Type</b>										
Employee related costs		-	125,542	125,542	15,544	64,758	62,771	1,987	3%	125,542
Remuneration of councillors		-	6,286	6,286	524	3,040	3,143	(103)	-3%	6,286
Debt impairment		-	28,919	28,919	1	33	14,459	(14,427)	-100%	28,919
Depreciation & asset impairment		-	23,813	23,813	-	-	11,906	(11,906)	-100%	23,813
Finance charges		-	835	835	403	2,288	417	1,871	448%	835
Bulk purchases - electricity		-	75,703	75,703	335	30,128	37,852	(7,723)	-20%	75,703
Inventory consumed		-	20,371	20,395	316	5,829	10,196	(4,368)	-43%	20,395
Contracted services		-	22,882	22,842	2,514	5,985	11,424	(5,439)	-48%	22,842
Transfers and subsidies		-	525	525	85	250	263	(13)	-5%	525
Other expenditure		-	33,638	33,653	1,113	15,201	16,825	(1,624)	-10%	33,653
Losses		-	(0)	(0)	-	-	-	-	-	(0)
<b>Total Expenditure</b>		-	<b>338,513</b>	<b>338,513</b>	<b>20,834</b>	<b>127,511</b>	<b>169,257</b>	<b>(41,745)</b>	<b>-25%</b>	<b>338,513</b>
<b>Surplus/(Deficit)</b>		-	<b>168</b>	<b>168</b>	<b>22,532</b>	<b>38,825</b>	<b>84</b>	<b>38,742</b>	<b>0</b>	<b>168</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	19,895	21,295	426	8,740	10,147	(1,408)	(0)	21,295
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>21,463</b>	<b>22,958</b>	<b>47,565</b>	<b>10,231</b>			<b>21,463</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	<b>20,063</b>	<b>21,463</b>	<b>22,958</b>	<b>47,565</b>	<b>10,231</b>			<b>21,463</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>20,063</b>	<b>21,463</b>	<b>22,958</b>	<b>47,565</b>	<b>10,231</b>			<b>21,463</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		-	<b>20,063</b>	<b>21,463</b>	<b>22,958</b>	<b>47,565</b>	<b>10,231</b>			<b>21,463</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) - M06  
December

Vote Description	Ref	December								
		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	19,976	154	6,691	9,988	(3,297)	-33%	19,976
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	459	459	4	4	229	(225)	-98%	459
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	3,031	3,031	-	119	1,515	(1,397)	-92%	3,031
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	23,465	23,465	158	6,814	11,733	(4,919)	-42%	23,465
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	-	1,400	217	1,214	467	747	160%	1,400
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	9	-	9	#DIV/0!	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	-	1,400	217	1,223	467	756	162%	1,400
<b>Total Capital Expenditure</b>		-	23,465	24,865	375	8,037	12,199	(4,162)	-34%	24,865
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	459	459	4	4	229	(225)	-98%	459
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	459	459	4	4	229	(225)	-98%	459
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	9,841	9,841	89	4,584	4,920	(336)	-7%	9,841
Community and social services		-	6,810	6,810	89	4,465	3,405	1,061	31%	6,810
Sport and recreation		-	3,031	3,031	-	119	1,515	(1,397)	-92%	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	14,566	282	3,448	7,050	(3,602)	-51%	14,566
Energy sources		-	10,042	10,042	-	-	5,021	(5,021)	-100%	10,042
Water management		-	3,124	4,524	282	3,448	2,029	1,420	70%	4,524
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	23,465	24,865	375	8,037	12,199	(4,162)	-34%	24,865
<b>Funded by:</b>										
National Government		-	19,895	19,895	154	6,431	9,947	(3,517)	-35%	19,895
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	1,400	217	1,214	467	747	160%	1,400
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	19,895	21,295	371	7,645	10,414	(2,770)	-27%	21,295
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	3,570	3,570	4	392	1,785	(1,393)	-78%	3,570
<b>Total Capital Funding</b>		-	23,465	24,865	375	8,037	12,199	(4,162)	-34%	24,865

