

# **BEAUFORT WEST MUNICIPALITY**



## **Monthly Budget Statement FOR THE MONTH ENDING JANUARY 2024**

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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 January 2024.

##### **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 January 2024.

### **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 222,801 million at the end of January 2024. This was R 21,738 million or 9% below the year-to-date budget of R 244,540 million at the end of the period. The main reason for the underperformance was due to service charges , interest earned from receivables and operational revenue that relate to availability charges on electricity and water. Another revenue item that affected the performance of January is the fines, penalties and forfeits that were R 29,467 million or 76% below the year-to-date target R 38,812 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 7,042 million for January. This is R 1,741 million below the year-to-date target of R 8,783 million at the end of January. 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 January 2024 amounted to R 204,462 million. This is R 35,995 million or 15% below year-to-date budget projections for January 2024. The bulk electricity accounts of January are due and payable in February 2024, hence the variance. The over expenditure on other expenditure is due to internal departmental consumption changes amounting to R 9,264 million at the end of January. Although year-to-date the expenditure is lower than expected at the end of January, 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. There was zero capital expenditure for the month of January 2024 due to start of the new year and contractors being closed for the first half on January. The year to date expenditure amounted to R 6,408,964.10 or 45.9% of the total budget at the end of January 2024. 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 January with a positive net cash position of R 7,899,646.50 and an investment balance of R 21,589,532.13 million. The net cash position at the end of January 2024 amounted to R 812,332.98 as per bank statement and the investment balance amounted to R 21,589,532.13 unchanged when compared to December 2023.

Refer to Table C7 for more detail on cash flows.

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

No comments for January 2024.

### **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 January 2024.

## 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 - M07 January									
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	30,703	29,646	1,057	4%	50,821
Service charges	127,431	151,922	-	13,470	83,147	88,621	(5,474)	-6%	151,922
Investment revenue	2,121	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	2,121	750	-	95	1,387	438	950	217%	750
Other own revenue	155,856	215,718	-	4,266	107,565	125,835	(18,271)	-15%	-
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>332,927</b>	<b>419,211</b>	<b>-</b>	<b>21,061</b>	<b>222,801</b>	<b>244,540</b>	<b>(21,738)</b>	<b>-9%</b>	<b>419,211</b>
Employee costs	125,625	133,488	-	10,009	73,090	77,868	(4,778)	-6%	133,488
Remuneration of Councilors	6,266	6,806	-	528	3,698	3,970	(273)	-7%	6,806
Depreciation and amortisation	20,847	26,248	-	-	13,124	15,311	(2,187)	-14%	26,248
Interest	8,284	2,091	-	4	1,287	1,220	68	6%	2,091
Inventory consumed and bulk purchases	91,752	118,933	-	8,521	55,852	69,378	(13,526)	-19%	118,933
Transfers and subsidies	588	-	-	-	-	-	-	-	-
Other expenditure	115,838	124,645	-	5,845	57,411	72,710	(15,299)	-21%	124,645
<b>Total Expenditure</b>	<b>369,200</b>	<b>412,211</b>	<b>-</b>	<b>24,907</b>	<b>204,462</b>	<b>240,457</b>	<b>(35,995)</b>	<b>-15%</b>	<b>412,211</b>
<b>Surplus/(Deficit)</b>	<b>(36,273)</b>	<b>7,000</b>	<b>-</b>	<b>(3,846)</b>	<b>18,340</b>	<b>4,083</b>	<b>14,257</b>	<b>349%</b>	<b>7,000</b>
Transfers and subsidies - capital (monetary allocations)	52,314	15,057	-	10	7,042	8,783	(1,741)	-20%	15,057
Transfers and subsidies - capital (in-kind)	2,965	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>19,007</b>	<b>22,056</b>	<b>-</b>	<b>(3,837)</b>	<b>25,382</b>	<b>12,866</b>	<b>12,516</b>	<b>97%</b>	<b>22,056</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>19,007</b>	<b>22,056</b>	<b>-</b>	<b>(3,837)</b>	<b>25,382</b>	<b>12,866</b>	<b>12,516</b>	<b>97%</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>-</b>	<b>6,409</b>	<b>8,153</b>	<b>(1,744)</b>	<b>-21%</b>	<b>13,977</b>
Capital transfers recognised	48,829	13,093	-	-	6,128	7,637	(1,510)	-20%	13,093
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,912	884	-	-	281	516	(235)	-45%	884
<b>Total sources of capital funds</b>	<b>50,741</b>	<b>13,977</b>	<b>-</b>	<b>-</b>	<b>6,409</b>	<b>8,153</b>	<b>(1,744)</b>	<b>-21%</b>	<b>13,977</b>
<b>Financial position</b>									
Total current assets	105,931	151,161	-	-	164,192	-	-	-	151,161
Total non current assets	465,256	450,127	-	-	458,601	-	-	-	450,127
Total current liabilities	170,866	126,730	-	-	196,801	-	-	-	126,730
Total non current liabilities	50,605	108,509	-	-	50,605	-	-	-	108,509
Community wealth/Equity	<b>349,716</b>	<b>366,050</b>	<b>-</b>	<b>-</b>	<b>375,010</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>366,050</b>
<b>Cash flows</b>									
Net cash from (used) operating	44,351	33,060	-	5,420	15,533	19,285	3,752	19%	33,060
Net cash from (used) investing	(45,118)	(13,977)	-	-	(7,288)	(8,153)	(865)	11%	(13,977)
Net cash from (used) financing	(759)	(877)	-	5	(349)	(512)	(163)	32%	(877)
<b>Cash/cash equivalents at the month/year end</b>	<b>14,860</b>	<b>19,806</b>	<b>-</b>	<b>-</b>	<b>22,756</b>	<b>12,020</b>	<b>(10,736)</b>	<b>-89%</b>	<b>33,478</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dya	151-180 Dya	181 Dya-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	20,048	4,973	4,255	4,220	3,814	7,449	4,293	165,589	214,619
<b>Creditors Age Analysis</b>									
Total Creditors	721	538	734	322	210	212	7,260	101,114	111,110

