

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING MAY 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 May 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 May 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 280,491 million or R 60,728 million below the year-to-date budget projections for May 2023. The main reason for the variance is due to service charges electricity (R 10,508 million) and water (R 6,982). The biggest revenue item that affected the performance of May is the fines, penalties and forfeits that are R 39,846 million below the year-to-date target. This relate specifically to the traffic fines and the iGRAP 1 treatment thereof. The full traffic fines debtor a normally raised at year-end.

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

Operating expenditure by type

The total expenditure at the end of May 2023 amounted to R 260,007 million. This is R 117,881 million below year-to-date budget projections for May 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 at the end of the financial year. The variance in debt impairment relate to traffic fines and the treatment in terms of iGRAP 1. Expenditure on other items are low due to the current financial situation of the municipality.

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 May 2023 amounted to R 37,773 million or 74% 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 R 5,893 million. The cash and cash equivalents at the end of the month amounted to R 30,641 million.

Refer to Table C7 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for May 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 - M11 May

Description	2021/22	Budget Year 2022/23							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	47,808	47,808	3,173	42,573	43,824	(1,251)	-3%	47,808
Service charges	-	169,778	160,338	10,332	128,896	146,976	(18,081)	-12%	160,338
Investment revenue	-	385	1,630	47	1,261	1,494	(233)	-16%	1,630
Transfers and subsidies	-	89,312	95,239	1,819	90,030	87,303	2,728	3%	95,239
Other own revenue	-	61,621	67,223	1,988	17,730	61,621	(43,891)	-71%	67,223
Total Revenue (excluding capital transfers and contributions)	-	368,904	372,238	17,358	280,491	341,219	(60,728)	-18%	372,238
Employee costs	-	126,374	125,822	9,017	113,513	115,337	(1,824)	-2%	125,822
Remuneration of Councillors	-	6,538	6,286	524	5,742	5,762	(20)	-0%	6,286
Depreciation & asset impairment	-	24,986	24,986	-	-	22,904	(2,904)	-100%	24,986
Finance charges	-	901	7,076	25	5,498	6,486	(988)	-15%	7,076
Inventory consumed and bulk purchases	-	104,368	104,460	6,973	74,763	95,755	(20,992)	-22%	104,460
Transfers and subsidies	-	550	900	84	542	825	(283)	-34%	900
Other expenditure	-	99,915	142,709	4,002	59,948	130,817	(70,869)	-54%	142,709
Total Expenditure	-	363,631	412,240	20,625	260,007	377,887	(117,881)	-31%	412,240
Surplus/(Deficit)	-	5,273	(40,001)	(3,267)	20,484	(36,669)	57,153	-156%	(40,001)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	54,024	55,259	10,917	42,922	50,654	(7,733)	-15%	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)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	59,297	15,258	7,650	63,406	13,986	49,420	353%	15,258
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	59,297	15,258	7,650	63,406	13,986	49,420	353%	15,258
Capital expenditure & funds sources									
Capital expenditure	-	50,828	50,711	9,488	37,773	46,892	(9,119)	-19%	50,711
Capital transfers recognised	-	46,978	48,052	9,488	37,327	44,454	(7,127)	-16%	48,052
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,850	2,660	-	446	2,438	(1,992)	-82%	2,660
Total sources of capital funds	-	50,828	50,711	9,488	37,773	46,892	(9,119)	-19%	50,711
Financial position									
Total current assets	-	97,836	128,264	-	216,663	-	-	-	128,264
Total non current assets	-	577,652	462,398	-	473,428	-	-	-	462,398
Total current liabilities	-	140,794	200,639	-	247,496	-	-	-	200,639
Total non current liabilities	-	43,766	49,254	-	50,537	-	-	-	49,254
Community wealth/Equity	-	543,864	359,539	-	392,059	-	-	-	359,539
Cash flows									
Net cash from (used) operating	-	67,083	34,656	14,819	55,699	31,768	(23,931)	-75%	34,656
Net cash from (used) investing	-	(58,452)	(49,819)	(8,945)	(24,885)	(45,668)	(20,783)	46%	(49,819)
Net cash from (used) financing	-	(540)	(548)	18	(173)	(4,217)	(4,043)	96%	(548)
Cash/cash equivalents at the month/year end	-	9,451	39	-	46,391	(2,366)	(48,757)	2061%	39
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	17,877	5,218	4,525	4,489	4,065	4,169	3,708	170,892	214,944
Creditors Age Analysis									
Total Creditors	6,772	4,420	1,286	3,202	2,813	2,259	12,689	110,412	143,853

