

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING MARCH 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 March 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

An adjustments budget was tabled and approved by Council at the end of 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 March 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 224,937 million or R 21,334 million below the year-to-date budget projections for March 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.

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

Operating expenditure by type

The total expenditure for the month amounted to R 22,027 million. The total expenditure is 26% or R 46,711 million below year-to-date budget projections for March 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 24,121 million. The year-to-date expenditure for March 2022 amounts to **R 8,923 million or 37%** 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 15,734 million**, and the cash and cash equivalents at the end of the month amounted to **R 27,401 million**. The main reason for the increase is due to the Final Equitable Share allocation received in March 2022.

Refer to Table C7 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for March 2022.

3.4 Remedial or corrective steps

None for March 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 - M09 March

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
R thousands									
Financial Performance									
Property rates	-	44,681	44,681	2,890	33,167	33,510	(343)	-1%	44,681
Service charges	-	156,559	149,975	84,628	99,126	112,481	(13,355)	-12%	149,975
Investment revenue	-	550	350	53	228	263	(35)	-13%	350
Transfers and subsidies	-	81,054	84,621	18,847	77,744	64,355	13,389	21%	84,621
Other own revenue	-	55,838	47,548	2,008	14,672	35,661	(20,989)	-59%	47,548
Total Revenue (excluding capital transfers and contributions)	-	338,682	327,174	108,426	224,937	246,270	(21,334)	-9%	327,174
Employee costs	-	125,542	126,703	9,704	93,422	96,882	(3,460)	-4%	126,703
Remuneration of Councillors	-	6,286	6,185	524	4,611	4,639	(28)	-1%	6,185
Depreciation & asset impairment	-	23,813	23,813	-	-	17,859	(17,859)	-100%	23,813
Finance charges	-	835	7,140	570	3,814	5,359	(1,545)	-29%	7,140
Inventory consumed and bulk purchases	-	96,074	98,898	7,638	61,135	74,454	(13,319)	-18%	98,898
Transfers and subsidies	-	525	525	45	375	394	(19)	-5%	525
Other expenditure	-	85,439	83,784	3,547	31,591	63,407	(31,815)	-50%	83,784
Total Expenditure	-	338,513	347,048	22,027	194,949	262,994	(68,044)	-26%	347,048
Surplus/(Deficit)	-	168	(19,873)	86,399	29,987	(16,724)	46,711	-279%	(19,873)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	19,895	21,590	64	8,555	16,031	###	-47%	21,590
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)	-	-	-	-	-	-	###		-
Surplus/(Deficit) after capital transfers & contributions	-	20,063	1,717	86,462	38,542	(692)	39,235	-5666%	1,717
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	20,063	1,717	86,462	38,542	(692)	39,235	-5666%	1,717
Capital expenditure & funds sources									
Capital expenditure	-	23,465	7,444	55	8,928	18,177	(9,249)	-51%	27,683
Capital transfers recognised	-	19,895	21,590	26	7,464	16,266	(8,803)	-54%	21,590
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	3,570	2,531	29	1,465	1,911	(446)	-23%	2,531
Total sources of capital funds	-	23,465	24,121	55	8,928	18,177	(9,249)	-51%	24,121
Financial position									
Total current assets	-	91,593	81,919	-	59,655	-	-	-	81,919
Total non current assets	-	557,077	550,632	-	14,573	-	-	-	550,632
Total current liabilities	-	(48,377)	131,918	-	35,889	-	-	-	131,918
Total non current liabilities	-	57,523	44,097	-	-	-	-	-	44,097
Community wealth/Equity	-	493,822	438,984	-	38,339	-	-	-	438,984
Cash flows									
Net cash from (used) operating	-	37,698	(4,262)	12,017	32,358	13,959	(18,399)	-132%	(4,262)
Net cash from (used) investing	-	(23,465)	(24,121)	3,808	(4,607)	(18,091)	(13,484)	75%	(24,121)
Net cash from (used) financing	-	(1,503)	(1,503)	(91)	(350)	1,127	1,477	131%	(1,503)
Cash/cash equivalents at the month/year end	-	7,007	(38,165)	-	27,401	(11,283)	(38,684)	343%	(38,165)
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	6,964	4,564	3,835	4,574	3,216	3,122	3,354	135,887	165,517
Creditors Age Analysis									
Total Creditors	1,455	8,346	8,113	12,341	537	1,071	31,214	38,371	101,446

