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MUNISIPALITEIT - MUNICIPALITY - U MASIPALA WASE

BEAUFORT-WES - BEAUFORT-WEST - BHOBHOFOLO ---

KANTOOR VAN DIE UITVOERENDE BURGEMEESTER : OFFICE OF THE EXECUTIVE MAYOR

Verwysing  
Reference  
Isalathiso  
5/1/21

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MEMORANDUM TO THE MUNICIPAL MANAGER

**REPORT ON THE IMPLEMENTATION OF THE BUDGET AND FINANCIAL STATE OF AFFAIRS OF THE MUNICIPALITY - SECTION 52(d) AND SECTION 54 OF THE MFMA – 3rd QUARTER OF 2021/2022 FINANCIAL YEAR**

I refer to the abovementioned matter and wish to advise that in terms of section 52(d) of the MFMA, the Mayor must within 30 days of the end of each quarter, submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality.

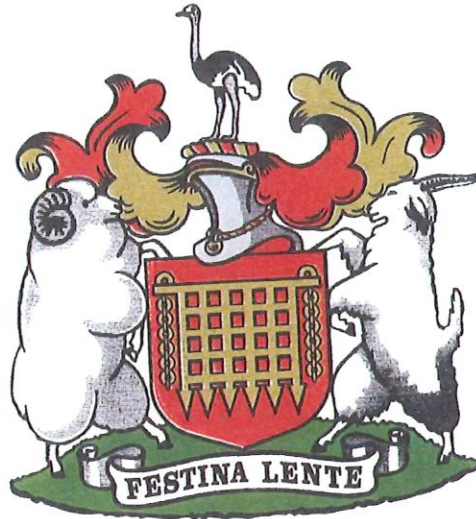
In terms of section 54 of the MFMA, the Mayor must consider the report and check whether the Municipality's approved budget is implemented in accordance with the SDBIP and issue appropriate instructions to the Accounting officer.

Kindly submit the report to Council.

EXECUTIVE MAYOR

SIRKULASIE		OPDRAG

# BEAUFORT WEST MUNICIPALITY



## Quarterly Budget Statement

January - March 2022

## TO THE COUNCIL

I hereby wish to submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality for the first quarter as required by section 52(d) of the MFMA.

In terms of section 54 of the MFMA, the Mayor must consider the section 71 report and check whether the Municipality's approved budget is implemented in accordance with the SDBIP and issue appropriate instructions to the Accounting Officer. Furthermore section 54(2) of the MFMA states that if the Municipality faces serious financial problems, the Mayor must promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems.

The submission of this report is part of my general responsibilities as the Mayor of the Beaufort West Municipality. This report is intended to inform the Council on the financial affairs of the Municipality to enable Council to exercise its oversight responsibility.

RDL. G Petersen

**EXECUTIVE MAYOR**

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## **PART 1 – IN-YEAR REPORT**

### ***1. Mayor's Report***

#### **1.1 In-Year Report – Monthly Budget Statement**

##### **1.1.1 Implementation of the budget in accordance with the SDBIP**

Tables and graphs on budget implementation in accordance with the SDBIP are contained in section 11.

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

The current financial position of the municipality continue to remain under pressure as at the end of March 2022.

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

None

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

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

This is the resolution that will be presented to Council when the In-Year-Report is tabled:

#### **RECOMMENDATION:**

- a) That the Council notes the quarterly report (January – March 2022) on the implementation of the budget and the financial affairs of Beaufort West Municipality referred to in section 52(d) of the MFMA.

### **3. Executive Summary**

#### **3.1 Introduction**

The Mayor, who must provide general political guidance over the fiscal and financial affairs of the Municipality, is required by section 52(d) of the MFMA to submit a report on the implementation of the budget and the financial affairs of the Municipality, to the Council within 30 days after the end of each quarter.

#### **3.2 Consolidated performance**

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

Year-to-date revenue accrued at the end of the 3<sup>rd</sup> quarter amounted to 224,937 million. The variance against the budget for the period under review were 9% or R 21,334 million below year-to-date budget projections for March 2022. The major reason for the variance is due to service charges and traffic fine income relating to the iGRAP 1 treatment.

Refer to Table's C1 and C4 for further details on revenue by source.

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

Total expenditure at the end of March were R194,949 million or 26%, below year-to-date budget projections for March 2022. The major reason the due to the current financial position of the municipality, expenditure are being curbed given the available cash. Another contributing factor relate to Debt impairment and Depreciation & asset impairment that will only be accounted for at the end of the financial year.

Refer to Table's C1 and C4 for further details on expenditure by type.

##### **Capital expenditure**

Year-to-date expenditure on capital amounts to R8,928 million or 37% of a total adjusted budget of R24,121 million.

Refer to Table C5, and Table SC12 for more detail on capital expenditure, as well as the progress on the top 10 capital projects as at the end of the 3<sup>rd</sup> quarter.

### **Cash flows**

The municipality started the financial year with a net overdrawn cash position of R 8,279 million. 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 period amounted to R 19,122 million. The main reason for the positive balance is due to the last equitable share installment received during March 2022.

Refer to Table C7 for more detail.

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

Section 11 of this report contains the SDBIP financial reports and summarized year-to-date performance reports on achievement of targets.

