

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING APRIL 2022

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PART 1 – IN-YEAR REPORT

1. Mayor's Report

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of the budget in accordance with the SDBIP

No comments for April 2022.

1.1.2 Financial problems or risks facing the municipality

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

1.1.3 Other relevant information

None

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 April 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 244,337 million or R 28,980 million below the year-to-date budget projections for April 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 24,189 million. The total expenditure was 25% or R 71,877 million below year-to-date budget projections for April 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. Expenditure is was reduced given the financial situation of the municipality.

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 April 2022 amounts to R 9,055 million or 38% of the budgeted amount. Capital expenditure is expected to increase towards the end of the financial year, with specific reference to projects that are funded by MIG and INEP grants.

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. The net decrease in cash for the month amounted to R 11,008 million, and the cash and cash equivalents at the end of the month amounted to R 21,304 million.

Refer to Table C7 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for April 2022.

3.4 Remedial or corrective steps

None for April 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 - M10 April

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	36,057	37,234	(1,177)	-3%	44,681
Service charges	-	156,559	149,975	11,530	113,170	124,979	(11,809)	-9%	149,975
Investment revenue	-	550	350	-	228	292	(64)	-22%	350
Transfers and subsidies	-	81,054	84,856	1,001	78,745	71,189	7,556	11%	84,856
Other own revenue	-	55,838	47,548	1,538	16,137	39,623	(23,486)	-59%	47,548
Total Revenue (excluding capital transfers and contributions)	-	338,682	327,409	16,959	244,337	273,317	(28,980)	-11%	327,409
Employee costs	-	125,542	126,703	9,710	103,132	106,822	(3,690)	-3%	126,703
Remuneration of Councillors	-	6,286	6,185	524	5,135	5,154	(19)	-0%	6,185
Depreciation & asset impairment	-	23,813	23,813	-	-	19,844	(19,844)	-100%	23,813
Finance charges	-	835	7,140	713	4,527	5,953	(1,425)	-24%	7,140
Inventory consumed and bulk purchases	-	96,074	98,828	6,631	67,766	82,579	(14,813)	-18%	98,828
Transfers and subsidies	-	525	525	40	415	438	(23)	-5%	525
Other expenditure	-	85,439	83,862	6,571	38,162	70,225	(32,063)	-46%	83,862
Total Expenditure	-	338,513	347,056	24,189	219,138	291,015	(71,877)	-25%	347,056
Surplus/(Deficit)	-	168	(19,646)	(7,229)	25,199	(17,698)	42,897	-242%	(19,646)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	19,895	21,355	146	8,701	17,806	###	-51%	21,355
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	1,709	(7,084)	33,900	108	33,792	31373%	1,709
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year	-	20,063	1,709	(7,084)	33,900	108	33,792	31373%	1,709
Capital expenditure & funds sources									
Capital expenditure	-	23,465	24,121	127	9,055	20,159	(11,104)	-55%	24,121
Capital transfers recognised	-	19,895	21,590	127	7,590	18,041	(10,451)	-58%	21,590
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	3,570	2,531	-	1,465	2,118	(653)	-31%	2,531
Total sources of capital funds	-	23,465	24,121	127	9,055	20,159	(11,104)	-55%	24,121
Financial position									
Total current assets	-	91,593	81,919	-	166,386	-	-	-	81,919
Total non current assets	-	557,077	550,632	-	556,439	-	-	-	550,632
Total current liabilities	-	(48,377)	131,918	-	205,896	-	-	-	131,918
Total non current liabilities	-	57,523	44,097	-	46,939	-	-	-	44,097
Community wealth/Equity	-	493,822	438,984	-	469,990	-	-	-	438,984
Cash flows									
Net cash from (used) operating	-	37,698	(4,262)	(11,061)	26,194	(3,552)	(29,746)	837%	(4,262)
Net cash from (used) investing	-	(23,465)	(24,121)	104	(4,191)	(20,101)	(15,910)	79%	(24,121)
Net cash from (used) financing	-	(1,503)	(1,503)	(52)	(699)	(1,252)	(553)	44%	(1,503)
Cash/cash equivalents at the month/year end	-	7,007	(38,165)	-	21,304	(33,184)	(54,488)	164%	(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	17,826	5,149	4,172	3,598	4,382	3,056	2,969	137,974	179,125
Creditors Age Analysis									
Total Creditors	4,956	8,418	7,378	8,094	12,341	534	28,091	39,595	109,407

