

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING JULY 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 July 2022.

1.1.2 Financial problems or risks facing the municipality

The current financial position of the municipality remains under pressure. The Western Cape Provincial Government approved an intervention in Beaufort West Municipality in terms of section 139(5) of the Constitution. A mandatory Financial Recovery Plan (FRP) was approved and are now being implemented. Directors are urged to identify and promote effectiveness and efficiencies within their respective directorates and to keep their expenditure within the approved budget.

1.1.3 Other relevant information

The information contained in this report relate to July 2022 only and exclude the pre-audited figures of the 2021/2022 financial year. The pre-audited figures for the 2021/22 financial year will be included once the annual financial statements have been completed and submitted to the Auditor General for audit at the end of August 2022.

2. Resolutions

IN-YEAR REPORT 2022/2023

This is the report will be presented to Council at their next meeting:

RECOMMENDATION:

- a) That Council notes the monthly budget statement and any supporting documentation for July 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 59,078 million or R 28,336 million above the year-to-date budget projections for July 2022. The variance is also due to the first equitable share installment received in July and the annual billing of the property rates and service charges.

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

Operating expenditure by type

The total expenditure for the month amounted to R 14,457 million. This is R 15,846 million below year-to-date budget projections for July 2022. This variance is due to the bulk Eskom account for July that will only be received in August as well as debt impairment and depreciation and amortization that will be recognized on a quarterly basis. Other expenditure items is expected to increase month on month as the year progress.

Refer to Table C4 for further details on expenditure by type.

Capital expenditure

The approved capital budget for the 2022/2023 financial year amounts to R 50,828 million. The year-to-date expenditure for July 2022 amounts to zero. The capital budget is mostly funded from national grant allocations, hence the expenditure is driven by the timing when the funding

are received by the municipality. Given that it is the first monthly of the financial year and supply chain process that are under way, expenditure is expected to increase as the year progress.

Refer to Table C5 and SC12 for more detail on capital expenditure.

Cash flows

The municipality started the financial year with a positive net cash position of R 2,720,527 and an investment balance of R 13,437,214. This figure is provisional and will be finalized when the audit is completed. These opening balances will be contained in the reporting balances of August once the provisional / pre-audited opening balance will transferred to the 2022/23 financial year. The net increase in cash for the month amounted to R 14,080 million.

Refer to Table C7 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for July 2022.

3.4 Remedial or corrective steps

- Revenue should be improved by fully implementing the adopted credit control and debt collection policies of the municipality as well as the revenue improvement initiatives outlined in the Financial Recovery Plan;
- Limit non-priority spending and implement stringent cost-containment measures;
- Reducing budget spent on cost of employment, specifically overtime and standby cost.

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 - M01 July									
Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	47,808	-	10,916	10,916	3,984	6,932	174%	47,808
Service charges	-	169,778	-	16,037	16,037	14,148	1,889	13%	169,778
Investment revenue	-	385	-	27	27	32	(5)	-16%	385
Transfers and subsidies	-	89,312	-	30,727	30,727	7,443	23,284	313%	89,312
Other own revenue	-	61,621	-	1,370	1,370	5,135	(3,765)	-73%	61,621
Total Revenue (excluding capital transfers and contributions)	-	368,904	-	59,078	59,078	30,742	28,336	92%	368,904
Employee costs	-	126,374	-	10,224	10,224	10,531	(307)	-3%	126,374
Remuneration of Councillors	-	6,538	-	524	524	545	(21)	-4%	6,538
Depreciation & asset impairment	-	24,986	-	-	-	2,082	(2,082)	-100%	24,986
Finance charges	-	901	-	1	1	75	(74)	-98%	901
Inventory consumed and bulk purchases	-	104,368	-	125	125	8,697	(8,573)	-99%	104,368
Transfers and subsidies	-	550	-	46	46	46	-	-	550
Other expenditure	-	99,915	-	3,537	3,537	8,326	(4,789)	-58%	99,915
Total Expenditure	-	363,631	-	14,457	14,457	30,303	(15,846)	-52%	363,631
Surplus/(Deficit)	-	5,273	-	44,621	44,621	439	44,182	10057%	5,273
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	54,024	-	-	-	4,502	(4,502)	-100%	54,024
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	-	59,297	-	44,621	44,621	4,941	39,680	803%	59,297
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	59,297	-	44,621	44,621	4,941	39,680	803%	59,297
Capital expenditure & funds sources									
Capital expenditure	-	50,828	-	-	-	4,236	(4,236)	-100%	50,828
Capital transfers recognised	-	46,978	-	-	-	3,915	(3,915)	-100%	46,978
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,850	-	-	-	321	(321)	-100%	3,850
Total sources of capital funds	-	50,828	-	-	-	4,236	(4,236)	-100%	50,828
Financial position									
Total current assets	-	91,475	-	-	28,954				91,475
Total non current assets	-	577,652	-	-	13,850				577,652
Total current liabilities	-	140,794	-	-	(1,788)				140,794
Total non current liabilities	-	43,766	-	-	-				43,766
Community wealth/Equity	-	543,864	-	-	44,591				543,864
Cash flows									
Net cash from (used) operating	-	67,083	-	27,917	27,917	5,590	(22,326)	-399%	67,083
Net cash from (used) investing	-	(58,452)	-	(13,850)	(13,850)	(4,871)	8,979	-184%	(58,452)
Net cash from (used) financing	-	(540)	-	13	13	(384)	(397)	103%	(758)
Cash/cash equivalents at the month/year end	-	3,090	-	-	14,080	(4,665)	(18,745)	402%	7,873
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	-	4,176	3,724	3,920	4,481	3,760	2,991	141,521	201,924
Creditors Age Analysis									
Total Creditors	-	11,928	3,073	7,158	10,874	8,798	34,603	54,517	132,225

