

# BEAUFORT WEST MUNICIPALITY



## Monthly Budget Statement FOR THE MONTH ENDING OCTOBER 2022

# **TABLE OF CONTENTS**

## **PART 1 – IN-YEAR REPORT**

1. Mayor’s Report .....	2
2. Resolutions .....	2
3. Executive Summary .....	3 - 4
4. In-year budget statement tables .....	5 - 11

## **PART 2 – SUPPORTING DOCUMENTATION**

5. Debtors analysis .....	12
6. Creditors analysis .....	12
7. Investment portfolio analysis .....	13
8. Allocation and grant receipts and expenditure .....	14 - 15
9. Expenditure on councillor and board members allowances and employee benefits ....	16
10. Capital programme performance .....	17 - 21
11. Material variances to the SDBIP .....	22

## **PART 1 – IN-YEAR REPORT**

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

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

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

No comments for October 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 October 2022 only and exclude the pre-audited figures of the 2021/2022 financial year. The Annual Financial Statements for the 2021/2022 financial year has been submitted to the Auditor General on the 31<sup>st</sup> of August 2022. The audited figures for the 2021/22 financial year will be included once the audit has been concluded.

### ***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 October 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 113,581 million or R 9,387 million below the year-to-date budget projections for October 2022. The variance is also due to the first equitable share installment received in July and the annual billing of the property rates, as well as certain services that were billed annually. Another revenue item that affects the performance in October is the fines, penalties and forfeits that are R 14,709 million below the year-to-date target. This relate specifically to the traffic fines and the iGRAP 1 treatment thereof.

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

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

The total expenditure at the end of October 2022 amounted to R 93,222 million. This is R 27,988 million below year-to-date budget projections for October 2022. This variance is due to the bulk Eskom account for October that will only be received in November and payable on the 2<sup>nd</sup> of November 2022, as well as debt impairment and depreciation and amortization that will increase going forward. 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 at the end of October 2022 amounted to R 2,309 million or 5% of the total budget. 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. With 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 2,948,668 and an investment balance of R13,437,213 million. This figure is provisional and will be finalized when the audit is completed. The net decrease in cash for the month amounted to R 58,423. The cash and cash equivalents at the end of the month amounted to R 10,843 million.

Refer to Table C7 for more detail on cash flows.

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

No comments for October 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 - M04 October

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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	47,808	-	3,171	20,373	15,936	4,437	28%	47,808
Service charges	-	169,778	-	10,608	53,437	56,593	(3,155)	-6%	169,778
Investment revenue	-	385	-	31	310	128	182	142%	385
Transfers and subsidies	-	89,312	-	625	32,903	29,771	3,132	11%	89,312
Other own revenue	-	61,621	-	1,677	6,558	20,540	(13,983)	-68%	61,621
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>368,904</b>	-	<b>16,112</b>	<b>113,581</b>	<b>122,968</b>	<b>(9,387)</b>	<b>-8%</b>	<b>368,904</b>
Employee costs	-	126,374	-	10,277	40,904	42,125	(1,221)	-3%	126,374
Remuneration of Councillors	-	6,538	-	524	2,095	2,179	(84)	-4%	6,538
Depreciation & asset impairment	-	24,986	-	-	-	8,329	(8,329)	-100%	24,986
Finance charges	-	901	-	758	1,495	300	1,195	398%	901
Inventory consumed and bulk purchases	-	104,368	-	7,913	28,756	34,789	(6,034)	-17%	104,368
Transfers and subsidies	-	550	-	-	138	183	(46)	-25%	550
Other expenditure	-	99,915	-	4,222	19,834	33,305	(13,471)	-40%	99,915
<b>Total Expenditure</b>	-	<b>363,631</b>	-	<b>23,694</b>	<b>93,222</b>	<b>121,211</b>	<b>(27,988)</b>	<b>-23%</b>	<b>363,631</b>
<b>Surplus/(Deficit)</b>	-	<b>5,273</b>	-	<b>(7,582)</b>	<b>20,359</b>	<b>1,757</b>	<b>18,601</b>	<b>1058%</b>	<b>5,273</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	54,024	-	921	2,656	18,008	###	-85%	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)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>59,297</b>	-	<b>(6,661)</b>	<b>23,014</b>	<b>19,765</b>	<b>3,249</b>	<b>16%</b>	<b>59,297</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>59,297</b>	-	<b>(6,661)</b>	<b>23,014</b>	<b>19,765</b>	<b>3,249</b>	<b>16%</b>	<b>59,297</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>50,828</b>	-	<b>801</b>	<b>2,309</b>	<b>16,943</b>	<b>(14,634)</b>	<b>-86%</b>	<b>50,828</b>
Capital transfers recognised	-	46,978	-	801	2,309	15,659	(13,350)	-85%	46,978
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,850	-	-	-	1,283	(1,283)	-100%	3,850
<b>Total sources of capital funds</b>	-	<b>50,828</b>	-	<b>801</b>	<b>2,309</b>	<b>16,943</b>	<b>(14,634)</b>	<b>-86%</b>	<b>50,828</b>
<b>Financial position</b>									
Total current assets	-	91,475	-	-	18,111	-	-	-	91,475
Total non current assets	-	577,652	-	-	15,264	-	-	-	577,652
Total current liabilities	-	140,794	-	-	10,574	-	-	-	140,794
Total non current liabilities	-	43,766	-	-	-	-	-	-	43,766
Community wealth/Equity	-	543,864	-	-	22,800	-	-	-	543,864
<b>Cash flows</b>									
Net cash from (used) operating	-	67,083	-	511	11,876	22,361	10,485	47%	67,083
Net cash from (used) investing	-	(58,452)	-	(594)	(1,104)	(19,484)	(18,380)	94%	(58,452)
Net cash from (used) financing	-	(540)	-	24	71	(1,536)	(1,607)	105%	(758)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>3,090</b>	-	<b>-</b>	<b>10,843</b>	<b>(3,659)</b>	<b>(14,502)</b>	<b>396%</b>	<b>3,090</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	18,348	6,031	9,297	9,211	3,487	3,286	3,503	148,875	202,038
<b>Creditors Age Analysis</b>									
Total Creditors	3,627	8,003	2,999	1,280	2,198	1,291	49,408	56,843	125,649

