

# BEAUFORT WEST MUNICIPALITY



## Monthly Budget Statement FOR THE MONTH ENDING DECEMBER 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 December 2023.

##### **1.1.2 Financial problems or risks facing the municipality**

The current financial position of the municipality remains under pressure. The Western Cape Provincial Government approved an intervention in Beaufort West Municipality in terms of section 139(5) of the Constitution. A mandatory Financial Recovery Plan (FRP) was approved and are now being implemented. Directors are urged to identify and promote effectiveness and efficiencies within their respective directorates and to keep their expenditure within the approved budget.

##### **1.1.3 Other relevant information**

The audit outcome figures contained in this report is the 2022/23 final audited figures after the annual audit has been concluded at the end of November. The municipality received a qualified audit opinion for the 2022/23 financial year.

### ***2. Resolutions***

#### **IN-YEAR REPORT 2023/2024**

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 December 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**

##### **Total Revenue**

The total revenue (excluding capital transfers and contributions) year-to-date accrued amounted to R 201,741 million at the end of December 2023. This was R 7,865 million or 4% below the year-to-date budget of R 209,605 million at the end of the period. The main reason for the underperformance was due to service charges water, interest earned from receivables and operational revenue that relate to availability charges on electricity and water. Another revenue item that affected the performance of December is the fines, penalties and forfeits that were R 25,476 million or 77% below the year-to-date target R 33,268 million. This relate specifically to the traffic fines and the iGRAP 1 treatment thereof.

The transfers and subsidies - capital (monetary allocations) year-to-date amounted to R 7,033 million for December. This is R 495 thousand below the year-to-date target of R 7,528 million at the end of December. Transfers and subsidies - capital are expected to increase as the year progress.

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

### **Operating expenditure by type**

The year to date total operational expenditure at the end of December 2023 amounted to R 179,566 million. This is R 26,106 million or 13% below year-to-date budget projections for December 2023. The bulk electricity accounts of December are due and payable in January 2024, hence the variance. The over expenditure on other expenditure is due to internal departmental consumption changes amounting to R 8,163 million at the end of December. Although year-to-date the expenditure is lower than expected at the end of December, expenditure is expected to increase as the year progress. The variance in debt impairment relate to traffic fines and the treatment of traffic fines in terms of iGRAP 1.

Refer to Table C4 for further details on expenditure by type.

### **Capital expenditure**

The approved capital budget for the 2023/2024 financial year amounts to R 13,977 million. The capital expenditure for the month of December 2023 amounted to R 2,187,328.53. The year to date expenditure amounted to R 6,408,964.10 or 45.9% of the total budget at the end of December 2023. The capital budget is mostly funded from national grant allocations, hence the expenditure is driven by the timing when the funding are received by the municipality. With supply chain process that are currently 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 month of November with a positive net cash position of R 3,366,443.57 and an investment balance of R 18,809,741.40 million. The net cash position at the end of December 2023 amounted to R 7,899,646.50 as per bank statement and the investment balance amounted to R 21,589,532.13.

Refer to Table C7 for more detail on cash flows.

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

No comments for December 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.

### **3.5 Municipal Debt Relief**

Section 12 to this report provide progress / report on the municipal debt relief conditions in terms of MFMA Circular No. 124 for the month of December 2023.

## **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 - M06 December									
Description	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	45,597	50,821	-	3,229	27,473	25,411	2,063	8%	50,821
Service charges	127,431	151,922	-	3,118	69,677	75,961	(6,284)	-8%	151,922
Investment revenue	2,121	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	2,121	750	-	483	1,292	375	917	245%	750
Other own revenue	155,656	215,718	-	41,316	103,299	107,859	(4,560)	-4%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>332,927</b>	<b>419,211</b>	<b>-</b>	<b>48,145</b>	<b>201,741</b>	<b>209,605</b>	<b>(7,865)</b>	<b>-4%</b>	<b>419,211</b>
Employee costs	125,625	133,488	-	15,428	63,081	66,744	(3,663)	-5%	133,488
Remuneration of Councillors	6,266	6,806	-	528	3,169	3,403	(234)	-7%	6,806
Depreciation and amortisation	20,847	26,248	-	6,562	13,124	13,124	0	0%	26,248
Interest	8,284	2,091	-	241	1,284	1,045	238	23%	2,091
Inventry consumed and bulk purchases	91,752	118,933	-	7,206	47,311	59,467	(12,156)	-20%	118,933
Transfers and subsidies	588	-	-	-	-	-	-	-	-
Other expenditure	115,840	124,645	-	5,367	51,597	62,322	(10,726)	-17%	124,645
<b>Total Expenditure</b>	<b>369,201</b>	<b>412,211</b>	<b>-</b>	<b>35,332</b>	<b>179,566</b>	<b>206,105</b>	<b>(26,540)</b>	<b>-13%</b>	<b>412,211</b>
<b>Surplus/(Deficit)</b>	<b>(36,274)</b>	<b>7,000</b>	<b>-</b>	<b>12,814</b>	<b>22,175</b>	<b>3,500</b>	<b>18,675</b>	<b>534%</b>	<b>7,000</b>
Transfers and subsidies - capital (monetary allocations)	52,314	15,057	-	2,497	7,033	7,528	(495)	-7%	15,057
Transfers and subsidies - capital (in-kind)	2,965	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>19,005</b>	<b>22,056</b>	<b>-</b>	<b>15,310</b>	<b>29,208</b>	<b>11,028</b>	<b>18,180</b>	<b>165%</b>	<b>22,056</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>19,005</b>	<b>22,056</b>	<b>-</b>	<b>15,310</b>	<b>29,208</b>	<b>11,028</b>	<b>18,180</b>	<b>165%</b>	<b>22,056</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>50,741</b>	<b>13,977</b>	<b>-</b>	<b>2,447</b>	<b>4,222</b>	<b>5,824</b>	<b>(1,602)</b>	<b>-28%</b>	<b>13,977</b>
Capital transfers recognised	48,829	13,093	-	2,183	6,128	6,546	(419)	-6%	13,093
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,912	884	-	4	281	442	(161)	-36%	884
<b>Total sources of capital funds</b>	<b>50,741</b>	<b>13,977</b>	<b>-</b>	<b>2,187</b>	<b>6,409</b>	<b>6,988</b>	<b>(580)</b>	<b>-8%</b>	<b>13,977</b>
<b>Financial position</b>									
Total current assets	105,931	151,161	-	-	174,144	-	-	-	151,161
Total non current assets	465,256	450,127	-	-	458,601	-	-	-	450,127
Total current liabilities	170,866	126,730	-	-	202,797	-	-	-	126,730
Total non current liabilities	50,605	108,509	-	-	50,605	-	-	-	108,509
Community wealth/Equity	349,715	366,050	-	-	379,343	-	-	-	366,050
<b>Cash flows</b>									
Net cash from (used) operating	44,351	33,060	-	39,382	25,788	16,530	(9,257)	-56%	33,060
Net cash from (used) investing	(45,118)	(13,977)	-	(2,479)	(10,706)	(6,988)	3,717	-53%	(13,977)
Net cash from (used) financing	(759)	(877)	-	(358)	(358)	(439)	(81)	18%	(877)
<b>Cash/cash equivalents at the month/year end</b>	<b>14,860</b>	<b>19,606</b>	<b>-</b>	<b>-</b>	<b>29,584</b>	<b>10,502</b>	<b>(19,082)</b>	<b>-182%</b>	<b>19,606</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	18,794	4,747	4,462	4,015	7,943	4,372	3,695	163,233	211,260
<b>Creditors Age Analysis</b>									
Total Creditors	-	703	424	211	212	173	10,136	98,692	110,551