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

- a) None

## 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 - Q3 Third Quarter

Description	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>Financial Performance</b>									
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
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>338,662</b>	<b>327,174</b>	<b>108,426</b>	<b>224,937</b>	<b>246,270</b>	<b>(21,334)</b>	<b>-9%</b>	<b>327,174</b>
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
<b>Total Expenditure</b>	-	<b>338,513</b>	<b>347,048</b>	<b>22,027</b>	<b>194,949</b>	<b>262,994</b>	<b>(68,044)</b>	<b>-26%</b>	<b>347,048</b>
<b>Surplus/(Deficit)</b>	-	<b>168</b>	<b>(19,873)</b>	<b>86,399</b>	<b>29,987</b>	<b>(16,724)</b>	<b>46,711</b>	<b>-279%</b>	<b>(19,873)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	19,895	21,590	64	8,555	16,031	(7,476)	-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)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>20,063</b>	<b>1,717</b>	<b>86,462</b>	<b>38,542</b>	<b>(692)</b>	<b>39,235</b>	<b>-5666%</b>	<b>1,717</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>20,063</b>	<b>1,717</b>	<b>86,462</b>	<b>38,542</b>	<b>(692)</b>	<b>39,235</b>	<b>-5666%</b>	<b>1,717</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>23,465</b>	<b>24,121</b>	<b>55</b>	<b>8,928</b>	<b>18,177</b>	<b>(9,249)</b>	<b>-51%</b>	<b>24,121</b>
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
<b>Total sources of capital funds</b>	-	<b>23,465</b>	<b>24,121</b>	<b>55</b>	<b>8,928</b>	<b>18,177</b>	<b>(9,249)</b>	<b>-51%</b>	<b>24,121</b>
<b>Financial position</b>									
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
<b>Cash flows</b>									
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)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>7,007</b>	<b>(38,165)</b>	<b>-</b>	<b>27,401</b>	<b>(11,283)</b>	<b>(38,684)</b>	<b>343%</b>	<b>(38,165)</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>									
<b>Total By Income Source</b>	6,964	4,564	3,835	4,574	3,216	3,122	3,354	135,887	165,517
<b>Creditors Age Analysis</b>									
<b>Total Creditors</b>	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 organisational 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) - Q3 Third Quarter

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<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	7,183	15,231	(8,068)	-53%	20,308
Other	4	--	--	--	--	--	--	--	--	--
<b>Total Revenue - Functional</b>	2	--	358,576	348,764	108,490	233,492	262,301	(28,810)	-11%	348,764
<b>Expenditure - Functional</b>										
<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	13,985	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
Other		--	--	--	--	--	--	--	--	--
<b>Total Expenditure - Functional</b>	3	--	338,513	347,048	22,027	194,949	262,994	(68,044)	-26%	347,048
<b>Surplus/ (Deficit) for the year</b>		--	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 organisational structure of the municipality which is made up of the following directorates: Municipal Manager; Corporate Services; Financial Services; Engineering Services; Community Services and Electrical Services.

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - Q3 Third Quarter

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										
<b>Revenue by Vote</b>										
Vote 1 - MUNICIPAL MANAGER	1	-	-	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
<b>Total Revenue by Vote</b>	2	-	<b>358,576</b>	<b>348,764</b>	<b>108,490</b>	<b>233,492</b>	<b>262,301</b>	<b>(28,810)</b>	<b>-11.0%</b>	<b>348,764</b>
<b>Expenditure by Vote</b>										
Vote 1 - MUNICIPAL MANAGER	1	-	5,368	7,733	317	2,331	6,282	(3,951)	-62.9%	5,368
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	185,517	185,500	10,880	100,201	139,924	(39,724)	-28.4%	185,517
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	11,061	10,558	-	479	7,987	(7,509)	-94.0%	11,041
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	32,465	33,614	2,483	23,004	25,587	(2,583)	-10.1%	32,465
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	24,218	33,159	2,349	17,492	25,279	(7,788)	-30.8%	24,238
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	69,525	66,604	4,548	42,562	50,477	(7,915)	-15.7%	69,525
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	10,359	9,888	1,451	8,881	7,457	1,424	19.1%	10,359
<b>Total Expenditure by Vote</b>	2	-	<b>338,513</b>	<b>347,056</b>	<b>22,027</b>	<b>194,949</b>	<b>262,994</b>	<b>(68,044)</b>	<b>-25.9%</b>	<b>338,513</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>20,063</b>	<b>1,709</b>	<b>86,462</b>	<b>38,542</b>	<b>(692)</b>	<b>39,235</b>	<b>-5666.5%</b>	<b>10,251</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) - Q3 Third Quarter