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) - M11 May

Description	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	77,528	84,184	4,687	60,554	77,169	(16,615)	-22%	84,184
Executive and council		-	11,625	11,707	56	383	10,731	(10,348)	-96%	11,707
Finance and administration		-	65,902	72,478	4,632	60,171	66,438	(6,266)	-9%	72,478
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	62,430	62,364	1,373	14,476	57,167	(42,691)	-75%	62,364
Community and social services		-	8,055	7,755	706	7,418	7,109	309	4%	7,755
Sport and recreation		-	3,188	3,982	39	135	3,651	(3,515)	-96%	3,982
Public safety		-	50,081	50,462	608	6,427	46,257	(39,829)	-86%	50,462
Housing		-	1,106	165	20	495	151	344	228%	165
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	9,380	7,086	1,105	2,985	6,496	(3,511)	-54%	7,086
Planning and development		-	1,331	2,362	1,105	2,231	2,165	66	3%	2,362
Road transport		-	8,049	4,725	-	754	4,331	(3,577)	-83%	4,725
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	273,591	273,863	21,110	245,397	251,041	(5,644)	-2%	273,863
Energy sources		-	127,381	132,281	8,542	99,413	121,258	(21,845)	-18%	132,281
Water management		-	81,510	77,807	9,650	111,066	71,323	39,743	56%	77,807
Waste water management		-	40,696	37,890	1,836	22,226	34,733	(12,507)	-36%	37,890
Waste management		-	24,005	25,885	1,083	12,693	23,728	(11,035)	-47%	25,885
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	422,928	427,498	28,276	323,412	391,873	(68,461)	-17%	427,498
Expenditure - Functional										
<i>Governance and administration</i>		-	87,650	101,762	6,559	90,619	93,282	(2,662)	-3%	101,762
Executive and council		-	14,238	16,194	2,087	25,776	14,844	10,931	74%	16,194
Finance and administration		-	71,724	84,451	4,394	63,804	77,414	(13,610)	-18%	84,451
Internal audit		-	1,688	1,116	78	1,040	1,023	16	2%	1,116
<i>Community and public safety</i>		-	70,307	84,691	2,803	35,064	77,634	(42,570)	-55%	84,691
Community and social services		-	11,183	10,994	796	9,774	10,078	(304)	-3%	10,994
Sport and recreation		-	7,981	7,470	437	6,017	6,847	(830)	-12%	7,470
Public safety		-	47,791	64,552	1,458	17,773	59,173	(41,400)	-70%	64,552
Housing		-	3,352	1,676	112	1,500	1,536	(36)	-2%	1,676
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	28,207	31,292	1,300	17,510	28,684	(11,174)	-39%	31,292
Planning and development		-	8,780	12,208	391	6,509	11,191	(4,682)	-42%	12,208
Road transport		-	19,427	19,084	909	11,000	17,493	(6,493)	-37%	19,084
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	177,466	194,495	9,963	116,814	178,288	(61,474)	-34%	194,495
Energy sources		-	104,960	102,787	6,043	76,652	94,222	(17,569)	-19%	102,787
Water management		-	34,083	43,453	2,425	22,486	39,832	(17,346)	-44%	43,453
Waste water management		-	19,845	26,138	586	7,657	23,960	(16,303)	-68%	26,138
Waste management		-	18,579	22,117	908	10,019	20,274	(10,256)	-51%	22,117
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	363,631	412,240	20,625	260,007	377,887	(117,881)	-31%	412,240
Surplus/ (Deficit) for the year		-	59,297	15,258	7,650	63,406	13,986	49,420	353%	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) - M11 May

Vote Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	8,401	9,601	936	1,251	8,801	(7,550)	-85.8%	9,601
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	259,777	307,143	20,245	234,803	281,548	(46,745)	-16.6%	307,143
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,571	13,155	671	7,254	12,059	(4,804)	-39.8%	13,155
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	54,570	6,187	4,632	59,986	5,672	54,314	957.6%	6,187
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	89,610	91,411	1,792	20,118	83,793	(63,676)	-76.0%	91,411
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	422,928	427,498	28,276	323,412	391,873	(68,461)	-17.5%	427,498
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	7,481	9,316	1,507	21,817	8,539	13,278	155.5%	9,316
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	195,683	219,846	10,820	128,477	201,526	(73,048)	-36.2%	219,846
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	36,301	38,013	2,720	32,255	34,846	(2,591)	-7.4%	38,013
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	39,911	42,962	2,364	37,198	39,382	(2,183)	-5.5%	42,962
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	84,254	102,097	3,214	40,259	93,590	(53,331)	-57.0%	102,097
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	6	-	-	5	(5)	-100.0%	6
Total Expenditure by Vote	2	-	363,631	412,240	20,625	260,007	377,887	(117,881)	-31.2%	412,240
Surplus/ (Deficit) for the year	2	-	59,297	15,258	7,650	63,406	13,986	49,420	353.4%	15,258

