

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING JUNE 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 June 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 June 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 299,219 million or R 73,019 million below the year-to-date budget projections for June 2023. The main reason for the variance is due to service charges electricity (R 9,591 million) and water (R 6,749 million). The biggest revenue item that affected the performance of June is the fines, penalties and forfeits that are R 49,448 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 June 2023 amounted to R 310,875 million. This is R 101,364 million below year-to-date budget projections for June 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 June 2023 amounted to R 47,290 million or 93% 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 March all capital grant allocations were received by the municipality. With supply chain processes 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 decrease in cash for the month amounted to R 57 thousand. The cash and cash equivalents at the end of the month amounted to R 49,072 million.

Refer to Table C7 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for June 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 - M12 June

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	(2 081)	40 492	47 808	(7 316)	-15%	47 808
Service charges	-	169 778	160 338	13 737	143 088	160 338	(17 250)	-11%	160 338
Investment revenue	-	385	1 630	659	1 920	1 630	290	18%	1 630
Transfers and subsidies	-	89 312	95 239	4 616	94 646	95 239	(593)	-1%	95 239
Other own revenue	-	61 621	67 223	1 438	19 073	67 223	(48 150)	-72%	67 223
Total Revenue (excluding capital transfers and contributions)	-	368 904	372 238	18 368	299 219	372 238	(73 019)	-20%	372 238
Employee costs	-	126 374	125 822	9 136	122 649	125 822	(3 174)	-3%	125 822
Remuneration of Councillors	-	6 538	6 286	524	6 266	6 286	(20)	-0%	6 286
Depreciation & asset impairment	-	24 986	24 986	-	-	24 986	(24 986)	-100%	24 986
Finance charges	-	901	7 076	255	5 752	7 076	(1 323)	-19%	7 076
Inventory consumed and bulk purchases	-	104 368	104 460	15 799	90 562	104 460	(13 898)	-13%	104 460
Transfers and subsidies	-	550	900	91	634	900	(266)	-30%	900
Other expenditure	-	99 915	142 709	25 065	85 013	142 709	(57 697)	-40%	142 709
Total Expenditure	-	363 631	412 240	50 869	310 875	412 240	(101 364)	-25%	412 240
Surplus/(Deficit)	-	5 273	(40 001)	(32 501)	(11 656)	(40 001)	28 345	-71%	(40 001)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	54 024	55 259	9 393	52 314	55 259	(2 945)	-5%	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	(23 109)	40 658	15 258	25 400	166%	15 258
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	59 297	15 258	(23 109)	40 658	15 258	25 400	166%	15 258
Capital expenditure & funds sources									
Capital expenditure	-	50 828	50 711	9 517	47 290	50 711	(3 422)	-7%	50 711
Capital transfers recognised	-	46 978	48 052	8 298	45 625	48 052	(2 427)	-5%	48 052
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 850	2 660	1 219	1 665	2 660	(995)	-37%	2 660
Total sources of capital funds	-	50 828	50 711	9 517	47 290	50 711	(3 422)	-7%	50 711
Financial position									
Total current assets	-	97 836	128 264		186 848				128 264
Total non current assets	-	577 652	462 398		483 014				462 398
Total current liabilities	-	140 794	200 639		248 229				200 639
Total non current liabilities	-	43 766	49 254		50 537				49 254
Community wealth/Equity	-	543 864	359 539		371 096				359 539
Cash flows									
Net cash from (used) operating	-	67 083	34 656	8 572	66 683	34 656	(32 027)	-92%	34 656
Net cash from (used) investing	-	(58 452)	(49 819)	(8 652)	(33 537)	(49 819)	(16 282)	33%	(49 819)
Net cash from (used) financing	-	(540)	(766)	22	175	(4 600)	(4 775)	104%	(750)
Cash/cash equivalents at the month/year end	-	9 451	(179)	-	49 072	(4 013)	(53 085)	1323%	(163)
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	17 839	4 711	4 358	3 705	3 589	3 341	3 389	152 163	193 094
Creditors Age Analysis									
Total Creditors	13 759	10 036	3 405	1 239	2 707	2 947	12 763	111 164	158 019

