

# **BEAUFORT WEST MUNICIPALITY**



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

# **TABLE OF CONTENTS**

## **PART 1 – IN-YEAR REPORT**

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

## **PART 2 – SUPPORTING DOCUMENTATION**

5. Debtors analysis .....	12
6. Creditors analysis .....	12
7. Investment portfolio analysis .....	13
8. Allocation and grant receipts and expenditure .....	14 - 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 February 2022.

##### **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 February 2022.

### ***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 February 2022.

### **3. Executive Summary**

#### **3.1 Introduction**

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

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

#### **3.2 Consolidated performance**

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

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

Year-to-date revenue accrued were R 116,114 million or R 109 674 million below the year-to-date budget projections for February 2022. 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. It should be noted that an incorrect billing occurred in February for service charges water that will be corrected in the next billing cycle of March, hence the overall major variance in service charges for February 2022.

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

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

The total expenditure for the month amounted to R 19,732 million. The total expenditure is 23% or R 52,913 million below year-to-date budget projections for February 2022. The major reason for the variance is due to the bulk electricity, debt impairment, inventory consumed, contracted services, 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 February 2022 amounts to R 8,873 million or 36% 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 9,566 million, and the cash and cash equivalents at the end of the month amounted to R 4,085 million.

Refer to Table C7 for more detail on cash flows.

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

No comments for February 2022.

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

None for February 2022.

## 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 - M08 February

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	2,890	30,277	29,787	490	2%	44,681
Service charges	-	156,559	156,559	(68,098)	14,155	104,373	(90,217)	-86%	156,559
Investment revenue	-	550	550	33	175	367	(192)	-52%	550
Transfers and subsidies	-	81,054	81,054	742	58,897	54,036	4,861	9%	81,054
Other own revenue	-	55,838	55,838	1,407	12,610	37,225	(24,615)	-66%	55,838
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>338,682</b>	<b>338,682</b>	<b>(63,026)</b>	<b>116,114</b>	<b>225,788</b>	<b>(109,674)</b>	<b>-49%</b>	<b>338,682</b>
Employee costs	-	125,542	125,542	9,281	83,718	83,695	23	0%	125,542
Remuneration of Councillors	-	6,286	6,286	524	4,087	4,191	(103)	-2%	6,286
Depreciation & asset impairment	-	23,813	23,813	-	-	15,875	(15,875)	-100%	23,813
Finance charges	-	835	835	42	3,293	556	2,737	492%	835
Inventory consumed and bulk purchases	-	96,074	96,099	6,812	53,498	64,065	(10,567)	-16%	96,099
Transfers and subsidies	-	525	525	40	330	350	(20)	-6%	525
Other expenditure	-	85,439	85,414	3,032	27,836	56,944	(29,108)	-51%	85,414
<b>Total Expenditure</b>	-	<b>338,513</b>	<b>338,513</b>	<b>19,732</b>	<b>172,763</b>	<b>225,676</b>	<b>(52,913)</b>	<b>-23%</b>	<b>338,513</b>
<b>Surplus/(Deficit)</b>	-	<b>168</b>	<b>168</b>	<b>(82,758)</b>	<b>(56,649)</b>	<b>112</b>	<b>(56,761)</b>	<b>-50773%</b>	<b>168</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	19,895	21,295	34	8,491	13,863	###	-39%	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>(82,724)</b>	<b>(48,157)</b>	<b>13,975</b>	<b>(62,132)</b>	<b>-445%</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>(82,724)</b>	<b>(48,157)</b>	<b>13,975</b>	<b>(62,132)</b>	<b>-445%</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>29</b>	<b>8,873</b>	<b>16,421</b>	<b>(7,548)</b>	<b>-46%</b>	<b>24,865</b>
Capital transfers recognised	-	19,895	21,295	(396)	7,438	14,041	(6,604)	-47%	21,295
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,570	3,570	425	1,436	2,380	(945)	-40%	3,570
<b>Total sources of capital funds</b>	-	<b>23,465</b>	<b>24,865</b>	<b>29</b>	<b>8,873</b>	<b>16,421</b>	<b>(7,548)</b>	<b>-46%</b>	<b>24,865</b>
<b>Financial position</b>									
Total current assets	-	91,593	91,593	-	43,672	-	-	-	91,593
Total non current assets	-	557,077	558,477	-	10,646	-	-	-	558,477
Total current liabilities	-	(48,377)	(46,977)	-	102,505	-	-	-	(46,977)
Total non current liabilities	-	57,523	57,523	-	-	-	-	-	57,523
Community wealth/Equity	-	493,822	495,222	-	(48,186)	-	-	-	495,222
<b>Cash flows</b>									
Net cash from (used) operating	-	37,698	39,098	(9,776)	21,035	26,066	5,030	19%	39,098
Net cash from (used) investing	-	(23,465)	(24,865)	216	(8,416)	(16,577)	(8,161)	49%	(24,865)
Net cash from (used) financing	-	(1,503)	(1,503)	(5)	(256)	(1,002)	(746)	74%	(1,503)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>7,007</b>	<b>7,007</b>	<b>-</b>	<b>4,085</b>	<b>2,764</b>	<b>(1,321)</b>	<b>-48%</b>	<b>4,452</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	6,734	4,296	4,799	3,424	3,245	3,481	7,527	129,676	163,181
<b>Creditors Age Analysis</b>									
Total Creditors	1,278	7,652	12,598	787	1,670	6,059	26,120	38,822	94,986