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) - M10 April										
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									
Revenue - Functional										
<i>Governance and administration</i>		–	71,220	73,736	4,579	121,736	61,507	60,229	98%	73,736
Executive and council		–	10,976	11,182	7	69,411	9,329	60,083	644%	11,182
Finance and administration		–	60,244	62,454	4,572	52,325	52,078	246	0%	62,454
Internal audit		–	–	100	–	–	100	(100)	-100%	100
<i>Community and public safety</i>		–	61,971	52,841	1,119	18,425	44,063	(25,639)	-58%	52,841
Community and social services		–	12,797	13,378	533	11,214	11,177	37	0%	13,378
Sport and recreation		–	2,979	1,984	–	120	1,653	(1,533)	-93%	1,984
Public safety		–	45,915	37,041	427	6,932	30,868	(23,936)	-78%	37,041
Housing		–	280	438	158	158	365	(207)	-57%	438
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	1,393	3,711	108	1,097	3,489	(2,391)	-69%	3,711
Planning and development		–	1,343	3,661	108	946	3,447	(2,501)	-73%	3,661
Road transport		–	50	50	–	151	42	110	263%	50
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	223,992	218,476	11,199	111,679	182,063	(70,385)	-39%	218,476
Energy sources		–	118,380	118,518	7,765	72,526	98,765	(26,238)	-27%	118,518
Water management		–	50,914	45,910	1,109	14,146	38,258	(24,112)	-63%	45,910
Waste water management		–	33,608	33,741	1,560	17,079	28,117	(11,038)	-39%	33,741
Waste management		–	21,090	20,308	764	7,927	16,923	(8,996)	-53%	20,308
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	–	358,576	348,764	17,004	252,937	291,122	(38,186)	-13%	348,764
Expenditure - Functional										
<i>Governance and administration</i>		–	88,150	94,663	10,390	68,892	79,465	(10,574)	-13%	94,663
Executive and council		–	15,374	14,833	1,509	11,992	12,467	(475)	-4%	14,833
Finance and administration		–	71,220	78,076	8,787	55,732	65,519	(9,788)	-15%	78,076
Internal audit		–	1,555	1,755	93	1,168	1,479	(311)	-21%	1,755
<i>Community and public safety</i>		–	56,975	56,130	2,658	30,194	47,276	(17,082)	-36%	56,130
Community and social services		–	11,898	12,259	643	7,749	10,442	(2,693)	-26%	12,259
Sport and recreation		–	8,998	8,729	658	6,915	7,423	(508)	-7%	8,729
Public safety		–	33,844	32,705	1,350	15,336	27,358	(12,022)	-44%	32,705
Housing		–	2,235	2,437	8	195	2,054	(1,859)	-91%	2,437
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	22,859	25,602	1,316	14,185	21,864	(7,680)	-35%	25,602
Planning and development		–	7,899	9,990	559	4,846	8,744	(3,898)	-45%	9,990
Road transport		–	14,959	15,611	757	9,339	13,121	(3,782)	-29%	15,611
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	170,530	170,662	9,825	105,868	142,409	(36,541)	-26%	170,662
Energy sources		–	104,671	104,477	6,388	71,091	87,072	(15,981)	-18%	104,477
Water management		–	34,230	35,296	1,950	17,802	29,548	(11,746)	-40%	35,296
Waste water management		–	17,598	16,701	411	5,441	13,966	(8,524)	-61%	16,701
Waste management		–	14,031	14,188	1,077	11,534	11,824	(290)	-2%	14,188
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	–	338,513	347,056	24,189	219,138	291,015	(71,877)	-25%	347,056
Surplus/ (Deficit) for the year		–	20,063	1,709	(7,184)	33,799	108	33,691	31278%	1,709

**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) - M10 April

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	10,542	104,849	167,712	(62,863)	-37.5%	201,079
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	44,681	46,891	4,091	47,664	39,075	8,588	22.0%	46,891
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,122	11,002	408	74,574	9,198	65,377	710.8%	11,002
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	4,527	4,527	408	3,854	3,806	49	1.3%	4,527
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	86,071	75,279	1,466	20,762	62,733	(41,971)	-66.9%	75,279
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	8,180	8,386	89	1,234	6,999	(5,765)	-82.4%	8,386
Total Revenue by Vote	2	-	358,576	348,764	17,004	252,937	291,122	(38,186)	-13.1%	348,764
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	5,368	7,733	241	2,572	6,766	(4,194)	-62.0%	7,733
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	185,517	185,500	10,275	110,475	155,116	(44,641)	-28.8%	185,500
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	11,061	10,558	25	504	8,844	(8,340)	-94.3%	10,558
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	32,465	33,614	2,267	25,271	28,263	(2,992)	-10.6%	33,614
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	24,218	33,159	5,751	23,243	27,906	(4,663)	-16.7%	33,159
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	69,525	66,604	4,335	46,897	55,853	(8,956)	-16.0%	66,604
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	10,359	9,888	1,295	10,176	8,267	1,909	23.1%	9,888
Total Expenditure by Vote	2	-	338,513	347,056	24,189	219,138	291,015	(71,877)	-24.7%	347,056
Surplus/ (Deficit) for the year	2	-	20,063	1,709	(7,184)	33,799	108	33,691	31279.1%	1,709

