

# BEAUFORT WEST MUNICIPALITY



## Monthly Budget Statement FOR THE MONTH ENDING APRIL 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 April 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 April 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 263,220 million or R 46,979 million below the year-to-date budget projections for April 2023. The main reason for the variance is due to service charges electricity (R 8,635 million) and water (R 6,146 million). Another revenue item that affected the performance of April is the fines, penalties and forfeits that are R 36,280 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 April 2023 amounted to R 239,383 million. This is R 104,150 million below year-to-date budget projections for April 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 April 2023 amounted to R 28,285 million or 56% 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 April 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 R26,443 million. The cash and cash equivalents at the end of the month amounted to R 40,499 million.

Refer to Table C7 for more detail on cash flows.

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

No comments for April 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 - M10 April

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	47,808	47,808	3,173	39,400	39,840	(440)	-1%	47,808
Service charges	-	169,778	160,338	10,174	118,653	133,615	(14,962)	-11%	160,338
Investment revenue	-	385	1,630	95	1,214	1,358	(144)	-11%	1,630
Transfers and subsidies	-	89,312	95,239	1,297	88,211	79,366	8,845	11%	95,239
Other own revenue	-	61,621	67,223	2,017	15,742	56,019	(40,278)	-72%	67,223
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>368,904</b>	<b>372,238</b>	<b>16,756</b>	<b>263,220</b>	<b>310,199</b>	<b>(46,979)</b>	<b>-15%</b>	<b>372,238</b>
Employee costs	-	126,374	125,822	10,239	104,496	104,852	(356)	-0%	125,822
Remuneration of Councillors	-	6,538	6,286	524	5,218	5,238	(20)	-0%	6,286
Depreciation & asset impairment	-	24,986	24,986	-	-	20,822	(20,822)	-100%	24,986
Finance charges	-	901	7,076	25	5,472	5,896	(424)	-7%	7,076
Inventory consumed and bulk purchases	-	104,368	104,460	6,533	67,791	87,050	(19,260)	-22%	104,460
Transfers and subsidies	-	550	900	-	458	750	(292)	-39%	900
Other expenditure	-	99,915	142,709	5,166	55,948	118,925	(62,977)	-53%	142,709
<b>Total Expenditure</b>	-	<b>363,631</b>	<b>412,240</b>	<b>22,488</b>	<b>239,383</b>	<b>343,534</b>	<b>(104,150)</b>	<b>-30%</b>	<b>412,240</b>
<b>Surplus/(Deficit)</b>	-	<b>5,273</b>	<b>(40,001)</b>	<b>(5,732)</b>	<b>23,837</b>	<b>(33,335)</b>	<b>57,172</b>	<b>-172%</b>	<b>(40,001)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	54,024	55,259	8,754	32,004	46,049	###	-30%	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>3,022</b>	<b>55,841</b>	<b>12,714</b>	<b>43,127</b>	<b>339%</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>3,022</b>	<b>55,841</b>	<b>12,714</b>	<b>43,127</b>	<b>339%</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>7,553</b>	<b>28,285</b>	<b>43,073</b>	<b>(14,788)</b>	<b>-34%</b>	<b>50,711</b>
Capital transfers recognised	-	46,978	48,052	7,329	27,838	40,857	(13,018)	-32%	48,052
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,850	2,660	224	446	2,216	(1,770)	-80%	2,660
<b>Total sources of capital funds</b>	-	<b>50,828</b>	<b>50,711</b>	<b>7,553</b>	<b>28,285</b>	<b>43,073</b>	<b>(14,788)</b>	<b>-34%</b>	<b>50,711</b>
<b>Financial position</b>									
Total current assets	-	97,836	128,264	-	245,414	-	-	-	128,264
Total non current assets	-	577,652	462,398	-	463,923	-	-	-	462,398
Total current liabilities	-	140,794	200,639	-	274,298	-	-	-	200,639
Total non current liabilities	-	43,766	49,254	-	50,537	-	-	-	49,254
Community wealth/Equity	-	543,864	359,539	-	384,503	-	-	-	359,539
<b>Cash flows</b>									
Net cash from (used) operating	-	67,083	34,656	(19,672)	40,880	28,880	(12,000)	-42%	34,656
Net cash from (used) investing	-	(58,452)	(49,819)	(6,782)	(15,940)	(41,516)	(25,576)	62%	(49,819)
Net cash from (used) financing	-	(540)	(548)	11	(192)	(457)	(265)	58%	(548)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>9,451</b>	<b>39</b>	<b>-</b>	<b>40,499</b>	<b>2,658</b>	<b>(37,841)</b>	<b>-1424%</b>	<b>39</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	18,870	4,862	4,686	4,232	4,359	3,865	3,869	169,057	213,801
<b>Creditors Age Analysis</b>									
Total Creditors	2,767	9,551	3,407	2,919	2,259	3,942	11,388	109,262	145,496