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) - M12 June										
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 - Functional	1									
Governance and administration		-	77 528	84 184	803	61 357	84 184	(22 827)	-27%	84 184
Executive and council		-	11 625	11 707	218	600	11 707	(11 106)	-95%	11 707
Finance and administration		-	65 902	72 478	586	60 757	72 478	(11 721)	-16%	72 478
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	62 430	62 364	3 464	17 940	62 364	(44 424)	-71%	62 364
Community and social services		-	8 055	7 755	815	8 233	7 755	478	6%	7 755
Sport and recreation		-	3 188	3 982	2 074	2 209	3 982	(1 774)	-45%	3 982
Public safety		-	50 081	50 462	564	6 991	50 462	(43 471)	-86%	50 462
Housing		-	1 106	165	12	507	165	342	208%	165
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	9 380	7 086	2 976	5 961	7 086	(1 125)	-16%	7 086
Planning and development		-	1 331	2 362	33	2 264	2 362	(98)	-4%	2 362
Road transport		-	8 049	4 725	2 943	3 697	4 725	(1 027)	-22%	4 725
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	273 991	273 863	20 599	266 451	273 863	(7 411)	-3%	273 863
Energy sources		-	127 381	132 281	10 270	110 138	132 281	(22 143)	-17%	132 281
Water management		-	81 510	77 807	6 918	117 984	77 807	40 177	52%	77 807
Waste water management		-	40 696	37 890	1 877	24 103	37 890	(13 787)	-36%	37 890
Waste management		-	24 005	25 885	1 533	14 226	25 885	(11 659)	-45%	25 885
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	422 928	427 498	27 842	351 710	427 498	(75 788)	-18%	427 498
Expenditure - Functional										
Governance and administration		-	87 650	101 762	26 773	117 392	101 762	15 631	15%	101 762
Executive and council		-	14 238	16 194	2 154	27 930	16 194	11 736	72%	16 194
Finance and administration		-	71 724	84 451	24 516	88 319	84 451	3 868	5%	84 451
Internal audit		-	1 688	1 116	104	1 143	1 116	27	2%	1 116
Community and public safety		-	70 307	84 691	2 954	38 018	84 691	(46 673)	-55%	84 691
Community and social services		-	11 183	10 994	979	10 752	10 994	(242)	-2%	10 994
Sport and recreation		-	7 981	7 470	426	6 443	7 470	(1 026)	-14%	7 470
Public safety		-	47 791	64 552	1 438	19 210	64 552	(45 341)	-70%	64 552
Housing		-	3 352	1 676	112	1 612	1 676	(64)	-4%	1 676
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	28 207	31 292	1 442	18 951	31 292	(12 340)	-39%	31 292
Planning and development		-	8 780	12 208	458	6 967	12 208	(5 241)	-43%	12 208
Road transport		-	19 427	19 084	984	11 984	19 084	(7 099)	-37%	19 084
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	177 466	194 495	19 700	136 514	194 495	(57 981)	-30%	194 495
Energy sources		-	104 960	102 787	15 859	92 512	102 787	(10 275)	-10%	102 787
Water management		-	34 083	43 453	2 168	24 654	43 453	(18 799)	-43%	43 453
Waste water management		-	19 845	26 138	751	8 408	26 138	(17 729)	-68%	26 138
Waste management		-	18 579	22 117	921	10 940	22 117	(11 178)	-51%	22 117
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	363 631	412 240	50 869	310 875	412 240	(101 364)	-25%	412 240
Surplus/ (Deficit) for the year		-	59 297	15 258	(23 027)	40 835	15 258	25 577	168%	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) - M12 June

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	367	1 618	9 601	(7 983)	-83,1%	9 601
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	259 777	307 143	21 893	257 151	307 143	(49 992)	-16,3%	307 143
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10 571	13 155	1 341	8 595	13 155	(4 560)	-34,7%	13 155
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	54 570	6 187	(8)	59 978	6 187	53 791	869,4%	6 187
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	89 610	91 411	4 250	24 367	91 411	(67 044)	-73,3%	91 411
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	422 928	427 498	27 842	351 710	427 498	(75 788)	-17,7%	427 498
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	7 481	9 316	1 605	23 422	9 316	14 106	151,4%	9 316
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	195 683	219 846	20 601	149 078	219 846	(70 768)	-32,2%	219 846
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	36 301	38 013	3 453	35 708	38 013	(2 306)	-6,1%	38 013
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	39 911	42 962	21 767	58 966	42 962	16 004	37,3%	42 962
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	84 254	102 097	3 443	43 702	102 097	(58 395)	-57,2%	102 097
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	6	-	-	6	(6)	-100,0%	6
Total Expenditure by Vote	2	-	363 631	412 240	50 869	310 875	412 240	(101 364)	-24,6%	412 240
Surplus/ (Deficit) for the year	2	-	59 297	15 258	(23 027)	40 835	15 258	25 577	167,6%	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) - M12 June

