

# **BEAUFORT WEST MUNICIPALITY**



## **Monthly Budget Statement FOR THE MONTH ENDING MARCH 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 March 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**

Council approved an adjustments budget in February 2024. The figures contained in this report included the adjusted budget.

### ***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 March 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 288,871 million at the end of March 2024. This was R 38,569 million or 12% below the year-to-date budget of R 327,440 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 fourth quarter. Another revenue item that affected the performance of March is the fines, penalties and forfeits that were R 40,019 million or 76% below the year-to-date target R 52,848 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 7,468 million for March. This is R 4,534 million below the year-to-date target of R 12,002 million at the end of March. 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 March 2024 amounted to R 270,185 million. This was R 55,358 million or 17% below year-to-date budget projections for March 2024. The bulk electricity accounts of March are due and payable in April 2024, hence the variance. The over expenditure on other expenditure is due to internal departmental consumption changes amounting to R 11,131 million at the end of March. Although year-to-date the expenditure is lower than expected at the end of March, 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 adjusted capital budget for the 2023/2024 financial year amounts to R 16,230 million. The capital expenditure for the month of March 2024 amounted to R 758 thousand. The year to date expenditure amounted to R 7,167 million or 44.2% of the total budget at the end of March 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 March with a positive net cash position of R 4,023,015.60 and an investment balance of R 22,724,532.13 million. The net cash position at the end of March 2024 amounted to R 1,428,171.87 as per bank statement and the investment balance amounted to R 36,667,739.64.

Refer to Table C7 for more detail on cash flows.

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

No comments for March 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 March 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 - M09 March									
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	48,421	3,509	37,441	36,315	1,126	3%	48,421
Service charges	127,431	151,922	160,837	13,463	107,185	120,477	(13,293)	-11%	160,637
Investment revenue	2,121	-	-	-	-	-	-	-	-
Transfers and subsidies - Operational	2,121	750	2,115	472	1,907	1,586	321	20%	2,115
Other own revenue	155,656	215,718	225,466	27,705	142,339	169,061	(26,722)	-16%	225,466
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>332,927</b>	<b>419,211</b>	<b>436,638</b>	<b>45,150</b>	<b>288,871</b>	<b>327,440</b>	<b>(38,569)</b>	<b>-12%</b>	<b>436,638</b>
Employee costs	125,625	133,488	126,707	9,608	82,357	95,031	(2,673)	-3%	126,707
Remuneration of Councillors	6,266	6,806	6,806	531	4,720	5,105	(384)	-8%	6,806
Depreciation and amortisation	20,847	26,248	26,805	6,980	20,104	20,104	0	0%	26,805
Interest	8,284	2,091	2,252	118	1,881	1,689	191	11%	2,252
Inventory consumed and bulk purchases	91,752	118,933	117,214	8,323	72,319	87,910	(15,592)	-18%	117,214
Transfers and subsidies	588	-	-	-	-	-	-	-	-
Other expenditure	115,838	124,645	154,257	12,048	78,804	115,705	(36,901)	-32%	154,257
<b>Total Expenditure</b>	<b>369,200</b>	<b>412,211</b>	<b>434,042</b>	<b>37,609</b>	<b>270,185</b>	<b>325,544</b>	<b>(55,358)</b>	<b>-17%</b>	<b>434,042</b>
<b>Surplus/(Deficit)</b>	<b>(36,273)</b>	<b>7,000</b>	<b>2,595</b>	<b>7,541</b>	<b>18,686</b>	<b>1,897</b>	<b>16,789</b>	<b>885%</b>	<b>2,595</b>
Transfers and subsidies - capital (monetary allocations)	52,314	15,057	16,194	58	7,100	11,728	(4,627)	-39%	16,194
Transfers and subsidies - capital (in-kind)	2,965	-	366	368	368	275	93	34%	366
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>19,007</b>	<b>22,056</b>	<b>19,155</b>	<b>7,966</b>	<b>26,154</b>	<b>13,899</b>	<b>12,255</b>	<b>88%</b>	<b>19,155</b>
Share of surplus/ (deficit) of associates	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>19,007</b>	<b>22,056</b>	<b>19,155</b>	<b>7,966</b>	<b>26,154</b>	<b>13,899</b>	<b>12,255</b>	<b>88%</b>	<b>19,155</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>50,741</b>	<b>13,977</b>	<b>16,230</b>	<b>-</b>	<b>-</b>	<b>9,318</b>	<b>(9,318)</b>	<b>-100%</b>	<b>16,230</b>
Capital transfers recognised	48,829	13,093	14,367	370	6,498	10,389	(3,891)	-37%	14,367
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	1,912	884	1,844	387	669	1,383	(714)	-52%	1,844
<b>Total sources of capital funds</b>	<b>50,741</b>	<b>13,977</b>	<b>16,230</b>	<b>758</b>	<b>7,167</b>	<b>11,771</b>	<b>(4,605)</b>	<b>-39%</b>	<b>16,230</b>
<b>Financial position</b>									
Total current assets	105,931	151,161	160,891	-	183,075	-	-	-	160,891
Total non current assets	465,256	450,127	456,473	-	450,924	-	-	-	456,473
Total current liabilities	170,866	126,730	115,270	-	207,344	-	-	-	115,270
Total non current liabilities	50,605	108,509	133,224	-	50,605	-	-	-	133,224
Community wealth/Equity	<b>349,716</b>	<b>366,050</b>	<b>368,870</b>	-	<b>378,049</b>	-	-	-	<b>368,870</b>
<b>Cash flows</b>									
Net cash from (used) operating	44,351	33,060	29,547	14,567	33,883	94,992	61,109	64%	29,547
Net cash from (used) investing	(45,118)	(13,977)	(16,230)	(1,736)	(12,365)	(12,173)	192	-2%	(16,230)
Net cash from (used) financing	(759)	(877)	(1,119)	(28)	(403)	(840)	(436)	52%	(1,119)
<b>Cash/cash equivalents at the month/year end</b>	<b>14,880</b>	<b>19,806</b>	<b>27,017</b>	<b>-</b>	<b>40,545</b>	<b>96,800</b>	<b>56,255</b>	<b>58%</b>	<b>27,017</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	22,793	4,770	4,173	3,745	3,916	4,012	3,681	178,472	225,561
<b>Creditors Age Analysis</b>									
Total Creditors	538	763	354	897	3,560	144	4,834	101,908	112,997