## 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) - M04 October

Description	Ref	Budget Year 2022/23								
		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>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		-	77,528	-	4,566	26,551	25,843	709	3%	77,528
Executive and council		-	11,625	-	2	16	3,875	(3,859)	-100%	11,625
Finance and administration		-	65,902	-	4,564	26,535	21,967	4,568	21%	65,902
Internal audit		-	-	-	-	-	-	-	-	-
<i><b>Community and public safety</b></i>		-	62,430	-	1,191	4,698	20,810	(16,112)	-77%	62,430
Community and social services		-	8,055	-	605	2,389	2,685	(296)	-11%	8,055
Sport and recreation		-	3,188	-	29	29	1,063	(1,033)	-97%	3,188
Public safety		-	50,081	-	536	2,161	16,694	(14,533)	-87%	50,081
Housing		-	1,106	-	21	119	369	(249)	-68%	1,106
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	9,380	-	99	315	3,127	(2,811)	-90%	9,380
Planning and development		-	1,331	-	99	315	444	(128)	-29%	1,331
Road transport		-	8,049	-	-	-	2,683	(2,683)	-100%	8,049
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	273,591	-	11,178	84,672	91,197	(6,525)	-7%	273,591
Energy sources		-	127,381	-	6,980	34,318	42,460	(8,142)	-19%	127,381
Water management		-	81,510	-	1,334	35,195	27,170	8,025	30%	81,510
Waste water management		-	40,696	-	1,816	9,616	13,565	(3,949)	-29%	40,696
Waste management		-	24,005	-	1,048	5,543	8,002	(2,459)	-31%	24,005
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	422,928	-	17,033	116,237	140,976	(24,740)	-18%	422,928
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		-	87,650	-	8,360	34,255	29,217	5,038	17%	87,650
Executive and council		-	14,238	-	2,570	11,288	4,746	6,542	138%	14,238
Finance and administration		-	71,724	-	5,711	22,644	23,908	(1,264)	-5%	71,724
Internal audit		-	1,688	-	79	322	563	(240)	-43%	1,688
<i><b>Community and public safety</b></i>		-	70,307	-	2,885	11,717	23,436	(11,718)	-50%	70,307
Community and social services		-	11,183	-	760	2,885	3,728	(843)	-23%	11,183
Sport and recreation		-	7,981	-	469	2,215	2,660	(446)	-17%	7,981
Public safety		-	47,791	-	1,537	6,067	15,931	(9,863)	-62%	47,791
Housing		-	3,352	-	119	551	1,117	(567)	-51%	3,352
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	28,207	-	1,634	6,469	9,402	(2,933)	-31%	28,207
Planning and development		-	8,780	-	601	2,648	2,927	(279)	-10%	8,780
Road transport		-	19,427	-	1,033	3,822	6,476	(2,654)	-41%	19,427
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	177,466	-	10,815	40,781	59,155	(18,375)	-31%	177,466
Energy sources		-	104,960	-	6,457	28,678	34,987	(6,309)	-18%	104,960
Water management		-	34,083	-	2,984	6,785	11,361	(4,576)	-40%	34,083
Waste water management		-	19,845	-	623	1,992	6,615	(4,623)	-70%	19,845
Waste management		-	18,579	-	751	3,326	6,193	(2,867)	-46%	18,579
<i><b>Other</b></i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	363,631	-	23,694	93,222	121,211	(27,988)	-23%	363,631
<b>Surplus/ (Deficit) for the year</b>		-	59,297	-	(6,661)	23,014	19,765	3,249	16%	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) - M04 October

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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - MUNICIPAL MANAGER		-	8,401	-	-	12	2,800	(2,788)	-99.6%	8,401
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	259,777	-	10,228	79,444	86,592	(7,148)	-8.3%	259,777
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-		-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,571	-	589	2,241	3,524	(1,282)	-36.4%	10,571
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	54,570	-	4,564	26,535	18,190	8,345	45.9%	54,570
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	89,610	-	1,651	8,004	29,870	(21,866)	-73.2%	89,610
<b>Total Revenue by Vote</b>	2	-	<b>422,928</b>	-	<b>17,033</b>	<b>116,237</b>	<b>140,976</b>	<b>(24,740)</b>	<b>-17.5%</b>	<b>422,928</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - MUNICIPAL MANAGER		-	7,481	-	2,216	9,895	2,494	7,401	296.8%	7,481
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	195,683	-	11,990	44,816	65,228	(20,411)	-31.3%	195,683
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-		-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	36,301	-	2,426	11,931	12,101	(170)	-1.4%	36,301
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	39,911	-	3,916	12,126	13,304	(1,178)	-8.9%	39,911
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	84,254	-	3,146	14,454	28,085	(13,630)	-48.5%	84,254
<b>Total Expenditure by Vote</b>	2	-	<b>363,631</b>	-	<b>23,694</b>	<b>93,222</b>	<b>121,211</b>	<b>(27,988)</b>	<b>-23.1%</b>	<b>363,631</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>59,297</b>	-	<b>(6,661)</b>	<b>23,014</b>	<b>19,765</b>	<b>3,249</b>	<b>16.4%</b>	<b>59,297</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) - M04 October