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										
<b>Revenue By Source</b>										
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
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>338,682</b>	<b>327,174</b>	<b>108,426</b>	<b>224,937</b>	<b>246,270</b>	<b>(21,334)</b>	<b>-9%</b>	<b>327,174</b>
<b>Expenditure By Type</b>										
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)
<b>Total Expenditure</b>		-	<b>338,513</b>	<b>347,048</b>	<b>22,027</b>	<b>194,949</b>	<b>262,994</b>	<b>(68,044)</b>	<b>-26%</b>	<b>347,048</b>
<b>Surplus/(Deficit)</b>										
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)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	<b>20,063</b>	<b>1,717</b>	<b>86,462</b>	<b>38,542</b>	<b>(692)</b>			<b>1,717</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	<b>20,063</b>	<b>1,717</b>	<b>86,462</b>	<b>38,542</b>	<b>(692)</b>			<b>1,717</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>20,063</b>	<b>1,717</b>	<b>86,462</b>	<b>38,542</b>	<b>(692)</b>			<b>1,717</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		-	<b>20,063</b>	<b>1,717</b>	<b>86,462</b>	<b>38,542</b>	<b>(692)</b>			<b>1,717</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) - Q3 Third Quarter

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	-	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		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	23,465	5,699	55	7,706	16,782	(9,077)	-54%	5,699
<b>Single Year expenditure appropriation</b>	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		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	-	18,422	-	1,223	1,395	(172)	-12%	18,422
<b>Total Capital Expenditure</b>		-	23,465	24,121	55	8,928	18,177	(9,249)	-51%	24,121
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	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		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	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		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	60	-	-	60	(60)	-100%	60
Planning and development		-	-	60	-	-	60	(60)	-100%	60
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	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		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	23,465	24,121	55	8,928	18,177	(9,249)	-51%	24,121
<b>Funded by:</b>										
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 Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	19,895	21,590	26	7,464	16,266	(8,803)	-54%	21,590
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3,570	2,531	29	1,465	1,911	(446)	-23%	2,531
<b>Total Capital Funding</b>		-	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 - Q3 Third Quarter

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	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
<b>Total current assets</b>		–	91,593	81,919	59,655	81,919
<b>Non current assets</b>						
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
<b>Total non current assets</b>		–	557,077	550,632	14,573	550,632
<b>TOTAL ASSETS</b>		–	648,670	632,551	74,228	632,551
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
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
<b>Total current liabilities</b>		–	(48,377)	131,918	35,889	131,918
<b>Non current liabilities</b>						
Borrowing		–	4,523	4,523	–	4,523
Provisions		–	53,000	39,574	–	39,574
<b>Total non current liabilities</b>		–	57,523	44,097	–	44,097
<b>TOTAL LIABILITIES</b>		–	9,145	176,014	35,889	176,014
<b>NET ASSETS</b>	2	–	639,524	456,536	38,339	456,536
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		–	489,867	434,880	38,339	434,880
Reserves		–	3,954	4,104	–	4,104
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	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 - Q3 Third Quarter										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	40,212	36,144	2,854	27,808	27,108	700	3%	36,144
Service charges		-	145,346	127,091	5,823	85,109	95,318	(10,209)	-11%	127,091
Other revenue		-	24,509	14,624	1,642	11,204	10,968	236	2%	14,624
Transfers and Subsidies - Operational		-	81,054	82,194	18,839	81,328	61,646	19,683	32%	82,194
Transfers and Subsidies - Capital		-	19,895	21,355	4,830	21,291	16,016	5,275	33%	21,355
Interest		-	7,279	1,123	56	531	842	(311)	-37%	1,123
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		-	(279,238)	(279,128)	(21,413)	(190,724)	(192,190)	(1,466)	1%	(279,128)
Finance charges		-	(835)	(7,140)	(570)	(3,814)	(5,355)	(1,541)	29%	(7,140)
Transfers and Grants		-	(525)	(525)	(45)	(375)	(394)	(19)	5%	(525)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	<b>37,698</b>	<b>(4,262)</b>	<b>12,017</b>	<b>32,358</b>	<b>13,959</b>	<b>(18,399)</b>	<b>-132%</b>	<b>(4,262)</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		-	-	-	3,872	5,645	-	5,645	#DIV/0!	-
<b>Payments</b>										
Capital assets		-	(23,465)	(24,121)	(64)	(10,253)	(18,091)	(7,839)	43%	(24,121)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	<b>(23,465)</b>	<b>(24,121)</b>	<b>3,808</b>	<b>(4,607)</b>	<b>(18,091)</b>	<b>(13,484)</b>	<b>75%</b>	<b>(24,121)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	(91)	(350)	0	(350)	-3184845%	-
<b>Payments</b>										
Repayment of borrowing		-	(1,503)	(1,503)	-	-	1,127	1,127	100%	(1,503)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	<b>(1,503)</b>	<b>(1,503)</b>	<b>(91)</b>	<b>(350)</b>	<b>1,127</b>	<b>1,477</b>	<b>131%</b>	<b>(1,503)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	<b>12,731</b>	<b>(29,886)</b>	<b>15,734</b>	<b>27,401</b>	<b>(3,005)</b>			<b>(29,886)</b>
Cash/cash equivalents at beginning:		-	(5,723)	(8,279)		(8,279)	(8,279)			(8,279)
Cash/cash equivalents at month/year end:		-	7,007	(38,165)		19,122	(11,283)			(38,165)

