

# **BEAUFORT WEST MUNICIPALITY**



## **Monthly Budget Statement FOR THE MONTH ENDING MARCH 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 March 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**

An adjustments budget was tabled and approved by Council in the month of February 2023. The report contains the adjusted budget figures.

### ***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 March 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 246,461 million or R 32,718 million below the year-to-date budget projections for March 2023. The main reason for the variance is due to service charges electricity (R 6,839 million) and water (R 5,122 million). Another revenue item that affected the performance of March is the fines, penalties and forfeits that are R 32,711 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 March 2023 amounted to R 216,895 million. This is R 92,285 million below year-to-date budget projections for March 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 adjusted approved capital budget for the 2022/2023 financial year amounts to R 50,711 million. The year-to-date expenditure at the end of March 2023 amounted to R 20,732 million or 41% 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. At the end of Mach all capital grant allocations were 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. The net increase in cash for the month amounted to R35,243 million. The cash and cash equivalents at the end of the month amounted to R 51,186 million.

Refer to Table C7 for more detail on cash flows.

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

No comments for March 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 - M09 March

Description	Budget Year 2022/23								
	2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	47,808	47,808	3,173	36,226	35,856	370	1%	47,808
Service charges	-	169,778	160,338	11,199	108,476	120,253	(11,777)	-10%	160,338
Investment revenue	-	385	1,630	309	1,119	1,223	(103)	-8%	1,630
Transfers and subsidies	-	89,312	95,239	23,270	86,914	71,429	15,485	22%	95,239
Other own revenue	-	61,621	67,223	2,116	13,725	50,418	(36,692)	-73%	67,223
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>368,904</b>	<b>372,238</b>	<b>40,067</b>	<b>246,461</b>	<b>279,179</b>	<b>(32,718)</b>	<b>-12%</b>	<b>372,238</b>
Employee costs	-	126,374	125,822	9,088	94,257	94,367	(110)	-0%	125,822
Remuneration of Councillors	-	6,538	6,286	524	4,694	4,715	(20)	-0%	6,286
Depreciation & asset impairment	-	24,986	24,986	-	-	18,739	(18,739)	-100%	24,986
Finance charges	-	901	7,076	825	5,447	5,307	140	3%	7,076
Inventory consumed and bulk purchases	-	104,368	104,460	5,440	61,257	78,345	(17,088)	-22%	104,460
Transfers and subsidies	-	550	900	183	458	675	(217)	-32%	900
Other expenditure	-	99,915	142,709	9,463	50,782	107,032	(56,250)	-53%	142,709
<b>Total Expenditure</b>	-	<b>363,631</b>	<b>412,240</b>	<b>25,524</b>	<b>216,895</b>	<b>309,180</b>	<b>(92,285)</b>	<b>-30%</b>	<b>412,240</b>
<b>Surplus/(Deficit)</b>	-	<b>5,273</b>	<b>(40,001)</b>	<b>14,543</b>	<b>29,566</b>	<b>(30,002)</b>	<b>59,568</b>	<b>-199%</b>	<b>(40,001)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	54,024	55,259	13,839	23,250	41,444	(18,194)	-44%	55,259
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>59,297</b>	<b>15,258</b>	<b>28,381</b>	<b>52,816</b>	<b>11,443</b>	<b>41,373</b>	<b>362%</b>	<b>15,258</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>59,297</b>	<b>15,258</b>	<b>28,381</b>	<b>52,816</b>	<b>11,443</b>	<b>41,373</b>	<b>362%</b>	<b>15,258</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>50,828</b>	<b>50,711</b>	<b>12,525</b>	<b>20,732</b>	<b>39,254</b>	<b>(18,522)</b>	<b>-47%</b>	<b>50,711</b>
Capital transfers recognised	-	46,978	48,052	12,324	20,510	37,259	(16,749)	-45%	48,052
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,850	2,660	200	222	1,995	(1,773)	-89%	2,660
<b>Total sources of capital funds</b>	-	<b>50,828</b>	<b>50,711</b>	<b>12,525</b>	<b>20,732</b>	<b>39,254</b>	<b>(18,522)</b>	<b>-47%</b>	<b>50,711</b>
<b>Financial position</b>									
Total current assets	-	97,836	128,264	-	247,954	-	-	-	128,264
Total non current assets	-	577,652	462,398	-	456,326	-	-	-	462,398
Total current liabilities	-	140,794	200,639	-	272,266	-	-	-	200,639
Total non current liabilities	-	43,766	49,254	-	50,537	-	-	-	49,254
Community wealth/Equity	-	543,864	340,769	-	381,478	-	-	-	359,539
<b>Cash flows</b>									
Net cash from (used) operating	-	67,083	34,656	44,204	60,548	25,992	(34,556)	-133%	34,656
Net cash from (used) investing	-	(58,452)	(49,819)	(8,649)	(9,158)	(37,364)	(28,206)	75%	(49,819)
Net cash from (used) financing	-	(540)	(548)	(312)	(203)	(411)	(208)	51%	(548)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>9,451</b>	<b>39</b>	<b>-</b>	<b>51,186</b>	<b>3,967</b>	<b>(47,220)</b>	<b>-1190%</b>	<b>39</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	18,790	4,945	4,373	4,507	3,947	3,970	3,967	167,082	211,583
<b>Creditors Age Analysis</b>									
Total Creditors	999	2,850	3,700	2,353	4,154	4,496	13,974	104,178	136,703