## 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) - M10 April										
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>Revenue - Functional</b>										
<i>Governance and administration</i>		-	77,528	84,184	5,112	55,866	70,153	(14,288)	-20%	84,184
Executive and council		-	11,625	11,707	87	327	9,755	(9,428)	-97%	11,707
Finance and administration		-	65,902	72,478	5,025	55,539	60,398	(4,859)	-8%	72,478
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	62,430	62,364	1,365	13,103	51,970	(38,868)	-75%	62,364
Community and social services		-	8,055	7,755	691	6,712	6,463	249	4%	7,755
Sport and recreation		-	3,188	3,982	16	96	3,319	(3,223)	-97%	3,982
Public safety		-	50,081	50,462	619	5,820	42,052	(36,232)	-86%	50,462
Housing		-	1,106	165	38	475	137	338	246%	165
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	9,380	7,086	329	1,880	5,905	(4,025)	-68%	7,086
Planning and development		-	1,331	2,362	300	1,126	1,968	(842)	-43%	2,362
Road transport		-	8,049	4,725	29	754	3,937	(3,183)	-81%	4,725
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	273,591	273,863	18,705	224,376	228,219	(3,843)	-2%	273,863
Energy sources		-	127,381	132,281	9,976	90,874	110,234	(19,361)	-18%	132,281
Water management		-	81,510	77,807	5,790	101,503	64,839	36,664	57%	77,807
Waste water management		-	40,696	37,890	1,842	20,390	31,575	(11,185)	-35%	37,890
Waste management		-	24,005	25,885	1,097	11,609	21,571	(9,961)	-46%	25,885
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	<b>422,928</b>	<b>427,498</b>	<b>25,510</b>	<b>295,225</b>	<b>356,248</b>	<b>(61,024)</b>	<b>-17%</b>	<b>427,498</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		-	87,650	101,762	8,107	84,062	84,802	(739)	-1%	101,762
Executive and council		-	14,238	16,194	2,332	23,689	13,495	10,194	76%	16,194
Finance and administration		-	71,724	84,451	5,701	59,412	70,376	(10,964)	-16%	84,451
Internal audit		-	1,688	1,116	74	962	930	31	3%	1,116
<i>Community and public safety</i>		-	70,307	84,691	3,211	32,261	70,576	(38,316)	-54%	84,691
Community and social services		-	11,183	10,994	929	8,978	9,162	(184)	-2%	10,994
Sport and recreation		-	7,981	7,470	491	5,580	6,225	(645)	-10%	7,470
Public safety		-	47,791	64,552	1,655	16,315	53,793	(37,479)	-70%	64,552
Housing		-	3,352	1,676	135	1,388	1,397	(8)	-1%	1,676
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	28,207	31,292	1,437	16,209	26,076	(9,867)	-38%	31,292
Planning and development		-	8,780	12,208	432	6,118	10,173	(4,056)	-40%	12,208
Road transport		-	19,427	19,084	1,005	10,092	15,903	(5,811)	-37%	19,084
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	177,466	194,495	9,733	106,851	162,080	(55,229)	-34%	194,495
Energy sources		-	104,960	102,787	6,004	70,609	85,656	(15,047)	-18%	102,787
Water management		-	34,083	43,453	1,950	20,061	36,211	(16,150)	-45%	43,453
Waste water management		-	19,845	26,138	725	7,071	21,782	(14,711)	-68%	26,138
Waste management		-	18,579	22,117	1,054	9,111	18,431	(9,321)	-51%	22,117
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	<b>363,631</b>	<b>412,240</b>	<b>22,488</b>	<b>239,383</b>	<b>343,534</b>	<b>(104,150)</b>	<b>-30%</b>	<b>412,240</b>
<b>Surplus/ (Deficit) for the year</b>		-	<b>59,297</b>	<b>15,258</b>	<b>3,022</b>	<b>55,841</b>	<b>12,714</b>	<b>43,127</b>	<b>339%</b>	<b>15,258</b>