## 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 - Q3 Third Quarter**

Description	NT Code	Budget Year 2021/22									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo 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	2,700	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	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>6,964</b>	<b>4,564</b>	<b>3,835</b>	<b>4,574</b>	<b>3,216</b>	<b>3,122</b>	<b>3,354</b>	<b>135,887</b>	<b>165,517</b>	<b>150,153</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>													
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	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>6,964</b>	<b>4,564</b>	<b>3,835</b>	<b>4,574</b>	<b>3,216</b>	<b>3,122</b>	<b>3,354</b>	<b>135,887</b>	<b>165,517</b>	<b>150,153</b>	<b>-</b>	<b>-</b>

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

**WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q3 Third Quarter**

Description	NT Code	Budget Year 2021/22									Total	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			
<b>Creditors Age Analysis By Customer Type</b>												
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	
<b>Total By Customer Type</b>	<b>1000</b>	<b>1,455</b>	<b>8,346</b>	<b>8,113</b>	<b>12,341</b>	<b>537</b>	<b>1,071</b>	<b>31,214</b>	<b>38,371</b>	<b>101,446</b>	<b>18,534</b>	

## 7. Investment portfolio analysis

### 7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q3 Third Quarter

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						
<b>Municipality</b>						
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
<b>Municipality sub-total</b>		<b>17,365</b>		<b>(6,911)</b>	<b>22,872</b>	<b>33,379</b>
<b>Entities</b>						
						-
						-
						-
						-
						-
						-
<b>Entities sub-total</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>	<b>17,365</b>		<b>(6,911)</b>	<b>22,872</b>	<b>33,379</b>

This balance include the total unspent conditional grants of R 19,403,600 at the end of the 3<sup>rd</sup> quarter.



## 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 - Q3 Third Quarter										
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>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		–	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
	3	–	7,504	8,704	1,250	8,124	6,528	1,596	24.4%	8,704
<b>Provincial Government:</b>		–	250	250	–	–	188	(188)	-100.0%	250
Western Cape Financial Management Capacity Building Grant		–	–	100	–	100	75	25	33.3%	100
Western Cape Financial Management Support Grant		–	280	280	–	–	210	(210)	-100.0%	280
Human Settlements Development Grant (Beneficiaries)		–	50	50	–	–	38	(38)	-100.0%	50
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure	4	–	6,548	6,548	–	6,548	4,911	1,637	33.3%	6,548
Library Service - Replacement Funding for most vulnerable B3 Municipalities		–	150	150	150	150	113	38	33.3%	150
Thusong Service Centres Grant (Sustainability: Operational Support Grant)		–	226	226	–	226	170	57	33.3%	226
Community Development Workers (CDW) Operational Support Grant		–	–	1,100	1,100	1,100	825	275	33.3%	1,100
Local Government Public Employment Support Grant		–	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–	–
<b>Total Operating Transfers and Grants</b>	5	–	81,054	82,194	18,839	81,268	61,646	19,623	31.8%	82,194
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		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
<b>Provincial Government:</b>		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		–	–	1,400	–	1,396	1,050	346	32.9%	1,400
Central Karoo District Municipality		–	–	1,400	–	1,396	1,050	346	32.9%	1,400
<b>Other grant providers:</b>		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–	–
<b>Total Capital Transfers and Grants</b>	5	52,040	19,895	21,955	4,830	21,351	16,016	5,335	33.3%	21,355
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	52,040	100,949	103,549	23,669	102,619	77,662	24,957	32.1%	103,549

During the month of March the municipality received R 22,419,000 from National Government and R 1,250,000 from Provincial Government. The total unspent grant balance at the end of the quarter amounted to R 19,403,600, the total balance is bash backed on investment.

## 8.2 Supporting Table SC7 (1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q3 Third Quarter										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	73,550	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
<b>Provincial Government:</b>		-	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
<b>District Municipality:</b>		-	-	-	-	-	-	-	0.0%	-
<i>[insert description]</i>		-	-	-	-	-	-	-	0.0%	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	0.0%	-
<i>[insert description]</i>		-	-	-	-	-	-	-	0.0%	-
<b>Total operating expenditure of Transfers and Grants:</b>		-	81,054	82,194	18,980	77,678	61,646	16,032	-614.1%	82,194
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	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
<b>Provincial Government:</b>		-	-	-	-	-	-	-	0.0%	-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	1,400	-	1,396	1,050	346	32.9%	1,400
Central Karoo District Municipality		-	-	1,400	-	1,396	1,050	346	32.9%	1,400
<b>Other grant providers:</b>		-	-	-	-	-	-	-	0.0%	-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
<b>Total capital expenditure of Transfers and Grants</b>		-	19,895	21,355	64	8,555	16,016	(7,461)	-98.2%	21,355
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	100,949	103,549	19,044	86,233	77,662	8,571	11.0%	103,549

## 8.2 Supporting Table SC7 (2) – Expenditure against approved rollovers

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q3 Third Quarter						
Description	Ref	Budget Year 2021/22				
		Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	
<b>Provincial Government:</b>		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%
<b>District Municipality:</b>		400	-	-	400	100.0%
Central Karoo District Municipality		400	-	-	400	100.0%
<b>Other grant providers:</b>		-	-	-	-	
[insert description]		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>2,427</b>	<b>-</b>	<b>-</b>	<b>2,427</b>	<b>100.0%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
<b>Provincial Government:</b>		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%
<b>District Municipality:</b>		-	-	-	-	
[insert description]		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
[insert description]		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>235</b>	<b>-</b>	<b>-</b>	<b>235</b>	<b>100.0%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>2,662</b>	<b>-</b>	<b>-</b>	<b>2,662</b>	<b>100.0%</b>

Rollovers to the amount of R 2,662 million was included in the adjustments budget of February 2022. Departments must ensure that they spent these funds by the 30<sup>th</sup> of June 2022.