#### 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) - M09										
March										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		–	77,528	84,184	5,312	50,511	63,138	(12,627)	-20%	84,184
Executive and council		–	11,625	11,707	44	239	8,780	(8,540)	-97%	11,707
Finance and administration		–	65,902	72,478	5,268	50,272	54,358	(4,086)	-8%	72,478
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	62,430	62,364	1,617	11,738	46,773	(35,035)	-75%	62,364
Community and social services		–	8,055	7,755	723	6,020	5,816	204	4%	7,755
Sport and recreation		–	3,188	3,982	–	80	2,987	(2,907)	-97%	3,982
Public safety		–	50,081	50,462	823	5,201	37,846	(32,646)	-86%	50,462
Housing		–	1,106	165	71	437	124	313	253%	165
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	9,380	7,086	176	1,551	5,315	(3,763)	-71%	7,086
Planning and development		–	1,331	2,362	208	826	1,771	(945)	-53%	2,362
Road transport		–	8,049	4,725	(33)	725	3,543	(2,818)	-80%	4,725
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	273,591	273,863	45,949	205,059	205,397	(338)	0%	273,863
Energy sources		–	127,381	132,281	12,561	80,286	99,211	(18,925)	-19%	132,281
Water management		–	81,510	77,807	30,701	95,712	58,355	37,357	64%	77,807
Waste water management		–	40,696	37,890	1,687	18,549	28,418	(9,869)	-35%	37,890
Waste management		–	24,005	25,885	1,000	10,513	19,414	(8,901)	-46%	25,885
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
<b>Total Revenue - Functional</b>	2	–	422,928	427,498	53,054	268,860	320,623	(51,763)	-16%	427,498
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		–	87,650	101,762	8,985	75,955	76,321	(367)	0%	101,762
Executive and council		–	14,238	16,194	1,710	21,356	12,145	9,211	76%	16,194
Finance and administration		–	71,724	84,451	7,060	53,711	63,339	(9,628)	-15%	84,451
Internal audit		–	1,688	1,116	215	888	837	50	6%	1,116
<i>Community and public safety</i>		–	70,307	84,691	3,343	29,050	63,519	(34,469)	-54%	84,691
Community and social services		–	11,183	10,994	1,316	8,049	8,246	(197)	-2%	10,994
Sport and recreation		–	7,981	7,470	506	5,088	5,602	(514)	-9%	7,470
Public safety		–	47,791	64,552	1,409	14,659	48,414	(33,755)	-70%	64,552
Housing		–	3,352	1,676	112	1,254	1,257	(3)	0%	1,676
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	28,207	31,292	1,593	14,772	23,469	(8,696)	-37%	31,292
Planning and development		–	8,780	12,208	636	5,685	9,156	(3,471)	-38%	12,208
Road transport		–	19,427	19,084	957	9,087	14,313	(5,226)	-37%	19,084
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	177,466	194,495	11,603	97,118	145,872	(48,754)	-33%	194,495
Energy sources		–	104,960	102,787	8,225	64,605	77,091	(12,485)	-16%	102,787
Water management		–	34,083	43,453	1,949	18,111	32,590	(14,479)	-44%	43,453
Waste water management		–	19,845	26,138	634	6,345	19,603	(13,258)	-68%	26,138
Waste management		–	18,579	22,117	795	8,057	16,588	(8,531)	-51%	22,117
<i>Other</i>		–	–	–	–	–	–	–	–	–
<b>Total Expenditure - Functional</b>	3	–	363,631	412,240	25,524	216,895	309,180	(92,285)	-30%	412,240
<b>Surplus/ (Deficit) for the year</b>		–	59,297	15,258	27,530	51,965	11,443	40,522	354%	15,258

### 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) - M09 March

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - MUNICIPAL MANAGER		-	8,401	9,601	42	229	7,201	(6,972)	-96.8%	9,601
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	259,777	307,143	45,124	196,098	230,357	(34,259)	-14.9%	307,143
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,571	13,155	691	5,865	9,866	(4,001)	-40.6%	13,155
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	54,570	6,187	5,268	50,132	4,641	45,492	980.3%	6,187
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	89,610	91,411	1,928	16,536	68,558	(52,022)	-75.9%	91,411
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	<b>422,928</b>	<b>427,498</b>	<b>53,054</b>	<b>268,860</b>	<b>320,623</b>	<b>(51,763)</b>	<b>-16.1%</b>	<b>427,498</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - MUNICIPAL MANAGER		-	7,481	9,316	1,566	18,603	6,987	11,616	166.3%	9,316
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	195,683	219,846	12,676	107,153	164,885	(57,732)	-35.0%	219,846
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	36,301	38,013	2,403	25,548	28,510	(2,962)	-10.4%	38,013
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	39,911	42,962	5,186	32,226	32,221	4	0.0%	42,962
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	84,254	102,097	3,693	33,366	76,573	(43,207)	-56.4%	102,097
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	6	-	-	4	(4)	-100.0%	6
<b>Total Expenditure by Vote</b>	2	-	<b>363,631</b>	<b>412,240</b>	<b>25,524</b>	<b>216,895</b>	<b>309,180</b>	<b>(92,285)</b>	<b>-29.8%</b>	<b>412,240</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>59,297</b>	<b>15,258</b>	<b>27,530</b>	<b>51,965</b>	<b>11,443</b>	<b>40,522</b>	<b>354.1%</b>	<b>15,258</b>