#### 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) - M09 March										
Description	Ref	2022/23			Budget Year 2023/24					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue - Functional</b>										
<i>Governance and administration</i>		169,019	104,405	150,777	15,689	97,505	112,915	(15,410)	-14%	150,777
Executive and council		45,224	11,932	11,954	2,962	11,921	8,965	2,956	33%	11,954
Finance and administration		123,795	92,473	138,823	12,627	85,584	103,950	(18,366)	-18%	138,823
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		15,130	80,775	39,033	1,939	16,730	29,275	(12,545)	-43%	39,033
Community and social services		8,314	8,223	8,423	606	6,406	6,317	89	1%	8,423
Sport and recreation		2,209	4,039	2,623	55	1,967	1,967	(101)	-5%	2,623
Public safety		4,443	67,582	26,852	1,278	8,457	20,139	(11,682)	-68%	26,852
Housing		165	932	1,135	-	-	851	(851)	-100%	1,135
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		5,868	4,399	5,354	384	1,209	6,228	(5,019)	-81%	5,354
Planning and development		2,171	1,466	2,042	299	1,105	1,493	(389)	-26%	2,042
Road transport		3,697	2,934	6,313	85	104	4,734	(4,630)	-98%	6,313
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		198,189	244,688	255,033	27,663	180,898	191,025	(10,130)	-5%	255,033
Energy sources		105,001	135,232	146,456	12,217	99,233	109,842	(10,609)	-10%	146,456
Water management		45,680	42,427	41,786	4,904	32,942	31,339	1,603	5%	41,786
Waste water management		28,896	38,758	36,299	4,268	27,223	26,974	249	1%	36,299
Waste management		18,811	28,272	30,492	6,274	21,498	22,869	(1,372)	-6%	30,492
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>2</b>	<b>388,208</b>	<b>434,267</b>	<b>453,198</b>	<b>45,575</b>	<b>286,340</b>	<b>339,443</b>	<b>(43,103)</b>	<b>-13%</b>	<b>453,198</b>
<b>Expenditure - Functional</b>										
<i>Governance and administration</i>		109,621	94,319	101,270	8,957	86,377	75,653	10,425	14%	101,270
Executive and council		18,872	15,932	15,356	2,252	22,002	11,517	10,485	91%	15,356
Finance and administration		89,713	77,168	84,724	6,601	63,363	63,543	(181)	0%	84,724
Internal audit		1,236	1,219	1,190	104	1,013	893	120	13%	1,190
<i>Community and public safety</i>		72,284	95,339	97,337	3,802	31,368	73,014	(41,646)	-57%	97,337
Community and social services		14,125	11,931	11,153	1,066	8,701	8,376	325	4%	11,153
Sport and recreation		7,903	7,203	8,737	714	5,523	6,553	(1,030)	-16%	8,737
Public safety		48,526	73,663	74,842	1,906	16,158	56,132	(39,973)	-71%	74,842
Housing		1,731	2,522	2,604	116	983	1,953	(871)	-50%	2,604
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		23,427	30,834	32,003	3,808	20,692	24,002	(3,310)	-14%	32,003
Planning and development		7,697	11,333	11,749	1,088	5,767	8,812	(3,044)	-35%	11,749
Road transport		15,730	19,502	20,254	2,720	14,924	16,191	(266)	-2%	20,254
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		163,868	191,719	203,433	21,042	131,751	152,575	(20,824)	-14%	203,433
Energy sources		97,942	126,224	134,316	9,884	76,497	100,737	(24,240)	-24%	134,316
Water management		28,138	30,814	34,632	5,134	25,040	25,974	(934)	-4%	34,632
Waste water management		20,680	17,770	16,350	3,407	15,227	12,263	2,964	24%	16,350
Waste management		16,907	17,111	18,134	2,616	14,987	13,601	1,387	10%	18,134
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>369,200</b>	<b>412,211</b>	<b>434,042</b>	<b>37,609</b>	<b>270,185</b>	<b>325,644</b>	<b>(55,358)</b>	<b>-17%</b>	<b>434,042</b>
<b>Surplus/ (Deficit) for the year</b>		<b>19,007</b>	<b>22,056</b>	<b>19,155</b>	<b>7,966</b>	<b>26,154</b>	<b>13,899</b>	<b>12,255</b>	<b>86%</b>	<b>19,155</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) - M09 March										
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	8,754	2,165	8,692	6,566	2,126	32.4%	8,754
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		184,209	276,267	285,985	21,856	160,689	214,201	(53,512)	-25.0%	285,985
Vote 4 - DIRECTORATE: CORPORATE SERVICES		45,736	11,852	14,430	1,538	11,081	10,655	426	4.0%	14,430
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		112,251	25,292	71,426	9,704	73,122	53,570	19,553	36.5%	71,426
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		36,431	112,124	72,602	10,312	42,755	54,451	(11,697)	-21.5%	72,602
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>388,206</b>	<b>434,267</b>	<b>453,198</b>	<b>45,575</b>	<b>296,340</b>	<b>339,443</b>	<b>(43,103)</b>	<b>-12.7%</b>	<b>453,198</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - MUNICIPAL MANAGER		11,610	7,615	7,275	1,576	16,438	5,456	10,982	201.3%	7,275
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		175,621	215,960	233,611	23,288	144,168	175,209	(31,040)	-17.7%	233,611
Vote 4 - DIRECTORATE: CORPORATE SERVICES		39,927	39,457	39,931	3,360	29,147	29,960	(813)	-2.7%	39,931
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		57,771	40,570	42,912	3,354	38,488	32,184	6,305	19.6%	42,912
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		84,271	108,608	110,313	6,033	41,944	82,735	(40,791)	-49.3%	110,313
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>369,200</b>	<b>412,211</b>	<b>434,042</b>	<b>37,609</b>	<b>270,185</b>	<b>325,544</b>	<b>(55,358)</b>	<b>-17.0%</b>	<b>434,042</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>19,007</b>	<b>22,056</b>	<b>19,155</b>	<b>7,966</b>	<b>26,154</b>	<b>13,899</b>	<b>12,255</b>	<b>88.2%</b>	<b>19,155</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) - M09 March										
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</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity		79,475	99,386	108,534	6,951	71,062	81,400	(10,338)	-13%	108,534
Service charges - Water		16,980	15,525	13,718	4,240	11,649	10,288	1,560	15%	13,718
Service charges - Waste Water Management		20,478	23,478	23,340	1,464	15,671	17,505	(1,834)	-10%	23,340
Service charges - Waste management		10,498	13,533	15,045	808	8,603	11,284	(2,681)	-24%	15,045
Sale of Goods and Rendering of Services		810	795	795	61	542	596	(54)	-9%	795
Agency services		1,180	1,320	1,606	399	1,798	1,204	594	49%	1,606
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivables		7,852	10,639	11,209	772	6,855	8,405	(1,551)	-18%	11,209
Interest from Current and Non Current Assets		2,121	750	2,115	472	1,907	1,586	321	20%	2,115
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1,362	1,838	1,838	131	1,211	1,379	(167)	-12%	1,838
Licences and permits		-	298	298	17	163	224	(61)	-27%	298
Operational Revenue		2,587	1,182	1,279	85	1,997	959	1,038	108%	1,279
<b>Non-Exchange Revenue</b>										
Property rates		45,597	50,821	48,421	3,509	37,441	36,315	1,128	3%	48,421
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		44,668	66,536	70,464	1,532	12,829	52,848	(40,019)	-76%	70,464
Licences and permits		181	192	192	18	127	144	(16)	-11%	192
Transfers and subsidies - Operational		92,215	96,971	101,752	21,877	93,515	76,276	17,239	23%	101,752
Interest		2,587	3,284	3,107	256	2,320	2,331	(11)	0%	3,107
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	32,663	32,926	2,568	20,870	24,695	(3,824)	-15%	32,926
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		4,315	-	-	-	111	-	111	#DIV/0!	-
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		332,927	419,211	436,638	45,150	288,871	327,440	(38,569)	-12%	436,638
<b>Expenditure By Type</b>										
Employee related costs		125,625	133,488	126,707	9,608	92,357	95,031	(2,673)	-3%	126,707
Remuneration of councillors		6,266	6,806	6,806	531	4,720	5,105	(384)	-8%	6,806
Bulk purchases - electricity		75,858	97,370	93,450	6,550	60,411	70,087	(9,676)	-14%	93,450
Inventory consumed		15,894	21,564	23,764	1,774	11,907	17,823	(5,916)	-33%	23,764
Debt impairment		42,844	74,412	64,527	6,345	21,821	48,395	(26,575)	-55%	64,527
Depreciation and amortisation		20,847	26,248	26,805	6,980	20,104	20,104	0	0%	26,805
Interest		8,284	2,091	2,252	118	1,881	1,688	191	11%	2,252
Contracted services		21,032	14,966	30,268	2,478	15,703	22,701	(6,998)	-31%	30,268
Transfers and subsidies		588	-	-	-	-	-	-	-	-
Irrecoverable debts written off		17,866	-	20,832	-	851	15,624	(14,773)	-95%	20,832
Operational costs		33,925	35,267	38,630	3,225	40,319	28,984	11,335	39%	38,630
Losses on Disposal of Assets		-	-	-	-	-	-	-	-	-
Other Losses		171	-	-	-	111	-	111	#DIV/0!	-
Total Expenditure		369,200	412,211	434,042	37,609	270,185	325,544	(55,358)	-17%	434,042
<b>Surplus/(Deficit)</b>										
Surplus/(Deficit)		(36,273)	7,000	2,595	7,541	18,686	1,897	16,789	0	2,595
Transfers and subsidies - capital (monetary allocations)		52,314	15,057	16,194	58	7,100	11,728	(4,627)	(0)	16,194
Transfers and subsidies - capital (in-kind)		2,965	-	366	368	368	275	93	0	366
Surplus/(Deficit) after capital transfers & contributions		19,007	22,056	19,155	7,966	26,154	13,899			19,155
Income Tax		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		19,007	22,056	19,155	7,966	26,154	13,899			19,155
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		19,007	22,056	19,155	7,966	26,154	13,899			19,155
Share of Surplus/Deficit attributable to Associates		-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		19,007	22,056	19,155	7,966	26,154	13,899			19,155