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M06 December

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		-	5,007	5,007	18,863	5,007
Call investment deposits		-	2,000	2,000	9,617	2,000
Consumer debtors		-	29,941	29,941	23,180	29,941
Other debtors		-	51,614	51,614	7,818	51,614
Current portion of long-term receivables		-	1,197	1,197	-	1,197
Inventory		-	3,031	3,031	(166)	3,031
<b>Total current assets</b>		-	<b>92,790</b>	<b>92,790</b>	<b>59,312</b>	<b>92,790</b>
<b>Non current assets</b>						
Long-term receivables		-	3,623	3,623	-	3,623
Investments		-	-	-	1,524	-
Investment property		-	6,391	6,391	-	6,391
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	541,531	542,931	8,037	542,931
Biological		-	-	-	-	-
Intangible		-	307	307	-	307
Other non-current assets		-	5,225	5,225	-	5,225
<b>Total non current assets</b>		-	<b>557,077</b>	<b>558,477</b>	<b>9,560</b>	<b>558,477</b>
<b>TOTAL ASSETS</b>		-	<b>649,866</b>	<b>651,266</b>	<b>68,872</b>	<b>651,266</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	-	-
Borrowing		-	671	671	(297)	671
Consumer deposits		-	1,994	1,994	246	1,994
Trade and other payables		-	74,700	74,700	21,408	74,700
Provisions		-	23,657	23,657	-	23,657
<b>Total current liabilities</b>		-	<b>101,022</b>	<b>101,022</b>	<b>21,356</b>	<b>101,022</b>
<b>Non current liabilities</b>						
Borrowing		-	4,523	4,523	-	4,523
Provisions		-	53,000	53,000	-	53,000
<b>Total non current liabilities</b>		-	<b>57,523</b>	<b>57,523</b>	<b>-</b>	<b>57,523</b>
<b>TOTAL LIABILITIES</b>		-	<b>158,545</b>	<b>158,545</b>	<b>21,356</b>	<b>158,545</b>
<b>NET ASSETS</b>	2	-	<b>491,321</b>	<b>492,721</b>	<b>47,516</b>	<b>492,721</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		-	487,367	488,767	47,516	488,767
Reserves		-	3,954	3,954	-	3,954
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	<b>491,321</b>	<b>492,721</b>	<b>47,516</b>	<b>492,721</b>

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

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	40,212	40,212	2,461	19,654	20,106	437	3%	40,212
Service charges		-	145,346	145,346	8,095	61,166	72,673	(7,490)	-12%	145,346
Other revenue		-	24,509	24,509	772	8,241	12,254	(2,936)	-29%	24,509
Transfers and Subsidies - Operational		-	81,054	81,054	23,048	59,822	40,527	3,001	9%	81,054
Transfers and Subsidies - Capital		-	19,895	21,295	896	16,211	10,647	6,442	73%	21,295
Interest		-	7,279	7,279	84	389	3,639	(2,728)	-90%	7,279
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		-	(279,238)	(279,238)	(20,755)	(120,741)	(139,619)	(11,747)	10%	(279,238)
Finance charges		-	(835)	(835)	(403)	(2,288)	(417)	1,537	-442%	(835)
Transfers and Grants		-	(525)	(525)	(85)	(250)	(263)	(54)	25%	(525)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	<b>37,698</b>	<b>39,098</b>	<b>14,114</b>	<b>42,202</b>	<b>19,549</b>	<b>(22,653)</b>	<b>-116%</b>	<b>39,098</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	(1,119)	1,524	-	2,643	#DIV/0!	-
<b>Payments</b>										
Capital assets		-	(23,465)	(24,865)	(426)	(9,227)	(12,433)	(1,560)	15%	(24,865)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	<b>(23,465)</b>	<b>(24,865)</b>	<b>(1,545)</b>	<b>(7,704)</b>	<b>(12,433)</b>	<b>(4,729)</b>	<b>38%</b>	<b>(24,865)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	(0)	(222)	(246)	0	(246)	-2235764%	-
<b>Payments</b>										
Repayment of borrowing		-	(1,503)	(1,503)	(297)	(297)	(751)	(454)	60%	(1,503)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	<b>(1,503)</b>	<b>(1,503)</b>	<b>(519)</b>	<b>(543)</b>	<b>(751)</b>	<b>(208)</b>	<b>28%</b>	<b>(1,503)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	<b>12,731</b>	<b>12,731</b>	<b>12,049</b>	<b>33,955</b>	<b>6,365</b>			<b>12,731</b>
Cash/cash equivalents at beginning:		-	(5,723)	(5,723)		(8,279)	(5,723)			(5,723)
Cash/cash equivalents at month/year end:		-	7,007	7,007		25,677	642			7,007