### 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) - M07 January										
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>Revenue - Functional</b>										
<i>Governance and administration</i>		–	104,405	–	8,126	72,493	60,903	11,590	19%	104,405
Executive and council		–	11,932	–	9	8,918	8,980	1,958	28%	11,932
Finance and administration		–	92,473	–	6,117	63,575	53,942	9,632	18%	92,473
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	80,775	–	2,662	17,169	47,119	(29,949)	-64%	80,775
Community and social services		–	8,223	–	633	5,041	4,797	245	5%	8,223
Sport and recreation		–	4,039	–	35	1,803	2,356	(553)	-23%	4,039
Public safety		–	67,582	–	1,993	10,325	39,423	(29,098)	-74%	67,582
Housing		–	932	–	–	–	544	(544)	-100%	932
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	4,399	–	82	743	2,566	(1,823)	-71%	4,399
Planning and development		–	1,466	–	82	724	855	(131)	-15%	1,466
Road transport		–	2,934	–	–	19	1,711	(1,692)	-99%	2,934
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	244,688	–	12,201	139,438	142,735	(3,297)	-2%	244,688
Energy sources		–	135,232	–	8,436	76,747	78,885	(2,138)	-3%	135,232
Water management		–	42,427	–	1,015	27,279	24,749	2,530	10%	42,427
Waste water management		–	38,758	–	1,758	21,197	22,609	(1,411)	-6%	38,758
Waste management		–	28,272	–	991	14,214	16,492	(2,277)	-14%	28,272
Other	4	–	–	–	–	–	–	–	–	–
<b>Total Revenue - Functional</b>	2	–	434,267	–	21,070	229,844	263,323	(23,479)	-9%	434,267
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		–	94,319	–	7,471	66,116	55,019	11,097	20%	94,319
Executive and council		–	15,932	–	2,337	17,683	9,293	8,389	90%	15,932
Finance and administration		–	77,168	–	5,046	47,605	45,015	2,590	6%	77,168
Internal audit		–	1,219	–	88	828	711	117	16%	1,219
<i>Community and public safety</i>		–	95,339	–	3,324	24,281	65,614	(31,334)	-56%	95,339
Community and social services		–	11,931	–	879	8,705	6,980	(264)	-4%	11,931
Sport and recreation		–	7,203	–	618	4,329	4,202	127	3%	7,203
Public safety		–	73,683	–	1,711	12,481	42,982	(30,501)	-71%	73,683
Housing		–	2,522	–	116	766	1,471	(705)	-48%	2,522
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	30,834	–	1,739	16,311	17,987	(2,675)	-15%	30,834
Planning and development		–	11,333	–	807	4,174	6,811	(2,437)	-37%	11,333
Road transport		–	19,502	–	1,131	11,138	11,376	(238)	-2%	19,502
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	191,719	–	12,374	98,763	111,836	(13,083)	-12%	191,719
Energy sources		–	126,224	–	8,201	58,145	73,631	(15,486)	-21%	126,224
Water management		–	30,614	–	2,346	18,121	17,858	263	1%	30,614
Waste water management		–	17,770	–	688	10,978	10,368	612	6%	17,770
Waste management		–	17,111	–	1,139	11,509	9,982	1,528	15%	17,111
Other		–	–	–	–	–	–	–	–	–
<b>Total Expenditure - Functional</b>	3	–	412,211	–	24,907	204,462	240,467	(35,995)	-15%	412,211
<b>Surplus/ (Deficit) for the year</b>		–	22,056	–	(3,837)	25,382	12,856	12,516	97%	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) - M07 January										
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	-	6	6,516	5,094	1,422	27.9%	8,732
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	276,267	-	11,291	125,967	161,156	(35,189)	-21.8%	276,267
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	11,852	-	868	8,647	6,914	1,733	25.1%	11,852
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	25,292	-	5,856	54,194	14,754	39,440	267.3%	25,292
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	112,124	-	3,049	34,520	65,405	(30,885)	-47.2%	112,124
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	434,267	-	21,070	229,844	253,323	(23,479)	-9.3%	434,267
<b>Expenditure by Vote</b>	1									
Vote 1 - MUNICIPAL MANAGER		-	7,615	-	1,667	13,300	4,442	8,858	199.4%	7,615
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	215,960	-	13,602	107,427	125,977	(18,550)	-14.7%	215,960
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	39,457	-	2,754	22,744	23,017	(273)	-1.2%	39,457
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	40,570	-	2,840	28,609	23,666	4,943	20.9%	40,570
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	108,608	-	4,044	32,380	63,355	(30,974)	-48.9%	108,608
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	412,211	-	24,907	204,462	240,457	(35,995)	-15.0%	412,211
<b>Surplus/ (Deficit) for the year</b>	2	-	22,056	-	(3,837)	25,382	12,866	12,516	97.3%	22,056

