

# BEAUFORT WEST MUNICIPALITY



## Monthly Budget Statement FOR THE MONTH ENDING MAY 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 May 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 May 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 262,639 million or R 37,724 million below the year-to-date budget projections for May 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 20,864 million. The total expenditure was 25% or R 79,036 million below year-to-date budget projections for May 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 May 2022 amounts to R 10,384 million or 43% 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 8,248 million, and the cash and cash equivalents at the end of the month amounted to R 5,767 million.

Refer to Table C7 for more detail on cash flows.

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

No comments for May 2022.

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

None for May 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 - M11 May

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	44,681	44,681	2,890	38,947	40,957	(2,010)	-5%	44,681
Service charges	-	156,559	149,975	10,546	125,756	137,477	(11,722)	-9%	149,975
Investment revenue	-	550	350	0	228	321	(93)	-29%	350
Transfers and subsidies	-	81,054	84,856	888	79,633	78,023	1,610	2%	84,856
Other own revenue	-	55,838	47,548	1,533	18,076	43,585	(25,510)	-59%	47,548
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>338,682</b>	<b>327,409</b>	<b>15,857</b>	<b>262,639</b>	<b>300,363</b>	<b>(37,724)</b>	<b>-13%</b>	<b>327,409</b>
Employee costs	-	125,542	126,703	12,020	115,153	116,763	(1,610)	-1%	126,703
Remuneration of Councillors	-	6,286	6,185	524	5,659	5,670	(11)	-0%	6,185
Depreciation & asset impairment	-	23,813	23,813	-	-	21,828	(2,182)	-100%	23,813
Finance charges	-	835	7,140	707	5,234	6,546	(1,312)	-20%	7,140
Inventory consumed and bulk purchases	-	96,074	98,794	6,899	74,665	90,687	(16,022)	-18%	98,794
Transfers and subsidies	-	525	525	-	415	481	(66)	-14%	525
Other expenditure	-	85,439	83,896	714	38,874	77,061	(38,187)	-50%	83,896
<b>Total Expenditure</b>	-	<b>338,513</b>	<b>347,056</b>	<b>20,864</b>	<b>240,000</b>	<b>319,036</b>	<b>(79,036)</b>	<b>-25%</b>	<b>347,056</b>
<b>Surplus/(Deficit)</b>	-	<b>168</b>	<b>(19,646)</b>	<b>(5,007)</b>	<b>22,639</b>	<b>(18,673)</b>	<b>41,311</b>	<b>-221%</b>	<b>(19,646)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	19,895	21,355	1,528	10,228	19,580	###	-48%	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)	-	-	0	-	-	0	(0)	-100%	0
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>20,063</b>	<b>1,709</b>	<b>(3,479)</b>	<b>32,867</b>	<b>908</b>	<b>31,959</b>	<b>3520%</b>	<b>1,709</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>20,063</b>	<b>1,709</b>	<b>(3,479)</b>	<b>32,867</b>	<b>908</b>	<b>31,959</b>	<b>3520%</b>	<b>1,709</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>23,465</b>	<b>24,121</b>	<b>1,329</b>	<b>10,384</b>	<b>22,140</b>	<b>(11,756)</b>	<b>-53%</b>	<b>24,121</b>
Capital transfers recognised	-	19,895	21,590	1,329	8,919	19,815	(10,897)	-55%	21,590
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,570	2,531	-	1,465	2,325	(860)	-37%	2,531
<b>Total sources of capital funds</b>	-	<b>23,465</b>	<b>24,121</b>	<b>1,329</b>	<b>10,384</b>	<b>22,140</b>	<b>(11,756)</b>	<b>-53%</b>	<b>24,121</b>
<b>Financial position</b>									
Total current assets	-	44,663	78,530	-	171,036	-	-	-	78,530
Total non current assets	-	557,077	550,632	-	557,969	-	-	-	550,632
Total current liabilities	-	(48,377)	109,045	-	213,025	-	-	-	109,045
Total non current liabilities	-	57,523	44,097	-	46,939	-	-	-	44,097
Community wealth/Equity	-	493,822	525,971	-	469,041	-	-	-	525,971
<b>Cash flows</b>									
Net cash from (used) operating	-	37,697	41,484	(7,068)	20,203	38,028	17,826	47%	41,484
Net cash from (used) investing	-	(23,465)	(24,121)	(1,194)	(5,385)	(22,111)	(16,726)	76%	(24,121)
Net cash from (used) financing	-	(1,975)	1,503	13	(686)	1,377	2,063	150%	1,503
<b>Cash/cash equivalents at the month/year end</b>	-	<b>17,980</b>	<b>10,587</b>	<b>-</b>	<b>5,767</b>	<b>9,016</b>	<b>3,249</b>	<b>36%</b>	<b>10,500</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	16,261	5,110	4,868	4,028	3,493	4,202	2,985	140,065	181,012
<b>Creditors Age Analysis</b>									
Total Creditors	2,745	9,308	8,044	7,281	8,061	12,320	24,801	41,631	114,192