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) - M10 April

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	36,057	37,234	(1,177)	-3%	44,681
Service charges - electricity revenue		-	96,329	96,329	7,588	72,334	80,274	(7,940)	-10%	96,329
Service charges - water revenue		-	30,024	24,319	1,894	18,226	20,266	(2,040)	-10%	24,319
Service charges - sanitation revenue		-	20,074	20,074	1,387	15,582	16,728	(1,146)	-7%	20,074
Service charges - refuse revenue		-	10,132	9,253	661	7,028	7,711	(682)	-9%	9,253
Rental of facilities and equipment		-	1,519	1,519	83	1,172	1,266	(94)	-7%	1,519
Interest earned - external investments		-	550	350	-	228	292	(64)	-22%	350
Interest earned - outstanding debtors		-	6,729	7,197	768	6,448	5,998	451	8%	7,197
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	45,021	36,467	501	7,456	30,389	(22,933)	-75%	36,467
Licences and permits		-	210	205	44	247	171	77	45%	205
Agency services		-	1,100	900	20	420	750	(330)	-44%	900
Transfers and subsidies		-	81,054	84,856	1,001	78,745	71,189	7,556	11%	84,856
Other revenue		-	1,259	1,259	123	394	1,049	(656)	-62%	1,259
Gains		-	0	0	-	-	-	-	-	0
Total Revenue (excluding capital transfers and contributions)		-	338,682	327,409	16,959	244,337	273,317	(28,980)	-11%	327,409
Expenditure By Type										
Employee related costs		-	125,542	126,703	9,710	103,132	106,822	(3,690)	-3%	126,703
Remuneration of councillors		-	6,286	6,185	524	5,135	5,154	(19)	0%	6,185
Debt impairment		-	28,919	28,919	9	45	24,099	(24,054)	-100%	28,919
Depreciation & asset impairment		-	23,813	23,813	-	-	19,844	(19,844)	-100%	23,813
Finance charges		-	835	7,140	713	4,527	5,953	(1,425)	-24%	7,140
Bulk purchases - electricity		-	75,703	76,700	5,459	56,964	63,917	(6,953)	-11%	76,700
Inventory consumed		-	20,371	22,128	1,172	10,802	18,662	(7,860)	-42%	22,128
Contracted services		-	22,882	20,171	4,393	13,635	16,956	(3,321)	-20%	20,171
Transfers and subsidies		-	525	525	40	415	438	(23)	-5%	525
Other expenditure		-	33,638	34,772	2,168	24,482	29,170	(4,689)	-16%	34,772
Losses		-	(0)	(0)	0	0	-	0	#DIV/0!	(0)
Total Expenditure		-	338,513	347,056	24,189	219,138	291,015	(71,877)	-25%	347,056
Surplus/(Deficit)		-	168	(19,646)	(7,229)	25,199	(17,698)	42,897	(0)	(19,646)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	19,895	21,355	146	8,701	17,806	(9,105)	(0)	21,355
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	1,709	(7,084)	33,900	108			1,709
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	20,063	1,709	(7,084)	33,900	108			1,709
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	20,063	1,709	(7,084)	33,900	108			1,709
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	20,063	1,709	(7,084)	33,900	108			1,709

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) - M10 April

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	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	19,976	20,239	127	7,709	16,866	(9,157)	-54%	20,239
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	459	459	-	4	382	(378)	-99%	459
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	3,031	1,679	-	119	1,399	(1,280)	-91%	1,679
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	23,465	22,376	127	7,832	18,647	(10,815)	-58%	22,376
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	60	-	-	60	(60)	-100%	60
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	-	1,400	-	1,214	1,167	47	4%	1,400
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	235	-	9	235	(226)	-96%	235
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	50	-	-	50	(50)	-100%	50
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	1,745	-	1,223	1,512	(289)	-19%	1,745
Total Capital Expenditure		-	23,465	24,121	127	9,055	20,159	(11,104)	-55%	24,121
Capital Expenditure - Functional Classification										
Governance and administration		-	459	569	-	4	492	(488)	-99%	569
Executive and council		-	-	60	-	-	60	(60)	-100%	60
Finance and administration		-	459	509	-	4	432	(428)	-99%	509
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	9,841	7,632	-	5,068	6,389	(1,321)	-21%	7,632
Community and social services		-	6,810	5,953	-	4,949	4,990	(41)	-1%	5,953
Sport and recreation		-	3,031	1,679	-	119	1,399	(1,280)	-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	127	3,982	13,218	(9,235)	-70%	15,861
Energy sources		-	10,042	11,337	127	127	9,448	(9,321)	-99%	11,337
Water management		-	3,124	4,524	-	3,856	3,770	86	2%	4,524
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	23,465	24,121	127	9,055	20,159	(11,104)	-55%	24,121
Funded by:										
National Government		-	19,895	19,955	127	6,367	16,639	(10,272)	-62%	19,955
Provincial Government		-	-	235	-	9	235	(226)	-96%	235
District Municipality		-	-	1,400	-	1,214	1,167	47	4%	1,400
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Enterprises)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	19,895	21,590	127	7,590	18,041	(10,451)	-58%	21,590
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3,570	2,531	-	1,465	2,118	(653)	-31%	2,531
Total Capital Funding		-	23,465	24,121	127	9,055	20,159	(11,104)	-55%	24,121