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

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

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 %	
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		-	47,808	47,808	3,173	36,226	35,856	370	1%	47,808
Service charges - electricity revenue		-	103,525	102,062	6,800	69,098	76,546	(7,448)	-10%	102,062
Service charges - water revenue		-	33,026	24,630	1,603	13,350	18,472	(5,122)	-28%	24,630
Service charges - sanitation revenue		-	22,082	21,344	1,401	16,351	16,008	343	2%	21,344
Service charges - refuse revenue		-	11,146	12,302	786	9,067	9,227	(160)	-2%	12,302
Rental of facilities and equipment		-	1,671	1,671	120	929	1,253	(325)	-26%	1,671
Interest earned - external investments		-	385	1,630	66	877	1,223	(345)	-28%	1,630
Interest earned - outstanding debtors		-	7,917	12,527	1,026	7,885	9,395	(1,510)	-16%	12,527
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	49,523	49,523	729	4,430	37,142	(32,711)	-88%	49,523
Licences and permits		-	226	466	51	384	349	34	10%	466
Agency services		-	900	1,200	96	701	900	(199)	-22%	1,200
Transfers and subsidies		-	89,312	95,239	23,270	86,914	71,429	15,485	22%	95,239
Other revenue		-	1,385	1,837	96	(630)	1,378	(2,008)	-146%	1,837
Gains		-	-	-	-	27	-	27	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>368,904</b>	<b>372,238</b>	<b>39,215</b>	<b>245,610</b>	<b>279,179</b>	<b>(33,569)</b>	<b>-12%</b>	<b>372,238</b>
<b>Expenditure By Type</b>										
Employee related costs		-	126,374	125,822	9,088	94,257	94,367	(110)	0%	125,822
Remuneration of councillors		-	6,538	6,286	524	4,694	4,715	(20)	0%	6,286
Debt impairment		-	55,261	93,112	-	47	69,834	(69,787)	-100%	93,112
Depreciation & asset impairment		-	24,986	24,986	-	-	18,739	(18,739)	-100%	24,986
Finance charges		-	901	7,076	825	5,447	5,307	140	3%	7,076
Bulk purchases - electricity		-	82,979	82,065	4,878	51,691	61,548	(9,857)	-16%	82,065
Inventory consumed		-	21,389	22,396	562	9,566	16,797	(7,231)	-43%	22,396
Contracted services		-	19,611	16,497	1,227	14,113	12,373	1,740	14%	16,497
Transfers and subsidies		-	550	900	183	458	675	(217)	-32%	900
Other expenditure		-	25,043	33,101	8,237	36,594	24,826	11,768	47%	33,101
Losses		-	-	-	-	28	-	28	#DIV/0!	-
<b>Total Expenditure</b>		-	<b>363,631</b>	<b>412,240</b>	<b>25,524</b>	<b>216,895</b>	<b>309,180</b>	<b>(92,285)</b>	<b>-30%</b>	<b>412,240</b>
<b>Surplus/(Deficit)</b>		-	<b>5,273</b>	<b>(40,001)</b>	<b>13,691</b>	<b>28,715</b>	<b>(30,002)</b>	<b>58,716</b>	<b>(0)</b>	<b>(40,001)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	54,024	55,259	13,839	23,250	41,444	(18,194)	(0)	55,259
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	<b>59,297</b>	<b>15,258</b>	<b>27,530</b>	<b>51,965</b>	<b>11,443</b>			<b>15,258</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	<b>59,297</b>	<b>15,258</b>	<b>27,530</b>	<b>51,965</b>	<b>11,443</b>			<b>15,258</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>59,297</b>	<b>15,258</b>	<b>27,530</b>	<b>51,965</b>	<b>11,443</b>			<b>15,258</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		-	<b>59,297</b>	<b>15,258</b>	<b>27,530</b>	<b>51,965</b>	<b>11,443</b>			<b>15,258</b>

## 4.1.5 Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March										
Vote Description	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	32,022	25,212	9,713	16,250	18,909	(2,659)	-14%	25,212
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	701	1,501	-	-	1,126	(1,126)	-100%	1,501
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	3,512	4,138	340	340	3,103	(2,763)	-89%	4,138
		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	36,235	30,851	10,053	16,590	23,139	(6,548)	-28%	30,851
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	14,243	19,660	2,471	4,142	15,965	(11,824)	-74%	19,660
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	122	50	-	-	38	(38)	-100%	50
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	228	150	-	-	113	(113)	-100%	150
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	14,593	19,860	2,471	4,142	16,115	(11,974)	-74%	19,860
<b>Total Capital Expenditure</b>		-	50,828	50,711	12,525	20,732	39,254	(18,522)	-47%	50,711
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	823	1,551	-	-	1,163	(1,163)	-100%	1,551
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	823	1,551	-	-	1,163	(1,163)	-100%	1,551
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	3,740	4,288	340	340	3,216	(2,876)	-89%	4,288
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	3,512	4,138	340	340	3,103	(2,763)	-89%	4,138
Public safety		-	228	150	-	-	113	(113)	-100%	150
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	7,501	4,065	1,686	2,357	3,049	(692)	-23%	4,065
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	7,501	4,065	1,686	2,357	3,049	(692)	-23%	4,065
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	38,764	40,807	10,499	18,035	31,826	(13,791)	-43%	40,807
Energy sources		-	10,961	14,808	4,960	9,402	12,327	(2,925)	-24%	14,808
Water management		-	24,730	25,699	5,539	8,633	19,274	(10,642)	-55%	25,699
Waste water management		-	3,073	300	-	-	225	(225)	-100%	300
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	50,828	50,711	12,525	20,732	39,254	(18,522)	-47%	50,711
<b>Funded by:</b>										
National Government		-	46,978	46,821	12,324	20,510	36,336	(15,827)	-44%	46,821
Provincial Government		-	-	1,230	-	-	923	(923)	-100%	1,230
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	46,978	48,052	12,324	20,510	37,259	(16,749)	-45%	48,052
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	3,850	2,660	200	222	1,995	(1,773)	-89%	2,660
<b>Total Capital Funding</b>		-	50,828	50,711	12,525	20,732	39,254	(18,522)	-47%	50,711

