

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING FEBRUARY 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 February 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 February 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 February 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 206,394 million or R 39,542 million below the year-to-date budget projections for February 2023. The main reason for the variance is due to service charges electricity (R 6,718 million) and water (R 10,270). Another revenue item that affected the performance of February is the fines, penalties and forfeits that are R 29,313 million below the year-to-date target. This relate specifically to the traffic fines and the iGRAP 1 treatment thereof.

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

Operating expenditure by type

The total expenditure at the end of February 2023 amounted to R 191,371 million. This is R 51,050 million below year-to-date budget projections for February 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 February 2023 amounted to R 8,207 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 124 thousand. The cash and cash equivalents at the end of the month amounted to R 16,004 million.

Refer to Table C7 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for February 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 - M08 February

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	3,161	33,053	31,872	1,181	4%	47,808
Service charges	-	169,778	169,778	10,838	97,277	113,185	(15,908)	-14%	169,778
Investment revenue	-	385	385	28	811	257	554	216%	385
Transfers and subsidies	-	89,312	89,312	749	63,644	59,541	4,103	7%	89,312
Other own revenue	-	61,621	61,621	(258)	11,609	41,081	(29,472)	-72%	61,621
Total Revenue (excluding capital transfers and contributions)	-	368,904	368,904	14,518	206,394	245,936	(39,542)	-16%	368,904
Employee costs	-	126,374	126,374	9,549	85,169	84,250	919	1%	126,374
Remuneration of Councillors	-	6,538	6,538	504	4,170	4,358	(188)	-4%	6,538
Depreciation & asset impairment	-	24,986	24,986	-	-	16,657	(16,657)	-100%	24,986
Finance charges	-	901	901	59	4,621	600	4,021	670%	901
Inventory consumed and bulk purchases	-	104,368	104,322	8,414	55,817	69,559	(13,742)	-20%	104,322
Transfers and subsidies	-	550	550	-	275	367	(92)	-25%	550
Other expenditure	-	99,915	99,961	4,955	41,319	66,630	(25,311)	-38%	99,961
Total Expenditure	-	363,631	363,631	23,480	191,371	242,421	(51,050)	-21%	363,631
Surplus/(Deficit)	-	5,273	5,273	(8,962)	15,023	3,515	11,509	327%	5,273
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	54,024	54,024	12	9,412	36,016	###	-74%	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	(8,950)	24,435	39,531	(15,096)	-38%	59,297
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	59,297	59,297	(8,950)	24,435	39,531	(15,096)	-38%	59,297
Capital expenditure & funds sources									
Capital expenditure	-	50,828	50,828	28	8,207	33,885	(25,678)	-76%	50,828
Capital transfers recognised	-	46,978	46,978	6	8,186	31,318	(23,133)	-74%	46,978
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,850	3,850	22	22	2,567	(2,545)	-99%	3,850
Total sources of capital funds	-	50,828	50,828	28	8,207	33,885	(25,678)	-76%	50,828
Financial position									
Total current assets	-	97,836	564,633	-	208,405	-	-	-	564,633
Total non current assets	-	577,652	492,630	-	446,888	-	-	-	492,630
Total current liabilities	-	140,794	(35,309)	-	252,419	-	-	-	(35,309)
Total non current liabilities	-	43,766	52,537	-	50,537	-	-	-	52,537
Community wealth/Equity	-	543,864	408,841	-	352,337	-	-	-	408,841
Cash flows									
Net cash from (used) operating	-	67,083	67,081	(106)	16,404	44,722	28,318	63%	67,081
Net cash from (used) investing	-	(58,452)	(57,560)	(33)	(509)	(38,076)	(37,567)	99%	(57,560)
Net cash from (used) financing	-	(540)	(766)	16	109	(4,347)	(4,456)	103%	(766)
Cash/cash equivalents at the month/year end	-	9,451	24,505	-	31,754	18,049	(13,705)	-76%	24,505
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	19,347	4,754	4,758	4,066	4,066	4,064	7,554	160,824	209,434
Creditors Age Analysis									
Total Creditors	2,434	9,641	907	1,875	4,878	1,937	21,742	89,591	133,004