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		-	47,808	-	3,171	20,373	15,936	4,437	28%	47,808
Service charges - electricity revenue		-	103,525	-	6,730	33,956	34,508	(552)	-2%	103,525
Service charges - water revenue		-	33,026	-	1,400	5,760	11,009	(5,248)	-48%	33,026
Service charges - sanitation revenue		-	22,082	-	1,581	8,737	7,361	1,377	19%	22,082
Service charges - refuse revenue		-	11,146	-	896	4,983	3,715	1,268	34%	11,146
Rental of facilities and equipment		-	1,671	-	130	427	557	(131)	-23%	1,671
Interest earned - external investments		-	385	-	31	310	128	182	142%	385
Interest earned - outstanding debtors		-	7,917	-	856	3,207	2,639	568	22%	7,917
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	49,523	-	442	1,799	16,508	(14,709)	-89%	49,523
Licences and permits		-	226	-	34	216	75	141	188%	226
Agency services		-	900	-	89	318	300	18	6%	900
Transfers and subsidies		-	89,312	-	625	32,903	29,771	3,132	11%	89,312
Other revenue		-	1,385	-	100	563	462	102	22%	1,385
Gains		-	-	-	27	27	-	27	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>368,904</b>	-	<b>16,112</b>	<b>113,581</b>	<b>122,968</b>	<b>(9,387)</b>	<b>-8%</b>	<b>368,904</b>
<b>Expenditure By Type</b>										
Employee related costs		-	126,374	-	10,277	40,904	42,125	(1,221)	-3%	126,374
Remuneration of councillors		-	6,538	-	524	2,095	2,179	(84)	-4%	6,538
Debt impairment		-	55,261	-	-	41	18,420	(18,379)	-100%	55,261
Depreciation & asset impairment		-	24,986	-	-	-	8,329	(8,329)	-100%	24,986
Finance charges		-	901	-	758	1,495	300	1,195	398%	901
Bulk purchases - electricity		-	82,979	-	5,410	24,414	27,660	(3,246)	-12%	82,979
Inventory consumed		-	21,389	-	2,503	4,342	7,130	(2,788)	-39%	21,389
Contracted services		-	19,611	-	769	5,157	6,537	(1,380)	-21%	19,611
Transfers and subsidies		-	550	-	-	138	183	(46)	-25%	550
Other expenditure		-	25,043	-	3,426	14,609	8,348	6,261	75%	25,043
Losses		-	-	-	27	27	-	27	#DIV/0!	-
<b>Total Expenditure</b>		-	<b>363,631</b>	-	<b>23,694</b>	<b>93,222</b>	<b>121,211</b>	<b>(27,988)</b>	<b>-23%</b>	<b>363,631</b>
<b>Surplus/(Deficit)</b>		-	<b>5,273</b>	-	<b>(7,582)</b>	<b>20,359</b>	<b>1,757</b>	<b>18,601</b>	<b>0</b>	<b>5,273</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	54,024	-	921	2,656	18,008	(15,353)	(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)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	<b>59,297</b>	-	<b>(6,661)</b>	<b>23,014</b>	<b>19,765</b>			<b>59,297</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	<b>59,297</b>	-	<b>(6,661)</b>	<b>23,014</b>	<b>19,765</b>			<b>59,297</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>59,297</b>	-	<b>(6,661)</b>	<b>23,014</b>	<b>19,765</b>			<b>59,297</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		-	<b>59,297</b>	-	<b>(6,661)</b>	<b>23,014</b>	<b>19,765</b>			<b>59,297</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) - M04  
October