#### 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	71,220	4,433	95,092	47,480	47,612	100%	71,220
Executive and council		-	10,976	10,976	79	51,996	7,317	44,679	611%	10,976
Finance and administration		-	60,244	60,244	4,354	43,095	40,163	2,933	7%	60,244
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	61,971	61,971	1,118	15,430	41,314	(25,883)	-63%	61,971
Community and social services		-	12,797	12,797	602	10,086	8,532	1,554	18%	12,797
Sport and recreation		-	2,979	2,979	-	119	1,986	(1,866)	-94%	2,979
Public safety		-	45,915	45,915	516	5,226	30,610	(25,384)	-83%	45,915
Housing		-	280	280	-	-	187	(187)	-100%	280
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	1,393	1,393	72	871	929	(58)	-6%	1,393
Planning and development		-	1,343	1,343	72	720	896	(176)	-20%	1,343
Road transport		-	50	50	-	151	33	118	354%	50
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	223,992	225,392	(68,616)	13,212	149,928	(136,716)	-91%	225,392
Energy sources		-	118,380	118,380	3,350	55,683	78,920	(23,236)	-29%	118,380
Water management		-	50,914	52,314	(74,309)	(63,814)	34,543	(98,357)	-285%	52,314
Waste water management		-	33,608	33,608	1,554	14,554	22,406	(7,851)	-35%	33,608
Waste management		-	21,090	21,090	790	6,788	14,060	(7,272)	-52%	21,090
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	358,576	359,976	(62,992)	124,605	239,651	(115,046)	-48%	359,976
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	88,150	88,150	5,745	50,924	58,767	(7,842)	-13%	88,150
Executive and council		-	15,374	15,374	1,267	8,724	10,250	(1,525)	-15%	15,374
Finance and administration		-	71,220	71,220	4,201	41,206	47,480	(6,274)	-13%	71,220
Internal audit		-	1,555	1,555	277	994	1,037	(43)	-4%	1,555
<i>Community and public safety</i>		-	56,975	56,975	2,849	24,817	37,983	(13,167)	-35%	56,975
Community and social services		-	11,898	11,898	688	6,507	7,932	(1,425)	-18%	11,898
Sport and recreation		-	8,998	8,998	780	5,527	5,999	(472)	-8%	8,998
Public safety		-	33,844	33,844	1,379	12,600	22,563	(9,963)	-44%	33,844
Housing		-	2,235	2,235	1	182	1,490	(1,308)	-88%	2,235
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	22,859	22,859	1,256	11,465	15,239	(3,775)	-25%	22,859
Planning and development		-	7,899	7,899	447	3,736	5,266	(1,530)	-29%	7,899
Road transport		-	14,959	14,959	809	7,728	9,973	(2,245)	-23%	14,959
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	170,530	170,530	9,882	85,557	113,687	(28,130)	-25%	170,530
Energy sources		-	104,671	104,671	6,733	58,282	69,781	(11,499)	-16%	104,671
Water management		-	34,230	34,230	1,616	13,352	22,820	(9,468)	-41%	34,230
Waste water management		-	17,598	17,598	476	4,562	11,732	(7,170)	-61%	17,598
Waste management		-	14,031	14,031	1,057	9,361	9,354	7	0%	14,031
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	338,513	338,513	19,732	172,763	225,676	(52,913)	-23%	338,513
<b>Surplus/ (Deficit) for the year</b>		-	20,063	21,463	(82,724)	(48,157)	13,975	(62,132)	-445%	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) - M08 February**

Vote 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 Vote</b>	1									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	204,996	206,396	(69,334)	7,295	137,264	(129,968)	-94.7%	206,396
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	44,681	44,681	4,032	40,024	29,787	10,237	34.4%	44,681
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,122	10,122	507	56,308	6,748	49,560	734.5%	10,122
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	4,527	4,527	227	2,406	3,018	(612)	-20.3%	4,527
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	86,071	86,071	1,423	17,474	57,381	(39,907)	-69.5%	86,071
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	8,180	8,180	153	1,098	5,454	(4,356)	-79.9%	8,180
<b>Total Revenue by Vote</b>	2	-	<b>358,576</b>	<b>359,976</b>	<b>(62,992)</b>	<b>124,605</b>	<b>239,651</b>	<b>(115,046)</b>	<b>-48.0%</b>	<b>359,976</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - MUNICIPAL MANAGER		-	5,368	5,368	406	2,013	3,579	(1,565)	-43.7%	5,368
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	185,517	185,517	10,177	89,201	123,678	(34,478)	-27.9%	185,517
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	11,061	11,041	14	474	7,362	(6,889)	-93.6%	11,041
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	32,465	32,465	2,242	20,522	21,643	(1,122)	-5.2%	32,465
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	24,218	24,238	1,085	15,188	16,157	(969)	-6.0%	24,238
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	69,525	69,525	4,655	37,936	46,350	(8,414)	-18.2%	69,525
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	10,359	10,359	1,153	7,429	6,906	523	7.6%	10,359
<b>Total Expenditure by Vote</b>	2	-	<b>338,513</b>	<b>338,513</b>	<b>19,732</b>	<b>172,763</b>	<b>225,676</b>	<b>(52,913)</b>	<b>-23.4%</b>	<b>338,513</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>20,063</b>	<b>21,463</b>	<b>(82,724)</b>	<b>(48,157)</b>	<b>13,975</b>	<b>(62,132)</b>	<b>-444.6%</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) - M08 February

