

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING DECEMBER 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 December 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 December 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 31st 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 December 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 183,091 million or R 28,374 million below the year-to-date budget projections for December 2022. The main reason for the variance is due to service charges electricity and water. Another revenue item that affected the performance in December is the fines, penalties and forfeits that are R 21,930 million below the year-to-date target. This relate specifically to the traffic fines and the iGRAP 1 treatment thereof. The over performance on transfers and subsidies relate to the second equitable share transfer amount R 25,497,000 received by the municipality during December 2022.

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

Operating expenditure by type

The total expenditure at the end of December 2022 amounted to R 146,520 million. This is R 35,296 million below year-to-date budget projections for December 2022. Although year-to-date the expenditure is lower than expected four expenditure items relating to employee related cost, finance charges, contracted services and other expenditure remain a concern. Depreciation and amortization will be accounted for once the 2021/22 have been concluded and the opening balances has been transferred. The variance in debt impairment relate to traffic fines and the treatment in terms of iGRAP 1.

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 December 2022 amounted to R 7,773 million or 15% 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 increase in cash for the month amounted to R 1,525 million. The cash and cash equivalents at the end of the month amounted to R 19,419 million.

Refer to Table C7 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for December 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 - M06 December									
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	-	3,173	26,719	23,904	2,815	12%	47,808
Service charges	-	169,778	-	12,611	74,515	84,889	(10,374)	-12%	169,778
Investment revenue	-	385	-	200	664	193	472	245%	385
Transfers and subsidies	-	89,312	-	28,543	62,169	44,656	17,513	39%	89,312
Other own revenue	-	61,621	-	2,078	10,083	30,811	(20,727)	-67%	61,621
Total Revenue (excluding capital transfers and contributions)	-	368,904	-	46,605	174,151	184,452	(10,301)	-6%	368,904
Employee costs	-	126,374	-	15,744	66,366	63,187	3,179	5%	126,374
Remuneration of Councillors	-	6,538	-	524	3,143	3,269	(126)	-4%	6,538
Depreciation & asset impairment	-	24,986	-	-	-	12,493	(12,493)	-100%	24,986
Finance charges	-	901	-	1,157	3,537	450	3,087	686%	901
Inventory consumed and bulk purchases	-	104,368	-	5,465	40,710	52,184	(11,474)	-22%	104,368
Transfers and subsidies	-	550	-	-	229	275	(46)	-17%	550
Other expenditure	-	99,915	-	7,759	32,534	49,958	(17,424)	-35%	99,915
Total Expenditure	-	363,631	-	30,649	146,520	181,816	(35,296)	-19%	363,631
Surplus/(Deficit)	-	5,273	-	15,956	27,632	2,636	24,996	948%	5,273
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	54,024	-	2,844	8,939	27,012	(18,073)	-67%	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	-	18,800	36,571	29,648	6,923	23%	59,297
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	59,297	-	18,800	36,571	29,648	6,923	23%	59,297
Capital expenditure & funds sources									
Capital expenditure	-	50,828	-	2,473	7,773	25,414	(17,641)	-69%	50,828
Capital transfers recognised	-	46,978	-	2,473	7,773	23,489	(15,716)	-67%	46,978
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,850	-	-	-	1,925	(1,925)	-100%	3,850
Total sources of capital funds	-	50,828	-	2,473	7,773	25,414	(17,641)	-69%	50,828
Financial position									
Total current assets	-	91,475	-	-	44,349	-	-	-	91,475
Total non current assets	-	577,652	-	-	4,662	-	-	-	577,652
Total current liabilities	-	140,794	-	-	12,671	-	-	-	140,794
Total non current liabilities	-	43,766	-	-	-	-	-	-	43,766
Community wealth/Equity	-	543,864	-	-	36,340	-	-	-	543,864
Cash flows									
Net cash from (used) operating	-	67,083	-	3,898	19,423	33,541	14,118	42%	67,083
Net cash from (used) investing	-	(58,452)	-	(2,384)	(93)	(29,226)	(29,133)	100%	(58,452)
Net cash from (used) financing	-	(540)	-	10	89	(2,304)	(2,393)	104%	(758)
Cash/cash equivalents at the month/year end	-	3,090	-	-	19,419	(2,989)	(22,408)	750%	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	-	4,519	4,523	4,380	8,061	8,410	3,203	153,129	205,601
Creditors Age Analysis									
Total Creditors	-	8,519	5,434	1,969	1,627	665	36,923	72,294	128,213