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) - M11 May

Description	Ref	2021/22	Budget Year 2022/23							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		-	47,808	47,808	3,173	42,573	43,824	(1,251)	-3%	47,808
Service charges - electricity revenue		-	103,525	102,062	6,634	83,048	93,557	(10,508)	-11%	102,062
Service charges - water revenue		-	33,026	24,630	1,302	15,595	22,577	(6,982)	-31%	24,630
Service charges - sanitation revenue		-	22,082	21,344	1,533	19,437	19,565	(128)	-1%	21,344
Service charges - refuse revenue		-	11,146	12,302	862	10,815	11,277	(462)	-4%	12,302
Rental of facilities and equipment		-	1,671	1,671	155	1,199	1,532	(333)	-22%	1,671
Interest earned - external investments		-	385	1,630	47	1,261	1,494	(233)	-16%	1,630
Interest earned - outstanding debtors		-	7,917	12,527	1,073	9,941	11,483	(1,542)	-13%	12,527
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	49,523	49,523	561	5,550	45,396	(39,846)	-88%	49,523
Licences and permits		-	226	466	33	437	427	10	2%	466
Agency services		-	900	1,200	60	836	1,100	(264)	-24%	1,200
Transfers and subsidies		-	89,312	95,239	1,819	90,030	87,303	2,728	3%	95,239
Other revenue		-	1,385	1,837	105	(329)	1,684	(2,013)	-120%	1,837
Gains		-	-	-	-	95	-	95	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		-	368,904	372,238	17,358	280,491	341,219	(60,728)	-18%	372,238
Expenditure By Type										
Employee related costs		-	126,374	125,822	9,017	113,513	115,337	(1,824)	-2%	125,822
Remuneration of councillors		-	6,538	6,286	524	5,742	5,762	(20)	0%	6,286
Debt impairment		-	55,261	93,112	-	47	85,352	(85,306)	-100%	93,112
Depreciation & asset impairment		-	24,986	24,986	-	-	22,904	(22,904)	-100%	24,986
Finance charges		-	901	7,076	25	5,498	6,486	(988)	-15%	7,076
Bulk purchases - electricity		-	82,979	82,065	4,977	61,827	75,226	(13,399)	-18%	82,065
Inventory consumed		-	21,389	22,396	1,996	12,937	20,530	(7,593)	-37%	22,396
Contracted services		-	19,611	16,497	1,076	17,814	15,122	2,692	18%	16,497
Transfers and subsidies		-	550	900	84	542	825	(283)	-34%	900
Other expenditure		-	25,043	33,101	2,926	41,988	30,343	11,645	38%	33,101
Losses		-	-	-	-	99	-	99	#DIV/0!	-
Total Expenditure		-	363,631	412,240	20,625	260,007	377,887	(117,881)	-31%	412,240
Surplus/(Deficit)		-	5,273	(40,001)	(3,267)	20,484	(36,669)	57,153	(0)	(40,001)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	54,024	55,259	10,917	42,922	50,654	(7,733)	(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)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	59,297	15,258	7,650	63,406	13,986			15,258
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	59,297	15,258	7,650	63,406	13,986			15,258
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	59,297	15,258	7,650	63,406	13,986			15,258
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	59,297	15,258	7,650	63,406	13,986			15,258

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) - M11 May										
Vote Description	Ref	2021/22			Budget Year 2022/23					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	32,022	25,212	3,969	22,803	23,111	(308)	-1%	25,212
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	701	1,501	-	-	1,376	(1,376)	-100%	1,501
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	3,512	4,138	682	1,297	3,793	(2,496)	-66%	4,138
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	36,235	30,851	4,651	24,101	28,281	(4,180)	-15%	30,851
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	14,243	19,660	4,837	13,519	18,428	(4,910)	-27%	19,660
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	122	50	-	5	46	(41)	-90%	50
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	228	150	-	149	138	11	8%	150
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	14,593	19,860	4,837	13,672	18,612	(4,939)	-27%	19,860
Total Capital Expenditure		-	50,828	50,711	9,488	37,773	46,892	(9,119)	-19%	50,711
Capital Expenditure - Functional Classification										
Governance and administration		-	823	1,551	-	5	1,422	(1,417)	-100%	1,551
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	823	1,551	-	5	1,422	(1,417)	-100%	1,551
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	3,740	4,288	682	1,446	3,931	(2,485)	-63%	4,288
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	3,512	4,138	682	1,297	3,793	(2,496)	-66%	4,138
Public safety		-	228	150	-	149	138	11	8%	150
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	7,501	4,065	-	2,502	3,726	(1,224)	-33%	4,065
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	7,501	4,065	-	2,502	3,726	(1,224)	-33%	4,065
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	38,764	40,807	8,807	33,820	37,814	(3,993)	-11%	40,807
Energy sources		-	10,961	14,808	1,600	13,864	13,981	(117)	-1%	14,808
Water management		-	24,730	25,699	7,206	19,957	23,558	(3,601)	-15%	25,699
Waste water management		-	3,073	300	-	-	275	(275)	-100%	300
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	50,828	50,711	9,488	37,773	46,892	(9,119)	-19%	50,711
Funded by:										
National Government		-	46,978	46,821	9,488	37,327	43,326	(5,999)	-14%	46,821
Provincial Government		-	-	1,230	-	-	1,128	(1,128)	-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)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	46,978	48,052	9,488	37,327	44,454	(7,127)	-16%	48,052
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3,850	2,660	-	446	2,438	(1,992)	-82%	2,660
Total Capital Funding		-	50,828	50,711	9,488	37,773	46,892	(9,119)	-19%	50,711

