

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING JANUARY 2023

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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 January 2023.

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 January 2023 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 2021/22 audit has been concluded and the final audited figures will be included in the next monthly budget statement.

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 January 2023.

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 192,421 million or R 22,773 million below the year-to-date budget projections for January 2023. The main reason for the variance is due to service charges electricity and water. Another revenue item that affected the performance of January is the fines, penalties and forfeits that are R 25,510 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 January 2023 amounted to R 167,910 million. This is R 44,208 million below year-to-date budget projections for January 2023. Although year-to-date the expenditure is lower than expected, the three expenditure items relating to employee related cost, finance charges, 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 January 2023 amounted to R 8,180 million or 16% 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 3,291 million. The cash and cash equivalents at the end of the month amounted to R 15,802 million.

Refer to Table C7 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for January 2023.

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 - M07 January

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	47,808	3,173	29,892	27,888	2,004	7%	47,808
Service charges	-	169,778	169,778	12,482	86,983	99,037	(12,054)	-12%	169,778
Investment revenue	-	385	385	118	783	225	558	248%	385
Transfers and subsidies	-	89,312	89,312	726	62,896	52,098	10,797	21%	89,312
Other own revenue	-	61,621	61,621	1,784	11,867	35,946	(24,078)	-67%	61,621
Total Revenue (excluding capital transfers and contributions)	-	368,904	368,904	18,283	192,421	215,194	(22,773)	-11%	368,904
Employee costs	-	126,374	126,374	9,254	75,620	73,719	1,901	3%	126,374
Remuneration of Councillors	-	6,538	6,538	524	3,667	3,814	(147)	-4%	6,538
Depreciation & asset impairment	-	24,986	24,986	-	-	14,575	(14,575)	-100%	24,986
Finance charges	-	901	901	1,025	4,562	525	4,037	769%	901
Inventory consumed and bulk purchases	-	104,368	104,322	6,695	47,406	60,868	(13,462)	-22%	104,322
Transfers and subsidies	-	550	550	46	275	321	(46)	-14%	550
Other expenditure	-	99,915	99,961	3,847	36,380	58,297	(21,917)	-38%	99,961
Total Expenditure	-	363,631	363,631	21,390	167,910	212,119	(44,208)	-21%	363,631
Surplus/(Deficit)	-	5,273	5,273	(3,107)	24,511	3,075	21,435	697%	5,273
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	54,024	54,024	461	9,400	31,514	(22,114)	-70%	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	59,297	(2,646)	33,911	34,590	(679)	-2%	59,297
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	59,297	59,297	(2,646)	33,911	34,590	(679)	-2%	59,297
Capital expenditure & funds sources									
Capital expenditure	-	50,828	50,828	406	8,180	29,650	(21,470)	-72%	50,828
Capital transfers recognised	-	46,978	46,978	406	8,180	27,404	(19,224)	-70%	46,978
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,850	3,850	-	-	2,246	(2,246)	-100%	3,850
Total sources of capital funds	-	50,828	50,828	406	8,180	29,650	(21,470)	-72%	50,828
Financial position									
Total current assets	-	91,475	879,421	-	38,461	-	-	-	879,421
Total non current assets	-	577,652	492,780	-	10,171	-	-	-	492,780
Total current liabilities	-	140,794	(28,790)	-	14,955	-	-	-	(28,790)
Total non current liabilities	-	43,766	52,537	-	-	-	-	-	52,537
Community wealth/Equity	-	543,864	1,348,455	-	33,677	-	-	-	408,841
Cash flows									
Net cash from (used) operating	-	67,083	67,081	(2,913)	16,510	39,132	22,621	58%	67,081
Net cash from (used) investing	-	(58,452)	(57,409)	(383)	(476)	(33,054)	(32,579)	99%	(57,409)
Net cash from (used) financing	-	(540)	(766)	5	(233)	(4,284)	(4,052)	95%	(750)
Cash/cash equivalents at the month/year end	-	3,090	33,024	-	15,802	25,912	10,110	39%	8,921
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	19,935	5,567	4,275	4,278	4,243	7,772	8,313	154,226	208,608
Creditors Age Analysis									
Total Creditors	1,718	7,534	1,942	5,465	1,949	1,627	28,461	81,420	130,116

