

# **BEAUFORT WEST MUNICIPALITY**



## **Monthly Budget Statement FOR THE MONTH ENDING FEBRUARY 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 February 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 February 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 243,722 million at the end of February 2024. This was R 35,752 million or 13% below the year-to-date budget of R 279,474 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 that is expected to increase in the 3rd quarter after the meter audit are concluded. Another revenue item that affected the performance of February is the fines, penalties and forfeits that were R 33,060 million or 75% below the year-to-date target R 44,357 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 February. This is R 2,995 million below the year-to-date target of R 10,038 million at the end of February. 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 February 2024 amounted to R 232,601 million. This was R 42,206 million or 15% below year-to-date budget projections for February 2024. The bulk electricity accounts of February are due and payable in March 2024, hence the variance. The over expenditure on other expenditure is due to internal departmental consumption changes amounting to R 10,172 million at the end of February. Although year-to-date the expenditure is lower than expected at the end of February, 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 February 2024. The year to date expenditure amounted to R 6,408,964.10 or 45.9% of the total budget at the end of February 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 February with a positive net cash position of R 812,332.98 and an investment balance of R 21,590,127.23 million. The net cash position at the end of February 2024 amounted to R 4,023,015.60 as per bank statement and the investment balance amounted to R 22,724,532.13.

Refer to Table C7 for more detail on cash flows.

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

No comments for February 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 February 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 - M08 February |                 |                     |                 |                |                |                |                 |                |                    |
|--|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| 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          | 33,932         | 33,881         | 51              | 0%             | 50,821             |
| Service charges  | 127,431         | 151,922             | -               | 10,575         | 93,722         | 101,281        | (7,560)         | -7%            | 151,922            |
| Investment revenue   | 2,121           | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Transfers and subsidies - Operational  | 2,121           | 750                 | -               | 47             | 1,435          | 500            | 935             | 187%           | 750                |
| Other own revenue  | 155,656         | 215,718             | -               | 7,069          | 114,634        | 143,812        | (29,178)        | -20%           | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b>           | <b>332,927</b>  | <b>419,211</b>      | <b>-</b>        | <b>20,921</b>  | <b>243,722</b> | <b>279,474</b> | <b>(35,752)</b> | <b>-13%</b>    | <b>419,211</b>     |
| Employee costs   | 125,625         | 133,488             | -               | 9,659          | 82,749         | 88,992         | (6,243)         | -7%            | 133,488            |
| Remuneration of Councilors   | 6,266           | 6,806               | -               | 492            | 4,189          | 4,537          | (348)           | -8%            | 6,806              |
| Depreciation and amortisation  | 20,847          | 26,248              | -               | -              | 13,124         | 17,498         | (4,375)         | -25%           | 26,248             |
| Interest   | 8,284           | 2,091               | -               | 475            | 1,763          | 1,394          | 369             | 26%            | 2,091              |
| Inventory consumed and bulk purchases  | 91,752          | 118,933             | -               | 8,150          | 63,996         | 79,289         | (15,293)        | -19%           | 118,933            |
| Transfers and subsidies  | 588             | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Other expenditure  | 115,838         | 124,645             | -               | 9,389          | 66,780         | 83,097         | (16,317)        | -20%           | 124,645            |
| <b>Total Expenditure</b>   | <b>369,200</b>  | <b>412,211</b>      | <b>-</b>        | <b>28,164</b>  | <b>232,601</b> | <b>274,808</b> | <b>(42,207)</b> | <b>-15%</b>    | <b>412,211</b>     |
| <b>Surplus/(Deficit)</b>   | <b>(36,273)</b> | <b>7,000</b>        | <b>-</b>        | <b>(7,243)</b> | <b>11,121</b>  | <b>4,666</b>   | <b>6,455</b>    | <b>138%</b>    | <b>7,000</b>       |
| Transfers and subsidies - capital (monetary allocations)                       | 52,314          | 15,057              | -               | -              | 7,042          | 10,038         | (2,995)         | -30%           | 15,057             |
| Transfers and subsidies - capital (in-kind)                                    | 2,965           | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>           | <b>19,007</b>   | <b>22,058</b>       | <b>-</b>        | <b>(7,243)</b> | <b>18,163</b>  | <b>14,704</b>  | <b>3,460</b>    | <b>24%</b>     | <b>22,058</b>      |
| Share of surplus/ (deficit) of associate                                       | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Surplus/ (Deficit) for the year</b>   | <b>19,007</b>   | <b>22,058</b>       | <b>-</b>        | <b>(7,243)</b> | <b>18,163</b>  | <b>14,704</b>  | <b>3,460</b>    | <b>24%</b>     | <b>22,058</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>9,318</b>   | <b>(2,909)</b>  | <b>-31%</b>    | <b>13,977</b>      |
| Capital transfers recognised   | 48,829          | 13,093              | -               | -              | 6,128          | 8,728          | (2,601)         | -30%           | 13,093             |
| Borrowing  | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Internally generated funds   | 1,912           | 884                 | -               | -              | 281            | 590            | (308)           | -52%           | 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>9,318</b>   | <b>(2,909)</b>  | <b>-31%</b>    | <b>13,977</b>      |
| <b>Financial position</b>  |                 |                     |                 |                |                |                |                 |                |                    |
| Total current assets   | 105,931         | 151,161             | -               | -              | 170,753        | -              | -               | -              | 151,161            |
| Total non current assets   | 465,256         | 450,127             | -               | -              | 458,601        | -              | -               | -              | 450,127            |
| Total current liabilities  | 170,866         | 126,730             | -               | -              | 210,645        | -              | -               | -              | 126,730            |
| Total non current liabilities  | 50,605          | 108,509             | -               | -              | 50,605         | -              | -               | -              | 108,509            |
| Community wealth/Equity  | 349,716         | 368,050             | -               | -              | 368,104        | -              | -               | -              | 368,050            |
| <b>Cash flows</b>  |                 |                     |                 |                |                |                |                 |                |                    |
| Net cash from (used) operating   | 44,351          | 33,060              | -               | 4,600          | 15,623         | 22,040         | 6,417           | 29%            | 33,060             |
| Net cash from (used) investing   | (45,118)        | (13,977)            | -               | -              | (10,674)       | (9,318)        | 1,356           | -15%           | (13,977)           |
| Net cash from (used) financing   | (759)           | (877)               | -               | (26)           | (375)          | (585)          | (210)           | 36%            | (877)              |
| <b>Cash/cash equivalents at the month/year end</b>                             | <b>14,860</b>   | <b>19,606</b>       | <b>-</b>        | <b>-</b>       | <b>27,742</b>  | <b>13,537</b>  | <b>(14,205)</b> | <b>-105%</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 Dys    | 151-180 Dys    | 181 Dys-1 Yr    | Over 1Yr       | Total              |
| <b>Debtors Age Analysis</b>  |                 |                     |                 |                |                |                |                 |                |                    |
| Total By Income Source   | 18,954          | 4,373               | 3,867           | 4,015          | 4,079          | 3,705          | 7,230           | 169,668        | 215,890            |
| <b>Creditors Age Analysis</b>  |                 |                     |                 |                |                |                |                 |                |                    |
| Total Creditors  | 1,887           | 7,637               | 921             | 3,618          | 156            | 177            | 5,641           | 102,265        | 122,302            |