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) - M09 March										
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
R thousands										
Revenue - Functional										
<i>Governance and administration</i>	-	-	71,220	73,736	22,111	117,209	55,392	61,817	112%	73,736
Executive and council	-	-	10,976	11,182	17,408	69,404	8,402	61,003	726%	11,182
Finance and administration	-	-	60,244	62,454	4,703	47,805	46,891	914	2%	62,454
Internal audit	-	-	-	100	-	-	100	(100)	-100%	100
<i>Community and public safety</i>	-	-	61,971	52,841	1,847	17,327	39,675	(22,348)	-56%	52,841
Community and social services	-	-	12,797	13,378	595	10,681	10,077	604	6%	13,378
Sport and recreation	-	-	2,979	1,984	1	120	1,488	(1,368)	-92%	1,984
Public safety	-	-	45,915	37,041	1,251	6,526	27,781	(21,255)	-77%	37,041
Housing	-	-	280	438	-	-	329	(329)	-100%	438
Health	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	-	1,393	3,711	118	989	3,377	(2,388)	-71%	3,711
Planning and development	-	-	1,343	3,661	118	838	3,340	(2,502)	-75%	3,661
Road transport	-	-	50	50	-	151	38	114	303%	50
Environmental protection	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	-	-	223,992	218,476	84,413	97,966	163,857	(65,891)	-40%	218,476
Energy sources	-	-	118,380	118,518	6,223	62,248	88,888	(26,641)	-30%	118,518
Water management	-	-	50,914	45,910	76,851	13,037	34,432	(21,395)	-62%	45,910
Waste water management	-	-	33,608	33,741	965	15,519	25,306	(9,787)	-39%	33,741
Waste management	-	-	21,090	20,308	375	7,163	15,231	(8,068)	-53%	20,308
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	358,576	348,764	108,490	233,492	262,301	(28,810)	-11%	348,764
Expenditure - Functional										
<i>Governance and administration</i>	-	-	88,150	94,655	7,608	58,502	71,866	(13,364)	-19%	94,655
Executive and council	-	-	15,374	14,833	1,758	10,482	11,284	(802)	-7%	14,833
Finance and administration	-	-	71,220	78,068	5,769	46,944	59,241	(12,297)	-21%	78,068
Internal audit	-	-	1,555	1,755	81	1,075	1,341	(265)	-20%	1,755
<i>Community and public safety</i>	-	-	56,975	56,130	2,668	27,536	42,849	(15,313)	-36%	56,130
Community and social services	-	-	11,898	12,259	599	7,106	9,533	(2,427)	-25%	12,259
Sport and recreation	-	-	8,998	8,729	710	6,257	6,770	(512)	-8%	8,729
Public safety	-	-	33,844	32,705	1,355	13,986	24,684	(10,698)	-43%	32,705
Housing	-	-	2,235	2,437	4	186	1,862	(1,676)	-90%	2,437
Health	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	-	-	22,859	25,602	1,355	12,869	19,996	(7,127)	-36%	25,602
Planning and development	-	-	7,899	9,990	527	4,287	8,121	(3,834)	-47%	9,990
Road transport	-	-	14,959	15,611	828	8,582	11,875	(3,293)	-28%	15,611
Environmental protection	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>	-	-	170,530	170,662	10,396	96,043	128,283	(32,240)	-25%	170,662
Energy sources	-	-	104,671	104,477	6,399	64,703	78,369	(13,666)	-17%	104,477
Water management	-	-	34,230	35,296	2,478	15,852	26,674	(10,822)	-41%	35,296
Waste water management	-	-	17,598	16,701	452	5,031	12,598	(7,567)	-60%	16,701
Waste management	-	-	14,031	14,188	1,068	10,457	10,641	(184)	-2%	14,188
<i>Other</i>	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	338,513	347,048	22,027	194,949	262,994	(68,044)	-26%	347,048
Surplus/ (Deficit) for the year		-	20,063	1,717	86,462	38,542	(692)	39,235	-5667%	1,717

**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) - M09 March

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
R thousands										
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	-	1,600	-	-	1,600	(1,600)	-100.0%	1,600
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	204,996	201,079	84,156	91,793	151,029	(59,236)	-39.2%	201,079
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	44,681	46,891	3,594	43,624	35,168	8,457	24.0%	46,891
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,122	11,002	17,858	74,166	8,295	65,870	794.1%	11,002
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	4,527	4,527	1,041	3,447	3,445	2	0.0%	4,527
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	86,071	75,279	1,793	19,316	56,460	(37,143)	-65.8%	75,279
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	8,180	8,386	47	1,145	6,305	(5,160)	-81.8%	8,386
Total Revenue by Vote	2	-	358,576	348,764	108,490	233,492	262,301	(28,810)	-11.0%	348,764
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	5,368	5,368	-	-	-	-	-	5,368
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	185,517	185,517	-	-	-	-	-	185,517
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	11,061	11,041	-	-	-	-	-	11,041
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	32,465	32,465	-	-	-	-	-	32,465
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	24,218	24,238	-	-	-	-	-	24,238
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	69,525	69,525	-	-	-	-	-	69,525
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	10,359	10,359	-	-	-	-	-	10,359
Total Expenditure by Vote	2	-	338,513	338,513	-	-	-	-	-	338,513
Surplus/ (Deficit) for the year	2	-	20,063	10,251	108,490	233,492	262,301	(28,810)	-11.0%	10,251

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) - M09 March

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 %	
R thousands										
Revenue By Source										
Property rates		-	44,681	44,681	2,890	33,167	33,510	(343)	-1%	44,681
Service charges - electricity revenue		-	96,329	96,329	6,194	62,232	72,247	(10,015)	-14%	96,329
Service charges - water revenue		-	30,024	24,319	77,357	16,331	18,239	(1,908)	-10%	24,319
Service charges - sanitation revenue		-	20,074	20,074	800	14,196	15,056	(860)	-6%	20,074
Service charges - refuse revenue		-	10,132	9,253	277	6,367	6,940	(572)	-8%	9,253
Rental of facilities and equipment		-	1,519	1,519	78	1,089	1,139	(51)	-4%	1,519
Interest earned - external investments		-	550	350	53	228	263	(35)	-13%	350
Interest earned - outstanding debtors		-	6,729	7,197	732	5,681	5,398	283	5%	7,197
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	45,021	36,467	1,219	7,002	27,350	(20,348)	-74%	36,467
Licences and permits		-	210	205	53	205	154	51	33%	205
Agency services		-	1,100	900	16	422	675	(253)	-38%	900
Transfers and subsidies		-	81,054	84,621	18,847	77,744	64,355	13,389	21%	84,621
Other revenue		-	1,259	1,259	(90)	274	944	(671)	-71%	1,259
Gains		-	0	0	-	-	-	-	-	0
Total Revenue (excluding capital transfers and contributions)		-	338,682	327,174	108,426	224,937	246,270	(21,334)	-9%	327,174
Expenditure By Type										
Employee related costs		-	125,542	126,703	9,704	93,422	96,882	(3,460)	-4%	126,703
Remuneration of councillors		-	6,286	6,185	524	4,611	4,639	(28)	-1%	6,185
Debt impairment		-	28,919	28,919	-	36	21,689	(21,653)	-100%	28,919
Depreciation & asset impairment		-	23,813	23,813	-	-	17,859	(17,859)	-100%	23,813
Finance charges		-	835	7,140	570	3,814	5,359	(1,545)	-29%	7,140
Bulk purchases - electricity		-	75,703	76,700	5,758	51,505	57,525	(6,020)	-10%	76,700
Inventory consumed		-	20,371	22,198	1,880	9,630	16,929	(7,299)	-43%	22,198
Contracted services		-	22,882	20,101	1,270	9,241	15,348	(6,107)	-40%	20,101
Transfers and subsidies		-	525	525	45	375	394	(19)	-5%	525
Other expenditure		-	33,638	34,764	2,276	22,314	26,369	(4,056)	-15%	34,764
Losses		-	(0)	(0)	-	-	-	-	-	(0)
Total Expenditure		-	338,513	347,048	22,027	194,949	262,994	(68,044)	-26%	347,048
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	168	(19,873)	86,399	29,987	(16,724)	46,711	(0)	(19,873)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	19,895	21,590	64	8,555	16,031	(7,476)	(0)	21,590
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	20,063	1,717	86,462	38,542	(692)			1,717
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	20,063	1,717	86,462	38,542	(692)			1,717
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	20,063	1,717	86,462	38,542	(692)			1,717
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	20,063	1,717	86,462	38,542	(692)			1,717