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	32,022	-	357	1,241	10,674	(9,433)	-88%	32,022
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	701	-	-	-	234	(234)	-100%	701
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	3,512	-	-	-	1,171	(1,171)	-100%	3,512
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	<b>36,235</b>	-	<b>357</b>	<b>1,241</b>	<b>12,078</b>	<b>(10,838)</b>	<b>-90%</b>	<b>36,235</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	14,243	-	444	1,068	4,748	(3,679)	-77%	14,243
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	122	-	-	-	41	(41)	-100%	122
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	228	-	-	-	76	(76)	-100%	228
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	<b>14,593</b>	-	<b>444</b>	<b>1,068</b>	<b>4,864</b>	<b>(3,796)</b>	<b>-78%</b>	<b>14,593</b>
<b>Total Capital Expenditure</b>		-	<b>50,828</b>	-	<b>801</b>	<b>2,309</b>	<b>16,943</b>	<b>(14,634)</b>	<b>-86%</b>	<b>50,828</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	<b>823</b>	-	-	-	<b>274</b>	<b>(274)</b>	<b>-100%</b>	<b>823</b>
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	823	-	-	-	274	(274)	-100%	823
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	<b>3,740</b>	-	-	-	<b>1,247</b>	<b>(1,247)</b>	<b>-100%</b>	<b>3,740</b>
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	3,512	-	-	-	1,171	(1,171)	-100%	3,512
Public safety		-	228	-	-	-	76	(76)	-100%	228
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	<b>7,501</b>	-	-	-	<b>2,500</b>	<b>(2,500)</b>	<b>-100%</b>	<b>7,501</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	7,501	-	-	-	2,500	(2,500)	-100%	7,501
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	<b>38,764</b>	-	<b>801</b>	<b>2,309</b>	<b>12,921</b>	<b>(10,612)</b>	<b>-82%</b>	<b>38,764</b>
Energy sources		-	10,961	-	180	180	3,654	(3,474)	-95%	10,961
Water management		-	24,730	-	621	2,129	8,243	(6,114)	-74%	24,730
Waste water management		-	3,073	-	-	-	1,024	(1,024)	-100%	3,073
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	<b>50,828</b>	-	<b>801</b>	<b>2,309</b>	<b>16,943</b>	<b>(14,634)</b>	<b>-86%</b>	<b>50,828</b>
<b>Funded by:</b>										
National Government		-	46,978	-	801	2,309	15,659	(13,350)	-85%	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)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	<b>46,978</b>	-	<b>801</b>	<b>2,309</b>	<b>15,659</b>	<b>(13,350)</b>	<b>-85%</b>	<b>46,978</b>
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	<b>3,850</b>	-	-	-	<b>1,283</b>	<b>(1,283)</b>	<b>-100%</b>	<b>3,850</b>
<b>Total Capital Funding</b>		-	<b>50,828</b>	-	<b>801</b>	<b>2,309</b>	<b>16,943</b>	<b>(14,634)</b>	<b>-86%</b>	<b>50,828</b>

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

##### WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M04 October

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		-	3,090	-	3,040	3,090
Call investment deposits		-	530	-	(2,149)	530
Consumer debtors		-	21,597	-	14,926	21,597
Other debtors		-	61,039	-	2,905	61,039
Current portion of long-term receivables		-	1,830	-	-	1,830
Inventory		-	3,389	-	(611)	3,389
<b>Total current assets</b>		-	<b>91,475</b>	-	<b>18,111</b>	<b>91,475</b>
<b>Non current assets</b>						
Long-term receivables		-	2,460	-	-	2,460
Investments		-	-	-	12,938	-
Investment property		-	6,213	-	-	6,213
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	563,555	-	2,326	563,555
Biological		-	-	-	-	-
Intangible		-	199	-	-	199
Other non-current assets		-	5,225	-	-	5,225
<b>Total non current assets</b>		-	<b>577,652</b>	-	<b>15,264</b>	<b>577,652</b>
<b>TOTAL ASSETS</b>		-	<b>669,127</b>	-	<b>33,374</b>	<b>669,127</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	40,455	-	-	40,455
Borrowing		-	515	-	-	515
Consumer deposits		-	3,850	-	75	3,850
Trade and other payables		-	79,389	-	10,500	79,389
Provisions		-	16,586	-	-	16,586
<b>Total current liabilities</b>		-	<b>140,794</b>	-	<b>10,574</b>	<b>140,794</b>
<b>Non current liabilities</b>						
Borrowing		-	1,818	-	-	1,818
Provisions		-	41,948	-	-	41,948
<b>Total non current liabilities</b>		-	<b>43,766</b>	-	-	<b>43,766</b>
<b>TOTAL LIABILITIES</b>		-	<b>184,560</b>	-	<b>10,574</b>	<b>184,560</b>
<b>NET ASSETS</b>	2	-	<b>484,567</b>	-	<b>22,800</b>	<b>484,567</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		-	539,760	-	22,800	539,760
Reserves		-	4,104	-	-	4,104
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	<b>543,864</b>	-	<b>22,800</b>	<b>543,864</b>

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

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M04 October

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	40,379	-	2,209	12,748	13,460	(712)	-5%	40,379
Service charges		-	149,742	-	10,926	45,148	49,914	(4,766)	-10%	149,742
Other revenue		-	27,328	-	794	3,689	9,109	(5,421)	-60%	27,328
Transfers and Subsidies - Operational		-	89,312	-	2,449	37,497	29,771	7,727	26%	89,312
Transfers and Subsidies - Capital		-	54,024	-	1,550	10,501	18,008	(7,507)	-42%	54,024
Interest		-	6,882	-	31	153	2,294	(2,141)	-93%	6,882
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		-	(299,134)	-	(17,433)	(95,572)	(99,711)	(4,140)	4%	(299,134)
Finance charges		-	(901)	-	(14)	(2,197)	(300)	1,897	-632%	(901)
Transfers and Grants		-	(550)	-	-	(92)	(183)	(92)	50%	(550)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	<b>67,083</b>	-	<b>511</b>	<b>11,876</b>	<b>22,361</b>	<b>10,485</b>	<b>47%</b>	<b>67,083</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	0	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	(0)	-	207	1,221	-	1,221	#DIV/0!	-
<b>Payments</b>										
Capital assets		-	(58,452)	-	(801)	(2,325)	(19,484)	(17,159)	88%	(58,452)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	<b>(58,452)</b>	-	<b>(594)</b>	<b>(1,104)</b>	<b>(19,484)</b>	<b>(18,380)</b>	<b>94%</b>	<b>(58,452)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	218	-	24	71	(1,283)	1,354	-106%	-
<b>Payments</b>										
Repayment of borrowing		-	(758)	-	-	-	(253)	(253)	100%	(758)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	<b>(540)</b>	-	<b>24</b>	<b>71</b>	<b>(1,536)</b>	<b>(1,607)</b>	<b>105%</b>	<b>(758)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	<b>8,090</b>	-	<b>(58)</b>	<b>10,843</b>	<b>1,341</b>			<b>8,090</b>
Cash/cash equivalents at beginning:		(8,365)	(5,000)	-	-	-	(5,000)			(5,000)
Cash/cash equivalents at month/year end:		(8,365)	3,090	-	-	10,843	(3,659)			3,090