### 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) - MO9 March										
Vote Description	Ref	2022/23		Budget Year 2023/24						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		26,414	6,150	5,985	-	91	4,489	(4,398)	-98%	5,985
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	6,669	1,501	6,087	5,002	1,086	22%	6,669
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	<b>32,596</b>	<b>13,638</b>	<b>12,654</b>	<b>1,501</b>	<b>6,178</b>	<b>9,490</b>	<b>(3,312)</b>	<b>-35%</b>	<b>12,654</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		17,957	-	2,011	371	371	1,291	(920)	-71%	2,011
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	339	1,108	(1,475)	257	647	(390)	-60%	1,108
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		39	-	118	-	-	89	(89)	-100%	118
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		149	-	339	361	361	254	107	42%	339
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	<b>18,145</b>	<b>339</b>	<b>3,577</b>	<b>(744)</b>	<b>989</b>	<b>2,281</b>	<b>(1,292)</b>	<b>-57%</b>	<b>3,577</b>
<b>Total Capital Expenditure</b>		<b>50,741</b>	<b>13,977</b>	<b>16,230</b>	<b>758</b>	<b>7,167</b>	<b>11,771</b>	<b>(4,605)</b>	<b>-39%</b>	<b>16,230</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>1,445</b>	<b>-</b>	<b>1,272</b>	<b>329</b>	<b>329</b>	<b>808</b>	<b>(480)</b>	<b>-59%</b>	<b>1,272</b>
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		1,445	-	1,272	329	329	808	(480)	-59%	1,272
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>2,373</b>	<b>3,653</b>	<b>2,499</b>	<b>130</b>	<b>1,862</b>	<b>1,836</b>	<b>26</b>	<b>1%</b>	<b>2,499</b>
Community and social services		-	-	77	-	-	19	(19)	-100%	77
Sport and recreation		2,220	3,653	2,422	130	1,862	1,617	46	3%	2,422
Public safety		153	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>2,670</b>	<b>3,096</b>	<b>6,149</b>	<b>51</b>	<b>142</b>	<b>4,611</b>	<b>(4,470)</b>	<b>-97%</b>	<b>6,149</b>
Planning and development		-	-	164	51	51	123	(72)	-59%	164
Road transport		2,670	3,096	5,985	-	91	4,489	(4,398)	-98%	5,985
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>44,253</b>	<b>7,228</b>	<b>6,310</b>	<b>248</b>	<b>4,834</b>	<b>4,515</b>	<b>318</b>	<b>7%</b>	<b>6,310</b>
Energy sources		15,295	-	-	-	-	-	-	-	-
Water management		25,823	-	1,074	32	32	805	(773)	-96%	1,074
Waste water management		583	3,054	651	216	216	271	(55)	-20%	651
Waste management		2,562	4,174	4,586	-	4,586	3,439	1,146	33%	4,586
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>50,741</b>	<b>13,977</b>	<b>16,230</b>	<b>758</b>	<b>7,167</b>	<b>11,771</b>	<b>(4,605)</b>	<b>-39%</b>	<b>16,230</b>
<b>Funded by:</b>										
National Government		44,270	13,093	12,222	50	6,178	9,166	(2,988)	-33%	12,222
Provincial Government		1,632	-	1,847	-	-	983	(983)	-100%	1,847
District Municipality Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Depar/Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-
		2,927	-	318	320	320	239	81	34%	318
<b>Transfers recognised - capital</b>		<b>48,829</b>	<b>13,093</b>	<b>14,387</b>	<b>370</b>	<b>6,498</b>	<b>10,389</b>	<b>(3,891)</b>	<b>-37%</b>	<b>14,387</b>
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		1,912	884	1,844	387	669	1,383	(714)	-52%	1,844
<b>Total Capital Funding</b>		<b>50,741</b>	<b>13,977</b>	<b>16,230</b>	<b>758</b>	<b>7,167</b>	<b>11,771</b>	<b>(4,605)</b>	<b>-39%</b>	<b>16,230</b>