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) - M07 January

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
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	77,528	77,528	4,703	42,399	45,225	(2,826)	-6%	77,528
Executive and council		-	11,625	11,625	41	111	6,782	(6,670)	-98%	11,625
Finance and administration		-	65,902	65,902	4,662	42,287	38,443	3,844	10%	65,902
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	62,430	62,430	1,304	9,039	36,417	(27,378)	-75%	62,430
Community and social services		-	8,055	8,055	595	4,641	4,699	(58)	-1%	8,055
Sport and recreation		-	3,188	3,188	11	80	1,859	(1,780)	-96%	3,188
Public safety		-	50,081	50,081	618	3,979	29,214	(25,235)	-86%	50,081
Housing		-	1,106	1,106	79	339	645	(306)	-47%	1,106
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	9,380	9,380	273	1,305	5,472	(4,166)	-76%	9,380
Planning and development		-	1,331	1,331	66	547	776	(229)	-30%	1,331
Road transport		-	8,049	8,049	207	758	4,696	(3,937)	-84%	8,049
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	273,591	273,591	12,464	149,078	159,595	(10,517)	-7%	273,591
Energy sources		-	127,381	127,381	8,017	61,771	74,305	(12,535)	-17%	127,381
Water management		-	81,510	81,510	1,291	64,004	47,547	16,457	35%	81,510
Waste water management		-	40,696	40,696	1,988	14,917	23,739	(8,823)	-37%	40,696
Waste management		-	24,005	24,005	1,168	8,386	14,003	(5,617)	-40%	24,005
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	422,928	422,928	18,744	201,821	246,708	(44,887)	-18%	422,928
Expenditure - Functional										
<i>Governance and administration</i>		-	87,650	87,650	7,271	60,051	51,130	8,922	17%	87,650
Executive and council		-	14,238	14,238	2,613	17,776	8,306	9,471	114%	14,238
Finance and administration		-	71,724	71,724	4,587	41,684	41,839	(156)	0%	71,724
Internal audit		-	1,688	1,688	71	592	985	(393)	-40%	1,688
<i>Community and public safety</i>		-	70,307	70,307	3,045	22,747	41,013	(18,266)	-45%	70,307
Community and social services		-	11,183	11,183	810	5,935	6,523	(588)	-9%	11,183
Sport and recreation		-	7,981	7,981	457	4,112	4,656	(544)	-12%	7,981
Public safety		-	47,791	47,791	1,658	11,691	27,878	(16,187)	-58%	47,791
Housing		-	3,352	3,352	120	1,009	1,956	(947)	-48%	3,352
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	28,207	28,207	1,350	11,822	16,454	(4,632)	-28%	28,207
Planning and development		-	8,780	8,780	442	4,605	5,121	(516)	-10%	8,780
Road transport		-	19,427	19,427	908	7,217	11,333	(4,116)	-36%	19,427
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	177,466	177,466	9,725	73,289	103,522	(30,233)	-29%	177,466
Energy sources		-	104,960	104,960	6,311	48,956	61,227	(12,270)	-20%	104,960
Water management		-	34,083	34,083	1,874	13,297	19,882	(6,585)	-33%	34,083
Waste water management		-	19,845	19,845	723	4,872	11,576	(6,704)	-58%	19,845
Waste management		-	18,579	18,579	817	6,165	10,838	(4,673)	-43%	18,579
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	363,631	363,631	21,390	167,910	212,119	(44,208)	-21%	363,631
Surplus/ (Deficit) for the year		-	59,297	59,297	(2,646)	33,911	34,590	(679)	-2%	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) - M07 January