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) - M09
March

Vote Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	19,976	-	55	7,582	15,179	(7,597)	-50%	-
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	3,562	-	-	-	-	-	3,562
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	459	459	-	4	344	(340)	-99%	459
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	3,031	1,679	-	119	1,259	(1,140)	-91%	1,679
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	23,465	5,699	55	7,706	16,782	(9,077)	-54%	5,699
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	60	-	-	60	(60)	-100%	60
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	-	4,584	-	1,214	1,050	164	16%	4,584
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	7,775	-	-	-	-	-	7,775
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	175	-	9	235	(226)	-96%	175
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	50	-	-	50	(50)	-100%	50
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	-	5,778	-	-	-	-	-	5,778
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	18,422	-	1,223	1,395	(172)	-12%	18,422
Total Capital Expenditure		-	23,465	24,121	55	8,928	18,177	(9,249)	-51%	24,121
Capital Expenditure - Functional Classification										
Governance and administration		-	459	569	-	4	454	(450)	-99%	569
Executive and council		-	-	60	-	-	60	(60)	-100%	60
Finance and administration		-	459	509	-	4	394	(390)	-99%	509
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	9,841	7,632	29	5,068	5,768	(699)	-12%	7,632
Community and social services		-	6,810	5,953	29	4,949	4,509	441	10%	5,953
Sport and recreation		-	3,031	1,679	-	119	1,259	(1,140)	-91%	1,679
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	60	-	-	60	(60)	-100%	60
Planning and development		-	-	60	-	-	60	(60)	-100%	60
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	13,166	15,861	26	3,856	11,896	(8,040)	-68%	15,861
Energy sources		-	10,042	11,337	-	-	8,503	(8,503)	-100%	11,337
Water management		-	3,124	4,524	26	3,856	3,393	463	14%	4,524
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	23,465	24,121	55	8,928	18,177	(9,249)	-51%	24,121
Funded by:										
National Government		-	19,895	19,955	26	6,241	14,981	(8,740)	-58%	19,955
Provincial Government		-	-	235	-	9	235	(226)	-96%	235
District Municipality		-	-	1,400	-	1,214	1,050	164	16%	1,400
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing	6	-	19,895	21,590	26	7,464	16,266	(8,803)	-54%	21,590
Internally generated funds		-	3,570	2,531	29	1,465	1,911	(446)	-23%	2,531
Total Capital Funding		-	23,465	24,121	55	8,928	18,177	(9,249)	-51%	24,121

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash		–	5,008	72	172	72
Call investment deposits		–	2,000	500	21,577	500
Consumer debtors		–	29,941	20,374	26,158	20,374
Other debtors		–	51,614	57,584	12,062	57,584
Current portion of long-term receivables		–	–	–	–	–
Inventory		–	3,031	3,389	(314)	3,389
Total current assets		–	91,593	81,919	59,655	81,919
Non current assets						
Long-term receivables		–	3,623	2,321	–	2,321
Investments		–	0	0	5,645	0
Investment property		–	6,391	6,391	–	6,391
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	541,531	536,495	8,928	536,495
Biological		–	–	–	–	–
Intangible		–	307	199	–	199
Other non-current assets		–	5,225	5,225	–	5,225
Total non current assets		–	557,077	550,632	14,573	550,632
TOTAL ASSETS		–	648,670	632,551	74,228	632,551
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		–	0	38,165	–	38,165
Borrowing		–	671	758	(297)	758
Consumer deposits		–	1,994	3,632	350	3,632
Trade and other payables		–	(74,700)	73,716	35,836	73,716
Provisions		–	23,657	15,647	–	15,647
Total current liabilities		–	(48,377)	131,918	35,889	131,918
Non current liabilities						
Borrowing		–	4,523	4,523	–	4,523
Provisions		–	53,000	39,574	–	39,574
Total non current liabilities		–	57,523	44,097	–	44,097
TOTAL LIABILITIES		–	9,145	176,014	35,889	176,014
NET ASSETS	2	–	639,524	456,536	38,339	456,536
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		–	489,867	434,880	38,339	434,880
Reserves		–	3,954	4,104	–	4,104
TOTAL COMMUNITY WEALTH/EQUITY	2	–	493,822	438,984	38,339	438,984