## 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 - Q3 Third Quarter

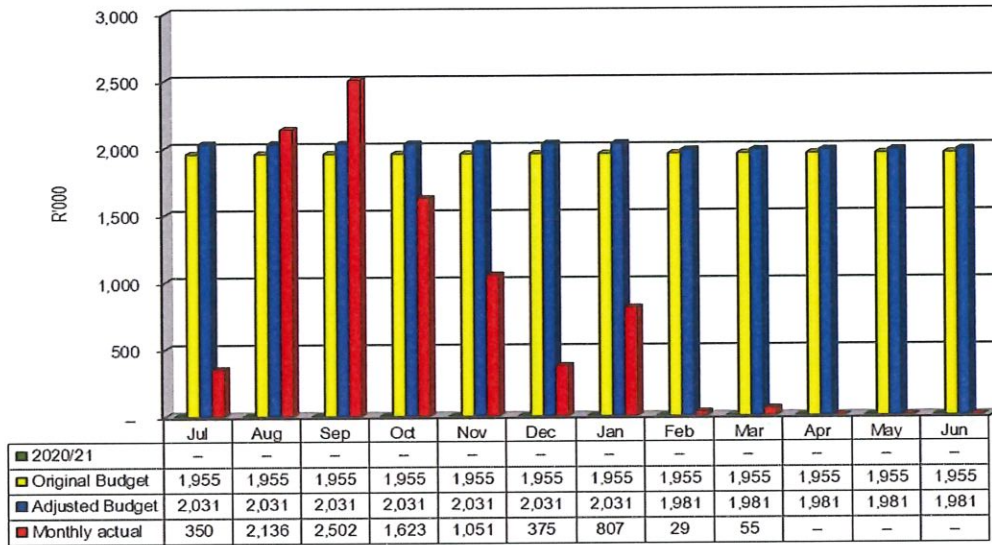
Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		-	5,709	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
<b>Sub Total - Councillors</b>		-	6,286	6,185	524	4,611	4,639	(28)	-1%	6,185
<b>Senior Managers of the Municipality</b>	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	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		-	6,024	5,966	383	3,880	4,475	(594)	-13%	5,966
<b>Other Municipal Staff</b>										
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
<b>Sub Total - Other Municipal Staff</b>		-	119,518	120,737	9,322	89,542	92,408	(2,865)	-3%	120,737
<b>Total Parent Municipality</b>		-	131,828	132,888	10,228	98,034	101,521	(3,487)	-3%	132,888
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	131,828	132,888	10,228	98,034	101,521	(3,487)	-3%	132,888
<b>TOTAL MANAGERS AND STAFF</b>		-	125,542	126,703	9,704	93,422	96,882	(3,460)	-4%	126,703

## 10. Capital programme performance

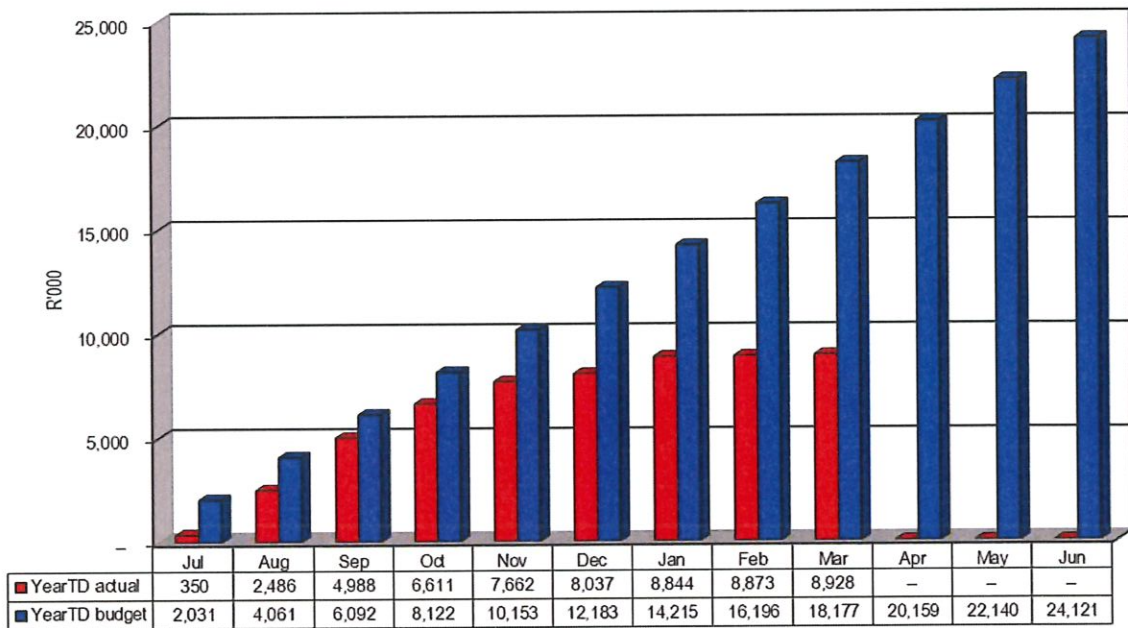
### 10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q3 Third Quarter									
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								%	
<b>Monthly expenditure performance trend</b>									
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	–		
<b>Total Capital expenditure</b>	–	<b>23,465</b>	<b>24,121</b>	<b>8,928</b>					