#### 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) - M08 February |          |                 |                 |                 |                     |                |                |                 |                |                    |
|--|----------|-----------------|-----------------|-----------------|---------------------|----------------|----------------|-----------------|----------------|--------------------|
| 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>Revenue - Functional</b>  |          |                 |                 |                 |                     |                |                |                 |                |                    |
| <i>Governance and administration</i>   |          | 169,019         | 104,405         | -               | 9,424               | 81,917         | 89,603         | 12,314          | 18%            | 104,405            |
| Executive and council  |          | 45,224          | 11,932          | -               | 41                  | 8,959          | 7,955          | 1,005           | 13%            | 11,932             |
| Finance and administration   |          | 123,795         | 92,473          | -               | 9,383               | 72,958         | 61,648         | 11,309          | 18%            | 92,473             |
| Internal audit   |          | -               | -               | -               | -                   | -              | -              | -               | -              | -                  |
| <i>Community and public safety</i>   |          | 15,130          | 80,775          | -               | (2,379)             | 14,791         | 53,850         | (39,060)        | -73%           | 80,775             |
| Community and social services  |          | 8,314           | 8,223           | -               | 759                 | 5,800          | 5,482          | 318             | 6%             | 8,223              |
| Sport and recreation   |          | 2,209           | 4,039           | -               | 9                   | 1,812          | 2,692          | (881)           | -33%           | 4,039              |
| Public safety  |          | 4,443           | 67,582          | -               | (3,147)             | 7,179          | 45,055         | (37,876)        | -84%           | 67,582             |
| Housing  |          | 165             | 932             | -               | -                   | -              | 621            | (621)           | -100%          | 932                |
| Health   |          | -               | -               | -               | -                   | -              | -              | -               | -              | -                  |
| <i>Economic and environmental services</i>   |          | 5,868           | 4,399           | -               | 82                  | 825            | 2,933          | (2,108)         | -72%           | 4,399              |
| Planning and development   |          | 2,171           | 1,466           | -               | 82                  | 806            | 977            | (171)           | -18%           | 1,466              |
| Road transport   |          | 3,697           | 2,934           | -               | -                   | 19             | 1,958          | (1,936)         | -99%           | 2,934              |
| Environmental protection   |          | -               | -               | -               | -                   | -              | -              | -               | -              | -                  |
| <i>Trading services</i>  |          | 198,189         | 244,888         | -               | 13,794              | 153,232        | 163,125        | (9,893)         | -6%            | 244,888            |
| Energy sources   |          | 105,001         | 135,232         | -               | 10,268              | 87,016         | 90,156         | (3,139)         | -3%            | 135,232            |
| Water management   |          | 45,680          | 42,427          | -               | 759                 | 28,038         | 28,285         | (246)           | -1%            | 42,427             |
| Waste water management   |          | 28,696          | 38,758          | -               | 1,767               | 22,954         | 25,838         | (2,884)         | -11%           | 38,758             |
| Waste management   |          | 18,811          | 28,272          | -               | 1,010               | 15,224         | 18,848         | (3,624)         | -19%           | 28,272             |
| Other  | 4        | -               | -               | -               | -                   | -              | -              | -               | -              | -                  |
| <b>Total Revenue - Functional</b>  | <b>2</b> | <b>388,208</b>  | <b>434,287</b>  | <b>-</b>        | <b>20,921</b>       | <b>250,764</b> | <b>289,511</b> | <b>(38,747)</b> | <b>-13%</b>    | <b>434,287</b>     |
| <b>Expenditure - Functional</b>  |          |                 |                 |                 |                     |                |                |                 |                |                    |
| <i>Governance and administration</i>   |          | 109,821         | 94,319          | -               | 11,305              | 77,422         | 62,879         | 14,542          | 23%            | 94,319             |
| Executive and council  |          | 18,872          | 15,932          | -               | 2,087               | 19,750         | 10,621         | 9,128           | 86%            | 15,932             |
| Finance and administration   |          | 89,713          | 77,168          | -               | 9,158               | 56,763         | 51,446         | 5,317           | 10%            | 77,168             |
| Internal audit   |          | 1,236           | 1,219           | -               | 81                  | 909            | 813            | 96              | 12%            | 1,219              |
| <i>Community and public safety</i>   |          | 72,284          | 95,339          | -               | 3,306               | 27,687         | 63,559         | (35,873)        | -57%           | 95,339             |
| Community and social services  |          | 14,125          | 11,931          | -               | 930                 | 7,635          | 7,954          | (319)           | -4%            | 11,931             |
| Sport and recreation   |          | 7,903           | 7,203           | -               | 503                 | 4,832          | 4,802          | 30              | 1%             | 7,203              |
| Public safety  |          | 48,526          | 73,683          | -               | 1,772               | 14,253         | 49,122         | (34,870)        | -71%           | 73,683             |
| Housing  |          | 1,731           | 2,522           | -               | 101                 | 867            | 1,681          | (814)           | -48%           | 2,522              |
| Health   |          | -               | -               | -               | -                   | -              | -              | -               | -              | -                  |
| <i>Economic and environmental services</i>   |          | 23,427          | 30,834          | -               | 1,593               | 16,884         | 20,556         | (3,672)         | -18%           | 30,834             |
| Planning and development   |          | 7,697           | 11,333          | -               | 508                 | 4,679          | 7,555          | (2,876)         | -38%           | 11,333             |
| Road transport   |          | 16,730          | 19,502          | -               | 1,087               | 12,204         | 13,001         | (797)           | -6%            | 19,502             |
| Environmental protection   |          | -               | -               | -               | -                   | -              | -              | -               | -              | -                  |
| <i>Trading services</i>  |          | 163,668         | 191,719         | -               | 11,960              | 110,709        | 127,813        | (17,104)        | -13%           | 191,719            |
| Energy sources   |          | 97,942          | 126,224         | -               | 8,468               | 66,613         | 84,149         | (17,537)        | -21%           | 126,224            |
| Water management   |          | 28,138          | 30,614          | -               | 1,785               | 19,908         | 20,409         | (504)           | -2%            | 30,614             |
| Waste water management   |          | 20,880          | 17,770          | -               | 841                 | 11,819         | 11,847         | (28)            | 0%             | 17,770             |
| Waste management   |          | 16,907          | 17,111          | -               | 866                 | 12,371         | 11,407         | 964             | 8%             | 17,111             |
| Other  |          | -               | -               | -               | -                   | -              | -              | -               | -              | -                  |
| <b>Total Expenditure - Functional</b>  | <b>3</b> | <b>369,200</b>  | <b>412,211</b>  | <b>-</b>        | <b>28,184</b>       | <b>232,801</b> | <b>274,808</b> | <b>(42,207)</b> | <b>-15%</b>    | <b>412,211</b>     |
| <b>Surplus/ (Deficit) for the year</b>   |          | <b>19,007</b>   | <b>22,056</b>   | <b>-</b>        | <b>(7,243)</b>      | <b>18,163</b>  | <b>14,704</b>  | <b>3,480</b>    | <b>24%</b>     | <b>22,056</b>      |



### 4.1.3 Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organizational structure of the municipality which is made up of the following directorates: Municipal Manager; Corporate Services; Financial Services; Infrastructure Services and Community Services.

| WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February |     |                 |                     |                 |                |                |                |                 |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| 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   |     | 9,579           | 8,732               | -               | 11             | 6,527          | 5,821          | 706             | 12.1%          | 8,732              |
| Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES  |     | 184,209         | 276,267             | -               | 12,866         | 138,833        | 184,178        | (45,345)        | -24.6%         | 276,267            |
| Vote 4 - DIRECTORATE: CORPORATE SERVICES   |     | 45,736          | 11,852              | -               | 897            | 9,543          | 7,902          | 1,642           | 20.8%          | 11,852             |
| Vote 5 - DIRECTORATE: FINANCIAL SERVICES   |     | 112,251         | 25,292              | -               | 9,224          | 63,418         | 16,862         | 46,557          | 276.1%         | 25,292             |
| Vote 6 - DIRECTORATE: COMMUNITY SERVICES   |     | 36,431          | 112,124             | -               | (2,078)        | 32,442         | 74,749         | (42,307)        | -56.6%         | 112,124            |
| Vote 8 - [NAME OF VOTE 8]  |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Revenue by Vote</b>   | 2   | <b>388,206</b>  | <b>434,267</b>      | <b>-</b>        | <b>20,921</b>  | <b>250,764</b> | <b>289,511</b> | <b>(38,747)</b> | <b>-13.4%</b>  | <b>434,267</b>     |
| <b>Expenditure by Vote</b>   | 1   |                 |                     |                 |                |                |                |                 |                |                    |
| Vote 1 - MUNICIPAL MANAGER   |     | 11,610          | 7,615               | -               | 1,562          | 14,862         | 5,077          | 9,786           | 192.8%         | 7,615              |
| Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES  |     | 175,621         | 215,960             | -               | 13,475         | 120,882        | 143,974        | (23,092)        | -16.0%         | 215,960            |
| Vote 4 - DIRECTORATE: CORPORATE SERVICES   |     | 39,927          | 39,457              | -               | 3,043          | 25,788         | 26,305         | (517)           | -2.0%          | 39,457             |
| Vote 5 - DIRECTORATE: FINANCIAL SERVICES   |     | 57,771          | 40,570              | -               | 6,525          | 35,135         | 27,047         | 8,088           | 29.9%          | 40,570             |
| Vote 6 - DIRECTORATE: COMMUNITY SERVICES   |     | 84,271          | 108,608             | -               | 3,558          | 35,935         | 72,406         | (36,471)        | -50.4%         | 108,608            |
| Vote 8 - [NAME OF VOTE 8]  |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Expenditure by Vote</b>   | 2   | <b>369,200</b>  | <b>412,211</b>      | <b>-</b>        | <b>28,164</b>  | <b>232,601</b> | <b>274,808</b> | <b>(42,207)</b> | <b>-15.4%</b>  | <b>412,211</b>     |
| <b>Surplus/ (Deficit) for the year</b>   | 2   | <b>19,007</b>   | <b>22,056</b>       | <b>-</b>        | <b>(7,243)</b> | <b>18,163</b>  | <b>14,704</b>  | <b>3,460</b>    | <b>23.5%</b>   | <b>22,056</b>      |