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M09 March										
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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	40,212,496	36,144,008	2,853,964	27,808,210	27,108,009	700	3%	36,144
Service charges		-	145,346,381	127,090,628	5,822,654	85,109,368	95,317,983	(10,209)	-11%	127,091
Other revenue		-	24,508,962	14,624,250	1,642,458	11,204,492	10,968,183	236	2%	14,624
Transfers and Subsidies - Operational		-	81,054,050	82,194,050	18,838,513	81,328,051	61,645,536	19,683	32%	82,194
Transfers and Subsidies - Capital		-	19,894,950	21,354,950	4,830,488	21,290,880	16,016,211	5,275	33%	21,355
Interest		-	7,278,850	1,122,613	56,209	531,009	841,959	(311)	-37%	1,123
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	279,237,815	279,127,769	21,412,853	190,724,197	192,189,744	(1,466)	1%	(279,128)
Finance charges		-	834,597	7,140,150	569,599	3,814,317	5,355,117	(1,541)	29%	(7,140)
Transfers and Grants		-	525,000	525,000	45,000	375,000	393,750	(19)	5%	(525)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	37,698,277	4,262,420	12,016,834	32,358,496	13,959,270	(18,399)	-132%	(4,262)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	3,871,718	5,645,050	-	5,645	#DIV/0!	-
Payments										
Capital assets		-	23,465,061	24,121,346	63,622	10,252,501	18,091,008	(7,839)	43%	(24,121)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	23,465,061	24,121,346	3,808,096	4,607,451	18,091,008	(13,484)	75%	(24,121)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	91,393	350,322	11	(350)	-3184845%	-
Payments										
Repayment of borrowing		-	1,502,534	1,502,601	-	-	1,126,953	1,127	100%	(1,503)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	1,502,534	1,502,601	91,393	350,322	1,126,964	1,477	131%	(1,503)
NET INCREASE/ (DECREASE) IN CASH HELD		-	12,730,682	29,886,367	15,733,537	27,400,723	3,004,774			(29,886)
Cash/cash equivalents at beginning:		-	5,723,184	8,278,526			8,278,526			(8,279)
Cash/cash equivalents at monthly/year end:		-	7,007,498	38,164,893		27,400,723	11,283,300			(38,165)

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 - M09 March

Description	NT Code	Budget Year 2021/22									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,700	1,559	826	1,970	616	742	974	16,553	25,940	20,855	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1,215	381	539	254	249	123	110	1,964	4,835	2,700	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1,174	936	875	826	829	787	763	31,923	38,112	35,128	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,021	914	859	826	799	790	822	27,055	33,086	30,292	-	-
Receivables from Exchange Transactions - Waste Management	1600	574	530	508	492	482	477	483	16,169	19,716	18,103	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	2	2	1	1	1	1	1	44	54	49	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	1,304	1,304	1,304	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	280	242	226	204	240	202	202	40,874	42,469	41,721	-	-
Total By Income Source	2000	6,964	4,564	3,835	4,574	3,216	3,122	3,354	135,887	165,517	150,153	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	581	377	370	370	452	333	343	15,940	18,766	17,438	-	-
Commercial	2300	661	387	354	410	274	293	255	16,660	19,294	17,892	-	-
Households	2400	5,722	3,800	3,111	3,794	2,489	2,496	2,756	103,288	127,457	114,823	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	6,964	4,564	3,835	4,574	3,216	3,122	3,354	135,887	165,517	150,153	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

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											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	197	6,170	6,167	11,519	382	-	16,504	33,890	74,829	13,539
Bulk Water	0200	620	1,054	431	-	130	153	1,336	75	3,801	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	637	1,122	1,514	822	25	917	6,862	4,345	16,244	4,024
Auditor General	0800	-	-	-	-	-	-	6,511	58	6,569	938
Other	0900	-	-	-	-	-	-	1	2	3	33
Total By Customer Type	1000	1,455	8,346	8,113	12,341	537	1,071	31,214	38,371	101,446	18,534

7. Investment portfolio analysis

7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID	Ref	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands						
<u>Municipality</u>						
INVESTEC		879	4			883
STANDARD BANK		4,772	19	(427)	6,095	10,459
ABSA BANK		136	1	(137)		-
NEDBANK		11,578	29	(6,347)	16,777	22,037
Municipality sub-total		17,365		(6,911)	22,872	33,379
<u>Entities</u>						
						-
						-
						-
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	17,365		(6,911)	22,872	33,379

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 - M09 March

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	73,550	73,490	17,589	73,144	55,118	18,027	32.7%	73,490
Local Government Equitable Share		-	69,625	69,625	17,407	69,279	52,219	17,060	32.7%	69,625
Finance Management		-	1,914	1,914	-	1,914	1,436	479	33.3%	1,914
EPWP Incentive		-	1,285	1,285	-	1,285	964	321	33.3%	1,285
Municipal Infrastructure Grant		-	726	666	182	666	500	167	33.3%	666
Provincial Government:	3	-	7,504	8,704	1,250	8,124	6,528	1,596	24.4%	8,704
Western Cape Financial Management Capacity Building Grant			250	250	-	-	188	(188)	-100.0%	250
Western Cape Financial Management Support Grant			-	100	-	100	75	25	33.3%	100
Human Settlements Development Grant (Beneficiaries)			280	280	-	-	210	(210)	-100.0%	280
Financial Assistance to Municipalities for Maintenance and Construction of Transport			50	50	-	-	38	(38)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities			6,548	6,548	-	6,548	4,911	1,637	33.3%	6,548
Thusong Service Centres Grant (Sustainability: Operational Support Grant)			150	150	150	150	113	38	33.3%	150
Community Development Workers (CDW) Operational Support Grant			226	226	-	226	170	57	33.3%	226
Local Government Public Employment Support Grant				1,100	1,100	1,100	825	275	33.3%	1,100
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Capital Transfers and Grants										
National Government:		52,040	19,895	19,955	4,830	19,955	14,966	4,989	33.3%	19,955
Municipal Infrastructure Grant (MIG)		46,859	13,795	13,855	3,730	13,855	10,391	3,464	33.3%	13,855
Integrated National Electrification Programme Grant		5,181	6,100	6,100	1,100	6,100	4,575	1,525	33.3%	6,100
Provincial Government:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	52,040	19,895	21,355	4,830	21,351	16,016	5,335	33.3%	21,355
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	52,040	100,949	103,549	23,669	102,619	77,662	24,957	32.1%	103,549