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) - M06 December										
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										
<i>Governance and administration</i>			77,528		6,705	37,695	38,764	(1,069)	-3%	77,528
Executive and council			11,625		36	70	5,813	(5,743)	-99%	11,625
Finance and administration			65,902		6,669	37,625	32,951	4,674	14%	65,902
Internal audit										
<i>Community and public safety</i>			62,430		2,027	7,736	31,215	(23,479)	-75%	62,430
Community and social services			8,055		1,003	4,046	4,028	18	0%	8,055
Sport and recreation			3,188		29	68	1,594	(1,525)	-96%	3,188
Public safety			50,081		878	3,361	25,040	(21,679)	-87%	50,081
Housing			1,106		118	260	553	(293)	-53%	1,106
Health										
<i>Economic and environmental services</i>			9,380		633	1,033	4,690	(3,658)	-78%	9,380
Planning and development			1,331		81	481	665	(185)	-28%	1,331
Road transport			8,049		552	552	4,025	(3,473)	-86%	8,049
Environmental protection										
<i>Trading services</i>			273,591		40,083	136,627	136,795	(168)	0%	273,591
Energy sources			127,381		9,512	53,754	63,690	(9,936)	-16%	127,381
Water management			81,510		27,430	62,727	40,755	21,972	54%	81,510
Waste water management			40,696		1,980	12,928	20,348	(7,420)	-36%	40,696
Waste management			24,005		1,161	7,218	12,002	(4,784)	-40%	24,005
<i>Other</i>	4									
Total Revenue - Functional	2		422,928		49,449	183,091	211,464	(28,374)	-13%	422,928
Expenditure - Functional										
<i>Governance and administration</i>			87,650		11,340	52,780	43,825	8,955	20%	87,650
Executive and council			14,238		2,030	15,164	7,119	8,045	113%	14,238
Finance and administration			71,724		9,183	37,096	35,862	1,234	3%	71,724
Internal audit			1,688		127	520	844	(324)	-38%	1,688
<i>Community and public safety</i>			70,307		5,008	19,702	35,154	(15,451)	-44%	70,307
Community and social services			11,183		1,449	5,125	5,591	(466)	-8%	11,183
Sport and recreation			7,981		951	3,655	3,991	(335)	-8%	7,981
Public safety			47,791		2,395	10,033	23,896	(13,863)	-58%	47,791
Housing			3,352		213	889	1,676	(788)	-47%	3,352
Health										
<i>Economic and environmental services</i>			28,207		2,291	10,473	14,104	(3,631)	-26%	28,207
Planning and development			8,780		799	4,164	4,390	(226)	-5%	8,780
Road transport			19,427		1,492	6,309	9,714	(3,405)	-35%	19,427
Environmental protection										
<i>Trading services</i>			177,466		12,010	63,564	88,733	(25,169)	-28%	177,466
Energy sources			104,960		6,824	42,645	52,480	(9,835)	-19%	104,960
Water management			34,083		2,792	11,423	17,041	(5,619)	-33%	34,083
Waste water management			19,845		1,286	4,149	9,923	(5,774)	-58%	19,845
Waste management			18,579		1,108	5,347	9,289	(3,942)	-42%	18,579
<i>Other</i>										
Total Expenditure - Functional	3		363,631		30,649	146,520	181,816	(35,296)	-19%	363,631
Surplus/ (Deficit) for the year			59,297		18,800	36,571	29,648	6,923	23%	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) - M06 December										
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	-	33	63	4,200	(4,138)	-98.5%	8,401
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	259,777	-	39,555	130,441	129,889	553	0.4%	259,777
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,571	-	1,064	3,965	5,285	(1,321)	-25.0%	10,571
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	54,570	-	6,596	37,515	27,285	10,230	37.5%	54,570
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	89,610	-	2,201	11,107	44,805	(33,698)	-75.2%	89,610
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	422,928	-	49,449	183,091	211,464	(28,374)	-13.4%	422,928
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	7,481	-	1,340	13,079	3,741	9,339	249.6%	7,481
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	195,683	-	14,463	71,132	97,841	(26,710)	-27.3%	195,683
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	36,301	-	3,888	18,262	18,151	111	0.6%	36,301
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	39,911	-	5,956	21,105	19,956	1,149	5.8%	39,911
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	84,254	-	5,003	22,941	42,127	(19,186)	-45.5%	84,254
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	363,631	-	30,649	146,520	181,816	(35,296)	-19.4%	363,631
Surplus/ (Deficit) for the year	2	-	59,297	-	18,800	36,571	29,648	6,923	23.4%	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) - M06 December										
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	-	3,173	26,719	23,904	2,815	12%	47,808
Service charges - electricity revenue		-	103,525	-	8,028	48,427	51,762	(3,335)	-6%	103,525
Service charges - water revenue		-	33,026	-	1,865	8,219	16,513	(8,294)	-50%	33,026
Service charges - sanitation revenue		-	22,082	-	1,723	11,539	11,041	498	5%	22,082
Service charges - refuse revenue		-	11,146	-	995	6,330	5,573	757	14%	11,146
Rental of facilities and equipment		-	1,671	-	99	615	836	(220)	-26%	1,671
Interest earned - external investments		-	385	-	200	664	193	472	245%	385
Interest earned - outstanding debtors		-	7,917	-	924	5,033	3,958	1,074	27%	7,917
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	49,523	-	794	2,831	24,761	(21,930)	-89%	49,523
Licences and permits		-	226	-	24	273	113	160	142%	226
Agency services		-	900	-	80	471	450	21	5%	900
Transfers and subsidies		-	89,312	-	28,543	62,169	44,656	17,513	39%	89,312
Other revenue		-	1,385	-	156	834	693	142	20%	1,385
Gains		-	-	-	-	27	-	27	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		-	368,904	-	46,605	174,151	184,452	(10,301)	-6%	368,904
Expenditure By Type										
Employee related costs		-	126,374	-	15,744	66,366	63,187	3,179	5%	126,374
Remuneration of councillors		-	6,538	-	524	3,143	3,269	(126)	-4%	6,538
Debt impairment		-	55,261	-	1	44	27,631	(27,586)	-100%	55,261
Depreciation & asset impairment		-	24,986	-	-	-	12,493	(12,493)	-100%	24,986
Finance charges		-	901	-	1,157	3,537	450	3,087	686%	901
Bulk purchases - electricity		-	82,979	-	5,326	35,078	41,489	(6,411)	-15%	82,979
Inventory consumed		-	21,389	-	139	5,632	10,695	(5,063)	-47%	21,389
Contracted services		-	19,611	-	4,142	10,345	9,805	539	5%	19,611
Transfers and subsidies		-	550	-	-	229	275	(46)	-17%	550
Other expenditure		-	25,043	-	3,616	22,116	12,522	9,595	77%	25,043
Losses		-	-	-	-	28	-	28	#DIV/0!	-
Total Expenditure		-	363,631	-	30,649	146,520	181,816	(35,296)	-19%	363,631
Surplus/(Deficit)		-	5,273	-	15,956	27,632	2,636	24,996	0	5,273
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	54,024	-	2,844	8,939	27,012	(18,073)	(0)	54,024
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	59,297	-	18,800	36,571	29,648			59,297
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	59,297	-	18,800	36,571	29,648			59,297
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	59,297	-	18,800	36,571	29,648			59,297
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	59,297	-	18,800	36,571	29,648			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) - M06 December										
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	-	2,051	6,283	16,011	(9,728)	-61%	32,022
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	701	-	-	-	351	(351)	-100%	701
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	3,512	-	-	-	1,756	(1,756)	-100%	3,512
		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	-	36,235	-	2,051	6,283	18,118	(11,834)	-65%	36,235
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	14,243	-	422	1,490	7,122	(5,631)	-79%	14,243
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	122	-	-	-	61	(61)	-100%	122
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	228	-	-	-	114	(114)	-100%	228
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	14,593	-	422	1,490	7,296	(5,806)	-80%	14,593
Total Capital Expenditure		-	50,828	-	2,473	7,773	25,414	(17,641)	-69%	50,828
Capital Expenditure - Functional Classification										
Governance and administration		-	823	-	-	-	412	(412)	-100%	823
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	823	-	-	-	412	(412)	-100%	823
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	3,740	-	-	-	1,870	(1,870)	-100%	3,740
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	3,512	-	-	-	1,756	(1,756)	-100%	3,512
Public safety		-	228	-	-	-	114	(114)	-100%	228
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	7,501	-	480	480	3,751	(3,271)	-87%	7,501
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	7,501	-	480	480	3,751	(3,271)	-87%	7,501
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	38,764	-	1,993	7,294	19,382	(12,088)	-62%	38,764
Energy sources		-	10,961	-	1,249	4,420	5,480	(1,060)	-19%	10,961
Water management		-	24,730	-	744	2,873	12,365	(9,492)	-77%	24,730
Waste water management		-	3,073	-	-	-	1,537	(1,537)	-100%	3,073
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	50,828	-	2,473	7,773	25,414	(17,641)	-69%	50,828
Funded by:										
National Government		-	46,978	-	2,473	7,773	23,489	(15,716)	-67%	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	-	2,473	7,773	23,489	(15,716)	-67%	46,978
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3,850	-	-	-	1,925	(1,925)	-100%	3,850
Total Capital Funding		-	50,828	-	2,473	7,773	25,414	(17,641)	-69%	50,828