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 - M06 December

Description	NT Code	Budget Year 2021/22										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	Total over 90 days		
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	7,435	742	793	1,065	671	810	885	14,763	27,164	18,194	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,871	387	239	171	317	424	95	1,376	10,880	2,383	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	3,746	1,002	875	830	4,163	1,296	803	26,677	39,393	33,770	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2,624	886	848	889	1,883	667	629	24,102	32,528	28,171	-	-
Receivables from Exchange Transactions - Waste Management	1600	1,361	520	506	513	627	484	441	14,753	19,204	16,818	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	2	1	1	1	1	1	42	53	46	-	-
Interest on Arrear Debtor Accounts	1810	(13)	-	-	-	-	181	155	1,052	1,375	1,388	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(443)	268	230	221	247	242	228	40,493	41,485	41,431	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>22,584</b>	<b>3,806</b>	<b>3,492</b>	<b>3,691</b>	<b>7,909</b>	<b>4,104</b>	<b>3,236</b>	<b>123,259</b>	<b>172,082</b>	<b>142,200</b>	-	-
<b>2020/21 - totals only</b>		<b>16793454</b>	<b>5963131</b>	<b>4498412</b>	<b>4532410</b>	<b>14511375</b>	<b>3189088</b>	<b>2081276</b>	<b>86769683</b>	<b>138,339</b>	<b>111,084</b>	<b>0</b>	<b>0</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	2,056	562	369	359	577	899	429	14,255	19,506	16,519	-	-
Commercial	2300	3,159	363	361	294	3,746	343	269	13,360	21,896	18,013	-	-
Households	2400	17,368	2,881	2,762	3,038	3,586	2,863	2,538	95,644	130,680	107,668	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>22,584</b>	<b>3,806</b>	<b>3,492</b>	<b>3,691</b>	<b>7,909</b>	<b>4,104</b>	<b>3,236</b>	<b>123,259</b>	<b>172,082</b>	<b>142,200</b>	-	-

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

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	0	-	-	-	-	0	22,696	27,698	50,395	13,539
Bulk Water	0200	34	460	736	2,082	-	-	261	6	3,579	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	848	874	1,247	1,431	277	2,000	5,405	4,774	16,856	5,240
Auditor General	0800	-	-	-	3,407	-	-	4,034	58	7,499	2,972
Other	0900	3	2	-	-	1	-	-	2	9	47
<b>Total By Customer Type</b>	<b>1000</b>	<b>886</b>	<b>1,336</b>	<b>1,983</b>	<b>6,920</b>	<b>278</b>	<b>2,000</b>	<b>32,397</b>	<b>32,538</b>	<b>78,338</b>	<b>21,798</b>

## 7. Investment portfolio analysis

### 7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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		814	2	(322)		494
STANDARD BANK		6,769	35	(1,892)	37	4,950
ABSA BANK		135	1			136
NEDBANK		5,717	1		6,000	11,718
						-
						-
						-
<b>Municipality sub-total</b>		<b>13,435</b>		<b>(2,214)</b>	<b>6,037</b>	<b>17,298</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>13,435</b>		<b>(2,214)</b>	<b>6,037</b>	<b>17,298</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 - M06 December