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) - M01 July										
Description	Ref	2021/22		Budget Year 2022/23						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		–	77,528	–	12,154	12,154	6,461	5,694	88%	77,528
Executive and council		–	11,625	–	13	13	969	(956)	-99%	11,625
Finance and administration		–	65,902	–	12,142	12,142	5,492	6,650	121%	65,902
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		–	62,430	–	1,110	1,110	5,202	(4,092)	-79%	62,430
Community and social services		–	8,055	–	596	596	671	(75)	-11%	8,055
Sport and recreation		–	3,188	–	–	–	266	(266)	-100%	3,188
Public safety		–	50,081	–	494	494	4,173	(3,680)	-88%	50,081
Housing		–	1,106	–	20	20	92	(72)	-78%	1,106
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		–	9,380	–	66	66	782	(716)	-92%	9,380
Planning and development		–	1,331	–	66	66	111	(45)	-40%	1,331
Road transport		–	8,049	–	–	–	671	(671)	-100%	8,049
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		–	273,591	–	45,747	45,747	22,799	22,948	101%	273,591
Energy sources		–	127,381	–	8,421	8,421	10,615	(2,194)	-21%	127,381
Water management		–	81,510	–	31,019	31,019	6,792	24,227	357%	81,510
Waste water management		–	40,696	–	4,012	4,012	3,391	621	18%	40,696
Waste management		–	24,005	–	2,295	2,295	2,000	295	15%	24,005
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	–	422,928	–	59,078	59,078	35,244	23,834	68%	422,928
Expenditure - Functional										
Governance and administration		–	87,650	–	7,439	7,439	7,304	134	2%	87,650
Executive and council		–	14,238	–	2,912	2,912	1,187	1,725	145%	14,238
Finance and administration		–	71,724	–	4,456	4,456	5,977	(1,521)	-25%	71,724
Internal audit		–	1,688	–	71	71	141	(70)	-50%	1,688
Community and public safety		–	70,307	–	2,577	2,577	5,859	(3,282)	-56%	70,307
Community and social services		–	11,183	–	610	610	932	(322)	-35%	11,183
Sport and recreation		–	7,981	–	590	590	665	(75)	-11%	7,981
Public safety		–	47,791	–	1,357	1,357	3,983	(2,626)	-66%	47,791
Housing		–	3,352	–	20	20	279	(259)	-93%	3,352
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		–	28,207	–	1,487	1,487	2,351	(864)	-37%	28,207
Planning and development		–	8,780	–	673	673	732	(59)	-8%	8,780
Road transport		–	19,427	–	814	814	1,619	(805)	-50%	19,427
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		–	177,466	–	2,954	2,954	14,789	(11,834)	-80%	177,466
Energy sources		–	104,960	–	886	886	8,747	(7,860)	-90%	104,960
Water management		–	34,083	–	637	637	2,840	(2,203)	-78%	34,083
Waste water management		–	19,845	–	391	391	1,654	(1,263)	-76%	19,845
Waste management		–	18,579	–	1,040	1,040	1,548	(508)	-33%	18,579
Other		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	–	363,631	–	14,457	14,457	30,303	(15,846)	-52%	363,631
Surplus/ (Deficit) for the year		–	59,297	–	44,621	44,621	4,941	39,680	803%	59,297