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M06 December						
Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash		–	3,090	–	8,388	3,090
Call investment deposits		–	530	–	13,479	530
Consumer debtors		–	21,597	–	18,190	21,597
Other debtors		–	61,039	–	4,937	61,039
Current portion of long-term receivables		–	1,830	–	–	1,830
Inventory		–	3,389	–	(644)	3,389
Total current assets		–	91,475	–	44,349	91,475
Non current assets						
Long-term receivables		–	2,460	–	–	2,460
Investments		–	–	–	(3,145)	–
Investment property		–	6,213	–	–	6,213
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	563,555	–	7,807	563,555
Biological		–	–	–	–	–
Intangible		–	199	–	–	199
Other non-current assets		–	5,225	–	–	5,225
Total non current assets		–	577,652	–	4,662	577,652
TOTAL ASSETS		–	669,127	–	49,011	669,127
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft		–	40,455	–	–	40,455
Borrowing		–	515	–	(326)	515
Consumer deposits		–	3,850	–	84	3,850
Trade and other payables		–	79,389	–	12,913	79,389
Provisions		–	16,586	–	–	16,586
Total current liabilities		–	140,794	–	12,671	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	–	12,671	184,560
NET ASSETS	2	–	484,567	–	36,340	484,567
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		–	539,760	–	36,340	539,760
Reserves		–	4,104	–	–	4,104
TOTAL COMMUNITY WEALTH/EQUITY	2	–	543,864	–	36,340	543,864