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	2,890	30,277	29,787	490	2%	44,681
Service charges - electricity revenue		-	96,329	96,329	3,344	55,696	64,219	(8,523)	-13%	96,329
Service charges - water revenue		-	30,024	30,024	(73,527)	(61,027)	20,016	(81,042)	-405%	30,024
Service charges - sanitation revenue		-	20,074	20,074	1,391	13,396	13,383	13	0%	20,074
Service charges - refuse revenue		-	10,132	10,132	693	6,091	6,755	(664)	-10%	10,132
Rental of facilities and equipment		-	1,519	1,519	78	1,011	1,013	(2)	0%	1,519
Interest earned - external investments		-	550	550	33	175	367	(192)	-52%	550
Interest earned - outstanding debtors		-	6,729	6,729	705	4,949	4,486	463	10%	6,729
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	45,021	45,021	515	5,737	30,014	(24,276)	-81%	45,021
Licences and permits		-	210	210	25	147	140	7	5%	210
Agency services		-	1,100	1,100	-	406	733	(328)	-45%	1,100
Transfers and subsidies		-	81,054	81,054	742	58,897	54,036	4,861	9%	81,054
Other revenue		-	1,259	1,259	84	359	839	(480)	-57%	1,259
Gains		-	0	0	-	-	-	-	-	0
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>338,682</b>	<b>338,682</b>	<b>(63,026)</b>	<b>116,114</b>	<b>225,786</b>	<b>(109,674)</b>	<b>-49%</b>	<b>338,682</b>
<b>Expenditure By Type</b>										
Employee related costs		-	125,542	125,542	9,281	83,718	83,695	23	0%	125,542
Remuneration of councillors		-	6,286	6,286	524	4,087	4,191	(103)	-2%	6,286
Debt impairment		-	28,919	28,919	3	36	19,279	(19,243)	-100%	28,919
Depreciation & asset impairment		-	23,813	23,813	-	-	15,875	(15,875)	-100%	23,813
Finance charges		-	835	835	42	3,293	556	2,737	492%	835
Bulk purchases - electricity		-	75,703	75,703	5,831	45,747	50,469	(4,722)	-9%	75,703
Inventory consumed		-	20,371	20,395	980	7,752	13,596	(5,844)	-43%	20,395
Contracted services		-	22,882	22,842	823	7,973	15,230	(7,257)	-48%	22,842
Transfers and subsidies		-	525	525	40	330	350	(20)	-6%	525
Other expenditure		-	33,638	33,653	2,206	19,827	22,435	(2,608)	-12%	33,653
Losses		-	(0)	(0)	-	-	-	-	-	(0)
<b>Total Expenditure</b>		-	<b>338,513</b>	<b>338,513</b>	<b>19,732</b>	<b>172,763</b>	<b>225,676</b>	<b>(52,913)</b>	<b>-23%</b>	<b>338,513</b>
<b>Surplus/(Deficit)</b>		-	<b>168</b>	<b>168</b>	<b>(82,758)</b>	<b>(56,649)</b>	<b>112</b>	<b>(56,761)</b>	<b>(1)</b>	<b>168</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	19,895	21,295	34	8,491	13,863	(5,372)	(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>(82,724)</b>	<b>(48,157)</b>	<b>13,975</b>			<b>21,463</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	<b>20,063</b>	<b>21,463</b>	<b>(82,724)</b>	<b>(48,157)</b>	<b>13,975</b>			<b>21,463</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>20,063</b>	<b>21,463</b>	<b>(82,724)</b>	<b>(48,157)</b>	<b>13,975</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>(82,724)</b>	<b>(48,157)</b>	<b>13,975</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) - M08 February