### 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) - M10 April

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	87	316	8,001	(7,686)	-96.1%	9,601
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	259,777	307,143	17,937	214,647	255,953	(41,306)	-16.1%	307,143
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,571	13,155	718	6,583	10,962	(4,379)	-39.9%	13,155
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	54,570	6,187	4,979	55,354	5,156	50,197	973.5%	6,187
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	89,610	91,411	1,790	18,326	76,176	(57,850)	-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>25,510</b>	<b>295,225</b>	<b>356,248</b>	<b>(61,024)</b>	<b>-17.1%</b>	<b>427,498</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - MUNICIPAL MANAGER		-	7,481	9,316	1,707	20,310	7,763	12,547	161.6%	9,316
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	195,683	219,846	10,506	117,659	183,205	(65,546)	-35.8%	219,846
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	36,301	38,013	3,986	29,535	31,678	(2,143)	-6.8%	38,013
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	39,911	42,962	2,609	34,834	35,802	(967)	-2.7%	42,962
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	84,254	102,097	3,679	37,045	85,081	(48,037)	-56.5%	102,097
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	6	-	-	5	(5)	-100.0%	6
<b>Total Expenditure by Vote</b>	2	-	<b>363,631</b>	<b>412,240</b>	<b>22,488</b>	<b>239,383</b>	<b>343,534</b>	<b>(104,150)</b>	<b>-30.3%</b>	<b>412,240</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>59,297</b>	<b>15,258</b>	<b>3,022</b>	<b>55,841</b>	<b>12,714</b>	<b>43,127</b>	<b>339.2%</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) - M10 April

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	39,400	39,840	(440)	-1%	47,808
Service charges - electricity revenue		-	103,525	102,062	6,706	76,417	85,052	(8,635)	-10%	102,062
Service charges - water revenue		-	33,026	24,630	1,028	14,379	20,525	(6,146)	-30%	24,630
Service charges - sanitation revenue		-	22,082	21,344	1,553	17,904	17,787	118	1%	21,344
Service charges - refuse revenue		-	11,146	12,302	886	9,953	10,252	(299)	-3%	12,302
Rental of facilities and equipment		-	1,671	1,671	116	1,045	1,393	(348)	-25%	1,671
Interest earned - external investments		-	385	1,630	95	1,214	1,358	(144)	-11%	1,630
Interest earned - outstanding debtors		-	7,917	12,527	983	8,868	10,439	(1,571)	-15%	12,527
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	49,523	49,523	558	4,989	41,269	(36,280)	-88%	49,523
Licences and permits		-	226	466	20	403	388	15	4%	466
Agency services		-	900	1,200	76	777	1,000	(223)	-22%	1,200
Transfers and subsidies		-	89,312	95,239	1,297	88,211	79,366	8,845	11%	95,239
Other revenue		-	1,385	1,837	196	(435)	1,531	(1,965)	-128%	1,837
Gains		-	-	-	69	95	-	95	#DIV/0!	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>368,904</b>	<b>372,238</b>	<b>16,756</b>	<b>263,220</b>	<b>310,199</b>	<b>(46,979)</b>	<b>-15%</b>	<b>372,238</b>
<b>Expenditure By Type</b>										
Employee related costs		-	126,374	125,822	10,239	104,496	104,852	(356)	0%	125,822
Remuneration of councillors		-	6,538	6,286	524	5,218	5,238	(20)	0%	6,286
Debt impairment		-	55,261	93,112	-	47	77,593	(77,546)	-100%	93,112
Depreciation & asset impairment		-	24,986	24,986	-	-	20,822	(20,822)	-100%	24,986
Finance charges		-	901	7,076	25	5,472	5,896	(424)	-7%	7,076
Bulk purchases - electricity		-	82,979	82,065	5,159	56,850	68,387	(11,537)	-17%	82,065
Inventory consumed		-	21,389	22,396	1,375	10,941	18,663	(7,722)	-41%	22,396
Contracted services		-	19,611	16,497	2,627	16,740	13,747	2,992	22%	16,497
Transfers and subsidies		-	550	900	-	458	750	(292)	-39%	900
Other expenditure		-	25,043	33,101	2,469	39,063	27,585	11,478	42%	33,101
Losses		-	-	-	71	99	-	99	#DIV/0!	-
<b>Total Expenditure</b>		-	<b>363,631</b>	<b>412,240</b>	<b>22,488</b>	<b>239,383</b>	<b>343,534</b>	<b>(104,150)</b>	<b>-30%</b>	<b>412,240</b>
<b>Surplus/(Deficit)</b>		-	<b>5,273</b>	<b>(40,001)</b>	<b>(5,732)</b>	<b>23,837</b>	<b>(33,335)</b>	<b>57,172</b>	<b>(0)</b>	<b>(40,001)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	54,024	55,259	8,754	32,004	46,049	(14,045)	(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>3,022</b>	<b>55,841</b>	<b>12,714</b>			<b>15,258</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	<b>59,297</b>	<b>15,258</b>	<b>3,022</b>	<b>55,841</b>	<b>12,714</b>			<b>15,258</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>59,297</b>	<b>15,258</b>	<b>3,022</b>	<b>55,841</b>	<b>12,714</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>3,022</b>	<b>55,841</b>	<b>12,714</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) - M10 April