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

| WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February |     |                         |                 |                 |                |                |                |                 |                |                    |
|--|-----|-------------------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| 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 |
| R thousands  |     |                         |                 |                 |                |                |                |                 |                |                    |
| <b>Revenue</b>   |     |                         |                 |                 |                |                |                |                 |                |                    |
| <b>Exchange Revenue</b>  |     |                         |                 |                 |                |                |                |                 |                |                    |
| Service charges - Electricity  |     | 79,475                  | 99,386          | -               | 8,803          | 64,111         | 66,257         | (2,146)         | -3%            | 99,386             |
| Service charges - Water  |     | 16,980                  | 15,525          | -               | (309)          | 7,609          | 10,350         | (2,741)         | -26%           | 15,525             |
| Service charges - Waste Water Management   |     | 20,478                  | 23,478          | -               | 1,464          | 14,206         | 15,652         | (1,446)         | -9%            | 23,478             |
| Service charges - Waste management   |     | 10,498                  | 13,533          | -               | 816            | 7,795          | 9,022          | (1,226)         | -14%           | 13,533             |
| Sale of Goods and Rendering of Services  |     | 810                     | 795             | -               | 87             | 481            | 530            | (49)            | -9%            | 795                |
| Agency services  |     | 1,180                   | 1,320           | -               | 329            | 1,399          | 880            | 519             | 59%            | 1,320              |
| Interest   |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| Interest earned from Receivables   |     | 7,852                   | 10,639          | -               | 757            | 6,084          | 7,093          | (1,009)         | -14%           | 10,639             |
| Interest from Current and Non Current Assets   |     | 2,121                   | 750             | -               | 47             | 1,435          | 500            | -               | -              | 750                |
| Dividends  |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| Rent on Land   |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| Rental from Fixed Assets   |     | 1,382                   | 1,838           | -               | 113            | 1,080          | 1,226          | (145)           | -12%           | 1,838              |
| Licence and permits  |     | -                       | 298             | -               | 23             | 145            | 199            | (53)            | -27%           | 298                |
| Operational Revenue  |     | 2,587                   | 1,182           | -               | 100            | 1,912          | 788            | 1,124           | 143%           | 1,182              |
| <b>Non-Exchange Revenue</b>  |     |                         |                 |                 |                |                |                |                 |                |                    |
| Property rates   |     | 45,597                  | 50,821          | -               | 3,229          | 33,932         | 33,881         | 51              | 0%             | 50,821             |
| Surcharges and Taxes   |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| Fines, penalties and forfeits  |     | 44,668                  | 66,536          | -               | 1,952          | 11,297         | 44,357         | (33,060)        | -              | 66,536             |
| Licence and permits  |     | 181                     | 192             | -               | 25             | 110            | 128            | (18)            | -              | 192                |
| Transfers and subsidies - Operational  |     | 92,215                  | 96,971          | -               | 894            | 71,638         | 64,647         | 6,991           | -              | 96,971             |
| Interest   |     | 2,587                   | 3,284           | -               | 251            | 2,064          | 2,160          | (126)           | -              | 3,284              |
| Fuel Levy  |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| Operational Revenue  |     | -                       | 32,663          | -               | 2,538          | 18,312         | 21,775         | (3,463)         | -16%           | 32,663             |
| Gains on disposal of Assets  |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| Other Gains  |     | 4,315                   | -               | -               | -              | 111            | -              | 111             | -              | -                  |
| Discontinued Operations  |     |                         |                 |                 |                |                |                |                 |                |                    |
| <b>Total Revenue (excluding capital transfers and contributions)</b>   |     | <b>332,927</b>          | <b>419,211</b>  | <b>-</b>        | <b>20,921</b>  | <b>243,722</b> | <b>279,474</b> | <b>(35,752)</b> | <b>-13%</b>    | <b>419,211</b>     |
| <b>Expenditure By Type</b>   |     |                         |                 |                 |                |                |                |                 |                |                    |
| Employee related costs   |     | 125,625                 | 133,488         | -               | 9,659          | 82,748         | 88,992         | (6,243)         | -7%            | 133,488            |
| Remuneration of councillors  |     | 6,266                   | 6,806           | -               | 492            | 4,189          | 4,537          | (348)           | -8%            | 6,806              |
| Bulk purchases - electricity   |     | 75,858                  | 97,370          | -               | 7,014          | 53,862         | 64,913         | (11,051)        | -              | 97,370             |
| Inventory consumed   |     | 15,894                  | 21,564          | -               | 1,136          | 10,135         | 14,376         | (4,241)         | -              | 21,564             |
| Debt impairment  |     | 42,844                  | 74,412          | -               | -              | 15,476         | 49,608         | (34,132)        | -69%           | 74,412             |
| Depreciation and amortisation  |     | 20,847                  | 26,248          | -               | -              | 13,124         | 17,498         | (4,375)         | -25%           | 26,248             |
| Interest   |     | 8,284                   | 2,091           | -               | 475            | 1,763          | 1,394          | 369             | 26%            | 2,091              |
| Contracted services  |     | 21,032                  | 14,966          | -               | 2,057          | 13,248         | 9,977          | 3,271           | 33%            | 14,966             |
| Transfers and subsidies  |     | 588                     | -               | -               | -              | -              | -              | -               | -              | -                  |
| Irrecoverable debts written off  |     | 17,866                  | -               | -               | -              | 851            | -              | 851             | -              | -                  |
| Operational costs  |     | 33,925                  | 35,267          | -               | 7,332          | 37,094         | 23,512         | 13,582          | 58%            | 35,267             |
| Losses on Disposal of Assets   |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| Other Losses   |     | 174                     | -               | -               | -              | 111            | -              | 111             | -              | -                  |
| <b>Total Expenditure</b>   |     | <b>369,200</b>          | <b>412,211</b>  | <b>-</b>        | <b>28,164</b>  | <b>232,601</b> | <b>274,808</b> | <b>(42,207)</b> | <b>-18%</b>    | <b>412,211</b>     |
| <b>Surplus/(Deficit)</b>   |     | <b>(36,273)</b>         | <b>7,000</b>    | <b>-</b>        | <b>(7,243)</b> | <b>11,121</b>  | <b>4,666</b>   | <b>6,455</b>    | <b>0</b>       | <b>7,000</b>       |
| Transfers and subsidies - capital (monetary allocations)   |     | 52,314                  | 15,057          | -               | -              | 7,042          | 10,038         | (2,995)         | (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>(7,243)</b> | <b>18,163</b>  | <b>14,704</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>(7,243)</b> | <b>18,163</b>  | <b>14,704</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>(7,243)</b> | <b>18,163</b>  | <b>14,704</b>  |                 |                | <b>22,056</b>      |
| Share of Surplus/Deficit attributable to Associate   |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| Intercompany/Parent subsidiary transactions  |     | -                       | -               | -               | -              | -              | -              | -               | -              | -                  |
| <b>Surplus/ (Deficit) for the year</b>   |     | <b>19,007</b>           | <b>22,056</b>   | <b>-</b>        | <b>(7,243)</b> | <b>18,163</b>  | <b>14,704</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) - M08 February  |            |                 |                 |                     |                |               |               |                |                |                    |
|---|------------|-----------------|-----------------|---------------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| 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 |
| <b>R thousands</b>  | <b>1</b>   |                 |                 |                     |                |               |               |                |                |                    |
| <b>Multi-Year expenditure appropriation</b>   | <b>2</b>   |                 |                 |                     |                |               |               |                |                |                    |
| Vote 1 - MUNICIPAL MANAGER  |            | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES   |            | 26,414          | 6,150           | -                   | -              | 91            | 4,100         | (4,009)        | -98%           | 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         | 4,992         | (406)          | -8%            | 7,488              |
| Vote 7 - COMMUNITY & SOCIAL SERVICES  |            | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| <b>Total Capital Multi-year expenditure</b>   | <b>4,7</b> | <b>32,596</b>   | <b>13,638</b>   | <b>-</b>            | <b>-</b>       | <b>4,677</b>  | <b>9,092</b>  | <b>(4,415)</b> | <b>-48%</b>    | <b>13,638</b>      |
| <b>Single Year expenditure appropriation</b>  | <b>2</b>   |                 |                 |                     |                |               |               |                |                |                    |
| 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         | 226           | 1,506          | 666%           | 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>  | <b>4</b>   | <b>18,145</b>   | <b>339</b>      | <b>-</b>            | <b>-</b>       | <b>1,732</b>  | <b>226</b>    | <b>1,506</b>   | <b>666%</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>9,318</b>  | <b>(2,909)</b> | <b>-31%</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>2,435</b>  | <b>(703)</b>   | <b>-29%</b>    | <b>3,653</b>       |
| Community and social services   |            | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Sport and recreation  |            | 2,220           | 3,653           | -                   | -              | 1,732         | 2,435         | (703)          | -29%           | 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>2,064</b>  | <b>(1,973)</b> | <b>-96%</b>    | <b>3,096</b>       |
| Planning and development  |            | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Road transport  |            | 2,570           | 3,096           | -                   | -              | 91            | 2,064         | (1,973)        | -96%           | 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>4,819</b>  | <b>(233)</b>   | <b>-5%</b>     | <b>7,228</b>       |
| Energy sources  |            | 15,295          | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Water management  |            | 25,823          | -               | -                   | -              | -             | -             | -              | -              | -                  |
| Waste water management  |            | 583             | 3,054           | -                   | -              | -             | 2,036         | (2,036)        | -100%          | 3,054              |
| Waste management  |            | 2,552           | 4,174           | -                   | -              | 4,586         | 2,783         | 1,803          | 65%            | 4,174              |
| Other   |            | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
| <b>Total Capital Expenditure - Functional Classification</b>  | <b>3</b>   | <b>50,741</b>   | <b>13,977</b>   | <b>-</b>            | <b>-</b>       | <b>6,409</b>  | <b>9,318</b>  | <b>(2,909)</b> | <b>-31%</b>    | <b>13,977</b>      |
| <b>Funded by:</b>   |            |                 |                 |                     |                |               |               |                |                |                    |
| National Government   |            | 44,270          | 13,093          | -                   | -              | 6,128         | 8,728         | (2,601)        | -30%           | 13,093             |
| Provincial Government   |            | 1,632           | -               | -                   | -              | -             | -             | -              | -              | -                  |
| District Municipality<br>Transfers and subsidies - capital (monetary allocations) (Nat/Prov Departm/Agencies,<br>Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher<br>Edu Institutions) |            | -               | -               | -                   | -              | -             | -             | -              | -              | -                  |
|   |            | 2,927           | -               | -                   | -              | -             | -             | -              | -              | -                  |
| <b>Transfers recognised - capital</b>   |            | <b>46,829</b>   | <b>13,093</b>   | <b>-</b>            | <b>-</b>       | <b>6,128</b>  | <b>8,728</b>  | <b>(2,601)</b> | <b>-30%</b>    | <b>13,093</b>      |
| <b>Borrowing</b>  | <b>6</b>   | <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           | 590           | (308)          | -52%           | 884                |
| <b>Total Capital Funding</b>  |            | <b>50,741</b>   | <b>13,977</b>   | <b>-</b>            | <b>-</b>       | <b>6,409</b>  | <b>9,318</b>  | <b>(2,909)</b> | <b>-31%</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 - M08 February |     |                |                |          |                |                |
|---|-----|----------------|----------------|----------|----------------|----------------|
| Description   | Ref | 2022/23        | Budget Year    | Adjusted | YearTD actual  | Full Year      |
|   |     | Audited        | 2023/24        |          |                |                |
| R thousands   | 1   | Outcome        | Original       | Budget   |                |                |
| <b>ASSETS</b>   |     |                |                |          |                |                |
| <b>Current assets</b>   |     |                |                |          |                |                |
| Cash and cash equivalents   |     | 15,311         | 16,807         | –        | 27,742         | 16,807         |
| Trade and other receivables from exchange transactions                                      |     | 17,762         | 7,692          | –        | 27,787         | 7,692          |
| Receivables from non-exchange transactions  |     | 57,033         | 71,879         | –        | 48,910         | 71,879         |
| Current portion of non-current receivables  |     | 1,154          | 2,405          | –        | 1,154          | 2,405          |
| Inventory   |     | 4,491          | 3,424          | –        | 3,843          | 3,424          |
| VAT   |     | 10,112         | 40,626         | –        | 51,818         | 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>170,753</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>629,354</b> | <b>601,288</b> |
| <b>LIABILITIES</b>  |     |                |                |          |                |                |
| <b>Current liabilities</b>  |     |                |                |          |                |                |
| Bank overdraft  |     | –              | –              | –        | –              | –              |
| Financial liabilities   |     | 734            | –              | –        | –              | –              |
| Consumer deposits   |     | 2,490          | 3,842          | –        | 2,602          | 3,842          |
| Trade and other payables from exchange transactions   |     | 146,770        | 76,198         | –        | 135,418        | 76,198         |
| Trade and other payables from non-exchange transactions                                     |     | 4,973          | –              | –        | 9,413          | –              |
| Provision   |     | 14,438         | 13,822         | –        | 12,977         | 13,822         |
| VAT   |     | –              | 31,475         | –        | 48,774         | 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>210,645</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>261,250</b> | <b>235,239</b> |
| <b>NET ASSETS</b>   | 2   | <b>349,715</b> | <b>366,050</b> | <b>–</b> | <b>368,104</b> | <b>366,050</b> |
| <b>COMMUNITY WEALTH/EQUITY</b>  |     |                |                |          |                |                |
| Accumulated surplus/(deficit)   |     | 345,611        | 361,945        | –        | 364,000        | 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>368,104</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 - M08 February |     |                 |                 |                     |                |                 |                |              |                |                    |
|--|-----|-----------------|-----------------|---------------------|----------------|-----------------|----------------|--------------|----------------|--------------------|
| 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          | -                   | 2,476          | 26,265          | 31,742         | (5,477)      | -17%           | 47,613             |
| Service charges  |     | 115,720         | 176,258         | -                   | 11,034         | 93,535          | 117,506        | (23,971)     | -20%           | 176,258            |
| Other revenue  |     | 5,314           | 20,520          | -                   | 2,753          | 6,708           | 13,680         | (6,972)      | -51%           | 20,520             |
| Transfers and Subsidies - Operational  |     | 90,685          | 96,971          | -                   | 2,868          | 75,519          | 64,647         | 10,872       | 17%            | 96,971             |
| Transfers and Subsidies - Capital  |     | 50,153          | 15,057          | -                   | -              | 11,254          | 10,038         | 1,216        | 12%            | 15,057             |
| Interest   |     | 12,561          | 750             | -                   | 95             | 353             | 500            | (147)        | -29%           | 750                |
| Dividends  |     | -               | -               | -                   | -              | -               | -              | -            | -              | -                  |
| <b>Payments</b>  |     |                 |                 |                     |                |                 |                |              |                |                    |
| Suppliers and employees  |     | (262,271)       | (322,018)       | -                   | (14,619)       | (197,518)       | (214,678)      | (17,160)     | 8%             | (322,018)          |
| Interest   |     | (6,090)         | (2,091)         | -                   | (9)            | (492)           | (1,394)        | (902)        | 65%            | (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>4,600</b>   | <b>15,623</b>   | <b>22,040</b>  | <b>6,417</b> | <b>29%</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)        | -                   | -              | (10,751)        | (9,318)        | 1,433        | -15%           | (13,977)           |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>                                   |     | <b>(45,118)</b> | <b>(13,977)</b> | <b>-</b>            | <b>-</b>       | <b>(10,674)</b> | <b>(9,318)</b> | <b>1,358</b> | <b>-15%</b>    | <b>(13,977)</b>    |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>  |     |                 |                 |                     |                |                 |                |              |                |                    |
| <b>Receipts</b>  |     |                 |                 |                     |                |                 |                |              |                |                    |
| Short term loans   |     | -               | -               | -                   | -              | -               | -              | -            | -              | -                  |
| Borrowing long term/re-financing   |     | -               | -               | -                   | -              | -               | -              | -            | -              | -                  |
| Increase (decrease) in consumer deposits   |     | -               | -               | -                   | (26)           | (18)            | -              | (18)         | #DIV/0!        | -                  |
| <b>Payments</b>  |     |                 |                 |                     |                |                 |                |              |                |                    |
| Repayment of borrowing   |     | (759)           | (877)           | -                   | -              | (358)           | (585)          | (227)        | 39%            | (877)              |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>                                   |     | <b>(759)</b>    | <b>(877)</b>    | <b>-</b>            | <b>(26)</b>    | <b>(375)</b>    | <b>(585)</b>   | <b>(210)</b> | <b>36%</b>     | <b>(877)</b>       |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>                                       |     | <b>(1,526)</b>  | <b>18,206</b>   | <b>-</b>            | <b>4,574</b>   | <b>4,574</b>    | <b>12,138</b>  |              |                | <b>18,206</b>      |
| Cash/cash equivalents at beginning:  |     | 16,386          | 1,399           | -                   | -              | 23,168          | 1,399          |              |                | 1,399              |
| Cash/cash equivalents at month/year end:   |     | 14,860          | 19,606          | -                   | -              | 27,742          | 13,537         |              |                | 19,606             |