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>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	19,976	19,976	29	7,527	13,317	(5,790)	-43%	19,976
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	459	459	-	4	306	(301)	-99%	459
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	3,031	3,031	-	119	2,021	(1,902)	-94%	3,031
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	23,465	23,465	29	7,650	15,643	(7,993)	-51%	23,465
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	-	1,400	-	1,214	778	436	56%	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		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	-	1,400	-	1,223	778	445	57%	1,400
<b>Total Capital Expenditure</b>		-	23,465	24,865	29	8,873	16,421	(7,548)	-46%	24,865
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	459	459	-	4	306	(301)	-99%	459
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	459	459	-	4	306	(301)	-99%	459
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	9,841	9,841	29	5,039	6,560	(1,521)	-23%	9,841
Community and social services		-	6,810	6,810	29	4,920	4,540	380	8%	6,810
Sport and recreation		-	3,031	3,031	-	119	2,021	(1,902)	-94%	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	-	3,830	9,555	(5,725)	-60%	14,566
Energy sources		-	10,042	10,042	-	-	6,695	(6,695)	-100%	10,042
Water management		-	3,124	4,524	-	3,830	2,860	969	34%	4,524
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	23,465	24,865	29	8,873	16,421	(7,548)	-46%	24,865
<b>Funded by:</b>										
National Government		-	19,895	19,895	(396)	6,215	13,263	(7,049)	-53%	19,895
Provincial Government		-	-	-	-	9	-	9	#DIV/0!	-
District Municipality		-	-	1,400	-	1,214	778	436	56%	1,400
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Companies, etc.)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	19,895	21,295	(396)	7,438	14,041	(6,604)	-47%	21,295
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	3,570	3,570	425	1,436	2,380	(945)	-40%	3,570
<b>Total Capital Funding</b>		-	23,465	24,865	29	8,873	16,421	(7,548)	-46%	24,865

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

##### WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M08 February

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	5,008	(821)	5,008
Call investment deposits		-	2,000	2,000	9,435	2,000
Consumer debtors		-	29,941	29,941	24,139	29,941
Other debtors		-	51,614	51,614	11,140	51,614
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	3,031	3,031	(220)	3,031
<b>Total current assets</b>		-	<b>91,593</b>	<b>91,593</b>	<b>43,672</b>	<b>91,593</b>
<b>Non current assets</b>						
Long-term receivables		-	3,623	3,623	-	3,623
Investments		-	0	0	1,773	0
Investment property		-	6,391	6,391	-	6,391
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	541,531	542,931	8,873	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>10,646</b>	<b>558,477</b>
<b>TOTAL ASSETS</b>		-	<b>648,670</b>	<b>650,070</b>	<b>54,319</b>	<b>650,070</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	0	0	-	0
Borrowing		-	671	671	(297)	671
Consumer deposits		-	1,994	1,994	256	1,994
Trade and other payables		-	(74,700)	(73,300)	102,547	(73,300)
Provisions		-	23,657	23,657	-	23,657
<b>Total current liabilities</b>		-	<b>(48,377)</b>	<b>(46,977)</b>	<b>102,505</b>	<b>(46,977)</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>9,145</b>	<b>10,545</b>	<b>102,505</b>	<b>10,545</b>
<b>NET ASSETS</b>	2	-	<b>639,524</b>	<b>639,524</b>	<b>(48,186)</b>	<b>639,524</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		-	489,867	491,267	(48,186)	491,267
Reserves		-	3,954	3,954	-	3,954
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	<b>493,822</b>	<b>495,222</b>	<b>(48,186)</b>	<b>495,222</b>

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

##### WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M08 February

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	40,212	2,509	24,934	26,808	(1,875)	-7%	40,212
Service charges		-	145,346	145,346	5,958	79,536	96,898	(17,362)	-18%	145,346
Other revenue		-	24,509	24,509	937	10,117	16,339	(6,222)	-38%	24,509
Transfers and Subsidies - Operational		-	81,054	81,054	485	62,490	54,036	8,454	16%	81,054
Transfers and Subsidies - Capital		-	19,895	21,295	-	16,211	14,197	2,014	14%	21,295
Interest		-	7,279	7,279	63	475	4,853	(4,378)	-90%	7,279
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		-	(279,238)	(279,238)	(19,646)	(169,104)	(186,159)	(17,055)	9%	(279,238)
Finance charges		-	(835)	(835)	(42)	(3,293)	(556)	2,737	-492%	(835)
Transfers and Grants		-	(525)	(525)	(40)	(330)	(350)	(20)	6%	(525)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	<b>37,698</b>	<b>39,098</b>	<b>(9,776)</b>	<b>21,035</b>	<b>26,066</b>	<b>5,030</b>	<b>19%</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		-	-	-	250	1,773	-	1,773	#DIV/0!	-
<b>Payments</b>										
Capital assets		-	(23,465)	(24,865)	(34)	(10,189)	(16,577)	(6,388)	39%	(24,865)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	<b>(23,465)</b>	<b>(24,865)</b>	<b>216</b>	<b>(8,416)</b>	<b>(16,577)</b>	<b>(8,161)</b>	<b>49%</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		-	-	-	(5)	(256)	0	(256)	-2325591%	-
<b>Payments</b>										
Repayment of borrowing		-	(1,503)	(1,503)	-	-	(1,002)	(1,002)	100%	(1,503)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	<b>(1,503)</b>	<b>(1,503)</b>	<b>(5)</b>	<b>(256)</b>	<b>(1,002)</b>	<b>(746)</b>	<b>74%</b>	<b>(1,503)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	<b>12,731</b>	<b>12,731</b>	<b>(9,566)</b>	<b>12,364</b>	<b>8,487</b>			<b>12,731</b>
Cash/cash equivalents at beginning:		-	(5,723)	(5,723)		(8,279)	(5,723)			(8,279)
Cash/cash equivalents at month/year end:		-	7,007	7,007		4,085	2,764			4,452