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		-	9,451	(13,403)	50,033	(13,403)
Call investment deposits		-	530	12,807	21,434	12,807
Consumer debtors		-	21,597	2,070	19,000	2,070
Other debtors		-	61,039	120,963	152,494	120,963
Current portion of long-term receivables		-	1,830	2,405	2,405	2,405
Inventory		-	3,389	3,424	2,590	3,424
<b>Total current assets</b>		-	<b>97,836</b>	<b>128,264</b>	<b>247,954</b>	<b>128,264</b>
<b>Non current assets</b>						
Long-term receivables		-	2,460	1,112	1,112	1,112
Investments		-	-	630	(531)	630
Investment property		-	6,213	6,177	6,391	6,177
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	563,555	449,225	443,991	449,225
Biological		-	-	-	-	-
Intangible		-	199	29	138	29
Other non-current assets		-	5,225	5,225	5,225	5,225
<b>Total non current assets</b>		-	<b>577,652</b>	<b>462,398</b>	<b>456,326</b>	<b>462,398</b>
<b>TOTAL ASSETS</b>		-	<b>675,488</b>	<b>590,662</b>	<b>704,280</b>	<b>590,662</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	40,455	-	14,791	-
Borrowing		-	515	734	433	734
Consumer deposits		-	3,850	3,842	3,924	3,842
Trade and other payables		-	79,389	181,330	238,547	181,330
Provisions		-	16,586	14,734	14,571	14,734
<b>Total current liabilities</b>		-	<b>140,794</b>	<b>200,639</b>	<b>272,266</b>	<b>200,639</b>
<b>Non current liabilities</b>						
Borrowing		-	1,818	3,790	4,523	3,790
Provisions		-	41,948	45,464	46,014	45,464
<b>Total non current liabilities</b>		-	<b>43,766</b>	<b>49,254</b>	<b>50,537</b>	<b>49,254</b>
<b>TOTAL LIABILITIES</b>		-	<b>184,560</b>	<b>249,893</b>	<b>322,803</b>	<b>249,893</b>
<b>NET ASSETS</b>	2	-	<b>490,928</b>	<b>340,769</b>	<b>381,478</b>	<b>340,769</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		-	539,760	336,665	377,373	355,435
Reserves		-	4,104	4,104	4,104	4,104
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	<b>543,864</b>	<b>340,769</b>	<b>381,478</b>	<b>359,539</b>

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

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M09 March

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	40,379	40,916	2,064	24,427	30,687	(6,261)	-20%	40,916
Service charges		-	149,742	139,378	9,952	93,308	104,533	(11,225)	-11%	139,378
Other revenue		-	27,328	10,614	1,096	8,110	7,960	149	2%	10,614
Transfers and Subsidies - Operational		-	89,312	92,189	22,858	88,593	69,142	19,451	28%	92,189
Transfers and Subsidies - Capital		-	54,024	49,645	33,982	51,632	37,234	14,399	39%	49,645
Interest		-	6,882	1,630	19	324	1,223	(899)	-74%	1,630
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		-	(299,134)	(291,740)	(25,548)	(199,371)	(218,805)	(19,434)	9%	(291,740)
Finance charges		-	(901)	(7,076)	(37)	(6,062)	(5,307)	756	-14%	(7,076)
Transfers and Grants		-	(550)	(900)	(183)	(413)	(675)	(263)	39%	(900)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	<b>67,083</b>	<b>34,656</b>	<b>44,204</b>	<b>60,548</b>	<b>25,992</b>	<b>(34,556)</b>	<b>-133%</b>	<b>34,656</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	0	262	-	-	196	(196)	-100%	262
Decrease (increase) in non-current investments		-	(0)	630	3,185	10,533	473	10,061	2128%	630
<b>Payments</b>										
Capital assets		-	(58,452)	(50,711)	(11,834)	(19,692)	(38,034)	(18,342)	48%	(50,711)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	<b>(58,452)</b>	<b>(49,819)</b>	<b>(8,649)</b>	<b>(9,158)</b>	<b>(37,364)</b>	<b>(28,206)</b>	<b>75%</b>	<b>(49,819)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	218	210	14	123	157	(35)	-22%	210
<b>Payments</b>										
Repayment of borrowing		-	(758)	(758)	(326)	(326)	(569)	(243)	43%	(758)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	<b>(540)</b>	<b>(548)</b>	<b>(312)</b>	<b>(203)</b>	<b>(411)</b>	<b>(208)</b>	<b>51%</b>	<b>(548)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	<b>8,090</b>	<b>(15,711)</b>	<b>35,243</b>	<b>51,186</b>	<b>(11,784)</b>			<b>(15,711)</b>
Cash/cash equivalents at beginning:		-	1,361	15,750		-	15,750			15,750
Cash/cash equivalents at month/year end:		-	9,451	39		51,186	3,967			39

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 - M09 March													
Description	NT Code	Budget Year 2022/23									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L/o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			Total over 90 days
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	4,124	1,390	1,027	1,282	928	1,015	930	24,836	35,532	28,990	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,109	329	306	331	256	299	384	3,210	10,225	4,480	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	4,142	1,216	1,137	1,076	1,025	981	984	40,579	51,141	44,646	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	3,242	1,185	1,109	1,059	986	971	931	34,558	44,041	38,505	-	-
Receivables from Exchange Transactions - Waste Management	1600	1,901	745	704	676	634	624	600	20,941	26,825	23,476	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	2	1	1	1	1	1	52	64	57	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	1,212	1,212	1,212	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	268	78	89	80	116	78	138	41,695	42,542	42,107	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>18,790</b>	<b>4,945</b>	<b>4,373</b>	<b>4,507</b>	<b>3,947</b>	<b>3,970</b>	<b>3,967</b>	<b>167,082</b>	<b>211,583</b>	<b>183,474</b>	<b>-</b>	<b>-</b>
2021/22 - totals only		0	0	0	0	0	0	0	0	-	-	0	0
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1,801	552	575	531	494	507	554	20,830	25,845	22,917	-	-
Commercial	2300	3,305	435	393	458	341	343	440	18,864	24,578	20,446	-	-
Households	2400	13,685	3,959	3,405	3,518	3,112	3,120	2,973	127,389	161,160	140,112	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>18,790</b>	<b>4,945</b>	<b>4,373</b>	<b>4,507</b>	<b>3,947</b>	<b>3,970</b>	<b>3,967</b>	<b>167,082</b>	<b>211,583</b>	<b>183,474</b>	<b>-</b>	<b>-</b>