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		-	9,451	(13,403)	7,552	(13,403)
Call investment deposits		-	530	12,807	25,641	12,807
Consumer debtors		-	21,597	2,070	22,478	2,070
Other debtors		-	61,039	120,963	154,192	120,963
Current portion of long-term receivables		-	1,830	2,405	2,405	2,405
Inventory		-	3,389	3,424	4,395	3,424
Total current assets		-	97,836	128,264	216,663	128,264
Non current assets						
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	461,065	449,225
Biological		-	-	-	-	-
Intangible		-	199	29	138	29
Other non-current assets		-	5,225	5,225	5,225	5,225
Total non current assets		-	577,652	462,398	473,428	462,398
TOTAL ASSETS		-	675,488	590,662	690,091	590,662
LIABILITIES						
Current liabilities						
Bank overdraft		-	40,455	-	-	-
Borrowing		-	515	734	433	734
Consumer deposits		-	3,850	3,842	3,956	3,842
Trade and other payables		-	79,389	181,330	228,536	181,330
Provisions		-	16,586	14,734	14,571	14,734
Total current liabilities		-	140,794	200,639	247,496	200,639
Non current liabilities						
Borrowing		-	1,818	3,790	4,523	3,790
Provisions		-	41,948	45,464	46,014	45,464
Total non current liabilities		-	43,766	49,254	50,537	49,254
TOTAL LIABILITIES		-	184,560	249,893	298,033	249,893
NET ASSETS	2	-	490,928	340,769	392,059	340,769
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	539,760	355,435	387,954	355,435
Reserves		-	4,104	4,104	4,104	4,104
TOTAL COMMUNITY WEALTH/EQUITY	2	-	543,864	359,539	392,059	359,539

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	40,379	40,916	2,414	28,812	37,507	(8,694)	-23%	40,916
Service charges		-	149,742	139,378	9,267	111,394	127,763	(16,369)	-13%	139,378
Other revenue		-	27,328	10,614	954	10,048	9,729	319	3%	10,614
Transfers and Subsidies - Operational		-	89,312	92,189	-	88,593	84,507	4,086	5%	92,189
Transfers and Subsidies - Capital		-	54,024	49,645	-	51,632	45,508	6,125	13%	49,645
Interest		-	6,882	1,630	47	425	1,494	(1,069)	-72%	1,630
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(299,134)	(291,740)	2,155	(228,706)	(267,428)	(38,722)	14%	(291,740)
Finance charges		-	(901)	(7,076)	(19)	(6,087)	(6,486)	(398)	6%	(7,076)
Transfers and Grants		-	(550)	(900)	-	(413)	(825)	(413)	50%	(900)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	67,083	34,656	14,819	55,699	31,768	(23,931)	-75%	34,656
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	0	262	-	-	240	(240)	-100%	262
Decrease (increase) in non-current investments		-	(0)	630	-	10,533	578	9,956	1723%	630
Payments										
Capital assets		-	(58,452)	(50,711)	(8,945)	(35,419)	(46,485)	(11,067)	24%	(50,711)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(58,452)	(49,819)	(8,945)	(24,885)	(45,668)	(20,783)	46%	(49,819)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	218	210	18	153	(3,522)	3,674	-104%	210
Payments										
Repayment of borrowing		-	(758)	(758)	-	(326)	(695)	(369)	53%	(758)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(540)	(548)	18	(173)	(4,217)	(4,043)	96%	(548)
NET INCREASE/ (DECREASE) IN CASH HELD		-	8,090	(15,711)	5,893	30,641	(18,116)			(15,711)
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		46,391	(2,366)			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 - M11 May													
Description	NT Code	Budget Year 2022/23									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts LLo Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			Total over 90 days
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,767	1,370	970	1,251	923	1,156	859	24,973	35,268	29,161	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,260	651	427	260	273	254	227	3,709	10,063	4,724	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	4,520	1,235	1,154	1,106	1,056	1,014	957	41,277	52,320	45,410	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	3,202	1,128	1,128	1,095	1,052	1,016	945	36,035	45,601	40,143	-	-
Receivables from Exchange Transactions - Waste Management	1600	1,856	714	721	702	676	653	610	21,962	27,895	24,604	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	2	2	2	1	1	1	54	67	60	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	1,201	1,201	1,201	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	268	118	122	74	84	74	109	41,681	42,530	42,022	-	-
Total By Income Source	2000	17,877	5,218	4,525	4,489	4,065	4,169	3,708	170,892	214,944	187,324	-	-
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,094	688	510	496	527	477	470	21,674	26,936	23,643	-	-
Commercial	2300	3,124	426	394	388	365	380	308	18,296	23,682	19,736	-	-
Households	2400	12,659	4,102	3,621	3,605	3,174	3,312	2,930	130,923	164,327	143,944	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	17,877	5,218	4,525	4,489	4,065	4,169	3,708	170,892	214,944	187,324	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May										
Description	NT Code	Budget Year 2022/23								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	5,264	52	-	797	0	-	12	75,825	81,949
Bulk Water	0200	575	2,093	178	1,140	919	-	2,562	4,264	11,732
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	930	2,252	1,108	852	811	232	4,529	16,450	27,163
Auditor General	0800	-	23	-	413	1,082	2,027	5,587	13,871	23,002
Other	0900	3	0	-	-	-	-	-	3	7
Total By Customer Type	1000	6,772	4,420	1,286	3,202	2,813	2,259	12,689	110,412	143,853