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 - M08 February

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				
<b>R thousands</b>														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	2,923	937	2,018	646	755	999	625	16,144	25,048	19,169	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	806	750	331	340	171	149	300	1,782	4,629	2,742	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	1,142	944	869	865	811	784	3,961	28,473	37,849	34,894	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	1,013	892	850	816	805	843	1,787	25,407	32,412	29,658	-	-	
Receivables from Exchange Transactions - Waste Management	1600	604	525	503	493	488	494	608	15,653	19,367	17,735	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	2	2	1	1	1	1	1	44	53	48	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	1,333	1,333	1,333	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	245	246	226	263	214	211	245	40,840	42,491	41,773	-	-	
<b>Total By Income Source</b>	<b>2000</b>	<b>6,734</b>	<b>4,296</b>	<b>4,799</b>	<b>3,424</b>	<b>3,245</b>	<b>3,481</b>	<b>7,527</b>	<b>129,676</b>	<b>163,181</b>	<b>147,353</b>	<b>-</b>	<b>-</b>	
<b>2020/21 - totals only</b>		<b>18473603</b>	<b>4654214</b>	<b>4753168</b>	<b>4695399</b>	<b>4158107</b>	<b>4112610</b>	<b>13746086</b>	<b>90621878</b>	<b>145,215</b>	<b>117,334</b>	<b>0</b>	<b>0</b>	
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	490	391	385	515	354	350	565	15,517	18,567	17,300	-	-	
Commercial	2300	601	422	475	308	326	280	3,581	13,458	19,451	17,953	-	-	
Households	2400	5,642	3,483	3,938	2,602	2,564	2,852	3,381	100,702	125,163	112,100	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>6,734</b>	<b>4,296</b>	<b>4,799</b>	<b>3,424</b>	<b>3,245</b>	<b>3,481</b>	<b>7,527</b>	<b>129,676</b>	<b>163,181</b>	<b>147,353</b>	<b>-</b>	<b>-</b>	

Notes

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February

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	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	132	6,241	11,519	382	-	-	16,504	33,890	68,669	13,539
Bulk Water	0200	215	513	32	130	653	1,282	192	75	3,093	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	918	897	1,047	274	1,017	1,370	6,010	4,797	16,329	4,315
Auditor General	0800	-	-	-	-	-	3,407	3,414	58	6,879	1,921
Other	0900	12	-	-	1	-	-	1	2	16	33
<b>Total By Customer Type</b>	<b>1000</b>	<b>1,278</b>	<b>7,652</b>	<b>12,598</b>	<b>787</b>	<b>1,670</b>	<b>6,059</b>	<b>26,120</b>	<b>38,822</b>	<b>94,986</b>	<b>19,808</b>

## 7. Investment portfolio analysis

### 7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commissio n Paid (Rands)	Commissio n Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands		Yrs/Months												
<b>Municipality</b>														
163 Standard Bank		14 M	Deposits - Bank	No	Fixed	4.28	0		09/11/2022	-	-	-	-	-
167 Standard Bank		13 M	Deposits - Bank	No	Fixed	4.28	0		19/08/2022	1,520	-	-	250	-
168 Standard Bank		13 M	Deposits - Bank	No	Fixed	4.28	0		19/08/2022	-	-	-	-	-
170 Standard Bank		13 M	Deposits - Bank	No	Fixed	4.05	0		23/09/2022	772	-	-	-	-
120 Other		24 M	Fixed Deposit	No	Variable	6.25	0		30/06/2022	879	-	-	-	-
121 ABSA		24 M	Fixed Deposit	No	Variable	6.25	0		30/06/2022	57	-	-	-	-
122 ABSA		24 M	Fixed Deposit	No	Variable	6.25	0		30/06/2022	3	-	-	-	-
123 ABSA		24 M	Fixed Deposit	No	Variable	6.25	0		30/06/2022	2	-	-	-	-
124 ABSA		24 M	Fixed Deposit	No	Variable	6.25	0		30/06/2022	15	-	-	-	-
125 ABSA		24 M	Fixed Deposit	No	Variable	6.25	0		30/06/2022	32	-	-	-	-
126 ABSA		24 M	Fixed Deposit	No	Variable	6.25	0		30/06/2022	27	-	-	-	-
127 NEDBANK		24 M	Fixed Deposit	No	Variable	6.3	0		30/06/2022	9	-	-	-	-
128 NEDBANK		24 M	Fixed Deposit	No	Variable	6.3	0		30/06/2022	80	-	-	-	-
129 NEDBANK		24 M	Fixed Deposit	No	Variable	6.3	0		30/06/2022	(24)	-	-	-	-
130 NEDBANK		24 M	Fixed Deposit	No	Variable	6.3	0		30/06/2022	27	-	-	-	-
135 NEDBANK		24 M	Fixed Deposit	No	Variable	6.3	0		30/06/2022	10	-	-	-	-
157 Standard Bank		24 M	Fixed Deposit	No	Variable	6.3	0		30/06/2022	244	-	-	-	244
160 Standard Bank		24 M	Fixed Deposit	No	Variable	6.3	0		30/06/2022	27	-	-	-	27
161 Standard Bank		18 M	Fixed Deposit	No	Variable	3.5	0		30/06/2022	290	-	-	-	290
162 Standard Bank		15 M	Deposits - Bank	No	Variable	3.5	0		30/06/2022	178	-	-	-	178
173 NEDBANK		22 M	Deposits - Bank	No	Variable	3.4	0		30/06/2023	11,244	-	(240)	-	11,004
172 Standard Bank		12 M	Deposits - Bank	No	Variable	4.03	0		31/08/2022	1,927	-	-	-	1,927
<b>Municipality sub-total</b>										<b>17,319</b>		<b>(240)</b>	<b>250</b>	<b>13,670</b>
<b>Entities</b>														
														-
														-
														-
														-
														-
<b>Entities sub-total</b>										<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND I</b>										<b>17,319</b>		<b>(240)</b>	<b>250</b>	<b>13,670</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 - M08 February