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		-	5,008	72	4,546	72
Call investment deposits		-	2,000	500	24,001	500
Consumer debtors		-	29,941	20,374	20,511	20,374
Other debtors		-	51,614	57,584	112,531	57,584
Current portion of long-term receivables		-	-	-	1,743	-
Inventory		-	3,031	3,389	3,055	3,389
Total current assets		-	91,593	81,919	166,386	81,919
Non current assets						
Long-term receivables		-	3,623	2,321	956	2,321
Investments		-	0	0	5,982	0
Investment property		-	6,391	6,391	6,605	6,391
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	541,531	536,495	537,413	536,495
Biological		-	-	-	-	-
Intangible		-	307	199	257	199
Other non-current assets		-	5,225	5,225	5,225	5,225
Total non current assets		-	557,077	550,632	556,439	550,632
TOTAL ASSETS		-	648,670	632,551	722,825	632,551
LIABILITIES						
Current liabilities						
Bank overdraft		-	0	38,165	14,791	38,165
Borrowing		-	671	758	1,205	758
Consumer deposits		-	1,994	3,632	3,861	3,632
Trade and other payables		-	(74,700)	73,716	171,138	73,716
Provisions		-	23,657	15,647	14,902	15,647
Total current liabilities		-	(48,377)	131,918	205,896	131,918
Non current liabilities						
Borrowing		-	4,523	4,523	5,282	4,523
Provisions		-	53,000	39,574	41,656	39,574
Total non current liabilities		-	57,523	44,097	46,939	44,097
TOTAL LIABILITIES		-	9,145	176,014	252,835	176,014
NET ASSETS	2	-	639,524	456,536	469,990	456,536
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	489,867	434,880	465,886	434,880
Reserves		-	3,954	4,104	4,104	4,104
TOTAL COMMUNITY WEALTH/EQUITY	2	-	493,822	438,984	469,990	438,984

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M10 April

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	36,144	2,364	30,172	30,120	52	0%	36,144
Service charges		-	145,346	127,091	10,158	97,798	105,909	(8,111)	-8%	127,091
Other revenue		-	24,509	14,624	342	13,912	12,187	1,725	14%	14,624
Transfers and Subsidies - Operational		-	81,054	82,194	250	81,578	68,495	13,083	19%	82,194
Transfers and Subsidies - Capital		-	19,895	21,355	-	21,291	17,796	3,495	20%	21,355
Interest		-	7,279	1,123	5	536	936	(400)	-43%	1,123
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(279,238)	(279,128)	(23,426)	(214,150)	(232,606)	(18,456)	8%	(279,128)
Finance charges		-	(835)	(7,140)	(713)	(4,527)	(5,950)	(1,423)	24%	(7,140)
Transfers and Grants		-	(525)	(525)	(40)	(415)	(438)	(23)	5%	(525)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	37,698	(4,262)	(11,061)	26,194	(3,552)	(29,746)	837%	(4,262)
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	225	-	225	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	250	5,982	-	5,982	#DIV/0!	-
Payments										
Capital assets		-	(23,465)	(24,121)	(146)	(10,398)	(20,101)	(9,703)	48%	(24,121)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(23,465)	(24,121)	104	(4,191)	(20,101)	(15,910)	79%	(24,121)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	(52)	(402)	0	(402)	-3654027%	-
Payments										
Repayment of borrowing		-	(1,503)	(1,503)	-	(297)	(1,252)	(955)	76%	(1,503)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(1,503)	(1,503)	(52)	(699)	(1,252)	(553)	44%	(1,503)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		-	12,731	(29,886)	(11,008)	21,304	(24,905)			(29,886)
Cash/cash equivalents at month/year end:		-	(5,723)	(8,279)		-	(8,279)			(8,279)
Cash/cash equivalents at month/year end:		-	7,007	(38,165)		21,304	(33,184)			(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 - M10 April

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	3,787	2,164	1,463	756	1,905	572	700	17,193	28,540	21,125	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,565	409	279	508	243	243	109	2,044	9,401	3,147	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	3,846	935	864	825	785	785	755	32,318	41,113	35,468	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2,708	876	840	809	779	757	748	27,647	35,164	30,740	-	-
Receivables from Exchange Transactions - Waste Management	1600	1,361	514	495	479	465	459	455	16,478	20,704	18,335	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	1	1	1	1	1	1	45	56	50	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	1,300	1,300	1,300	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	555	248	229	220	204	238	202	40,949	42,847	41,814	-	-
Total By Income Source	2000	17,826	5,149	4,172	3,598	4,382	3,056	2,969	137,974	179,125	151,979	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,452	388	363	366	361	432	316	16,168	20,838	17,635	-	-
Commercial	2300	3,287	404	353	343	395	266	279	16,785	22,110	18,067	-	-
Households	2400	12,087	4,356	3,456	2,899	3,625	2,358	2,374	105,021	136,177	116,277	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	17,826	5,149	4,172	3,598	4,382	3,056	2,969	137,974	179,125	151,979	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

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	100	6,529	6,170	6,167	11,519	382	14,304	33,890	79,062	13,606
Bulk Water	0200	546	1,248	215	431	-	130	1,490	75	4,136	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	4,286	641	993	1,496	822	22	6,095	5,569	19,924	3,995
Auditor General	0800	-	-	-	-	-	-	6,201	58	6,259	938
Other	0900	23	-	-	-	-	-	1	2	26	27
Total By Customer Type	1000	4,956	8,418	7,378	8,094	12,341	534	28,091	39,595	109,407	18,566