#### 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) - M11 May										
Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		-	71,220	73,736	4,618	126,358	67,622	58,737	87%	73,736
Executive and council		-	10,976	11,182	43	69,454	10,255	59,199	577%	11,182
Finance and administration		-	60,244	62,454	4,575	56,904	57,266	(362)	-1%	62,454
Internal audit		-	-	100	-	-	100	(100)	-100%	100
<i>Community and public safety</i>		-	61,971	52,841	2,464	21,390	48,452	(27,062)	-56%	52,841
Community and social services		-	12,797	13,378	1,933	13,147	12,277	870	7%	13,378
Sport and recreation		-	2,979	1,984	-	120	1,818	(1,698)	-93%	1,984
Public safety		-	45,915	37,041	531	7,964	33,955	(25,990)	-77%	37,041
Housing		-	280	438	-	158	402	(243)	-61%	438
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	1,393	3,711	58	1,155	3,600	(2,445)	-68%	3,711
Planning and development		-	1,343	3,661	58	1,004	3,554	(2,550)	-72%	3,661
Road transport		-	50	50	-	151	46	105	230%	50
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	223,992	218,476	10,245	123,964	200,270	(76,306)	-38%	218,476
Energy sources		-	118,380	118,518	6,773	81,340	108,641	(27,301)	-25%	118,518
Water management		-	50,914	45,910	1,134	15,280	42,084	(26,804)	-64%	45,910
Waste water management		-	33,608	33,741	1,569	18,648	30,929	(12,281)	-40%	33,741
Waste management		-	21,090	20,308	769	8,696	18,616	(9,919)	-53%	20,308
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	358,576	348,764	17,385	272,867	319,943	(47,076)	-15%	348,764
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	88,150	94,663	7,122	76,013	87,064	(11,051)	-13%	94,663
Executive and council		-	15,374	14,833	1,689	13,681	13,650	31	0%	14,833
Finance and administration		-	71,220	78,076	5,325	61,056	71,798	(10,741)	-15%	78,076
Internal audit		-	1,555	1,755	108	1,276	1,617	(341)	-21%	1,755
<i>Community and public safety</i>		-	56,975	56,130	2,477	32,669	51,703	(19,034)	-37%	56,130
Community and social services		-	11,898	12,259	532	8,281	11,350	(3,069)	-27%	12,259
Sport and recreation		-	8,998	8,729	682	7,595	8,076	(481)	-6%	8,729
Public safety		-	33,844	32,705	1,258	16,593	30,032	(13,438)	-45%	32,705
Housing		-	2,235	2,437	5	200	2,246	(2,046)	-91%	2,437
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	22,859	25,602	1,295	15,479	23,733	(8,254)	-35%	25,602
Planning and development		-	7,899	9,990	554	5,400	9,367	(3,967)	-42%	9,990
Road transport		-	14,959	15,611	740	10,079	14,366	(4,287)	-30%	15,611
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	170,530	170,662	9,971	115,839	156,535	(40,697)	-26%	170,662
Energy sources		-	104,671	104,477	5,995	77,086	95,775	(18,688)	-20%	104,477
Water management		-	34,230	35,296	2,412	20,214	32,422	(12,208)	-38%	35,296
Waste water management		-	17,598	16,701	493	5,934	15,333	(9,399)	-61%	16,701
Waste management		-	14,031	14,188	1,071	12,604	13,006	(402)	-3%	14,188
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	338,513	347,056	20,864	240,000	319,036	(79,036)	-25%	347,056
<b>Surplus/ (Deficit) for the year</b>		-	20,063	1,709	(3,479)	32,867	908	31,959	3520%	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) - M11 May**

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - MUNICIPAL MANAGER		-	7,884	9,690	42	167	9,021	(8,854)	-98.1%	9,690
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	204,996	201,079	9,533	116,423	184,396	(67,973)	-36.9%	201,079
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,418	11,299	576	76,259	10,372	65,887	635.3%	11,299
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	49,207	51,417	4,485	56,007	47,149	8,858	18.8%	51,417
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	86,071	75,279	2,748	24,012	69,006	(44,995)	-65.2%	75,279
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	<b>358,576</b>	<b>348,764</b>	<b>17,385</b>	<b>272,867</b>	<b>319,943</b>	<b>(47,076)</b>	<b>-14.7%</b>	<b>348,764</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - MUNICIPAL MANAGER		-	8,486	10,403	1,126	8,881	9,710	(829)	-8.5%	10,403
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	192,106	192,029	10,880	126,069	176,293	(50,224)	-28.5%	192,029
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	33,117	34,303	3,175	28,725	31,571	(2,846)	-9.0%	34,303
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	35,279	43,717	1,786	25,533	40,233	(14,701)	-36.5%	43,717
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	69,525	66,604	3,897	50,793	61,228	(10,436)	-17.0%	66,604
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	<b>338,513</b>	<b>347,056</b>	<b>20,864</b>	<b>240,000</b>	<b>319,036</b>	<b>(79,036)</b>	<b>-24.8%</b>	<b>347,056</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>20,063</b>	<b>1,709</b>	<b>(3,479)</b>	<b>32,867</b>	<b>908</b>	<b>31,959</b>	<b>3520.4%</b>	<b>1,709</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) - M11 May