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M09 March						
Description	Ref	2022/23	Budget Year 2023/24			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	<b>1</b>					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash and cash equivalents		15,311	16,807	27,017	40,545	27,017
Trade and other receivables from exchange transactions		17,762	7,692	13,657	26,927	13,657
Receivables from non-exchange transactions		57,033	71,879	50,917	49,502	50,917
Current portion of non-current receivables		1,154	2,405	1,154	1,154	1,154
Inventory		4,491	3,424	4,491	3,396	4,491
VAT		10,112	40,626	54,150	52,051	54,150
Other current assets		66	8,328	9,505	9,499	9,505
<b>Total current assets</b>		<b>105,931</b>	<b>151,161</b>	<b>160,891</b>	<b>183,075</b>	<b>160,891</b>
<b>Non current assets</b>						
Investments		(451)	630	–	(1,828)	–
Investment property		6,177	5,963	5,963	6,017	5,963
Property, plant and equipment		452,512	437,177	443,501	439,463	443,501
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		3,340	5,225	3,340	3,340	3,340
Intangible assets		1,153	19	1,143	1,407	1,143
Trade and other receivables from exchange transactions		2,030	850	2,030	2,030	2,030
Non-current receivables from non-exchange transactions		495	262	495	495	495
Other non-current assets		–	–	–	–	–
<b>Total non current assets</b>		<b>465,256</b>	<b>450,127</b>	<b>456,473</b>	<b>450,924</b>	<b>456,473</b>
<b>TOTAL ASSETS</b>		<b>571,187</b>	<b>601,288</b>	<b>617,364</b>	<b>633,999</b>	<b>617,364</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	–	–
Financial liabilities		734	515	1,102	–	1,102
Consumer deposits		2,490	3,842	2,490	2,630	2,490
Trade and other payables from exchange transactions		146,770	76,198	50,621	124,768	50,621
Trade and other payables from non-exchange transactions		4,973	–	1	16,699	1
Provision		14,438	13,822	13,445	12,977	13,445
VAT		–	31,475	46,091	48,809	46,091
Other current liabilities		1,461	1,394	1,519	1,461	1,519
<b>Total current liabilities</b>		<b>170,866</b>	<b>127,245</b>	<b>115,270</b>	<b>207,344</b>	<b>115,270</b>
<b>Non current liabilities</b>						
Financial liabilities		3,789	3,132	3,642	3,789	3,642
Provision		21,241	20,708	22,137	21,241	22,137
Long term portion of trade payables		–	58,254	81,869	–	81,869
Other non-current liabilities		25,575	26,415	25,575	25,575	25,575
<b>Total non current liabilities</b>		<b>50,605</b>	<b>108,509</b>	<b>133,224</b>	<b>50,605</b>	<b>133,224</b>
<b>TOTAL LIABILITIES</b>		<b>221,472</b>	<b>235,754</b>	<b>248,494</b>	<b>257,950</b>	<b>248,494</b>
<b>NET ASSETS</b>	<b>2</b>	<b>349,715</b>	<b>365,535</b>	<b>368,870</b>	<b>376,049</b>	<b>368,870</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated surplus/(deficit)		345,611	361,430	364,766	371,945	364,766
Reserves and funds		4,104	4,104	4,104	4,104	4,104
Other		–	–	–	–	–
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>2</b>	<b>349,715</b>	<b>365,535</b>	<b>368,870</b>	<b>376,049</b>	<b>368,870</b>

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

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M09 March										
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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		38,866	47,613	43,799	2,851	29,116	32,849	(3,733)	-11%	43,799
Service charges		115,720	176,258	179,921	11,359	104,894	134,941	(30,047)	-22%	179,921
Other revenue		5,314	20,520	24,515	2,332	7,508	18,386	(10,878)	-59%	24,515
Transfers and Subsidies - Operational		90,685	96,971	100,893	22,837	98,356	75,670	22,687	30%	100,893
Transfers and Subsidies - Capital		50,153	15,057	16,105	5,016	16,270	12,079	4,191	35%	16,105
Interest		12,561	750	2,115	28	381	1,586	(1,205)	-76%	2,115
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(262,271)	(322,018)	(335,549)	(29,851)	(222,145)	(178,830)	43,315	-24%	(335,549)
Interest		(6,090)	(2,091)	(2,252)	(6)	(498)	(1,689)	(1,191)	71%	(2,252)
Transfers and Subsidies		(588)	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>44,351</b>	<b>33,060</b>	<b>29,547</b>	<b>14,567</b>	<b>33,883</b>	<b>94,992</b>	<b>61,109</b>	<b>64%</b>	<b>29,547</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		-	-	-	(1,454)	(1,828)	-	(1,828)	#DIV/0!	-
<b>Payments</b>										
Capital assets		(45,118)	(13,977)	(16,230)	(282)	(11,033)	(12,173)	(1,140)	9%	(16,230)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(45,118)</b>	<b>(13,977)</b>	<b>(16,230)</b>	<b>(1,736)</b>	<b>(12,365)</b>	<b>(12,173)</b>	<b>192</b>	<b>-2%</b>	<b>(16,230)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/financing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	(28)	(46)	-	(46)	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing		(759)	(877)	(1,119)	-	(358)	(840)	(482)	57%	(1,119)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(759)</b>	<b>(877)</b>	<b>(1,119)</b>	<b>(28)</b>	<b>(403)</b>	<b>(840)</b>	<b>(438)</b>	<b>52%</b>	<b>(1,119)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(1,526)</b>	<b>18,206</b>	<b>12,197</b>	<b>12,803</b>	<b>21,114</b>	<b>81,979</b>			<b>12,197</b>
Cash/cash equivalents at beginning:		16,386	1,399	14,821		19,430	14,821			14,821
Cash/cash equivalents at month/year end:		14,860	19,606	27,017		40,545	96,800			27,017

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

Bank and Investment Balances Movement - March 2024							
	Opening Balance	Revenue	Expenditure	Investment Deposits	Investment Withdrawals	Interest Capitalised	Closing Balance
<b>Nedbank Account</b>	<b>3,777,076.45</b>	<b>47,739,040.82</b>	<b>- 50,438,004.71</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,078,112.56</b>
<b>ABSA Account</b>	<b>245,939.15</b>	<b>3,144,264.43</b>	<b>- 3,040,144.27</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,059.31</b>
<b>Investment Balances</b>	<b>22,724,532.13</b>	<b>-</b>	<b>-</b>	<b>15,000,000.00</b>	<b>- 1,500,000.00</b>	<b>443,207.51</b>	<b>36,667,739.64</b>
<b>Balance</b>	<b>26,747,547.73</b>	<b>50,883,305.25</b>	<b>- 53,478,148.98</b>	<b>15,000,000.00</b>	<b>- 1,500,000.00</b>	<b>443,207.51</b>	<b>38,095,911.51</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 - M09 March											
Description	NT Code	Budget Year 2023/24									
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days
<b>Debtors Age Analysis By Income Source</b>											
Trade and Other Receivables from Exchange Transactions - Water	1200	7,571	1,511	1,021	816	1,031	1,002	848	25,929	39,730	29,827
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,695	614	590	314	395	327	311	4,243	12,489	5,590
Receivables from Non-exchange Transactions - Property Rates	1400	4,699	968	900	884	864	873	833	40,421	50,441	43,874
Receivables from Exchange Transactions - Waste Water Management	1500	2,854	960	927	931	904	966	938	41,741	50,222	45,481
Receivables from Exchange Transactions - Waste Management	1600	1,661	598	584	595	574	617	610	25,735	30,974	28,131
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	1	1	1	1	1	1	51	59	54
Interest on Arrear Debtor Accounts	1810	-	-	21	-	-	-	-	1,078	1,097	1,076
Recoverable unauthorised, irregular, fullness and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-
Other	1900	308	117	130	204	148	226	139	39,278	40,549	39,993
<b>Total By Income Source</b>	<b>2000</b>	<b>22,793</b>	<b>4,770</b>	<b>4,173</b>	<b>3,745</b>	<b>3,916</b>	<b>4,012</b>	<b>3,681</b>	<b>178,472</b>	<b>225,561</b>	<b>193,825</b>
<b>2022/23 - totals only</b>											
<b>Debtors Age Analysis By Customer Group</b>											
Organs of State	2200	2,349	402	339	298	291	378	340	18,616	23,014	19,924
Commercial	2300	3,899	519	484	378	351	298	272	18,662	24,243	19,361
Households	2400	16,375	3,788	3,300	2,999	3,239	3,296	3,024	140,025	178,044	152,583
Other	2500	171	84	70	70	34	40	44	1,768	2,260	1,956
<b>Total By Customer Group</b>	<b>2600</b>	<b>22,793</b>	<b>4,770</b>	<b>4,173</b>	<b>3,745</b>	<b>3,916</b>	<b>4,012</b>	<b>3,681</b>	<b>178,472</b>	<b>225,561</b>	<b>193,825</b>