**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 - Q3 Third Quarter

R thousands	Description	Ref	2021/22		Budget Year 2022/23							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
	<b>Capital expenditure on new assets by Asset Class/Sub-class</b>	1										
	<b>Infrastructure</b>			7,066	8,361	26	2,642	6,371	3,029	67.9%	8,361	
	Roads Infrastructure											
	Roads											
	Road Structures											
	Road Furniture											
	Capital Spares											
	Storm water Infrastructure											
	Drainage Collection											
	Storm water Conveyance											
	Attenuation											
	Electrical Infrastructure			3,942	6,237			3,920	3,920	100.0%	6,237	
	Power Plants											
	LV Substations											
	HV Switching Station											
	HV Transmission Conductors											
	MV Substations											
	MV Switching Stations											
	MV Networks											
	LV Networks											
	Capital Spares			3,942	6,237			3,920	3,920	100.0%	6,237	
	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											
	PIV Stations											
	Capital Spares											
	Sewerage Infrastructure											
	Pump Station											
	Retiulation											
	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											
	Rips											
	Revetments											
	Promenades											
	Capital Spares											
	Information and Communication Infrastructure											
	Data Centres											
	Core Layers											
	Distribution Layers											
	Capital Spares											
	<b>Community Assets</b>											
	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 Abution 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											
	Unimproved Property											
	Non-revenue Generating											
	Improved Property											
	Unimproved Property											
	<b>Other assets</b>											
	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											
	<b>Biological or Cultivated Assets</b>											
	Biological or Cultivated Assets											
	<b>Intangible Assets</b>											
	Services											
	Licences and Rights											
	Water Rights											
	Effluent Licences											
	Solid Waste Licences											
	Computer Software and Applications											
	Local Settlement Software Applications											
	Unspecified											
	<b>Computer Equipment</b>			439	559			449	449	100.0%	559	
	Computer Equipment			439	559			449	449	100.0%	559	
	<b>Furniture and Office Equipment</b>			20	245			13	240	227	94.5%	245
	Furniture and Office Equipment			20	245			13	240	227	94.5%	245
	<b>Machinery and Equipment</b>											
	Machinery and Equipment											
	<b>Transport Assets</b>											
	Transport Assets											
	<b>Land</b>											
	Land											
	<b>Zoo's, Marine and Non-biological Animals</b>											
	Zoo's, Marine and Non-biological Animals											
	<b>Total Capital Expenditure on new assets</b>	1		7,824	9,166	26	2,655	6,960	4,305	61.8%	9,166	

# 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 - Q3

Description	Ref	2020/21			Budget Year 2021/22			YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
<b>R thousands</b>										
<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										
PIV Stations										
Capital Spares										
Sanitation Infrastructure										
Pump Station										
Retreatment										
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 Purses										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Cable Layers										
Distribution Layers										
Capital Spares										
<b>Community Assets</b>		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										
Police										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
<b>Heritage assets</b>										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<b>Investment properties</b>										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
<b>Other assets</b>										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets										
<b>Intangible Assets</b>										
Services										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>										
Computer Equipment										
<b>Furniture and Office Equipment</b>										
Furniture and Office Equipment										
<b>Machinery and Equipment</b>										
Machinery and Equipment										
<b>Transport Assets</b>										
Transport Assets										
<b>Land</b>										
Land										
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals										
<b>Total Capital Expenditure on renewal of existing assets</b>	1	6,810	5,778	29	4,940	4,334	(607)	-14.0%	5,778	