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 - M04 October**

Description	NT Code	Budget Year 2022/23									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	3,543	1,883	1,249	2,951	1,011	918	1,107	21,561	34,222	27,547	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,982	673	439	234	235	192	241	2,562	9,558	3,464	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	4,502	1,371	4,673	4,624	733	710	691	32,326	49,630	39,084	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	3,225	1,211	1,844	803	790	775	761	31,017	40,425	34,146	-	-
Receivables from Exchange Transactions - Waste Management	1600	1,881	748	982	491	489	480	470	18,756	24,298	20,686	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	2	1	1	1	1	1	49	60	53	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	1,236	1,236	1,236	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	211	143	109	106	228	210	234	41,368	42,610	42,146	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>18,348</b>	<b>6,031</b>	<b>9,297</b>	<b>9,211</b>	<b>3,487</b>	<b>3,286</b>	<b>3,503</b>	<b>148,875</b>	<b>202,038</b>	<b>168,362</b>	<b>-</b>	<b>-</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1,853	702	960	4,183	281	270	369	15,697	24,316	20,800	-	-
Commercial	2300	3,655	703	3,841	695	380	262	251	15,640	25,427	17,227	-	-
Households	2400	12,840	4,626	4,496	4,332	2,826	2,754	2,884	117,539	152,296	130,334	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>18,348</b>	<b>6,031</b>	<b>9,297</b>	<b>9,211</b>	<b>3,487</b>	<b>3,286</b>	<b>3,503</b>	<b>148,875</b>	<b>202,038</b>	<b>168,362</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 - M04 October**

Description	NT Code	Budget Year 2022/23									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	23	6,282	-	-	-	-	33,890	37,937	78,133	47,424
Bulk Water	0200	2,171	112	527	9	486	1,042	1,849	1,374	7,571	4,497
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,432	763	2,021	1,271	1,712	249	6,786	10,593	24,827	16,772
Auditor General	0800	-	845	451	-	-	-	6,883	6,936	15,115	8,119
Other	0900	-	-	-	-	-	-	-	3	3	4
<b>Total By Customer Type</b>	<b>1000</b>	<b>3,627</b>	<b>8,003</b>	<b>2,999</b>	<b>1,280</b>	<b>2,198</b>	<b>1,291</b>	<b>49,408</b>	<b>56,843</b>	<b>125,649</b>	<b>76,815</b>

## 7. Investment portfolio analysis

### 7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October

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		1,135	-	-	-	1,135
NEDBANK		9,645	-	(207)	-	9,438
STANDARD BANK		14,477	-	(714)	-	13,763
						-
<b>Municipality sub-total</b>		<b>25,256</b>		<b>(921)</b>	<b>-</b>	<b>24,336</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>25,256</b>		<b>(921)</b>	<b>-</b>	<b>24,336</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 - M04 October

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	81,254	-	-	32,566	20,313	12,253	60.3%	81,254
Equitable Share		-	77,265	-	-	30,133	19,316	10,817	56.0%	77,265
Municipal Infrastructure Grant		-	768	-	-	64	192	(128)	-66.5%	768
Local Government Financial Management Grant		-	2,085	-	-	2,085	521	1,564	300.0%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	-	-	284	284	-		1,136
<b>Provincial Government:</b>		-	8,058	-	2,449	4,931	2,015	2,917	144.8%	8,058
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	213	(213)	-100.0%	850
Municipal Accreditation and Capacity Building Grant		-	256	-	-	256	64	192	300.0%	256
Financial Assistance to Municipalities for Maintenance and		-	50	-	-	-	13	(13)	-100.0%	50
Library Service - Replacement Funding for most vulnerable	4	-	6,679	-	2,226	4,452	1,670	2,782	166.6%	6,679
Community Development Workers (CDW) Operational Support Grant	4	-	223	-	223	223	56	167	300.0%	223
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	-	89,312	-	2,449	37,497	22,328	15,169	67.9%	89,312
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	54,024	-	1,550	10,501	13,506	(3,005)	-22.3%	54,024
Municipal Infrastructure Grant		-	14,585	-	-	1,220	3,646	(2,427)	-66.5%	14,585
Integrated National Electrification Programme Grant		-	11,000	-	-	3,850	2,750	1,100	40.0%	11,000
Water Services Infrastructure Grant		-	28,439	-	1,550	5,431	7,110	(1,679)	-23.6%	28,439
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	-	54,024	-	1,550	10,501	13,506	(3,005)	-22.3%	54,024
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	143,336	-	3,999	47,998	35,834	12,164	33.9%	143,336

During October 2022 the municipality received a total of R 3,999,000 in transfers and grants. The municipality received R 1,550,000 relating to the Water Services Infrastructure Grant from National Government and this transfer is in line with the payment schedule of National Treasury. The municipality also received R 2,226,000 from the Provincial Department of Cultural Affairs

and Sport, Library Services – Replacement Funding Grant and R 223,000 from Department Local Government for the Community Development Workers (CDW's).