7. Investment portfolio analysis

7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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		883				883
STANDARD BANK		11,313			250	11,563
ABSA BANK		-				-
NEDBANK		21,183		(3,646)	67	17,604
Municipality sub-total		33,379		(3,646)	317	30,050
<u>Entities</u>						
						-
						-
						-
						-
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	33,379		(3,646)	317	30,050

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 - M10 April

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	-	73,144	61,242	11,902	19.4%	73,490
Local Government Equitable Share		-	69,625	69,625	-	69,279	58,021	11,258	19.4%	69,625
Finance Management		-	1,914	1,914	-	1,914	1,595	319	20.0%	1,914
EPWP Incentive		-	1,285	1,285	-	1,285	1,071	214	20.0%	1,285
Municipal Infrastructure Grant		-	726	666	-	666	555	111	20.0%	666
Other transfers and grants [insert description]										
Provincial Government:		-	7,504	8,704	250	8,374	7,253	1,121	15.5%	8,704
Western Cape Financial Management Capacity Building Grant			250	250	250	250	208	42	20.0%	250
Western Cape Financial Management Support Grant			-	100	-	100	83	17	20.0%	100
Human Settlements Development Grant (Beneficiaries)			280	280	-	-	233	(233)	-100.0%	280
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure	4		50	50	-	-	42	(42)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities			6,548	6,548	-	6,548	5,457	1,091	20.0%	6,548
Thusong Service Centres Grant (Sustainability: Operational Support Grant)			150	150	-	150	125	25	20.0%	150
Community Development Workers (CDW) Operational Support Grant			226	226	-	226	188	38	20.0%	226
Local Government Public Employment Support Grant				1,100	-	1,100	917	183	20.0%	1,100
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	-	81,054	82,194	250	81,518	68,495	13,023	19.0%	82,194
Capital Transfers and Grants										
National Government:		-	19,895	19,955	-	19,955	16,629	3,326	20.0%	19,955
Municipal Infrastructure Grant (MIG)		-	13,795	13,855	-	13,855	11,546	2,309	20.0%	13,855
Integrated National Electrification Programme Grant		-	6,100	6,100	-	6,100	5,083	1,017	20.0%	6,100
Other capital transfers [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]										
District Municipality:		-	-	1,400	-	1,396	1,167	229	19.7%	1,400
Central Karoo District Municipality		-	-	1,400	-	1,396	1,167	229	19.7%	1,400
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	-	19,895	21,355	-	21,351	17,796	3,555	20.0%	21,355
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	100,949	103,549	250	102,869	86,291	16,578	19.2%	103,549

During the month of April 2022 the municipality received R 250 000.00 from Provincial Treasury towards Financial Capacity Building Grant.

8.2 .1 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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	303	72,553	61,242	11,311	18.5%	73,490
Local Government Equitable Share		-	69,625	69,625	-	69,279	58,021	11,258	19.4%	69,625
Finance Management		-	1,914	1,914	133	1,809	1,595	214	13.4%	1,914
EPWP Incentive		-	1,285	1,285	122	1,100	1,071	29	2.7%	1,285
Municipal Infrastructure Grant		-	726	666	48	364	555	(191)	-34.3%	666
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	7,128	7,228	632	5,754	6,023	(269)	-4.5%	7,228
Western Cape Financial Management Capacity Building Grant		-	250	250	-	-	208	(208)	-100.0%	250
Western Cape Financial Management Support Grant		-	-	100	200	200	83	117	140.0%	100
Human Settlements Development Grant (Beneficiaries)		-	280	280	-	158	233	(75)	-32.2%	280
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	50	-	-	42	(42)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities		-	6,548	6,548	432	5,396	5,457	(61)	-1.1%	6,548
Thusong Service Centres Grant (Sustainability: Operational Support Grant)		-	150	150	-	-	125	(125)	-100.0%	150
Community Development Workers (CDW) Operational Support Grant		-	226	226	-	125	188	(63)	-33.5%	226
Local Government Public Employment Support Grant		-	-	1,100	-	-	917	(917)	-100.0%	1,100
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	-	-	-	-	-	11,042	#DIV/0!	-
Capital Transfers and Grants		-	6,100	6,100	127	127	6,100	-	-	5,083
National Government:		-	19,895	19,955	209	7,305	16,629	(9,324)	-135.1%	19,955
Municipal Infrastructure Grant (MIG)		-	13,795	13,855	64	7,159	11,546	(4,387)	-38.0%	13,855
Integrated National Electrification Programme Grant		-	6,100	6,100	146	146	5,083	(4,938)	-97.1%	6,100
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	1,400	-	1,396	1,167	229	19.7%	1,400
Central Karoo District Municipality		-	-	1,400	-	1,396	1,167	229	19.7%	1,400
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	19,895	21,355	209	8,701	17,796	(9,095)	-115.5%	21,355
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	100,949	103,549	1,144	87,133	86,291	842	1.0%	103,549