#### 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) - M06 December										
Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		-	104,405	-	17,216	66,367	52,202	14,164	27%	104,405
Executive and council		-	11,932	-	3,910	8,910	5,966	2,944	49%	11,932
Finance and administration		-	92,473	-	13,306	57,457	46,236	11,221	24%	92,473
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	80,775	-	2,791	14,508	40,388	(25,880)	-64%	80,775
Community and social services		-	8,223	-	1,065	4,408	4,111	297	7%	8,223
Sport and recreation		-	4,039	-	44	1,768	2,019	(252)	-12%	4,039
Public safety		-	67,582	-	1,683	8,332	33,791	(25,459)	-75%	67,582
Housing		-	932	-	-	466	(466)	(466)	-100%	932
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	4,399	-	125	662	2,200	(1,538)	-70%	4,399
Planning and development		-	1,466	-	125	643	733	(90)	-12%	1,466
Road transport		-	2,934	-	-	19	1,467	(1,448)	-99%	2,934
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	244,688	-	30,509	127,237	122,344	4,893	4%	244,688
Energy sources		-	135,232	-	13,137	68,311	67,616	695	1%	135,232
Water management		-	42,427	-	9,338	26,263	21,213	5,050	24%	42,427
Waste water management		-	38,758	-	4,581	19,439	19,379	60	0%	38,758
Waste management		-	28,272	-	3,453	13,223	14,136	(912)	-6%	28,272
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	434,267	-	50,642	208,774	217,134	(8,360)	-4%	434,267
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		-	94,319	-	8,886	58,668	47,159	11,508	24%	94,319
Executive and council		-	15,932	-	2,203	15,346	7,966	7,381	93%	15,932
Finance and administration		-	77,168	-	6,379	42,581	38,584	3,997	10%	77,168
Internal audit		-	1,219	-	304	740	609	131	21%	1,219
<b>Community and public safety</b>		-	95,339	-	4,941	20,957	47,670	(26,712)	-56%	95,339
Community and social services		-	11,931	-	1,453	5,826	5,965	(139)	-2%	11,931
Sport and recreation		-	7,203	-	957	3,711	3,602	110	3%	7,203
Public safety		-	73,683	-	2,374	10,770	36,842	(26,071)	-71%	73,683
Housing		-	2,522	-	157	649	1,261	(611)	-48%	2,522
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	30,834	-	4,510	13,565	15,417	(1,852)	-12%	30,834
Planning and development		-	11,333	-	1,106	3,566	5,666	(2,100)	-37%	11,333
Road transport		-	19,502	-	3,404	9,998	9,751	248	3%	19,502
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	191,719	-	16,994	86,376	95,860	(9,484)	-10%	191,719
Energy sources		-	126,224	-	7,890	49,949	63,112	(13,163)	-21%	126,224
Water management		-	30,614	-	3,372	15,772	15,307	465	3%	30,614
Waste water management		-	17,770	-	2,875	10,285	8,885	1,400	16%	17,770
Waste management		-	17,111	-	2,857	10,370	8,556	1,814	21%	17,111
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	412,211	-	35,332	179,566	206,106	(26,540)	-13%	412,211
<b>Surplus/ (Deficit) for the year</b>		-	22,056	-	15,310	29,208	11,028	18,180	165%	22,056

#### 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) - M06 December										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue by Vote</b>	1									
Vote 1 - MUNICIPAL MANAGER		-	8,732	-	2,862	6,510	4,366	2,144	49.1%	8,732
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	276,267	-	27,181	114,676	138,133	(23,458)	-17.0%	276,267
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	11,852	-	2,350	7,779	5,926	1,853	31.3%	11,852
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	25,292	-	9,487	48,338	12,646	35,692	282.2%	25,292
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	112,124	-	8,762	31,472	56,062	(24,590)	-43.9%	112,124
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	<b>434,267</b>	-	<b>50,642</b>	<b>208,774</b>	<b>217,134</b>	<b>(8,360)</b>	<b>-3.9%</b>	<b>434,267</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - MUNICIPAL MANAGER		-	7,615	-	1,733	11,634	3,807	7,827	205.6%	7,615
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	215,960	-	20,038	93,818	107,980	(14,162)	-13.1%	215,960
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	39,457	-	4,378	19,997	19,729	268	1.4%	39,457
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	40,570	-	2,223	25,770	20,285	5,485	27.0%	40,570
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	108,608	-	6,959	28,346	54,304	(25,958)	-47.8%	108,608
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	<b>412,211</b>	-	<b>35,332</b>	<b>179,566</b>	<b>206,106</b>	<b>(26,540)</b>	<b>-12.9%</b>	<b>412,211</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>22,056</b>	-	<b>15,310</b>	<b>29,208</b>	<b>11,028</b>	<b>18,180</b>	<b>164.9%</b>	<b>22,056</b>