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
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	-	2,169	17,669	20,190	(2,521)	-12%	40,379
Service charges		-	149,742	-	9,939	64,478	74,871	(10,393)	-14%	149,742
Other revenue		-	27,328	-	881	5,465	13,664	(8,199)	-60%	27,328
Transfers and Subsidies - Operational		-	89,312	-	26,010	63,507	44,656	18,852	42%	89,312
Transfers and Subsidies - Capital		-	54,024	-	-	17,651	27,012	(9,361)	-35%	54,024
Interest		-	6,882	-	21	189	3,441	(3,252)	-95%	6,882
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(299,134)	-	(33,915)	(145,234)	(149,567)	(4,333)	3%	(299,134)
Finance charges		-	(901)	-	(1,162)	(4,073)	(450)	3,623	-805%	(901)
Transfers and Grants		-	(550)	-	(46)	(229)	(275)	(46)	17%	(550)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	67,083	-	3,898	19,423	33,541	14,118	42%	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)	-	-	7,348	-	7,348	#DIV/0!	-
Payments										
Capital assets		-	(58,452)	-	(2,384)	(7,441)	(29,226)	(21,785)	75%	(58,452)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(58,452)	-	(2,384)	(93)	(29,226)	(29,133)	100%	(58,452)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	218	-	10	89	(1,925)	2,014	-105%	218
Payments										
Repayment of borrowing		-	(758)	-	-	-	(379)	(379)	100%	(758)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(540)	-	10	89	(2,304)	(2,393)	104%	(540)
NET INCREASE/ (DECREASE) IN CASH HELD		-	8,090	-	1,525	19,419	2,011			8,090
Cash/cash equivalents at beginning:		-	(5,000)	-	-	-	(5,000)			(5,000)
Cash/cash equivalents at month/year end:		-	3,090	-	-	19,419	(2,989)			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 - M06 December														
Description	NT Code	Budget Year 2022/23									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts LLo 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					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	4,121	1,084	1,232	1,059	1,000	2,342	818	22,977	34,633	28,197	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,104	333	350	404	270	197	215	2,809	9,883	3,896	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	4,426	1,200	1,127	1,101	4,183	4,506	692	32,756	49,991	43,238	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	3,485	1,093	1,059	1,020	1,597	776	771	32,184	41,985	36,348	-	-	
Receivables from Exchange Transactions - Waste Management	1600	2,063	688	674	655	900	481	478	19,506	25,446	22,021	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	1	1	1	1	1	1	51	62	55	-	-	
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	1,228	1,228	1,228	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	175	119	79	139	109	106	227	41,618	42,573	42,200	-	-	
Total By Income Source	2000	19,377	4,519	4,523	4,380	8,061	8,410	3,203	153,129	205,601	177,182	-	-	
2021/22 - totals only														
Debtors Age Analysis By Customer Group														
Organs of State	2200	1,939	525	541	592	809	4,095	264	16,118	24,883	21,878	-	-	
Commercial	2300	3,530	380	381	482	3,466	662	331	15,454	24,685	20,395	-	-	
Households	2400	13,908	3,613	3,601	3,306	3,785	3,653	2,608	121,557	156,032	134,910	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	19,377	4,519	4,523	4,380	8,061	8,410	3,203	153,129	205,601	177,182	-	-	