Vote Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	32,022	25,212	2,584	18,834	21,010	(2,176)	-10%	25,212
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	701	1,501	-	-	1,251	(1,251)	-100%	1,501
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	3,512	4,138	275	616	3,448	(2,833)	-82%	4,138
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	36,235	30,851	2,859	19,450	25,710	(6,260)	-24%	30,851
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	14,243	19,660	4,540	8,681	17,197	(8,515)	-50%	19,660
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	122	50	5	5	42	(37)	-89%	50
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	228	150	149	149	125	24	19%	150
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	14,593	19,860	4,693	8,835	17,364	(8,529)	-49%	19,860
<b>Total Capital Expenditure</b>		-	50,828	50,711	7,553	28,285	43,073	(14,788)	-34%	50,711
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	823	1,551	5	5	1,293	(1,288)	-100%	1,551
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	823	1,551	5	5	1,293	(1,288)	-100%	1,551
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	3,740	4,288	424	764	3,573	(2,809)	-79%	4,288
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	3,512	4,138	275	616	3,448	(2,833)	-82%	4,138
Public safety		-	228	150	149	149	125	24	19%	150
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	7,501	4,065	145	2,502	3,387	(886)	-26%	4,065
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	7,501	4,065	145	2,502	3,387	(886)	-26%	4,065
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	38,764	40,807	6,979	25,014	34,820	(9,806)	-28%	40,807
Energy sources		-	10,961	14,808	2,861	12,263	13,154	(891)	-7%	14,808
Water management		-	24,730	25,699	4,118	12,751	21,416	(8,665)	-40%	25,699
Waste water management		-	3,073	300	-	-	250	(250)	-100%	300
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	50,828	50,711	7,553	28,285	43,073	(14,788)	-34%	50,711
<b>Funded by:</b>										
National Government		-	46,978	46,821	7,329	27,838	39,831	(11,993)	-30%	46,821
Provincial Government		-	-	1,230	-	-	1,025	(1,025)	-100%	1,230
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations,		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	46,978	48,052	7,329	27,838	40,857	(13,018)	-32%	48,052
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	3,850	2,660	224	446	2,216	(1,770)	-80%	2,660
<b>Total Capital Funding</b>		-	50,828	50,711	7,553	28,285	43,073	(14,788)	-34%	50,711

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M10 April

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)	21,187	(13,403)
Call investment deposits		-	530	12,807	41,172	12,807
Consumer debtors		-	21,597	2,070	21,454	2,070
Other debtors		-	61,039	120,963	154,692	120,963
Current portion of long-term receivables		-	1,830	2,405	2,405	2,405
Inventory		-	3,389	3,424	4,504	3,424
<b>Total current assets</b>		-	<b>97,836</b>	<b>128,264</b>	<b>245,414</b>	<b>128,264</b>
<b>Non current assets</b>						
Long-term receivables		-	2,460	1,112	1,112	1,112
Investments		-	-	630	(504)	630
Investment property		-	6,213	6,177	6,391	6,177
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	563,555	449,225	451,560	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>463,923</b>	<b>462,398</b>
<b>TOTAL ASSETS</b>		-	<b>675,488</b>	<b>590,662</b>	<b>709,337</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	3,930	3,842
Trade and other payables		-	79,389	181,330	240,572	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>274,298</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>324,834</b>	<b>249,893</b>
<b>NET ASSETS</b>	2	-	<b>490,928</b>	<b>340,769</b>	<b>384,503</b>	<b>340,769</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		-	539,760	355,435	380,398	355,435
Reserves		-	4,104	4,104	4,104	4,104
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	<b>543,864</b>	<b>359,539</b>	<b>384,503</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 - M10 April

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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	40,379	40,916	1,971	26,398	34,097	(7,699)	-23%	40,916
Service charges		-	149,742	139,378	8,815	102,127	116,148	(14,021)	-12%	139,378
Other revenue		-	27,328	10,614	985	9,094	8,845	249	3%	10,614
Transfers and Subsidies - Operational		-	89,312	92,189	-	88,593	76,824	11,769	15%	92,189
Transfers and Subsidies - Capital		-	54,024	49,645	-	51,632	41,371	10,262	25%	49,645
Interest		-	6,882	1,630	55	379	1,358	(980)	-72%	1,630
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		-	(299,134)	(291,740)	(31,492)	(230,862)	(243,117)	(12,255)	5%	(291,740)
Finance charges		-	(901)	(7,076)	(7)	(6,069)	(5,896)	173	-3%	(7,076)
Transfers and Grants		-	(550)	(900)	-	(413)	(750)	(338)	45%	(900)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	<b>67,083</b>	<b>34,656</b>	<b>(19,672)</b>	<b>40,880</b>	<b>28,880</b>	<b>(12,000)</b>	<b>-42%</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	-	-	218	(218)	-100%	262
Decrease (increase) in non-current investments		-	(0)	630	-	10,533	525	10,008	1905%	630
<b>Payments</b>										
Capital assets		-	(58,452)	(50,711)	(6,782)	(26,473)	(42,259)	(15,786)	37%	(50,711)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	<b>(58,452)</b>	<b>(49,819)</b>	<b>(6,782)</b>	<b>(15,940)</b>	<b>(41,516)</b>	<b>(25,576)</b>	<b>62%</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	11	134	175	(41)	-23%	210
<b>Payments</b>										
Repayment of borrowing		-	(758)	(758)	-	(326)	(632)	(306)	48%	(758)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	<b>(540)</b>	<b>(548)</b>	<b>11</b>	<b>(192)</b>	<b>(457)</b>	<b>(265)</b>	<b>58%</b>	<b>(548)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	<b>8,090</b>	<b>(15,711)</b>	<b>(26,443)</b>	<b>24,748</b>	<b>(13,093)</b>			<b>(15,711)</b>
Cash/cash equivalents at beginning:		-	1,361	15,750		15,750	15,750			15,750
Cash/cash equivalents at month/year end:		-	9,451	39		40,499	2,658			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 - M10 April**