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) - M08 February										
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	2,801	45,199	51,685	(6,486)	-13%	77,528
Executive and council		–	11,625	11,625	84	195	7,750	(7,555)	-97%	11,625
Finance and administration		–	65,902	65,902	2,718	45,004	43,935	1,069	2%	65,902
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	62,430	62,430	1,082	10,121	41,620	(31,499)	-76%	62,430
Community and social services		–	8,055	8,055	656	5,298	5,370	(72)	-1%	8,055
Sport and recreation		–	3,188	3,188	0	80	2,125	(2,045)	-96%	3,188
Public safety		–	50,081	50,081	398	4,378	33,387	(29,010)	-87%	50,081
Housing		–	1,106	1,106	26	365	737	(372)	-50%	1,106
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	9,380	9,380	71	1,376	6,253	(4,877)	-78%	9,380
Planning and development		–	1,331	1,331	71	618	887	(269)	-30%	1,331
Road transport		–	8,049	8,049	–	758	5,366	(4,608)	-86%	8,049
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	273,591	273,591	10,576	159,110	182,394	(23,284)	-13%	273,591
Energy sources		–	127,381	127,381	6,498	67,725	84,920	(17,196)	-20%	127,381
Water management		–	81,510	81,510	1,008	65,012	54,340	10,672	20%	81,510
Waste water management		–	40,696	40,696	1,945	16,862	27,131	(10,269)	-38%	40,696
Waste management		–	24,005	24,005	1,126	9,512	16,003	(6,491)	-41%	24,005
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	–	422,928	422,928	14,530	215,806	281,952	(66,146)	-23%	422,928
Expenditure - Functional										
<i>Governance and administration</i>		–	87,650	87,650	6,933	66,970	58,434	8,536	15%	87,650
Executive and council		–	14,238	14,238	1,870	19,646	9,492	10,154	107%	14,238
Finance and administration		–	71,724	71,724	4,982	46,650	47,816	(1,166)	-2%	71,724
Internal audit		–	1,688	1,688	81	673	1,125	(452)	-40%	1,688
<i>Community and public safety</i>		–	70,307	70,307	2,960	25,707	46,872	(21,165)	-45%	70,307
Community and social services		–	11,183	11,183	798	6,733	7,455	(722)	-10%	11,183
Sport and recreation		–	7,981	7,981	470	4,582	5,321	(739)	-14%	7,981
Public safety		–	47,791	47,791	1,560	13,250	31,861	(18,611)	-58%	47,791
Housing		–	3,352	3,352	133	1,142	2,235	(1,093)	-49%	3,352
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	28,207	28,207	1,357	13,179	18,805	(5,626)	-30%	28,207
Planning and development		–	8,780	8,780	444	5,049	5,853	(804)	-14%	8,780
Road transport		–	19,427	19,427	913	8,130	12,952	(4,822)	-37%	19,427
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	177,466	177,466	12,230	85,516	118,311	(32,795)	-28%	177,466
Energy sources		–	104,960	104,960	7,424	56,380	69,973	(13,593)	-19%	104,960
Water management		–	34,083	34,083	2,869	16,162	22,722	(6,560)	-29%	34,083
Waste water management		–	19,845	19,845	839	5,711	13,230	(7,519)	-57%	19,845
Waste management		–	18,579	18,579	1,098	7,262	12,386	(5,124)	-41%	18,579
<i>Other</i>	3	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	–	363,631	363,631	23,480	191,371	242,421	(51,050)	-21%	363,631
Surplus/ (Deficit) for the year		–	59,297	59,297	(8,950)	24,435	39,531	(15,096)	-38%	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) - M08 February										
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	83	186	5,600	(5,414)	-96.7%	8,401
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	259,777	259,777	9,521	150,974	173,185	(22,211)	-12.8%	259,777
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,571	10,571	642	5,174	7,047	(1,873)	-26.6%	10,571
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	54,570	54,570	2,688	44,864	36,380	8,484	23.3%	54,570
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	89,610	89,610	1,596	14,608	59,740	(45,132)	-75.5%	89,610
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	422,928	422,928	14,530	215,806	281,952	(66,146)	-23.5%	422,928
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	7,481	7,481	1,959	17,037	4,988	12,049	241.6%	7,481
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	195,683	195,683	12,802	94,477	130,455	(35,979)	-27.6%	195,683
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	36,301	36,301	2,439	23,144	24,201	(1,057)	-4.4%	36,301
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	39,911	39,911	2,804	27,040	26,608	432	1.6%	39,911
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	84,254	84,254	3,476	29,673	56,170	(26,496)	-47.2%	84,254
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	363,631	363,631	23,480	191,371	242,421	(51,050)	-21.1%	363,631
Surplus/ (Deficit) for the year	2	-	59,297	59,297	(8,950)	24,435	39,531	(15,096)	-38.2%	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) - M08 Bebruary										
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	47,808	3,161	33,053	31,872	1,181	4%	47,808
Service charges - electricity revenue		-	103,525	103,525	6,451	62,299	69,016	(6,718)	-10%	103,525
Service charges - water revenue		-	33,026	33,026	1,741	11,747	22,017	(10,270)	-47%	33,026
Service charges - sanitation revenue		-	22,082	22,082	1,689	14,950	14,721	229	2%	22,082
Service charges - refuse revenue		-	11,146	11,146	956	8,281	7,430	851	11%	11,146
Rental of facilities and equipment		-	1,671	1,671	107	809	1,114	(305)	-27%	1,671
Interest earned - external investments		-	385	385	28	811	257	554	216%	385
Interest earned - outstanding debtors		-	7,917	7,917	862	6,860	5,278	1,582	30%	7,917
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	49,523	49,523	323	3,702	33,015	(29,313)	-89%	49,523
Licences and permits		-	226	226	30	333	150	183	121%	226
Agency services		-	900	900	64	604	600	4	1%	900
Transfers and subsidies		-	89,312	89,312	749	63,644	59,541	4,103	7%	89,312
Other revenue		-	1,385	1,385	(1,644)	(726)	923	(1,649)	-179%	1,385
Gains		-	-	0	-	27	-	27	#DIV/0!	0
Total Revenue (excluding capital transfers and contributions)		-	368,904	368,904	14,518	206,394	245,936	(39,542)	-16%	368,904
Expenditure By Type										
Employee related costs		-	126,374	126,374	9,549	85,169	84,250	919	1%	126,374
Remuneration of councillors		-	6,538	6,538	504	4,170	4,358	(188)	-4%	6,538
Debt impairment		-	55,261	55,261	1	47	36,841	(36,794)	-100%	55,261
Depreciation & asset impairment		-	24,986	24,986	-	-	16,657	(16,657)	-100%	24,986
Finance charges		-	901	901	59	4,621	600	4,021	670%	901
Bulk purchases - electricity		-	82,979	82,979	6,296	46,813	55,319	(8,506)	-15%	82,979
Inventory consumed		-	21,389	21,344	2,118	9,004	14,240	(5,236)	-37%	21,344
Contracted services		-	19,611	19,587	2,055	12,886	13,063	(177)	-1%	19,587
Transfers and subsidies		-	550	550	-	275	367	(92)	-25%	550
Other expenditure		-	25,043	25,113	2,899	28,358	16,726	11,631	70%	25,113
Losses		-	-	(0)	-	28	-	28	#DIV/0!	(0)
Total Expenditure		-	363,631	363,631	23,480	191,371	242,421	(51,050)	-21%	363,631
Surplus/(Deficit)		-	5,273	5,273	(8,962)	15,023	3,515	11,509	0	5,273
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	54,024	54,024	12	9,412	36,016	(26,604)	(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	59,297	(8,950)	24,435	39,531			59,297
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	59,297	59,297	(8,950)	24,435	39,531			59,297
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		-	59,297	59,297	(8,950)	24,435	39,531			59,297
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		-	59,297	59,297	(8,950)	24,435	39,531			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) - M08 February										
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		21,216	32,022	32,022	6	6,537	21,348	(14,811)	-69%	32,022
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		5	701	701	-	-	468	(468)	-100%	701
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		5,362	3,512	3,512	-	-	2,341	(2,341)	-100%	3,512
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	26,584	36,235	36,235	6	6,537	24,157	(17,620)	-73%	36,235
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		1,214	14,243	14,243	22	1,670	9,495	(7,825)	-82%	14,243
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		25	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	122	122	-	-	81	(81)	-100%	122
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	228	228	-	-	152	(152)	-100%	228
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	1,239	14,593	14,593	22	1,670	9,728	(8,058)	-83%	14,593
Total Capital Expenditure		27,823	50,828	50,828	28	8,207	33,885	(25,678)	-76%	50,828
Capital Expenditure - Functional Classification										
Governance and administration		5	823	823	-	-	549	(549)	-100%	823
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		5	823	823	-	-	549	(549)	-100%	823
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		5,387	3,740	3,740	-	-	2,493	(2,493)	-100%	3,740
Community and social services		4,965	-	-	-	-	-	-	-	-
Sport and recreation		422	3,512	3,512	-	-	2,341	(2,341)	-100%	3,512
Public safety		-	228	228	-	-	152	(152)	-100%	228
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		13,192	7,501	7,501	6	671	5,001	(4,330)	-87%	7,501
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		13,192	7,501	7,501	6	671	5,001	(4,330)	-87%	7,501
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		9,238	38,764	38,764	22	7,536	25,843	(18,306)	-71%	38,764
Energy sources		5,358	10,961	10,961	22	4,442	7,307	(2,865)	-39%	10,961
Water management		3,879	24,730	24,730	-	3,094	16,486	(13,392)	-81%	24,730
Waste water management		-	3,073	3,073	-	-	2,049	(2,049)	-100%	3,073
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	27,823	50,828	50,828	28	8,207	33,885	(25,678)	-76%	50,828
Funded by:										
National Government		24,874	46,978	46,978	6	8,186	31,318	(23,133)	-74%	46,978
Provincial Government		25	-	-	-	-	-	-	-	-
District Municipality		1,214	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		26,112	46,978	46,978	6	8,186	31,318	(23,133)	-74%	46,978
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1,710	3,850	3,850	22	22	2,567	(2,545)	-99%	3,850
Total Capital Funding		27,823	50,828	50,828	28	8,207	33,885	(25,678)	-76%	50,828