**8.2 Supporting Table SC7 – Grant expenditure**



WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	81,254	-	128	30,640	20,313	10,326	50.8%	81,254
Equitable Share		-	77,265	-	-	30,133	19,316	10,817	56.0%	77,265
Municipal Infrastructure Grant		-	768	-	61	233	192	42	21.6%	768
Local Government Financial Management Grant		-	2,085	-	52	208	521	(313)	-60.1%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	-	15	65	284	(219)	-77.1%	1,136
								-		
<b>Provincial Government:</b>		-	8,058	-	492	1,971	2,015	(43)	-2.1%	8,058
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	213	(213)	-100.0%	850
Municipal Accreditation and Capacity Building Grant		-	256	-	20	80	64	16	25.1%	256
Financial Assistance to Municipalities for Maintenance and		-	50	-	-	-	13	(13)	-100.0%	50
Library Service - Replacement Funding for most vulnerable		-	6,679	-	472	1,813	1,670	144	8.6%	6,679
Community Development Workers (CDW) Operational Support Grant		-	223	-	-	78	56	22	39.9%	223
								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
								-		
<b>Total operating expenditure of Transfers and Grants:</b>		-	89,312	-	620	32,611	22,328	10,283	46.1%	89,312
<hr/>										
<b>National Government:</b>		-	54,024	-	608	2,656	13,506	(10,851)	-80.3%	54,024
Municipal Infrastructure Grant		-	14,585	-	-	-	3,646	(3,646)	-100.0%	14,585
Integrated National Electrification Programme Grant		-	11,000	-	-	207	2,750	(2,543)	-92.5%	11,000
Water Services Infrastructure Grant		-	28,439	-	608	2,449	7,110	(4,661)	-65.6%	28,439
								-		
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
								-		
<b>Total capital expenditure of Transfers and Grants</b>		-	54,024	-	608	2,656	13,506	(10,851)	-80.3%	54,024
<hr/>										
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	143,336	-	1,228	35,267	35,834	(567)	-1.6%	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 - M04 October

Summary of Employee and Councillor remuneration	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		-	5,666	-	442	1,801	1,889	(88)	-5%	5,666
Pension and UIF Contributions		-	130	-	23	57	43	14	32%	130
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	142	-	11	45	47	(2)	-4%	142
Cellphone Allowance		-	552	-	44	177	184	(7)	-4%	552
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	49	-	4	16	16	(1)	-4%	49
<b>Sub Total - Councillors</b>		-	<b>6,538</b>	-	<b>524</b>	<b>2,095</b>	<b>2,179</b>	<b>(84)</b>	<b>-4%</b>	<b>6,538</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		-	4,740	-	496	1,676	1,580	96	6%	4,740
Pension and UIF Contributions		-	533	-	31	126	178	(52)	-29%	533
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	246	-	6	24	82	(58)	-71%	246
Cellphone Allowance		-	90	-	8	32	30	2	5%	90
Housing Allowances		-	7	-	-	-	2	(2)	-100%	7
Other benefits and allowances		-	387	-	93	300	129	171	133%	387
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		-	<b>6,003</b>	-	<b>634</b>	<b>2,158</b>	<b>2,001</b>	<b>157</b>	<b>8%</b>	<b>6,003</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	91,778	-	7,719	29,393	30,593	(1,200)	-4%	91,778
Pension and UIF Contributions		-	15,519	-	1,160	4,622	5,173	(551)	-11%	15,519
Medical Aid Contributions		-	2,088	-	160	650	696	(46)	-7%	2,088
Overtime		-	1,274	-	522	2,137	425	1,712	403%	1,274
Performance Bonus		-	6,372	-	(59)	45	2,124	(2,079)	-98%	6,372
Motor Vehicle Allowance		-	213	-	(381)	34	71	(37)	-52%	213
Cellphone Allowance		-	172	-	12	52	57	(5)	-9%	172
Housing Allowances		-	402	-	35	142	134	8	6%	402
Other benefits and allowances		-	491	-	150	765	164	601	367%	491
Payments in lieu of leave		-	-	-	124	188	-	188	#DIV/0!	-
Long service awards		-	722	-	192	404	241	163	68%	722
Post-retirement benefit obligations	2	-	1,340	-	7	316	447	(131)	-29%	1,340
<b>Sub Total - Other Municipal Staff</b>		-	<b>120,372</b>	-	<b>9,643</b>	<b>38,747</b>	<b>40,124</b>	<b>(1,377)</b>	<b>-3%</b>	<b>120,372</b>
<b>Total Parent Municipality</b>		-	<b>132,912</b>	-	<b>10,801</b>	<b>42,999</b>	<b>44,304</b>	<b>(1,305)</b>	<b>-3%</b>	<b>132,912</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	<b>132,912</b>	-	<b>10,801</b>	<b>42,999</b>	<b>44,304</b>	<b>(1,305)</b>	<b>-3%</b>	<b>132,912</b>
<b>TOTAL MANAGERS AND STAFF</b>		-	<b>126,374</b>	-	<b>10,277</b>	<b>40,904</b>	<b>42,125</b>	<b>(1,221)</b>	<b>-3%</b>	<b>126,374</b>