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) - M01 July										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	8,401	-	12	12	700	(688)	-98.3%	8,401
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	259,777	-	43,518	43,518	21,648	21,870	101.0%	259,777
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,571	-	564	564	881	(317)	-36.0%	10,571
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	54,570	-	12,142	12,142	4,547	7,594	167.0%	54,570
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	89,610	-	2,843	2,843	7,467	(4,625)	-61.9%	89,610
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	422,928	-	59,078	59,078	35,244	23,834	67.6%	422,928
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	7,481	-	2,481	2,481	623	1,858	298.0%	7,481
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	195,683	-	3,549	3,549	16,307	(12,758)	-78.2%	195,683
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	36,301	-	2,191	2,191	3,025	(834)	-27.6%	36,301
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	39,911	-	2,063	2,063	3,326	(1,263)	-38.0%	39,911
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	84,254	-	4,171	4,171	7,021	(2,850)	-40.6%	84,254
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	363,631	-	14,457	14,457	30,303	(15,846)	-52.3%	363,631
Surplus/ (Deficit) for the year	2	-	59,297	-	44,621	44,621	4,941	39,680	803.0%	59,297

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) - M01 July										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		-	47,808	-	10,916	10,916	3,984	6,932	174%	47,808
Service charges - electricity revenue		-	103,525	-	8,389	8,389	8,627	(238)	-3%	103,525
Service charges - water revenue		-	33,026	-	1,677	1,677	2,752	(1,075)	-39%	33,026
Service charges - sanitation revenue		-	22,082	-	3,811	3,811	1,840	1,970	107%	22,082
Service charges - refuse revenue		-	11,146	-	2,161	2,161	929	1,232	133%	11,146
Rental of facilities and equipment		-	1,671	-	124	124	139	(15)	-11%	1,671
Interest earned - external investments		-	385	-	27	27	32	(5)	-16%	385
Interest earned - outstanding debtors		-	7,917	-	718	718	660	59	9%	7,917
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	49,523	-	445	445	4,127	(3,682)	-89%	49,523
Licences and permits		-	226	-	46	46	19	27	146%	226
Agency services		-	900	-	33	33	75	(42)	-56%	900
Transfers and subsidies		-	89,312	-	30,727	30,727	7,443	23,284	313%	89,312
Other revenue		-	1,385	-	3	3	115	(112)	-97%	1,385
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	368,904	-	59,078	59,078	30,742	28,336	92%	368,904
Expenditure By Type										
Employee related costs		-	126,374	-	10,224	10,224	10,531	(307)	-3%	126,374
Remuneration of councillors		-	6,538	-	524	524	545	(21)	-4%	6,538
Debt impairment		-	55,261	-	-	-	4,605	(4,605)	-100%	55,261
Depreciation & asset impairment		-	24,986	-	-	-	2,082	(2,082)	-100%	24,986
Finance charges		-	901	-	1	1	75	(74)	-98%	901
Bulk purchases - electricity		-	82,979	-	125	125	6,915	(6,790)	-98%	82,979
Inventory consumed		-	21,389	-	-	-	1,782	(1,782)	-100%	21,389
Contracted services		-	19,611	-	1,182	1,182	1,634	(452)	-28%	19,611
Transfers and subsidies		-	550	-	46	46	46	-	-	550
Other expenditure		-	25,043	-	2,355	2,355	2,087	268	13%	25,043
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		-	363,631	-	14,457	14,457	30,303	(15,846)	-52%	363,631
Surplus/(Deficit)		-	5,273	-	44,621	44,621	439	44,182	0	5,273
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	54,024	-	-	-	4,502	(4,502)	(0)	54,024
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		-	59,297	-	44,621	44,621	4,941			59,297
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	59,297	-	44,621	44,621	4,941			59,297
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	59,297	-	44,621	44,621	4,941			59,297
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	59,297	-	44,621	44,621	4,941			59,297