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	(2 081)	40 492	47 808	(7 316)	-15%	47 808
Service charges - electricity revenue		-	103 525	102 062	8 967	92 471	102 062	(9 591)	-9%	102 062
Service charges - water revenue		-	33 026	24 630	2 285	17 880	24 630	(6 749)	-27%	24 630
Service charges - sanitation revenue		-	22 082	21 344	1 555	20 992	21 344	(352)	-2%	21 344
Service charges - refuse revenue		-	11 146	12 302	930	11 745	12 302	(557)	-5%	12 302
Rental of facilities and equipment		-	1 671	1 671	132	1 331	1 671	(340)	-20%	1 671
Interest earned - external investments		-	385	1 630	659	1 920	1 630	290	18%	1 630
Interest earned - outstanding debtors		-	7 917	12 527	499	10 440	12 527	(2 087)	-17%	12 527
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	49 523	49 523	525	6 075	49 523	(43 448)	-88%	49 523
Licences and permits		-	226	466	41	478	466	12	3%	466
Agency services		-	900	1 200	54	891	1 200	(309)	-26%	1 200
Transfers and subsidies		-	89 312	95 239	4 616	94 646	95 239	(593)	-1%	95 239
Other revenue		-	1 385	1 837	187	(141)	1 837	(1 978)	-108%	1 837
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	368 904	372 238	18 368	299 219	372 238	(73 019)	-20%	372 238
Expenditure By Type										
Employee related costs		-	126 374	125 822	9 136	122 649	125 822	(3 174)	-3%	125 822
Remuneration of councillors		-	6 538	6 286	524	6 266	6 286	(20)	0%	6 286
Debt impairment		-	55 261	93 112	19 438	19 485	93 112	(73 627)	-79%	93 112
Depreciation & asset impairment		-	24 986	24 986	-	-	24 986	(24 986)	-100%	24 986
Finance charges		-	901	7 076	255	5 752	7 076	(1 323)	-19%	7 076
Bulk purchases - electricity		-	82 979	82 065	13 930	75 757	82 065	(6 308)	-8%	82 065
Inventory consumed		-	21 389	22 396	1 870	14 806	22 396	(7 590)	-34%	22 396
Contracted services		-	19 611	16 497	2 607	20 421	16 497	3 924	24%	16 497
Transfers and subsidies		-	550	900	91	634	900	(266)	-30%	900
Other expenditure		-	25 043	33 101	2 948	44 936	33 101	11 835	36%	33 101
Losses		-	-	-	72	171	-	171	#DIV/0!	-
Total Expenditure		-	363 631	412 240	50 869	310 875	412 240	(101 364)	-25%	412 240
Surplus/(Deficit)		-	5 273	(40 001)	(32 501)	(11 656)	(40 001)	28 345	(0)	(40 001)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	54 024	55 259	9 393	52 314	55 259	(2 945)	(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	(23 109)	40 658	15 258			15 258
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	59 297	15 258	(23 109)	40 658	15 258			15 258
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	59 297	15 258	(23 109)	40 658	15 258			15 258
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	59 297	15 258	(23 109)	40 658	15 258			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) - M12 June										
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	2,512	25,316	25,212	103	0%	25,212
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	701	1,501	869	869	1,501	(632)	-42%	1,501
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	3,512	4,138	923	2,220	4,138	(1,918)	-46%	4,138
		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	36,235	30,851	4,304	28,405	30,851	(2,446)	-8%	30,851
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	14,243	19,660	5,190	18,709	19,660	(951)	-5%	19,660
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	122	50	7	12	50	(38)	-76%	50
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	228	150	15	164	150	14	9%	150
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	14,593	19,860	5,212	18,885	19,860	(975)	-5%	19,860
Total Capital Expenditure		-	50,828	50,711	9,517	47,290	50,711	(3,422)	-7%	50,711
Capital Expenditure - Functional Classification										
Governance and administration		-	823	1,551	877	881	1,551	(670)	-43%	1,551
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	823	1,551	877	881	1,551	(670)	-43%	1,551
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	3,740	4,288	938	2,384	4,288	(1,904)	-44%	4,288
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	3,512	4,138	923	2,220	4,138	(1,918)	-46%	4,138
Public safety		-	228	150	15	164	150	14	9%	150
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	7,501	4,065	723	3,225	4,065	(840)	-21%	4,065
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	7,501	4,065	723	3,225	4,065	(840)	-21%	4,065
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	38,764	40,807	6,979	40,800	40,807	(8)	0%	40,807
Energy sources		-	10,961	14,808	1,085	14,948	14,808	140	1%	14,808
Water management		-	24,730	25,699	5,866	25,823	25,699	124	0%	25,699
Waste water management		-	3,073	300	29	29	300	(271)	-90%	300
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	50,828	50,711	9,517	47,290	50,711	(3,422)	-7%	50,711
Funded by:										
National Government		-	46,978	46,821	6,943	44,270	46,821	(2,551)	-5%	46,821
Provincial Government		-	-	1,230	1,355	1,355	1,230	124	10%	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	8,298	45,625	48,052	(2,427)	-5%	48,052
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3,850	2,660	1,219	1,665	2,660	(995)	-37%	2,660
Total Capital Funding		-	50,828	50,711	9,517	47,290	50,711	(3,422)	-7%	50,711