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

| Bank and Investment Balances Movement - February 2024 |                      |                      |                        |                     |                        |                      |                      |
|---|----------------------|----------------------|------------------------|---------------------|------------------------|----------------------|----------------------|
|   | Opening Balance      | Revenue              | Expenditure            | Investment Deposits | Investment Withdrawals | Interest Capitalised | Closing Balance      |
| <b>Nedbank Account</b>                                | <b>562,829.12</b>    | 23,651,961.98        | - 20,437,714.65        | -                   | -                      | -                    | <b>3,777,076.45</b>  |
| <b>ABSA Account</b>                                   | <b>249,503.86</b>    | 3,411,894.11         | - 3,415,458.82         | -                   | -                      | -                    | <b>245,939.15</b>    |
| <b>Investment Balances</b>                            | <b>21,589,532.13</b> | -                    | -                      | 1,135,000.00        | -                      | -                    | <b>22,724,532.13</b> |
| <b>Balance</b>  | <b>22,401,865.11</b> | <b>27,063,856.09</b> | <b>- 23,853,173.47</b> | <b>1,135,000.00</b> | <b>-</b>               | <b>-</b>             | <b>26,747,547.73</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 - M08 February |             |                     |              |              |              |              |              |              |                |                |                    |
|---|-------------|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|----------------|--------------------|
| 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        | 4 155               | 1 075        | 856          | 1 060        | 1 021        | 880          | 1 029        | 24 392         | 34 449         | 28 362             |
| Trade and Other Receivables from Exchange Transactions - Electricity                              | 1300        | 5 936               | 626          | 328          | 415          | 342          | 316          | 218          | 4 083          | 12 264         | 5 374              |
| Receivables from Non-exchange Transactions - Property Rates                                       | 1400        | 4 052               | 957          | 920          | 888          | 887          | 837          | 3 663        | 36 979         | 48 183         | 43 255             |
| Receivables from Exchange Transactions - Waste Water Management                                   | 1500        | 2 847               | 956          | 947          | 916          | 973          | 937          | 1 372        | 39 747         | 48 699         | 43 946             |
| Receivables from Exchange Transactions - Waste Management   | 1600        | 1 678               | 600          | 606          | 583          | 623          | 612          | 767          | 24 569         | 30 068         | 27 184             |
| 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           | -            | -            | -            | -            | -            | 1 073          | 1 093          | 1 073              |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure                           | 1820        | -                   | -            | -            | -            | -            | -            | -            | -              | -              | -                  |
| Other   | 1900        | 263                 | 136          | 209          | 152          | 232          | 142          | 179          | 38 744         | 40 077         | 39 450             |
| <b>Total By Income Source</b>   | <b>2000</b> | <b>18,954</b>       | <b>4,373</b> | <b>3,867</b> | <b>4,015</b> | <b>4,079</b> | <b>3,705</b> | <b>7,230</b> | <b>169,668</b> | <b>215,890</b> | <b>188,697</b>     |
| 2022/23 - totals only   |             |                     |              |              |              |              |              |              |                |                |                    |
| <b>Debtors Age Analysis By Customer Group</b>   |             |                     |              |              |              |              |              |              |                |                |                    |
| Organs of State   | 2200        | 1 597               | 345          | 305          | 296          | 381          | 340          | 594          | 17 891         | 21 750         | 19 502             |
| Commercial  | 2300        | 3 763               | 490          | 399          | 381          | 316          | 288          | 2 740        | 15 772         | 24 148         | 19 496             |
| Households  | 2400        | 13 418              | 3 464        | 3 091        | 3 303        | 3 342        | 3 033        | 3 802        | 134 311        | 167 763        | 147 791            |
| Other   | 2500        | 177                 | 73           | 72           | 36           | 40           | 45           | 94           | 1 693          | 2 230          | 1 908              |
| <b>Total By Customer Group</b>  | <b>2600</b> | <b>18,954</b>       | <b>4,373</b> | <b>3,867</b> | <b>4,015</b> | <b>4,079</b> | <b>3,705</b> | <b>7,230</b> | <b>169,668</b> | <b>215,890</b> | <b>188,697</b>     |