During the month of March 2022 the municipality received a total of R 23 669 000 in transfers and subsidies. From National Treasury the municipality received the last transfers of the Local Government Equitable Share of R17,407 million, Municipal Infrastructure Grant (MIG) R3,912 million and Integrated National Electrification Programme (INEP) R1,100 million. This is in line with National Treasury Payment Schedule.

The municipality also received R1,200 million from Provincial Government for Thusong Service Centre (R150 thousand and R1 100 million for Local Government Public Employment Support Grant)

8.2 .1 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	73,550	73,490	18,560	72,596	55,118	17,478	15.0%	73,490
Local Government Equitable Share		-	69,625	69,625	17,407	69,625	52,219	17,406	33.3%	69,625
Finance Management		-	1,914	1,914	982	1,676	1,436	241	16.8%	1,914
EPWP Incentive		-	1,285	1,285	124	978	964	14	1.5%	1,285
Municipal Infrastructure Grant		-	726	666	47	317	500	(183)	-36.6%	666
		-								
Provincial Government:		-	7,504	8,704	420	5,082	6,528	(1,446)	-629.1%	8,704
Western Cape Financial Management Capacity Building Grant		-	250	250	-	-	188	(188)	-100.0%	250
Western Cape Financial Management Support Grant		-	-	100	-	-	75	(75)	-100.0%	100
Human Settlements Development Grant (Beneficiaries)		-	280	280	-	-	210	(210)	-100.0%	280
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	50	-	-	38	(38)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities		-	6,548	6,548	420	4,964	4,911	53	1.1%	6,548
Thusong Service Centres Grant (Sustainability: Operational Support Grant)		-	150	150	-	-	113	(113)	-100.0%	150
Community Development Workers (CDW) Operational Support Grant		-	226	226	-	118	170	(51)	-30.2%	226
Local Government Public Employment Support Grant		-	-	1,100	-	-	825	(825)	-100.0%	1,100
		-								
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
		-								
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
		-								
Total operating expenditure of Transfers and Grants:		-	81,054	82,194	18,980	77,678	61,646	16,032	-614.1%	82,194
Capital Transfers and Grants										
National Government:		-	19,895	19,955	64	7,159	14,966	(7,807)	-131.1%	19,955
Municipal Infrastructure Grant (MIG)		-	13,795	13,855	64	7,159	10,391	(3,232)	-31.1%	13,855
Integrated National Electrification Programme Grant		-	6,100	6,100	-	-	4,575	(4,575)	-100.0%	6,100
		-								
Provincial Government:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
		-								
District Municipality:		-	-	1,400	-	1,396	1,050	346	32.9%	1,400
<i>Central Karoo District Municipality</i>		-	-	1,400	-	1,396	1,050	346	32.9%	1,400
		-								
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
		-								
Total capital expenditure of Transfers and Grants		-	19,895	21,355	64	8,555	16,016	(7,461)	-98.2%	21,355
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	100,949	103,549	19,044	86,233	77,662	8,571	11.0%	103,549

8.2.2 Supporting Table SC7(2) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March						
Description	Ref	Budget Year 2021/22				
		Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	
Provincial Government:		2,027	-	-	2,027	100.0%
Western Cape Financial Management Support Grant		200	-	-	200	100.0%
Municipal Accreditation and Capacity Building Grant		158	-	-	158	100.0%
Library Service - Replacement Funding for most vulnerable B3 Municipalities		706	-	-	706	100.0%
Community Development Workers (CDW) Operational Support Grant		146	-	-	146	100.0%
Municipal Drought Relief Grant		817	-	-	817	100.0%
District Municipality:		400	-	-	400	100.0%
Central Karoo District Municipality		400	-	-	400	100.0%
Other grant providers:		-	-	-	-	
[insert description]		-	-	-	-	
Total operating expenditure of Approved Roll-overs		2,427	-	-	2,427	100.0%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
Provincial Government:		235	-	-	235	100.0%
Library Service - Replacement Funding for most vulnerable B3 Municipalities		175	-	-	175	100.0%
Community Development Workers (CDW) Operational Support Grant		60	-	-	60	100.0%
District Municipality:		-	-	-	-	
[insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
[insert description]		-	-	-	-	
Total capital expenditure of Approved Roll-overs		235	-	-	235	100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		2,662	-	-	2,662	100.0%