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>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		–	73,550	73,550	23,048	55,231	36,775	18,456	50.2%	73,550
Local Government Equitable Share		–	69,625	69,625	22,862	51,872	34,812	17,060	49.0%	69,625
Finance Management		–	1,914	1,914	–	1,914	957	957	100.0%	1,914
EPWP Incentive		–	1,285	1,285	–	900	643	258	40.1%	1,285
Municipal Infrastructure Grant		–	726	726	186	545	363	182	50.0%	726
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		–	7,504	7,504	–	4,591	3,752	839	22.4%	7,504
Western Cape Financial Management Capacity Building Grant		–	250	250	–	–	125	(125)	-100.0%	250
Human Settlements Development Grant (Beneficiaries)		–	280	280	–	–	140	(140)	-100.0%	280
Municipal Accreditation and Capacity Building Grant		–	–	–	–	–	–	–	–	–
Financial Assistance to Municipalities for Maintenance and	4	–	50	50	–	–	25	(25)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3		–	6,548	6,548	–	4,365	3,274	1,091	33.3%	6,548
Thusong Service Centres Grant (Sustainability: Operational		–	150	150	–	–	75	(75)	-100.0%	150
Community Development Workers (CDW) Operational Support		–	226	226	–	226	113	113	100.0%	226
<b>Total Operating Transfers and Grants</b>	5	–	81,054	81,054	23,048	59,822	40,527	19,295	72.6%	81,054
<b>Capital Transfers and Grants</b>										
<b>Operating Transfers and Grants</b>		–	19,895	19,895	896	15,064	9,947	5,117	51.4%	19,895
Municipal Infrastructure Grant (MIG)		–	13,795	13,795	896	10,064	6,897	3,167	45.9%	13,795
Integrated National Electrification Programme Grant		–	6,100	6,100	–	5,000	3,050	1,950	63.9%	6,100
Other capital transfers [insert description]		–	–	–	–	–	–	–	–	–
<b>Other transfers and grants [insert description]</b>		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
<b>District Municipality</b>		–	–	1,400	–	1,146	700	446	63.7%	1,400
CKDM		–	–	1,400	–	1,146	700	446	63.7%	1,400
<b>Other Grant providers</b>		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	–	19,895	21,295	896	16,211	10,647	5,563	52.2%	21,295
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	–	100,949	102,349	23,944	76,033	51,175	24,858	48.6%	102,349

#### References

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

## 8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	73,550	73,550	23,556	53,476	36,775	16,701	45.4%	73,550
Equitable Share		-	69,625	69,625	22,862	51,872	34,813	17,060	49.0%	69,625
Expanded Public Works Programme Integrated Grant		-	1,914	1,914	127	746	957	(211)	-22.0%	1,914
Local Government Financial Management Grant		-	1,285	1,285	508	642	643	(0)	0.0%	1,285
Municipal Infrastructure Grant		-	726	726	59	216	363	(147)	-40.5%	726
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	7,504	7,504	1,016	3,594	3,752	(158)	-455.9%	7,504
Provincial Treasury : Financial Management Capacity Building Grant		-	250	250	-	-	125	(125)	-100.0%	250
Human Settlements : Human Settlements Development Grant (Beneficiaries)		-	280	280	-	-	140	(140)	-100.0%	280
Transport and Public Works : Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	50	-	-	25	(25)	-100.0%	50
Cultural Affairs and Sport : Library services replacement funding for most vulnerable B3 municipalities		-	6,548	6,548	1,016	3,554	3,274	280	8.5%	6,548
Local Government : Community Development Worker Operational Support Grant		-	226	226	-	40	113	(73)	-64.4%	226
Local Government : Thusong Services Centres Grant Specify (Add grant description)		-	150	150	-	-	75	(75)	-100.0%	150
		-	-	-	-	-	-	-		-
<b>Total operating expenditure of Transfers and Grants:</b>		-	81,054	81,054	24,573	57,070	40,527	16,543	-410.4%	81,054
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government</b>			19,895	19,895	177	7,344	9,947	(2,604)	-93.5%	19,895
Municipal Infrastructure Grant (MIG)		-	13,795	13,795	177	7,344	6,897	446	6.5%	13,795
Integrated National Electrification Programme Grant		-	6,100	6,100	-	-	3,050	(3,050)	-100.0%	6,100
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<b>Other capital transfers [insert description]</b>		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	1,400	250	1,396	700	696	99.4%	1,400
<b>CKDM</b>		-	-	1,400	250	1,396	700	696	99.4%	1,400
		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<b>Other capital transfers [insert description]</b>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		-	19,895	21,295	426	8,740	10,647	(1,908)	-17.9%	21,295
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	100,949	102,349	24,999	65,810	51,175	14,636	-428.4%	102,349