## 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) - M07 January										
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	-	8,386	55,508	57,975	(2,467)	-4%	99,386
Service charges - Water		16,980	15,525	-	2,854	7,918	9,056	(1,138)	-13%	15,525
Service charges - Waste Water Management		20,478	23,478	-	1,467	12,742	13,696	(953)	-7%	23,478
Service charges - Waste management		10,488	13,533	-	763	6,979	7,894	(915)	-12%	13,533
Sale of Goods and Rendering of Services		810	795	-	73	394	464	(70)	-15%	795
Agency services		1,180	1,320	-	504	1,070	770	300	39%	1,320
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		7,852	10,639	-	731	5,327	6,206	(879)	-14%	10,639
Interest from Current and Non Current Assets		2,121	750	-	95	1,387	438	-	-	750
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,382	1,838	-	101	967	1,072	(105)	-10%	1,838
Licence and permits		-	298	-	17	122	174	(52)	-30%	298
Operational Revenue		2,587	1,182	-	179	1,812	689	1,123	163%	1,182
<b>Non-Exchange Revenue</b>										
Property rates		45,597	50,821	-	3,229	30,703	29,646	1,057	4%	50,821
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		44,668	66,536	-	1,554	9,346	38,812	(29,467)	-76%	66,536
Licence and permits		181	192	-	10	84	112	(27)	-24%	192
Transfers and subsidies - Operational		92,215	96,971	-	842	70,745	56,566	14,178	25%	96,971
Interest		2,587	3,284	-	255	1,813	1,916	(103)	-5%	3,284
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	32,863	-	-	15,774	19,053	(3,279)	-17%	32,863
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>21,061</b>	<b>222,801</b>	<b>244,540</b>	<b>(21,738)</b>	<b>-9%</b>	<b>419,211</b>
<b>Expenditure By Type</b>										
Employee related costs		125,625	133,488	-	10,009	73,090	77,868	(4,778)	-6%	133,488
Remuneration of councillors		6,266	6,806	-	528	3,698	3,970	(273)	-7%	6,806
Bulk purchases - electricity		75,858	97,370	-	6,602	46,848	56,799	(9,951)	-18%	97,370
Inventory consumed		15,894	21,564	-	1,918	9,004	12,579	(3,575)	-28%	21,564
Debt impairment		42,844	74,412	-	-	15,476	43,407	(27,931)	-64%	74,412
Depreciation and amortisation		20,847	26,248	-	-	13,124	15,311	(2,187)	-14%	26,248
Interest		8,284	2,091	-	4	1,287	1,220	68	6%	2,091
Contracted services		21,032	14,966	-	1,466	11,191	8,730	2,461	26%	14,966
Transfers and subsidies		588	-	-	-	-	-	-	-	-
Irrecoverable debts written off		17,865	-	-	-	651	-	651	#DIV/0!	-
Operational costs		33,925	35,267	-	4,379	29,782	20,573	9,209	45%	35,267
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		171	-	-	-	111	-	111	#DIV/0!	-
<b>Total Expenditure</b>		<b>389,200</b>	<b>412,211</b>	<b>-</b>	<b>24,907</b>	<b>204,482</b>	<b>240,457</b>	<b>(35,995)</b>	<b>-15%</b>	<b>412,211</b>
<b>Surplus/(Deficit)</b>		<b>(36,273)</b>	<b>7,000</b>	<b>-</b>	<b>(3,846)</b>	<b>18,340</b>	<b>4,083</b>	<b>14,257</b>	<b>0</b>	<b>7,000</b>
Transfers and subsidies - capital (monetary allocations)		52,314	15,057	-	10	7,042	8,783	(1,741)	(0)	15,057
Transfers and subsidies - capital (in-kind)		2,965	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>19,007</b>	<b>22,056</b>	<b>-</b>	<b>(3,837)</b>	<b>25,382</b>	<b>12,866</b>			<b>22,056</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>19,007</b>	<b>22,056</b>	<b>-</b>	<b>(3,837)</b>	<b>25,382</b>	<b>12,866</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>19,007</b>	<b>22,056</b>	<b>-</b>	<b>(3,837)</b>	<b>25,382</b>	<b>12,866</b>			<b>22,056</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-
Intracompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>		<b>19,007</b>	<b>22,056</b>	<b>-</b>	<b>(3,837)</b>	<b>25,382</b>	<b>12,866</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) - M07 January										
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	-	-	91	3,588	(3,497)	-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	-	-	4,586	4,368	218	5%	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>-</b>	<b>-</b>	<b>4,677</b>	<b>7,955</b>	<b>(3,279)</b>	<b>-41%</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	198	1,534	776%	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>-</b>	<b>-</b>	<b>1,732</b>	<b>198</b>	<b>1,534</b>	<b>776%</b>	<b>339</b>
<b>Total Capital Expenditure</b>		<b>50,741</b>	<b>13,977</b>	<b>-</b>	<b>-</b>	<b>6,409</b>	<b>8,153</b>	<b>(1,744)</b>	<b>-21%</b>	<b>13,977</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>1,445</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>-</b>	<b>-</b>	<b>1,732</b>	<b>2,131</b>	<b>(399)</b>	<b>-19%</b>	<b>3,653</b>
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		2,220	3,653	-	-	1,732	2,131	(399)	-19%	3,653
Public safety		153	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>2,670</b>	<b>3,096</b>	<b>-</b>	<b>-</b>	<b>91</b>	<b>1,806</b>	<b>(1,715)</b>	<b>-95%</b>	<b>3,096</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		2,670	3,096	-	-	91	1,806	(1,715)	-95%	3,096
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>44,253</b>	<b>7,228</b>	<b>-</b>	<b>-</b>	<b>4,586</b>	<b>4,216</b>	<b>369</b>	<b>9%</b>	<b>7,228</b>
Energy sources		15,295	-	-	-	-	-	-	-	-
Water management		25,823	-	-	-	-	-	-	-	-
Waste water management		583	3,054	-	-	-	1,782	(1,782)	-100%	3,054
Waste management		2,552	4,174	-	-	4,586	2,435	2,151	88%	4,174
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>50,741</b>	<b>13,977</b>	<b>-</b>	<b>-</b>	<b>6,409</b>	<b>8,153</b>	<b>(1,744)</b>	<b>-21%</b>	<b>13,977</b>
<b>Funded by:</b>										
National Government		44,270	13,093	-	-	6,128	7,637	(1,510)	-20%	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>-</b>	<b>-</b>	<b>6,128</b>	<b>7,637</b>	<b>(1,510)</b>	<b>-20%</b>	<b>13,093</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Internally generated funds		1,912	884	-	-	281	516	(235)	-45%	884
<b>Total Capital Funding</b>		<b>50,741</b>	<b>13,977</b>	<b>-</b>	<b>-</b>	<b>6,409</b>	<b>8,153</b>	<b>(1,744)</b>	<b>-21%</b>	<b>13,977</b>

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M07 January						
Description	Ref	2022/23	Budget Year			
		Audited Outcome	2023/24	Original Budget	Adjusted Budget	YearTD actual
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		15,311	16,807	–	23,168	16,807
Trade and other receivables from exchange transactions		17,762	7,692	–	25,136	7,692
Receivables from non-exchange transactions		57,033	71,879	–	48,449	71,879
Current portion of non-current receivables		1,154	2,405	–	1,154	2,405
Inventory		4,491	3,424	–	3,664	3,424
VAT		10,112	40,626	–	53,122	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>164,192</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>622,793</b>	<b>601,288</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		734	–	–	–	–
Consumer deposits		2,490	3,842	–	2,576	3,842
Trade and other payables from exchange transactions		146,770	76,198	–	123,537	76,198
Trade and other payables from non-exchange transactions		4,973	–	–	7,432	–
Provision		14,438	13,822	–	12,977	13,822
VAT		–	31,475	–	48,819	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>196,801</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>247,407</b>	<b>235,239</b>
<b>NET ASSETS</b>	2	<b>349,715</b>	<b>366,050</b>	<b>–</b>	<b>375,386</b>	<b>366,050</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		345,611	361,945	–	371,282	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>375,386</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 - M07 January										
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	-	2,471	23,787	27,774	(3,987)	-14%	47,613
Service charges		115,720	176,258	-	11,338	82,501	102,817	(20,316)	-20%	176,258
Other revenue		5,314	20,520	-	2,180	5,906	11,970	(6,064)	-51%	20,520
Transfers and Subsidies - Operational		90,685	96,971	-	-	72,651	56,566	16,085	28%	96,971
Transfers and Subsidies - Capital		50,153	15,057	-	-	11,254	8,783	2,471	28%	15,057
Interest		12,561	750	-	191	258	438	(179)	-41%	750
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(262,271)	(322,018)	-	(10,519)	(180,341)	(187,844)	(7,502)	4%	(322,018)
Interest		(6,090)	(2,091)	-	(241)	(483)	(1,220)	(737)	60%	(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>5,420</b>	<b>15,533</b>	<b>19,285</b>	<b>3,752</b>	<b>19%</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		-	-	-	-	495	-	495	#DIV/0!	-
Decrease (increase) in non-current investments		-	-	-	-	(419)	-	(419)	#DIV/0!	-
<b>Payments</b>										
Capital assets		(45,118)	(13,977)	-	-	(7,365)	(8,153)	(789)	10%	(13,977)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(45,118)</b>	<b>(13,977)</b>	<b>-</b>	<b>-</b>	<b>(7,288)</b>	<b>(8,153)</b>	<b>(885)</b>	<b>11%</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		-	-	-	5	9	-	9	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing		(759)	(877)	-	-	(358)	(512)	(154)	30%	(877)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(759)</b>	<b>(877)</b>	<b>-</b>	<b>5</b>	<b>(349)</b>	<b>(512)</b>	<b>(163)</b>	<b>32%</b>	<b>(877)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
		(1,526)	18,206	-	5,425	7,896	10,620			18,206
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	-	-	22,756	12,020			19,606

The table below indicate the bank statement and investment balances movement for January 2024.