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

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December										
Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		79,475	99,386	-	1,139	47,122	49,693	(2,571)	-5%	99,386
Service charges - Water		16,980	15,525	-	(304)	5,063	7,762	(2,699)	-35%	15,525
Service charges - Waste Water Management		20,478	23,478	-	1,468	11,275	11,739	(464)	-4%	23,478
Service charges - Waste management		10,498	13,533	-	815	6,216	6,766	(551)	-8%	13,533
Sale of Goods and Rendering of Services		810	795	-	78	321	398	(77)	-19%	795
Agency services		1,180	1,320	-	27	567	660	(93)	-14%	1,320
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		7,852	10,639	-	742	4,596	5,320	(724)	-14%	10,639
Interest from Current and Non Current Assets		2,121	750	-	483	1,292	375	917	245%	750
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,382	1,838	-	116	866	919	(54)	-6%	1,838
Licence and permits		-	298	-	12	105	149	(44)	-29%	298
Operational Revenue		2,587	1,182	-	29	1,633	591	1,042	176%	1,182
<b>Non-Exchange Revenue</b>										
Property rates		45,597	50,821	-	3,229	27,473	25,411	2,063	8%	50,821
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		44,668	66,536	-	1,653	7,792	33,268	(25,476)	-77%	66,536
Licence and permits		181	192	-	5	75	96	(21)	-22%	192
Transfers and subsidies - Operational		92,215	96,971	-	29,342	69,902	48,485	21,417	44%	96,971
Interest		2,587	3,284	-	256	1,557	1,642	(85)	-5%	3,284
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	32,663	-	9,055	15,774	16,332	(557)	-3%	32,663
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		4,315	-	-	-	111	-	111	#DIV/0!	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>332,927</b>	<b>419,211</b>	<b>-</b>	<b>48,145</b>	<b>201,741</b>	<b>209,605</b>	<b>(7,865)</b>	<b>-4%</b>	<b>419,211</b>
<b>Expenditure By Type</b>										
Employee related costs		125,625	133,488	-	15,428	63,081	66,744	(3,663)	-5%	133,488
Remuneration of councillors		6,266	6,806	-	528	3,169	3,403	(234)	-7%	6,806
Bulk purchases - electricity		75,858	97,370	-	6,058	40,245	48,685	(8,440)	-17%	97,370
Inventory consumed		15,894	21,564	-	1,147	7,065	10,782	(3,716)	-34%	21,564
Debt impairment		42,844	74,412	-	345	15,476	37,206	(21,730)	-58%	74,412
Depreciation and amortisation		20,847	26,248	-	6,562	13,124	13,124	(0)	0%	26,248
Interest		8,284	2,091	-	241	1,284	1,045	238	23%	2,091
Contracted services		21,032	14,966	-	2,162	9,730	7,483	2,247	30%	14,966
Transfers and subsidies		588	-	-	-	-	-	-	-	-
Irrecoverable debts written off		17,866	-	-	-	851	-	851	#DIV/0!	-
Operational costs		33,926	35,267	-	2,860	25,429	17,634	7,796	44%	35,267
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		171	-	-	-	111	-	111	#DIV/0!	-
<b>Total Expenditure</b>		<b>369,201</b>	<b>412,211</b>	<b>-</b>	<b>35,332</b>	<b>179,566</b>	<b>206,106</b>	<b>(26,540)</b>	<b>-13%</b>	<b>412,211</b>
<b>Surplus/(Deficit)</b>		<b>(36,274)</b>	<b>7,000</b>	<b>-</b>	<b>12,814</b>	<b>22,175</b>	<b>3,499</b>	<b>18,676</b>	<b>0</b>	<b>7,000</b>
Transfers and subsidies - capital (monetary allocations)		52,314	15,057	-	2,497	7,033	7,528	(495)	(0)	15,057
Transfers and subsidies - capital (in-kind)		2,965	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>19,005</b>	<b>22,056</b>	<b>-</b>	<b>15,310</b>	<b>29,208</b>	<b>11,028</b>			<b>22,056</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>19,005</b>	<b>22,056</b>	<b>-</b>	<b>15,310</b>	<b>29,208</b>	<b>11,028</b>			<b>22,056</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>19,005</b>	<b>22,056</b>	<b>-</b>	<b>15,310</b>	<b>29,208</b>	<b>11,028</b>			<b>22,056</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>19,005</b>	<b>22,056</b>	<b>-</b>	<b>15,310</b>	<b>29,208</b>	<b>11,028</b>			<b>22,056</b>

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

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December										
Vote Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		26,414	6,150	-	12	91	3,075	(2,984)	-97%	6,150
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		1,406	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		4,777	7,488	-	2,175	4,586	3,744	842	22%	7,488
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>32,596</b>	<b>13,638</b>	-	<b>2,187</b>	<b>4,677</b>	<b>6,819</b>	<b>(2,142)</b>	<b>-31%</b>	<b>13,638</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		17,957	-	-	-	-	-	-	-	-
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	339	-	-	1,732	170	1,563	922%	339
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		39	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		149	-	-	-	-	-	-	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>18,145</b>	<b>339</b>	-	-	<b>1,732</b>	<b>170</b>	<b>1,563</b>	<b>922%</b>	<b>339</b>
<b>Total Capital Expenditure</b>		<b>50,741</b>	<b>13,977</b>	-	<b>2,187</b>	<b>6,409</b>	<b>6,988</b>	<b>(580)</b>	<b>-8%</b>	<b>13,977</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>1,445</b>	-	-	-	-	-	-	-	-
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1,445	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>2,373</b>	<b>3,653</b>	-	-	<b>1,732</b>	<b>1,826</b>	<b>(94)</b>	<b>-5%</b>	<b>3,653</b>
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		2,220	3,653	-	-	1,732	1,826	(94)	-5%	3,653
Public safety		153	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>2,670</b>	<b>3,096</b>	-	<b>12</b>	<b>91</b>	<b>1,548</b>	<b>(1,457)</b>	<b>-94%</b>	<b>3,096</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2,670	3,096	-	12	91	1,548	(1,457)	-94%	3,096
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>44,253</b>	<b>7,228</b>	-	<b>2,175</b>	<b>4,586</b>	<b>3,614</b>	<b>972</b>	<b>27%</b>	<b>7,228</b>
Energy sources		15,295	-	-	-	-	-	-	-	-
Water management		25,823	-	-	-	-	-	-	-	-
Waste water management		583	3,054	-	-	-	1,527	(1,527)	-100%	3,054
Waste management		2,552	4,174	-	2,175	4,586	2,087	2,499	120%	4,174
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>50,741</b>	<b>13,977</b>	-	<b>2,187</b>	<b>6,409</b>	<b>6,988</b>	<b>(580)</b>	<b>-8%</b>	<b>13,977</b>
<b>Funded by:</b>										
National Government		44,270	13,093	-	2,183	6,128	6,546	(419)	-6%	13,093
Provincial Government		1,632	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educ Institutions)		2,927	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>48,829</b>	<b>13,093</b>	-	<b>2,183</b>	<b>6,128</b>	<b>6,546</b>	<b>(419)</b>	<b>-6%</b>	<b>13,093</b>
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		<b>1,912</b>	<b>884</b>	-	<b>4</b>	<b>281</b>	<b>442</b>	<b>(161)</b>	<b>-36%</b>	<b>884</b>
<b>Total Capital Funding</b>		<b>50,741</b>	<b>13,977</b>	-	<b>2,187</b>	<b>6,409</b>	<b>6,988</b>	<b>(580)</b>	<b>-8%</b>	<b>13,977</b>