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March										
Description	NT Code	Budget Year 2023/24								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	219	84	7	42	-	-	0	65,628	65,979
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	196	561	1	1	271	-	2,331	15,447	18,808
Auditor General	0800	123	117	346	838	3,289	144	860	12,169	17,887
Other	0900	-	-	-	17	-	-	1	0	18
<b>Total By Customer Type</b>	<b>1000</b>	<b>538</b>	<b>763</b>	<b>354</b>	<b>897</b>	<b>3,560</b>	<b>144</b>	<b>4,834</b>	<b>101,908</b>	<b>112,997</b>

## 7. Investment portfolio analysis

### 7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March					
Investments by maturity Name of institution & investment ID	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands					
<b>Municipality</b>					
Standard Bank	8,261	165	-	-	8,426
ABSA Bank	12,351	235	(1,500)	15,000	26,087
Nedbank	867	18	-	-	884
Investec	1,246	25	-	-	1,271
	-				-
	-				-
<b>Municipality sub-total</b>	<b>22,725</b>	<b>443</b>	<b>(1,500)</b>	<b>15,000</b>	<b>36,668</b>
<b>Entities</b>					
					-
					-
<b>Entities sub-total</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>22,725</b>	<b>443</b>	<b>(1,500)</b>	<b>15,000</b>	<b>36,668</b>

The total investment balance of the Municipality at the end of March 2024 amounted to R 36,668 million. An investment of R 15,000 million was made and a withdrawal of R 1,500 million during the month of March 2024. The total interest that was earned on investments for the 3<sup>rd</sup> quarter (January – March 2024) amounted to R 443 thousand.

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

<b>Investment Balances July 2023 - March 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>
M09 - March 2024	Investment Top Up	15,000,000.00
M09 - March 2024	Investment Withdrawals	- 1,500,000.00
M09 - March 2024	Interest Capitalised	443,957.51
M09 - March 2024	Admin / Service Fees	- 750.00
<b>Balance - 31 March 2024</b>		<b>36,667,739.64</b>

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

Included in the balance of R 36,667,739.64 is the unspent conditional grants amounting to R 16,699,957.36 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 - M09 March										
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>										
<b>Operating Transfers and Grants</b>										
National Government:		81,254	87,923	87,850	21,083	87,850	65,888	21,963	33.3%	87,850
Equitable share		77,265	83,574	83,574	20,893	83,574	62,681	20,894	33.3%	83,574
Municipal Infrastructure Grant (MIG)		768	792	719	190	719	539	180	33.3%	719
Local Government Financial Management Grant (FMG)		2,085	2,185	2,185	-	2,185	1,639	546	33.3%	2,185
Expanded Public Works Programme Integrated Grant (EPWP)		1,136	1,372	1,372	-	1,372	1,029	343	33.3%	1,372
Other transfers and grants [insert description]										
Provincial Government:		9,431	8,211	10,919	2,071	10,855	8,189	2,665	32.5%	10,119
Human Settlements Development Grant (Beneficiaries)		-	932	1,135	1,071	1,071	851	219	25.8%	1,135
Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable B3 Municipalities		6,679	7,053	7,158	-	7,158	5,369	1,790	33.3%	7,158
Department of Local Government - Community Development Workers (CDW) Operational Support Grant		223	228	226	-	226	170	57	33.3%	226
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		100	-	-	-	-	-	-	-	-
Provincial Treasury - Western Cape Municipal Recovery Services Grant	4	1,993	-	1,000	1,000	1,000	750	250	33.3%	1,000
Human Settlements - Municipal Accreditation and Capacity Building Grant		256	-	-	-	-	-	-	-	-
Department of Local Government - Western Cape Municipal Interventions Grant		180	-	600	-	600	600	200	33.3%	-
Department of Local Government - Municipal Energy Resilience Grant		-	-	600	-	600	450	150	33.3%	600
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other grant providers:		-	836	2,124	184	1,552	1,593	(41)	-2.6%	2,124
Chemical Industries Education & Training Authority		-	836	2,124	184	1,552	1,593	(41)	-2.6%	2,124
<b>Total Operating Transfers and Grants</b>	5	90,685	96,971	100,893	23,337	100,258	75,870	24,587	32.5%	100,093
<b>Capital Transfers and Grants</b>										
National Government:		48,224	15,057	14,070	4,016	14,070	10,552	3,517	33.3%	14,070
Municipal Infrastructure Grant		8,785	15,057	14,070	4,016	14,070	10,552	3,517	33.3%	14,070
Integrated National Electrification Programme Grant (INEP)		11,000	-	-	-	-	-	-	-	-
Water Services Infrastructure Grant (WSIG)		28,439	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
Provincial Government:		1,415	-	2,035	500	2,035	1,526	509	33.3%	2,035
Department of Local Government - Western Cape Municipal Interventions Grant		300	-	835	500	835	635	209	33.3%	835
Department of Local Government - Emergency Municipal Load Shedding Relief Grant		1,115	-	-	-	-	-	-	-	-
Department of Local Government - Municipal Water Resilience Grant		-	-	1,200	-	1,200	900	300	33.3%	1,200
District Municipality:		200	-	-	-	-	-	-	-	-
Central Karoo District Municipality		200	-	-	-	-	-	-	-	-
Other grant providers:		314	-	-	-	-	-	-	-	-
Chemical Industries Education & Training Authority		314	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	50,153	15,057	16,105	4,516	16,105	12,079	4,026	33.3%	16,105
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	140,838	112,027	116,998	27,853	116,361	87,748	28,613	32.6%	116,198