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		-	44,681	44,681	2,890	38,947	40,957	(2,010)	-5%	44,681
Service charges - electricity revenue		-	96,329	96,329	6,609	80,983	88,301	(7,318)	-8%	96,329
Service charges - water revenue		-	30,024	24,319	1,896	20,121	22,293	(2,172)	-10%	24,319
Service charges - sanitation revenue		-	20,074	20,074	1,382	16,965	18,401	(1,437)	-8%	20,074
Service charges - refuse revenue		-	10,132	9,253	658	7,686	8,482	(795)	-9%	9,253
Rental of facilities and equipment		-	1,519	1,519	90	1,262	1,393	(131)	-9%	1,519
Interest earned - external investments		-	550	350	0	228	321	(93)	-29%	350
Interest earned - outstanding debtors		-	6,729	7,197	820	7,268	6,597	671	10%	7,197
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	45,021	36,467	498	8,359	33,428	(25,069)	-75%	36,467
Licences and permits		-	210	205	49	297	188	109	58%	205
Agency services		-	1,100	900	21	441	825	(384)	-47%	900
Transfers and subsidies		-	81,054	84,856	888	79,633	78,023	1,610	2%	84,856
Other revenue		-	1,259	1,259	55	449	1,154	(706)	-61%	1,259
Gains		-	0	0	-	-	-	-	-	0
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>338,682</b>	<b>327,409</b>	<b>15,857</b>	<b>262,639</b>	<b>300,363</b>	<b>(37,724)</b>	<b>-13%</b>	<b>327,409</b>
<b>Expenditure By Type</b>										
Employee related costs		-	125,542	126,703	12,020	115,153	116,763	(1,610)	-1%	126,703
Remuneration of councillors		-	6,286	6,185	524	5,659	5,670	(11)	0%	6,185
Debt impairment		-	28,919	28,919	28	74	26,509	(26,435)	-100%	28,919
Depreciation & asset impairment		-	23,813	23,813	-	-	21,828	(21,828)	-100%	23,813
Finance charges		-	835	7,140	707	5,234	6,546	(1,312)	-20%	7,140
Bulk purchases - electricity		-	75,703	76,700	5,050	62,014	70,308	(8,294)	-12%	76,700
Inventory consumed		-	20,371	22,094	1,849	12,651	20,378	(7,727)	-38%	22,094
Contracted services		-	22,882	20,174	(2,254)	11,381	18,565	(7,184)	-39%	20,174
Transfers and subsidies		-	525	525	-	415	481	(66)	-14%	525
Other expenditure		-	33,638	34,803	2,940	27,420	31,987	(4,567)	-14%	34,803
Losses		-	(0)	(0)	-	0	-	0	#DIV/0!	(0)
<b>Total Expenditure</b>		-	<b>338,513</b>	<b>347,056</b>	<b>20,864</b>	<b>240,000</b>	<b>319,036</b>	<b>(79,036)</b>	<b>-25%</b>	<b>347,056</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	19,895	21,355	1,528	10,228	19,580	(9,352)	(0)	21,355
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	0	-	-	0	(0)	(0)	0
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	<b>20,063</b>	<b>1,709</b>	<b>(3,479)</b>	<b>32,867</b>	<b>908</b>			<b>1,709</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	<b>20,063</b>	<b>1,709</b>	<b>(3,479)</b>	<b>32,867</b>	<b>908</b>			<b>1,709</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>20,063</b>	<b>1,709</b>	<b>(3,479)</b>	<b>32,867</b>	<b>908</b>			<b>1,709</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		-	<b>20,063</b>	<b>1,709</b>	<b>(3,479)</b>	<b>32,867</b>	<b>908</b>			<b>1,709</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) - M11 May