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

<b>WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M06 December</b>						
Description	Ref	2022/23	Budget Year	Adjusted	YearTD actual	Full Year
		Audited	2023/24			
R thousands	1	Outcome	Original	Budget		
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		15,311	16,807	–	30,357	16,807
Trade and other receivables from exchange transactions		17,762	7,692	–	21,919	7,692
Receivables from non-exchange transactions		57,033	71,879	–	48,295	71,879
Current portion of non-current receivables		1,154	2,405	–	1,154	2,405
Inventory		4,491	3,424	–	3,986	3,424
VAT		10,112	40,626	–	58,935	40,626
Other current assets		66	8,328	–	9,499	8,328
<b>Total current assets</b>		<b>105,931</b>	<b>151,161</b>	<b>–</b>	<b>174,144</b>	<b>151,161</b>
<b>Non current assets</b>						
Investments		(451)	630	–	(374)	630
Investment property		6,177	5,963	–	6,070	5,963
Property, plant and equipment		452,512	437,177	–	445,887	437,177
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		3,340	5,225	–	3,340	5,225
Intangible assets		1,153	19	–	1,153	19
Trade and other receivables from exchange transactions		2,030	850	–	2,030	850
Non-current receivables from non-exchange transactions		495	262	–	495	262
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>465,256</b>	<b>450,127</b>	<b>–</b>	<b>458,601</b>	<b>450,127</b>
<b>TOTAL ASSETS</b>		<b>571,187</b>	<b>601,288</b>	<b>–</b>	<b>632,745</b>	<b>601,288</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		734	–	–	–	–
Consumer deposits		2,490	3,842	–	2,563	3,842
Trade and other payables from exchange transactions		146,770	76,198	–	124,190	76,198
Trade and other payables from non-exchange transactions		4,973	–	–	8,284	–
Provision		14,438	13,822	–	12,977	13,822
VAT		–	31,475	–	53,322	31,475
Other current liabilities		1,461	1,394	–	1,461	1,394
<b>Total current liabilities</b>		<b>170,866</b>	<b>126,730</b>	<b>–</b>	<b>202,797</b>	<b>126,730</b>
<b>Non current liabilities</b>						
Financial liabilities		3,789	3,132	–	3,789	3,132
Provision		21,241	20,708	–	21,241	20,708
Long term portion of trade payables		–	58,254	–	–	58,254
Other non-current liabilities		25,575	26,415	–	25,575	26,415
<b>Total non current liabilities</b>		<b>50,605</b>	<b>108,509</b>	<b>–</b>	<b>50,605</b>	<b>108,509</b>
<b>TOTAL LIABILITIES</b>		<b>221,472</b>	<b>235,239</b>	<b>–</b>	<b>253,402</b>	<b>235,239</b>
<b>NET ASSETS</b>	2	<b>349,715</b>	<b>366,050</b>	<b>–</b>	<b>379,343</b>	<b>366,050</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		345,611	361,945	–	375,238	361,945
Reserves and funds		4,104	4,104	–	4,104	4,104
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>349,715</b>	<b>366,050</b>	<b>–</b>	<b>379,343</b>	<b>366,050</b>

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

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		38,866	47,613	-	3,099	23,319	23,806	(487)	-2%	47,613
Service charges		115,720	176,258	-	11,338	109,085	88,129	20,956	24%	176,258
Other revenue		5,314	20,520	-	2,180	13,660	10,260	3,400	33%	20,520
Transfers and Subsidies - Operational		90,685	96,971	-	28,907	72,651	48,485	24,166	50%	96,971
Transfers and Subsidies - Capital		50,153	15,057	-	4,618	11,254	7,528	3,726	49%	15,057
Interest		12,561	750	-	-	68	375	(307)	-82%	750
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(262,271)	(322,018)	-	(10,519)	(203,769)	(161,009)	42,760	-27%	(322,018)
Interest		(6,090)	(2,091)	-	(241)	(481)	(1,045)	(565)	54%	(2,091)
Transfers and Subsidies		(588)	-	-	-	-	-	-		-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>44,351</b>	<b>33,060</b>	<b>-</b>	<b>39,382</b>	<b>25,788</b>	<b>16,530</b>	<b>(9,257)</b>	<b>-56%</b>	<b>33,060</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	32	32	-	32	#DIV/0!	-
<b>Payments</b>										
Capital assets		(45,118)	(13,977)	-	(2,511)	(10,738)	(6,988)	3,750	-54%	(13,977)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(45,118)</b>	<b>(13,977)</b>	<b>-</b>	<b>(2,479)</b>	<b>(10,706)</b>	<b>(6,988)</b>	<b>3,717</b>	<b>-53%</b>	<b>(13,977)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
<b>Payments</b>										
Repayment of borrowing		(759)	(877)	-	(358)	(358)	(439)	(81)	18%	(877)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(759)</b>	<b>(877)</b>	<b>-</b>	<b>(358)</b>	<b>(358)</b>	<b>(439)</b>	<b>(81)</b>	<b>18%</b>	<b>(877)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(1,526)</b>	<b>18,206</b>	<b>-</b>	<b>36,546</b>	<b>14,724</b>	<b>9,103</b>			<b>18,206</b>
Cash/cash equivalents at beginning:		16,386	1,399	-	-	14,860	1,399			1,399
Cash/cash equivalents at month/year end:		14,860	19,606	-	-	29,584	10,502			19,606

The table below indicate the bank statement and investment balances movement for December 2023.

Bank and Investment Balances Movement - December 2023							
	Opening Balance	Revenue	Expenditure	Investment Deposits	Investment Withdrawals	Interest Capitalised	Closing Balance
<b>Nedbank Account</b>	<b>2,915,661.46</b>	<b>49,178,605.07</b>	<b>- 47,719,316.53</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,374,950.00</b>
<b>ABSA Account</b>	<b>450,782.11</b>	<b>4,203,837.31</b>	<b>- 1,129,922.92</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,524,696.50</b>
<b>Investment Balances</b>	<b>18,809,741.40</b>	<b>-</b>	<b>-</b>	<b>2,320,425.00</b>	<b>-</b>	<b>459,960.73</b>	<b>21,590,127.13</b>
<b>Balance</b>	<b>22,176,184.97</b>	<b>53,382,442.38</b>	<b>- 48,849,239.45</b>	<b>2,320,425.00</b>	<b>-</b>	<b>459,960.73</b>	<b>29,489,773.63</b>