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) - M01 July										
Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	32,022	-	-	-	2,669	(2,669)	-100%	32,022
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	701	-	-	-	58	(58)	-100%	701
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	3,512	-	-	-	293	(293)	-100%	3,512
		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	36,235	-	-	-	3,020	(3,020)	-100%	36,235
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	14,243	-	-	-	1,187	(1,187)	-100%	14,243
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	122	-	-	-	10	(10)	-100%	122
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	228	-	-	-	19	(19)	-100%	228
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	14,593	-	-	-	1,216	(1,216)	-100%	14,593
Total Capital Expenditure		-	50,828	-	-	-	4,236	(4,236)	-100%	50,828
Capital Expenditure - Functional Classification										
Governance and administration		-	823	-	-	-	69	(69)	-100%	823
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	823	-	-	-	69	(69)	-100%	823
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	3,740	-	-	-	312	(312)	-100%	3,740
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	3,512	-	-	-	293	(293)	-100%	3,512
Public safety		-	228	-	-	-	19	(19)	-100%	228
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	7,501	-	-	-	625	(625)	-100%	7,501
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	7,501	-	-	-	625	(625)	-100%	7,501
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	38,764	-	-	-	3,230	(3,230)	-100%	38,764
Energy sources		-	10,961	-	-	-	913	(913)	-100%	10,961
Water management		-	24,730	-	-	-	2,061	(2,061)	-100%	24,730
Waste water management		-	3,073	-	-	-	256	(256)	-100%	3,073
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	50,828	-	-	-	4,236	(4,236)	-100%	50,828
Funded by:										
National Government		-	46,978	-	-	-	3,915	(3,915)	-100%	46,978
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	46,978	-	-	-	3,915	(3,915)	-100%	46,978
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3,850	-	-	-	321	(321)	-100%	3,850
Total Capital Funding		-	50,828	-	-	-	4,236	(4,236)	-100%	50,828

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M01 July						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		–	3,090	–	7,531	3,090
Call investment deposits		–	530	–	6,549	530
Consumer debtors		–	21,597	–	14,608	21,597
Other debtors		–	61,039	–	266	61,039
Current portion of long-term receivables		–	1,830	–	–	1,830
Inventory		–	3,389	–	–	3,389
Total current assets		–	91,475	–	28,954	91,475
Non current assets						
Long-term receivables		–	2,460	–	–	2,460
Investments		–	–	–	13,850	–
Investment property		–	6,213	–	–	6,213
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	563,555	–	–	563,555
Biological		–	–	–	–	–
Intangible		–	199	–	–	199
Other non-current assets		–	5,225	–	–	5,225
Total non current assets		–	577,652	–	13,850	577,652
TOTAL ASSETS		–	669,127	–	42,804	669,127
LIABILITIES						
Current liabilities						
Bank overdraft		–	40,455	–	–	40,455
Borrowing		–	515	–	–	515
Consumer deposits		–	3,850	–	13	3,850
Trade and other payables		–	79,389	–	(1,801)	79,389
Provisions		–	16,586	–	–	16,586
Total current liabilities		–	140,794	–	(1,788)	140,794
Non current liabilities						
Borrowing		–	1,818	–	–	1,818
Provisions		–	41,948	–	–	41,948
Total non current liabilities		–	43,766	–	–	43,766
TOTAL LIABILITIES		–	184,560	–	(1,788)	184,560
NET ASSETS	2	–	484,567	–	44,591	484,567
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	539,760	–	44,591	539,760
Reserves		–	4,104	–	–	4,104
TOTAL COMMUNITY WEALTH/EQUITY	2	–	543,864	–	44,591	543,864

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M01 July										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	40,379	-	2,134	2,134	3,365	(1,231)	-37%	40,379
Service charges		-	149,742	-	10,027	10,027	12,479	(2,452)	-20%	149,742
Other revenue		-	27,328	-	721	721	2,277	(1,557)	-68%	27,328
Transfers and Subsidies - Operational		-	89,312	-	30,453	30,453	7,443	23,011	309%	89,312
Transfers and Subsidies - Capital		-	54,024	-	8,951	8,951	4,502	4,449	99%	54,024
Interest		-	6,882	-	27	27	573	(547)	-95%	6,882
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(299,134)	-	(23,728)	(23,728)	(24,928)	(1,200)	5%	(299,134)
Finance charges		-	(901)	-	(621)	(621)	(75)	546	-728%	(901)
Transfers and Grants		-	(550)	-	(46)	(46)	(46)	(0)	0%	(550)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	67,083	-	27,917	27,917	5,590	(22,326)	-399%	67,083
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	0	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	(0)	-	(13,850)	(13,850)	-	(13,850)	#DIV/0!	-
Payments										
Capital assets		-	(58,452)	-	-	-	(4,871)	(4,871)	100%	(58,452)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(58,452)	-	(13,850)	(13,850)	(4,871)	8,979	-184%	(58,452)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	218	-	13	13	(321)	334	-104%	-
Payments										
Repayment of borrowing		-	(758)	-	-	-	(63)	(63)	100%	(758)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(540)	-	13	13	(384)	(397)	103%	(758)
NET INCREASE/ (DECREASE) IN CASH HELD		-	8,090	-	14,080	14,080	335			7,873
Cash/cash equivalents at beginning:		-	(5,000)	-	-	-	(5,000)			-
Cash/cash equivalents at month/year end:		-	3,090	-	-	14,080	(4,665)			7,873