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December										
Description	NT Code	Budget Year 2022/23								
		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	0	6,438	-	-	-	-	22,908	48,919	78,266
Bulk Water	0200	-	38	2,481	86	3	3	2,795	1,956	7,362
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	780	2,043	1,222	113	1,172	662	7,106	11,711	24,808
Auditor General	0800	-	-	1,732	1,770	451	-	4,114	9,706	17,772
Other	0900	2	-	-	-	-	-	-	3	5
Total By Customer Type	1000	783	8,519	5,434	1,969	1,627	665	36,923	72,294	128,213

7. Investment portfolio analysis

7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December						
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		1,135	18	-	-	1,153
Standard Bank		12,675	215	(3,691)	8,486	17,685
ABSA		-	-	-	-	-
Nedbank		4,958	140	-	-	5,098
		-				-
Municipality sub-total		18,768	374	(3,691)	8,486	23,936
Entities						
						-
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	18,768	374	(3,691)	8,486	23,936

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 - M06 December 2022										
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	-	26,009	58,575	40,627	17,948	44.2%	81,254
Equitable Share		-	77,265	-	25,497	55,630	38,633	16,998	44.0%	77,265
Municipal Infrastructure Grant		-	768	-	-	64	384	(320)	-83.3%	768
Local Government Financial Management Grant		-	2,085	-	-	2,085	1,043	1,043	100.0%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	-	512	796	568	228	40.1%	1,136
Provincial Government:		-	8,058	-	-	4,931	4,029	902	22.4%	8,058
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	425	(425)	-100.0%	850
Municipal Accreditation and Capacity Building Grant		-	256	-	-	256	128	128	100.0%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	25	(25)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities	4	-	6,679	-	-	4,452	3,340	1,113	33.3%	6,679
Community Development Workers (CDW) Operational Support Grant		-	223	-	-	223	112	112	100.0%	223
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	89,312	-	26,009	63,506	44,656	18,850	42.2%	89,312
Capital Transfers and Grants										
National Government:		-	54,024	-	-	17,651	27,012	(9,361)	-34.7%	54,024
Municipal Infrastructure Grant		-	14,585	-	-	1,220	7,293	(6,073)	-83.3%	14,585
Integrated National Electrification Programme Grant		-	11,000	-	-	11,000	5,500	5,500	100.0%	11,000
Water Services Infrastructure Grant		-	28,439	-	-	5,431	14,220	(8,789)	-61.8%	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	-	-	17,651	27,012	(9,361)	-34.7%	54,024
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	143,336	-	26,009	81,157	71,668	9,489	13.2%	143,336

During December 2022 the municipality received a total of R 26,009 in transfers and grants from national government. These transfers related to the 2nd equitable share allocation amounting to R 25,497,000 and the second EPWP allocation of R 512,000.