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M08 February						
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		–	9,451	(14,630)	18,226	(14,630)
Call investment deposits		–	530	13,337	20,790	13,337
Consumer debtors		–	21,597	16,268	15,574	16,268
Other debtors		–	61,039	543,830	148,585	543,830
Current portion of long-term receivables		–	1,830	2,405	2,405	2,405
Inventory		–	3,389	3,424	2,825	3,424
Total current assets		–	97,836	564,633	208,405	564,633
Non current assets						
Long-term receivables		–	2,460	1,112	1,112	1,112
Investments		–	–	630	2,572	630
Investment property		–	6,213	6,391	6,391	6,391
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	563,555	477,678	431,449	477,678
Biological		–	–	–	–	–
Intangible		–	199	1,593	138	1,593
Other non-current assets		–	5,225	5,225	5,225	5,225
Total non current assets		–	577,652	492,630	446,888	492,630
TOTAL ASSETS		–	675,488	1,057,263	655,293	1,057,263
LIABILITIES						
Current liabilities						
Bank overdraft		–	40,455	14,791	14,791	14,791
Borrowing		–	515	1	433	1
Consumer deposits		–	3,850	3,842	3,953	3,842
Trade and other payables		–	79,389	(68,514)	219,087	(68,514)
Provisions		–	16,586	14,571	14,155	14,571
Total current liabilities		–	140,794	(35,309)	252,419	(35,309)
Non current liabilities						
Borrowing		–	1,818	6,524	4,523	6,524
Provisions		–	41,948	46,014	46,014	46,014
Total non current liabilities		–	43,766	52,537	50,537	52,537
TOTAL LIABILITIES		–	184,560	17,228	302,956	17,228
NET ASSETS	2	–	490,928	1,040,034	352,337	1,040,034
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	539,760	404,736	348,233	404,736
Reserves		–	4,104	4,104	4,104	4,104
TOTAL COMMUNITY WEALTH/EQUITY	2	–	543,864	408,841	352,337	408,841