Description	NT Code	Budget Year 2022/23									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	4,241	1,084	1,320	987	1,218	902	990	24,553	35,294	28,650	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,913	498	287	287	302	252	277	3,547	10,363	4,665	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	4,243	1,228	1,150	1,101	1,053	1,005	960	41,167	51,907	45,286	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	3,306	1,176	1,132	1,079	1,040	968	953	35,297	44,952	39,338	-	-
Receivables from Exchange Transactions - Waste Management	1600	1,914	746	721	689	667	624	613	21,481	27,454	24,073	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	2	2	1	1	1	1	53	66	59	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	1,207	1,207	1,207	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	249	128	75	86	78	113	76	41,753	42,559	42,106	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>18,870</b>	<b>4,862</b>	<b>4,686</b>	<b>4,232</b>	<b>4,359</b>	<b>3,865</b>	<b>3,869</b>	<b>169,057</b>	<b>213,801</b>	<b>185,383</b>	<b>-</b>	<b>-</b>
<b>2021/22 - totals only</b>		<b>18011053</b>	<b>5148228</b>	<b>4171310</b>	<b>3597922</b>	<b>4381442</b>	<b>3055794</b>	<b>2967697</b>	<b>137959193</b>	<b>179,293</b>	<b>151,962</b>	<b>0</b>	<b>0</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	2,268	561	531	567	522	491	505	21,353	26,799	23,438	-	-
Commercial	2300	2,995	422	409	383	431	336	333	18,897	24,204	20,379	-	-
Households	2400	13,607	3,879	3,746	3,282	3,406	3,038	3,032	128,808	162,798	141,567	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>18,870</b>	<b>4,862</b>	<b>4,686</b>	<b>4,232</b>	<b>4,359</b>	<b>3,865</b>	<b>3,869</b>	<b>169,057</b>	<b>213,801</b>	<b>185,383</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 - M10 April**

Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	0	5,738	797	0	-	12	-	76,645	83,192	79,062
Bulk Water	0200	1,067	178	1,152	919	-	3	3,601	3,222	10,143	4,014
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,699	3,512	1,046	918	232	1,337	4,340	15,521	28,605	19,382
Auditor General	0800	-	123	413	1,082	2,027	2,591	3,447	13,871	23,553	6,310
Other	0900	0	-	-	-	-	-	-	3	3	26
<b>Total By Customer Type</b>	<b>1000</b>	<b>2,767</b>	<b>9,551</b>	<b>3,407</b>	<b>2,919</b>	<b>2,259</b>	<b>3,942</b>	<b>11,388</b>	<b>109,262</b>	<b>145,496</b>	<b>108,794</b>