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	385	55,616	49,033	6,582	13.4%	73,550
Local Government Equitable Share		-	69,625	69,625	-	51,872	46,417	5,455	11.8%	69,625
Finance Management		-	1,914	1,914	-	1,914	1,276	638	50.0%	1,914
Municipal Systems Improvement		-	-	-	-	-	-	-	-	0
EPWP Incentive		-	1,285	1,285	385	1,285	857	428	50.0%	1,285
Municipal Infrastructure Grant		-	726	726	-	545	484	61	12.5%	726
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	7,504	7,504	100	6,874	5,003	1,871	37.4%	7,504
Western Cape Financial Management Capacity Building Grant		-	250	250	-	-	167	(167)	-100.0%	250
Human Settlements Development Grant (Beneficiaries)		-	280	280	-	-	187	(187)	-100.0%	280
Municipal Accreditation and Capacity Building Grant		-	-	-	-	-	-	-	-	-
Western Cape Financial Management Support Grant		-	-	-	100	100	-	100	#DIV/0!	-
Financial Assistance to Municipalities for Maintenance and	4	-	50	50	-	-	33	(33)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3		-	6,548	6,548	-	6,548	4,365	2,183	50.0%	6,548
Thusong Service Centres Grant (Sustainability: Operational		-	150	150	-	-	100	(100)	-100.0%	150
Community Development Workers (CDW) Operational Support		-	226	226	-	226	151	75	50.0%	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	81,054	485	62,490	54,036	8,454	15.6%	81,054
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	19,895	19,895	34	15,064	13,263	868	6.5%	19,895
Municipal Infrastructure Grant (MIG)		-	13,795	13,795	34	10,064	9,197	868	9.4%	13,795
Integrated National Electrification Programme Grant		-	6,100	6,100	-	5,000	4,067	-	-	6,100
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	1,400	-	1,396	933	463	49.6%	1,400
CKDM		-	-	1,400	-	1,396	933	330	40.3%	1,400
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	19,895	21,295	34	16,460	14,197	1,330	9.4%	21,295
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	100,949	102,349	519	78,950	68,233	9,784	14.3%	102,349

During the month of February 2022 the municipality received a total of R 734 739 in transfers and subsidies, which R385 000 is for the Expanded Public Works Programme, R100 000 for the Western Cape Financial Management Support Grant, and R249 739 for the Central Karoo District Municipality

## 8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February

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	189	53,693	49,033	4,660	9.5%	73,550
Local Government Equitable Share		–	69,625	69,625	–	51,872	46,416,666.00	5,455	11.8%	69,625
Finance Management		–	1,914	1,914	52	694	1,276	(582)	-45.6%	1,914
EPWP Incentive		–	1,285	1,285	108	854	857	(2)	-0.3%	1,285
Municipal Infrastructure Grant		–	726	726	29	273	484	(211)	-43.6%	726
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
<b>Provincial Government:</b>		–	7,504	7,504	502	4,662	5,003	(341)	-41.4%	7,504
Western Cape Financial Management Capacity Building Grant		–	250	250	–	–	167	(167)	-100.0%	250
Human Settlements Development Grant (Beneficiaries)		–	280	280	–	–	187	(187)	-100.0%	280
Municipal Accreditation and Capacity Building Grant		–	–	–	–	–	–	–	–	–
Financial Assistance to Municipalities for Maintenance and		–	50	50	–	–	33	(33)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3		–	6,548	6,548	502	4,543	4,365	178	4.1%	6,548
Thusong Service Centres Grant (Sustainability: Operational		–	150	150	–	–	100	(100)	-100.0%	150
Community Development Workers (CDW) Operational Support		–	226	226	–	118	151	(32)	-21.5%	226
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
<b>Total operating expenditure of Transfers and Grants:</b>		–	81,054	81,054	691	58,355	54,036	4,319	-407.9%	81,054
<b>Capital Transfers and Grants</b>										
<b>Operating Transfers and Grants</b>		–	19,895	19,895	(248)	7,095	13,263	(6,168)	-46.5%	19,895
Municipal Infrastructure Grant (MIG)		–	13,795	13,795	(248)	7,095	9,197	(2,101)	-22.8%	13,795
Integrated National Electrification Programme Grant		–	6,100	6,100	–	–	4,067	(4,067)	-100.0%	6,100
Other capital transfers [insert description]		–	–	–	–	–	–	–	–	–
<b>National Government:</b>		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
<b>District Municipality</b>		–	–	1,400	–	1,396	933	463	49.6%	1,400
CKDM		–	–	1,400	–	1,396	933	463	49.6%	1,400
<b>Other Grant providers</b>		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	–	19,895	21,295	(248)	8,491	14,197	(5,705)	-40.2%	21,295
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	–	100,949	102,349	443	66,846	68,233	(1,386)	-448.1%	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 - M08 February