Bank and Investment Balances Movement - January 2024							
	Opening Balance	Revenue	Expenditure	Investment Deposits	Investment Withdrawals	Interest Capitalised	Closing Balance
<b>Nedbank Account</b>	<b>4,374,950.00</b>	22,486,445.48	- 26,298,566.36	-	-	-	<b>562,829.12</b>
<b>ABSA Account</b>	<b>3,524,696.50</b>	3,162,199.95	- 6,437,392.59	-	-	-	<b>249,503.86</b>
<b>Investment Balances</b>	<b>21,590,127.13</b>	-	-	-	-	-	<b>21,590,127.13</b>
<b>Balance</b>	<b>29,489,773.63</b>	<b>25,648,645.43</b>	<b>- 32,735,958.95</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>22,402,460.11</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 - M07 January												
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>Debtors Age Analysis By Income Source</b>												
Trade and Other Receivables from Exchange Transactions - Water	1200	4,964	1,628	1,168	1,057	886	1,056	1,471	22,969	35,197	27,438	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,380	531	473	393	352	231	170	3,499	12,029	4,646	
Receivables from Non-exchange Transactions - Property Rates	1400	4,041	1,001	930	911	859	3,801	851	36,281	48,675	42,703	
Receivables from Exchange Transactions - Waste Water Management	1500	2,770	977	931	989	951	1,403	994	38,920	47,935	43,257	
Receivables from Exchange Transactions - Waste Management	1600	1,607	622	591	631	621	775	643	24,069	29,559	26,739	
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	1	1	1	1	1	1	50	58	53	
Interest on Arrear Debtor Accounts	1810	21	-	-	-	-	-	-	1,080	1,101	1,080	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	
Other	1900	284	214	160	238	144	181	163	38,702	40,066	39,428	
<b>Total By Income Source</b>	<b>2000</b>	<b>20,048</b>	<b>4,973</b>	<b>4,255</b>	<b>4,220</b>	<b>3,814</b>	<b>7,449</b>	<b>4,293</b>	<b>165,969</b>	<b>214,619</b>	<b>185,343</b>	
2022/23 - totals only										-	-	
<b>Debtors Age Analysis By Customer Group</b>												
Organs of State	2200	1,893	546	311	388	345	599	304	17,255	21,641	18,891	
Commercial	2300	3,817	435	422	339	301	2,872	274	15,473	23,933	19,258	
Households	2400	14,150	3,920	3,485	3,451	3,124	3,884	3,658	131,196	188,868	145,313	
Other	2500	188	72	37	41	45	94	57	1,644	2,177	1,881	
<b>Total By Customer Group</b>	<b>2600</b>	<b>20,048</b>	<b>4,973</b>	<b>4,255</b>	<b>4,220</b>	<b>3,814</b>	<b>7,449</b>	<b>4,293</b>	<b>165,969</b>	<b>214,619</b>	<b>185,343</b>	

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January											
Description	NT Code	Budget Year 2023/24									Total
		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		
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	0	145	0	-	-	-	0	65,628	65,774	
Bulk Water	0200	-	-	-	-	-	-	2,368	7,938	10,306	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	549	235	582	178	78	22	3,668	15,533	20,845	
Auditor General	0800	172	141	152	144	132	180	1,222	12,015	14,167	
Other	0900	-	17	-	-	-	-	1	0	18	
<b>Total By Customer Type</b>	<b>1000</b>	<b>721</b>	<b>538</b>	<b>734</b>	<b>322</b>	<b>210</b>	<b>212</b>	<b>7,260</b>	<b>101,114</b>	<b>111,110</b>	

## 7. Investment portfolio analysis

### 7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January					
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	8,261	-	-	-	8,261
ABSA Bank	11,216	-	-	-	11,216
Nedbank	867	-	-	-	867
Investec	1,246	-	-	-	1,246
	-				-
	-				-
<b>Municipality sub-total</b>	<b>21,590</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,590</b>
<b>Entities</b>					
					-
					-
<b>Entities sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>21,590</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,590</b>

The total investment balance of the Municipality at the end of January 2024 amounted to R 21,589,532.13, unchanged when compared to the December 2023 balance.

The table below provides a summary of the movements that occurred from July 2023 – January 2024.

<b>Investment Balances July 2023 - January 2024</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>
M07 - January 2024	Investment Top Up	-
M07 - January 2024	Investment Withdrawals	-
M07 - January 2024	Interest Capitalised	-
M07 - January 2024	Admin / Service Fees	-
<b>Balance - 31 January 2024</b>		<b>21,589,532.13</b>

Interest earned on investments are capitalized on a quarterly basis by the municipality.

Included in the balance of R 21,589,532.13 is the unspent conditional grants amounting to R 7,437,982.55 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 - 07 January										
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	-	-	66,355	51,289	15,066	29.4%	87,923
Equitable share		77,265	83,574	-	-	62,681	48,752	13,930	28.6%	83,574
Municipal Infrastructure Grant (MIG)		768	792	-	-	529	462	67	14.5%	792
Local Government Financial Management Grant (FMG)		2,085	2,185	-	-	2,185	1,275	910	71.4%	2,185
Expanded Public Works Programme Integrated Grant (EPWP)		1,136	1,372	-	-	960	800	160	20.0%	1,372
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		9,431	8,211	-	-	6,128	4,790	1,338	27.9%	8,211
Human Settlements Development Grant (Beneficiaries)		-	932	-	-	-	544	(544)	-100.0%	932
Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable B3 Municipalities		6,679	7,053	-	-	4,702	4,114	588	14.3%	7,053
Department of Local Government - Community Development Workers (CDW) Operational Support Grant		223	226	-	-	226	132	94	71.4%	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	#DIV/0!	-
Other transfers and grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	836	-	-	1,368	488	880	180.4%	836
Chemical Industries Education & Training Authority		-	836	-	-	1,368	488	880	180.4%	836
<b>Total Operating Transfers and Grants</b>	5	90,685	96,971	-	-	73,851	56,566	17,285	30.6%	96,971
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		48,224	15,057	-	-	10,054	8,783	1,271	14.5%	15,057
Municipal Infrastructure Grant		8,785	15,057	-	-	10,054	8,783	1,271	14.5%	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	-	-	10,054	8,783	1,271	14.5%	15,057
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	140,838	112,027	-	-	83,905	65,349	18,556	28.4%	112,027