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 - M06 December												
Description	NT Code	Budget Year 2023/24									Total	Total over 90 days
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr			
<b>R thousands</b>												
<b>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	1200	4,159	1,283	1,110	936	1,090	1,505	855	22,561	33,499	26,947	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,503	740	508	457	264	184	232	3,402	11,290	4,539	
Receivables from Non-exchange Transactions - Property Rates	1400	4,141	999	945	881	4,087	863	859	35,756	48,531	42,446	
Receivables from Exchange Transactions - Waste Water Management	1500	2,891	955	1,013	967	1,465	1,002	999	38,101	47,393	42,534	
Receivables from Exchange Transactions - Waste Management	1600	1,698	606	642	629	855	648	639	23,538	29,257	26,310	
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	1	1	1	1	1	1	49	58	53	
Interest on Arrear Debtor Accounts	1810	21	-	-	-	-	-	-	1,089	1,110	1,089	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	378	162	243	144	182	167	110	38,735	40,122	39,339	
<b>Total By Income Source</b>	<b>2000</b>	<b>18,794</b>	<b>4,747</b>	<b>4,462</b>	<b>4,015</b>	<b>7,943</b>	<b>4,372</b>	<b>3,695</b>	<b>163,232</b>	<b>211,260</b>	<b>183,258</b>	
2022/23 - totals only												
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	2200	1,760	570	417	357	610	315	362	17,083	21,472	18,726	
Commercial	2300	3,584	490	398	368	3,370	339	330	17,171	26,046	21,577	
Households	2400	13,450	3,687	3,647	3,291	3,964	3,718	3,004	128,978	163,739	142,955	
Other	2500	-	-	-	-	-	-	-	-	-	-	
<b>Total By Customer Group</b>	<b>2600</b>	<b>18,794</b>	<b>4,747</b>	<b>4,462</b>	<b>4,015</b>	<b>7,943</b>	<b>4,372</b>	<b>3,695</b>	<b>163,232</b>	<b>211,260</b>	<b>183,258</b>	

## 6. Creditors analysis

### 6.1 Supporting Table SC4

#### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December										
Description	NT Code	Budget Year 2023/24								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	-	0	-	-	-	-	0	65,628	65,628
Bulk Water	0200	43	28	-	-	-	-	3,288	7,018	10,377
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	357	342	213	80	20	39	4,734	14,791	20,577
Auditor General	0800	-	-	144	132	190	134	2,297	11,071	13,968
Other	0900	-	-	-	-	-	-	1	0	1
<b>Total By Customer Type</b>	<b>1000</b>	<b>400</b>	<b>370</b>	<b>357</b>	<b>213</b>	<b>210</b>	<b>173</b>	<b>10,320</b>	<b>98,509</b>	<b>110,551</b>

## 7. Investment portfolio analysis

## 7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December					
Investments by maturity Name of institution & investment ID	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands					
<b>Municipality</b>					
Standard Bank	8,063	198	-	-	8,261
ABSA Bank	8,677	219	(1)	2,320	11,216
Nedbank	849	17	-	-	867
Investec	1,221	25	-	-	1,246
	-				-
	-				-
<b>Municipality sub-total</b>	<b>18,810</b>	<b>460</b>	<b>(1)</b>	<b>2,320</b>	<b>21,590</b>
<b>Entities</b>					
					-
					-
<b>Entities sub-total</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>18,810</b>	<b>460</b>	<b>(1)</b>	<b>2,320</b>	<b>21,590</b>

The total investment balance of the Municipality at the end of December 2023 amounted to R 21,589,532.13.

The table below provides a summary of the movements that occurred from July – December 2023.



<b>Investment Balances July 2023 - December 2023</b>		
<b>M01 - July 2023</b>	<b>Investment Opening Balance - 1 July 2023</b>	<b>12,318,109.93</b>
M01 - July 2023	Investment Top Up	22,027,750.00
M01 - July 2023	Investment Withdrawals	- 1,584,453.34
M01 - July 2023	Interest Capitalised	-
<b>Balance - 31 July 2023</b>		<b>32,761,406.59</b>
M02 - August 2023	Investment Top Up	2,185,000.00
M02 - August 2023	Investment Withdrawals	- 5,948,352.15
M02 - August 2023	Interest Capitalised	-
<b>Balance - 31 August 2023</b>		<b>28,998,054.44</b>
M03 - September 2023	Investment Top Up	7,173,210.33
M03 - September 2023	Investment Withdrawals	- 6,984,864.77
M03 - September 2023	Interest Capitalised	615,795.51
M03 - September 2023	Admin / Service Fees	- 50.00
<b>Balance - 30 September 2023</b>		<b>29,802,145.51</b>
M04 - October 2023	Investment Top Up	-
M04 - October 2023	Investment Withdrawals	- 1,345,597.90
M04 - October 2023	Interest Capitalised	-
<b>Balance - 31 October 2023</b>		<b>28,456,547.61</b>
M05 - November 2023	Investment Top Up	5,097,743.22
M05 - November 2023	Investment Withdrawals	- 14,744,594.43
M05 - November 2023	Interest Capitalised	-
<b>Balance - 30 November 2023</b>		<b>18,809,696.40</b>
M06 - December 2023	Investment Top Up	2,320,425.00
M06 - December 2023	Investment Withdrawals	-
M06 - December 2023	Interest Capitalised	459,960.73
M06 - December 2023	Admin / Service Fees	- 550.00
<b>Balance - 31 December 2023</b>		<b>21,589,532.13</b>

The following investments were made during the month of December 2023:

- Expanded Public Works Programme Integrated Grant (EPWP) – R 617,000;
- Department of Local Government : Municipal Water Resilience Grant – R 1,200,000;
- SETA - Chemical Industries Education & Training Authority – R 503,425.

Interest earned on investments are capitalized on a quarterly basis by the municipality. The total amount of interest earned during the second quarter of 2023/24 amounted to R 459,960.73.

Included in the balance of R 21,589,532.13 is the unspent conditional grants amounting to R 8,289,752.24 that are cash backed on investment.