## 7. Investment portfolio analysis

### 7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID	Ref	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
<b>R thousands</b>						
<b><u>Municipality</u></b>						
Investec		1,173	-	-	-	1,173
Standard Bank		19,157	-	(3,869)	2,460	17,748
ABSA		-	-	(4,669)	25,804	21,135
Nedbank		809	-	-	-	809
<b>Municipality sub-total</b>		<b>21,138</b>		<b>(8,538)</b>	<b>28,264</b>	<b>40,865</b>
<b><u>Entities</u></b>						
						-
						-
						-
						-
						-
						-
<b>Entities sub-total</b>		<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>	<b>21,138</b>		<b>(8,538)</b>	<b>28,264</b>	<b>40,865</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 - M10 April										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	81,254	81,254	-	81,254	67,711	13,542	20.0%	81,254
Equitable Share		-	77,265	77,265	-	77,265	64,388	12,878	20.0%	77,265
Municipal Infrastructure Grant		-	768	768	-	768	640	128	20.0%	768
Local Government Financial Management Grant		-	2,085	2,085	-	2,085	1,738	348	20.0%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	1,136	-	1,136	947	189	20.0%	1,136
<b>Provincial Government:</b>		-	8,058	9,481	-	7,204	7,901	(697)	-8.8%	9,481
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant		-	256	256	-	256	213	43	20.0%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	50	-	-	42	(42)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities	4	-	6,679	6,679	-	4,452	5,566	(1,114)	-20.0%	6,679
Western Cape Financial Management Capacity Building Grant		-	-	2,093	-	2,093	1,744	349	20.0%	2,093
Western Cape Municipal Interventions Grant		-	-	180	-	180	150	30	20.0%	180
Community Development Workers (CDW) Operational Support Grant		-	223	223	-	223	186	37	20.0%	223
<b>District Municipality:</b>		-	-	200	-	200	167	33	20.0%	200
Central Karoo District Municipality		-	-	200	-	200	167	33	20.0%	200
<b>Other grant providers:</b>		-	-	1,254	-	314	1,045	(732)	-70.0%	1,254
Chemical Industries Education & Training Authority		-	-	1,254	-	314	1,045	(732)	-70.0%	1,254
<b>Total Operating Transfers and Grants</b>	5	-	89,312	92,189	-	88,971	76,824	12,147	15.8%	92,189
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	54,024	48,230	-	48,224	40,192	8,033	20.0%	48,230
Municipal Infrastructure Grant		-	14,585	8,791	-	8,785	7,326	1,460	19.9%	8,791
Integrated National Electrification Programme Grant		-	11,000	11,000	-	11,000	9,167	1,833	20.0%	11,000
Water Services Infrastructure Grant		-	28,439	28,439	-	28,439	23,699	4,740	20.0%	28,439
<b>Provincial Government:</b>		-	-	1,415	-	1,415	1,179	236	20.0%	1,415
Western Cape Municipal Interventions Grant		-	-	300	-	300	250	50	20.0%	300
Emergency Municipal Load Shedding Relieff Grant		-	-	1,115	-	1,115	929	186	20.0%	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	-	49,639	41,371	8,269	20.0%	49,645
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	143,336	141,834	-	138,611	118,195	20,416	17.3%	141,834

No grants were received for the month of April 2023.

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

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	81,254	81,254	299	80,438	67,711	12,727	18.8%	81,254
Equitable Share		-	77,265	77,265	-	77,265	64,388	12,878	20.0%	77,265
Municipal Infrastructure Grant		-	768	768	59	616	640	(24)	-3.7%	768
Local Government Financial Management Grant		-	2,085	2,085	52	1,981	1,738	243	14.0%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	1,136	187	576	947	(371)	-39.1%	1,136
								-		
<b>Provincial Government:</b>		-	8,058	9,481	582	5,923	7,901	(1,978)	-25.0%	9,481
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	-	-		-
Municipal Accreditation and Capacity Building Grant		-	256	256	-	256	213	43	20.0%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	50	-	-	42	(42)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities		-	6,679	6,679	582	5,444	5,566	(122)	-2.2%	6,679
Western Cape Financial Management Capacity Building Grant				2,093	-	-	1,744	(1,744)	-100.0%	2,093
Western Cape Municipal Interventions Grant				180	-	-	150	(150)	-100.0%	180
Community Development Workers (CDW) Operational Support Grant		-	223	223	-	223	186	37	20.0%	223
								-		
<b>District Municipality:</b>		-	-	200	-	200	167	33	20.0%	200
Central Karoo District Municipality		-	-	200	-	200	167	33	20.0%	200
								-		
<b>Other grant providers:</b>		-	-	1,254	-	-	1,045	(1,045)	-100.0%	1,254
Chemical Industries Education & Training Authority		-	-	1,254	-	-	1,045	(1,045)	-100.0%	1,254
								-		
<b>Total operating expenditure of Transfers and Grants:</b>		-	89,312	92,189	880	86,561	76,824	9,736	12.7%	92,189
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	54,024	48,230	8,755	32,004	40,192	(8,187)	-20.4%	48,230
Municipal Infrastructure Grant		-	14,585	8,791	477	3,345	7,326	(3,981)	-54.3%	8,791
Integrated National Electrification Programme Grant		-	11,000	11,000	3,209	13,997	9,167	4,830	52.7%	11,000
Water Services Infrastructure Grant		-	28,439	28,439	5,069	14,663	23,699	(9,036)	-38.1%	28,439
								-		
<b>Provincial Government:</b>		-	-	1,415	-	-	1,179	(1,179)	-100.0%	1,415
Western Cape Municipal Interventions Grant		-	-	300	-	-	250	(250)	-100.0%	300
Emergency Municipal Load Shedding Relief Grant		-	-	1,115	-	-	929	(929)	-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	8,755	32,004	41,371	(9,366)	-22.6%	49,645
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	143,336	141,834	9,635	118,565	118,195	370	0.3%	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 - M10 April						
Description	Ref	Budget Year 2022/23				YTD variance %
		Approved Rollover 2021/22	Monthly actual	YearTD actual	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	86	905	546	37.6%
Western Cape Financial Management Capacity Building Grant		250	-	-	250	100.0%
Local Government Public Employment Support Grant		1,036	55	847	188	18.2%
Community Development Workers (CDW) Operational Support Grant		165	31	57	108	65.3%
Other transfers and grants [insert description]					-	
<b>District Municipality:</b>		291	61	106	185	63.7%
Central Karoo District Municipality		291	61	106	185	63.7%
					-	
<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>147</b>	<b>1,010</b>	<b>2,131</b>	<b>67.8%</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>147</b>	<b>1,010</b>	<b>7,745</b>	<b>88.5%</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 - M10 April