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	457	3,463	3,806	(343)	-9%	5,709
Pension and UIF Contributions		-	0	0	7	82	0	82	8217100%	0
Medical Aid Contributions		-	0	0	-	12	-	12	#DIV/0!	0
Motor Vehicle Allowance		-	0	0	11	113	0	113	11291200%	0
Cellphone Allowance		-	577	577	44	354	385	(31)	-8%	577
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	0	0	4	64	0	64	3187550%	0
<b>Sub Total - Councillors</b>		-	<b>6,286</b>	<b>6,286</b>	<b>524</b>	<b>4,087</b>	<b>4,191</b>	<b>(103)</b>	<b>-2%</b>	<b>6,286</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		-	5,177	5,177	286	2,669	3,451	(783)	-23%	5,177
Pension and UIF Contributions		-	202	202	44	354	135	219	163%	202
Medical Aid Contributions		-	0	0	-	-	-	-	-	0
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	108	108	-	29	72	(43)	-60%	108
Motor Vehicle Allowance		-	60	60	20	179	40	139	349%	60
Cellphone Allowance		-	90	90	6	52	60	(8)	-14%	90
Housing Allowances		-	0	0	1	5	-	5	#DIV/0!	0
Other benefits and allowances		-	387	387	25	210	258	(48)	-19%	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>383</b>	<b>3,497</b>	<b>4,016</b>	<b>(518)</b>	<b>-13%</b>	<b>6,024</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	91,706	91,705	6,781	56,476	61,137	(4,661)	-8%	91,705
Pension and UIF Contributions		-	15,993	15,993	1,135	9,442	10,662	(1,220)	-11%	15,993
Medical Aid Contributions		-	2,032	2,032	170	1,261	1,354	(94)	-7%	2,032
Overtime		-	260	260	387	3,018	173	2,845	1641%	260
Performance Bonus		-	6,570	6,570	10	6,266	4,380	1,886	43%	6,570
Motor Vehicle Allowance		-	259	259	197	1,346	173	1,173	678%	259
Cellphone Allowance		-	198	198	16	117	132	(16)	-12%	198
Housing Allowances		-	1,016	1,016	32	276	678	(401)	-59%	1,016
Other benefits and allowances		-	233	233	143	917	156	761	490%	233
Payments in lieu of leave		-	0	0	-	300	0	300	6008960%	0
Long service awards		-	0	0	28	44	0	44	4376300%	0
Post-retirement benefit obligations	2	-	1,250	1,250	-	757	833	(76)	-9%	1,250
<b>Sub Total - Other Municipal Staff</b>		-	<b>119,518</b>	<b>119,518</b>	<b>8,899</b>	<b>80,220</b>	<b>79,679</b>	<b>542</b>	<b>1%</b>	<b>119,518</b>
<b>Total Parent Municipality</b>		-	<b>131,828</b>	<b>131,828</b>	<b>9,805</b>	<b>87,805</b>	<b>87,885</b>	<b>(80)</b>	<b>0%</b>	<b>131,828</b>
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	<b>131,828</b>	<b>131,828</b>	<b>9,805</b>	<b>87,805</b>	<b>87,885</b>	<b>(80)</b>	<b>0%</b>	<b>131,828</b>
<b>TOTAL MANAGERS AND STAFF</b>		-	<b>125,542</b>	<b>125,542</b>	<b>9,281</b>	<b>83,718</b>	<b>83,695</b>	<b>23</b>	<b>0%</b>	<b>125,542</b>