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M12 June

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)	8 149	(13 403)
Call investment deposits		–	530	12 807	12 568	12 807
Consumer debtors		–	21 597	2 070	870	2 070
Other debtors		–	61 039	120 963	158 544	120 963
Current portion of long-term receivables		–	1 830	2 405	2 405	2 405
Inventory		–	3 389	3 424	4 312	3 424
Total current assets		–	97 836	128 264	186 848	128 264
Non current assets						
Long-term receivables		–	2 460	1 112	1 112	1 112
Investments		–	–	630	(451)	630
Investment property		–	6 213	6 177	6 391	6 177
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	563 555	449 225	470 599	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	483 014	462 398
TOTAL ASSETS		–	675 488	590 662	669 862	590 662
LIABILITIES						
Current liabilities						
Bank overdraft		–	40 455	–	–	–
Borrowing		–	515	734	88	734
Consumer deposits		–	3 850	3 842	3 971	3 842
Trade and other payables		–	79 389	181 330	229 599	181 330
Provisions		–	16 586	14 734	14 571	14 734
Total current liabilities		–	140 794	200 639	248 229	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	298 766	249 893
NET ASSETS	2	–	490 928	340 769	371 096	340 769
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	539 760	355 435	366 991	355 435
Reserves		–	4 104	4 104	4 104	4 104
TOTAL COMMUNITY WEALTH/EQUITY	2	–	543 864	359 539	371 096	359 539

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M12 June

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	2 818	31 630	40 916	(9 286)	-23%	40 916
Service charges		-	149 742	139 378	10 668	122 518	139 378	(16 860)	-12%	139 378
Other revenue		-	27 328	10 614	832	10 880	10 614	266	3%	10 614
Transfers and Subsidies - Operational		-	89 312	92 189	-	88 593	92 189	(3 596)	-4%	92 189
Transfers and Subsidies - Capital		-	54 024	49 645	-	51 632	49 645	1 987	4%	49 645
Interest		-	6 882	1 630	15	441	1 630	(1 189)	-73%	1 630
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(299 134)	(291 740)	(5 332)	(232 082)	(291 740)	(59 658)	20%	(291 740)
Finance charges		-	(901)	(7 076)	(253)	(6 341)	(7 076)	(735)	10%	(7 076)
Transfers and Grants		-	(550)	(900)	(175)	(588)	(900)	(312)	35%	(900)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	67 083	34 656	8 572	66 683	34 656	(32 027)	-92%	34 656
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	0	262	-	-	262	(262)	-100%	262
Decrease (increase) in non-current investments		-	(0)	630	-	10 533	630	9 903	1571%	630
Payments										
Capital assets		-	(58 452)	(50 711)	(8 652)	(44 070)	(50 711)	(6 641)	13%	(50 711)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(58 452)	(49 819)	(8 652)	(33 537)	(49 819)	(16 282)	33%	(49 819)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	218	(8)	22	175	(3 842)	4 017	-105%	8
Payments										
Repayment of borrowing		-	(758)	(758)	-	-	(758)	(758)	100%	(758)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(540)	(766)	22	175	(4 600)	(4 775)	104%	(750)
NET INCREASE/(DECREASE) IN CASH HELD		-	8 090	(15 929)	(57)	33 321	(19 763)			(15 913)
Cash/cash equivalents at beginning:		-	1 361	15 750		15 750	15 750			15 750
Cash/cash equivalents at month/year end:		-	9 451	(179)		49 072	(4 013)			(163)

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 - M12 June													
Description	NT Code	Budget Year 2022/23										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	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,887	1,281	1,164	755	877	686	887	19,696	29,234	22,902	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,642	488	471	387	239	259	208	3,836	10,528	4,928	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	4,109	1,004	864	797	769	737	688	34,167	43,134	37,157	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	3,046	1,134	1,066	1,023	992	958	932	33,535	42,686	37,441	-	-
Receivables from Exchange Transactions - Waste Management	1600	1,794	709	677	657	641	620	603	20,574	26,276	23,096	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	1	1	1	1	1	1	43	53	48	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	1,198	1,198	1,198	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	358	95	115	84	69	79	70	39,113	39,984	39,416	-	-
Total By Income Source	2000	17,839	4,711	4,358	3,705	3,589	3,341	3,389	152,163	193,094	166,186	-	-
2021/22 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,827	451	353	281	277	315	266	16,424	20,194	17,563	-	-
Commercial	2300	3,172	450	378	375	377	348	311	17,530	22,941	18,942	-	-
Households	2400	12,841	3,810	3,627	3,049	2,936	2,677	2,812	118,208	149,959	129,682	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	17,839	4,711	4,358	3,705	3,589	3,341	3,389	152,163	193,094	166,186	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June										
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	10,178	5,681	-	-	797	0	12	75,005	91,672
Bulk Water	0200	610	1,110	1,628	178	754	919	2,076	4,750	12,026
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2,952	3,237	1,754	1,062	743	946	3,061	17,535	31,289
Auditor General	0800	0	8	23	-	413	1,082	7,614	13,871	23,010
Other	0900	1	-	0	-	-	-	-	3	4
Total By Customer Type	1000	13,740	10,036	3,405	1,240	2,707	2,947	12,763	111,164	158,002