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

| WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February |             |                     |              |              |               |                |                |                   |                |                |
|---|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|----------------|----------------|
| 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        | 289                 | 7 214        | 42           | -             | -              | -              | 0                 | 65 628         | 73 172         |
| Bulk Water  | 0200        | -                   | -            | -            | -             | -              | -              | 1 642             | 8 664          | 10 306         |
| PAYE deductions   | 0300        | -                   | -            | -            | -             | -              | -              | -                 | -              | -              |
| VAT (output less input)   | 0400        | -                   | -            | -            | -             | -              | -              | -                 | -              | -              |
| Pensions / Retirement deductions  | 0500        | -                   | -            | -            | -             | -              | -              | -                 | -              | -              |
| Loan repayments   | 0600        | -                   | -            | -            | -             | -              | -              | -                 | -              | -              |
| Trade Creditors   | 0700        | 1 486               | 76           | 25           | 329           | 12             | 45             | 3 112             | 15 696         | 20 782         |
| Auditor General   | 0800        | 112                 | 346          | 838          | 3 289         | 144            | 132            | 885               | 12 277         | 18 023         |
| Other   | 0900        | -                   | -            | 17           | -             | -              | -              | 1                 | 0              | 18             |
| <b>Total By Customer Type</b>   | <b>1000</b> | <b>1,887</b>        | <b>7,637</b> | <b>921</b>   | <b>3,618</b>  | <b>156</b>     | <b>177</b>     | <b>5,641</b>      | <b>102,265</b> | <b>122,302</b> |

## 7. Investment portfolio analysis

### 7.1 Supporting Table SC5

| WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February |                    |                            |  |                      |                    |
|---|--------------------|----------------------------|--|----------------------|--------------------|
| Investments by maturity<br>Name of institution & investment ID  | Opening<br>balance | Interest to be<br>realised | Partial /<br>Premature<br>Withdrawal (4) | Investment Top<br>Up | Closing<br>Balance |
| <b>R thousands</b>  |                    |                            |  |                      |                    |
| <b>Municipality</b>   |                    |                            |  |                      |                    |
| Standard Bank   | 8,261              | -                          | -  | -                    | 8,261              |
| ABSA Bank   | 11,216             | -                          | -  | 1,135                | 12,351             |
| Nedbank   | 867                | -                          | -  | -                    | 867                |
| Invesec   | 1,246              | -                          | -  | -                    | 1,246              |
|   | -                  |                            |  |                      | -                  |
|   | -                  |                            |  |                      | -                  |
| <b>Municipality sub-total</b>   | <b>21,590</b>      | <b>-</b>                   | <b>-</b>                                 | <b>1,135</b>         | <b>22,725</b>      |
| <b>Entities</b>   |                    |                            |  |                      |                    |
|   |                    |                            |  |                      | -                  |
|   |                    |                            |  |                      | -                  |
| <b>Entities sub-total</b>   | <b>-</b>           |                            | <b>-</b>                                 | <b>-</b>             | <b>-</b>           |
| <b>TOTAL INVESTMENTS AND INTEREST</b>   | <b>21,590</b>      | <b>-</b>                   | <b>-</b>                                 | <b>1,135</b>         | <b>22,725</b>      |

The total investment balance of the Municipality at the end of February 2024 amounted to R 22,725 million. An investment of R 1,135 million was made during the month of February 2024. This related to the Western Cape Municipal Interventions grant that was received from the Department of Local Government.

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

| <b>Investment Balances July 2023 - February 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> |
| M08 - February 2024                                  | Investment Top Up                               | <b>1,135,000.00</b>  |
| M08 - February 2024                                  | Investment Withdrawals                          | -                    |
| M08 - February 2024                                  | Interest Capitalised                            | -                    |
| M08 - February 2024                                  | Admin / Service Fees                            | -                    |
| <b>Balance - 29 February 2024</b>                    |   | <b>22,724,532.13</b> |

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

Included in the balance of R 22,724,532.13 is the unspent conditional grants amounting to R 10,549,185.57 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 - M08 February |     |                 |                     |                 |                |               |               |              |                |                    |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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              | -               | 412            | 66,767        | 58,616        | 8,152        | 13.9%          | 87,923             |
| Equitable share   |     | 77,265          | 83,574              | -               | -              | 62,681        | 55,716        | 6,965        | 12.5%          | 83,574             |
| Municipal Infrastructure Grant (MIG)  |     | 768             | 792                 | -               | -              | 529           | 528           | 1            | 0.2%           | 792                |
| Local Government Financial Management Grant (FMG)   |     | 2,085           | 2,185               | -               | -              | 2,185         | 1,457         | 728          | 50.0%          | 2,185              |
| Expanded Public Works Programme Integrated Grant (EPWP)   |     | 1,136           | 1,372               | -               | 412            | 1,372         | 915           | 457          | 50.0%          | 1,372              |
| Other transfers and grants [insert description]   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Provincial Government:</b>   |     | 9,431           | 8,211               | -               | 3,591          | 9,719         | 5,474         | 4,245        | 77.5%          | 8,211              |
| Human Settlements Development Grant (Beneficiaries)   |     | -               | 932                 | -               | -              | -             | 621           | (621)        | -100.0%        | 932                |
| Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable B3 Municipalities              |     | 6,679           | 7,053               | -               | 2,456          | 7,158         | 4,702         | 2,456        | 52.2%          | 7,053              |
| Department of Local Government: Community Development Workers (CDW) Operational Support Grant                     |     | 223             | 226                 | -               | -              | 229           | 151           | 75           | 50.0%          | 226                |
| Provincial Treasury: Western Cape Financial Management Capacity Building Grant                                    |     | 100             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Provincial Treasury: Western Cape Municipal Recovery Services Grant   | 4   | 1,993           | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Human Settlements: Municipal Accreditation and Capacity Building Grant  |     | 256             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Department of Local Government: Western Cape Municipal Interventions Grant  |     | 180             | -                   | -               | 1,135          | 1,135         | -             | 1,135        | #DIV/0!        | -                  |
| 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         | 557           | 810          | 145.4%         | 836                |
| Chemical Industries Education & Training Authority  |     | -               | 836                 | -               | -              | 1,368         | 557           | 810          | 145.4%         | 836                |
| <b>Total Operating Transfers and Grants</b>   | 5   | 90,685          | 96,971              | -               | 4,003          | 77,854        | 64,647        | 13,207       | 20.4%          | 96,971             |
| <b>Capital Transfers and Grants</b>   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>National Government:</b>   |     | 48,224          | 15,057              | -               | -              | 10,054        | 10,038        | 16           | 0.2%           | 15,057             |
| Municipal Infrastructure Grant  |     | 8,785           | 15,057              | -               | -              | 10,054        | 10,038        | 16           | 0.2%           | 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  |     | 380             | -                   | -               | -              | -             | -             | -            | -              | -                  |
| 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        | 10,038        | 16           | 0.2%           | 15,057             |
| <b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>   | 5   | 140,838         | 112,027             | -               | 4,003          | 87,908        | 74,685        | 13,223       | 17.7%          | 112,027            |

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

| WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February |     |                     |                 |                 |                |               |               |                |                |                    |
|---|-----|---------------------|-----------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Description   | Ref | 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          | -               | 122            | 65,419        | 58,816        | 6,603          | 11.6%          | 87,923             |
| Equitable share   |     | 77,265              | 83,574          | -               | -              | 62,681        | 55,716        | 6,965          | 12.5%          | 83,574             |
| Municipal Infrastructure Grant (MIG)  |     | 744                 | 792             | -               | 54             | 507           | 528           | (21)           | -4.0%          | 792                |
| Local Government Financial Management Grant (FMG)   |     | 2,085               | 2,185           | -               | 52             | 1,394         | 1,457         | (63)           | -4.3%          | 2,185              |
| Expanded Public Works Programme Integrated Grant (EPWP)   |     | 790                 | 1,372           | -               | 16             | 837           | 915           | (78)           | -8.5%          | 1,372              |
| Other transfers and grants (insert description)   |     | -                   | -               | -               | -              | -             | -             | -              | -              | -                  |
| Provincial Government:  |     | 10,323              | 8,211           | -               | 612            | 4,805         | 5,474         | (669)          | -12.2%         | 8,211              |
| Human Settlements Development Grant (Beneficiaries)   |     | -                   | 932             | -               | -              | -             | 621           | (621)          | -100.0%        | 932                |
| Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable 63 Municipalities                    |     | 6,584               | 7,053           | -               | 601            | 4,858         | 4,702         | (144)          | -9.9%          | 7,053              |
| Department of Local Government: Community Development Workers (CDW) Operational Support Grant                           |     | 366                 | 226             | -               | 11             | 147           | 151           | (3)            | -2.3%          | 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             | -               | 158            | 1,406         | 557           | 849            | 152.3%         | 836                |
| Chemical Industries Education & Training Authority  |     | 175                 | 836             | -               | 158            | 1,406         | 557           | 849            | 152.3%         | 836                |
| Other grant providers:  |     | -                   | -               | -               | -              | -             | -             | -              | -              | -                  |
| <b>Total operating expenditure of Transfers and Grants:</b>   |     | <b>91,797</b>       | <b>96,971</b>   | <b>-</b>        | <b>892</b>     | <b>71,631</b> | <b>64,647</b> | <b>6,984</b>   | <b>10.8%</b>   | <b>96,971</b>      |
| <b>Capital expenditure of Transfers and Grants</b>  |     |                     |                 |                 |                |               |               |                |                |                    |
| National Government:  |     | 50,899              | 15,057          | -               | -              | 7,042         | 10,038        | (2,995)        | -29.8%         | 15,057             |
| Municipal Infrastructure Grant  |     | 5,859               | 15,057          | -               | -              | 7,042         | 10,038        | (2,995)        | -29.8%         | 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>-</b>       | <b>7,042</b>  | <b>10,038</b> | <b>(2,995)</b> | <b>-29.8%</b>  | <b>15,057</b>      |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>  |     | <b>144,529</b>      | <b>112,027</b>  | <b>-</b>        | <b>892</b>     | <b>78,673</b> | <b>74,685</b> | <b>3,988</b>   | <b>5.3%</b>    | <b>112,027</b>     |

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

| <b>Summary of Unspent Conditional Grants - July 2023 till February 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>  |
| Grants Received During February 2024  | 4,003,000.00         |
| Less : Grant Expenditure During February 2024                               | - 891,796.98         |
| <b>Conditional Grants - Closing Balance 29 February 2024</b>                | <b>10,549,185.57</b> |

The unspent conditional grant balance at the end of February 2024 amounted to R 10,549,185.57.