## 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 - M06 December

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>										
Basic Salaries and Wages		-	5,709	5,709	464	2,542	2,854	(313)	-11%	5,709
Pension and UIF Contributions		-	0	0	-	75	0	75	7468500%	0
Medical Aid Contributions		-	0	0	-	12	-	12	#DIV/0!	0
Motor Vehicle Allowance		-	0	0	11	90	0	90	9020900%	0
Cellphone Allowance		-	577	577	44	265	289	(23)	-8%	577
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	0	0	4	56	0	56	2797550%	0
<b>Sub Total - Councillors</b>		-	<b>6,286</b>	<b>6,286</b>	<b>524</b>	<b>3,040</b>	<b>3,143</b>	<b>(103)</b>	<b>-3%</b>	<b>6,286</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	-	5,177	5,177	286	2,096	2,589	(493)	-19%	5,177
Pension and UIF Contributions		-	202	202	44	266	101	165	163%	202
Medical Aid Contributions		-	0	0	-	-	-	-	-	0
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	108	108	29	29	54	(25)	-46%	108
Motor Vehicle Allowance		-	60	60	20	139	30	109	362%	60
Cellphone Allowance		-	90	90	6	40	45	(5)	-12%	90
Housing Allowances		-	0	0	1	4	-	4	#DIV/0!	0
Other benefits and allowances		-	387	387	25	160	193	(33)	-17%	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>6,024</b>	<b>412</b>	<b>2,732</b>	<b>3,012</b>	<b>(280)</b>	<b>-9%</b>	<b>6,024</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	91,706	91,705	6,836	42,781	45,853	(3,072)	-7%	91,705
Pension and UIF Contributions		-	15,993	15,993	1,163	7,169	7,997	(827)	-10%	15,993
Medical Aid Contributions		-	2,032	2,032	164	917	1,016	(99)	-10%	2,032
Overtime		-	260	260	307	2,103	130	1,973	1517%	260
Performance Bonus		-	6,570	6,570	6,058	6,255	3,285	2,969	90%	6,570
Motor Vehicle Allowance		-	259	259	220	944	130	815	628%	259
Cellphone Allowance		-	198	198	15	85	99	(14)	-14%	198
Housing Allowances		-	1,016	1,016	36	211	508	(297)	-58%	1,016
Other benefits and allowances		-	233	233	79	631	117	514	441%	233
Payments in lieu of leave		-	0	0	150	300	0	300	6008960%	0
Long service awards		-	0	0	2	16	0	16	1557100%	0
Post-retirement benefit obligations	2	-	1,250	1,250	102	613	625	(12)	-2%	1,250
<b>Sub Total - Other Municipal Staff</b>		-	<b>119,518</b>	<b>119,518</b>	<b>15,132</b>	<b>62,026</b>	<b>59,759</b>	<b>2,267</b>	<b>4%</b>	<b>119,518</b>
<b>Total Parent Municipality</b>		-	<b>131,828</b>	<b>131,828</b>	<b>16,068</b>	<b>67,798</b>	<b>65,914</b>	<b>1,884</b>	<b>3%</b>	<b>131,828</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	<b>131,828</b>	<b>131,828</b>	<b>16,068</b>	<b>67,798</b>	<b>65,914</b>	<b>1,884</b>	<b>3%</b>	<b>131,828</b>
<b>TOTAL MANAGERS AND STAFF</b>		-	<b>125,542</b>	<b>125,542</b>	<b>15,544</b>	<b>64,758</b>	<b>62,771</b>	<b>1,987</b>	<b>3%</b>	<b>125,542</b>