7. Investment portfolio analysis

7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June						
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	23	-	-	1,196
Standard Bank		10,738	298	(4,859)	-	6,177
ABSA		12,614	304	(8,805)	-	4,113
Nedbank		833	(1)	-	-	832
		-				-
Municipality sub-total		25,358	624	(13,664)	-	12,318
Entities						
						-
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	25,358	624	(13,664)	-	12,318

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 - M12 June										
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	81,254	-		81,254
Equitable Share		-	77,265	77,265	-	77,265	77,265	-		77,265
Municipal Infrastructure Grant		-	768	768	-	768	768	-		768
Local Government Financial Management Grant		-	2,085	2,085	-	2,085	2,085	-		2,085
Expanded Public Works Programme Integrated Grant		-	1,136	1,136	-	1,136	1,136	-		1,136
Provincial Government:		-	8,058	9,481	-	9,431	9,481	(50)	-0.5%	9,481
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	-	-		-
Municipal Accreditation and Capacity Building Grant		-	256	256	-	256	256	-		256
Financial Assistance to Municipalities for Maintenance and		-	50	50	-	-	50	(50)	-100.0%	50
Construction of Transport Infrastructure		-	6,679	6,679	-	6,679	6,679	-		6,679
Library Service - Replacement Funding for most vulnerable B3 Municipalities	4	-	-	2,093	-	2,093	2,093	-		2,093
Western Cape Financial Management Capacity Building Grant		-	-	180	-	180	180	-		180
Western Cape Municipal Interventions Grant		-	223	223	-	223	223	-		223
Community Development Workers (CDW) Operational Support Grant		-	-	-	-	-	-	-		-
District Municipality:		-	-	200	-	200	200	-		200
Central Karoo District Municipality		-	-	200	-	200	200	-		200
Other grant providers:		-	-	1,254	-	314	1,254	(941)	-75.0%	1,254
Chemical Industries Education & Training Authority		-	-	1,254	-	314	1,254	(941)	-75.0%	1,254
Total Operating Transfers and Grants	5	-	89,312	92,189	-	91,198	92,189	(991)	-1.1%	92,189
Capital Transfers and Grants										
National Government:		-	54,024	48,230	-	48,224	48,230	(6)	0.0%	48,230
Municipal Infrastructure Grant		-	14,585	8,791	-	8,785	8,791	(6)	-0.1%	8,791
Integrated National Electrification Programme Grant		-	11,000	11,000	-	11,000	11,000	-		11,000
Water Services Infrastructure Grant		-	28,439	28,439	-	28,439	28,439	-		28,439
Provincial Government:		-	-	1,415	-	1,415	1,415	-		1,415
Western Cape Municipal Interventions Grant		-	-	300	-	300	300	-		300
Emergency Municipal Load Shedding Relieq Grant		-	-	1,115	-	1,115	1,115	-		1,115
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	54,024	49,645	-	49,639	49,645	(6)	0.0%	49,645
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	143,336	141,834	-	140,838	141,834	(996)	-0.7%	141,834

8.2 Supporting Table SC7 (1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June										
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	174	80,906	81,254	(348)	-0.4%	81,254
Equitable Share		-	77,265	77,265	-	77,265	77,265	-		77,265
Municipal Infrastructure Grant		-	768	768	64	744	768	(23)	-3.1%	768
Local Government Financial Management Grant		-	2,085	2,085	52	2,085	2,085	-		2,085
Expanded Public Works Programme Integrated Grant		-	1,136	1,136	58	811	1,136	(325)	-28.6%	1,136
								-		
Provincial Government:		-	8,058	9,481	852	9,160	9,481	(321)	-3.4%	9,481
Human Settlements Development Grant (Beneficiaries)		-	850	-	-	-	-	-		-
Municipal Accreditation and Capacity Building Grant		-	256	256	-	165	256	(91)	-35.6%	256
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	50	-	-	50	(50)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities		-	6,679	6,679	672	6,600	6,679	(79)	-1.2%	6,679
Western Cape Financial Management Capacity Building Grant				100	-	-	100	(100)	-100.0%	100
Western Cape Municipal Recovery Services Grant				1,993	-	1,993	1,993	-		1,993
Western Cape Municipal Interventions Grant				180	180	180	180	(0)	0.0%	180
Community Development Workers (CDW) Operational Support Grant		-	223	223	-	223	223	-		223
								-		
District Municipality:		-	-	200	-	200	200	-		200
Central Karoo District Municipality		-	-	200	-	200	200	-		200
								-		
Other grant providers:		-	-	1,254	175	175	1,254	(1,079)	-86.0%	1,254
Chemical Industries Education & Training Authority		-	-	1,254	175	175	1,254	(1,079)	-86.0%	1,254
								-		
Total operating expenditure of Transfers and Grants:		-	89,312	92,189	1,201	90,441	92,189	(1,748)	-1.9%	92,189
Capital expenditure of Transfers and Grants										
National Government:		-	54,024	48,230	7,783	45,285	48,230	(2,945)	-6.1%	48,230
Municipal Infrastructure Grant		-	14,585	8,791	1,530	5,859	8,791	(2,932)	-33.4%	8,791
Integrated National Electrification Programme Grant		-	11,000	11,000	765	10,988	11,000	(12)	-0.1%	11,000
Water Services Infrastructure Grant		-	28,439	28,439	5,488	28,438	28,439	(1)	0.0%	28,439
								-		
Provincial Government:		-	-	1,415	1,415	1,415	1,415	(0)	0.0%	1,415
Western Cape Municipal Interventions Grant		-	-	300	300	300	300	(0)	0.0%	300
Emergency Municipal Load Shedding Relief Grant		-	-	1,115	1,115	1,115	1,115	-		1,115
								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
								-		
Total capital expenditure of Transfers and Grants		-	54,024	49,645	9,198	46,700	49,645	(2,945)	-5.9%	49,645
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	143,336	141,834	10,399	137,141	141,834	(4,693)	-3.3%	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 - M12 June						
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	215	1,179	272	18.8%
Western Cape Financial Management Capacity Building Grant		250	-	-	250	100.0%
Local Government Public Employment Support Grant		1,036	149	1,036	0	0.0%
Community Development Workers (CDW) Operational Support Grant		165	66	143	22	13.4%
Other transfers and grants [insert description]					-	
District Municipality:		291	55	215	76	26.1%
Central Karoo District Municipality		291	55	215	76	26.1%
					-	
Other grant providers:		1,400	418	418	982	70.1%
Services SETA		1,400	418	418	982	70.1%
					-	
Total operating expenditure of Approved Roll-overs		3,141	687	1,811	1,330	42.3%
Capital expenditure of Approved Roll-overs						
National Government:		5,614	-	5,614	-	
Integrated National Electrification Programme Grant		5,614	-	5,614	-	
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	-	5,614	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		8,756	687	7,426	1,330	15.2%