All unspent conditional grants were cash backed and on investment as at the end of February 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 - M08 February |     |                 |                     |                 |                |               |               |                |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| 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  |     | A               | B                   | C               |                |               |               |                |                | D                  |
| <b>Councillors (Political Office Bearers plus Other)</b>   | 1   |                 |                     |                 |                |               |               |                |                |                    |
| Basic Salaries and Wages   |     | 5,359           | 5,876               | --              | 428            | 3,591         | 3,917         | (326)          | -8%            | 5,876              |
| Pension and UIF Contributions  |     | 192             | 174                 | --              | 3              | 96            | 116           | (20)           | -17%           | 174                |
| Medical Aid Contributions  |     | 3               | --                  | --              | --             | 5             | --            | 5              | #DIV/0!        | --                 |
| Motor Vehicle Allowance  |     | 136             | 148                 | --              | 11             | 91            | 99            | (8)            | -8%            | 148                |
| Cellphone Allowances   |     | 529             | 559                 | --              | 44             | 372           | 373           | (1)            | 0%             | 559                |
| Housing Allowances   |     | --              | --                  | --              | --             | --            | --            | --             | --             | --                 |
| Other benefits and allowances  |     | 47              | 49                  | --              | 5              | 34            | 33            | 1              | 3%             | 49                 |
| <b>Sub Total - Councillors</b>   |     | <b>6,266</b>    | <b>6,806</b>        | <b>--</b>       | <b>492</b>     | <b>4,189</b>  | <b>4,537</b>  | <b>(348)</b>   | <b>-8%</b>     | <b>6,806</b>       |
| <b>Senior Managers of the Municipality</b>   | 3   |                 |                     |                 |                |               |               |                |                |                    |
| Basic Salaries and Wages   |     | 3,159           | 4,438               | --              | 278            | 1,646         | 2,959         | (1,313)        | -44%           | 4,438              |
| Pension and UIF Contributions  |     | 297             | 205                 | --              | 42             | 218           | 137           | 81             | 59%            | 205                |
| Medical Aid Contributions  |     | 11              | --                  | --              | 14             | 63            | --            | 63             | #DIV/0!        | --                 |
| Overtime   |     | --              | --                  | --              | --             | --            | --            | --             | --             | --                 |
| Performance Bonus  |     | 3               | 107                 | --              | --             | --            | 71            | (71)           | -100%          | 107                |
| Motor Vehicle Allowance  |     | 86              | 60                  | --              | 15             | 120           | 40            | 80             | 200%           | 60                 |
| Cellphone Allowance  |     | 77              | 72                  | --              | 6              | 39            | 48            | (9)            | -19%           | 72                 |
| Housing Allowances   |     | --              | --                  | --              | --             | --            | --            | --             | --             | --                 |
| Other benefits and allowances  |     | 0               | 0                   | --              | 0              | 0             | 0             | 0              | 3%             | 0                  |
| Payments in lieu of leave  |     | 416             | --                  | --              | --             | 49            | --            | 49             | #DIV/0!        | --                 |
| Long service awards  |     | --              | --                  | --              | --             | --            | --            | --             | --             | --                 |
| Post-retirement benefit obligations  | 2   | --              | --                  | --              | --             | --            | --            | --             | --             | --                 |
| Entertainment  |     | --              | --                  | --              | --             | --            | --            | --             | --             | --                 |
| Scarcity   |     | 258             | 329                 | --              | 24             | 174           | 219           | --             | --             | 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>379</b>     | <b>2,390</b>  | <b>3,474</b>  | <b>(1,084)</b> | <b>-31%</b>    | <b>5,211</b>       |
| <b>Other Municipal Staff</b>   |     |                 |                     |                 |                |               |               |                |                |                    |
| Basic Salaries and Wages   |     | 83,200          | 92,657              | --              | 6,583          | 53,867        | 61,771        | (7,904)        | -13%           | 92,657             |
| Pension and UIF Contributions  |     | 13,752          | 15,971              | --              | 1,148          | 9,241         | 10,648        | (1,407)        | -13%           | 15,971             |
| Medical Aid Contributions  |     | 2,007           | 2,045               | --              | 191            | 1,400         | 1,363         | 36             | 3%             | 2,045              |
| Overtime   |     | 3,654           | 2,587               | --              | 457            | 2,780         | 1,725         | 1,055          | 61%            | 2,587              |
| Performance Bonus  |     | 6,096           | 6,552               | --              | 7              | 6,010         | 4,368         | 1,642          | 38%            | 6,552              |
| Motor Vehicle Allowance  |     | 81              | 224                 | --              | 14             | 153           | 149           | 3              | 2%             | 224                |
| Cellphone Allowance  |     | 157             | 167                 | --              | 12             | 96            | 112           | (15)           | -14%           | 167                |
| Housing Allowances   |     | 423             | 403                 | --              | 33             | 266           | 269           | (3)            | -1%            | 403                |
| Other benefits and allowances  |     | 4,918           | 5,233               | --              | 385            | 3,287         | 3,488         | (202)          | -6%            | 5,233              |
| Payments in lieu of leave  |     | 139             | --                  | --              | 25             | 345           | --            | 345            | #DIV/0!        | --                 |
| Long service awards  |     | 482             | 962                 | --              | 96             | 581           | 641           | (60)           | -9%            | 962                |
| Post-retirement benefit obligations  | 2   | 4,232           | 1,476               | --              | 130            | 984           | 984           | 0              | 0%             | 1,476              |
| Entertainment  |     | --              | --                  | --              | --             | --            | --            | --             | --             | --                 |
| Scarcity   |     | --              | --                  | --              | --             | --            | --            | --             | --             | --                 |
| Acting and post related allowance  |     | 1,479           | --                  | --              | 196            | 1,349         | --            | 1,349          | #DIV/0!        | --                 |
| In kind benefits   |     | --              | --                  | --              | --             | --            | --            | --             | --             | --                 |
| <b>Sub Total - Other Municipal Staff</b>   |     | <b>120,619</b>  | <b>128,277</b>      | <b>--</b>       | <b>9,280</b>   | <b>80,359</b> | <b>85,518</b> | <b>(5,159)</b> | <b>-4%</b>     | <b>128,277</b>     |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>   |     | <b>131,891</b>  | <b>140,294</b>      | <b>--</b>       | <b>10,150</b>  | <b>66,938</b> | <b>93,530</b> | <b>(6,592)</b> | <b>-7%</b>     | <b>140,294</b>     |
| <b>TOTAL MANAGERS AND STAFF</b>  |     | <b>125,625</b>  | <b>133,486</b>      | <b>--</b>       | <b>9,659</b>   | <b>82,749</b> | <b>88,992</b> | <b>(6,243)</b> | <b>-7%</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 February 2024 amounted to R 4,272.655.15 or 93.1% of the total budget.

|                           | Budget           | Jul-23            | Aug-23            | Sep-23            | Oct-23            | Nov-23            | Dec-23            | Jan-24            | Feb-24            | Total YTD           | % of Budget Spent |
|---------------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|-------------------|
| <b>Overtime</b>           | <b>2,587,194</b> | 269,777.45        | 216,895.94        | 249,434.63        | 282,999.74        | 266,633.10        | 267,692.19        | 587,819.03        | 444,587.37        | <b>2,585,839.45</b> | <b>99.9%</b>      |
| <b>Standby Allowances</b> | <b>2,000,000</b> | 200,605.55        | 214,273.42        | 224,371.07        | 209,046.18        | 214,526.70        | 198,687.42        | 217,182.45        | 208,122.91        | <b>1,686,815.70</b> | <b>84.3%</b>      |
| <b>Total</b>              | <b>4,587,194</b> | <b>470,383.00</b> | <b>431,169.36</b> | <b>473,805.70</b> | <b>492,045.92</b> | <b>481,159.80</b> | <b>466,379.61</b> | <b>805,001.48</b> | <b>652,710.28</b> | <b>4,272,655.15</b> | <b>93.1%</b>      |