7. Investment portfolio analysis

7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May						
Investments by maturity Name of institution & investment ID	Ref	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands						
Municipality						
Investec		1,173	-	-	-	1,173
Standard Bank		17,748	-	(7,010)	-	10,738
ABSA		21,135	-	(8,521)	-	12,614
Nedbank		833	-	-	-	833
		-				-
Municipality sub-total		40,889	-	(15,531)	-	25,358
Entities						
						-
						-
						-
Entities sub-total		-	-	-	-	-
TOTAL INVESTMENTS AND INTEREST	2	40,889	-	(15,531)	-	25,358

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 - M11 May										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	81,254	81,254	-	81,254	74,483	6,771	9.1%	81,254
Equitable Share		-	77,265	77,265	-	77,265	70,826	6,439	9.1%	77,265
Municipal Infrastructure Grant		-	768	768	-	768	704	64	9.1%	768
Local Government Financial Management Grant		-	2,085	2,085	-	2,085	1,911	174	9.1%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	1,136	-	1,136	1,041	95	9.1%	1,136
Provincial Government:		-	8,058	9,481	-	9,431	8,691	740	8.5%	9,481
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant		-	256	256	-	256	235	21	9.1%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	50	-	-	46	(46)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities	4	-	6,679	6,679	-	6,679	6,122	557	9.1%	6,679
Western Cape Financial Management Capacity Building Grant		-	-	2,093	-	2,093	1,919	174	9.1%	2,093
Western Cape Municipal Interventions Grant		-	-	180	-	180	165	15	9.1%	180
Community Development Workers (CDW) Operational Support Grant		-	223	223	-	223	204	19	9.1%	223
District Municipality:		-	-	200	-	200	183	17	9.1%	200
Central Karoo District Municipality		-	-	200	-	200	183	17	9.1%	200
Other grant providers:		-	-	1,254	-	314	1,150	(836)	-72.7%	1,254
Chemical Industries Education & Training Authority		-	-	1,254	-	314	1,150	(836)	-72.7%	1,254
Total Operating Transfers and Grants	5	-	89,312	92,189	-	91,198	84,507	6,692	7.9%	92,189
Capital Transfers and Grants										
National Government:		-	54,024	48,230	-	48,224	44,211	4,014	9.1%	48,230
Municipal Infrastructure Grant		-	14,585	8,791	-	8,785	8,058	727	9.0%	8,791
Integrated National Electrification Programme Grant		-	11,000	11,000	-	11,000	10,083	917	9.1%	11,000
Water Services Infrastructure Grant		-	28,439	28,439	-	28,439	26,069	2,370	9.1%	28,439
Provincial Government:		-	-	1,415	-	1,415	1,297	118	9.1%	1,415
Western Cape Municipal Interventions Grant		-	-	300	-	300	275	25	9.1%	300
Emergency Municipal Load Shedding Relieg Grant		-	-	1,115	-	1,115	1,022	93	9.1%	1,115
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	54,024	49,645	-	49,639	45,508	4,132	9.1%	49,645
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	143,336	141,834	-	140,838	130,014	10,823	8.3%	141,834