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

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January										
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>										
National Government:		80,884	87,923	-	179	65,297	51,289	14,008	27.3%	87,923
Equitable share		77,265	83,574	-	-	62,681	48,752	13,930	28.6%	83,574
Municipal Infrastructure Grant (MIG)		744	792	-	86	453	462	(9)	-2.0%	792
Local Government Financial Management Grant (FMG)		2,085	2,185	-	52	1,342	1,275	67	5.3%	2,185
Expanded Public Works Programme Integrated Grant (EPWP)		790	1,372	-	61	821	800	21	2.6%	1,372
Other transfers and grants (insert description)		-	-	-	-	-	-	-	-	-
Provincial Government:		10,323	8,211	-	510	4,194	4,790	(596)	-12.4%	8,211
Human Settlements Development Grant (Beneficiaries)		-	932	-	-	-	544	(544)	-100.0%	932
Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable B3 Municipalities		6,584	7,053	-	504	4,058	4,114	(57)	-1.4%	7,053
Department of Local Government: Community Development Workers (CDW) Operational Support Grant		366	226	-	6	136	132	4	3.4%	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)		-	-	-	-	-	-	-	-	-
District Municipality:		415	-	-	-	-	-	-	-	-
Central Karoo District Municipality		415	-	-	-	-	-	-	-	-
Other grant providers:		175	836	-	153	1,248	488	760	155.9%	836
Chemical Industries Education & Training Authority		175	836	-	153	1,248	488	760	155.9%	836
		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>91,797</b>	<b>96,971</b>	<b>-</b>	<b>842</b>	<b>70,739</b>	<b>56,566</b>	<b>14,173</b>	<b>25.1%</b>	<b>96,971</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		50,899	15,057	-	10	7,042	8,783	(1,741)	-19.8%	15,057
Municipal Infrastructure Grant		5,659	15,057	-	10	7,042	8,783	(1,741)	-19.8%	15,057
Integrated National Electrification Programme Grant (INEP)		16,602	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		28,438	-	-	-	-	-	-	-	-
Other capital transfers (insert description)		-	-	-	-	-	-	-	-	-
Provincial Government:		1,415	-	-	-	-	-	-	-	-
Department of Local Government: Western Cape Municipal Interventions Grant		300	-	-	-	-	-	-	-	-
Department of Local Government: Emergency Municipal Load Shedding Relief Grant		1,115	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Central Karoo District Municipality		-	-	-	-	-	-	-	-	-
Other grant providers:		418	-	-	-	-	-	-	-	-
Services SETA		418	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>52,732</b>	<b>15,057</b>	<b>-</b>	<b>10</b>	<b>7,042</b>	<b>8,783</b>	<b>(1,741)</b>	<b>-19.8%</b>	<b>15,057</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>144,529</b>	<b>112,027</b>	<b>-</b>	<b>852</b>	<b>77,781</b>	<b>65,349</b>	<b>12,432</b>	<b>19.0%</b>	<b>112,027</b>

The table below provide a summary of the movements on the conditional grants from July 2023 – January 2024:

<b>Summary of Unspent Conditional Grants - July 2023 till January 2024</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>
Grants Received During January 2024	-
Less : Grant Expenditure During January 2024	- 851,769.69
<b>Conditional Grants - Closing Balance 31 January 2024</b>	<b>7,437,982.55</b>

The unspent conditional grant balance at the end of December 2023 amounted to R 7,437,982.55.

All unspent conditional grants were cash backed and on investment as at the end of January 2024.

## 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 - M07 January										
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	-	463	3,163	3,428	(265)	-8%	5,876
Pension and UIF Contributions		192	174	-	3	93	102	(8)	-8%	174
Medical Aid Contributions		3	-	-	-	5	-	5	#DIV/0!	-
Motor Vehicle Allowance		136	148	-	11	80	86	(7)	-8%	148
Cellphone Allowance		529	559	-	47	328	326	2	0%	559
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		47	49	-	4	29	29	0	1%	49
<b>Sub Total - Councillors</b>		<b>6,266</b>	<b>6,806</b>	<b>--</b>	<b>528</b>	<b>3,698</b>	<b>3,970</b>	<b>(273)</b>	<b>-7%</b>	<b>6,806</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	3,159	4,438	-	278	1,368	2,589	(1,221)	-47%	4,438
Pension and UIF Contributions		297	205	-	42	177	120	57	47%	205
Medical Aid Contributions		11	-	-	14	49	-	49	#DIV/0!	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		3	107	-	-	-	63	(63)	-100%	107
Motor Vehicle Allowance		86	60	-	15	105	35	70	200%	60
Cellphone Allowance		77	72	-	6	33	42	(9)	-22%	72
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	0	-	0	0	0	0	4%	0
Payments in lieu of leave		416	-	-	-	49	-	49	#DIV/0!	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		258	329	-	54	150	102	-	-	329
Acting and post related allowance		697	-	-	-	81	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,005</b>	<b>5,211</b>	<b>--</b>	<b>409</b>	<b>2,011</b>	<b>3,040</b>	<b>(1,029)</b>	<b>-34%</b>	<b>5,211</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		83,200	92,657	-	6,783	47,284	54,050	(6,766)	-13%	92,657
Pension and UIF Contributions		13,752	15,971	-	1,152	8,093	9,317	(1,223)	-13%	15,971
Medical Aid Contributions		2,007	2,045	-	187	1,208	1,193	15	1%	2,045
Overtime		3,654	2,587	-	575	2,323	1,509	814	54%	2,587
Performance Bonus		6,096	6,552	-	(4)	6,003	3,822	2,181	57%	6,552
Motor Vehicle Allowance		81	224	-	14	139	131	8	6%	224
Cellphone Allowance		157	187	-	12	84	98	(13)	-14%	187
Housing Allowances		423	403	-	33	233	235	(2)	-1%	403
Other benefits and allowances		4,918	5,233	-	366	2,901	3,052	(151)	-5%	5,233
Payments in lieu of leave		139	-	-	6	320	-	320	#DIV/0!	-
Long service awards		482	962	-	138	485	561	(76)	-14%	962
Post-retirement benefit obligations	2	4,232	1,476	-	130	854	861	(7)	-1%	1,476
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,479	-	-	178	1,151	-	1,151	#DIV/0!	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>120,619</b>	<b>128,277</b>	<b>--</b>	<b>9,600</b>	<b>71,079</b>	<b>74,828</b>	<b>(3,749)</b>	<b>-5%</b>	<b>128,277</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>131,891</b>	<b>140,294</b>	<b>--</b>	<b>10,537</b>	<b>76,788</b>	<b>81,839</b>	<b>(5,051)</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>10,009</b>	<b>73,090</b>	<b>77,868</b>	<b>(4,778)</b>	<b>-6%</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 January 2024 amounted to R 3,619,944.87 or 79% of the total budget.

	Budget	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Total YTD	% of Budget Spent
Overtime	2,587,194	269,777.45	216,895.94	249,434.63	282,999.74	266,633.10	267,692.19	587,819.03	2,141,252.08	83%
Standby Allowances	2,000,000	200,605.55	214,273.42	224,371.07	209,046.18	214,526.70	198,687.42	217,182.45	1,478,692.79	74%
Total	4,587,194	470,383.00	431,169.36	473,805.70	492,045.92	481,159.80	466,379.61	805,001.48	3,619,944.87	79%

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.