## 10. Capital programme performance

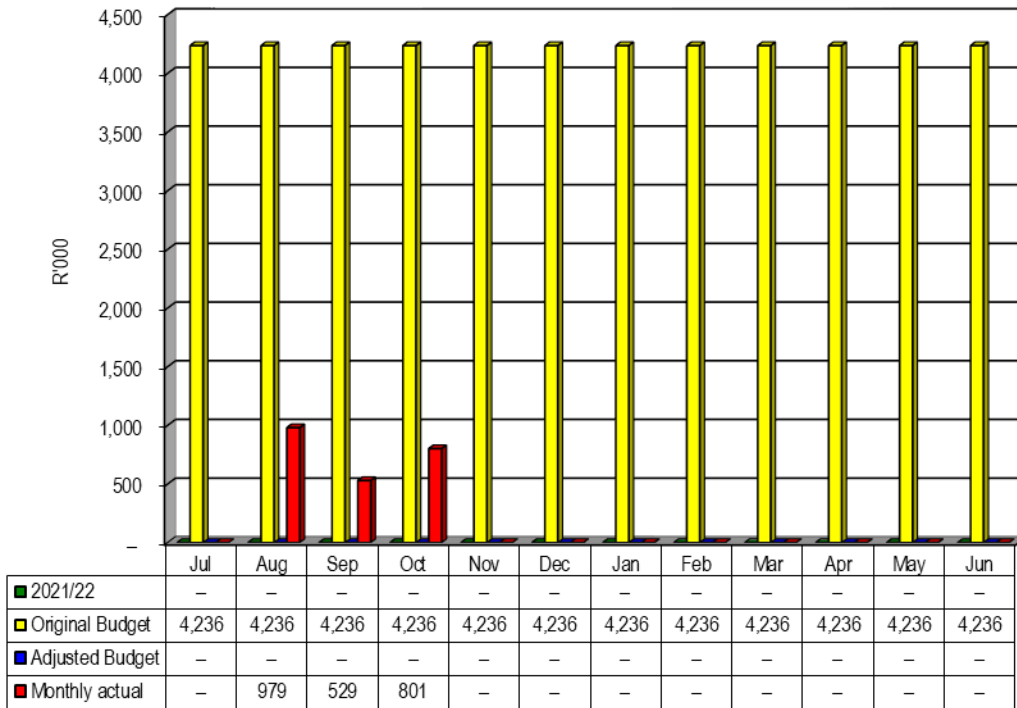
### 10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October

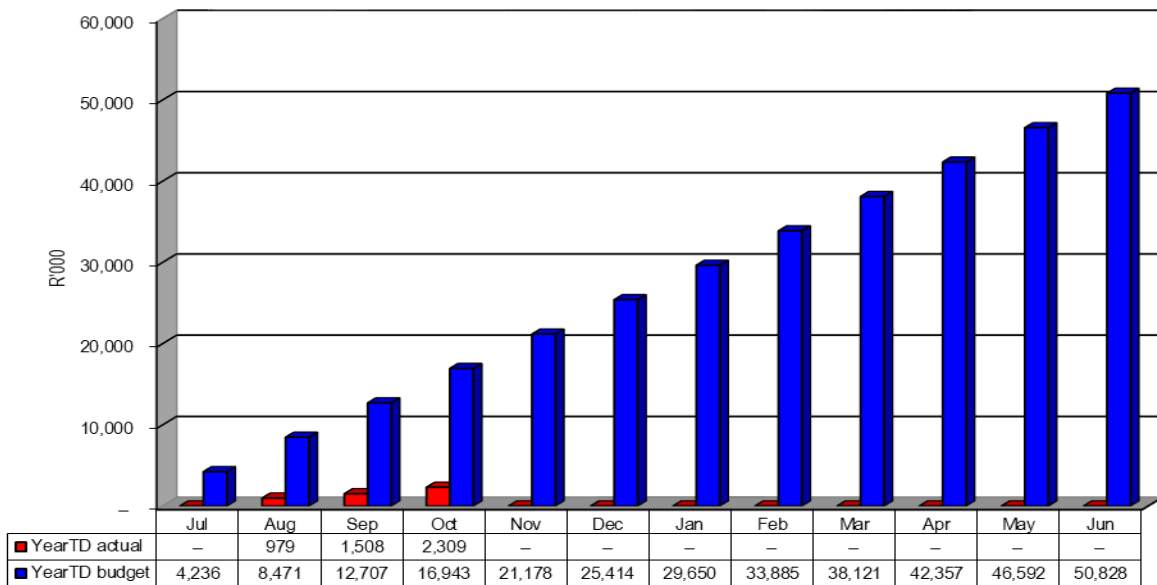
Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
<b>R thousands</b>									
<u>Monthly expenditure performance trend</u>									
July	-	4,236	-	-		4,236	-		
August	-	4,236	-	979	979	8,471	7,492	88.4%	2%
September	-	4,236	-	529	1,508	12,707	11,199	88.1%	3%
October	-	4,236	-	801	2,309	16,943	14,634	86.4%	5%
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	-		
<b>Total Capital expenditure</b>	-	<b>50,828</b>	-	<b>2,309</b>					

The total capital expenditure for October amounts to R 2,309 million or 5% of the total budget. Expenditure is expected to increase as the year progress and as procurement processes are being concluded. It should be noted that the capital expenditure programme of the municipality is funded primarily by conditional grants, expenditure is also depended on the timing when the transfers are received by 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