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
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	-	27,015	57,800	40,627	17,173	42.3%	81,254
Equitable Share		-	77,265	-	25,497	55,630	38,633	16,998	44.0%	77,265
Municipal Infrastructure Grant		-	768	-	71	383	384	(1)	-0.2%	768
Local Government Financial Management Grant		-	2,085	-	1,431	1,692	1,043	649	62.3%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	-	15	96	568	(472)	-83.2%	1,136
Provincial Government:		-	8,058	-	916	3,453	4,029	(576)	-14.3%	8,058
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	425	(425)	-100.0%	850
Municipal Accreditation and Capacity Building Grant		-	256	-	20	120	128	(8)	-6.2%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	25	(25)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities		-	6,679	-	896	3,255	3,340	(85)	-2.5%	6,679
Community Development Workers (CDW) Operational Support Grant		-	223	-	-	78	112	(34)	-30.1%	223
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	89,312	-	27,931	61,253	44,656	16,597	37.2%	89,312
Capital expenditure of Transfers and Grants										
National Government:		-	54,024	-	2,844	8,939	27,012	(18,073)	-66.9%	54,024
Municipal Infrastructure Grant		-	14,585	-	552	552	7,293	(6,741)	-92.4%	14,585
Integrated National Electrification Programme Grant		-	11,000	-	1,437	5,084	5,500	(416)	-7.6%	11,000
Water Services Infrastructure Grant		-	28,439	-	855	3,304	14,220	(10,915)	-76.8%	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	-	2,844	8,939	27,012	(18,073)	-66.9%	54,024
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	143,336	-	30,775	70,193	71,668	(1,475)	-2.1%	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 - M06 December										
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)	1									
Basic Salaries and Wages		-	5,666	-	442	2,684	2,833	(149)	-5%	5,666
Pension and UIF Contributions		-	130	-	23	103	65	38	58%	130
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	142	-	11	68	71	(3)	-4%	142
Cellphone Allowance		-	552	-	44	265	276	(11)	-4%	552
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	49	-	4	23	24	(1)	-4%	49
Sub Total - Councillors		-	6,538	-	524	3,143	3,269	(126)	-4%	6,538
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	4,740	-	309	2,319	2,370	(51)	-2%	4,740
Pension and UIF Contributions		-	533	-	31	189	267	(78)	-29%	533
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	150	150	-	150	#DIV/0!	-
Motor Vehicle Allowance		-	246	-	6	36	123	(87)	-71%	246
Cellphone Allowance		-	90	-	11	48	45	3	8%	90
Housing Allowances		-	7	-	-	-	4	(4)	-100%	7
Other benefits and allowances		-	387	-	76	472	193	279	144%	387
Payments in lieu of leave		-	-	-	12	174	-	174	#DIV/0!	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	6,003	-	594	3,387	3,001	386	13%	6,003
Other Municipal Staff										
Basic Salaries and Wages		-	91,778	-	6,834	42,951	45,889	(2,938)	-6%	91,778
Pension and UIF Contributions		-	15,519	-	1,149	6,917	7,760	(843)	-11%	15,519
Medical Aid Contributions		-	2,088	-	164	981	1,044	(63)	-6%	2,088
Overtime		-	1,274	-	431	3,056	637	2,419	380%	1,274
Performance Bonus		-	6,372	-	5,957	6,338	3,186	3,152	99%	6,372
Motor Vehicle Allowance		-	213	-	13	54	107	(53)	-50%	213
Cellphone Allowance		-	172	-	13	78	86	(8)	-9%	172
Housing Allowances		-	402	-	37	216	201	15	8%	402
Other benefits and allowances		-	491	-	171	1,104	246	859	350%	491
Payments in lieu of leave		-	-	-	81	255	-	255	#DIV/0!	-
Long service awards		-	722	-	(9)	403	361	42	12%	722
Post-retirement benefit obligations	2	-	1,340	-	309	625	670	(45)	-7%	1,340
Sub Total - Other Municipal Staff		-	120,372	-	15,150	62,979	60,186	2,793	5%	120,372
TOTAL SALARY, ALLOWANCES & BENEFITS		-	132,912	-	16,268	69,509	66,456	3,053	5%	132,912
TOTAL MANAGERS AND STAFF		-	126,374	-	15,744	66,366	63,187	3,179	5%	126,374

10. Capital programme performance

10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
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	2,319	4,236	-	-		4,236	-		
August	2,319	4,236	-	979	979	8,471	7,492	88.4%	2%
September	2,319	4,236	-	529	1,508	12,707	11,199	88.1%	3%
October	2,319	4,236	-	801	2,309	16,943	14,634	86.4%	5%
November	2,319	4,236	-	2,991	5,300	21,178	15,878	75.0%	10%
December	2,319	4,236	-	2,473	7,773	25,414	17,641	69.4%	15%
January	2,319	4,236	-	-		29,650	-		
February	2,319	4,236	-	-		33,885	-		
March	2,319	4,236	-	-		38,121	-		
April	2,319	4,236	-	-		42,357	-		
May	2,319	4,236	-	-		46,592	-		
June	2,319	4,236	-	-		50,828	-		
Total Capital expenditure	27,823	50,828	-	7,773					

The total capital expenditure at the end of December amounted to R 7,773 million or 15% 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.

At the end of December 2022 the municipality received a total of R 17,650,800 or 33% of the gazetted national government allocations as indicated in the table below.

National Government	Total Budget	Received YTD	% Received
Water Services Infrastructure Grant (WSIG)	28,439,000	5,431,000	19%
Municipal Infrastructure Grant (MIG)	14,585,350	1,219,800	8%
Integrated National Electrification Programme Grant - (INEP)	11,000,000	11,000,000	100%
Total	54,024,350	17,650,800	33%

At the end of December 2022 the municipality did not received two MIG grant payments amounting in total to R 9,434,000. These transfers were due the 23rd of September 2022 and the other on 9th of December 2022. All other grant transfers were received in line with National Treasury's payment schedule.