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
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	-	2,462	22,362	26,919	(4,557)	-17%	40,379
Service charges		-	149,742	-	9,667	83,356	99,828	(16,473)	-17%	149,742
Other revenue		-	27,328	-	661	7,013	18,219	(11,205)	-62%	27,328
Transfers and Subsidies - Operational		-	89,312	-	2,227	65,734	59,541	6,193	10%	89,312
Transfers and Subsidies - Capital		-	54,024	-	-	17,651	36,016	(18,365)	-51%	54,024
Interest		-	6,882	-	28	304	4,588	(4,283)	-93%	6,882
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(299,134)	-	(14,106)	(173,763)	(199,423)	(25,660)	13%	(299,134)
Finance charges		-	(901)	-	(1,045)	(6,025)	(600)	5,425	-904%	(901)
Transfers and Grants		-	(550)	-	-	(229)	(367)	(138)	38%	(550)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	67,083	-	(106)	16,404	44,722	28,318	63%	67,083
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	262	(262)	-100%	-
Decrease (increase) in non-current investments		-	-	-	-	7,348	630	6,718	1066%	-
Payments										
Capital assets		-	(58,452)	-	(33)	(7,857)	(38,968)	(31,111)	80%	(58,452)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(58,452)	-	(33)	(509)	(38,076)	(37,567)	99%	(58,452)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	218	-	16	109	(3,842)	3,951	-103%	218
Payments										
Repayment of borrowing		-	(758)	-	-	-	(506)	(506)	100%	(758)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(540)	-	16	109	(4,347)	(4,456)	103%	(540)
NET INCREASE/ (DECREASE) IN CASH HELD		-	8,090	-	(124)	16,004	2,298			8,090
Cash/cash equivalents at beginning:		-	(5,000)	-	-	-	(5,000)			(5,000)
Cash/cash equivalents at month/year end:		-	3,090	-	-	16,004	(2,702)			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 - M08 August													
Description	NT Code	Budget Year 2022/23									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts Lto Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	4,465	1,156	1,348	963	1,048	960	914	24,277	35,130	28,161	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,078	407	411	278	309	393	244	3,032	10,152	4,256	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	4,263	1,207	1,127	1,057	1,011	1,012	3,951	36,951	50,578	43,981	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	3,345	1,163	1,093	1,007	987	948	1,494	33,381	43,417	37,816	-	-
Receivables from Exchange Transactions - Waste Management	1600	1,964	728	693	644	632	612	842	20,238	26,353	22,968	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	1	1	1	1	1	1	52	63	56	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	1,218	1,218	1,218	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	230	92	83	117	78	138	109	41,676	42,524	42,118	-	-
Total By Income Source	2000	19,347	4,754	4,758	4,066	4,066	4,064	7,554	160,824	209,434	180,575	-	-
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,059	622	543	500	509	566	757	20,224	25,771	22,547	-	-
Commercial	2300	3,268	410	502	344	350	454	3,245	15,960	24,534	20,353	-	-
Households	2400	14,020	3,722	3,713	3,222	3,207	3,054	3,552	124,641	159,130	137,675	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	19,347	4,754	4,758	4,066	4,066	4,064	7,554	160,824	209,434	180,575	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February										
Description	NT Code	Budget Year 2022/23								Total
		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	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	67	5,876	64	11	-	-	11,096	60,732	77,845
Bulk Water	0200	1,124	2,132	-	20	1,981	86	2,154	2,602	10,100
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,576	2,373	131	1,813	1,175	71	6,951	13,525	27,615
Auditor General	0800	-	-	-	-	1,732	1,770	1,541	12,730	17,772
Other	0900	-	-	2	-	-	-	-	3	5
Total By Customer Type	1000	2,767	10,381	197	1,844	4,888	1,927	21,742	89,591	133,338