Vote Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	13,166	14,461	1,329	4,097	13,256	(9,159)	-69%	14,461
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	459	459	-	4	420	(416)	-99%	459
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	9,841	7,457	-	5,059	6,835	(1,776)	-26%	7,457
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	<b>23,465</b>	<b>22,376</b>	<b>1,329</b>	<b>9,161</b>	<b>20,512</b>	<b>(11,351)</b>	<b>-55%</b>	<b>22,376</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	60	-	-	60	(60)	-100%	60
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	-	1,400	-	1,214	1,283	(69)	-5%	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		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	-	<b>1,745</b>	-	<b>1,223</b>	<b>1,628</b>	<b>(406)</b>	<b>-25%</b>	<b>1,745</b>
<b>Total Capital Expenditure</b>		-	<b>23,465</b>	<b>24,121</b>	<b>1,329</b>	<b>10,384</b>	<b>22,140</b>	<b>(11,756)</b>	<b>-53%</b>	<b>24,121</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	<b>459</b>	<b>569</b>	-	<b>4</b>	<b>530</b>	<b>(526)</b>	<b>-99%</b>	<b>569</b>
Executive and council		-	-	60	-	-	60	(60)	-100%	60
Finance and administration		-	459	509	-	4	470	(466)	-99%	509
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	<b>9,841</b>	<b>7,632</b>	-	<b>5,068</b>	<b>7,010</b>	<b>(1,942)</b>	<b>-28%</b>	<b>7,632</b>
Community and social services		-	6,810	5,953	-	4,949	5,472	(522)	-10%	5,953
Sport and recreation		-	3,031	1,679	-	119	1,539	(1,420)	-92%	1,679
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	-	<b>60</b>	-	-	<b>60</b>	<b>(60)</b>	<b>-100%</b>	<b>60</b>
Planning and development		-	-	60	-	-	60	(60)	-100%	60
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	<b>13,166</b>	<b>15,861</b>	<b>1,329</b>	<b>5,311</b>	<b>14,539</b>	<b>(9,228)</b>	<b>-63%</b>	<b>15,861</b>
Energy sources		-	10,042	11,337	1,305	1,431	10,393	(8,961)	-86%	11,337
Water management		-	3,124	4,524	24	3,879	4,147	(267)	-6%	4,524
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	<b>23,465</b>	<b>24,121</b>	<b>1,329</b>	<b>10,384</b>	<b>22,140</b>	<b>(11,756)</b>	<b>-53%</b>	<b>24,121</b>
<b>Funded by:</b>										
National Government		-	19,895	19,955	1,329	7,696	18,297	(10,601)	-58%	19,955
Provincial Government		-	-	235	-	9	235	(226)	-96%	235
District Municipality		-	-	1,400	-	1,214	1,283	(69)	-5%	1,400
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	<b>19,895</b>	<b>21,590</b>	<b>1,329</b>	<b>8,919</b>	<b>19,815</b>	<b>(10,897)</b>	<b>-55%</b>	<b>21,590</b>
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	<b>3,570</b>	<b>2,531</b>	-	<b>1,465</b>	<b>2,325</b>	<b>(860)</b>	<b>-37%</b>	<b>2,531</b>
<b>Total Capital Funding</b>		-	<b>23,465</b>	<b>24,121</b>	<b>1,329</b>	<b>10,384</b>	<b>22,140</b>	<b>(11,756)</b>	<b>-53%</b>	<b>24,121</b>

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M11 May

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		-	(41,923)	72	10,339	72
Call investment deposits		-	2,000	500	19,801	500
Consumer debtors		-	29,941	20,374	22,126	20,374
Other debtors		-	51,614	57,584	113,926	57,584
Current portion of long-term receivables		-	-	-	1,743	-
Inventory		-	3,031	(0)	3,123	(0)
<b>Total current assets</b>		-	<b>44,663</b>	<b>78,530</b>	<b>171,058</b>	<b>78,530</b>
<b>Non current assets</b>						
Long-term receivables		-	3,623	2,321	956	2,321
Investments		-	0	0	6,183	0
Investment property		-	6,391	6,391	6,605	6,391
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	541,531	536,495	538,742	536,495
Biological		-	-	-	-	-
Intangible		-	307	199	257	199
Other non-current assets		-	5,225	5,225	5,225	5,225
<b>Total non current assets</b>		-	<b>557,077</b>	<b>550,632</b>	<b>557,969</b>	<b>550,632</b>
<b>TOTAL ASSETS</b>		-	<b>601,740</b>	<b>629,162</b>	<b>729,027</b>	<b>629,162</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	0	38,165	14,791	38,165
Borrowing		-	671	758	1,205	758
Consumer deposits		-	1,994	3,632	3,847	3,632
Trade and other payables		-	(74,700)	50,843	178,282	50,843
Provisions		-	23,657	15,647	14,902	15,647
<b>Total current liabilities</b>		-	<b>(48,377)</b>	<b>109,045</b>	<b>213,027</b>	<b>109,045</b>
<b>Non current liabilities</b>						
Borrowing		-	4,523	4,523	5,282	4,523
Provisions		-	53,000	39,574	41,656	39,574
<b>Total non current liabilities</b>		-	<b>57,523</b>	<b>44,097</b>	<b>46,939</b>	<b>44,097</b>
<b>TOTAL LIABILITIES</b>		-	<b>9,145</b>	<b>153,142</b>	<b>259,966</b>	<b>153,142</b>
<b>NET ASSETS</b>	2	-	<b>592,594</b>	<b>476,020</b>	<b>469,061</b>	<b>476,020</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		-	489,867	521,867	464,957	521,867
Reserves		-	3,954	4,104	4,104	4,104
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	<b>493,822</b>	<b>525,971</b>	<b>469,061</b>	<b>525,971</b>