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 - M12 June										
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										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	5,666	5,334	448	5,359	5,334	25	0%	5,334
Pension and UIF Contributions		-	130	239	13	192	239	(47)	-20%	239
Medical Aid Contributions		-	-	-	3	3	-	3	#DIV/0!	-
Motor Vehicle Allowance		-	142	136	11	136	136	(0)	0%	136
Cellphone Allowance		-	552	530	44	529	530	(1)	0%	530
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	49	47	4	47	47	(0)	0%	47
Sub Total - Councillors		-	6,538	6,286	524	6,266	6,286	(20)	0%	6,286
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	4,740	4,227	66	2,909	4,227	(1,318)	-31%	4,227
Pension and UIF Contributions		-	533	289	16	286	289	(3)	-1%	289
Medical Aid Contributions		-	-	-	6	11	-	11	#DIV/0!	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	100	-	150	100	50	50%	100
Motor Vehicle Allowance		-	246	66	22	93	66	27	41%	66
Cellphone Allowance		-	90	89	4	74	89	(14)	-16%	89
Housing Allowances		-	7	-	-	-	-	-	-	-
Other benefits and allowances		-	387	721	51	872	721	150	21%	721
Payments in lieu of leave		-	-	203	-	203	203	(0)	0%	203
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	6,003	5,695	164	4,599	5,695	(1,097)	-19%	5,695
Other Municipal Staff										
Basic Salaries and Wages		-	91,778	91,886	6,749	84,392	91,886	(7,494)	-8%	91,886
Pension and UIF Contributions		-	15,519	13,989	1,112	13,610	13,989	(380)	-3%	13,989
Medical Aid Contributions		-	2,088	2,012	170	2,009	2,012	(3)	0%	2,012
Overtime		-	1,274	2,600	417	5,923	2,600	3,322	128%	2,600
Performance Bonus		-	6,372	6,075	189	6,969	6,075	894	15%	6,075
Motor Vehicle Allowance		-	213	81	14	89	81	8	10%	81
Cellphone Allowance		-	172	152	13	160	152	8	5%	152
Housing Allowances		-	402	424	32	423	424	(1)	0%	424
Other benefits and allowances		-	491	699	140	1,926	699	1,227	176%	699
Payments in lieu of leave		-	-	111	15	567	111	455	409%	111
Long service awards		-	722	698	-	654	698	(44)	-6%	698
Post-retirement benefit obligations	2	-	1,340	1,400	121	1,329	1,400	(71)	-5%	1,400
Sub Total - Other Municipal Staff		-	120,372	120,127	8,972	118,050	120,127	(2,077)	-2%	120,127
Total Parent Municipality		-	132,912	132,108	9,660	128,914	132,108	(3,194)	-2%	132,108
TOTAL SALARY, ALLOWANCES & BENEFITS		-	132,912	132,108	9,660	128,914	132,108	(3,194)	-2%	132,108
TOTAL MANAGERS AND STAFF		-	126,374	125,822	9,136	122,649	125,822	(3,174)	-3%	125,822

10. Capital programme performance

10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June									
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	9,517	47,290	50,711	3,422	6.7%	0
Total Capital expenditure	-	50,828	50,711	47,290					

The total capital expenditure at the end of June amounted to R 47,290 million or 93% of the total budget. During the month of June most of the capital budgeted projects were concluded as it is the last month of the financial year.