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	8,401	41	103	4,900	(4,797)	-97.9%	8,401
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	259,777	259,777	11,569	141,997	151,537	(9,540)	-6.3%	259,777
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-		-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,571	10,571	567	4,532	6,166	(1,634)	-26.5%	10,571
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	54,570	54,570	4,662	42,177	31,832	10,345	32.5%	54,570
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	89,610	89,610	1,905	13,012	52,272	(39,261)	-75.1%	89,610
Total Revenue by Vote	2	-	422,928	422,928	18,744	201,821	246,708	(44,887)	-18.2%	422,928
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	7,481	7,481	1,999	15,078	4,364	10,714	245.5%	7,481
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	195,683	195,683	10,562	81,693	114,148	(32,455)	-28.4%	195,683
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-		-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	36,301	36,301	2,443	20,705	21,176	(471)	-2.2%	36,301
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	39,911	39,911	3,131	24,236	23,282	954	4.1%	39,911
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	84,254	84,254	3,256	26,197	49,148	(22,951)	-46.7%	84,254
Total Expenditure by Vote	2	-	363,631	363,631	21,390	167,910	212,119	(44,208)	-20.8%	363,631
Surplus/ (Deficit) for the year	2	-	59,297	59,297	(2,646)	33,911	34,590	(679)	-2.0%	59,297

4.1.4 Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		-	47,808	47,808	3,173	29,892	27,888	2,004	7%	47,808
Service charges - electricity revenue		-	103,525	103,525	7,964	56,391	60,389	(3,998)	-7%	103,525
Service charges - water revenue		-	33,026	33,026	1,801	10,007	19,265	(9,259)	-48%	33,026
Service charges - sanitation revenue		-	22,082	22,082	1,721	13,260	12,881	379	3%	22,082
Service charges - refuse revenue		-	11,146	11,146	995	7,325	6,502	824	13%	11,146
Rental of facilities and equipment		-	1,671	1,671	87	702	975	(273)	-28%	1,671
Interest earned - external investments		-	385	385	118	783	225	558	248%	385
Interest earned - outstanding debtors		-	7,917	7,917	964	5,997	4,618	1,379	30%	7,917
Dividends received		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		-	49,523	49,523	547	3,379	28,888	(25,510)	-88%	49,523
Licences and permits		-	226	226	30	303	132	171	130%	226
Agency services		-	900	900	70	541	525	16	3%	900
Transfers and subsidies		-	89,312	89,312	726	62,896	52,098	10,797	21%	89,312
Other revenue		-	1,385	1,385	85	919	808	111	14%	1,385
Gains		-	-	0	-	27	-	27	#DIV/0!	0
Total Revenue (excluding capital transfers and contributions)		-	368,904	368,904	18,283	192,421	215,194	(22,773)	-11%	368,904
Expenditure By Type										
Employee related costs		-	126,374	126,374	9,254	75,620	73,719	1,901	3%	126,374
Remuneration of councillors		-	6,538	6,538	524	3,667	3,814	(147)	-4%	6,538
Debt impairment		-	55,261	55,261	2	46	32,236	(32,189)	-100%	55,261
Depreciation & asset impairment		-	24,986	24,986	-	-	14,575	(14,575)	-100%	24,986
Finance charges		-	901	901	1,025	4,562	525	4,037	769%	901
Bulk purchases - electricity		-	82,979	82,979	5,438	40,517	48,404	(7,887)	-16%	82,979
Inventory consumed		-	21,389	21,344	1,257	6,889	12,464	(5,575)	-45%	21,344
Contracted services		-	19,611	19,587	500	10,845	11,432	(587)	-5%	19,587
Transfers and subsidies		-	550	550	46	275	321	(46)	-14%	550
Other expenditure		-	25,043	25,113	3,344	25,460	14,630	10,831	74%	25,113
Losses		-	-	(0)	-	28	-	28	#DIV/0!	(0)
Total Expenditure		-	363,631	363,631	21,390	167,910	212,119	(44,208)	-21%	363,631
Surplus/(Deficit)		-	5,273	5,273	(3,107)	24,511	3,075	21,435	0	5,273
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	54,024	54,024	461	9,400	31,514	(22,114)	(0)	54,024
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		-	59,297	59,297	(2,646)	33,911	34,590			59,297
Taxation		-	-	-	-	-	-	-		-
Surplus/(Deficit) after taxation		-	59,297	59,297	(2,646)	33,911	34,590			59,297
Attributable to minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		-	59,297	59,297	(2,646)	33,911	34,590			59,297
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the year		-	59,297	59,297	(2,646)	33,911	34,590			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) - M07 January										
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	32,022	248	6,531	18,680	(12,149)	-65%	32,022
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	701	701	-	-	409	(409)	-100%	701
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	3,512	3,512	-	-	2,049	(2,049)	-100%	3,512
		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	36,235	36,235	248	6,531	21,137	(14,606)	-69%	36,235
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	14,243	14,243	158	1,649	8,308	(6,660)	-80%	14,243
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	122	122	-	-	71	(71)	-100%	122
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	228	228	-	-	133	(133)	-100%	228
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	14,593	14,593	158	1,649	8,512	(6,864)	-81%	14,593
Total Capital Expenditure		-	50,828	50,828	406	8,180	29,650	(21,470)	-72%	50,828
Capital Expenditure - Functional Classification										
Governance and administration		-	823	823	-	-	480	(480)	-100%	823
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	823	823	-	-	480	(480)	-100%	823
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	3,740	3,740	-	-	2,182	(2,182)	-100%	3,740
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	3,512	3,512	-	-	2,049	(2,049)	-100%	3,512
Public safety		-	228	228	-	-	133	(133)	-100%	228
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	7,501	7,501	185	665	4,376	(3,711)	-85%	7,501
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	7,501	7,501	185	665	4,376	(3,711)	-85%	7,501
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	38,764	38,764	221	7,515	22,612	(15,098)	-67%	38,764
Energy sources		-	10,961	10,961	-	4,420	6,394	(1,973)	-31%	10,961
Water management		-	24,730	24,730	221	3,094	14,426	(11,331)	-79%	24,730
Waste water management		-	3,073	3,073	-	-	1,793	(1,793)	-100%	3,073
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	50,828	50,828	406	8,180	29,650	(21,470)	-72%	50,828
Funded by:										
National Government		-	46,978	46,978	406	8,180	27,404	(19,224)	-70%	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	46,978	406	8,180	27,404	(19,224)	-70%	46,978
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3,850	3,850	-	-	2,246	(2,246)	-100%	3,850
Total Capital Funding		-	50,828	50,828	406	8,180	29,650	(21,470)	-72%	50,828