## Progress report on Top10 Capital Projects – 3<sup>rd</sup> Quarter : March 2022

WCES Beaufort West Municipality - Top 10 Capital Projects March 2022

No.	Project Name	Funding Source	Adjustments Budget Year 2021/22	YTD Expenditure	YTD Budget	Variance	Status of the project	At what stage is each project currently?	Any challenges identified that is resulting in delays?	What measures are in place to remedy the existing challenges.
1	20 NWA 22/11 IV Upgrading of Main Substation Phase IV	INEP	6,100,000	4,575,000	4,575,000	1,525,000	The last tranche of the grant to fund the project was received on the 25/03/2022 from NFP Completed Time - 100%, Completed Progress - 100%	Consultants appointed by the Application Committee Completion Certificate issued	N/A	N/A
2	Extension of Goue Akker Cemetery: Beaufort West	MIG	4,546,021	4,074,485	4,546,021	71,536	Completed Time - 100%, Completed Progress - 100%	Completion Certificate issued	N/A	N/A
3	Extension of Goue Akker Cemetery: Beaufort West	CRR	1,222,010	1,207,010	1,222,010	25,000	Completed Time - 100%, Completed Progress - 100%	Completion Certificate issued	N/A	N/A
4	Murrayburg Construction of Two (2) New Reservoirs	MIG	1,680,251	1,680,251	1,680,251	-	Completed Time - 100%, Completed Progress - 100%	Completion Certificate issued	N/A	N/A
5	Murrayburg (Municipal Fund Application, project 326991): Construction of Two (2) New Reservoirs	MIG	950,883	875,583	950,883	85,300	Completed Time - 100%, Completed Progress - 100%	Completion Certificate issued	N/A	N/A
6	Murrayburg Construction of Two (2) New Reservoirs	CRR	472,551	472,543	472,551	8	Completed Time - 100%, Completed Progress - 100%	Completion Certificate issued	N/A	N/A
7	Upgrade Existing Regional Sport Stadium Ph1: Rustlere	MIG	1,559,827	-	1,169,870	1,169,870	Specification Committee to be scheduled	Specifications/Procurement	CPJ and Dieter needs to sort out re-appointment of Consultant issues.	None
8	New High Mast Lighting - Nelsport	MIG	1,357,111	-	1,017,833	1,017,833	Contract award letter dated 27 March 2022 was sent to Contractor - VE Restultion	Implementation	Final Award	Award letter was sent. Site handover meeting scheduled for 13 April 2022.
9	New High Mast Lighting - Rustlers, Prince Valley, Lanté	MIG	3,561,504	-	2,674,428	2,674,428	Completed Time - 100%, Completed Progress - 100%	Completion Certificate issued	N/A	N/A
10	Maintenance/Drilling, Testing and Equipping of New Boreholes - Phase 2	CDDM	1,400,000	1,385,929	1,400,000	14,071	Completed Time - 100%, Completed Progress - 100%	Completion Certificate issued	N/A	N/A
			22,980,539	10,115,581	19,355,948	9,620,367				

The total spending is VAT inclusive.

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

### **11.1 Over view**

The quarterly SDBIP information has been prepared using the schedules as required by the Municipal Budget and Reporting Regulations.

### **11.2 Material variances to the service delivery and budget implementation plan (MBRR)**

In the monthly financial statements provide a disclosure on monthly targets for revenue, expenditure and cash flow that includes a consolidated projection of cash flow for the budget year setting out receipts by source and payments by type, per month for the budget year with actual for past months and revised forecasts for future months, and shown in total for the two years following the budget year.

In the quarterly report on the implementation of the budget and the financial affairs for the municipality provide –

- a) a review of actual performance against the quarterly targets for measurable performance objectives and service delivery;
- b) a consolidated projection of revenue and operating expenditure per month for the budget year with actual for past months and revised forecast for future months, and the total for the two following budget year; and
- c) a projection of capital expenditure by project broken down per month for the budget year showing actual for past periods and revised forecasts for future periods, and shown in total for the two years following the budget year.

This part of the report compares the progress of the budget to the projections contained in the Service Delivery and Budget Implementation Plan (SDBIP) for the 3<sup>rd</sup> quarter of the 2021/22 Financial Year.

**Revenue By Source:**

Revenue By Source	Adjusted Budget 2021/22	Planned Income to Date (SDBIP)	Actual Income to Date	Variance	% Variance	Reason for variance
Property rates	44,680,526	33,510,395	33,166,981	343,414	1.02%	n/a.
Service charges - electricity revenue	96,328,776	72,246,582	62,231,532	10,015,050	13.86%	Increase expected with the winter period underway.
Service charges - water revenue	24,319,225	18,239,419	16,331,205	1,908,214	10.46%	Revenue expected to increase as the year progress and the replacement of faulty prepaid water meter.
Service charges - sanitation revenue	20,074,130	15,055,598	14,195,573	860,025	5.71%	n/a.
Service charges - refuse revenue	9,252,850	6,939,638	6,367,428	572,210	8.25%	n/a.
Rental of facilities and equipment	1,519,250	1,139,438	1,088,919	50,519	4.43%	n/a.
Interest earned - external investments	350,000	262,500	227,911	34,589	13.18%	Expected to increase as the year progress and as funds are being invested.
Interest earned - outstanding debtors	7,197,175	5,397,881	5,680,798	- 282,917	- 5.24%	n/a.
Fines, penalties and forfeits	36,466,946	27,350,210	7,002,304	20,347,906	74.40%	The variance is mainly attributable to the traffic fines debtor that still needs to be recognized in terms of IGRAP1.
Licences and permits	205,000	153,750	204,635	- 50,885	-33.10%	n/a.
Agency services	900,000	675,000	421,633	253,367	37.54%	n/a, revenue source expected to increase
Transfers and subsidies	84,856,345	63,642,259	77,744,068	- 14,101,809	-22.16%	Due to the 3rd equitable share allocation received by the municipality.
Other revenue	1,259,222	944,417	273,620	670,797	71.03%	This revenue item is expected to increase as the year progress.
Transfers and subsidies - capital	21,354,950	16,016,213	8,554,981	7,461,232	46.59%	Income expected to increase toward the end of the financial year when projects funded by grants are expected to be concluded.