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 - M09 March

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	5,709	5,309	457	3,920	3,981	(62)	-2%	5,309
Pension and UIF Contributions		-	0	75	7	90	56	34	60%	75
Medical Aid Contributions		-	0	12	-	12	9	3	33%	12
Motor Vehicle Allowance		-	0	213	11	124	160	(35)	-22%	213
Cellphone Allowance		-	577	530	44	398	398	0	0%	530
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	0	47	4	68	35	33	93%	47
Sub Total - Councillors		-	6,286	6,185	524	4,611	4,639	(28)	-1%	6,185
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	5,177	4,591	286	2,955	3,443	(488)	-14%	4,591
Pension and UIF Contributions		-	202	533	44	398	400	(2)	0%	533
Medical Aid Contributions		-	0	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	108	122	-	29	92	(63)	-68%	122
Motor Vehicle Allowance		-	60	246	20	200	184	16	8%	246
Cellphone Allowance		-	90	90	6	58	68	(10)	-15%	90
Housing Allowances		-	0	7	1	5	5	-	-	7
Other benefits and allowances		-	387	376	25	235	282	(48)	-17%	376
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	6,024	5,966	383	3,880	4,475	(594)	-13%	5,966
Other Municipal Staff										
Basic Salaries and Wages		-	91,706	88,997	7,145	63,621	68,076	(4,455)	-7%	88,997
Pension and UIF Contributions		-	15,993	14,278	1,121	10,564	10,712	(148)	-1%	14,278
Medical Aid Contributions		-	2,032	2,002	169	1,429	1,502	(72)	-5%	2,002
Overtime		-	260	4,863	219	3,237	3,829	(592)	-15%	4,863
Performance Bonus		-	6,570	6,119	8	6,275	4,589	1,685	37%	6,119
Motor Vehicle Allowance		-	259	235	195	1,542	176	1,365	774%	235
Cellphone Allowance		-	198	166	16	132	126	6	5%	166
Housing Allowances		-	1,016	458	32	308	343	(35)	-10%	458
Other benefits and allowances		-	233	1,616	129	1,046	1,400	(354)	-25%	1,616
Payments in lieu of leave		-	0	595	22	322	579	(257)	-44%	595
Long service awards		-	0	78	73	117	78	39	50%	78
Post-retirement benefit obligations	2	-	1,250	1,330	193	950	998	(48)	-5%	1,330
Sub Total - Other Municipal Staff		-	119,518	120,737	9,322	89,542	92,408	(2,865)	-3%	120,737
Total Parent Municipality		-	131,828	132,888	10,228	98,034	101,521	(3,487)	-3%	132,888
TOTAL SALARY, ALLOWANCES & BENEFITS		-	131,828	132,888	10,228	98,034	101,521	(3,487)	-3%	132,888
TOTAL MANAGERS AND STAFF		-	125,542	126,703	9,704	93,422	96,882	(3,460)	-4%	126,703

10. Capital programme performance

10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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
R thousands									
Monthly expenditure performance trend									
July	-	1,955	2,031	350	350	2,031	1,681	82.8%	1%
August	-	1,955	2,031	2,136	2,486	4,061	1,575	38.8%	10%
September	-	1,955	2,031	2,502	4,988	6,092	1,103	18.1%	21%
October	-	1,955	2,031	1,623	6,611	8,122	1,511	18.6%	27%
November	-	1,955	2,031	1,051	7,662	10,153	2,491	24.5%	32%
December	-	1,955	2,031	375	8,037	12,183	4,146	34.0%	33%
January	-	1,955	2,031	807	8,844	14,215	5,371	37.8%	37%
February	-	1,955	1,981	29	8,873	16,196	7,323	45.2%	37%
March	-	1,955	1,981	55	8,928	18,177	9,249	50.9%	37%
April	-	1,955	1,981	-		20,159	-		
May	-	1,955	1,981	-		22,140	-		
June	-	1,955	1,981	-		24,121	-		
Total Capital expenditure	-	23,465	24,121	8,928					

The total capital expenditure for March amounted to R 55 thousand. The year-to-date total expenditure at the end of February amounts to R 8,928 million or 37% excluding VAT. Expenditure will increase as the year progress and as procurement processes are concluded. It should be noted that the capital expenditure programme of the municipality is funded majorly by conditional grants, expenditure is also depended on the timing of these transfers to the municipality.