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 - M01 July													
Description	NT Code	Budget Year 2022/23									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L1 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	7,463	1,295	1,092	1,236	2,014	1,374	666	18,834	33,973	24,124	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,207	379	265	349	214	206	200	2,226	10,046	3,195	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	15,633	879	827	800	752	725	700	31,465	51,781	34,442	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	5,025	876	830	811	800	776	752	29,123	38,993	32,262	-	-
Receivables from Exchange Transactions - Waste Management	1600	2,772	512	495	484	484	472	459	17,543	23,221	19,442	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	1	1	1	1	1	1	47	57	51	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	1,265	1,265	1,265	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	248	235	214	239	215	207	213	41,016	42,587	41,890	-	-
Total By Income Source	2000	37,352	4,176	3,724	3,920	4,481	3,760	2,991	141,521	201,924	156,672	-	-
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	7,971	502	464	531	297	281	270	15,656	25,973	17,036	-	-
Commercial	2300	11,302	473	305	310	288	270	271	15,560	28,779	16,699	-	-
Households	2400	18,079	3,201	2,955	3,078	3,895	3,209	2,449	110,304	147,172	122,937	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	37,352	4,176	3,724	3,920	4,481	3,760	2,991	141,521	201,924	156,672	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July											
Description	NT Code	Budget Year 2022/23									Prior year blals 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	127	8,515	-	5,924	6,529	6,170	18,068	43,794	89,127	-
Bulk Water	0200	-	997	1,698	21	620	-	2,527	75	5,939	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,148	2,416	980	1,195	2,628	1,068	5,006	8,239	22,680	-
Auditor General	0800	-	-	394	18	1,097	1,560	9,001	2,406	14,475	-
Other	0900	-	-	-	-	-	-	1	2	3	-
Total By Customer Type	1000	1,275	11,928	3,073	7,158	10,874	8,798	34,603	54,517	132,225	-

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July						
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						
Municipality						
Investec		895	-	-	265	1,160
Standard Bank		7,471	-	-	15,000	22,471
ABSA		-	-	-	-	-
Nedbank		5,071	-	-	5,134	10,205
						-
Municipality sub-total		13,437		-	20,399	33,836
Entities						
						-
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	13,437		-	20,399	33,836

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 - M01 July										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	81,254	-	30,197	30,197	6,771	23,426	346.0%	81,254
Equitable Share		-	77,265	-	30,133	30,133	6,439	23,694	368.0%	77,265
Municipal Infrastructure Grant		-	768	-	64	64	64	0	0.4%	768
Local Government Financial Management Grant		-	2,085	-	-	-	174	(174)	-100.0%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	-	-	-	95	(95)	-100.0%	1,136
Provincial Government:		-	8,058	-	256	256	672	(416)	-61.9%	8,058
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	71	(71)	-100.0%	850
Municipal Accreditation and Capacity Building Grant		-	256	-	256	256	21	235	1100.0%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	4	(4)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities	4	-	6,679	-	-	-	557	(557)	-100.0%	6,679
Community Development Workers (CDW) Operational Support Grant		-	223	-	-	-	19	(19)	-100.0%	223
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	89,312	-	30,453	30,453	7,443	23,011	309.2%	89,312
Capital Transfers and Grants										
National Government:		-	54,024	-	8,951	8,951	4,502	4,449	98.8%	54,024
Municipal Infrastructure Grant		-	14,585	-	1,220	1,220	1,215	4	0.4%	14,585
Integrated National Electrification Programme Grant		-	11,000	-	3,850	3,850	917	2,933	320.0%	11,000
Water Services Infrastructure Grant		-	28,439	-	3,881	3,881	2,370	1,511	63.8%	28,439
Provincial Government:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	54,024	-	8,951	8,951	4,502	4,449	98.8%	54,024
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	143,336	-	39,404	39,404	11,945	27,459	229.9%	143,336

During July the municipality a total of R 39,148 million from National Government and these transfers is in line with the payment schedule of National Treasury. The municipality also received R 256,000 from the Provincial Department of Human Settlements.