8.2 Supporting Table SC7 (1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May										
Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	81,254	81,254	292	80,732	74,483	6,249	8.4%	81,254
Equitable Share		-	77,265	77,265	-	77,265	70,826	6,439	9.1%	77,265
Municipal Infrastructure Grant		-	768	768	65	681	704	(23)	-3.3%	768
Local Government Financial Management Grant		-	2,085	2,085	52	2,033	1,911	122	6.4%	2,085
Expanded Public Works Programme Integrated Grant		-	1,136	1,136	176	753	1,041	(288)	-27.7%	1,136
								-		
Provincial Government:		-	8,058	9,481	2,508	8,308	8,691	(383)	-4.4%	9,481
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	-	-	-	-
Municipal Accreditation and Capacity Building Grant		-	256	256	-	165	235	(70)	-29.8%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	50	-	-	46	(46)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities		-	6,679	6,679	515	5,927	6,122	(195)	-3.2%	6,679
Western Cape Financial Management Capacity Building Grant		-		2,093	1,993	1,993	1,919	74	3.9%	2,093
Western Cape Municipal Interventions Grant		-		180	-	-	165	(165)	-100.0%	180
Community Development Workers (CDW) Operational Support Grant		-	223	223	-	223	204	19	9.1%	223
								-		
District Municipality:		-	-	200	-	200	183	17	9.1%	200
Central Karoo District Municipality		-	-	200	-	200	183	17	9.1%	200
								-		
Other grant providers:		-	-	1,254	-	-	1,150	(1,150)	-100.0%	1,254
Chemical Industries Education & Training Authority		-	-	1,254	-	-	1,150	(1,150)	-100.0%	1,254
								-		
Total operating expenditure of Transfers and Grants:		-	89,312	92,189	2,800	89,240	84,507	4,733	5.6%	92,189
Capital expenditure of Transfers and Grants										
National Government:		-	54,024	48,230	9,608	37,570	44,211	(6,640)	-15.0%	48,230
Municipal Infrastructure Grant		-	14,585	8,791	790	4,134	8,058	(3,924)	-48.7%	8,791
Integrated National Electrification Programme Grant		-	11,000	11,000	531	10,486	10,083	402	4.0%	11,000
Water Services Infrastructure Grant		-	28,439	28,439	8,287	22,951	26,069	(3,119)	-12.0%	28,439
								-		
Provincial Government:		-	-	1,415	-	-	1,297	(1,297)	-100.0%	1,415
Western Cape Municipal Interventions Grant		-	-	300	-	-	275	(275)	-100.0%	300
Emergency Municipal Load Shedding Relieg Grant		-	-	1,115	-	-	1,022	(1,022)	-100.0%	1,115
								-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
								-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
								-		
Total capital expenditure of Transfers and Grants		-	54,024	49,645	9,608	37,570	45,508	(7,937)	-17.4%	49,645
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	143,336	141,834	12,408	126,810	130,014	(3,204)	-2.5%	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 - M11 May						
Description	Ref	Budget Year 2022/23				
		Approved Rollover 2021/22	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	
Provincial Government:		1,451	122	964	487	33.6%
Western Cape Financial Management Capacity Building Grant		250	-	-	250	100.0%
Local Government Public Employment Support Grant		1,036	102	887	149	14.4%
Community Development Workers (CDW) Operational Support Grant		165	20	77	88	53.1%
Other transfers and grants [insert description]					-	
District Municipality:		291	55	160	131	44.9%
Central Karoo District Municipality		291	55	160	131	44.9%
					-	
Other grant providers:		1,400	-	-	1,400	100.0%
Services SETA		1,400	-	-	1,400	100.0%
					-	
Total operating expenditure of Approved Roll-overs		3,141	176	1,124	2,017	64.2%
Capital expenditure of Approved Roll-overs						
National Government:		5,614	1,309	5,351	263	4.7%
Integrated National Electrification Programme Grant		5,614	1,309	5,351	263	4.7%
Other capital transfers [insert description]					-	
Provincial Government:		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
					-	
District Municipality:		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		5,614	1,309	5,351	263	4.7%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		8,756	1,485	6,475	2,280	26.0%

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 - M11 May										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2022/23								
		2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	5,666	5,334	451	4,911	4,889	21	0%	5,334
Pension and UIF Contributions		-	130	239	13	179	219	(40)	-18%	239
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	142	136	11	125	125	0	0%	136
Cellphone Allowance		-	552	530	44	485	486	(1)	0%	530
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	49	47	4	43	43	(0)	0%	47
Sub Total - Councillors		-	6,538	6,286	524	5,742	5,762	(20)	0%	6,286
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	4,740	4,227	66	2,843	3,875	(1,032)	-27%	4,227
Pension and UIF Contributions		-	533	289	16	270	265	5	2%	289
Medical Aid Contributions		-	-	-	6	6	-	6	#DIV/0!	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	100	-	150	92	58	64%	100
Motor Vehicle Allowance		-	246	66	15	71	61	11	17%	66
Cellphone Allowance		-	90	89	5	71	81	(10)	-13%	89
Housing Allowances		-	7	-	-	-	-	-	-	-
Other benefits and allowances		-	387	721	37	821	661	160	24%	721
Payments in lieu of leave		-	-	203	-	203	186	17	9%	203
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	6,003	5,695	144	4,435	5,221	(786)	-15%	5,695
Other Municipal Staff										
Basic Salaries and Wages		-	91,778	91,886	6,653	77,644	84,229	(6,585)	-8%	91,886
Pension and UIF Contributions		-	15,519	13,989	1,115	12,498	12,824	(326)	-3%	13,989
Medical Aid Contributions		-	2,088	2,012	167	1,838	1,844	(6)	0%	2,012
Overtime		-	1,274	2,600	484	5,506	2,384	3,122	131%	2,600
Performance Bonus		-	6,372	6,075	71	6,779	5,568	1,211	22%	6,075
Motor Vehicle Allowance		-	213	81	13	75	74	1	1%	81
Cellphone Allowance		-	172	152	13	147	140	7	5%	152
Housing Allowances		-	402	424	33	391	389	2	1%	424
Other benefits and allowances		-	491	699	140	1,786	641	1,145	179%	699
Payments in lieu of leave		-	-	111	20	552	102	450	440%	111
Long service awards		-	722	698	35	654	640	14	2%	698
Post-retirement benefit obligations	2	-	1,340	1,400	128	1,209	1,283	(75)	-6%	1,400
Sub Total - Other Municipal Staff		-	120,372	120,127	8,873	109,078	110,117	(1,039)	-1%	120,127
Total Parent Municipality		-	132,912	132,108	9,541	119,255	121,100	(1,845)	-2%	132,108
TOTAL SALARY, ALLOWANCES & BENEFITS		-	132,912	132,108	9,541	119,255	121,100	(1,845)	-2%	132,108
TOTAL MANAGERS AND STAFF		-	126,374	125,822	9,017	113,513	115,337	(1,824)	-2%	125,822

10. Capital programme performance

10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
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 Adjusted Budget
R thousands									%
Monthly expenditure performance trend									
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	7,553	28,285	43,073	14,788	34.3%	56%
May	–	4,236	3,819	9,488	37,773	46,892	9,119	19.4%	74%
June	–	4,236	3,819	–		50,711	–		
Total Capital expenditure	–	50,828	50,711	37,773					

The total capital expenditure at the end of February amounted to R 37,773 million or 74% of the total budget. During the month of June most of the capital budgeted projects will be concluded as it is the last month of the financial year.