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

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
National Government:		80,884	87,923	87,850	21,006	86,425	58,616	27,810	47.4%	87,923
Equitable share		77,265	83,574	83,574	20,893	83,574	55,716	27,858	50.0%	83,574
Municipal Infrastructure Grant (MIG)		744	792	719	54	561	528	33	6.2%	792
Local Government Financial Management Grant (FMG)		2,085	2,185	2,185	42	1,436	1,457	(21)	-1.4%	2,185
Expanded Public Works Programme Integrated Grant (EPWP)		790	1,372	1,372	18	854	915	(60)	-6.6%	1,372
Other transfers and grants [insert description]										
Provincial Government:		10,323	8,211	10,919	630	5,435	5,474	(39)	-0.7%	8,211
Human Settlements Development Grant (Beneficiaries)		-	932	1,135	-	-	621	(621)	-100.0%	932
Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable B3 Municipalities		6,584	7,053	7,158	448	5,106	4,702	404	8.6%	7,053
Department of Local Government: Community Development Workers (CDW) Operational Support Grant		366	226	226	39	186	151	35	23.4%	226
Provincial Treasury: Western Cape Municipal Recovery Services Grant		-	-	1,000	143	143	-	143	#D/N/D!	-
Department of Local Government: Local Government Public Employment Support Grant		1,038	-	-	-	-	-	-		-
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		160	-	860	-	-	-	-		-
Department of Local Government- Municipal Energy Resilience Grant		-	-	600	-	-	-	-		-
Other transfers and grants [insert description]										
District Municipality:		415	-	-	-	-	-	-		-
Central Karoo District Municipality		415	-	-	-	-	-	-		-
Other grant providers:		175	836	2,124	165	1,433	557	876	157.1%	836
Chemical Industries Education & Training Authority		175	836	2,124	165	1,433	557	876	157.1%	836
<b>Total operating expenditure of Transfers and Grants:</b>		<b>91,797</b>	<b>96,971</b>	<b>100,893</b>	<b>21,801</b>	<b>93,293</b>	<b>64,647</b>	<b>28,646</b>	<b>44.3%</b>	<b>96,971</b>
<b>Capital expenditure of Transfers and Grants</b>										
National Government:		50,869	15,057	14,070	58	7,100	10,038	(2,937)	-29.3%	15,057
Municipal Infrastructure Grant		5,859	15,057	14,070	58	7,100	10,038	(2,937)	-29.3%	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	-	2,035	-	-	-	-		-
Department of Local Government: Western Cape Municipal Interventions Grant		300	-	835	-	-	-	-		-
Department of Local Government: Emergency Municipal Load Shedding Relief Grant		1,115	-	-	-	-	-	-		-
Department of Local Government: Municipal Water Resilience Grant		-	-	1,200	-	-	-	-		-
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>16,105</b>	<b>58</b>	<b>7,100</b>	<b>10,038</b>	<b>(2,937)</b>	<b>-29.3%</b>	<b>15,057</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>144,529</b>	<b>112,027</b>	<b>116,998</b>	<b>21,859</b>	<b>100,393</b>	<b>74,685</b>	<b>25,709</b>	<b>34.4%</b>	<b>112,027</b>

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

<b>Summary of Unspent Conditional Grants - July 2023 till March 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>
Grants Received During March 2024	28,453,317.00
Less : Grant Expenditure During March 2024	- 22,302,544.69
<b>Conditional Grants - Closing Balance 31 March 2024</b>	<b>16,699,957.88</b>

The unspent conditional grant balance at the end of February 2024 amounted to R 16,699,957.88.

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

### 8.3 Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March						
Description	Ref	Budget Year 2023/24				
		Approved Rollover 2022/23	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	
<b>Provincial Government:</b>		117	-	-	117	100.0%
Cultural Affairs & Sport Library Service - Replacement Funding for most vulnerable B3 Municipalities		95	-	-	95	100.0%
Department of Local Government : Community Development Workers (CDW) Operational Support Grant		22	-	-	22	100.0%
<b>District Municipality:</b>		76	76	76	-	
Central Karoo District Municipality		76	76	76	-	
<b>Other grant providers:</b>		754	138	138	616	81.7%
Chemical Industries Education & Training Authority		616	-	-	616	100.0%
Services SETA		138	138	138	-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>948</b>	<b>214</b>	<b>214</b>	<b>733</b>	<b>77.4%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
<b>Provincial Government:</b>		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
<b>District Municipality:</b>		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
<b>Other grant providers:</b>		366	368	368	(2)	-0.5%
Services SETA		366	368	368	(2)	-0.5%
<b>Total capital expenditure of Approved Roll-overs</b>		<b>366</b>	<b>368</b>	<b>368</b>	<b>(2)</b>	<b>-0.5%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>1,314</b>	<b>582</b>	<b>582</b>	<b>731</b>	<b>55.7%</b>

## 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 - M09 March										
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	5,945	466	4,057	4,459	(402)	-9%	5,945
Pension and UIF Contributions		192	174	108	3	99	81	18	22%	108
Medical Aid Contributions		3	-	5	-	5	4	1	33%	5
Motor Vehicle Allowance		136	148	136	11	102	102	(0)	0%	136
Cellphone Allowance		529	559	562	47	419	421	(3)	-1%	562
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		47	49	50	4	38	37	1	2%	50
<b>Sub Total - Councillors</b>		<b>5,266</b>	<b>6,806</b>	<b>6,806</b>	<b>531</b>	<b>4,720</b>	<b>5,105</b>	<b>(384)</b>	<b>-8%</b>	<b>6,806</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		3,159	4,438	3,180	242	1,888	2,385	(497)	-21%	3,180
Pension and UIF Contributions		297	205	267	53	271	200	70	35%	267
Medical Aid Contributions		11	-	71	32	95	53	41	78%	71
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		3	107	112	-	-	84	(84)	-100%	112
Motor Vehicle Allowance		86	60	180	15	135	135	-	-	180
Cellphone Allowance		77	72	63	6	45	47	(2)	-5%	63
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		0	0	37	5	5	28	(23)	-83%	37
Payments in lieu of leave		416	-	49	-	49	37	12	33%	49
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment	2	-	-	-	-	-	-	-	-	-
Scarcity		258	329	268	24	198	201	-	-	268
Acting and post related allowance		697	-	81	2	83	61	-	-	81
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,005</b>	<b>5,211</b>	<b>4,309</b>	<b>378</b>	<b>2,768</b>	<b>3,232</b>	<b>(463)</b>	<b>-14%</b>	<b>4,309</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		83,200	92,657	84,286	6,582	60,449	63,215	(2,765)	-4%	84,286
Pension and UIF Contributions		13,752	15,971	14,650	1,142	10,383	10,988	(605)	-6%	14,650
Medical Aid Contributions		2,007	2,045	2,168	191	1,591	1,626	(35)	-2%	2,168
Overtime		3,654	2,587	4,082	387	3,167	3,061	105	3%	4,082
Performance Bonus		6,096	6,552	6,016	(4)	6,006	4,512	1,494	33%	6,016
Motor Vehicle Allowance		81	224	251	14	166	188	(22)	-12%	251
Cellphone Allowance		157	167	153	12	108	114	(6)	-5%	153
Housing Allowances		423	403	402	34	301	301	(1)	0%	402
Other benefits and allowances		4,918	5,233	5,453	376	3,663	4,090	(427)	-10%	5,453
Payments in lieu of leave		136	-	313	25	371	234	136	58%	313
Long service awards		482	962	896	148	729	672	57	9%	896
Post-retirement benefit obligations	2	4,232	1,476	1,554	130	1,114	1,165	(51)	-4%	1,554
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		1,479	-	2,175	192	1,541	1,631	(90)	-6%	2,175
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		<b>120,619</b>	<b>128,277</b>	<b>122,398</b>	<b>9,230</b>	<b>89,589</b>	<b>91,799</b>	<b>(2,210)</b>	<b>-2%</b>	<b>122,398</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>131,891</b>	<b>140,294</b>	<b>133,513</b>	<b>10,140</b>	<b>97,078</b>	<b>100,135</b>	<b>(3,057)</b>	<b>-3%</b>	<b>133,513</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>125,625</b>	<b>133,488</b>	<b>126,707</b>	<b>9,608</b>	<b>92,357</b>	<b>95,031</b>	<b>(2,673)</b>	<b>-3%</b>	<b>126,707</b>