7. Investment portfolio analysis

7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February						
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	-	(254)	-	17,431
ABSA		-	-	-	-	-
Nedbank		5,098	-	(186)	-	4,913
		-				-
Municipality sub-total		23,936	-	(440)	-	23,496
Entities						
						-
						-
						-
Entities sub-total		-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2	23,936	-	(440)	-	23,496

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 - M08 February										
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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	81,254	-	-	58,575	54,169	4,406	8.1%	81,254
Equitable Share		-	77,265	-	-	55,630	51,510	4,120	8.0%	77,265
Municipal Infrastructure Grant		-	768	-	-	64	512	(448)	-87.5%	768
Local Government Financial Management Grant		-	2,085	-	-	2,085	1,390	695	50.0%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	-	-	796	757	39	5.1%	1,136
Provincial Government:		-	8,058	-	2,327	7,258	5,372	1,886	35.1%	8,058
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	567	(567)	-100.0%	850
Municipal Accreditation and Capacity Building Grant		-	256	-	-	256	171	85	50.0%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	33	(33)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities	4	-	6,679	-	2,227	6,679	4,453	2,226	50.0%	6,679
Western Cape Financial Management Capacity Building Grant		-	-	-	100	100	-	100	#DIV/0!	-
Community Development Workers (CDW) Operational Support Grant		-	223	-	-	223	149	74	50.0%	223
District Municipality:		-	-	-	-	200	-	200	#DIV/0!	-
Central Karoo District Municipality		-	-	-	-	200	-	200	#DIV/0!	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	89,312	-	2,327	66,033	59,541	6,492	10.9%	89,312
Capital Transfers and Grants										
National Government:		-	54,024	-	-	17,651	36,016	(18,365)	-51.0%	54,024
Municipal Infrastructure Grant		-	14,585	-	-	1,220	9,724	(8,504)	-87.5%	14,585
Integrated National Electrification Programme Grant		-	11,000	-	-	11,000	7,333	3,667	50.0%	11,000
Water Services Infrastructure Grant		-	28,439	-	-	5,431	18,959	(13,528)	-71.4%	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	36,016	(18,365)	-51.0%	54,024
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	143,336	-	2,327	83,684	95,557	(11,873)	-12.4%	143,336

During February 2023 the municipality received R 2,227,000 the last Library Service - Replacement Funding for most vulnerable B3 Municipalities funding allocation and R 100,000 from the Western Cape Financial Management Capacity Building Grant.