## **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 - M06 December										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		81,254	87,923	-	28,655	66,355	43,962	22,393	50.9%	87,923
Equitable share		77,265	83,574	-	27,858	62,681	41,787	20,894	50.0%	83,574
Municipal Infrastructure Grant (MIG)		768	792	-	180	529	396	133	33.5%	792
Local Government Financial Management Grant (FMG)		2,085	2,185	-	-	2,185	1,093	1,093	100.0%	2,185
Expanded Public Works Programme Integrated Grant (EPWP)		1,136	1,372	-	617	960	686	274	39.9%	1,372
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		9,431	8,211	-	1,200	6,128	4,106	2,023	49.3%	8,211
Human Settlements Development Grant (Beneficiaries)		-	932	-	-	-	466	(466)	-100.0%	932
Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable B3 Municipalities		6,679	7,053	-	-	4,702	3,527	1,176	33.3%	7,053
Department of Local Government: Community Development Workers (CDW) Operational Support Grant		223	226	-	-	226	113	113	100.0%	226
Provincial Treasury : Western Cape Financial Management Capacity Building Grant		100	-	-	-	-	-	-	-	-
Provincial Treasury : Western Cape Municipal Recovery Services Grant	4	1,993	-	-	-	-	-	-	-	-
Human Settlements : Municipal Accreditation and Capacity Building Grant		256	-	-	-	-	-	-	-	-
Department of Local Government: Western Cape Municipal Interventions Grant		180	-	-	-	-	-	-	-	-
Department of Local Government: Municipal Water Resilience Grant		-	-	-	1,200	1,200	-	1,200	#DIV/0!	-
Other transfers and grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	836	-	-	1,368	418	950	227.2%	836
Chemical Industries Education & Training Authority		-	836	-	-	1,368	418	950	227.2%	836
<b>Total Operating Transfers and Grants</b>	5	90,685	96,971	-	29,855	73,851	48,485	25,366	52.3%	96,971
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		48,224	15,057	-	3,418	10,054	7,528	2,526	33.5%	15,057
Municipal Infrastructure Grant		8,785	15,057	-	3,418	10,054	7,528	2,526	33.5%	15,057
Integrated National Electrification Programme Grant (INEP)		11,000	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		28,439	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
<b>Provincial Government:</b>		1,415	-	-	-	-	-	-	-	-
Department of Local Government : Western Cape Municipal Interventions Grant		300	-	-	-	-	-	-	-	-
Department of Local Government: Emergency Municipal Load Shedding Relief Grant		1,115	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		200	-	-	-	-	-	-	-	-
Central Karoo District Municipality		200	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		314	-	-	-	-	-	-	-	-
Chemical Industries Education & Training Authority		314	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	50,153	15,057	-	3,418	10,054	7,528	2,526	33.5%	15,057
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	140,838	112,027	-	33,273	83,905	56,014	27,891	49.8%	112,027

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

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		80,884	87,923	-	28,125	65,118	43,962	21,156	48.1%	87,923
Equitable share		77,265	83,574	-	27,858	62,681	41,787	20,894	50.0%	83,574
Municipal Infrastructure Grant (MIG)		744	792	-	82	387	396	(9)	-2.3%	792
Local Government Financial Management Grant (FMG)		2,085	2,185	-	52	1,290	1,093	197	18.1%	2,185
Expanded Public Works Programme Integrated Grant (EPWP)		790	1,372	-	133	760	686	74	10.8%	1,372
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		10,323	8,211	-	964	3,684	4,106	(422)	-10.3%	8,211
Human Settlements Development Grant (Beneficiaries)		-	932	-	-	-	466	(466)	-100.0%	932
Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable B3 Municipalities		6,584	7,053	-	938	3,554	3,527	27	0.8%	7,053
Department of Local Government: Community Development Workers (CDW) Operational Support Grant		366	226	-	26	130	113	17	15.0%	226
Provincial Treasury: Western Cape Financial Management Capacity Building Grant		-	-	-	-	-	-	-	-	-
Department of Local Government: Local Government Public Employment Support Grant		1,036	-	-	-	-	-	-	-	-
Provincial Treasury: Western Cape Municipal Recovery Services Grant		1,993	-	-	-	-	-	-	-	-
Human Settlements: Municipal Accreditation and Capacity Building Grant		165	-	-	-	-	-	-	-	-
Department of Local Government: Western Cape Municipal Interventions Grant		180	-	-	-	-	-	-	-	-
Department of Local Government: Municipal Water Resilience Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]										
<b>District Municipality:</b>		415	-	-	-	-	-	-	-	-
Central Karoo District Municipality		415	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		175	836	-	253	1,095	418	677	161.9%	836
Chemical Industries Education & Training Authority		175	836	-	253	1,095	418	677	161.9%	836
<b>Total operating expenditure of Transfers and Grants:</b>		91,797	96,971	-	29,342	69,897	48,485	21,411	44.2%	96,971
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		50,899	15,057	-	2,497	7,033	7,528	(495)	-6.6%	15,057
Municipal Infrastructure Grant		5,859	15,057	-	2,497	7,033	7,528	(495)	-6.6%	15,057
Integrated National Electrification Programme Grant (INEP)		16,602	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		28,438	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		1,415	-	-	-	-	-	-	-	-
Department of Local Government: Western Cape Municipal Interventions Grant		300	-	-	-	-	-	-	-	-
Department of Local Government: Emergency Municipal Load Shedding Relief Grant		1,115	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Central Karoo District Municipality		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		418	-	-	-	-	-	-	-	-
Services SETA		418	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		52,732	15,057	-	2,497	7,033	7,528	(495)	-6.6%	15,057
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		144,529	112,027	-	31,838	76,930	56,014	20,916	37.3%	112,027

The table below provide a summary of the movements on the conditional grants from July – December 2023:

<b>Summary of Unspent Conditional Grants - July 2023 till December 2023</b>	
<b>Conditional Grants - Opening Balance 1 July 2023</b>	<b>4,973,179.55</b>
Grants Received During July 2023	36,952,450.00
Less : Grant Expenditure During July 2023	- 35,885,921.92
<b>Conditional Grants - Opening Balance 31 July 2023</b>	<b>6,039,707.63</b>
Grants Received During August 2023	2,528,000.00
Less : Grant Expenditure During August 2023	- 1,933,557.04
<b>Conditional Grants - Closing Balance 31 August 2023</b>	<b>6,634,150.59</b>
Grants Received During September 2023	8,071,000.00
Less : Grant Expenditure During September 2023	- 2,104,050.31
<b>Conditional Grants - Closing Balance 30 September 2023</b>	<b>12,601,100.28</b>
Grants Received During October 2023	-
Less : Grant Expenditure During October 2023	- 1,495,799.42
<b>Conditional Grants - Closing Balance 31 October 2023</b>	<b>11,105,300.86</b>
Grants Received During November 2023	3,080,425.00
Less : Repayment of Unspent 2022/23 Grants Repaid to NT & PT	- 3,658,724.89
Less : Grant Expenditure During November 2023	- 3,671,765.94
<b>Conditional Grants - Closing Balance 30 November 2023</b>	<b>6,855,235.03</b>
Grants Received During December 2023	33,273,000.00
Less : Grant Expenditure During December 2023	- 31,838,482.79
<b>Conditional Grants - Closing Balance 31 December 2023</b>	<b>8,289,752.24</b>

The unspent conditional grant balance at the end of December 2023 amounted to R 8,289,752.24.

It should be noted that the opening balance is provisional.

All unspent conditional grants were cash backed and on investment as at the end of December 2023.