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March										
Description	NT Code	Budget Year 2022/23								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	234	843	0	-	12	-	5,924	71,542	78,554
Bulk Water	0200	-	426	1,645	-	3	1,981	1,620	3,222	8,898
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	761	1,168	973	232	1,430	784	4,209	15,540	25,096
Auditor General	0800	-	413	1,082	2,121	2,709	1,732	2,221	13,870	24,148
Other	0900	4	-	-	-	-	-	-	3	7
<b>Total By Customer Type</b>	<b>1000</b>	<b>999</b>	<b>2,850</b>	<b>3,700</b>	<b>2,353</b>	<b>4,154</b>	<b>4,496</b>	<b>13,974</b>	<b>104,178</b>	<b>136,703</b>

## 7. Investment portfolio analysis

### 7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March						
Investments by maturity Name of institution & investment ID	Ref	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
<b>R thousands</b>						
<b>Municipality</b>						
Investec		1,153	20	-	-	1,173
Standard Bank		17,431	290	(3,604)	5,040	19,157
ABSA		-	-	-	-	-
Nedbank		4,913	81	(4,185)	-	809
		-				-
<b>Municipality sub-total</b>		<b>23,496</b>	<b>391</b>	<b>(7,789)</b>	<b>5,040</b>	<b>21,138</b>
<b>Entities</b>						
						-
						-
						-
<b>Entities sub-total</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>	<b>23,496</b>	<b>391</b>	<b>(7,789)</b>	<b>5,040</b>	<b>21,138</b>

## 8. Allocation and grant receipts and expenditure

### 8.1 Supporting Table SC6 – Grant receipts

WC053 Beaufort West - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March										
Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	81,254	81,254	22,678	81,254	54,169	27,085	50.0%	81,254
Equitable Share		-	77,265	77,265	21,635	77,265	51,510	25,755	50.0%	77,265
Municipal Infrastructure Grant		-	768	768	703	768	512	256	50.0%	768
Local Government Financial Management Grant		-	2,085	2,085	-	2,085	1,390	695	50.0%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	1,136	340	1,136	757	379	50.0%	1,136
<b>Provincial Government:</b>		-	8,058	9,481	2,173	7,204	6,201	1,003	16.2%	9,481
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant		-	256	256	-	256	171	85	50.0%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	50	-	-	33	(33)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities	4	-	6,679	6,679	-	4,452	4,453	(1)	0.0%	6,679
Western Cape Financial Management Capacity Building Grant		-	-	2,093	1,993	2,093	1,395	698	50.0%	2,093
Western Cape Municipal Interventions Grant		-	-	180	180	180	-	180	#DIV/0!	180
Community Development Workers (CDW) Operational Support Grant		-	223	223	-	223	149	74	50.0%	223
<b>District Municipality:</b>		-	-	200	-	200	133	67	50.0%	200
Central Karoo District Municipality		-	-	200	-	200	133	67	50.0%	200
<b>Other grant providers:</b>		-	-	1,254	-	314	836	(523)	-62.5%	1,254
Chemical Industries Education & Training Authority		-	-	1,254	-	314	836	(523)	-62.5%	1,254
<b>Total Operating Transfers and Grants</b>	5	-	89,312	92,189	24,851	88,971	61,339	27,632	45.0%	92,189
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	54,024	48,230	30,574	48,224	32,153	16,071	50.0%	48,230
Municipal Infrastructure Grant		-	14,585	8,791	7,566	8,785	5,861	2,925	49.9%	8,791
Integrated National Electrification Programme Grant		-	11,000	11,000	-	11,000	7,333	3,667	50.0%	11,000
Water Services Infrastructure Grant		-	28,439	28,439	23,008	28,439	18,959	9,480	50.0%	28,439
<b>Provincial Government:</b>		-	-	1,415	1,415	1,415	943	472	50.0%	1,415
Western Cape Municipal Interventions Grant		-	-	300	300	300	200	100	50.0%	300
Emergency Municipal Load Shedding Relief Grant		-	-	1,115	1,115	1,115	743	372	50.0%	1,115
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	54,024	49,645	31,989	49,639	33,097	16,543	50.0%	49,645
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	143,336	141,834	56,840	138,611	94,436	44,175	46.8%	141,834

During March 2023 the municipality received total operating transfers and grants amounting to R 24,851 million and total capital transfers and grants of R 31,898 million.

## 8.2 Supporting Table SC7 (1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March										
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										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	81,254	81,254	22,009	80,139	60,940	19,199	31.5%	81,254
Equitable Share		-	77,265	77,265	21,635	77,265	57,949	19,316	33.3%	77,265
Municipal Infrastructure Grant		-	768	768	65	557	576	(19)	-3.3%	768
Local Government Financial Management Grant		-	2,085	2,085	133	1,929	1,564	365	23.3%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	1,136	176	389	852	(463)	-54.4%	1,136
								-		
<b>Provincial Government:</b>		-	8,058	9,481	622	5,306	5,406	(100)	-1.8%	9,481
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant		-	256	256	-	256	192	64	33.3%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	50	-	-	38	(38)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities		-	6,679	6,679	573	4,827	5,009	(182)	-3.6%	6,679
Western Cape Financial Management Capacity Building Grant		-		2,093	-	-	-	-	-	2,093
Western Cape Municipal Interventions Grant		-		180	-	-	-	-	-	180
Community Development Workers (CDW) Operational Support Grant		-	223	223	49	223	167	56	33.3%	223
								-		
<b>District Municipality:</b>		-	-	200	-	200	150	50	33.3%	200
Central Karoo District Municipality		-	-	200	-	200	150	50	33.3%	200
								-		
<b>Other grant providers:</b>		-	-	1,254	-	-	941	(941)	-100.0%	1,254
Chemical Industries Education & Training Authority		-	-	1,254	-	-	941	(941)	-100.0%	1,254
								-		
<b>Total operating expenditure of Transfers and Grants:</b>		-	89,312	92,189	22,631	85,646	67,437	18,209	27.0%	92,189
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	54,024	48,230	13,838	23,250	36,172	(12,923)	-35.7%	48,230
Municipal Infrastructure Grant		-	14,585	8,791	2,098	2,868	6,593	(3,725)	-56.5%	8,791
Integrated National Electrification Programme Grant		-	11,000	11,000	5,704	10,787	8,250	2,537	30.8%	11,000
Water Services Infrastructure Grant		-	28,439	28,439	6,036	9,595	21,329	(11,735)	-55.0%	28,439
								-		
<b>Provincial Government:</b>		-	-	1,415	-	-	1,061	(1,061)	-100.0%	1,415
Western Cape Municipal Interventions Grant		-	-	300	-	-	225	(225)	-100.0%	300
Emergency Municipal Load Shedding Relief Grant		-	-	1,115	-	-	836	(836)	-100.0%	1,115
								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
								-		
<b>Total capital expenditure of Transfers and Grants</b>		-	54,024	49,645	13,838	23,250	37,234	(13,984)	-37.6%	49,645
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	143,336	141,834	36,469	108,896	104,671	4,225	4.0%	141,834