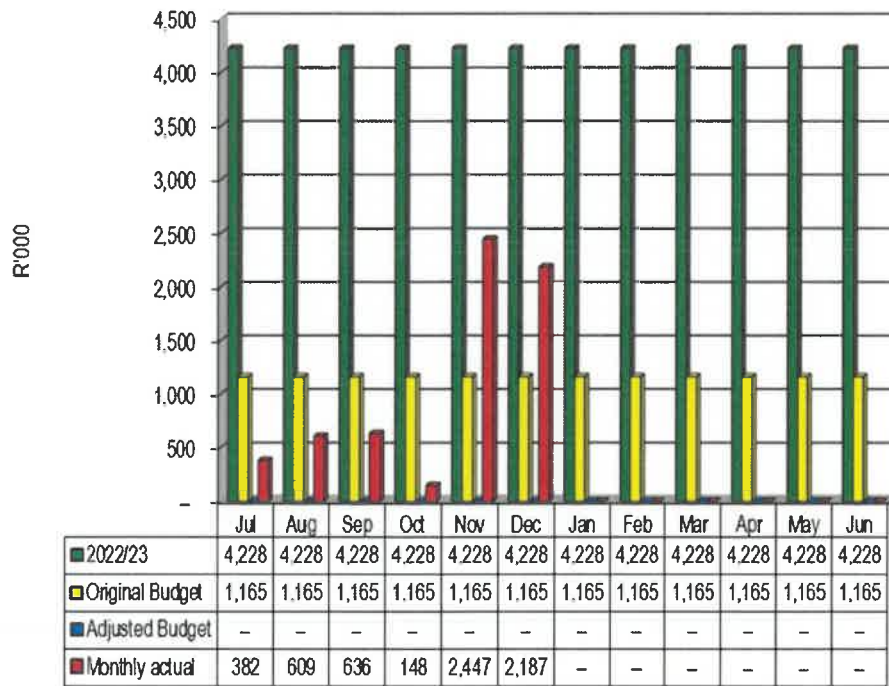
## 10. Capital programme performance

### 10.1 Supporting Table SC12

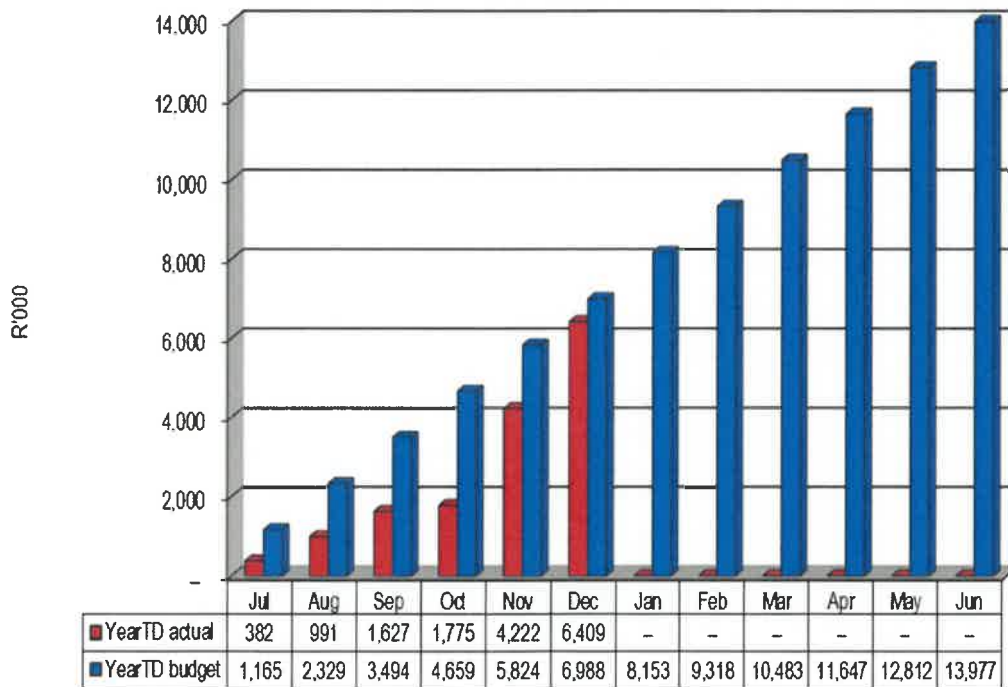
WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January									
Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
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 January 2024 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 SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January										
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>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		25,905	5,091	-	-	4,586	2,970	(1,616)	-54.4%	5,091
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		683	917	-	-	-	535	535	100.0%	917
Drainage Collection		555	-	-	-	-	-	-	-	-
Storm water Conveyance		29	917	-	-	-	535	535	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	-	-	4,586	2,435	(2,151)	-88.3%	4,174
Landfill Sites		-	4,174	-	-	4,586	2,435	(2,151)	-88.3%	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 SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January

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 new assets by Asset Class/Sub-class</b>										
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Ports		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<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>		-	-	-	-	-	-	-	-	-
Services		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Local 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		-	-	-	-	-	-	-	-	-
Polking and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Polking and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	27,500	5,091	-	-	4,586	2,970	(1,618)	-54.4%	5,091

## 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 - M07 January										
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>Infrastructure</b>		2,931	5,233	-	-	91	3,053	2,962	97.0%	5,233
Roads Infrastructure		2,670	3,096	-	-	91	1,806	1,715	95.0%	3,096
Roads		2,670	3,096	-	-	91	1,806	1,715	95.0%	3,096
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Stormwater 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	-	-	-	1,247	1,247	100.0%	2,137
Pump Station		-	2,137	-	-	-	1,247	1,247	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 SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M07 January

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>1</b>									
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Community Assets</b>			3,314				1,933	1,933	100.0%	3,314
Community Facilities										
Halls										
Centres										
Crèches										
Clubs/Care Centres										
Fire/Ambulance Stations										
Teaching Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Abolition Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities			3,314				1,933	1,933	100.0%	3,314
Indoor Facilities										
Outdoor Facilities			3,314				1,933	1,933	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										
Local Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>			7							
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										
Polking and Protection										
Zoological plants and animals										
Immature										
Polking and Protection										
Zoological plants and animals										
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>2,939</b>	<b>8,547</b>		<b>91</b>	<b>4,966</b>	<b>4,895</b>	<b>98.2%</b>	<b>8,547</b>	

### 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 - M07 January										
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>		16,082	-	-	-	-	-	-	-	-
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 - M07 January

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>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Community Assets</b>		2,220	339	-	-	1,732	168	(1,534)	-776.7%	339
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Child/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		2,220	339	-	-	1,732	168	(1,534)	-776.7%	339
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2,220	339	-	-	1,732	168	(1,534)	-776.7%	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		-	-	-	-	-	-	-	-	-
Leases and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Lead 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		-	-	-	-	-	-	-	-	-
Polking and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Polking and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	20,303	339	-	-	1,732	168	(1,834)	-776.7%	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.

**Annexure A**  
**Progress on Municipal Debt Relief**

Annexure A2 - Monthly



National Treasury  
**Municipal Debt Relief**  
 MFMA Circular No. 124  
 Municipal Finance Management Act No. 56 of 2003

**Municipality Self-Assessment**

**Certificate of Compliance: Municipal Debt Relief Conditions for Application**

Period: Jan '24  
 National Financial Year: 2023/24  
 Demarcation Code of Municipality being assessed: WC053

District: Central Karoo  
 Demarcation Description: Beaufort West

I, **name and surname of HOD**, hereby certify that the provincial treasury monitored the compliance against the conditions of Municipal Debt Relief as set-out in MFMA Circular No. 124 and that the Provincial Treasury is satisfied and certifies that the said municipality fully complies with the conditions as set-out in the table below:

**Municipal Debt Relief Conditions (Monthly reporting)**

Condition	6.3.3 + 6.12.1	6.12.2	6.12.2	6.12.2	6.3.1
Maintaining the Eskom and bulk water current account – (current account for the purpose of this exercise means the account for a single month's consumption):	Yes	Yes	Yes	Yes	Yes
Has the municipality paid its <b>bulk water current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - refer condition 6.12.2</i>	Yes	Yes	Yes	Yes	Yes
Has the municipality submitted the supporting evidence of the bulk water current account payment to the National Treasury, the Water Board and/ or Water Trading Entity within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a> ?	Yes	Yes	Yes	Yes	Yes
Does the amount of the bulk water current account payment as per the proof of payment reconcile to the amount recorded on the financial system as per the MSCOA data string and the section 41(2) MFMA statement of the Water Board and/ or Water Trading Entity?	Yes	Yes	Yes	Yes	Yes
Has the municipality paid its <b>Eskom bulk current account</b> within 30 days of receiving the relevant invoice (this applies to all municipalities, including metros)? <i>Note - current account in terms of municipal debt relief approval means the total Eskom charges for the billing period plus VAT plus any component that may be due in terms of a payment arrangement of "New arrears" (March 2023 and / or subsequent current account(s) up to the date of NT approval of the application.</i>	Yes	Yes	Yes	Yes	Yes

Notes/Comments

All bulk accounts received from the service provider have been paid timeously, and payments were uploaded by the 10th working day as agreed, due to the various invoices received from different suppliers as different due dates.