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

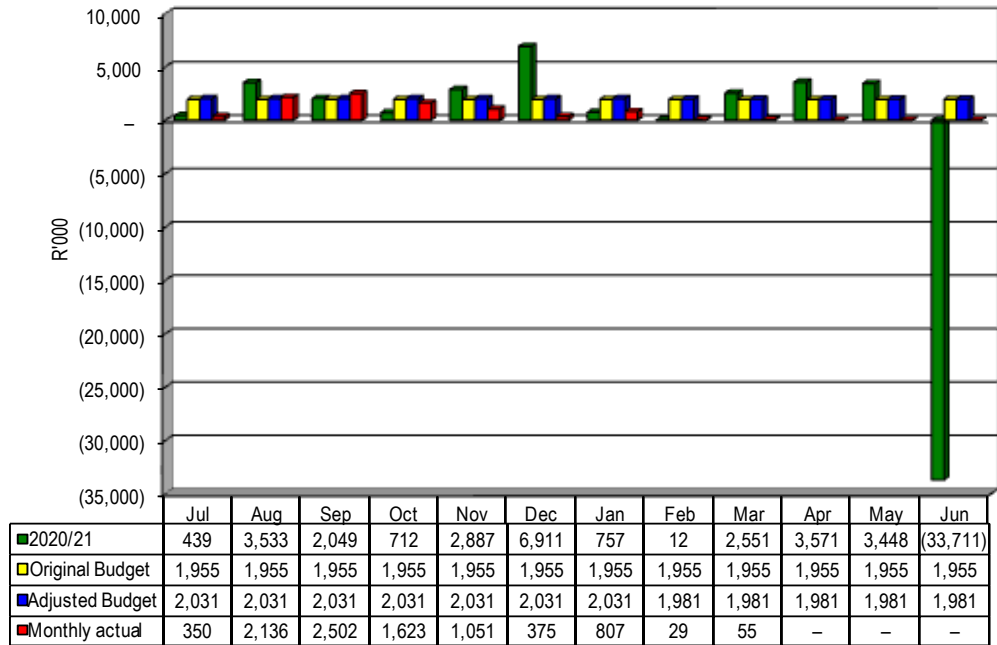
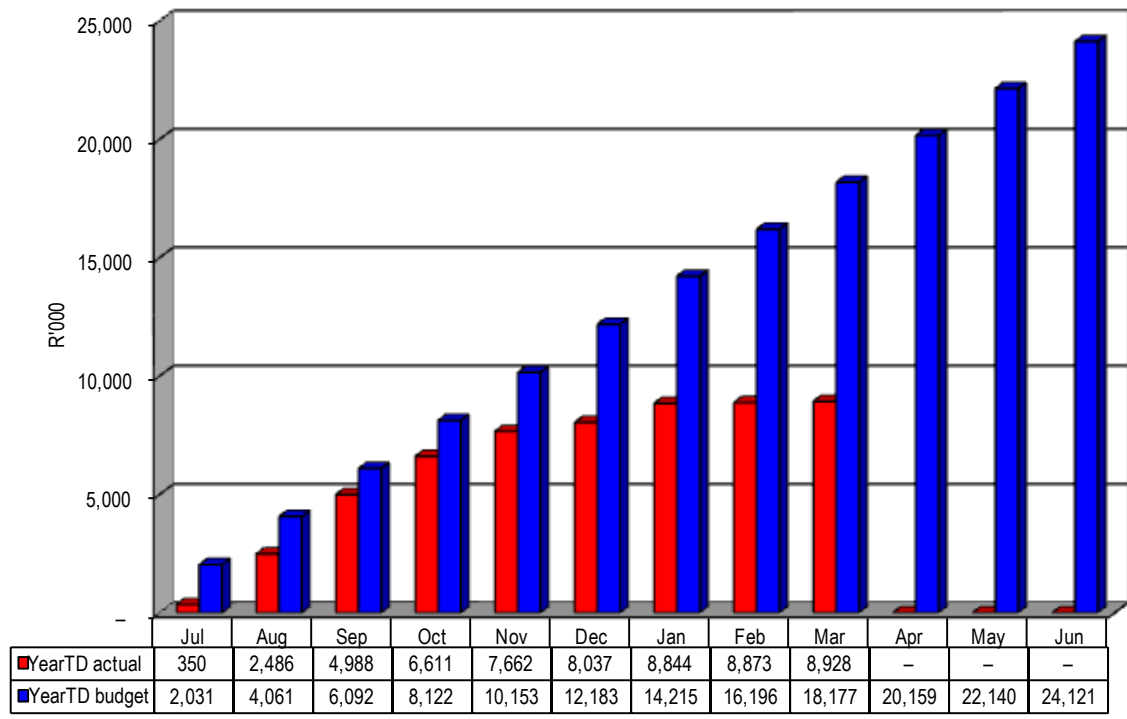


Chart C2 2021/22 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

Description	Ref	2020/21	Budget Year 2021/22				YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual			
R thousands									
Capital expenditure on new assets by Asset Class/Sub-class									
Infrastructure		7,066	8,361	26	2,642	6,271	3,629	57.9%	8,361
Roads Infrastructure									
Roads									
Road Structures									
Road Furniture									
Capital Spares									
Storm water Infrastructure									
Drainage Collection									
Storm water Conveyance									
Attenuation									
Electrical Infrastructure		3,942	5,237			3,928	3,928	100.0%	5,237
Power Plants									
HV Substations									
HV Switching Station									
HV Transmission Conductors									
MV Substations									
MV Switching Stations									
MV Networks									
Capital Spares		3,942	5,237			3,928	3,928	100.0%	5,237
Water Supply Infrastructure		3,124	3,124	26	2,642	2,343	(299)	-12.8%	3,124
Dams and Weirs									
Boreholes									
Reservoirs		3,124	3,124	26	2,642	2,343	(299)	-12.8%	3,124
Pump Stations									
Water Treatment Works									
Bulk Mains									
Distribution									
Distribution Points									
Poly Stations									
Capital Spares									
Sanitation Infrastructure									
Pump Station									
Reticulation									
Waste Water Treatment Works									
Outfall Sewers									
Toilet Facilities									
Capital Spares									
Solid Waste Infrastructure									
Landfill Sites									
Waste Transfer Stations									
Waste Processing Facilities									
Waste Drop-off Points									
Waste Separation Facilities									
Electricity Generation Facilities									
Capital Spares									
Rail Infrastructure									
Rail Lines									
Rail Structures									
Rail Furniture									
Drainage Collection									
Storm water Conveyance									
Attenuation									
MV Substations									
LV Networks									
Capital Spares									
Coastal Infrastructure									
Sand Pumps									
Piers									
Revetments									
Promenades									
Capital Spares									
Information and Communication Infrastructure									
Data Centres									
Core Layers									
Distribution Layers									
Capital Spares									
Community Assets									
Community Facilities									
Halls									
Centres									
Crochets									
Clinics/Care Centres									
Fire/Ambulance Stations									
Testing Stations									
Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Abattoir Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities									
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
Heritage Assets									
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties									
Revenue Generating									
Improved Property									
Unimproved Property									
Non-revenue Generating									
Improved Property									
Unimproved Property									
Other Assets									
Operational Buildings									
Municipal Offices									
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing									
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets									
Biological or Cultivated Assets									
Intangible Assets									
Servitudes									
Licences and Rights									
Water Rights									
Effluent Licences									
Solid Waste Licences									
Computer Software and Applications									
Land Settlement Software Applications									
Unspecified									
Computer Equipment		439	559			449	449	100.0%	559
Computer Equipment		439	559			449	449	100.0%	559
Furniture and Office Equipment		20	245		13	240	227	94.5%	245
Furniture and Office Equipment		20	245		13	240	227	94.5%	245
Machinery and Equipment									
Machinery and Equipment									
Transport Assets									
Transport Assets									
Land									
Land									
Zoo's, Marine and Nonbiological Animals									
Zoo's, Marine and Nonbiological Animals									
Total Capital Expenditure on new assets	1	7,524	9,165	26	2,655	6,960	4,305	61.6%	9,165