### 8.3 Supporting Table SC7 (2) – Grant expenditure against approved rollovers

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March						
Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	
<b>Provincial Government:</b>		1,451	756	756	694	47.9%
Western Cape Financial Management Capacity Building Grant		250	-	-	250	100.0%
Local Government Public Employment Support Grant		1,036	730	730	306	29.5%
Community Development Workers (CDW) Operational Support Grant		165	27	27	138	83.9%
Other transfers and grants [insert description]					-	
<b>District Municipality:</b>		291	45	45	246	84.5%
Central Karoo District Municipality		291	45	45	246	84.5%
					-	
<b>Other grant providers:</b>		1,400	-	-	1,400	100.0%
Services SETA		1,400	-	-	1,400	100.0%
					-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>3,141</b>	<b>801</b>	<b>801</b>	<b>2,340</b>	<b>74.5%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		5,614	-	-	5,614	100.0%
Integrated National Electrification Programme Grant		5,614	-	-	5,614	100.0%
Other capital transfers [insert description]					-	
<b>Provincial Government:</b>		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
					-	
<b>District Municipality:</b>		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
					-	
<b>Other grant providers:</b>		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
					-	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>5,614</b>	<b>-</b>	<b>-</b>	<b>5,614</b>	<b>100.0%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>8,756</b>	<b>801</b>	<b>801</b>	<b>7,954</b>	<b>90.8%</b>

## 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 - M09 March										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		-	5,666	5,334	451	4,009	4,000	8	0%	5,334
Pension and UIF Contributions		-	130	239	13	152	179	(27)	-15%	239
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	142	136	11	102	102	0	0%	136
Cellphone Allowance		-	552	530	44	396	398	(1)	0%	530
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	49	47	4	35	35	(0)	0%	47
<b>Sub Total - Councillors</b>		-	<b>6,538</b>	<b>6,286</b>	<b>524</b>	<b>4,694</b>	<b>4,715</b>	<b>(20)</b>	<b>0%</b>	<b>6,286</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		-	4,740	4,227	120	2,712	3,170	(459)	-14%	4,227
Pension and UIF Contributions		-	533	289	16	238	217	21	10%	289
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	100	-	150	75	75	100%	100
Motor Vehicle Allowance		-	246	66	5	51	50	2	3%	66
Cellphone Allowance		-	90	89	5	62	66	(4)	-7%	89
Housing Allowances		-	7	-	-	-	-	-	-	-
Other benefits and allowances		-	387	721	99	712	541	171	32%	721
Payments in lieu of leave		-	-	203	-	203	152	51	33%	203
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		-	<b>6,003</b>	<b>5,695</b>	<b>245</b>	<b>4,128</b>	<b>4,271</b>	<b>(144)</b>	<b>-3%</b>	<b>5,695</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	91,778	91,886	6,805	63,048	68,914	(5,866)	-9%	91,886
Pension and UIF Contributions		-	15,519	13,989	1,111	10,276	10,492	(216)	-2%	13,989
Medical Aid Contributions		-	2,088	2,012	173	1,502	1,509	(7)	0%	2,012
Overtime		-	1,274	2,600	344	4,670	1,950	2,720	139%	2,600
Performance Bonus		-	6,372	6,075	81	6,598	4,556	2,042	45%	6,075
Motor Vehicle Allowance		-	213	81	(33)	48	61	(13)	-21%	81
Cellphone Allowance		-	172	152	14	120	114	5	5%	152
Housing Allowances		-	402	424	35	323	318	5	2%	424
Other benefits and allowances		-	491	699	143	1,533	524	1,009	192%	699
Payments in lieu of leave		-	-	111	43	460	84	376	450%	111
Long service awards		-	722	698	16	591	523	68	13%	698
Post-retirement benefit obligations	2	-	1,340	1,400	112	961	1,050	(89)	-8%	1,400
<b>Sub Total - Other Municipal Staff</b>		-	<b>120,372</b>	<b>120,127</b>	<b>8,843</b>	<b>90,129</b>	<b>90,096</b>	<b>33</b>	<b>0%</b>	<b>120,127</b>
<b>Total Parent Municipality</b>		-	<b>132,912</b>	<b>132,108</b>	<b>9,612</b>	<b>98,951</b>	<b>99,081</b>	<b>(131)</b>	<b>0%</b>	<b>132,108</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	<b>132,912</b>	<b>132,108</b>	<b>9,612</b>	<b>98,951</b>	<b>99,081</b>	<b>(131)</b>	<b>0%</b>	<b>132,108</b>
<b>TOTAL MANAGERS AND STAFF</b>		-	<b>126,374</b>	<b>125,822</b>	<b>9,088</b>	<b>94,257</b>	<b>94,367</b>	<b>(110)</b>	<b>0%</b>	<b>125,822</b>