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		-	3,090	(14,643)	3,094	(14,643)
Call investment deposits		-	530	21,718	8,423	21,718
Consumer debtors		-	21,597	322,698	21,360	322,698
Other debtors		-	61,039	543,820	6,238	543,820
Current portion of long-term receivables		-	1,830	2,405	-	2,405
Inventory		-	3,389	3,424	(654)	3,424
Total current assets		-	91,475	879,421	38,461	879,421
Non current assets						
Long-term receivables		-	2,460	1,112	-	1,112
Investments		-	-	781	1,942	781
Investment property		-	6,213	6,391	-	6,391
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	563,555	477,678	8,230	477,678
Biological		-	-	-	-	-
Intangible		-	199	1,593	-	1,593
Other non-current assets		-	5,225	5,225	-	5,225
Total non current assets		-	577,652	492,780	10,171	492,780
TOTAL ASSETS		-	669,127	1,372,202	48,632	1,372,202
LIABILITIES						
Current liabilities						
Bank overdraft		-	40,455	14,791	-	14,791
Borrowing		-	515	1	(326)	1
Consumer deposits		-	3,850	3,842	88	3,842
Trade and other payables		-	79,389	(61,995)	15,193	(61,995)
Provisions		-	16,586	14,571	-	14,571
Total current liabilities		-	140,794	(28,790)	14,955	(28,790)
Non current liabilities						
Borrowing		-	1,818	6,524	-	6,524
Provisions		-	41,948	46,014	-	46,014
Total non current liabilities		-	43,766	52,537	-	52,537
TOTAL LIABILITIES		-	184,560	23,747	14,955	23,747
NET ASSETS	2	-	484,567	1,348,455	33,677	1,348,455
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	539,760	1,344,350	33,677	404,736
Reserves		-	4,104	4,104	-	4,104
TOTAL COMMUNITY WEALTH/EQUITY	2	-	543,864	1,348,455	33,677	408,841