## 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 - M06 December										
Summary of Employee and Councillor remuneration	Ref	2022/23	Budget Year 2023/24							
		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
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		5,359	5,876	-	455	2,700	2,938	(238)	-8%	5,876
Pension and UIF Contributions		192	174	-	10	90	87	3	4%	174
Medical Aid Contributions		3	-	-	-	5	-	5	#DIV/0!	-
Motor Vehicle Allowance		136	148	-	11	68	74	(6)	-8%	148
Cellphone Allowance		529	559	-	47	281	280	1	0%	559
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		47	49	-	4	25	25	0	1%	49
<b>Sub Total - Councillors</b>		<b>6,266</b>	<b>6,806</b>	<b>-</b>	<b>528</b>	<b>3,169</b>	<b>3,403</b>	<b>(234)</b>	<b>-7%</b>	<b>6,806</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		3,159	4,438	-	217	1,090	2,219	(1,129)	-51%	4,438
Pension and UIF Contributions		297	205	-	23	135	103	32	31%	205
Medical Aid Contributions		11	-	-	6	34	-	34	#DIV/0!	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		3	107	-	-	-	54	(54)	-100%	107
Motor Vehicle Allowance		86	60	-	15	90	30	60	200%	60
Cellphone Allowance		77	72	-	5	27	36	(9)	-26%	72
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	0	-	0	0	0	0	3%	0
Payments in lieu of leave		416	-	-	-	49	-	49	#DIV/0!	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		258	329	-	18	96	164	(69)	-42%	329
Acting and post related allowance		697	-	-	10	81	-	81	#DIV/0!	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,005</b>	<b>5,211</b>	<b>-</b>	<b>293</b>	<b>1,602</b>	<b>2,606</b>	<b>(1,004)</b>	<b>-39%</b>	<b>5,211</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		83,200	92,657	-	6,696	40,501	46,329	(5,828)	-13%	92,657
Pension and UIF Contributions		13,752	15,971	-	1,151	6,942	7,986	(1,044)	-13%	15,971
Medical Aid Contributions		2,007	2,045	-	173	1,021	1,023	(2)	0%	2,045
Overtime		3,654	2,587	-	302	1,748	1,294	455	35%	2,587
Performance Bonus		6,096	6,552	-	5,888	6,007	3,276	2,731	83%	6,552
Motor Vehicle Allowance		81	224	-	14	126	112	14	12%	224
Cellphone Allowance		157	167	-	12	73	84	(11)	-13%	167
Housing Allowances		423	403	-	33	199	202	(2)	-1%	403
Other benefits and allowances		4,918	5,233	-	398	2,506	2,616	(111)	-4%	5,233
Payments in lieu of leave		139	-	-	49	314	-	314	#DIV/0!	-
Long service awards		482	962	-	114	347	481	(134)	-28%	962
Post-retirement benefit obligations	2	4,232	1,476	-	121	724	738	(14)	-2%	1,476
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,479	-	-	185	973	-	973	#DIV/0!	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>120,619</b>	<b>128,277</b>	<b>-</b>	<b>15,134</b>	<b>61,479</b>	<b>64,139</b>	<b>(2,659)</b>	<b>-4%</b>	<b>128,277</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>131,891</b>	<b>140,294</b>	<b>-</b>	<b>15,956</b>	<b>66,250</b>	<b>70,147</b>	<b>(3,897)</b>	<b>-6%</b>	<b>140,294</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>125,625</b>	<b>133,488</b>	<b>-</b>	<b>15,428</b>	<b>63,081</b>	<b>66,744</b>	<b>(3,663)</b>	<b>-5%</b>	<b>133,488</b>

The total overtime and standby budget for the 2023/24 financial year amounts to R 4,587,194 and total expenditure on these two items at the end of December 2023 amounted to R 2,814,943.39 or 61% of the total budget.

	Budget	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Total YTD	% of Budget Spent
<b>Overtime</b>	<b>2,587,194</b>	269,777.45	216,895.94	249,434.63	282,999.74	266,633.10	267,692.19	<b>1,553,433.05</b>	<b>60%</b>
<b>Standby Allowances</b>	<b>2,000,000</b>	200,605.55	214,273.42	224,371.07	209,046.18	214,526.70	198,687.42	<b>1,261,510.34</b>	<b>63%</b>
<b>Total</b>	<b>4,587,194</b>	<b>470,383.00</b>	<b>431,169.36</b>	<b>473,805.70</b>	<b>492,045.92</b>	<b>481,159.80</b>	<b>466,379.61</b>	<b>2,814,943.39</b>	<b>61%</b>

The cost of employment needs to be closely monitored during the 2023/24 financial year specifically expenditure items like overtime and standby cost to ensure that these costs remain within the budget allocated.