## 10. Capital programme performance

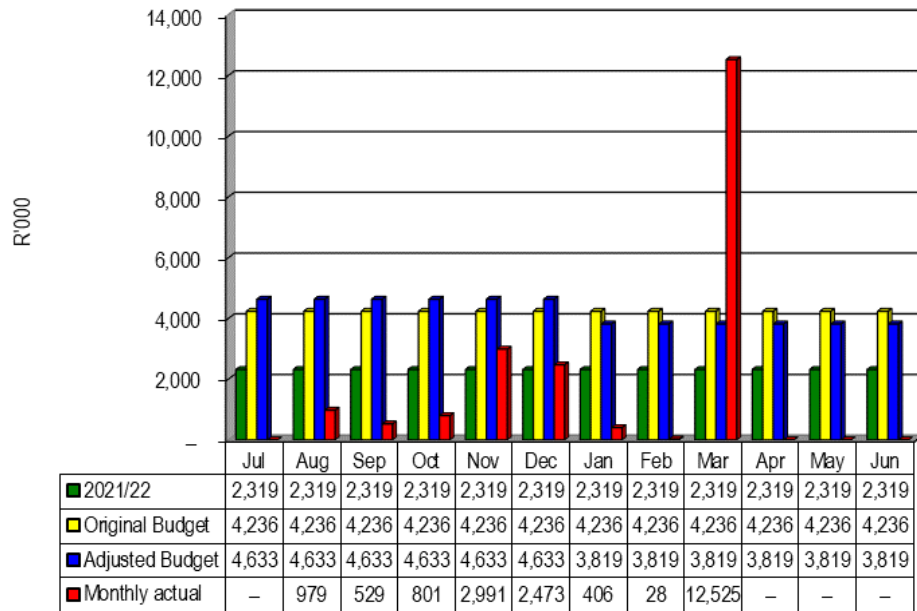
### 10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
Month	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
<b>R thousands</b>									%
<b>Monthly expenditure performance trend</b>									
July	–	4,236	4,633	–		4,633	–		
August	–	4,236	4,633	979	979	9,266	8,286	89.4%	2%
September	–	4,236	4,633	529	1,508	13,898	12,390	89.1%	3%
October	–	4,236	4,633	801	2,309	18,531	16,222	87.5%	5%
November	–	4,236	4,633	2,991	5,300	23,164	17,864	77.1%	10%
December	–	4,236	4,633	2,473	7,773	27,797	20,023	72.0%	15%
January	–	4,236	3,819	406	8,180	31,616	23,436	74.1%	16%
February	–	4,236	3,819	28	8,207	35,435	27,228	76.8%	16%
March	–	4,236	3,819	12,525	20,732	39,254	18,522	47.2%	41%
April	–	4,236	3,819	–		43,073	–		
May	–	4,236	3,819	–		46,892	–		
June	–	4,236	3,819	–		50,711	–		
<b>Total Capital expenditure</b>	–	<b>50,828</b>	<b>50,711</b>	<b>20,732</b>					

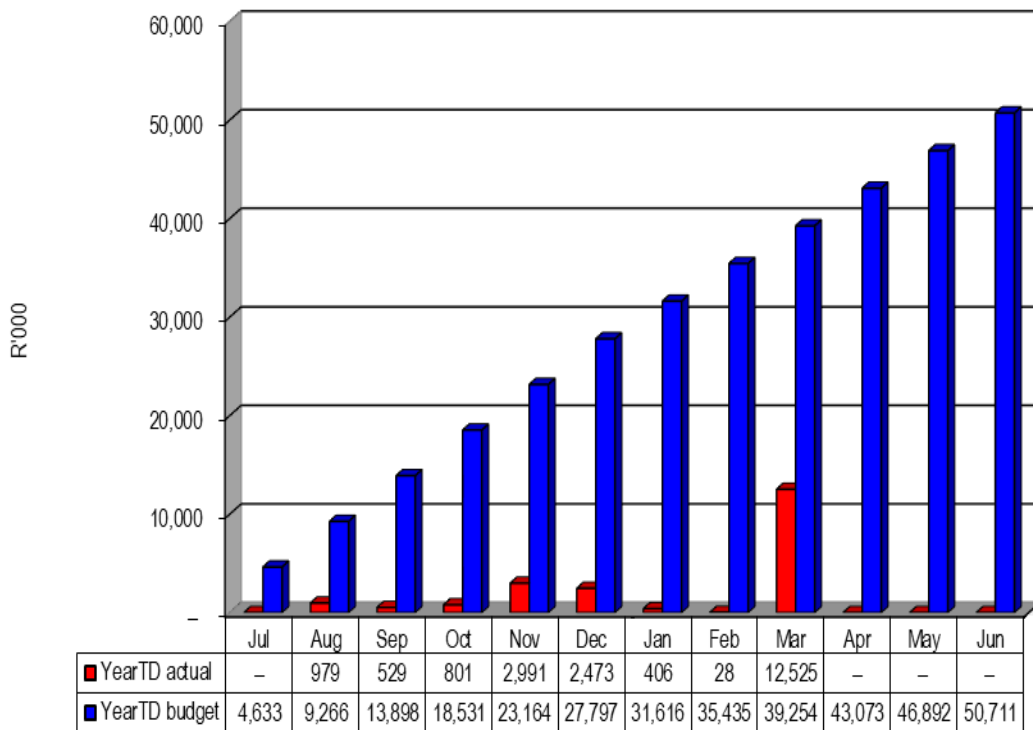
The total capital expenditure at the end of February amounted to R 20,732 million or 41% of the total budget. Expenditure is expected to increase as the year progress and as procurement processes are being concluded. It should be noted that the capital expenditure programme of the municipality is funded primarily by conditional grants, expenditure is also depended on the timing when the transfers are received by municipality. At the end of March the municipality received all its grant funding from both national and provincial government.

At the end of March 2023 the municipality received a total of R 31,989 million in capital grants.