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M07 January

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	40,379	2,230	19,899	23,555	(3,655)	-16%	40,379
Service charges		-	149,742	149,742	9,754	74,233	87,350	(13,117)	-15%	149,742
Other revenue		-	27,328	27,328	887	6,353	15,941	(9,589)	-60%	27,328
Transfers and Subsidies - Operational		-	89,312	89,312	-	63,507	52,098	11,409	22%	89,312
Transfers and Subsidies - Capital		-	54,024	54,024	-	17,651	31,514	(13,863)	-44%	54,024
Interest		-	6,882	6,882	87	276	4,014	(3,738)	-93%	6,882
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(299,134)	(299,136)	(14,966)	(160,200)	(174,495)	(14,295)	8%	(299,136)
Finance charges		-	(901)	(901)	(906)	(4,980)	(525)	4,454	-848%	(901)
Transfers and Grants		-	(550)	(550)	-	(229)	(321)	(92)	29%	(550)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	67,083	67,081	(2,913)	16,510	39,132	22,621	58%	67,081
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	0	262	-	-	262	(262)	-100%	262
Decrease (increase) in non-current investments		-	(0)	781	-	7,348	781	6,567	841%	781
Payments										
Capital assets		-	(58,452)	(58,452)	(383)	(7,824)	(34,097)	(26,273)	77%	(58,452)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(58,452)	(57,409)	(383)	(476)	(33,054)	(32,579)	99%	(57,409)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	218	(8)	5	93	(3,842)	3,935	-102%	8
Payments										
Repayment of borrowing		-	(758)	(758)	-	(326)	(442)	(116)	26%	(758)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(540)	(766)	5	(233)	(4,284)	(4,052)	95%	(750)
NET INCREASE/ (DECREASE) IN CASH HELD		-	8,090	8,905	(3,291)	15,802	1,793			8,090
Cash/cash equivalents at beginning:		-	(5,000)	24,118		-	24,118			(5,000)
Cash/cash equivalents at month/year end:		-	3,090	33,024		15,802	25,912			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 - M07 January

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 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	4,748	1,546	1,023	1,125	1,011	949	2,288	22,417	35,106	27,790	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,856	748	301	328	400	261	185	2,962	10,041	4,136	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	4,539	1,249	1,125	1,067	1,072	4,057	4,493	33,133	50,735	43,822	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	3,519	1,197	1,042	1,023	984	1,533	766	32,815	42,879	37,121	-	-
Receivables from Exchange Transactions - Waste Management	1600	2,092	742	666	654	635	862	474	19,904	26,028	22,529	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	2	1	1	1	1	1	51	63	56	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	1,223	1,223	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	179	83	117	79	139	109	106	41,722	42,533	42,154	-	-
Total By Income Source	2000	19,935	5,567	4,275	4,278	4,243	7,772	8,313	154,226	208,608	178,831	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,925	612	517	526	570	774	4,053	16,257	25,233	22,180	-	-
Commercial	2300	3,434	544	351	361	476	3,320	652	15,579	24,718	20,389	-	-
Households	2400	14,576	4,411	3,407	3,391	3,196	3,678	3,607	122,389	158,656	136,262	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	19,935	5,567	4,275	4,278	4,243	7,772	8,313	154,226	208,608	178,831	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	286	6,521	12	-	-	-	16,741	55,086	78,647	-
Bulk Water	0200	732	557	20	2,492	86	3	2,367	2,387	8,644	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	700	454	1,910	1,241	93	1,172	6,714	12,765	25,048	-
Auditor General	0800	-	-	-	1,732	1,770	451	2,640	11,180	17,772	-
Other	0900	-	2	-	-	-	-	-	3	5	-
Total By Customer Type	1000	1,718	7,534	1,942	5,465	1,949	1,627	28,461	81,420	130,116	-