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

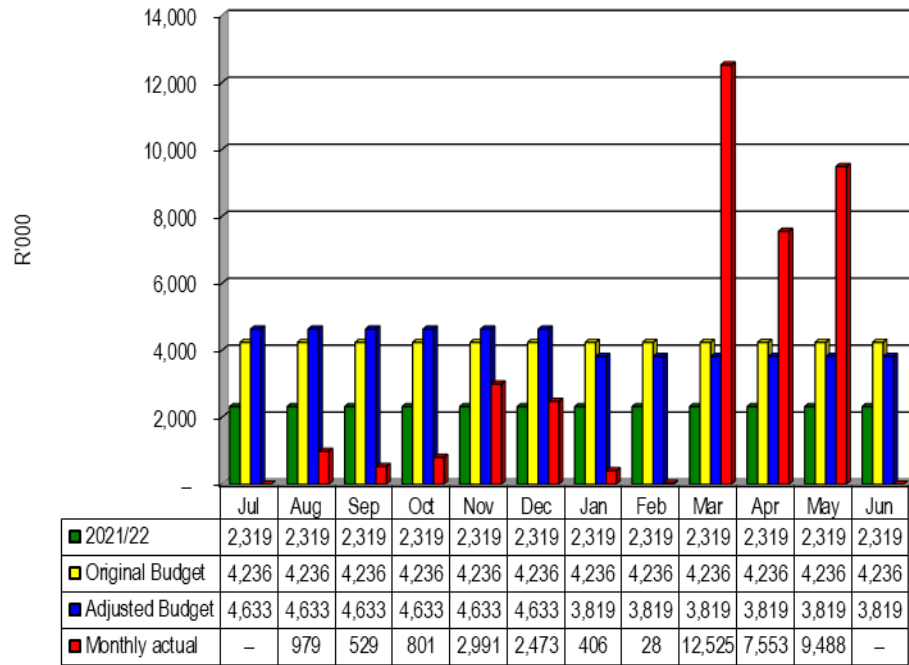
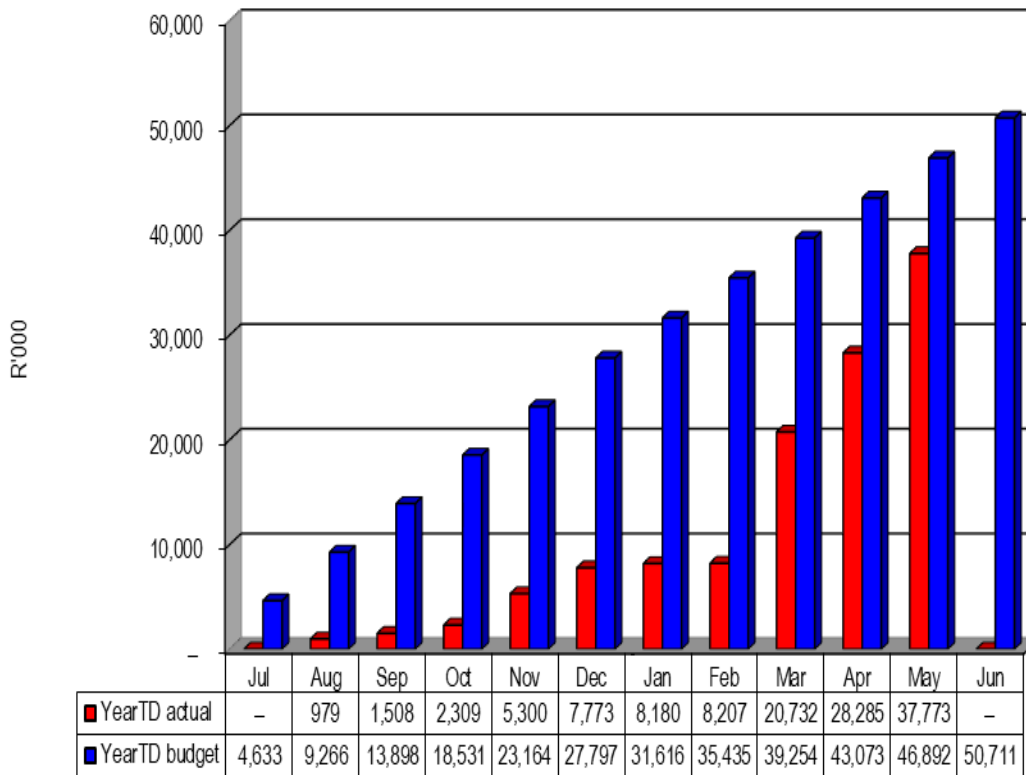