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

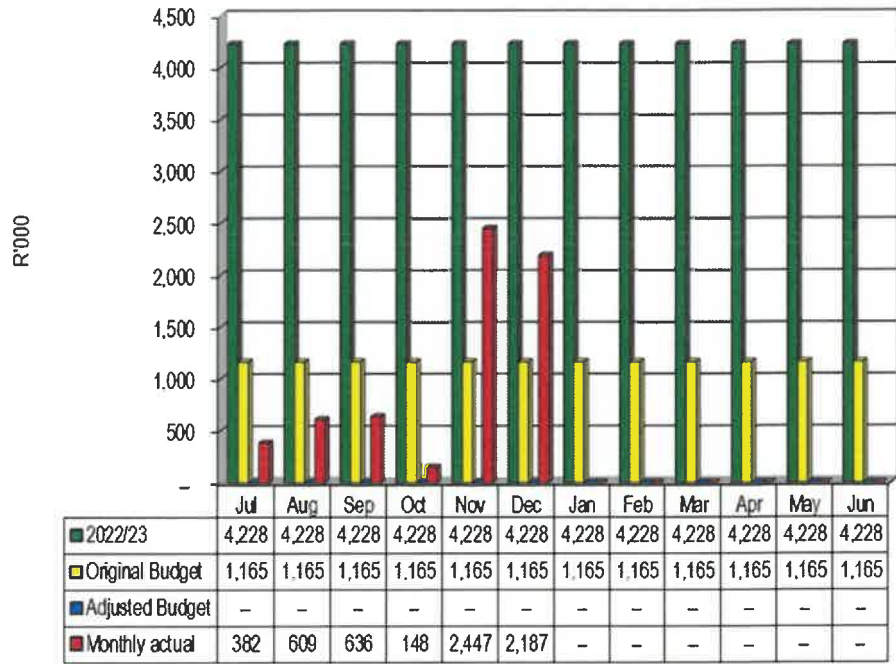
## 10. Capital programme performance

### 10.1 Supporting Table SC12

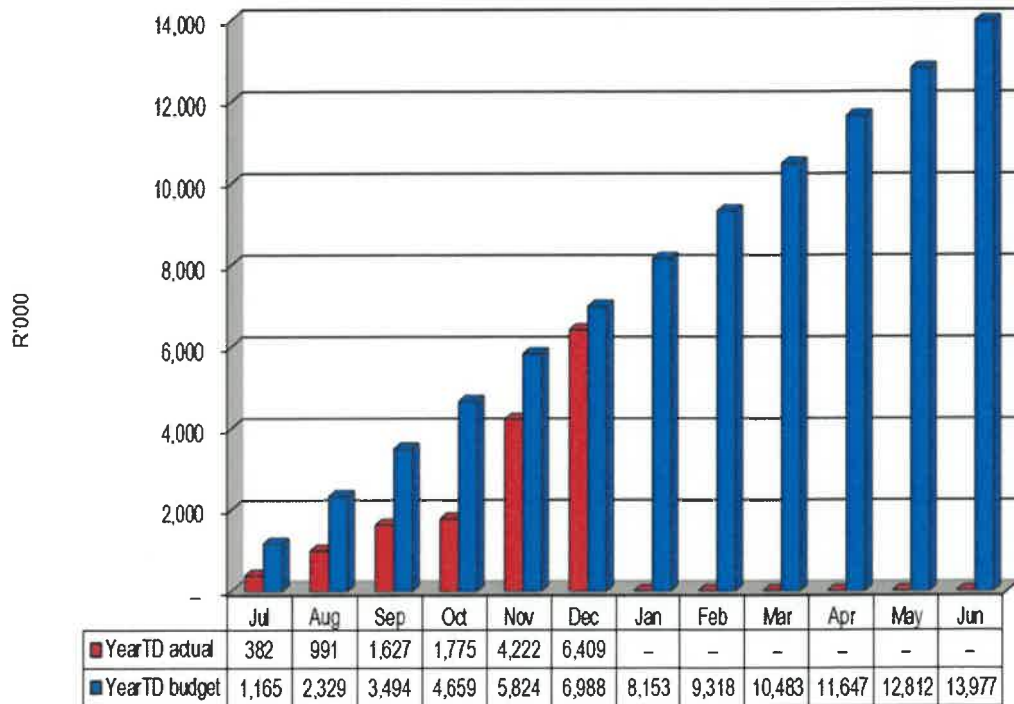
| WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February |                 |                     |                 |                |               |               |              |              |                            |
|---|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------|----------------------------|
| 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   |                 |                     |                 |                |               |               |              | %            |                            |
| <u>Monthly expenditure performance trend</u>  |                 |                     |                 |                |               |               |              |              |                            |
| 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 February 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 - M08 February |          |                 |                 |                 |                |                     |               |              |                |                    |
|---|----------|-----------------|-----------------|-----------------|----------------|---------------------|---------------|--------------|----------------|--------------------|
| 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 new assets by Asset Class/Sub-class</b>   |          |                 |                 |                 |                |                     |               |              |                |                    |
| <b>Infrastructure</b>   |          | 25,905          | 5,091           | -               | -              | 4,586               | 3,394         | (1,192)      | -35.1%         | 5,091              |
| Roads Infrastructure  |          | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Roads   |          | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Road Structures   |          | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Road Furniture  |          | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Capital Spares  |          | -               | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Storm water Infrastructure  |          | 583             | 917             | -               | -              | -                   | 611           | 611          | 100.0%         | 917                |
| Drainage Collection   |          | 565             | -               | -               | -              | -                   | -             | -            | -              | -                  |
| Storm water Conveyance  |          | 29              | 917             | -               | -              | -                   | 611           | 611          | 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               | 2,783         | (1,803)      | -64.8%         | 4,174              |
| Landfill Sites  |          | -               | 4,174           | -               | -              | 4,586               | 2,783         | (1,803)      | -64.8%         | 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 - M08 February |     |                         |                 |                 |                |               |               |              |                |                    |
|---|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 |
| 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  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Parks   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Public Open Space   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Nature Reserves   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Public Ablution Facilities  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Markets   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Stalls  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Abattoirs   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Airports  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Taxi Ranks/Bus Terminals  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Capital Spares  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Sport and Recreation Facilities   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Indoor Facilities   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Outdoor Facilities  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Capital Spares  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| <b>Heritage assets</b>  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Monuments   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Historic Buildings  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Works of Art  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Conservation Areas  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Other Heritage  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| <b>Investment properties</b>  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Revenue Generating  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Improved Property   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Unimproved Property   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Non-revenue Generating  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Improved Property   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Unimproved Property   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| <b>Other assets</b>   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Operational Buildings   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Municipal Offices   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Pay/Inquiry 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  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Poking and Protection   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Zoological plants and animals   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Immature  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Poking and Protection   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| Zoological plants and animals   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
| <b>Total Capital Expenditure on new assets</b>  | 1   | 27,600                  | 5,091           | --              | --             | 4,688         | 3,994         | (1,192)      | -38.1%         | 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 - M08 February |     |                 |                 |                 |                     |               |               |              |                |                    |
|---|-----|-----------------|-----------------|-----------------|---------------------|---------------|---------------|--------------|----------------|--------------------|
| Description   | Ref | 2022/23         |                 |                 | Budget Year 2023/24 |               |               |              |                |                    |
|   |     | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual      | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>R thousands</b>  | 1   |                 |                 |                 |                     |               |               |              |                |                    |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>   |     |                 |                 |                 |                     |               |               |              |                |                    |
| <b>Infrastructure</b>   |     | 2,931           | 5,233           | -               | -                   | 91            | 3,489         | 3,398        | 97.4%          | 5,233              |
| Roads Infrastructure  |     | 2,670           | 3,066           | -               | -                   | 91            | 2,064         | 1,973        | 95.6%          | 3,066              |
| Roads   |     | 2,670           | 3,066           | -               | -                   | 91            | 2,064         | 1,973        | 95.6%          | 3,066              |
| Road Structures   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Road Furniture  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Storm water Infrastructure  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Drainage Collection   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Storm water Conveyance  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Attenuation   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Electrical Infrastructure   |     | 261             | -               | -               | -                   | -             | -             | -            | -              | -                  |
| Power Plants  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| HV Substations  |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| HV Switching Stations   |     | -               | -               | -               | -                   | -             | -             | -            | -              | -                  |
| 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           | -               | -                   | -             | 1,425         | 1,425        | 100.0%         | 2,137              |
| Pump Station  |     | -               | 2,137           | -               | -                   | -             | 1,425         | 1,425        | 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 - M08 February

| R thousands | 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>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b> | 1   |                 |                     |                 |                |               |               |              |                |                    |
|             | <b>Community Assets</b>   |     | --              | 3,314               | --              | --             | --            | 2,209         | 2,209        | 100.0%         | 3,314              |
|             | Community Facilities  |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Halls   |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Centres   |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Crèches   |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Clinics/Care Centres  |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Fire/Ambulance Stations   |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Testing Stations  |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Museums   |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Galleries   |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Theatres  |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Libraries   |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Cemeteries/Crematoria   |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Police  |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Parks   |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Public Open Space   |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Nature Reserves   |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Public Abution Facilities   |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Markets   |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Shells  |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Airports  |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Taxi Ranks/Bus Terminals  |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Capital Spares  |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Sport and Recreation Facilities   |     | --              | 3,314               | --              | --             | --            | 2,209         | 2,209        | 100.0%         | 3,314              |
|             | Indoor Facilities   |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Outdoor Facilities  |     | --              | 3,314               | --              | --             | --            | 2,209         | 2,209        | 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/Inquiry 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>   |     | 7               | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Computer Equipment  |     | 7               | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | <b>Furniture and Office Equipment</b>   |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Furniture and Office Equipment  |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | <b>Machinery and Equipment</b>  |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Machinery and Equipment   |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | <b>Transport Assets</b>   |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Transport Assets  |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | <b>Land</b>   |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Land  |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | <b>Zoo's, Marine and Non-biological Animals</b>                                   |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | Zoo's, Marine and Non-biological Animals  |     | --              | --                  | --              | --             | --            | --            | --           | --             | --                 |
|             | <b>Byjng resource</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>                    | 1   | 2,030           | 8,847               | --              | --             | 91            | 5,098         | 5,007        | 98.4%          | 8,547              |