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February										
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	-	209	58,130	54,169	3,961	7.3%	81,254
Equitable Share		-	77,265	-	-	55,630	51,510	4,120	8.0%	77,265
Municipal Infrastructure Grant		-	768	-	55	492	512	(20)	-3.9%	768
Local Government Financial Management Grant		-	2,085	-	52	1,796	1,390	406	29.2%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	-	102	213	757	(545)	-71.9%	1,136
								-		
Provincial Government:		-	8,058	-	571	4,594	5,372	(778)	-14.5%	8,058
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	567	(567)	-100.0%	850
Municipal Accreditation and Capacity Building Grant		-	256	-	25	165	171	(6)	-3.4%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	33	(33)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities		-	6,679	-	515	4,255	4,453	(198)	-4.4%	6,679
Community Development Workers (CDW) Operational Support Grant		-	223	-	31	174	149	25	16.9%	223
								-		
District Municipality:		-	-	-	200	200	-	200	#DIV/0!	-
Central Karoo District Municipality		-	-	-	200	200	-	200	#DIV/0!	-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
								-		
Total operating expenditure of Transfers and Grants:		-	89,312	-	979	62,924	59,541	3,383	5.7%	89,312
Capital expenditure of Transfers and Grants										
National Government:		-	54,024	-	12	9,412	36,016	(26,604)	-73.9%	54,024
Municipal Infrastructure Grant		-	14,585	-	12	770	9,724	(8,954)	-92.1%	14,585
Integrated National Electrification Programme Grant		-	11,000	-	-	5,084	7,333	(2,250)	-30.7%	11,000
Water Services Infrastructure Grant		-	28,439	-	-	3,558	18,959	(15,401)	-81.2%	28,439
								-		
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		-	54,024	-	12	9,412	36,016	(26,604)	-73.9%	54,024
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	143,336	-	991	72,335	95,557	(23,222)	-24.3%	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 - M08 February										
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	432	3,558	3,777	(219)	-6%	5,666
Pension and UIF Contributions		-	130	130	13	139	87	52	60%	130
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	142	142	11	91	94	(4)	-4%	142
Cellphone Allowance		-	552	552	43	352	368	(16)	-4%	552
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	49	49	4	31	32	(1)	-4%	49
Sub Total - Councillors		-	6,538	6,538	504	4,170	4,358	(188)	-4%	6,538
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	4,740	4,740	136	2,591	3,160	(569)	-18%	4,740
Pension and UIF Contributions		-	533	533	16	221	356	(134)	-38%	533
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	150	-	150	#DIV/0!	-
Motor Vehicle Allowance		-	246	246	5	46	164	(118)	-72%	246
Cellphone Allowance		-	90	90	5	57	60	(3)	-4%	90
Housing Allowances		-	7	7	-	-	5	(5)	-100%	7
Other benefits and allowances		-	387	387	68	613	258	356	138%	387
Payments in lieu of leave		-	-	0	29	203	0	203	6767367%	0
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	6,003	6,003	259	3,882	4,002	(119)	-3%	6,003
Other Municipal Staff										
Basic Salaries and Wages		-	91,778	91,778	6,701	56,243	61,186	(4,942)	-8%	91,778
Pension and UIF Contributions		-	15,519	15,519	1,127	9,165	10,346	(1,181)	-11%	15,519
Medical Aid Contributions		-	2,088	2,088	174	1,329	1,392	(63)	-5%	2,088
Overtime		-	1,274	1,274	559	4,327	849	3,478	410%	1,274
Performance Bonus		-	6,372	6,372	92	6,516	4,248	2,268	53%	6,372
Motor Vehicle Allowance		-	213	213	14	81	142	(61)	-43%	213
Cellphone Allowance		-	172	172	14	106	115	(9)	-8%	172
Housing Allowances		-	402	402	36	288	268	20	8%	402
Other benefits and allowances		-	491	491	150	1,390	328	1,063	324%	491
Payments in lieu of leave		-	-	0	161	417	0	417	5950214%	0
Long service awards		-	722	722	151	575	481	94	19%	722
Post-retirement benefit obligations	2	-	1,340	1,340	112	849	893	(44)	-5%	1,340
Sub Total - Other Municipal Staff		-	120,372	120,372	9,290	81,286	80,248	1,038	1%	120,372
Total Parent Municipality		-	132,912	132,912	10,052	89,339	88,608	731	1%	132,912
TOTAL SALARY, ALLOWANCES & BENEFITS		-	132,912	132,912	10,052	89,339	88,608	731	1%	132,912
TOTAL MANAGERS AND STAFF		-	126,374	126,374	9,549	85,169	84,250	919	1%	126,374