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

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	40,212	36,144	2,452	32,616	33,132	(516)	-2%	36,144
Service charges		-	145,346	127,091	10,314	110,135	116,500	(6,365)	-5%	127,091
Other revenue		-	24,509	14,624	996	13,968	13,406	563	4%	14,624
Transfers and Subsidies - Operational		-	81,054	82,194	-	81,578	75,345	6,234	8%	82,194
Transfers and Subsidies - Capital		-	19,895	21,355	-	21,291	19,575	1,716	9%	21,355
Interest		-	7,279	1,123	5	541	1,029	(488)	-47%	1,123
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		-	(279,239)	(233,381)	(20,128)	(234,277)	(213,932)	20,345	-10%	(233,381)
Finance charges		-	(835)	(7,140)	(707)	(5,234)	(6,545)	(1,311)	20%	(7,140)
Transfers and Grants		-	(525)	(525)	-	(415)	(481)	(66)	14%	(525)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	<b>37,697</b>	<b>41,484</b>	<b>(7,068)</b>	<b>20,203</b>	<b>38,028</b>	<b>17,826</b>	<b>47%</b>	<b>41,484</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	(0)	(0)	-	225	-	225	#DIV/0!	(0)
Decrease (increase) in non-current investments		-	0	0	202	6,183	-	6,183	#DIV/0!	0
<b>Payments</b>										
Capital assets		-	(23,465)	(24,121)	(1,395)	(11,794)	(22,111)	(10,318)	47%	(24,121)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	<b>(23,465)</b>	<b>(24,121)</b>	<b>(1,194)</b>	<b>(5,385)</b>	<b>(22,111)</b>	<b>(16,726)</b>	<b>76%</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		-	(1,975)	(0)	13	(388)	0	(389)	-3531891%	0
<b>Payments</b>										
Repayment of borrowing		-	-	1,503	-	(297)	1,377	1,675	122%	1,503
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	<b>(1,975)</b>	<b>1,503</b>	<b>13</b>	<b>(686)</b>	<b>1,377</b>	<b>2,063</b>	<b>150%</b>	<b>1,503</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	<b>12,257</b>	<b>18,865</b>	<b>(8,248)</b>	<b>14,132</b>	<b>17,294</b>			<b>18,865</b>
Cash/cash equivalents at beginning:		-	5,723	(8,279)		(8,365)	(8,279)			(8,365)
Cash/cash equivalents at month/year end:		-	17,980	10,587		5,767	9,016			10,500

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 - M11 May**

Description	NT Code	Budget Year 2021/22									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,620	1,392	2,078	1,427	733	1,889	554	17,668	29,351	22,261	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,334	979	333	252	481	125	237	2,094	8,834	3,188	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	3,833	1,032	881	828	794	761	762	32,851	41,743	35,996	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2,630	921	849	822	794	766	741	28,236	35,760	31,360	-	-
Receivables from Exchange Transactions - Waste Management	1600	1,350	512	501	486	472	458	453	16,854	21,085	18,722	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	2	1	1	1	1	1	46	57	50	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	1,279	1,279	1,279	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	491	272	223	213	218	201	238	41,047	42,902	41,916	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>16,261</b>	<b>5,110</b>	<b>4,868</b>	<b>4,028</b>	<b>3,493</b>	<b>4,202</b>	<b>2,985</b>	<b>140,065</b>	<b>181,012</b>	<b>154,773</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1,930	897	376	354	350	355	423	16,440	21,124	17,921	-	-
Commercial	2300	3,009	591	380	332	330	277	257	16,911	22,088	18,108	-	-
Households	2400	11,322	3,622	4,113	3,342	2,813	3,570	2,305	106,714	137,800	118,744	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>16,261</b>	<b>5,110</b>	<b>4,868</b>	<b>4,028</b>	<b>3,493</b>	<b>4,202</b>	<b>2,985</b>	<b>140,065</b>	<b>181,012</b>	<b>154,773</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 - M11 May**

Description	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	193	5,924	6,529	6,170	6,167	11,519	11,742	35,734	83,978	13,539
Bulk Water	0200	1,504	250	620	215	431	-	1,490	75	4,586	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,049	3,135	894	896	1,463	801	5,677	5,761	19,677	4,991
Auditor General	0800	-	-	-	-	-	-	5,891	58	5,949	938
Other	0900	-	-	-	-	-	-	1	2	3	2
<b>Total By Customer Type</b>	<b>1000</b>	<b>2,745</b>	<b>9,308</b>	<b>8,044</b>	<b>7,281</b>	<b>8,061</b>	<b>12,320</b>	<b>24,801</b>	<b>41,631</b>	<b>114,192</b>	<b>19,470</b>