The total adjusted overtime and standby budget for the 2023/24 financial year amounts to R 6,617,064 and total expenditure on these two items at the end of March 2024 amounted to R 4,835,015.60 or 73.1% of the total budget.

	Budget	Adjusted Budget	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Total YTD	% of Adjusted Budget Spent
Overtime	2,587,194	4,081,607	269,777.45	216,895.94	249,434.63	282,999.74	266,633.10	267,692.19	587,819.03	444,587.37	360,826.79	2,946,666.24	72.2%
Standby Allowances	2,000,000	2,535,457	200,605.55	214,273.42	224,371.07	209,046.18	214,526.70	198,687.42	217,182.45	208,122.91	201,533.66	1,888,349.36	74.5%
Total	4,587,194	6,617,064	470,383.00	431,169.36	473,805.70	492,045.92	481,159.80	466,379.61	805,001.48	652,710.28	562,360.45	4,835,015.60	73.1%

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

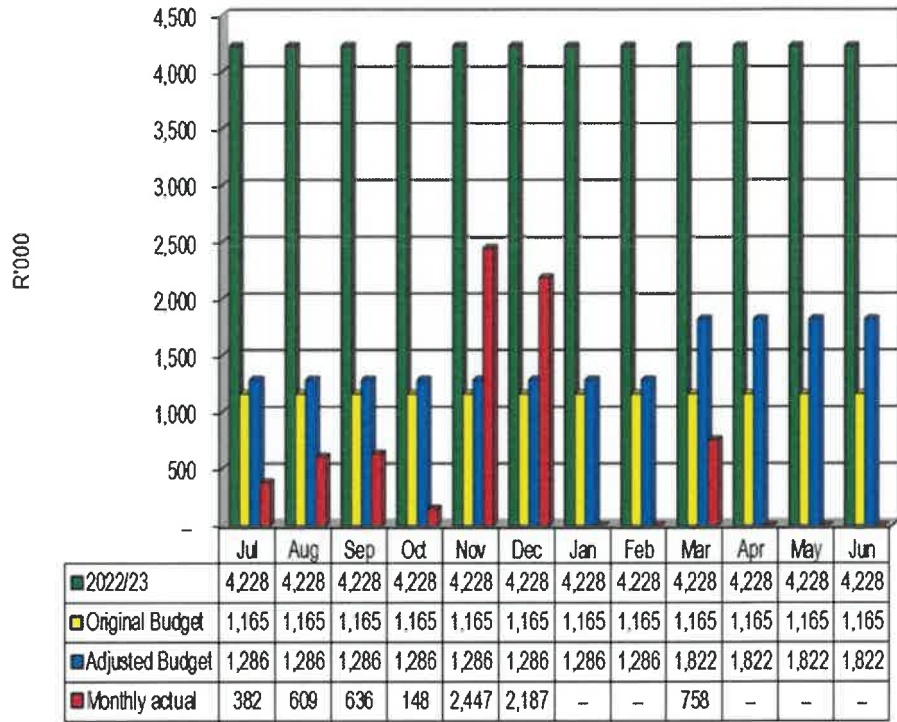
## 10. Capital programme performance

### 10.1 Supporting Table SC12

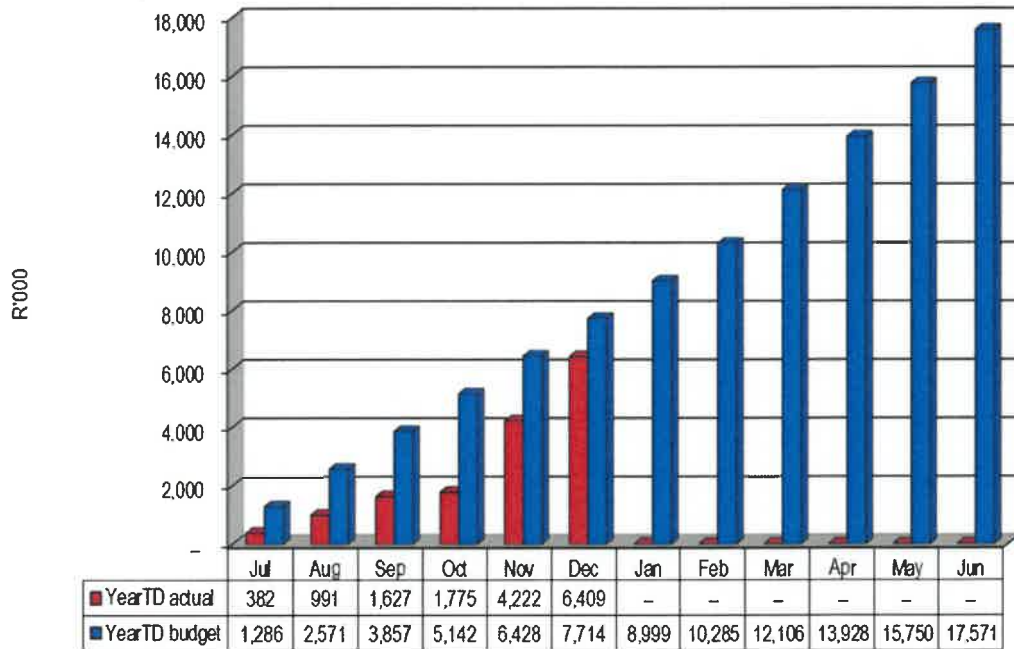
WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
Month	2022/23	Budget Year 2023/24							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjusted Budget
R thousands									
<b>Monthly expenditure performance trend</b>									
July	–	1,165	1,353	382	382	1,353	971	71.8%	2%
August	979	1,165	1,353	609	991	2,705	1,714	63.4%	6%
September	529	1,165	1,353	636	1,627	4,058	2,431	59.9%	10%
October	801	1,165	1,353	148	1,775	5,410	3,635	67.2%	11%
November	2,991	1,165	1,353	2,447	4,222	6,763	2,541	37.6%	26%
December	2,473	1,165	1,353	2,187	6,409	8,115	1,706	21.0%	39%
January	406	1,165	1,353	–	6,409	9,468	3,059	32.3%	39%
February	28	1,165	1,353	–	6,409	10,820	4,411	40.8%	39%
March	12,525	1,165	1,353	758	7,167	12,173	5,006	41.1%	44%
April	7,553	1,165	1,353	–		13,525	–		
May	9,488	1,165	1,353	–		14,878	–		
June	12,968	1,165	1,353	–		16,230	–		
<b>Total Capital expenditure</b>	<b>50,741</b>	<b>13,977</b>	<b>16,230</b>	<b>7,167</b>					