### 10.2.3 Supporting Table SC13e

| WC053 Beaufort West - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M08 February |     |                         |                 |                 |                |               |               |              |                |                    |
|---|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 |
| R thousands   | 1   |                         |                 |                 |                |               |               |              |                |                    |
| <b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>   |     |                         |                 |                 |                |               |               |              |                |                    |
| <b>Infrastructure</b>   |     | 18,082                  | -               | -               | -              | -             | -             | -            | -              | -                  |
| Roads Infrastructure  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Roads   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Road Structures   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Road Furniture  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Infrastructure  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Drainage Collection   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Storm water Conveyance  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Attenuation   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Electrical Infrastructure   |     | 14,436                  | -               | -               | -              | -             | -             | -            | -              | -                  |
| Power Plants  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| HV Substations  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| HV Switching Station  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| HV Transmission Conductors  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| MV Substations  |     | 14,436                  | -               | -               | -              | -             | -             | -            | -              | -                  |
| MV Switching Stations   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| MV Networks   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| LV Networks   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Water Supply Infrastructure   |     | 1,094                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Dams and Weirs  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Boreholes   |     | 1,094                   | -               | -               | -              | -             | -             | -            | -              | -                  |
| Reservoirs  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Pump Stations   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Water Treatment Works   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Bulk Mains  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Distribution  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Distribution Points   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| PRV Stations  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Capital Spares  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Sanitation Infrastructure   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Pump Station  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Reclamation   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| 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   |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| Revolments  |     | -                       | -               | -               | -              | -             | -             | -            | -              | -                  |
| 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 upgrading of existing assets by asset class - M08 February |  |     |                         |                 |                 |                |               |               |              |                |                    |
|---|--|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| R thousands   | Description  | Ref | Budget Year 2023/24     |                 |                 |                |               |               |              |                |                    |
|   |  |     | 2022/23 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| <b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>   |  |     |                         |                 |                 |                |               |               |              |                |                    |
|   | <b>Community Assets</b>  |     | 2,220                   | 339             | --              | --             | 1,732         | 228           | (1,506)      | -686.2%        | 339                |
|   | Community Facilities   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Halls  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Centres  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Crèches  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Clinic/Care Centres  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Fire/Ambulance Stations  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Testing Stations   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Museums  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Galleries  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Theatres   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Libraries  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Cemeteries/Crematoria  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Police   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Parks  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Public Open Space  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Nature Reserves  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Public Ablution Facilities                                       |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Markets  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Stalls   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Airports   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Airports   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Taxi Ranks/Bus Terminals   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Capital Spares   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | <b>Sport and Recreation Facilities</b>                           |     | 2,220                   | 339             | --              | --             | 1,732         | 228           | (1,506)      | -686.2%        | 339                |
|   | Indoor Facilities  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Outdoor Facilities   |     | 2,220                   | 339             | --              | --             | 1,732         | 228           | (1,506)      | -686.2%        | 339                |
|   | Capital Spares   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | <b>Heritage assets</b>   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Monuments  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Historic Buildings   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Vibras 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>   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Service Licences   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Licences and Rights  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Water Rights   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Effluent Licences  |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Solid Waste Licences   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Computer Software and Applications                               |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Local 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   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Polling and Protection   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Zoological plants and animals                                    |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Immature   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Polling and Protection   |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | Zoological plants and animals                                    |     | --                      | --              | --              | --             | --            | --            | --           | --             | --                 |
|   | <b>Total Capital Expenditure on upgrading of existing assets</b> | 1   | 20,363                  | 339             | --              | --             | 1,732         | 228           | (1,506)      | -686.2%        | 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:

National Financial Year:

Demarcation Code of Municipality being assessed:

District:

Demarcation Description:

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 + 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)   | Choose from drop down list       | Notes/Comments  |
|-----------|--|----------------------------------|---|
| 6.12.2    | - 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)?<br><i>Note - refer condition 6.12.2</i>   | <input type="text" value="Yes"/> |   |
| 6.12.2    | - 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://guploadportal.treasury.gov.za?">https://guploadportal.treasury.gov.za?</a>   | <input type="text" value="No"/>  |   |
| 6.12.2    | - 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?  | <input type="text" value="Yes"/> | There is an immaterial difference. It should be noted that the submission of statements from the waterboard is always late and that payments will only reconcile to the payment made if the account is due. Expenditure will be recognized when incurred on an accrual basis. |
| 6.3.1     | - 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)?<br><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> | <input type="text" value="Yes"/> |   |

|    |                         |   |                               |   |
|----|-------------------------|---|-------------------------------|---|
| 5  | 6.3.2<br>6.3.3<br>6.3.4 | <p>- 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></p> <p>- 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?</p>   | <p>Yes</p> <p>Yes</p>         | <p>Expenditure will be recognized when incurred on an accrual basis and payment will be made when due. The municipality pays Eskom when due and never late.</p> |
| 6  | 6.4                     | Compliance with a funded MTREF -- (choose from drop down list the MTREF assessed)   | 2023/24 Main Adjustment MTREF |   |
| 7  | 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>  | Yes                           |   |
| 8  | 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                           |   |
| 9  | 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?<br><br><i>Note - For example, if the municipality during the preceding 12 months only managed to collect 80 per cent of its revenue (also 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 property 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> | Yes                           |   |
| 10 | 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                           |   |
| 11 | 6.4.2                   | <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><br><br>- 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               |   |
| 12 | 6.4.2                   | <i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the PT/NTI must assesses whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i><br><br>- 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)?<br><i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>   | Yes                           |   |
| 13 | 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 aligns 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                           |   |

|    |         |  |                              |  |
|----|---------|--|------------------------------|--|
| 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                          |  |
| 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                          |  |
| 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? <i>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.</i>   | No                           | The majority of water meters are still conventional credit meters, and the municipality does not have the necessary capacity (financial and human resources) to execute. It should also be noted that an awareness campaign must be conducted before water can be restricted. There is a high level of risk to be managed and no financial buy-in is a non-negotiable. |
| 19 | 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?<br><i>Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the indigent information in the required NT format.</i>   | Yes                          |  |
| 20 | 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.   |                              |  |
| 21 | 6.7     | Maintain a minimum average quarterly collection of property rates and services charges –   |                              |  |
| 22 | 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       |  |
| 23 | 6.7.2   | <i>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.</i>   |                              |  |
| 24 | 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 :<br>* 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;<br>* 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 |  |
| 25 | 6.7.2.2 | * 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 area(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 |  |
| 26 | 6.7.2.3 |  |                              |  |

|    |        |  |             |  |
|----|--------|--|-------------|--|
| 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?  | Yes         | Indigent households are being supplied with pre-paid meters as a condition according to the policy, and they will then be considered for a debt write-off as part of their first-time indigent registration. This will only occur once. No other write-offs were considered to date.                           |
| 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          | The losses policies, relevant to electricity and water supply, were updated and will be tabled as part of the draft MTREF budget policies.   |
| 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          | There is no accounting standard or any other requirement that states that the installation of meters should be capitalized. The municipality does not capitalize meters. Smart meters were dictated by grant funding received, and with all new business plans, only RT29-2024 meters are to be installed.     |
| 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 subsequent supplementary GVR compiled by the registered municipal valuer?  | No          | The valuation roll was reconciled with an immaterial difference, and it should be noted that the amendments to the MPRA (2014) allow for changes to be effected upon the issuance of a notice to be included in the SV when actioned once a year, therefore, it may lead to differences - See Section 78 MPRA. |
| 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?<br><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         | The action plan has been submitted. Categories remain a problem that will be addressed with the information made available by the new GV and the latest SV. Actions to be taken were delayed by the late submission of the SV as well as the draft GV, both containing errors that needs to be corrected.      |
| 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://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?  | Yes         |  |
| 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         |  |
| 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?<br><i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>  | 6.9.1 = Yes |  |
| 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://guploadportal.treasury.gov.za">https://guploadportal.treasury.gov.za</a> ?                       | Yes         |  |
| 32 | 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><br><i>Provincial Treasury Note - Provincial Treasury certification of municipal compliance - in terms of section 5 and 74 of the MFMA - with effect from 01 April 2023 - a delegated municipality may not benefit from Municipal Debt Relief, unless:</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         |  |

|  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| <p>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://guploadportal.treasury.gov.za?">https://guploadportal.treasury.gov.za?</a><br/><i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i></p>   | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>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?<br/><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></p>  | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>6.11 Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?<br/><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. It 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></p> | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>6.12 For the duration of the Municipal Debt Relief (to ensure proper management of resources):</p>  | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>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?</p>  | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>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?<br/><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></p>   | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>6.13 Supporting evidence : 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.<br/>Accounting Treatment - has the municipality fully accounted for and correctly reported on the write-off of its Eskom arrears 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?<br/><i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mSCOA.</i></p>  | <input type="checkbox"/> | <input type="checkbox"/> |
| <p>6.14 'NERSA License - has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?</p>   | <input type="checkbox"/> | <input type="checkbox"/> |

The municipality is referred to Municipal Debt Relief Supplementary Guide to MFMA Circular No.124 that was issued by NT on 16 February 2024, which need to be implemented accordingly but was shared to late to be addressed within the adjustment budget. The municipality however met the condition what was agreed upon on 13 Sept 2023.

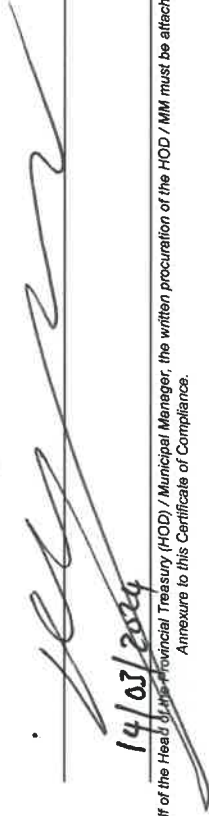
Supplementary guide was issued to late and the practical application of it for this financial year would be challenging and are not considered to be reasonable given the timeframe.

Note: By 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. 3 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 specific central and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.

PT: HOD/ NT / MM Name:

Derick E Welgemoed

Signature of HOD/ NT/ MM:



Date:

14/03/2024

\*\* 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.