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 - M09 March

R thousands	Description	Ref	2020/21	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2021/22		YTD variance	YTD variance %	Full Year Forecast
			Audited Outcome				YearTD actual	YearTD budget			
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure											
	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										
	Bowndies										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Solidification										
	Waste Water Treatment Works										
	Cutfall 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										
	Community Assets		6,810	5,778	29	4,940	4,334	(607)	-14.0%	5,778	
	Community Facilities		6,810	5,778	29	4,940	4,334	(607)	-14.0%	5,778	
	Halls										
	Centres										
	Crèches										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria		6,810	5,778	29	4,940	4,334	(607)	-14.0%	5,778	
	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										
	Heritage Assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment Properties										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other Assets										
	Operational Buildings										
	Municipal Offices										
	Pay/Enquiry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Local Settlement Software Applications										
	Unspecified										
	Computer Equipment										
	Computer Equipment										
	Furniture and Office Equipment										
	Furniture and Office Equipment										
	Machinery and Equipment										
	Machinery and Equipment										
	Transport Assets										
	Transport Assets										
	Land										
	Land										
	Zoo's, Marine and Non-biological Animals										
	Zoo's, Marine and Non-biological Animals										
	Total Capital Expenditure on renewal of existing assets	1	6,810	5,778	29	4,940	4,334	(607)	-14.0%	5,778	

10.2.3 Supporting Table SC13e

WC053 Beaufort West - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

R thousands	Description	Ref 1	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
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class			6,100	7,500			1,214	5,625	4,411	78.4%	7,500
Infrastructure											
Roads Infrastructure											
Roads											
Road Structures											
Road Furniture											
Capital Spares											
Storm water Infrastructure											
Drainage Collection											
Storm water Conveyance											
Attenuation											
Electrical Infrastructure			6,100	6,100				4,675	4,675	100.0%	6,100
Power Plants											
HV Substations											
MV Switching Station											
MV Transmission Conductors											
MV Substations											
MV Switching Stations			6,100	6,100				4,675	4,675	100.0%	6,100
MV Networks											
LV Networks											
Capital Spares											
Water Supply Infrastructure				1,400			1,214	1,050	(164)	-15.6%	1,400
Dams and Weirs											
Boreholes				1,400			1,214	1,050	(164)	-15.6%	1,400
Reservoirs											
Pump Stations											
Water Treatment Works											
Bulk Mains											
Distribution											
Distribution Points											
PFRV Stations											
Capital Spares											
Sanitation Infrastructure											
Pump Station											
Reticulation											
Waste Water Treatment Works											
Outfall Sewers											
Toilet Facilities											
Capital Spares											
Solid Waste Infrastructure											
Landfill Sites											
Waste Transfer Stations											
Waste Processing Facilities											
Waste Drop-off Points											
Waste Separation Facilities											
Electricity Generation Facilities											
Capital Spares											
Rail Infrastructure											
Rail Lines											
Rail Structures											
Rail Furniture											
Drainage Collection											
Storm water Conveyance											
Attenuation											
MV Substations											
LV Networks											
Capital Spares											
Coastal Infrastructure											
Sand Pumps											
Piers											
Revetments											
Promenades											
Capital Spares											
Information and Communication Infrastructure											
Data Centres											
Core Layers											
Distribution Layers											
Capital Spares											
Community Assets			3,031	1,679			119	1,259	1,140	90.6%	1,679
Community Facilities											
Halls											
Centres											
Crèches											
Clinics/Care Centres											
Fire/ambulance Stations											
Testing Stations											
Museums											
Galleries											
Theatres											
Libraries											
Cemeteries/Crematoria											
Police											
Parks											
Public Open Space											
Nature Reserves											
Public Ablution Facilities											
Markets											
Stalls											
Abattoirs											
Airports											
Taxi Ranks/Bus Terminals											
Capital Spares											
Sport and Recreation Facilities			3,031	1,679			119	1,259	1,140	90.6%	1,679
Indoor Facilities											
Outdoor Facilities			3,031	1,679			119	1,259	1,140	90.6%	1,679
Capital Spares											
Heritage assets											
Monuments											
Historic Buildings											
Works of Art											
Conservation Areas											
Other Heritage											
Investment properties											
Revenue Generating											
Improved Property											
Unimproved Property											
Non-revenue Generating											
Improved Property											
Unimproved Property											
Other assets											
Operational Buildings											
Municipal Offices											
Pay/entry Points											
Building Plan Offices											
Workshops											
Yards											
Stores											
Laboratories											
Training Centres											
Manufacturing Plant											
Depots											
Capital Spares											
Housing											
Staff Housing											
Social Housing											
Capital Spares											
Biological or Cultivated Assets											
Biological or Cultivated Assets											
Intangible Assets											
Servitudes											
Licences and Rights											
Water Rights											
Effluent Licenses											
Solid Waste Licenses											
Computer Software and Applications											
Load Settlement Software Applications											
Unspecified											
Computer Equipment											
Computer Equipment											
Furniture and Office Equipment											
Furniture and Office Equipment											
Machinery and Equipment											
Machinery and Equipment											
Transport Assets											
Transport Assets											
Land											
Land											
Zoo's, Marine and Non-biological Animals											
Zoo's, Marine and Non-biological Animals											
Total Capital Expenditure on upgrading of existing			9,131	9,179			1,333	6,684	5,551	80.6%	9,179

11. Material variances to the SDBIP

11.1 Over view

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