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



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



# 10.2 Supporting Table SC13

## 10.2.1 Supporting Table SC13a

W053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March											
R thousands	Description	Ref	2021/22	Original	Adjusted	Monthly	Budget Year	YTD	YTD	Full Year	
			Audited Outcome	Budget	Budget	Actual	2022/23	Variance	Variance %	Forecast	
	<b>Capital expenditure on new assets by Asset Class/Sub-class</b>			26,777	25,130	5,539	6,633	18,647	10,214	54.2%	25,130
	<b>Infrastructure</b>										
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure			1,217	300			225	225	100.0%	300
	Drainage Collection										
	Storm water Conveyance			1,217	300			225	225	100.0%	300
	Attenuation										
	Electrical Infrastructure			631	100			75	75	100.0%	100
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	Capital Spares			265	100			75	75	100.0%	100
	Water Supply Infrastructure			24,730	24,730	5,539	6,633	18,647	9,914	53.5%	24,730
	Dams and Weirs										
	Boreholes			24,730	24,730	5,539	6,633	18,647	9,914	53.5%	24,730
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Purification										
	Water Treatment Works										
	Effluent Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Energy Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revolvements										
	Protections										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	<b>Community Assets</b>										
	Community Facilities										
	Halls										
	Centres										
	Crèches										
	Childcare Centres										
	Fire/Ambulance Stations										
	Trading Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Toilet Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Asphalts										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	<b>Heritage Assets</b>										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	<b>Investment Properties</b>										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	<b>Other Assets</b>										
	Operational Buildings										
	Municipal Offices										
	Pay/Utility Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Docks										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	<b>Biological or Cultivated Assets</b>										
	Biological or Cultivated Assets										
	<b>Intangible Assets</b>										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Local Settlement Software Applications										
	Unspecified										
	<b>Computer Equipment</b>			669	1,501			1,126	1,126	100.0%	1,501
	Computer Equipment			669	1,501			1,126	1,126	100.0%	1,501
	<b>Furniture and Office Equipment</b>			122	50			38	38	100.0%	50
	Furniture and Office Equipment			122	50			38	38	100.0%	50
	<b>Machinery and Equipment</b>			337	1,120		22	840	818	97.4%	1,120
	Machinery and Equipment			337	1,120		22	840	818	97.4%	1,120
	<b>Transport Assets</b>										
	Transport Assets										
	<b>Land</b>										
	Land										
	<b>Tools, Machine and Non-biological Animals</b>										
	Tools, Machine and Non-biological Animals										
	<b>Total Capital Expenditure on new assets</b>	1		27,904	27,600	5,539	6,652	20,850	12,196	58.5%	27,600

## 10.2.2 Supporting Table SC13b

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09 March											
R thousands	Description	Ref	2021/22	Budget Year 2022/23							
			Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>											
	<b>Infrastructure</b>			7,501	4,326	1,686	2,357	3,244	887	27.3%	4,326
	Roads Infrastructure			7,501	4,065	1,686	2,357	3,049	692	22.7%	4,065
	Roads										
	Road Structures			7,501	4,065	1,686	2,357	3,049	692	22.7%	4,065
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure				261			196	196	100.0%	261
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	HV Substations										
	HV Switching Stations										
	HV Networks										
	LV Networks				261			196	196	100.0%	261
	Capital Spares										
	Water Supply Infrastructure										
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PV Stations										
	Capital Spares										
	Sewerage Infrastructure										
	Pump Station										
	Retreatment										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	HV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Protections										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	<b>Community Assets</b>										
	Community Facilities										
	Halls										
	Centres										
	Clubs										
	Childcare Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Ports										
	Public Open Space										
	Nature Reserves										
	Public Amenities Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Rank/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	<b>Heritage Assets</b>										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	<b>Investment Properties</b>										
	Revenue Generating										
	Unimproved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	<b>Other Assets</b>										
	Operational Buildings										
	Municipal Offices										
	Pay/Enquiry Points										
	Building Plans Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Social Housing										
	Capital Spares										
	<b>Biological or Cultivated Assets</b>										
	Biological or Cultivated Assets										
	<b>Intangible Assets</b>										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Local Government Software Applications										
	Unimproved										
	<b>Computer Equipment</b>			54							
	Computer Equipment			54							
	<b>Furniture and Office Equipment</b>										
	Furniture and Office Equipment										
	<b>Machinery and Equipment</b>										
	Machinery and Equipment										
	<b>Transport Assets</b>										
	Transport Assets										
	<b>Land</b>										
	Land										
	<b>Zoo's, Marine and Non-biological Animals</b>										
	Zoo's, Marine and Non-biological Animals										
	<b>Total Capital Expenditure on renewal of existing assets</b>	1		7,556	4,326	1,686	2,357	3,244	887	27.3%	4,326

## 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 - M09 March										
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										
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>										
Roads Infrastructure			11,856	14,447	4,960	9,380	12,056	2,676	22.2%	14,447
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Attenuation										
Electrical Infrastructure			10,000	14,447	4,960	9,380	12,056	2,676	22.2%	14,447
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations			9,565	14,447	4,960	9,380	12,056	2,676	22.2%	14,447
MV Switching Stations										
MV Networks			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							
Pump Station										
Reticulation										
Waste Water Treatment Works			1,856							
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure										
Landfill Sites										
<b>Heritage assets</b>										
Monuments										
Works of Art										
Conservation Areas										
Other Heritage										
<b>Investment properties</b>										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
<b>Other assets</b>										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets										
<b>Intangible Assets</b>										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>										
Computer Equipment										
<b>Furniture and Office Equipment</b>										
Furniture and Office Equipment										
<b>Machinery and Equipment</b>										
Machinery and Equipment										
<b>Transport Assets</b>										
Transport Assets										
<b>Land</b>										
Land										
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals										
<b>Total Capital Expenditure on upgrading of existing assets</b>	1		15,368	18,585	5,300	9,721	15,159	5,439	35.9%	18,585

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

### **11.1 Over view**

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