7. Investment portfolio analysis

7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January						
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		1,153	-	-	-	1,153
Standard Bank		17,685	-	-	-	17,685
ABSA		-	-	-	-	-
Nedbank		5,098	-	-	-	5,098
		-				-
Municipality sub-total		23,936	-	-	-	23,936
Entities						
						-
						-
						-
Entities sub-total		-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2	23,936	-	-	-	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 - M07 January 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	-	-	58,575	47,398	11,177	23.6%	81,254
Equitable Share		-	77,265	-	-	55,630	45,071	10,559	23.4%	77,265
Municipal Infrastructure Grant		-	768	-	-	64	448	(384)	-85.7%	768
Local Government Financial Management Grant		-	2,085	-	-	2,085	1,216	869	71.4%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	-	-	796	663	133	20.1%	1,136
Provincial Government:		-	8,058	-	-	4,931	4,701	231	4.9%	8,058
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	496	(496)	-100.0%	850
Municipal Accreditation and Capacity Building Grant		-	256	-	-	256	149	107	71.4%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	29	(29)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities	4	-	6,679	-	-	4,452	3,896	556	14.3%	6,679
Community Development Workers (CDW) Operational Support Grant		-	223	-	-	223	130	93	71.4%	223
District Municipality:		-	-	-	200	200	-	200	#DIV/0!	-
Central Karoo District Municipality		-	-	-	200	200	-	200	#DIV/0!	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	89,312	-	200	63,706	52,098	11,608	22.3%	89,312
Capital Transfers and Grants										
National Government:		-	54,024	-	-	17,651	31,514	(13,863)	-44.0%	54,024
Municipal Infrastructure Grant		-	14,585	-	-	1,220	8,508	(7,288)	-85.7%	14,585
Integrated National Electrification Programme Grant		-	11,000	-	-	11,000	6,417	4,583	71.4%	11,000
Water Services Infrastructure Grant		-	28,439	-	-	5,431	16,589	(11,158)	-67.3%	28,439
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	54,024	-	-	17,651	31,514	(13,863)	-44.0%	54,024
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	143,336	-	200	81,357	83,613	(2,256)	-2.7%	143,336

During January 2023 the municipality received R 200,000 from the Central Karoo District Municipality as a contribution towards the Beaufort West Municipality's Water Conservation and Demand Management Strategy.

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January										
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	-	121	57,921	47,398	10,523	22.2%	81,254
Equitable Share		-	77,265	-	-	55,630	45,071	10,559	23.4%	77,265
Municipal Infrastructure Grant		-	768	-	54	437	448	(11)	-2.5%	768
Local Government Financial Management Grant		-	2,085	-	52	1,744	1,216	527	43.4%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	-	15	111	663	(552)	-83.3%	1,136
								-		
Provincial Government:		-	8,058	-	570	4,023	4,701	(678)	-14.4%	8,058
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	496	(496)	-100.0%	850
Municipal Accreditation and Capacity Building Grant		-	256	-	20	140	149	(9)	-6.2%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	29	(29)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities		-	6,679	-	485	3,740	3,896	(156)	-4.0%	6,679
Community Development Workers (CDW) Operational Support Grant		-	223	-	64	142	130	12	9.5%	223
								-		
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
								-		
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
								-		
Total operating expenditure of Transfers and Grants:		-	89,312	-	691	61,944	52,098	9,846	18.9%	89,312
Capital expenditure of Transfers and Grants										
National Government:		-	54,024	-	461	9,400	31,514	(22,114)	-70.2%	54,024
Municipal Infrastructure Grant		-	14,585	-	207	758	8,508	(7,750)	-91.1%	14,585
Integrated National Electrification Programme Grant		-	11,000	-	-	5,084	6,417	(1,333)	-20.8%	11,000
Water Services Infrastructure Grant		-	28,439	-	254	3,558	16,589	(13,031)	-78.6%	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	-	461	9,400	31,514	(22,114)	-70.2%	54,024
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	143,336	-	1,152	71,344	83,613	(12,268)	-14.7%	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 - M07 January