Chart C2 2022/23 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May											
R thousands	Description	Ref	2021/22	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2022/23		YTD variance	YTD variance %	Full Year Forecast
			Actual Outcome				YearTD actual	YearTD Budget			
Capital expenditure on new assets by Asset Class/Sub-class											
	Infrastructure			26,777	25,130	7,206	20,028	23,035	3,008	13.1%	25,130
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Stormwater Infrastructure			1,217	300			275	275	100.0%	300
	Drainage Collection			1,217	300			275	275	100.0%	300
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure			831	100		71	92	21	22.0%	100
	Power Plants										
	MV Substations										
	MV Switching Stations										
	MV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks			265			71	92	21	22.0%	100
	Capital Spares			566	100						
	Water Supply Infrastructure			24,730	24,730	7,206	19,957	22,669	2,712	12.0%	24,730
	Dams and Weirs										
	Boreholes			24,730	24,730	7,206	19,957	22,669	2,712	12.0%	24,730
	Pipelines										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Overhead Points										
	PSV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Stations										
	Filtration										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets										
	Community Facilities										
	Halls										
	Centres										
	Crèches										
	Child Care Centres										
	Fire/Ambulance Stations										
	Training Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cometries/Crematoriums										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Attention Facilities										
	Markets										
	Stands										
	Abattoirs										
	Abattoirs										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	Heritage Assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment Properties										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non Revenue Generating										
	Improved Property										
	Unimproved Property										
	Other Assets										
	Operational Buildings										
	Municipal Offices										
	Pay/Enquiry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Land Settlement Software Applications										
	Unsettled										
	Equipment			669	1,501			1,376	1,376	100.0%	1,501
	Computer Equipment			669	1,501			1,376	1,376	100.0%	1,501
	Furniture and Office Equipment			122	50		5	46	41	89.8%	50
	Furniture and Office Equipment			122	50		5	46	41	89.8%	50
	Machinery and Equipment			337	1,120		170	1,026	856	83.4%	1,120
	Machinery and Equipment			337	1,120		170	1,026	856	83.4%	1,120
	Transport Assets										
	Transport Assets										
	Land										
	Land										
	Zoo's, Marine and Non-Biological Animals										
	Zoo's, Marine and Non-Biological Animals										
	Total Capital Expenditure on new assets			27,004	27,600	7,206	20,203	25,484	5,281	20.7%	27,600

10.2.2 Supporting Table SC13b

WCO53 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M11 May										
Description	Ref	Budget Year 2022/23								
		2021/22 Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	YTD Variance	YTD Variance %	Full Year Forecast
0 thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure			7,501	4,326		2,502	3,965	1,463	36.9%	4,326
Roads Infrastructure			7,501	4,065		2,502	3,726	1,224	32.9%	4,065
Roads			7,501	4,065		2,502	3,726	1,224	32.9%	4,065
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure				261			239	239	100.0%	261
Power Plants										
HV Substations										
HV Switching Stations										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks				261			239	239	100.0%	261
Capital Spares										
Water Supply Infrastructure										
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PEV Stations										
Capital Spares										
Sewerage Infrastructure										
Pump Stations										
Rectification										
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										
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										
Quayments										
Profounders										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets										
Community Facilities										
Halls										
Centres										
Crèches										
Clubs/Clubs Centres										
Fire/Ambulance Stations										
Trading Stations										
Museums										
Galleries										
Theatres										
Libraries										
Centres/Cramatoria										
Parks										
Parks										
Public Open Space										
Nature Reserves										
Public Abolition Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Tram/Tram/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Outdoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage Assets										
Monuments										
Heritage Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings										
Municipal Offices										
Emergency Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Services										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
Consumer Equipment				54						54
Consumer Equipment				54						54
Furniture and Office Equipment										
Furniture and Office Equipment										
Machinery and Equipment										
Machinery and Equipment										
Transport Assets										
Transport Assets										
Land										
Land										
Zoos, Marine and Non-biological Animals										
Zoos, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing assets	1		7,556	4,326		2,502	3,965	1,463	36.9%	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 - M11 May										
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										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure										
Roads Infrastructure			11,856	14,447	1,600	13,771	13,650	(121)	-0.9%	14,447
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Attenuation										
Electrical Infrastructure			10,000	14,447	1,600	13,771	13,650	(121)	-0.9%	14,447
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations			9,565	14,447	1,600	13,771	13,650	(121)	-0.9%	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										
Retreatment										
Waste Water Treatment Works			1,856							
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure										
Landfill Sites										
Heritage assets										
Monuments										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Servitudes										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment										
Computer Equipment										
Furniture and Office Equipment										
Furniture and Office Equipment										
Machinery and Equipment										
Machinery and Equipment										
Transport Assets										
Transport Assets										
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing assets	1		15,368	18,585	2,282	15,069	17,443	2,375	13.6%	18,585

11. Material variances to the SDBIP

11.1 Over view

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