Summary of Employee and Councillor remuneration	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		-	5,666	5,334	451	4,460	4,445	15	0%	5,334
Pension and UIF Contributions		-	130	239	13	166	199	(34)	-17%	239
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	142	136	11	114	114	0	0%	136
Cellphone Allowance		-	552	530	44	441	442	(1)	0%	530
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	49	47	4	39	39	(0)	0%	47
<b>Sub Total - Councillors</b>		-	<b>6,538</b>	<b>6,286</b>	<b>524</b>	<b>5,218</b>	<b>5,238</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	66	2,777	3,523	(745)	-21%	4,227
Pension and UIF Contributions		-	533	289	16	254	241	13	5%	289
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	100	-	150	83	67	80%	100
Motor Vehicle Allowance		-	246	66	5	56	55	1	2%	66
Cellphone Allowance		-	90	89	5	66	74	(7)	-10%	89
Housing Allowances		-	7	-	-	-	-	-	-	-
Other benefits and allowances		-	387	721	72	784	601	183	30%	721
Payments in lieu of leave		-	-	203	-	203	169	34	20%	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>163</b>	<b>4,291</b>	<b>4,746</b>	<b>(455)</b>	<b>-10%</b>	<b>5,695</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	91,778	91,886	7,942	70,990	76,572	(5,581)	-7%	91,886
Pension and UIF Contributions		-	15,519	13,989	1,107	11,383	11,658	(275)	-2%	13,989
Medical Aid Contributions		-	2,088	2,012	169	1,671	1,677	(6)	0%	2,012
Overtime		-	1,274	2,600	352	5,022	2,167	2,855	132%	2,600
Performance Bonus		-	6,372	6,075	111	6,709	5,062	1,646	33%	6,075
Motor Vehicle Allowance		-	213	81	14	62	68	(6)	-9%	81
Cellphone Allowance		-	172	152	14	133	127	6	5%	152
Housing Allowances		-	402	424	35	358	353	5	1%	424
Other benefits and allowances		-	491	699	113	1,646	582	1,064	183%	699
Payments in lieu of leave		-	-	111	72	532	93	439	473%	111
Long service awards		-	722	698	27	618	581	37	6%	698
Post-retirement benefit obligations	2	-	1,340	1,400	120	1,080	1,167	(86)	-7%	1,400
<b>Sub Total - Other Municipal Staff</b>		-	<b>120,372</b>	<b>120,127</b>	<b>10,076</b>	<b>100,205</b>	<b>100,106</b>	<b>99</b>	<b>0%</b>	<b>120,127</b>
<b>Total Parent Municipality</b>		-	<b>132,912</b>	<b>132,108</b>	<b>10,763</b>	<b>109,714</b>	<b>110,091</b>	<b>(377)</b>	<b>0%</b>	<b>132,108</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	<b>132,912</b>	<b>132,108</b>	<b>10,763</b>	<b>109,714</b>	<b>110,091</b>	<b>(377)</b>	<b>0%</b>	<b>132,108</b>
<b>TOTAL MANAGERS AND STAFF</b>		-	<b>126,374</b>	<b>125,822</b>	<b>10,239</b>	<b>104,496</b>	<b>104,852</b>	<b>(356)</b>	<b>0%</b>	<b>125,822</b>