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	5,666	5,666	442	3,125	3,305	(180)	-5%	5,666
Pension and UIF Contributions		-	130	130	23	125	76	49	65%	130
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	142	142	11	79	83	(3)	-4%	142
Cellphone Allowance		-	552	552	44	309	322	(12)	-4%	552
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	49	49	4	27	28	(1)	-4%	49
Sub Total - Councillors		-	6,538	6,538	524	3,667	3,814	(147)	-4%	6,538
Senior Managers of the Municipality										
Basic Salaries and Wages		-	4,740	4,740	136	2,455	2,765	(310)	-11%	4,740
Pension and UIF Contributions		-	533	533	16	205	311	(106)	-34%	533
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	150	-	150	#DIV/0!	-
Motor Vehicle Allowance		-	246	246	5	41	143	(102)	-71%	246
Cellphone Allowance		-	90	90	5	53	53	0	1%	90
Housing Allowances		-	7	7	-	-	4	(4)	-100%	7
Other benefits and allowances		-	387	387	74	546	225	320	142%	387
Payments in lieu of leave		-	-	0	-	174	0	174	5792700%	0
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	6,003	6,003	236	3,624	3,502	122	3%	6,003
Other Municipal Staff										
Basic Salaries and Wages		-	91,778	91,778	6,592	49,542	53,537	(3,995)	-7%	91,778
Pension and UIF Contributions		-	15,519	15,519	1,121	8,038	9,053	(1,015)	-11%	15,519
Medical Aid Contributions		-	2,088	2,088	174	1,155	1,218	(63)	-5%	2,088
Overtime		-	1,274	1,274	712	3,768	743	3,025	407%	1,274
Performance Bonus		-	6,372	6,372	86	6,425	3,717	2,708	73%	6,372
Motor Vehicle Allowance		-	213	213	14	67	124	(57)	-46%	213
Cellphone Allowance		-	172	172	14	92	100	(9)	-9%	172
Housing Allowances		-	402	402	36	252	234	18	8%	402
Other benefits and allowances		-	491	491	136	1,241	287	954	333%	491
Payments in lieu of leave		-	-	0	-	255	0	255	3649186%	0
Long service awards		-	722	722	21	424	421	3	1%	722
Post-retirement benefit obligations		-	1,340	1,340	112	737	782	(45)	-6%	1,340
Sub Total - Other Municipal Staff		-	120,372	120,372	9,018	71,996	70,217	1,779	3%	120,372
Total Parent Municipality		-	132,912	132,912	9,777	79,287	77,532	1,755	2%	132,912
TOTAL SALARY, ALLOWANCES & BENEFITS		-	132,912	132,912	9,777	79,287	77,532	1,755	2%	132,912
TOTAL MANAGERS AND STAFF		-	126,374	126,374	9,254	75,620	73,719	1,901	3%	126,374

10. Capital programme performance

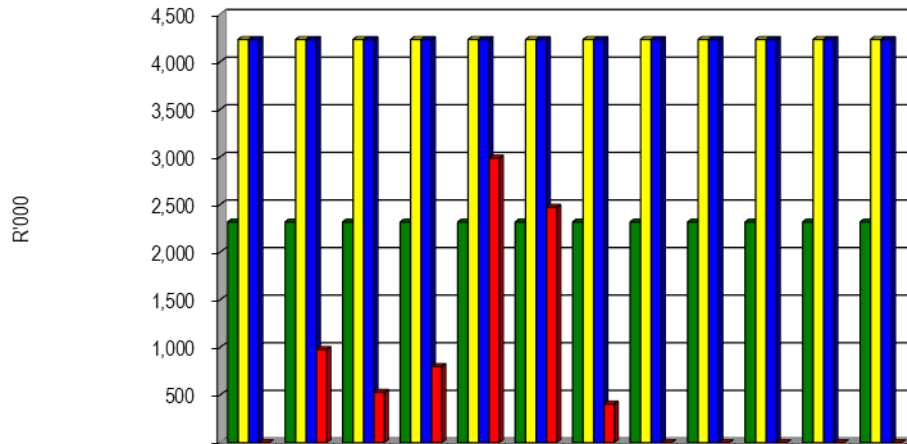
10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January									
Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									%
Monthly expenditure performance trend									
July	-	4,236	-	-		4,236	-		
August	-	4,236	-	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	-	2,991	5,300	21,178	15,878	75.0%	10%
December	-	4,236	-	2,473	7,773	25,414	17,641	69.4%	15%
January	-	4,236	-	406	8,180	29,650	21,470	72.4%	16%
February	-	4,236	-	-		33,885	-		
March	-	4,236	-	-		38,121	-		
April	-	4,236	-	-		42,357	-		
May	-	4,236	-	-		46,592	-		
June	-	4,236	-	-		50,828	-		
Total Capital expenditure	-	50,828	-	8,180					