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	81,254	-	30,251	30,251	6,771	23,480	346.8%	81,254
Equitable Share		-	77,265	-	30,133	30,133	6,439	23,694	368.0%	77,265
Municipal Infrastructure Grant		-	768	-	49	49	64	(15)	-23.3%	768
Local Government Financial Management Grant		-	2,085	-	52	52	174	(122)	-70.1%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	-	17	17	95	(78)	-82.2%	1,136
Provincial Government:		-	8,058	-	475	475	672	(197)	-29.3%	8,058
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	71	(71)	-100.0%	850
Municipal Accreditation and Capacity Building Grant		-	256	-	20	20	21	(1)	-6.2%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	4	(4)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities		-	6,679	-	443	443	557	(114)	-20.5%	6,679
Community Development Workers (CDW) Operational Support Grant		-	223	-	12	12	19	(7)	-35.4%	223
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	89,312	-	30,726	30,726	7,443	23,283	312.8%	89,312
Capital expenditure of Transfers and Grants										
National Government:		-	54,024	-	-	-	4,502	(4,502)	-100.0%	54,024
Municipal Infrastructure Grant		-	14,585	-	-	-	1,215	(1,215)	-100.0%	14,585
Integrated National Electrification Programme Grant		-	11,000	-	-	-	917	(917)	-100.0%	11,000
Water Services Infrastructure Grant		-	28,439	-	-	-	2,370	(2,370)	-100.0%	28,439
Provincial Government:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	54,024	-	-	-	4,502	(4,502)	-100.0%	54,024
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	143,336	-	30,726	30,726	11,945	18,781	157.2%	143,336

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 - M01 July										
Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	5,666	-	454	454	472	(18)	-4%	5,666
Pension and UIF Contributions		-	130	-	10	10	11	(0)	-4%	130
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	142	-	11	11	12	(0)	-4%	142
Cellphone Allowance		-	552	-	44	44	46	(2)	-4%	552
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	49	-	4	4	4	(0)	-4%	49
Sub Total - Councillors		-	6,538	-	524	524	545	(21)	-4%	6,538
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	4,740	-	393	393	395	(2)	0%	4,740
Pension and UIF Contributions		-	533	-	31	31	44	(13)	-30%	533
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	246	-	6	6	20	(14)	-71%	246
Cellphone Allowance		-	90	-	8	8	8	-	-	90
Housing Allowances		-	7	-	-	-	1	(1)	-100%	7
Other benefits and allowances		-	387	-	77	77	32	45	139%	387
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	6,003	-	515	515	500	15	3%	6,003
Other Municipal Staff										
Basic Salaries and Wages		-	91,778	-	7,245	7,245	7,648	(403)	-5%	91,778
Pension and UIF Contributions		-	15,519	-	1,156	1,156	1,293	(137)	-11%	15,519
Medical Aid Contributions		-	2,088	-	164	164	174	(10)	-6%	2,088
Overtime		-	1,274	-	511	511	106	405	382%	1,274
Performance Bonus		-	6,372	-	43	43	531	(488)	-92%	6,372
Motor Vehicle Allowance		-	213	-	191	191	18	173	974%	213
Cellphone Allowance		-	172	-	13	13	14	(1)	-9%	172
Housing Allowances		-	402	-	35	35	33	2	6%	402
Other benefits and allowances		-	491	-	125	125	41	84	206%	491
Payments in lieu of leave		-	-	-	60	60	-	60	#DIV/0!	-
Long service awards		-	722	-	58	58	60	(2)	-3%	722
Post-retirement benefit obligations	2	-	1,340	-	106	106	112	(5)	-5%	1,340
Sub Total - Other Municipal Staff		-	120,372	-	9,709	9,709	10,031	(322)	-3%	120,372
TOTAL SALARY, ALLOWANCES & BENEFITS			132,486		10,748	10,748	11,076	(328)	-3%	132,912
TOTAL MANAGERS AND STAFF			126,315		10,224	10,224	10,531	(307)	-3%	126,374

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July									
Month	2021/22	Budget Year 2022/23							
	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	-	4,236	-	-		4,236	-		
August	-	4,236	-	-		8,471	-		
September	-	4,236	-	-		12,707	-		
October	-	4,236	-	-		16,943	-		
November	-	4,236	-	-		21,178	-		
December	-	4,236	-	-		25,414	-		
January	-	4,236	-	-		29,650	-		
February	-	4,236	-	-		33,885	-		
March	-	4,236	-	-		38,121	-		
April	-	4,236	-	-		42,357	-		
May	-	4,236	-	-		46,592	-		
June	-	4,236	-	-		50,828	-		
Total Capital expenditure	-	50,828	-	-					

The total capital expenditure for July amounts to zero. Expenditure will increase as the year progress and as procurement processes are concluded. It should be noted that the capital expenditure programme of the municipality is funded mainly by conditional grants, the expenditure is also depended on the timing of these transfers to the municipality.