8.2.2 Supporting Table SC7(2) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

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	303	72,553	61,242	11,311	18.5%	73,490
Local Government Equitable Share		-	69,625	69,625	-	69,279	58,021	11,258	19.4%	69,625
Finance Management		-	1,914	1,914	133	1,809	1,595	214	13.4%	1,914
EPWP Incentive		-	1,285	1,285	122	1,100	1,071	29	2.7%	1,285
Municipal Infrastructure Grant		-	726	666	48	364	555	(191)	-34.3%	666
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	7,128	7,228	432	5,396	6,023	(628)	-10.4%	7,228
Western Cape Financial Management Capacity Building Grant		-	250	250	-	-	208	(208)	-100.0%	250
Western Cape Financial Management Support Grant		-	-	100	-	-	83	(83)	-100.0%	100
Human Settlements Development Grant (Beneficiaries)		-	280	280	-	-	233	(233)	-100.0%	280
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	50	-	-	42	(42)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities		-	6,548	6,548	432	5,396	5,457	(61)	-1.1%	6,548
Thusong Service Centres Grant (Sustainability: Operational Support Grant)		-	150	150	-	-	125	(125)	-100.0%	150
Community Development Workers (CDW) Operational Support Grant		-	226	226	-	125	188	(63)	-33.5%	226
Local Government Public Employment Support Grant		-	-	1,100	-	-	917	(917)	-100.0%	1,100
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	-	-	-	-	-	10,683	-	-
Capital Transfers and Grants										
National Government:		-	19,895	19,955	209	7,305	16,629	(9,324)	-135.1%	19,955
Municipal Infrastructure Grant (MIG)		-	13,795	13,855	64	7,159	11,546	(4,387)	-38.0%	13,855
Integrated National Electrification Programme Grant		-	6,100	6,100	146	146	5,083	(4,938)	-97.1%	6,100
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	1,400	-	1,396	1,167	229	19.7%	1,400
Central Karoo District Municipality		-	-	1,400	-	1,396	1,167	229	19.7%	1,400
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	19,895	21,355	209	8,701	17,796	(9,095)	-115.5%	21,355
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	100,949	103,549	944	86,774	86,291	484	0.6%	103,549

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 - M10 April

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)	1									
Basic Salaries and Wages		-	5,709	5,309	454	4,374	4,424	(50)	-1%	5,309
Pension and UIF Contributions		-	0	75	10	100	62	38	61%	75
Medical Aid Contributions		-	0	12	-	12	10	2	20%	12
Motor Vehicle Allowance		-	0	213	11	136	177	(42)	-23%	213
Cellphone Allowance		-	577	530	44	442	442	0	0%	530
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	0	47	4	72	39	33	83%	47
Sub Total - Councillors		-	6,286	6,185	524	5,135	5,154	(19)	0%	6,185
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	5,177	4,591	286	3,242	3,826	(584)	-15%	4,591
Pension and UIF Contributions		-	202	533	44	442	444	(2)	0%	533
Medical Aid Contributions		-	0	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	108	122	-	29	102	(73)	-71%	122
Motor Vehicle Allowance		-	60	246	20	220	205	16	8%	246
Cellphone Allowance		-	90	90	6	64	75	(11)	-15%	90
Housing Allowances		-	0	7	1	6	6	-	-	7
Other benefits and allowances		-	387	376	25	259	313	(54)	-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	4,263	4,972	(709)	-14%	5,966
Other Municipal Staff										
Basic Salaries and Wages		-	91,706	88,997	7,129	70,750	75,050	(4,300)	-6%	88,997
Pension and UIF Contributions		-	15,993	14,278	1,115	11,678	11,900	(222)	-2%	14,278
Medical Aid Contributions		-	2,032	2,002	167	1,597	1,669	(72)	-4%	2,002
Overtime		-	260	4,863	503	3,741	4,174	(433)	-10%	4,863
Performance Bonus		-	6,570	6,119	3	6,277	5,099	1,178	23%	6,119
Motor Vehicle Allowance		-	259	235	205	1,747	196	1,551	791%	235
Cellphone Allowance		-	198	166	16	148	139	9	6%	166
Housing Allowances		-	1,016	458	33	341	382	(40)	-11%	458
Other benefits and allowances		-	233	1,616	139	1,185	1,472	(287)	-20%	1,616
Payments in lieu of leave		-	0	595	-	322	584	(262)	-45%	595
Long service awards		-	0	78	18	135	78	57	73%	78
Post-retirement benefit obligations	2	-	1,250	1,330	-	950	1,108	(159)	-14%	1,330
Sub Total - Other Municipal Staff		-	119,518	120,737	9,328	98,870	101,851	(2,981)	-3%	120,737
Total Parent Municipality		-	131,828	132,888	10,234	108,268	111,977	(3,709)	-3%	132,888
TOTAL SALARY, ALLOWANCES & BENEFITS		-	131,828	132,888	10,234	108,268	111,977	(3,709)	-3%	132,888
TOTAL MANAGERS AND STAFF		-	125,542	126,703	9,710	103,132	106,822	(3,690)	-3%	126,703

10. Capital programme performance

10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

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	127	9,055	20,159	11,104	55.1%	38%
May	–	1,955	1,981	–	–	22,140	–	–	–
June	–	1,955	1,981	–	–	24,121	–	–	–
Total Capital expenditure	–	23,465	24,121	9,055					

The total capital expenditure for April amounted to R 127 thousand. The year-to-date total expenditure at the end of April amounts to R 9,055 million or 38% excluding VAT. 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. The expenditure will increase in the last two months of the financial as all grants were received and SCM processes have been concluded.