10. Capital programme performance

10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
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									%
<u>Monthly expenditure performance trend</u>									
July	-	4,236	-	-		4,236	-		
August	-	4,236	-	979	979	8,471	7,492	88.4%	2%
September	-	4,236	-	529	1,508	12,707	11,199	88.1%	3%
October	-	4,236	-	801	2,309	16,943	14,634	86.4%	5%
November	-	4,236	-	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	-	28	8,207	33,885	25,678	75.8%	16%
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	-	8,207					

The total capital expenditure at the end of February amounted to R 8,207 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 February 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

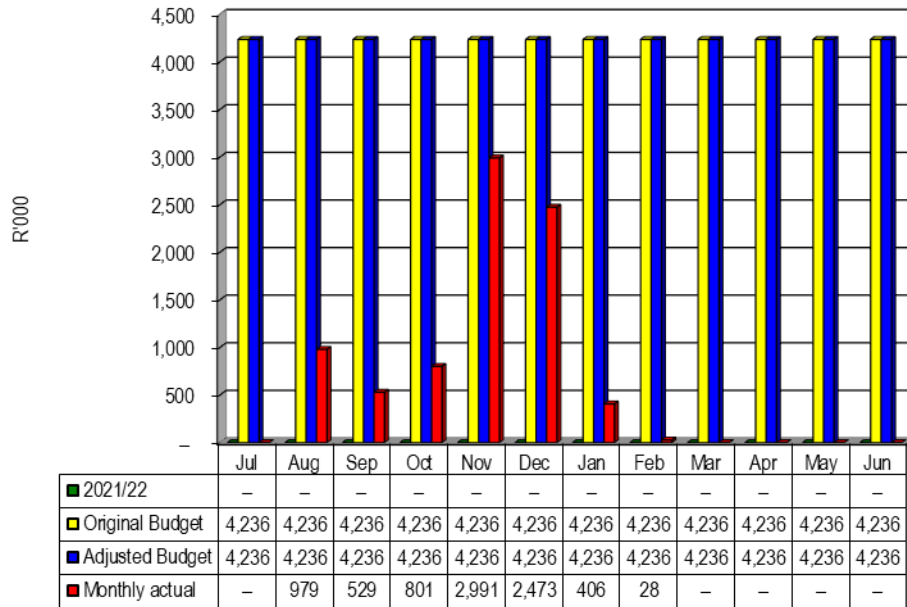
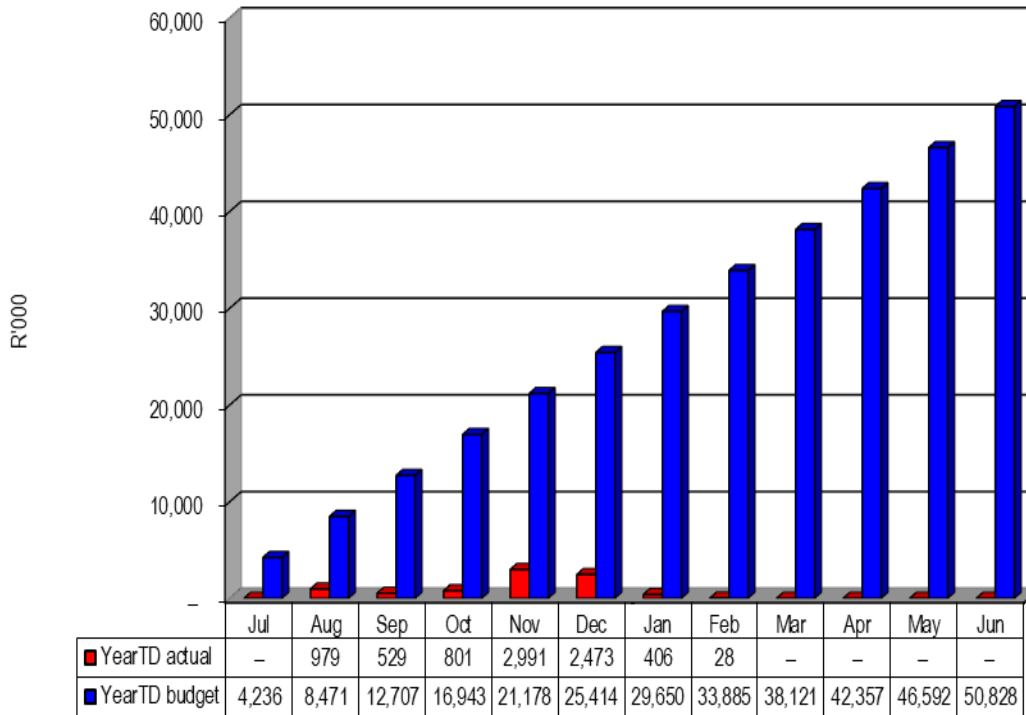