## 10. Capital programme performance

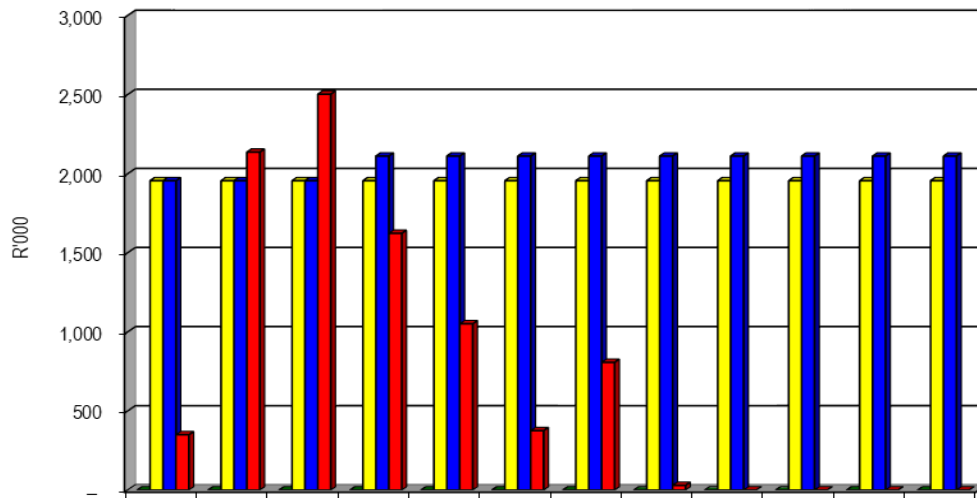
### 10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February

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	807	8,844	14,310	5,467	38.2%	36%
February	-	1,955	2,111	29	8,873	16,421	7,548	46.0%	36%
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>8,873</b>					

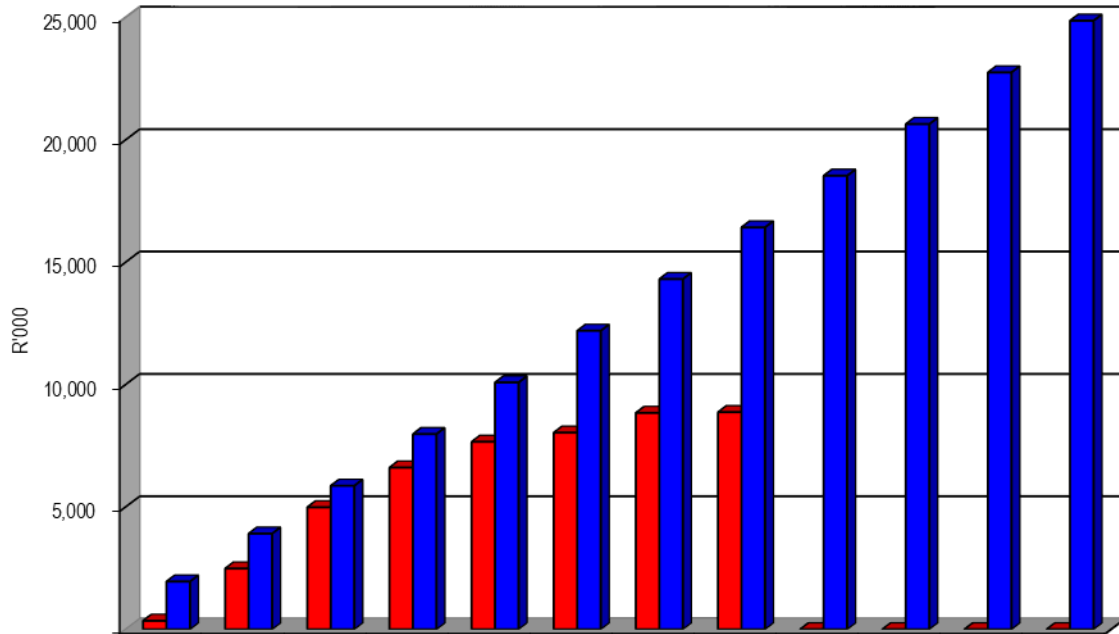
The total capital expenditure for February amounted to R 29 thousand. The year-to-date total expenditure at the end of January amounts to R 8,873 million or 38% excluding VAT. Expenditure will increase as the year progress and as procurement processes are concluded. It should be noted that the capital 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**



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2020/21	-	-	-	-	-	-	-	-	-	-	-	-
Original Budget	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955
Adjusted Budget	1,955	1,955	1,955	2,111	2,111	2,111	2,111	2,111	2,111	2,111	2,111	2,111
Monthly actual	350	2,136	2,502	1,623	1,051	375	807	29	-	-	-	-

**Chart C2 2021/22 Capital Expenditure: YTD actual v YTD target**



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD actual	350	2,486	4,988	6,611	7,662	8,037	8,844	8,873	-	-	-	-
YearTD budget	1,955	3,911	5,866	7,977	10,088	12,199	14,310	16,421	18,532	20,643	22,754	24,865



## 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 - M08 February

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
R thousands										
<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										
PRV Stations										
Capital Spares										
Sanitation Infrastructure										
Pump Station										
Reticulation										
Waste Water Treatment Works										
Cutoff 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										
Cribs/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Crematoriums/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
<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>										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Land Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>										
Computer Equipment										
<b>Furniture and Office Equipment</b>										
Furniture and Office Equipment										
<b>Machinery and Equipment</b>										
Machinery and Equipment										
<b>Transport Assets</b>										
Transport Assets										
<b>Land</b>										
Land										
<b>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>	<b>1</b>		<b>6,810</b>	<b>6,810</b>	<b>29</b>	<b>4,911</b>	<b>4,540</b>	<b>(371)</b>	<b>-8.2%</b>	<b>6,810</b>



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

### **11.1 Over view**

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