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

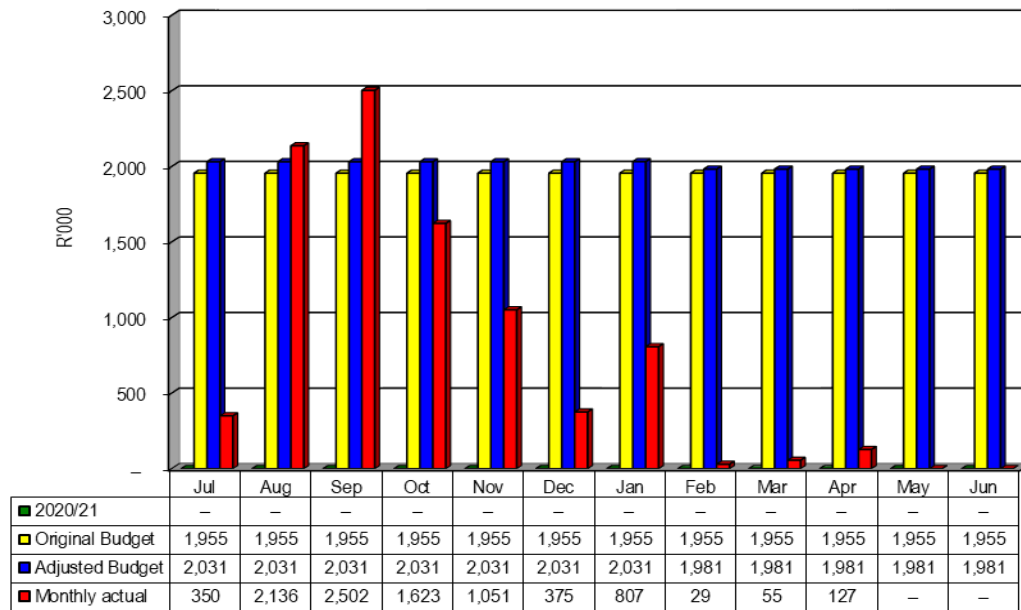
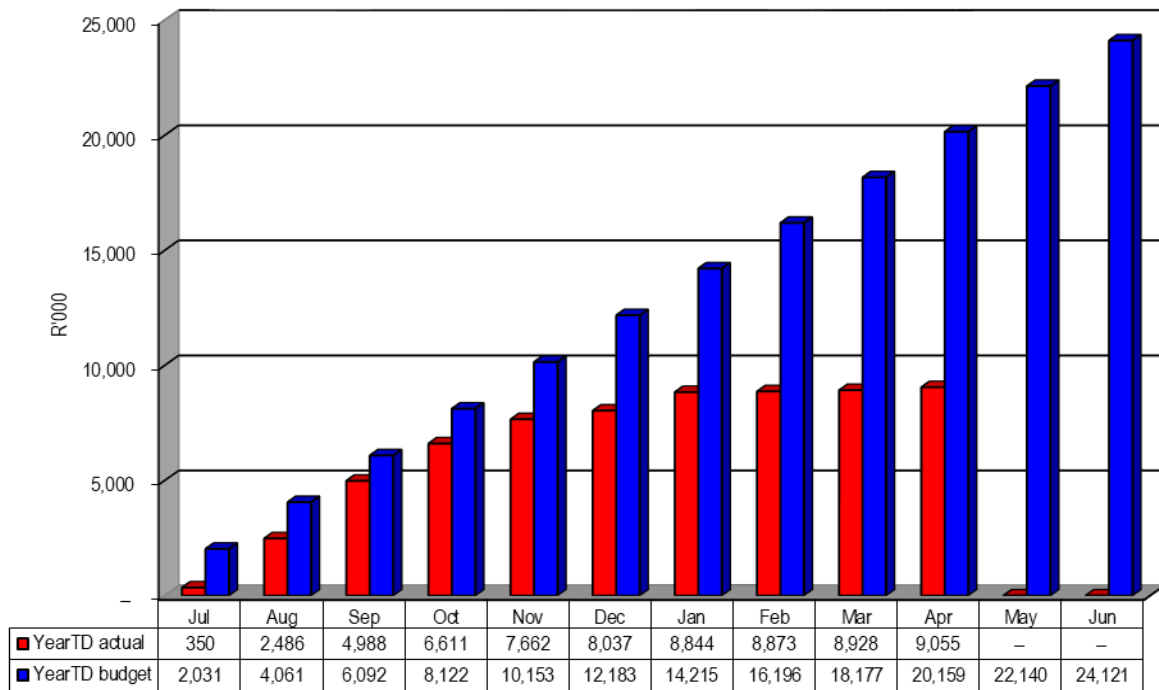