## 10. Capital programme performance

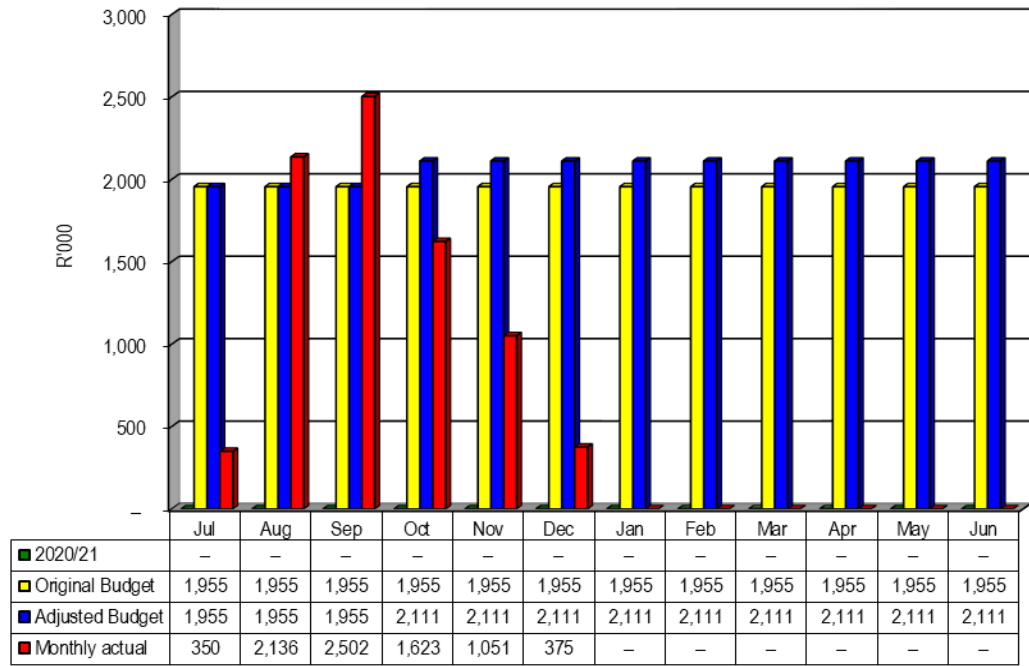
### 10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