All bulk accounts received have been paid timeously, and payments were uploaded by the 10th working day as agreed, given the due dates of the various invoices.



5	6.3.2 6.3.3	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://uploadportal.treasury.gov.za">https://uploadportal.treasury.gov.za</a>	Yes	
6	6.3.4	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the MSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes	
7	6.4	Compliance with a funded MTREF – <i>(choose from drop down list the MTREF assessed)</i>	Select	
8	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a>	No	Municipality is under FRP Intervention and FRP parameters that are in line with NT funding guidelines were used during the compilation of the 2023/24 budget. A8 is unfunded for the current year, but the budget is funded over the outer-years.
9	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	Municipality is under FRP Intervention and FRP parameters that are in line with NT funding guidelines were used during the compilation of the 2023/24 budget.
10	6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes	Budget assumptions were based on the set FRP targets, required by PT.
11	6.4.1	<i>Note - for example, if the municipality during the preceding 12 months only managed to collect 60 per cent of its revenue (basis property rates), the provision for debt impairment aligning with the historic collection trend should align to 40 per cent of the 2023/24 MTREF revenue projections (also proper rates). If the municipality merely used the debt impairment to 'balance' the budget and there is no real alignment between the provision for such with the actual collection of revenue, the Provincial Treasury must respond to this item as: "No".</i>		
12	6.4.1	- Has the municipality made adequate provision for depreciation and asset impairment (considering its asset register and physical state of assets) on the A1 Schedule) Table A4 - Budgeted Financial Performance) of the Municipal Budget-and Reporting Regulations?	Yes	However, Municipality does not do monthly transacting on this item but on a quarterly basis
13	6.4.1	<i>Note - If the municipality merely used the depreciation and asset impairment to 'balance' the budget and there is no real alignment between the provision for such with the state of assets/asset register, the Provincial Treasury must respond to this item as: "No".</i>		
14	6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	There is an FRP	
15	6.4.2	<i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT / NT must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>		
16	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?	Yes	
17	6.4.2	<i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>		
18	6.4.2	- Does the municipality's annual and monthly cashflow projections included on the A1 Schedule (Table A7 - Budgeted Cash Flows and Supporting Table SA 30 – Budgeted Monthly Cash Flows) of the Municipal Budget and Reporting Regulations align with and gives effect to the municipality's Budget Funding Plan strategy (or the FRP strategy) and related seasonal trends (for example higher winter Eskom tariffs, lower January collection rates, etc.?)	Yes	The A7 cash flow budgeting had an opening balance issue, which negatively impacted the credibility of the cash flow budget on A7. SA30 is currently budgeted as a straight-line, and this will be corrected with A7 during the adjustment budget. The vendor is assisting the municipality in addressing the issue.

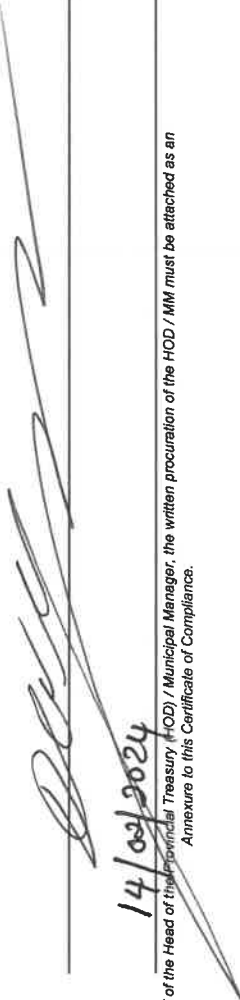
14	6.5	Cost reflective tariffs – (excluding metros) has the municipality included its completed tariff tool (refer MFMA Circular no. 98 and item 5.2 of MFMA Budget Circular no. 122) as part of the municipality's annual tabled and adopted MTREF submissions with effect the tabling of the 2023/24 MTREF?	Yes	The tariff tool was completed for both TABB and ORG and uploaded on Gomuni.
15	6.6	Electricity and water as collection tools – has the municipality, with effect from the tabling of the 2023/24 MTREF, demonstrated, through its by-laws and budget related policies that:		
16	6.6.1	- the municipality issues a consolidated monthly bill to all consumers/property owners in terms of which all partial payments received are allocated in the following order of priority: firstly, to property rates, thereafter to water, wastewater, refuse removal and lastly to electricity?	Yes	The municipality meets the requirements pertaining to the allocation of partial payments. It has been opening consolidated accounts for some time now. The only accounts not consolidated include historic accounts and those with practical issues, as previously communicated (such as government accounts with a refusal to accept the practice). The municipality is in full compliance with Section 402 of the MSA the municipality run a block file on a monthly basis, see attached the block file for the month of January 2024.
17	6.6.2	- the municipality disconnects electricity services and/or block the purchasing of pre-paid electricity of any defaulting consumer/property owner unless the defaulter already registered as an indigent consumer with the municipality?	Yes	
18	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: In terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	No	The municipality has not started restricting water supply to defaulting consumers as mandated by debt relief conditions. Although municipal policies and by-laws allow for this, implementation is hindered by technical capacity limitations. A communication campaign is necessary to address and manage potential risks.
18	6.6.4	- if the defaulting consumer/property owner is registered as an indigent consumer with the municipality, is the monthly supply of electricity and water to that consumer/property owner physically restricted to the monthly national basic free electricity- and water limits of 50 Kilowatt electricity and 6 Kilolitres water, respectively? Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.	Yes	Restricted to the free electricity and water limits of 50 Kilowatt electricity and 6 Kilolitres of water.
19	6.6	Supporting evidence - The National Treasury and/ or provincial treasury's related budget assessment confirms the municipality's relevant MTREF's related budget policies and by-laws demonstrate compliance with paragraph 6.6.		
19	6.7	Maintain a minimum average quarterly collection of property rates and services charges –		
19	6.7.1	- Has the municipality achieved a minimum of 80 per cent average quarterly collection of property rates and service charges with effect from 01 April 2023 and 85 per cent average quarterly collection with effect from 01 April 2024 during any quarter - demonstrated in the MFMA s.71 monthly and quarterly statement(s) and mSCOA data strings uploaded via the GoMuni Upload Portal?	Not yet end of quarter	
20	6.7.2	Note - although the norm and standard for collection (MFMA Circular No. 71) is a 95 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.		
20	6.7.2.1	- if the response in 6.7.1 is "No" and the municipality is unable to achieve the minimum average quarterly collection as per paragraph 6.7.1, has the municipality demonstrated to the satisfaction of National Treasury the following : * the underperformance directly relates to Eskom supplied areas where the municipality does not have electricity as a collection tool and that the average quarterly collection of the municipality (excluding Eskom supplied areas) equals the required quarterly average collection set-out in paragraph 6.7.1;	not yet the end of a quarter	
21	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied area(s)?	not yet the end of a quarter	
22	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied areas(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	not yet the end of a quarter	