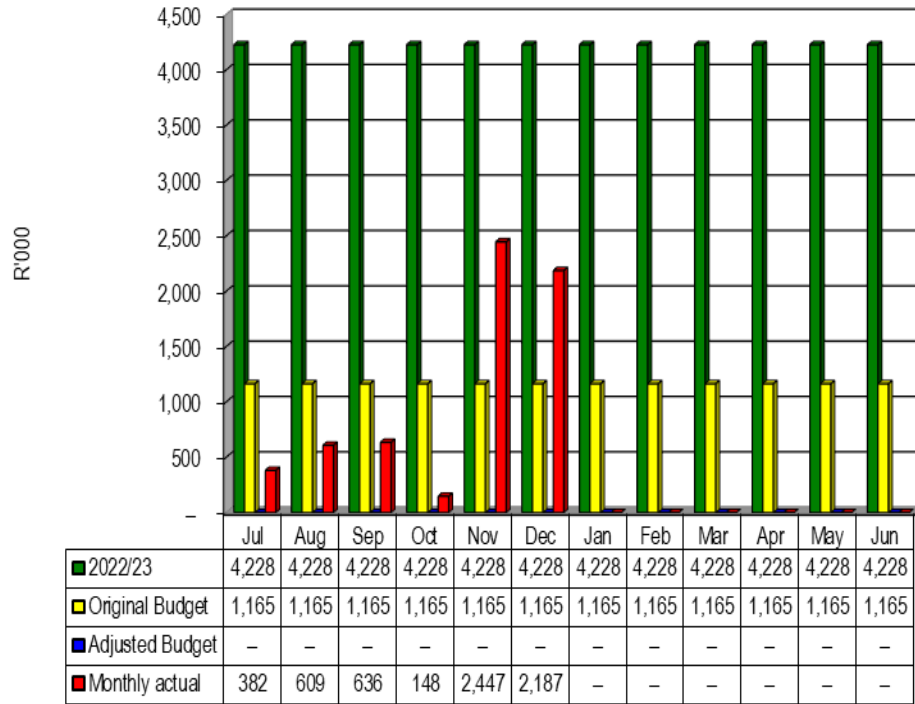
## 10. Capital programme performance

### 10.1 Supporting Table SC12

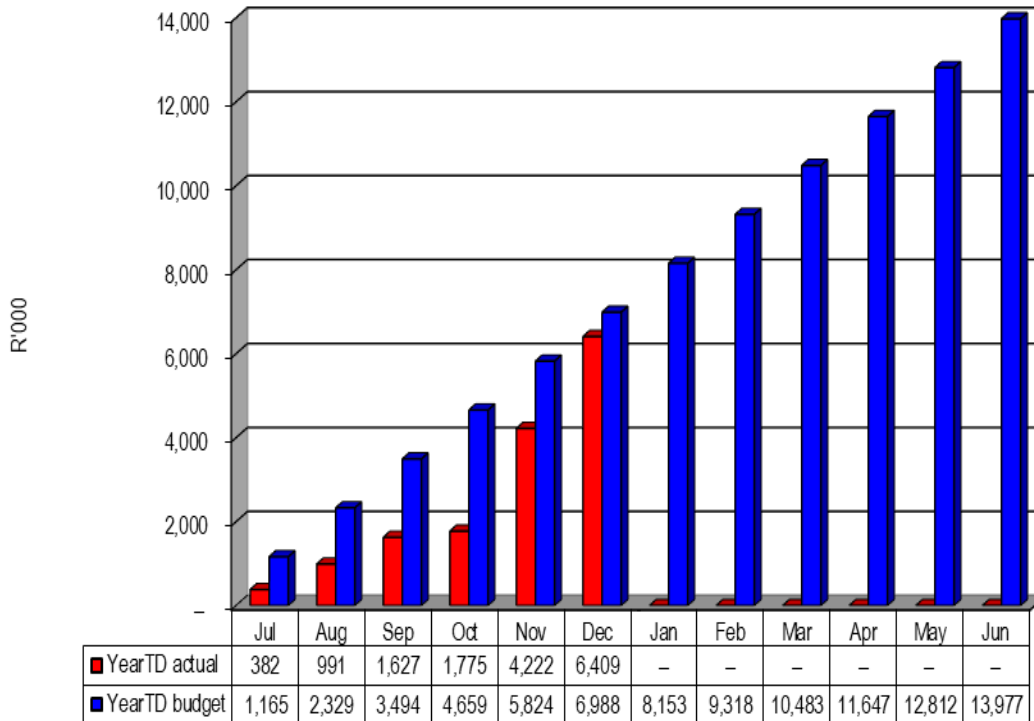
WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
<b>Monthly expenditure performance trend</b>									
July	–	1,165	–	382	382	1,165	783	67.2%	3%
August	979	1,165	–	609	991	2,329	1,339	57.5%	7%
September	529	1,165	–	636	1,627	3,494	1,868	53.4%	12%
October	801	1,165	–	148	1,775	4,659	2,884	61.9%	13%
November	2,991	1,165	–	2,447	4,222	5,824	1,602	27.5%	30%
December	2,473	1,165	–	2,187	6,409	6,988	580	8.3%	46%
January	406	1,165	–	–	–	8,153	–	–	–
February	28	1,165	–	–	–	9,318	–	–	–
March	12,525	1,165	–	–	–	10,483	–	–	–
April	7,553	1,165	–	–	–	11,647	–	–	–
May	9,488	1,165	–	–	–	12,812	–	–	–
June	12,968	1,165	–	–	–	13,977	–	–	–
<b>Total Capital expenditure</b>	<b>50,741</b>	<b>13,977</b>	<b>–</b>	<b>6,409</b>					

Council approved a capital budget amounting to R 13,976,999 for the 2023/24 financial year. The 2023/24 capital budget is mainly funded by the Municipal Infrastructure Grant. The capital expenditure programme is dependent on the timing of the MIG transfers from national government. The total year-to-date capital expenditure at the end of December 2023 amounted to R 6,408,964.10 (excluding VAT) or 45.9% of the approved capital budget.

**Chart C1 2023/24 Capital Expenditure Monthly Trend: actual v target**



**Chart C2 2023/24 Capital Expenditure: YTD actual v YTD target**





## 10.2 Supporting Table SC13

### 10.2.1 Supporting Table SC13a

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December										
Description	Ref	2022/23				Budget Year 2023/24				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		25,905	5,091	-	2,175	4,586	2,546	(2,040)	-80.2%	5,091
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		583	917	-	-	-	459	459	100.0%	917
Drainage Collection		555	-	-	-	-	-	-	-	-
Storm water Conveyance		29	917	-	-	-	459	459	100.0%	917
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		593	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		593	-	-	-	-	-	-	-	-
Water Supply Infrastructure		24,729	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		24,729	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	4,174	-	2,175	4,586	2,087	(2,499)	-119.7%	4,174
Landfill Sites		-	4,174	-	2,175	4,586	2,087	(2,499)	-119.7%	4,174
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		-	-	-	-	-	-	-	-	-

**WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December**

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Land Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		1,403	-	-	-	-	-	-	-	-
Computer Equipment		1,403	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		39	-	-	-	-	-	-	-	-
Furniture and Office Equipment		39	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		153	-	-	-	-	-	-	-	-
Machinery and Equipment		153	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Poling and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Poling and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	27,500	5,091	-	2,175	4,586	2,546	(2,040)	-80.2%	5,091

## 10.2.2 Supporting Table SC13b

WC053 Beaufort West - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December										
Description	Ref	2022/23	Budget Year 2023/24					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands										
	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		2,931	5,233	-	12	91	2,617	2,526	96.5%	5,233
Roads Infrastructure		2,670	3,096	-	12	91	1,548	1,457	94.1%	3,096
Roads		2,670	3,096	-	12	91	1,548	1,457	94.1%	3,096
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		261	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		261	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	2,137	-	-	-	1,068	1,068	100.0%	2,137
Pump Station		-	2,137	-	-	-	1,068	1,068	100.0%	2,137
Reticulation		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

WC053 Beaufort West - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December										
Description	Ref	2022/23				Budget Year 2023/24				
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Community Assets</b>		-	3,314	-	-	-	1,657	1,657	100.0%	3,314
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	3,314	-	-	-	1,657	1,657	100.0%	3,314
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	3,314	-	-	-	1,657	1,657	100.0%	3,314
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		7	-	-	-	-	-	-	-	-
Computer Equipment		7	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	2,939	8,547	-	12	91	4,273	4,183	97.9%	8,547

### 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 - M06 December										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		18,082	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		14,436	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		14,436	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		1,094	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		1,094	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2,552	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		2,552	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

WC053 Beaufort West - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

Description	Ref	Budget Year 2023/24								
		2022/23 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>	1									
<b>Community Assets</b>		2,220	339	-	-	1,732	170	(1,563)	-921.6%	339
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Abution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		2,220	339	-	-	1,732	170	(1,563)	-921.6%	339
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2,220	339	-	-	1,732	170	(1,563)	-921.6%	339
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Poling and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Poling and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	20,303	339	-	-	1,732	170	(1,563)	-921.6%	339

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

### **11.1 Over view**

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

## **12. Progress on Municipal Debt Relief**

See attached **Annexure A** on progress / report of the municipal debt relief conditions.