Chart C2 2022/23 Capital Expenditure: YTD actual v YTD target



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 - M08 February											
R thousands	Description	Ref	2021/22	Original	Adjusted	Monthly	Budget Year 2022/23	YTD	YTD	Full Year	
			Actual	Budget	Budget	Actual	Actual	Budget	Variance	Variance %	Forecast
Capital expenditure on new assets by Asset Class/Sub-class											
	Infrastructure			26,777	26,777		3,094	17,852	14,757	82.7%	26,777
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure			1,217	1,217			811	811	100.0%	1,217
	Drainage Collection										
	Storm water Conveyance			1,217	1,217			811	811	100.0%	1,217
	Attenuation										
	Electrical Infrastructure			831	831			554	554	100.0%	831
	Power Plants										
	MV Substations										
	MV Switching Station										
	MV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	LV Networks										
	LV Networks			265	265			177	177	100.0%	265
	Capital Spares			565	565			377	377	100.0%	565
	Water Supply Infrastructure			24,730	24,730		3,094	16,486	13,392	81.2%	24,730
	Dams and Weirs										
	Reservoirs			24,730	24,730		3,094	16,486	13,392	81.2%	24,730
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Heads										
	Distribution Points										
	PIV Stations										
	Capital Spares										
	Sewerage Infrastructure										
	Pump Station										
	Pretreatment										
	Waste Water Treatment Works										
	Outfall Sewers										
	Plant 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										
	Piers										
	Revolvements										
	Accessories										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets										
	Community Facilities										
	Halls										
	Centres										
	Crèches										
	Clinic/Care Centres										
	Funerary/Service Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Public										
	Public Open Space										
	Nature Reserves										
	Public Abattoir Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	Heritage Assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment 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										
	Services and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Local Government Software/Applications										
	Unspecified										
	Computer Equipment			669	669			446	446	100.0%	669
	Computer Equipment			669	669			446	446	100.0%	669
	Furniture and Office Equipment			122	122			81	81	100.0%	122
	Furniture and Office Equipment			122	122			81	81	100.0%	122
	Machinery and Equipment			337	337	22	22	224	203	90.3%	337
	Machinery and Equipment			337	337	22	22	224	203	90.3%	337
	Transport Assets										
	Transport Assets										
	Land										
	Land										
	Zoo's, Marine and Non-Biological Animals										
	Zoo's, Marine and Non-Biological Animals										
	Total Capital Expenditure on new assets	1		27,004	27,004	22	3,116	18,603	15,467	83.3%	27,004

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 - M08 August										
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										
Roads Infrastructure			11,856	11,856		4,420	7,904	3,484	44.1%	11,856
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Attenuation										
Electrical Infrastructure			10,000	10,000		4,420	6,667	2,246	33.7%	10,000
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations			9,565	9,565		4,420	6,377	1,956	30.7%	9,565
MV Switching Stations										
MV Networks			435	435			290	290	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			1,237	1,237	100.0%	1,856
Pump Station										
Retreatment										
Waste Water Treatment Works			1,856	1,856			1,237	1,237	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										
Local 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	10,245	5,825	56.9%	15,368

11. Material variances to the SDBIP

11.1 Over view

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