23	6.7.3	- The municipality has progressively installed smart pre-paid meters in the municipality supplied areas to improve its collection and only then, on an individual case-by-case basis, considered writing off the debt of its customers, within its normal credit control process?	No	
24	6.7.4	- Has the municipality adopted a policy to install any new electricity connection in the demarcated area with effect the 2023/24 MTREF with a smart pre-paid meter?	No	
25	6.7.5	- Has the municipality's 2023/24, 2024/25 and 2025/26 tabled and adopted capital budgets and MFMA section 71 statements reflected the approach set-out in 6.7.3 and 6.7.4?	No	The capital budget is compliant in all aspects, but it is within the municipality's discretion to either capitalize meters or not. However, capitalizing meters is impractical and not only complicates meter management but can be costly. The provisions in the operational budget on the other hand align with the "one" action
26	6.8	Municipality's Completeness of the revenue base –		
26	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	No	
27	6.8.1	- If the response in 6.8.1 is "No", has the municipality demonstrated the steps taken to correct the variances identified? <i>Note - monthly progress against the action plan to address variances to be included as part of the municipality's debt relief compliance reporting in the MFMA s.71 statement</i>	Yes	
28	6.8.2	- For the latest ending Quarter -Has the municipality submitted its completed billing system, GVR and/or interim GVR reconciliations required in terms of paragraph 6.8.1 to the National Treasury quarterly (refer MFMA Circulars no. 93, 98, 107 and 108) to the upload portal on <a href="https://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a> ?	Yes	Supporting reconciliation submitted with this report.
29	6.9	Monitor and report on implementation –		
29	6.9.1	- MFMA section 71 reporting – has the municipal council and senior management team instituted processes to monitor and enforce accountability for the implementation of the municipality's funded budget and Budget Funding Plan where relevant?	Yes	The municipality has established a revenue committee, which is set to be consolidated and formalized along with a budget steering committee. Budget implementation is being monitored through various FRP-related activities and reporting. Reporting on implementation to the Council occurs in the form of Section
30	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the mSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	6.9.1 = Yes	Cash flow has improved, with an increased collection rate on a year-on-year basis. Capital budget spending has also significantly improved, and current creditor accounts are being paid. Furthermore, there has been a substantial increase in indigent registrations, meeting the qualification criteria. Challenges yes, improved
31	6.9.3	- Municipalities with financial recovery plans (FRP) – if the municipality has a FRP as envisaged in the prevailing local government legislative framework, is the municipality reporting monthly its progress in implementing its FRP to the Provincial Executive?	Yes	
32	6.9.4	- If the municipality has an FRP, with effect from 01 April 2023, parallel to submitting its monthly FRP progress report to the Provincial Executive, has the municipality also submitted the FRP progress report to the National Treasury: Municipal Financial Recovery Service (MFRS) timeously via the GoMuni Upload Portal <a href="https://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a> ?	Yes	
33	6.10	<i>Note - a municipality with a FRP may only benefit from the Municipal Debt-Support programme if the FRP progress report was submitted to both the Provincial Executive and MFRS.</i>		
33	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	
34	6.10.2	- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a> ? <i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i>	Yes	

6.10.3	- has the Provincial Treasury failed to rectify any provincial treasury non-compliance with any of the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.6 of MFMA Circular no. 124) within one month of the non-compliance occurring?  <i>Note - if the PT failed to address its failure such non-compliance will be considered as non-compliance by the municipality in terms of paragraph 6.1.1.</i>	No	
6.11	<b>Limitation on municipality borrowing powers</b> - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?  <i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124; condition 6.11 (Limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i>	No	
6.12	<b>For the duration of the Municipal Debt Relief (to ensure proper management of resources):</b>		
6.12.1	- has the municipality apportioned and ring-fenced in a sub-account to its primary bank account – (a) all electricity, water and sanitation revenue the municipality collects in any month; and (b) the component of the Local Government Equitable Share (LGES) the municipality earmarked to provide free basic electricity, water and sanitation?	Yes	It was agreed that the municipality will comply with this condition, unless there is a case of non-compliance, such as non-payment of the Eskom account. NT and PT were in agreement on this, and there is no need for the restructuring of the bank account until such a time.
6.12.2	- has the municipality during the month first applied the revenue in the sub-account (required per paragraph 6.12.1) to pay its current Eskom account and then secondly its bulk water current account before it applied the revenue in the sub-account for any other purpose?  <i>Note: Only if relevant in the specific circumstances, will a request be made to the Minister of Finance upon the municipality's request to exempt the municipality from MFMA s.8(3).</i>	Yes	It was agreed that the municipality will comply with this condition, unless there is a case of non-compliance, such as non-payment of the Eskom account. NT and PT were in agreement on this, and there is no need for the restructuring of the bank account until such a time. All current account mentioned are in to date and fully paid.
6.13	<b>Supporting evidence</b> : Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue. <b>Accounting Treatment</b> - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrear debt (debt existing as on 31. March 2023) as per any written instruction of the National Treasury: Office of the Accountant General issued for Municipal Debt Relief to date? <i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i>	Yes	OAG instruction/guidance is yet to be issued regarding the relevant accounting treatment for the debt write-off. Compliance can be assumed, unless it contradicts guidance that does not currently exist. Cannot be penalised until non-complying with a provision. The formula needs to be corrected so that it gives a positive response for No and a negative for Yes. See formula error and therefor the selected answer.
6.14	<b>NERSA License</b> - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?  <i>Note: In applying for Municipal Debt Relief as set out in paragraph 3. of MFMA Circular no. 124, the council of a municipality that during the duration of the Municipal Debt Relief programme fails to comply with any condition of the Relief, agrees to apply to NERSA to revoke the municipality's license in terms of section 17 of the Electricity Regulation Act, 2006 (Act no. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2000, including the necessary service delivery agreement aligning with the Municipal Systems Act, 2000 and Electricity Regulation Act, 2006. In terms of the conditions of government's wider support to Eskom, Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i>	No	

Derrick E. Wejemoed

Signature of HOD/ NT/ MM:

A handwritten signature in black ink, appearing to be 'D. J. ...', written over a horizontal line.

Date:

14/02/2024

\*\*Note -- if the official is signing on behalf of the Head of the Provincial Treasury (HOD) / Municipal Manager, the written procurement of the HOD / MM must be attached as an Annexure to this Certificate of Compliance.