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October											
R thousands	Description	Ref	2021/22	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2022/23		YTD variance	YTD variance %	Full Year Forecast
			Audited Outcome				YearTD actual	YearTD budget			
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>											
	<b>Infrastructure</b>			26,777		621	2,129	8,926	6,796	76.1%	26,777
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure			1,217				406	406	100.0%	1,217
	Drainage Collection										
	Storm water Conveyance			1,217				406	406	100.0%	1,217
	Attenuation										
	Electrical Infrastructure			831				277	277	100.0%	831
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks							88	88	100.0%	88
	Capital Spares			265				188	188	100.0%	265
	Water Supply Infrastructure			565							
	Dams and Weirs			24,730		621	2,129	8,243	6,114	74.2%	24,730
	Boreholes										
	Reservoirs			24,730		621	2,129	8,243	6,114	74.2%	24,730
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	HV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Facilitation										
	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										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	<b>Community Assets</b>										
	Community Facilities										
	Halls										
	Centres										
	Crèches										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	<b>Heritage Assets</b>										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	<b>Investment Properties</b>										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	<b>Other assets</b>										
	Operational Buildings										
	Municipal Offices										
	Play/Enquiry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	<b>Biological or Cultivated Assets</b>										
	Biological or Cultivated Assets										
	<b>Intangible Assets</b>										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Local Settlement Software Applications										
	Unspecified										
	<b>Computer Equipment</b>			669				223	223	100.0%	669
	Computer Equipment			669				223	223	100.0%	669
	<b>Furniture and Office Equipment</b>			122				41	41	100.0%	122
	Furniture and Office Equipment			122				41	41	100.0%	122
	<b>Machinery and Equipment</b>			337				112	112	100.0%	337
	Machinery and Equipment			337				112	112	100.0%	337
	<b>Transport Assets</b>										
	Transport Assets										
	<b>Land</b>										
	Land										
	<b>Zoo's, Marine and Non-biological Animals</b>										
	Zoo's, Marine and Non-biological Animals										
	<b>Total Capital Expenditure on new assets</b>	1		27,904		621	2,129	9,301	7,172	77.1%	27,904

# 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 - M04  
October

R thousands	Description	Ref	2021/22		Monthly actual	Budget Year 2022/23		YTD variance	YTD variance %	Full Year Forecast
			Audited Outcome	Original Budget		Year TD actual	Year TD budget			
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
	<b>Infrastructure</b>			7,501			2,500	2,500	100.0%	7,501
	Roads Infrastructure			7,501			2,500	2,500	100.0%	7,501
	Roads									
	Road Structures									
	Road Furniture									
	Capital Spares									
	Storm water Infrastructure									
	Drainage Collection									
	Storm water Conveyance									
	Attenuation									
	Electrical Infrastructure									
	Power Plants									
	HV Substations									
	HV Switching Station									
	HV Transmission Conductors									
	MV Substations									
	MV Switching Stations									
	MV Networks									
	LV Networks									
	Capital Spares									
	Water Supply Infrastructure									
	Dams and Weirs									
	Boreholes									
	Reservoirs									
	Pump Stations									
	Water Treatment Works									
	Bulk Mains									
	Distribution									
	Distribution Points									
	PRV Stations									
	Capital Spares									
	Sanitation Infrastructure									
	Pump Station									
	Recirculation									
	Waste Water Treatment Works									
	Cutoff 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									
	<b>Community Assets</b>									
	Community Facilities									
	Halls									
	Centres									
	Crèches									
	Clinics/Care Centres									
	Fire/Ambulance Stations									
	Testing Stations									
	Museums									
	Galleries									
	Theatres									
	Libraries									
	Cometeries/Crematoria									
	Police									
	Parks									
	Public Open Space									
	Nature Reserves									
	Public Ablution Facilities									
	Markets									
	Stalls									
	Abattoirs									
	Airports									
	Taxi Ranks/Bus Terminals									
	Capital Spares									
	Sport and Recreation Facilities									
	Indoor Facilities									
	Outdoor Facilities									
	Capital Spares									
	<b>Heritage Assets</b>									
	Monuments									
	Historic Buildings									
	Works of Art									
	Conservation Areas									
	Other Heritages									
	<b>Investment properties</b>									
	Revenue Generating									
	Improved Property									
	Unimproved Property									
	Non-revenue Generating									
	Improved Property									
	Unimproved Property									
	<b>Other assets</b>									
	Operational Buildings									
	Municipal Offices									
	Play/Enquiry Points									
	Building Plan Offices									
	Workshops									
	Yards									
	Stores									
	Laboratories									
	Training Centres									
	Manufacturing Plant									
	Depots									
	Capital Spares									
	Housing									
	Staff Housing									
	Social Housing									
	Capital Spares									
	<b>Biological or Cultivated Assets</b>									
	Biological or Cultivated Assets									
	<b>Intangible Assets</b>									
	Services									
	Licences and Rights									
	Water Rights									
	Effluent Licences									
	Solid Waste Licences									
	Computer Software and Applications									
	Lead Settlement Software Applications									
	Unspecified									
	<b>Computer Equipment</b>			54			18	18	100.0%	54
	Computer Equipment			54			18	18	100.0%	54
	<b>Furniture and Office Equipment</b>									
	Furniture and Office Equipment									
	<b>Machinery and Equipment</b>									
	Machinery and Equipment									
	<b>Transport Assets</b>									
	Transport Assets									
	<b>Land</b>									
	Land									
	<b>Zoo's, Marine and Non-biological Animals</b>									
	Zoo's, Marine and Non-biological Animals									
	<b>Total Capital Expenditure on renewal of existing assets</b>	1		7,556			2,519	2,519	100.0%	7,556



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

### **11.1 Over view**

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