Chart C1 2022/23 Capital Expenditure Monthly Trend: actual v target

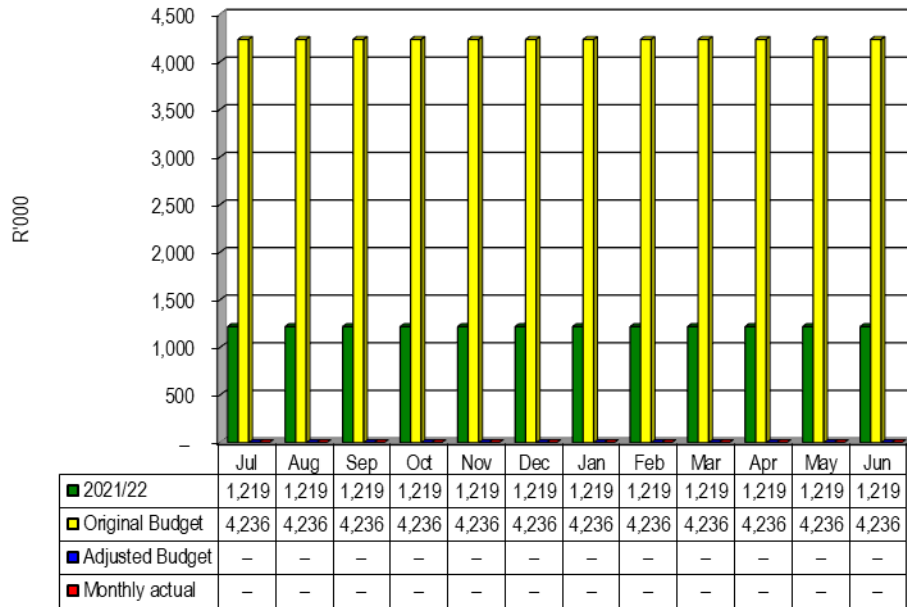
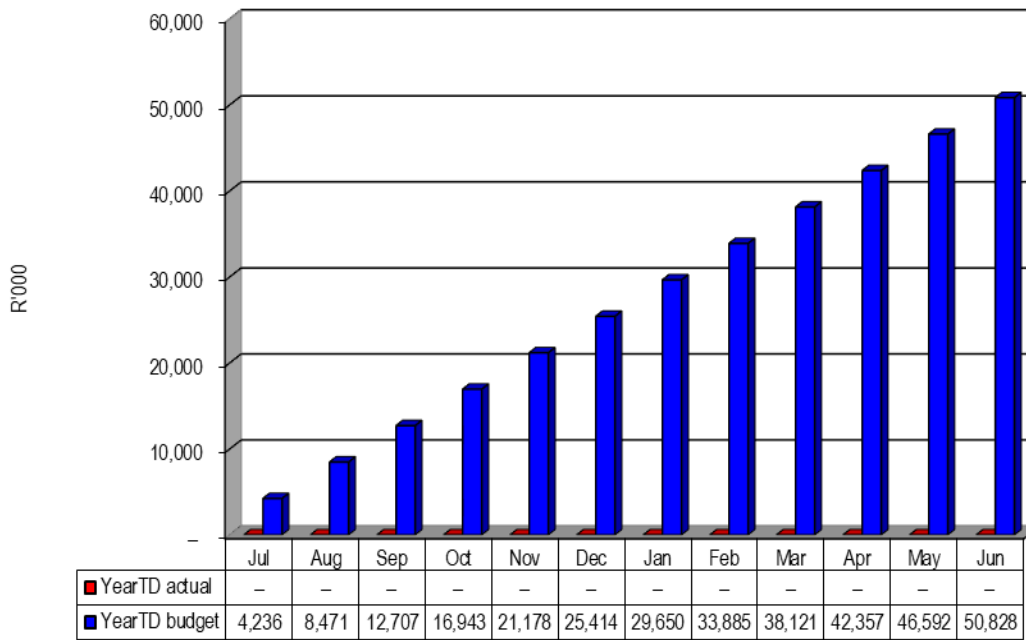