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

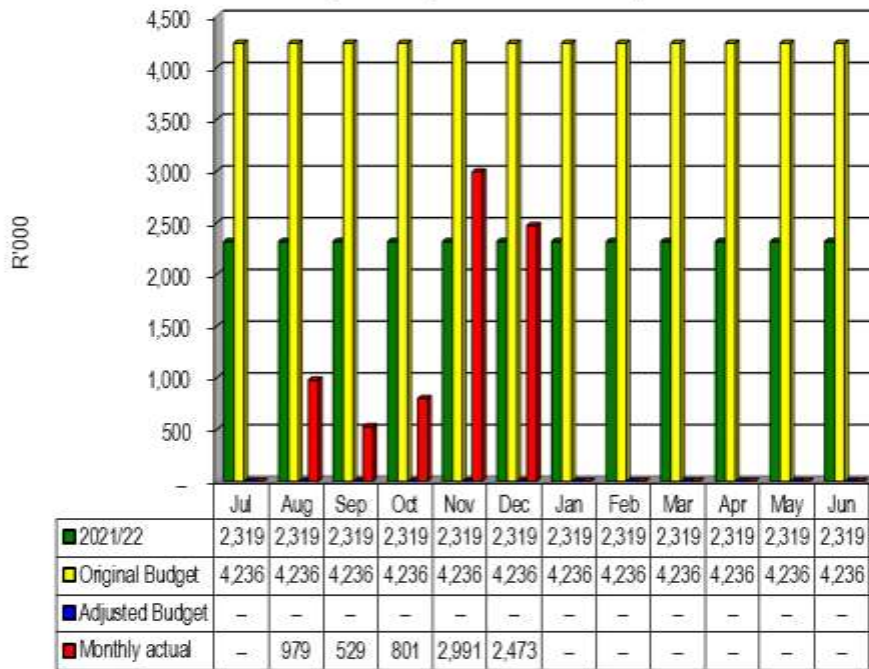
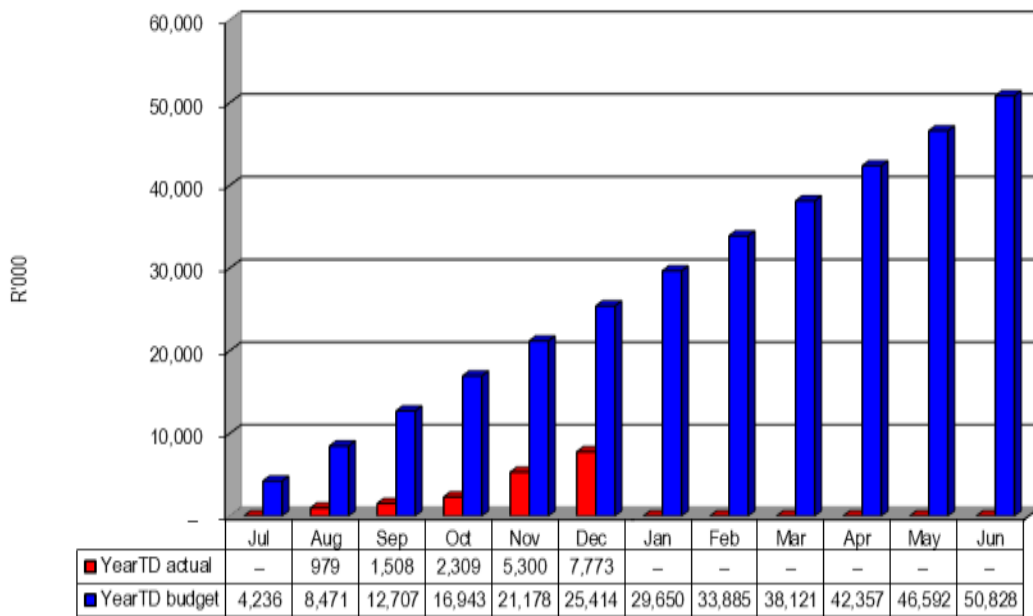