The total capital expenditure at the end of January amounted to R 8,180 million or 16% 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.

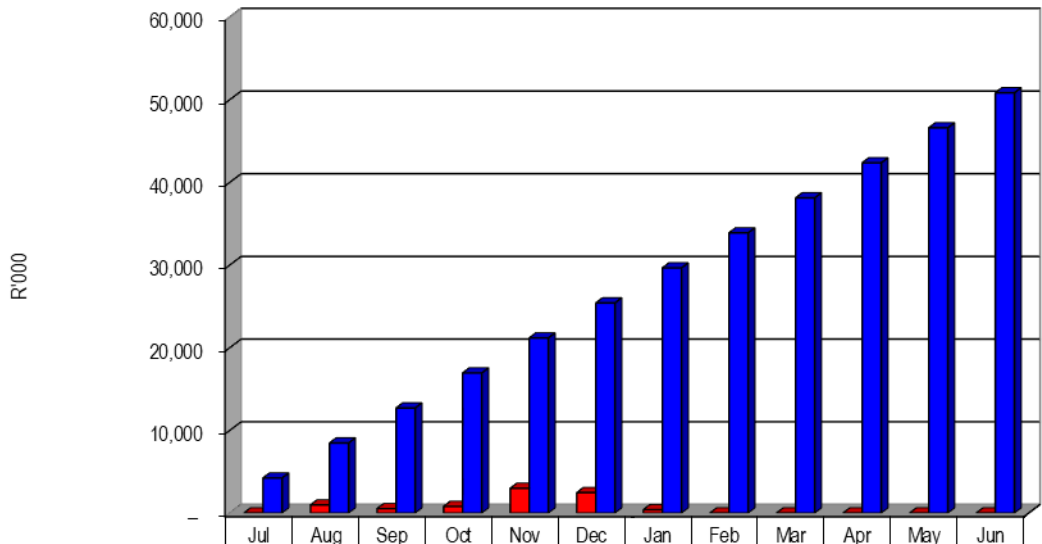
At the end of January 2023 the municipality still did not received two MIG grant payments amounting in total to R 9,434,000. These transfers were due the 23rd of September 2022 and the other on 9th of December 2022. All other grant transfers were received in line with National Treasury's payment schedule.

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
■ 2021/22	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319
■ Original Budget	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236
■ Adjusted Budget	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236
■ Monthly actual	-	979	529	801	2,991	2,473	406	-	-	-	-	-

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
■ YearTD actual	-	979	529	801	2,991	2,473	406	-	-	-	-	-
■ YearTD budget	4,236	8,471	12,707	16,943	21,178	25,414	29,650	33,885	38,121	42,357	46,592	50,828

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 - M07 January										
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									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		-	11,856	11,856	-	4,420	6,916	2,496	36.1%	11,856
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sewer water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	10,000	10,000	-	4,420	5,833	1,413	24.2%	10,000
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	9,565	9,565	-	4,420	5,580	1,159	20.8%	9,565
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	435	435	-	-	254	254	100.0%	435
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	1,856	1,856	-	-	1,083	1,083	100.0%	1,856
Pump Station		-	-	-	-	-	-	-	-	-
Retiulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	1,856	1,856	-	-	1,083	1,083	100.0%	1,856
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	-	15,368	15,368	-	4,420	8,965	4,544	50.7%	15,368

11. Material variances to the SDBIP

11.1 Over view

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