**Expenditure By Type:**

Expenditure By Type	Adjusted Budget 2021/22	Planned Expenditure to Date (\$DBIP)	Actual Expenditure to Date	Variance	% Variance	Reason for variance
Employee related costs	126,702,885	95,027,164	93,422,215	1,604,949	1.69%	n/a.
Remuneration of councillors	6,185,270	4,638,953	4,611,326	27,627	0.60%	n/a.
Debt impairment	28,918,828	21,689,121	35,816	21,653,305	99.83%	The contribution to the provision for bad debts still ondebts needs to be accounted for as well as for traffic fines in terms of iGRAP1.
Depreciation & asset impairment	23,812,575	17,859,431	-	17,859,431	100.00%	Depreciation & asset impairment for the quarter still have to recognised.
Finance charges	7,140,150	5,355,113	3,814,317	1,540,796	28.77%	This is due to interest on overdue accounts.
Bulk purchases - electricity	76,700,000	57,525,000	51,504,891	6,020,109	10.47%	n/a.
Inventory consumed	22,127,756	16,595,817	9,630,473	6,965,344	41.97%	This cost will be contained throughout the year given the correct financial situation of the municipality.
Contracted services	20,171,132	15,128,349	9,241,413	5,886,936	38.91%	This cost will be contained throughout the year given the correct financial situation of the municipality.
Transfers and subsidies	525,000	393,750	375,000	18,750	4.76%	n/a.
Other expenditure	34,772,120	26,079,090	22,313,879	3,765,211	14.44%	This cost will be contained throughout the year given the correct financial situation of the municipality.

### Capital Expenditure

Project Name	Adjustments Budget 2021/22	Planned Capital Expenditure to Date (SDBIP)	Actual Capital Expenditure to Date	Variance	% Variance	Funding Source	Capital Expenditure Functional
Computer equipment Project	438,500	328,875	-	328,875	100%	CRR	Finance and administration
Furniture and Office Equipment Project	20,000	15,000	4,300	10,700	71%	CRR	Finance and administration
20 MVA 22/11 KV Upgrading of Main Substation Phase IV	6,100,000	4,575,000	-	4,575,000	100%	INEP	Energy sources
Upgrade Sport Stadium - Kwa Mandlenkosi	118,953	89,215	118,953	-29,738	-33%	MIG	Sport and recreation
Extension of Goue Akker Cemetery - Beaufort West	4,546,021	3,409,516	4,474,485	-1,064,970	-31%	MIG	Community and social services
Murraysburg- Construction of Two (2) New Reservoirs	1,690,251	1,267,688	1,690,251	-422,563	-33%	MIG	Water management
Murraysburg (Additional Fund Application; project 328491): Construction of Two (2) New Reservoirs	960,883	720,662	875,363	-154,701	-21%	MIG	Water management
Upgrade Existing Regional Sport Stadium Ph2 : Rustdene	1,559,827	1,169,870	-	1,169,870	100%	MIG	Sport and recreation
New High Mast Lighting - Nelspoort	1,357,111	1,017,833	-	1,017,833	100%	MIG	Energy sources
New High Mast Lighting - Rustdene, Prince Valley, Lande	3,561,904	2,671,428	-	2,671,428	100%	MIG	Energy sources
Extension of Goue Akker Cemetery : Beaufort West	1,232,010	924,007	1,207,010	-283,002	-31%	CRR	Community and social services
Murraysburg: Construction of Two (2) New Reservoirs	472,551	354,413	472,543	-118,130	-33%	CRR	Water management
Merweville: Drilling, Testing and Equipping of New Boreholes - Phase 2	1,400,000	1,050,000	1,395,929	-345,929	-33%	CKDM	Water management
New High Mast Lighting - Nelspoort	318,335	238,751	-	238,751	100%	CRR	Energy sources
Computer Equipment - Project Management Unit (PMU)	60,000	45,000	-	45,000	100%	MIG	Planning and development
Furniture and Office Equipment	50,000	37,500	-	37,500	100%	CRR	Finance and administration
Computer Equipment - CDW Offices	60,000	45,000	-	45,000	100%	GDW - Roll-over	Executive and council
Furniture and Office Equipment - Libraries	175,000	131,250	7,083	124,167	95%	Library - Roll-over	Community and social services
	24,121,346	18,091,009	10,245,917	7,845,082			

The total capital expenditure for the 3<sup>rd</sup> quarter amounted to R 10,2 million of the original budget. The expenditure included in this report is VAT inclusive. The capital budget is financed primarily from national grants, grant funding R 19,954,950 (MIG R 13,854,950 and INEP R 6,100,000), provincial grants R 1,635,000 and from the Capital Replacement Reserve R 3,531,396.

Given the aforementioned, spending on grant funded projects are dependent on when funds are received from the relevant transferring department. To date the municipality has received all national and provincial grants, expenditure on these projects are expected to conclude towards the end of the last quarter.

For further details see on progress on the Top 10 Capital Projects above.

**12. Municipal manager's quality certification**

**QUALITY CERTIFICATE**

I, Jackson Penxa, the municipal manager of Beaufort West Municipality, hereby certify that –

(mark as appropriate)

the monthly budget statement

the quarterly report on the implementation of the budget and financial state of affairs of the municipality

The mid-year budget and performance assessment

For the month of March 2022 of 2020/2021 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Jackson Penxa

Municipal Manager of Beaufort West Municipality (WC053)

Signature: [Handwritten Signature]

Date: 26/04/2022