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

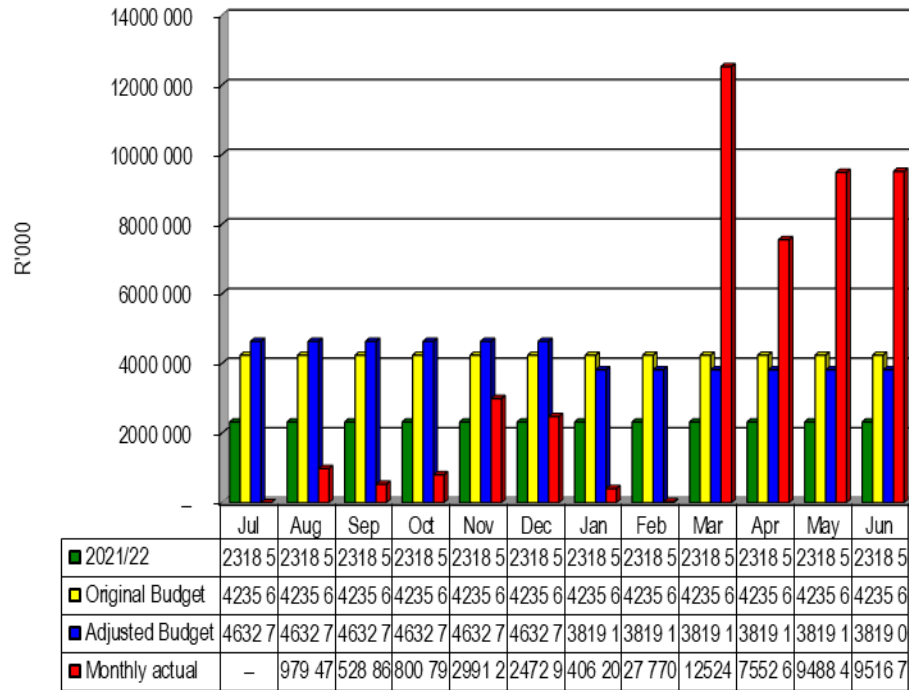
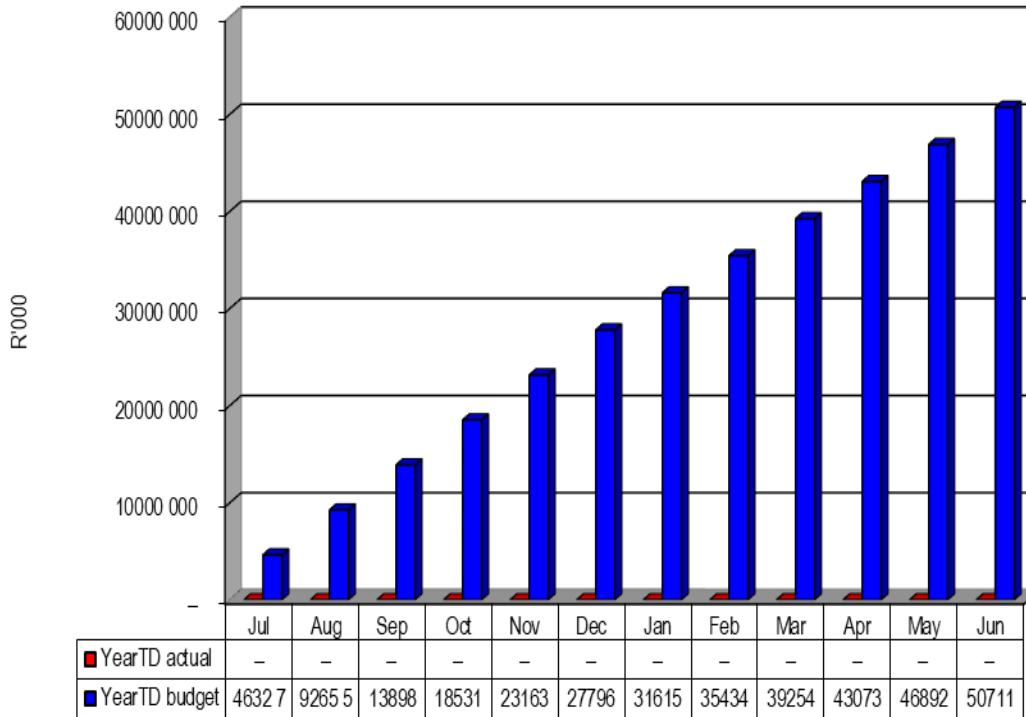