## 7. Investment portfolio analysis

### 7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

Investments by maturity Name of institution & investment ID	Ref	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
<b>R thousands</b>						
<b><u>Municipality</u></b>						
INVESTEC		883	-	-	-	883
STANDARD BANK		11,563	-	(100)	1,535	12,998
ABSA BANK		-	-	-	-	-
NEDBANK		17,604	-	(5,500)	-	12,104
<b>Municipality sub-total</b>		<b>30,050</b>		<b>(5,600)</b>	<b>1,535</b>	<b>25,984</b>
<b><u>Entities</u></b>						
						-
						-
						-
						-
						-
<b>Entities sub-total</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>	<b>30,050</b>		<b>(5,600)</b>	<b>1,535</b>	<b>25,984</b>

## 8. Allocation and grant receipts and expenditure

### 8.1 Supporting Table SC6 – Grant receipts

WC053 Beaufort West - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	73,550	73,490	-	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]										
<b>Provincial Government:</b>		-	7,504	8,704	-	8,374	7,253	1,121	15.5%	8,704
Western Cape Financial Management Capacity Building Grant			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]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Operating Transfers and Grants</b>	5	-	81,054	82,194	-	81,518	68,495	13,023	19.0%	82,194
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	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]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>District Municipality:</b>		-	-	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
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	-	19,895	21,355	-	21,351	17,796	3,555	20.0%	21,355
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	100,949	103,549	-	102,869	86,291	16,578	19.2%	103,549

During the month of May 2022 the municipality received R 0.00 for Grants

## 8.2 .1 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

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	134	72,767	67,366	5,401	8.0%	73,490
Equitable Share		-	69,625	69,625	-	69,279	63,823	5,456	8.5%	69,625
Expanded Public Works Programme Integrated Grant		-	1,914	1,914	52	1,861	1,755	107	6.1%	1,914
Local Government Financial Management Grant		-	1,285	1,285	35	1,214	1,178	36	3.1%	1,285
Municipal Infrastructure Grant		-	726	666	48	412	611	(198)	-32.5%	666
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	7,128	7,228	455	5,950	6,626	(835)	-12.6%	7,228
Western Cape Financial Management Capacity Building Grant		-	250	250	-	-	229	(229)	-100.0%	250
Western Cape Financial Management Support Grant		-	-	100	-	100	92	(92)	-100.0%	100
Human Settlements Development Grant (Beneficiaries)		-	280	280	-	-	257	(257)	-100.0%	280
Financial Assistance to Municipalities for Maintenance and Construction		-	50	50	-	-	46	(46)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities		-	6,548	6,548	455	5,850	6,002	(212)	-3.5%	6,548
Thusong Service Centres Grant (Sustainability: Operational Support Grant)		-	150	150	-	-	138	(138)	-100.0%	150
Community Development Workers (CDW) Operational Support Grant		-	226	226	58	184	207	(24)	-11.4%	226
Local Government Public Employment Support Grant		-	-	1,100	-	-	1,008	(1,008)	-100.0%	1,100
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		-	81,054	82,194	647	78,741	75,345	3,396	-629.7%	82,194
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	19,895	19,955	1,528	8,833	18,292	(9,460)	-129.0%	19,955
Municipal Infrastructure Grant (MIG)		-	13,795	13,855	1,528	8,687	12,700	(4,014)	-31.6%	13,855
Integrated National Electrification Programme Grant		-	6,100	6,100	-	146	5,592	(5,446)	-97.4%	6,100
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	1,400	-	1,396	1,283	113	8.8%	1,400
Central Karoo District Municipality		-	-	1,400	-	1,396	1,283	113	8.8%	1,400
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	19,895	21,355	1,528	10,228	19,575	(9,347)	-120.2%	21,355
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	19,895	19,955	1,528	8,833	18,292	(9,460)	-51.7%	19,955
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	100,949	102,149	2,175	87,573	93,637	(6,063)	-6.5%	102,149



## 8.2.2 Supporting Table SC7(2) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May

Description	Ref	Budget Year 2021/22				
		Approved Rollover 2020/21	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						%
<b>EXPENDITURE</b>						
<b><u>Operating expenditure of Approved Roll-overs</u></b>						
<b>National Government:</b>		-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	
<b>Provincial Government:</b>		2,027	-	358	1,669	82.3%
Western Cape Financial Management Support Grant		200	-	200	-	
Municipal Accreditation and Capacity Building Grant		158	-	158	-	
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	97	97	303	75.7%
Central Karoo District Municipality		400	97	97	303	75.7%
[insert description]					-	
<b>Other grant providers:</b>		-	-	-	-	
[insert description]					-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>2,427</b>	<b>97</b>	<b>456</b>	<b>1,972</b>	<b>81.2%</b>
<b><u>Capital expenditure of Approved Roll-overs</u></b>						
<b>National Government:</b>		-	-	-	-	
Municipal Infrastructure Grant (MIG)					-	
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>		-	-	-	-	
Other grant providers:		-	-	-	-	
[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>97</b>	<b>456</b>	<b>2,207</b>	<b>82.9%</b>