## 10. Capital programme performance

### 10.1 Supporting Table SC12

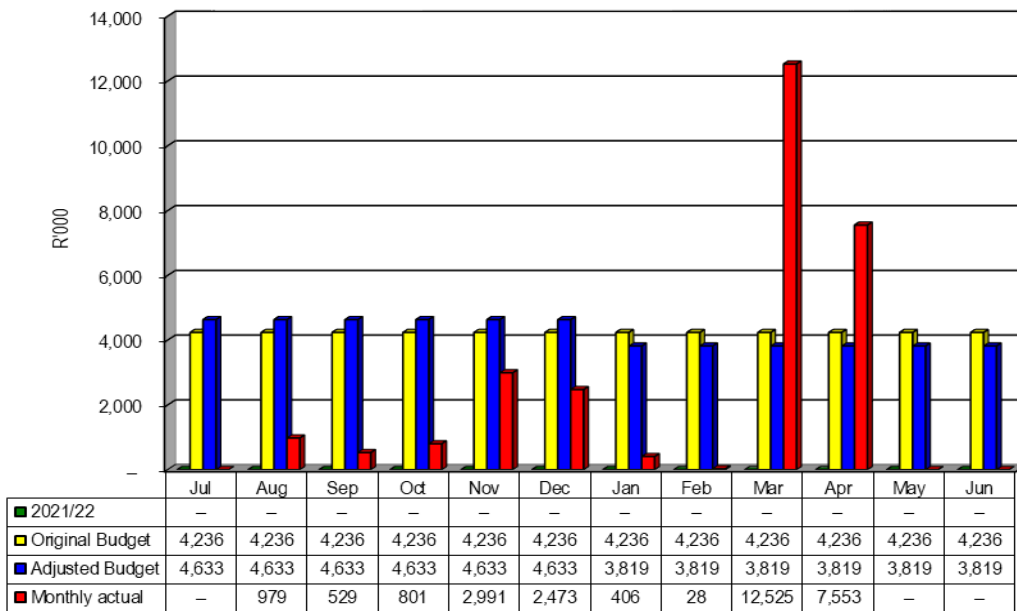
WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

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	4,633	100.0%	0%
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	7,553	28,285	43,073	14,788	34.3%	0
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>28,285</b>					

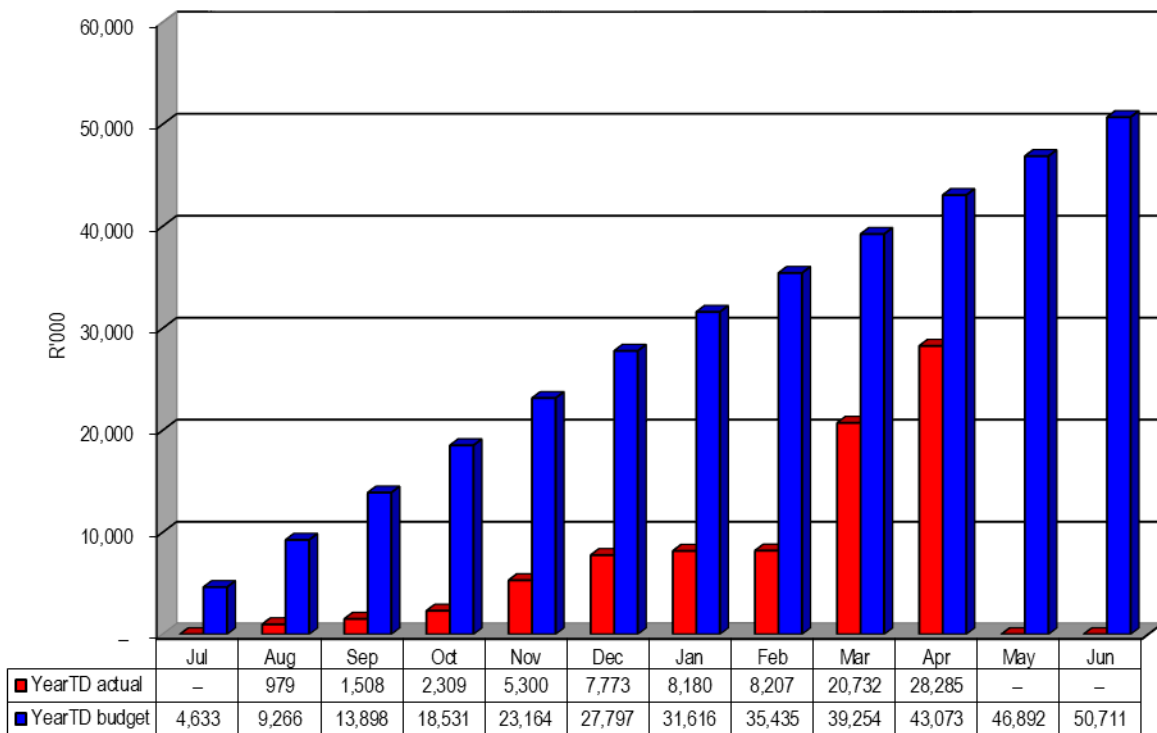
The total capital expenditure at the end of April amounted to R 28,285 million or 56% of the total budget. Expenditure is expected to increase as the year progress and as procurement processes are being concluded. It should be noted that the capital expenditure programme of the municipality is funded 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 April 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**









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

### **11.1 Over view**

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