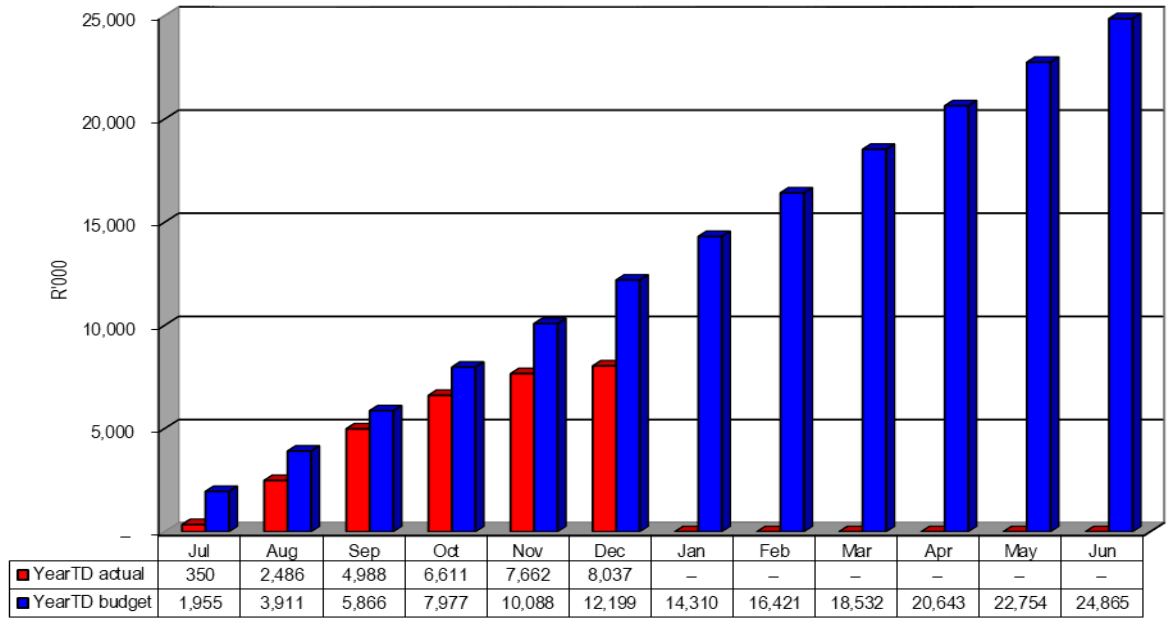
Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	-	1,955	1,955	350	350	1,955	1,606	82.1%	1%
August	-	1,955	1,955	2,136	2,486	3,911	1,425	36.4%	10%
September	-	1,955	1,955	2,502	4,988	5,866	878	15.0%	20%
October	-	1,955	2,111	1,623	6,611	7,977	1,366	17.1%	27%
November	-	1,955	2,111	1,051	7,662	10,088	2,426	24.1%	31%
December	-	1,955	2,111	375	8,037	12,199	4,162	34.1%	32%
January	-	1,955	2,111	-	-	14,310	-	-	-
February	-	1,955	2,111	-	-	16,421	-	-	-
March	-	1,955	2,111	-	-	18,532	-	-	-
April	-	1,955	2,111	-	-	20,643	-	-	-
May	-	1,955	2,111	-	-	22,754	-	-	-
June	-	1,955	2,111	-	-	24,865	-	-	-
<b>Total Capital expenditure</b>	-	<b>23,465</b>	<b>24,865</b>	<b>8,037</b>					

The total capital expenditure for December amounted to R 375 thousand. The year-to-date total expenditure at the end of December amounts to R 8,037 million or 32% 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**





## 10.2.2 Supporting Table SC13b

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06												
R thousands	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>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>												
<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											
	PKV Stations											
	Capital Spares											
	Sanitation Infrastructure											
	Pump Station											
	Reticulation											
	Waste Water Treatment Works											
	Outfall Sowers											
	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>			6,810	6,810	89	4,456	3,405	(1,052)	-30.9%	6,810	
	Community Facilities			6,810	6,810	89	4,456	3,405	(1,052)	-30.9%	6,810	
	Halls											
	Centres											
	Crèches											
	Clinics/Care Centres											
	Fire/Ambulance Stations											
	Testing Stations											
	Museums											
	Galleries											
	Theatres											
	Libraries											
	Cemeteries/Crematoria			6,810	6,810	89	4,456	3,405	(1,052)	-30.9%	6,810	
	Police											
	Parks											
	Public Open Space											
	Nature Reserves											
	Public Ablution Facilities											
	Markets											
	Stalls											
	Abattoirs											
	Airports											
	Taxi Ranks/Bus Terminals											
	Capital Spares											
	Sport and Recreation Facilities											
	Indoor Facilities											
	Outdoor Facilities											
	Capital Spares											
	<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>											
	<b>Intangible Assets</b>											
	Servitudes											
	Licences and Rights											
	Water Rights											
	Effluent Licences											
	Solid Waste Licences											
	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 renewal of existing ass</b>	1		6,810	6,810	89	4,456	3,405	(1,052)	-30.9%	6,810	



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

### **11.1 Over view**

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