## 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 - M11 May

Summary of Employee and Councillor remuneration	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		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		-	5,709	5,309	454	4,828	4,866	(38)	-1%	5,309
Pension and UIF Contributions		-	0	75	10	111	68	42	61%	75
Medical Aid Contributions		-	0	12	-	12	11	1	9%	12
Motor Vehicle Allowance		-	0	213	11	147	195	(48)	-25%	213
Cellphone Allowance		-	577	530	44	486	486	0	0%	530
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	0	47	4	75	43	33	76%	47
<b>Sub Total - Councillors</b>		-	<b>6,286</b>	<b>6,185</b>	<b>524</b>	<b>5,659</b>	<b>5,670</b>	<b>(11)</b>	<b>0%</b>	<b>6,185</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		-	5,177	4,591	286	3,528	4,209	(680)	-16%	4,591
Pension and UIF Contributions		-	202	533	44	487	489	(2)	0%	533
Medical Aid Contributions		-	0	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	108	122	-	29	112	(83)	-74%	122
Motor Vehicle Allowance		-	60	246	20	241	225	16	7%	246
Cellphone Allowance		-	90	90	6	70	83	(13)	-16%	90
Housing Allowances		-	0	7	1	7	7	-	-	7
Other benefits and allowances		-	387	376	25	284	345	(60)	-18%	376
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		-	<b>6,024</b>	<b>5,966</b>	<b>383</b>	<b>4,645</b>	<b>5,469</b>	<b>(823)</b>	<b>-15%</b>	<b>5,966</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	91,706	88,997	9,277	80,027	82,024	(1,997)	-2%	88,997
Pension and UIF Contributions		-	15,993	14,278	1,120	12,798	13,089	(291)	-2%	14,278
Medical Aid Contributions		-	2,032	2,002	168	1,765	1,835	(70)	-4%	2,002
Overtime		-	260	4,863	378	4,119	4,518	(399)	-9%	4,863
Performance Bonus		-	6,570	6,119	23	6,300	5,609	691	12%	6,119
Motor Vehicle Allowance		-	259	235	201	1,948	216	1,733	804%	235
Cellphone Allowance		-	198	166	16	163	152	11	7%	166
Housing Allowances		-	1,016	458	34	375	420	(45)	-11%	458
Other benefits and allowances		-	233	1,616	129	1,313	1,544	(230)	-15%	1,616
Payments in lieu of leave		-	0	595	85	407	590	(183)	-31%	595
Long service awards		-	0	78	-	135	78	57	73%	78
Post-retirement benefit obligations	2	-	1,250	1,330	207	1,157	1,219	(62)	-5%	1,330
<b>Sub Total - Other Municipal Staff</b>		-	<b>119,518</b>	<b>120,737</b>	<b>11,637</b>	<b>110,507</b>	<b>111,294</b>	<b>(787)</b>	<b>-1%</b>	<b>120,737</b>
<b>Total Parent Municipality</b>		-	<b>131,828</b>	<b>132,888</b>	<b>12,544</b>	<b>120,812</b>	<b>122,433</b>	<b>(1,621)</b>	<b>-1%</b>	<b>132,888</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	<b>131,828</b>	<b>132,888</b>	<b>12,544</b>	<b>120,812</b>	<b>122,433</b>	<b>(1,621)</b>	<b>-1%</b>	<b>132,888</b>
<b>TOTAL MANAGERS AND STAFF</b>		-	<b>125,542</b>	<b>126,703</b>	<b>12,020</b>	<b>115,153</b>	<b>116,763</b>	<b>(1,610)</b>	<b>-1%</b>	<b>126,703</b>