Chart C2 2021/22 Capital Expenditure: YTD actual v YTD target



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 - M10 April											
R thousands	Description	Ref	2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2021/22 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	Capital expenditure on new assets by Asset Class/Sub-class			7,066	8,361		2,642	6,968	4,326	62.1%	8,361
	Infrastructure										
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure										
	Power Poles		3,942	5,237				4,364	4,364	100.0%	5,237
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks		3,942	5,237				4,364	4,364	100.0%	5,237
	Capital Spares										
	Water Supply Infrastructure		3,124	3,124			2,642	2,603	(39)	-1.5%	3,124
	Dams and Weirs										
	Boreholes										
	Reservoirs		3,124	3,124			2,642	2,603	(39)	-1.5%	3,124
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Reticulation										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Cone Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets										
	Community Facilities										
	Halls										
	Centres										
	Cinches										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Ports										
	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										
	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										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Local Settlement Software Applications										
	Unspecified										
	Computer Equipment										
	Computer Equipment		439	559			485	485	100.0%	559	
	Furniture and Office Equipment										
	Furniture and Office Equipment		20	245		13	242	228	94.5%	245	
	Machinery and Equipment										
	Machinery and Equipment		20	245		13	242	228	94.5%	245	
	Transport Assets										
	Transport Assets										
	Land										
	Land										
	Zoo's, Marine and Non-biological Animals										
	Zoo's, Marine and Non-biological Animals										
	Total Capital Expenditure on new assets	1		7,524	9,165		2,655	7,695	5,040	65.5%	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 - M10 April

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										
	Boreholes										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Retention										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Cable Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets		6,810	5,778		4,940	4,815	(125)	-2.6%	5,778	
	Community Facilities		6,810	5,778		4,940	4,815	(125)	-2.6%	5,778	
	Halls										
	Centres										
	Crèches										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police		6,810	5,778		4,940	4,815	(125)	-2.6%	5,778	
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Abatement 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										
	Pays/Enquiry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Dapots										
	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										
	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 renewal of existing as	1		6,810	5,778		4,940	4,815	(125)	-2.6%	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 - M10 April

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												
	Infrastructure		6,100	7,500	127	1,341	6,256	4,909	78.6%	7,500		
	Roads Infrastructure											
	Roads											
	Road Structures											
	Road Furniture											
	Capital Spares											
	Storm water Infrastructure											
	Drainage Collection											
	Storm water Conveyance											
	Attenuation											
	Electrical Infrastructure		6,100	6,100	127	127	5,083	4,957	97.5%	6,100		
	Power Plants											
	HV Substations											
	HV Switching Station											
	HV Transmission Conductors											
	MV Substations		6,100	6,100	127	127	5,083	4,957	97.5%	6,100		
	MV Switching Stations											
	MV Networks											
	LV Networks											
	Capital Spares											
	Water Supply Infrastructure			1,400		1,214	1,167	(47)	-4.0%	1,400		
	Dams and Weirs											
	Boreholes			1,400		1,214	1,167	(47)	-4.0%	1,400		
	Reservoirs											
	Pump Stations											
	Water Treatment Works											
	Bulk Mains											
	Distribution											
	Distribution Points											
	PRV Stations											
	Capital Spares											
	Sanitation Infrastructure											
	Pump Station											
	Reticulation											
	Waste Water Treatment Works											
	Outfall Sewers											
	Toilet Facilities											
	Capital Spares											
	Solid Waste Infrastructure											
	Landfill Sites											
	Waste Transfer Stations											
	Waste Processing Facilities											
	Waste Drop-off Points											
	Waste Separation Facilities											
	Electricity Generation Facilities											
	Capital Spares											
	Rail Infrastructure											
	Rail Lines											
	Rail Structures											
	Rail Furniture											
	Drainage Collection											
	Storm water Conveyance											
	Attenuation											
	MV Substations											
	LV Networks											
	Capital Spares											
	Coastal Infrastructure											
	Sand Pumps											
	Piers											
	Revetments											
	Promenades											
	Capital Spares											
	Information and Communication Infrastructure											
	Data Centres											
	Core Layers											
	Distribution Layers											
	Capital Spares											
	Community Assets		3,031	1,679		119	1,399	1,280	91.5%	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 Abolition Facilities											
	Markets											
	Stalls											
	Abattoirs											
	Airports											
	Taxi Ranks/Bus Terminals											
	Capital Spares											
	Spot and Recreation Facilities		3,031	1,679		119	1,399	1,280	91.5%	1,679		
	Indoor Facilities											
	Outdoor Facilities		3,031	1,679		119	1,399	1,280	91.5%	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/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											
	Intangible Assets											
	Servitudes											
	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 upgrading of existing	1		9,131	5,179	127	1,459	7,649	6,190	80.9%	9,179	

11. Material variances to the SDBIP

11.1 Over view

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