Chart C2 2022/23 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

W053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M01 July											
R thousands	Description	Ref	2021/22	Budget Year 2022/23				YTD variance	YTD variance %	Full Year Forecast	
			Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual				YearTD budget
	Capital expenditure on new assets by Asset Class/Sub-class	1									
	Infrastructure			26,777				2,231	2,231	100.0%	26,777
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm Water Infrastructure			1,217				101	101	100.0%	1,217
	Drainage Collection										
	Storm water Conveyance			1,217				101	101	100.0%	1,217
	Attenuation										
	Electrical Infrastructure			831				69	69	100.0%	831
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks			265				22	22	100.0%	265
	Capital Spares										
	Water Supply Infrastructure			24,730				2,061	2,061	100.0%	24,730
	Dams and Weirs										
	Reservoirs										
	Pump Stations			24,730				2,061	2,061	100.0%	24,730
	Water Treatment Works										
	Raw Water										
	Distribution										
	Distribution Points										
	PSV Stations										
	Capital Spares										
	Sewerage Infrastructure										
	Pump Station										
	Resolutions										
	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										
	Community Facilities										
	Halls										
	Centres										
	Crèches										
	Clinical/Care Centres										
	Fire/Amulance Stations										
	Trading Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Parks										
	Piers										
	Parks Open Spaces										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Absatoirs										
	Airports										
	Taxi Stands/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	Heritage Assets										
	Museums										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Intangible Assets										
	Revenue Generating										
	Unimproved Property										
	Unimproved Property										
	Non-revenue Generating										
	Unimproved Property										
	Unimproved Property										
	Other Assets										
	Commercial Buildings										
	Municipal Offices										
	Passenger 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										
	Ethical Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Local Settlement Software Applications										
	Unspecified										
	Computer Equipment			669				56	56	100.0%	669
	Computer Equipment			669				56	56	100.0%	669
	Furniture and Office Equipment			122				10	10	100.0%	122
	Furniture and Office Equipment			122				10	10	100.0%	122
	Machinery and Equipment			337				28	28	100.0%	337
	Machinery and Equipment			337				28	28	100.0%	337
	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		27,004				2,325	2,325	100.0%	27,004

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 - M01 July											
R thousands	Description	Ref	Budget Year 2022/23					YTD Variance	YTD Variance %	Full Year Forecast	
			2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual				YearTD Budget
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
	Infrastructure			7,501				625	625	100.0%	7,501
	Roads Infrastructure			7,501				625	625	100.0%	7,501
	Roads			7,501				625	625	100.0%	7,501
	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										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PIV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Retreatment										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets										
	Community Facilities										
	Halls										
	Centres										
	Crochets										
	Childcare Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Comptrolers/Cramatoris										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Auction Facilities										
	Markets										
	Stalls										
	Absentees										
	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 opportunities										
	Revenue Generating										
	Unimproved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other Assets										
	Operational Buildings										
	Municipal Offices										
	Play/Enquiry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Lead Settlement Software Applications										
	Unspecified										
	Computer Equipment			54				5	5	100.0%	54
	Computer Equipment			54				5	5	100.0%	54
	Furniture and Office Equipment										
	Furniture and Office Equipment										
	Machinery and Equipment										
	Machinery and Equipment										
	Transport Assets										
	Transport Assets										
	Land										
	Land										
	Zoo's, Marine and Non-biological Animals										
	Zoo's, Marine and Non-biological Animals										
	Total Capital Expenditure on renewal of existing assets	1		7,556				630	630	100.0%	7,556

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 - M01 July										
Description	Ref	2021/22			Budget Year 2022/23			YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget			
R thousands										
Capital expenditure on upgrading of existing assets by Asset Class/sub-class										
Infrastructure			11,856				988	988	100.0%	11,856
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure			10,000				833	833	100.0%	10,000
Power Plants										
HV Substations										
HV Switching Stations										
HV Transmission Conductors										
MV Substations			9,565				797	797	100.0%	9,565
MV Switching Stations										
MV Networks			435				36	36	100.0%	435
LV Networks										
Capital Spares										
Water Supply Infrastructure										
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
MV Stations										
Capital Spares										
Sanitation Infrastructure			1,856				155	155	100.0%	1,856
Pump Station										
Retreatment										
Waste Water Treatment Works			1,856				155	155	100.0%	1,856
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			3,512				293	293	100.0%	3,512
Community Facilities										
Halls										
Centres										
Crèches										
Child/Carer Centres										
Fire/Rescue Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Ports										
Public Open Space										
Nature Reserves										
Public Auction Facilities										
Markets										
Stalls										
Abattoirs										
Alcoves										
Taxi Rank/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities			3,512				293	293	100.0%	3,512
Indoor Facilities										
Outdoor Facilities			3,512				293	293	100.0%	3,512
Capital Spares										
Heritage Assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment Opportunities										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other Assets										
Operational Buildings										
Municipal Offices										
Play/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Dennis										
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										
Land Settlement Software Applications										
Unspecified										
Concrete 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 assets	1		15,368				1,284	1,284	100.0%	15,368

11. Material variances to the SDBIP

11.1 Over view

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