## 10. Capital programme performance

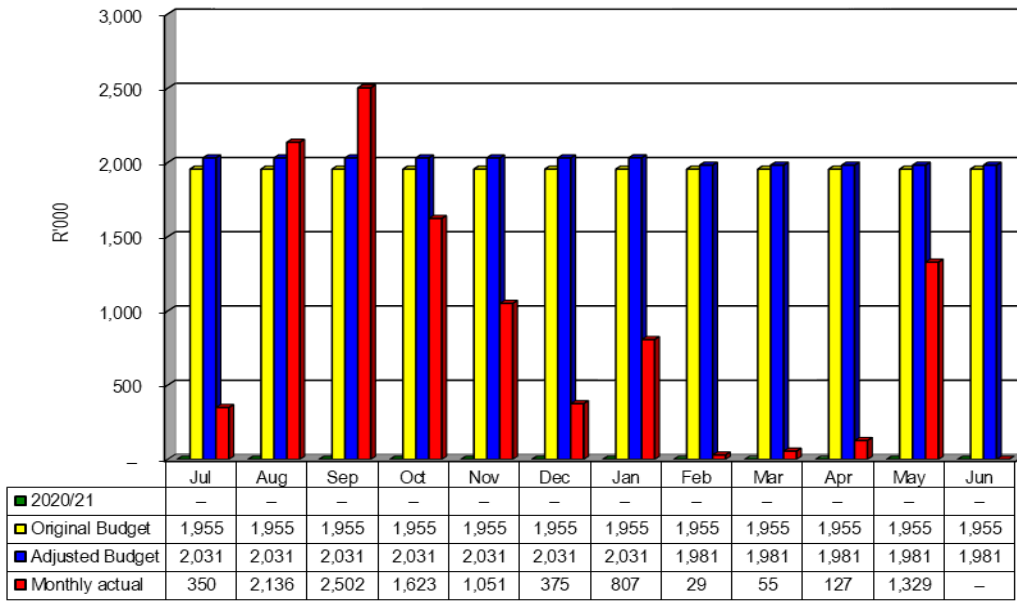
### 10.1 Supporting Table SC12

**WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May**

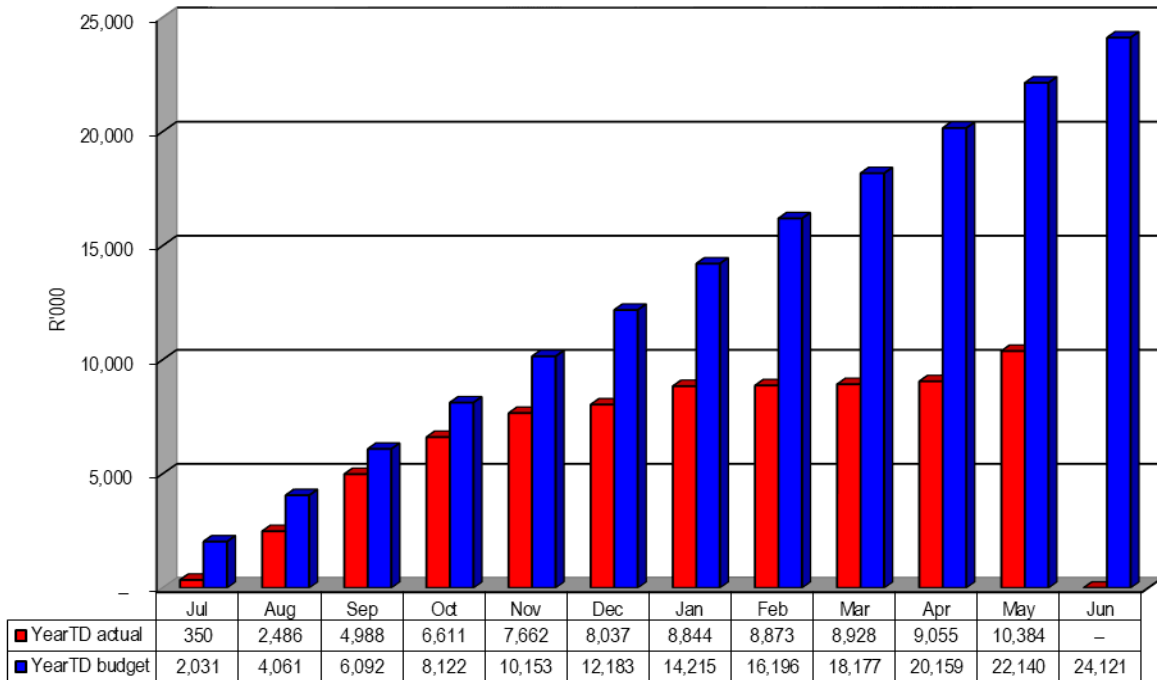
Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Adjusted Budget
<b>R thousands</b>									
<b>Monthly expenditure performance trend</b>									
July	-	1,955	2,031	350	350	2,031	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	127	9,055	20,159	11,104	55.1%	38%
May	-	1,955	1,981	1,329	10,384	22,140	11,756	53.1%	43%
June	-	1,955	1,981	-	-	24,121	-	-	-
<b>Total Capital expenditure</b>	-	<b>23,465</b>	<b>24,121</b>	<b>10,384</b>					

The total capital expenditure for May 2022 amounted to R 1,329 thousand. The year-to-date total expenditure at the end of May amounts to R 10,384 million or 43% 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**









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

### **11.1 Over view**

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