Chart C2 2022/23 Capital Expenditure: YTD actual v YTD target



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 - M12 June											
R thousands	Description	Ref	2021/22 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year YearTD actual	2022/23 YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Subclass											
	Infrastructure			26,777	25,130	4,959	24,987	25,130	143	0.6%	25,130
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure			1,217	300	20	20	300	271	90.4%	300
	Drainage Collection			1,217	300	20	20	300	271	90.4%	300
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure			831	100	158	229	100	(129)	-129.0%	100
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	LV Networks			265	100	158	229	100	(129)	-129.0%	100
	Capital Spares			565	100	158	229	100	(129)	-129.0%	100
	Water Supply Infrastructure			24,730	24,730	4,772	24,729	24,730	1	0.0%	24,730
	Dams and Weirs										
	Burholes			24,730	24,730	4,772	24,729	24,730	1	0.0%	24,730
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PEV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Retreatment										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Revolments										
	Protections										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Cable Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets										
	Community Facilities										
	Halls										
	Centres										
	Cafes										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	Heritage Assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Intangible Assets										
	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										
	Local Settlement Software Applications										
	Unspecified										
	Computer Equipment			669	1,501	669	669	1,501	832	42.1%	1,501
	Computer Equipment			669	1,501	669	669	1,501	832	42.1%	1,501
	Furniture and Office Equipment			122	50	7	12	50	38	76.2%	50
	Furniture and Office Equipment			122	50	7	12	50	38	76.2%	50
	Machinery and Equipment			337	1,120	1,109	1,279	1,120	(160)	-14.3%	1,120
	Machinery and Equipment			337	1,120	1,109	1,279	1,120	(160)	-14.3%	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	1		27,904	27,800	6,945	27,147	27,800	653	2.3%	27,800

10.2.2 Supporting Table SC13b

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12 June											
R thousands	Description	Ref	2021/22	Budget Year 2022/23							
			Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
	Infrastructure		—	7,501	4,326	984	3,486	4,326	840	19.4%	4,326
	Roads Infrastructure			7,501	4,065	723	3,225	4,065	840	20.7%	4,065
	Roads										
	Road Structures			7,501	4,065	723	3,225	4,065	840	20.7%	4,065
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure				261	261	261	261			261
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks				261	261	261	261			261
	Capital Spares										
	Water Supply Infrastructure										
	Dams and Weirs										
	Bowholes										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PIV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Reticalation										
	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 Segregation 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		4,940								
	Community Facilities		4,940								
	Halls										
	Centres										
	Cafes										
	CLINC/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Crematoriums/Crematoria										
	Police										
	Public										
	Public Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	Heritage Assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment Opportunities										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other Assets										
	Operational Buildings										
	Municipal Offices										
	Pay/Inquiry 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										
	Computer Equipment			54							
	Computer Equipment			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	4,940	7,556	4,326	984	3,486	4,326	840	19.4%	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 - M12 June											
R thousands	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
	Capital expenditure on upgrading of existing assets by Asset Class/Sub-class	1									
	Infrastructure		14,828	11,856	14,447	665	14,436	14,447	11	0.1%	14,447
	Roads Infrastructure		13,192	-	-	-	-	-	-	-	-
	Roads		13,192	-	-	-	-	-	-	-	-
	Road Structures		-	-	-	-	-	-	-	-	-
	Road Furniture		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Storm water Infrastructure		-	-	-	-	-	-	-	-	-
	Drainage Collection		-	-	-	-	-	-	-	-	-
	Attenuation		-	-	-	-	-	-	-	-	-
	Electrical Infrastructure		422	10,000	14,447	665	14,436	14,447	11	0.1%	14,447
	Power Plants		-	-	-	-	-	-	-	-	-
	HV Substations		-	-	-	-	-	-	-	-	-
	HV Switching Station		-	-	-	-	-	-	-	-	-
	HV Transmission Conductors		-	-	-	-	-	-	-	-	-
	MV Substations		422	9,565	14,447	665	14,436	14,447	11	0.1%	14,447
	MV Switching Stations		-	-	-	-	-	-	-	-	-
	MV Networks		-	435	-	-	-	-	-	-	-
	LV Networks		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Water Supply Infrastructure		1,214	-	-	-	-	-	-	-	-
	Dams and Weirs		-	-	-	-	-	-	-	-	-
	Boreholes		1,214	-	-	-	-	-	-	-	-
	Reservoirs		-	-	-	-	-	-	-	-	-
	Water Treatment Works		-	-	-	-	-	-	-	-	-
	Bulk Mains		-	-	-	-	-	-	-	-	-
	Distribution		-	-	-	-	-	-	-	-	-
	Distribution Points		-	-	-	-	-	-	-	-	-
	PRV Stations		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Sanitation Infrastructure		-	1,856	-	-	-	-	-	-	-
	Pump Station		-	-	-	-	-	-	-	-	-
	Reliculation		-	-	-	-	-	-	-	-	-
	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	15,250	15,368	18,585	1,588	16,657	18,585	1,928	10.4%	18,585

11. Material variances to the SDBIP

11.1 Over view

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