Chart C2 2022/23 Capital Expenditure: YTD actual v YTD target



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 - M06 December										
R thousands										
Description	Ref	2017/18 Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2022/23 YearTD actual	YearTD Budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure			26,777		744	2,873	13,389	10,516	78.5%	26,777
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spaces										
Storm water Infrastructure			1,217				609	609	100.0%	1,217
Drainage Collection										
Storm water Conveyance			1,217				609	609	100.0%	1,217
Attenuation										
Electrical Infrastructure			631				415	415	100.0%	631
Power Plants										
LV Substations										
MV Switching Station										
MV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
Capital Spaces			265				133	133	100.0%	265
Water Supply Infrastructure			24,730		744	2,873	12,365	9,492	78.5%	24,730
Dams and Weirs										
Boreholes										
Pipelines										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spaces										
Sanitation Infrastructure										
Pump Station										
Filtration										
Waste Water Treatment Works										
Effluent Sewers										
Toilet Facilities										
Capital Spaces										
Solid Waste Infrastructure										
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Specialty Collection Facilities										
Capital Spaces										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spaces										
Coastal Infrastructure										
Sand Dunes										
Piers										
Revetments										
Promenades										
Capital Spaces										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spaces										
Community Assets										
Community Facilities										
Halls										
Centres										
Crèches										
Clinic/Care Centres										
Fire/Ambulance Stations										
Reading Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Parks										
Public Open Space										
Nature Reserves										
Public Amenities Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Rank/Bus Terminals										
Capital Spaces										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spaces										
Historic Assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment Properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other Assets										
Operational Buildings										
Municipal Offices										
Pav/Energy Points										
Building/Class Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Quays										
Capital Spaces										
Housing										
Staff Housing										
Social Housing										
Capital Spaces										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Software										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
Computer Equipment										
Computer Equipment			669				334	334	100.0%	669
Furniture and Office Equipment										
Furniture and Office Equipment			122				61	61	100.0%	122
Machinery and Equipment										
Machinery and Equipment			337				168	168	100.0%	337
Transport Assets										
Transport Assets										
Land										
Land										
Zoos, Marine and Non-Biological Animals										
Zoos, Marine and Non-Biological Animals										
Total Capital Expenditure on new assets	1		27,904		744	2,873	13,952	11,079	78.4%	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 - M06 December											
R thousands	Description	Ref	2021/22		Budget Year 2022/23						
			Actual Outcomes	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
	Infrastructure			7,501		480	480	3,751	3,271	87.2%	7,501
	Roads Infrastructure			7,501		480	480	3,751	3,271	87.2%	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										
	PIV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pumps 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										
	Recreational										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Cable Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets										
	Community Facilities										
	Halls										
	Centres										
	Clubs										
	Childcare Centres										
	Fire/Rescue Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Public										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Arts										
	Taxi Rank/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/Intangible										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other Assets										
	Operational Buildings										
	Municipal Offices										
	Paymaster 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										
	Leases and Rights										
	Water Rights										
	Effluent Licenses										
	Solid Waste Licenses										
	Computer Software and Applications										
	Land Settlement Software Applications										
	Unspecified										
	Computer Equipment			54				27	27	100.0%	54
	Computer Equipment			54				27	27	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		480	480	3,778	3,298	87.3%	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 - M06 December										
Description	Ref	2011/12	2022/23		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	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure			11,856		1,249	4,420	5,928	1,508	25.4%	11,856
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure			10,000		1,249	4,420	5,000	580	11.6%	10,000
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations			9,565		1,249	4,420	4,763	362	7.6%	9,565
MV Switching Stations										
MV Networks			435				217	217	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										
OVV Stations										
Capital Spares										
Sewerage Infrastructure			1,856				928	928	100.0%	1,856
Pump Station										
Reclamation										
Waste Water Treatment Works			1,856				928	928	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										
Cable Layers										
Distribution Layers										
Capital Spares										
Community Assets			3,512				1,756	1,756	100.0%	3,512
Community Facilities										
Falls										
Centres										
Crèches										
Clinic/Care Centres										
Fire/Amulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Parks										
Public Open Space										
Nature Reserves										
Public Abution Facilities										
Markets										
Stalls										
Abattoirs										
Alpines										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities			3,512				1,756	1,756	100.0%	3,512
Indoor Facilities										
Outdoor Facilities			3,512				1,756	1,756	100.0%	3,512
Capital Spares										
Historical Assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment Assets										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other Assets										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Care 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										
Land Settlement Software Applications										
Unspecified										
Computer Equipment										
Computer Equipment										
Furniture and Office Equipment										
Furniture and Office Equipment										
Machinery and Equipment										
Machinery and Equipment										
Transport Assets										
Transport Assets										
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing assets	1		15,368		1,249	4,420	7,684	3,264	42.5%	15,368

11. Material variances to the SDBIP

11.1 Over view

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