Council approved an adjusted capital budget amounting to R 16,230 million for the 2023/24 financial year. The 2023/24 capital budget is mainly funded by the national and provincial grant allocations. The capital expenditure programme is dependent on the timing of the transfers from national and provincial government. The total year-to-date capital expenditure at the end of March 2024 amounted to R 7,167 (excluding VAT) or 44% 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 - M09 March										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>25,905</b>	<b>5,091</b>	<b>4,832</b>	<b>248</b>	<b>4,834</b>	<b>3,624</b>	<b>(1,210)</b>	<b>-33.4%</b>	<b>4,832</b>
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		583	917	208	208	208	156	(52)	-33.3%	208
Drainage Collection		555	-	-	-	-	-	-	-	-
Storm water Conveyance		29	917	208	208	208	156	(52)	-33.3%	208
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	-	30	32	32	23	(9)	-40.3%	30
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		24,720	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	30	32	32	23	(9)	-40.3%	30
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	8	8	8	6	(2)	-33.3%	8
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	8	8	8	6	(2)	-33.3%	8
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	4,174	4,586	-	4,586	3,439	(1,146)	-33.3%	4,586
Landfill Sites		-	4,174	4,586	-	4,586	3,439	(1,146)	-33.3%	4,586
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		-	-	-	-	-	-	-	-	-
Date Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March										
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>Community Assets</b>										
Community Facilities										
Halls										
Centres										
Crèches										
Clinical/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										
Text 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				72	72	72	64	(18)	-33.3%	72
Municipal Offices				72	72	72	54	(18)	-33.3%	72
Pay/Enquiry Points				72	72	72	54	(18)	-33.3%	72
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets										
<b>Intangible Assets</b>										
Servitudes				571	257	257	253	26	9.2%	571
Licences and Rights				571	257	257	253	26	9.2%	571
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications				571	257	257	253	26	9.2%	571
Lead Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>										
Computer Equipment		1,403		693			419	419	100.0%	693
		1,403		593			419	419	100.0%	593
<b>Furniture and Office Equipment</b>										
Furniture and Office Equipment		36		126			82	82	100.0%	126
		36		126			82	82	100.0%	126
<b>Machinery and Equipment</b>										
Machinery and Equipment		153								
		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										
Parking and Protection										
Zoological plants and animals										
Immature										
Parking and Protection										
Zoological plants and animals										
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>27,600</b>	<b>6,001</b>	<b>6,194</b>	<b>877</b>	<b>6,163</b>	<b>4,462</b>	<b>(791)</b>	<b>-16.7%</b>	<b>6,194</b>

## 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 - M09 March										
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 renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		2,931	5,233	7,028	-	91	5,271	5,180	98.3%	7,028
Roads Infrastructure		2,670	3,096	5,985	-	91	4,489	4,398	98.0%	5,985
Roads		2,670	3,096	5,985	-	91	4,489	4,398	98.0%	5,985
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		261	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		261	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	1,043	-	-	783	783	100.0%	1,043
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	1,043	-	-	783	783	100.0%	1,043
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	2,137	-	-	-	-	-	-	-
Pump Station		-	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 - M09 March

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										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
<b>Community Assets</b>			3,314	576			432	432	100.0%	576
Community Facilities										
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Furts										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities			3,314	576			432	432	100.0%	576
Indoor Facilities										
Outdoor Facilities			3,314	576			432	432	100.0%	576
Capital Spares										
<b>Heritage Assets</b>										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
<b>Investment Properties</b>										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
<b>Other Assets</b>										
Operational Buildings										
Municipal Offices										
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets										
<b>Intangible Assets</b>										
Services										
Licences and Rights										
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
<b>Computer Equipment</b>			7							
Computer Equipment			7							
<b>Furniture and Office Equipment</b>										
Furniture and Office Equipment										
<b>Machinery and Equipment</b>										
Machinery and Equipment										
<b>Transport Assets</b>										
Transport Assets										
<b>Land</b>										
Land										
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals										
<b>Living resources</b>										
Mature										
Polling and Protection										
Zoological plants and animals										
Immature										
Polling and Protection										
Zoological plants and animals										
<b>Total Capital Expenditure on renewal of existing assets</b>	1	2,939	8,647	7,604		91	8,703	8,612	98.4%	7,604

### 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 - M09 March										
Description	Ref	2022/23	Budget Year 2023/24							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		18,082	-	435	-	-	109	109	100.0%	435
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Stormwater 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		-	-	435	-	-	109	109	100.0%	435
Pump Station		-	-	435	-	-	109	109	100.0%	435
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2,552	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		2,552	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

WC053 Beaufort West - Supporting Table 8C13a Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M09 March

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 upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Community Assets</b>		2,220	339	1,847	130	1,862	1,385	(477)	-34.8%	1,847
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 Abkton Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Aberfois		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		2,220	339	1,847	130	1,862	1,385	(477)	-34.5%	1,847
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		2,220	339	1,847	130	1,862	1,385	(477)	-34.5%	1,847
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment Properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Services		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent 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>		-	-	151	51	51	113	62	55.1%	151
Machinery and Equipment		-	-	151	51	51	113	62	55.1%	151
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Polking and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Polking and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	20,303	339	2,432	181	1,913	1,607	(308)	-19.1%	2,432

## **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.

## Monthly Performance Report

Municipal Details		Part A					Part B					Part C		Part D					Part C					Part E					Compl Score																	
		Eakom And Bulk water current account					Compliance with a funded MTREF					FRP/BFP & Tariff Assessment		Electricity and water as collection tools					Quarterly collection of property rates and services charges					Maximization of Revenue Base						Oversight																
Month	Code	C1	C2	C3	C4	C5	C6	C7	C8	C9	C10	C11	C12	C13	C14	C15	C16	C17	C18	C19	C20	C21	C22	C23	C24	C25	C26	C27	C28	C29	C30	C31	C32	C33	C34	C35	C36	C37	C38	C39	C40	C41				
1.July	Beaufort West WC053	Yes	Yes	No	Yes	No	No	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	No	No	No	No	No	No	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	68%		
2.August	Beaufort West WC053	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	No	No	No	No	No	No	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	76%		
3.September	Beaufort West WC053	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	No	No	No	No	No	No	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%		
4.October	Beaufort West WC053	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	No	No	No	No	No	No	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%		
5.November	Beaufort West WC053	Yes	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	No	No	No	No	No	No	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%		
6.December	Beaufort West WC053	No	Yes	No	Yes	Yes	Yes	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	No	No	No	No	No	No	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	80%		
7.January	Beaufort West WC053	Yes	No	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	No	No	No	No	No	No	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	73%	
8.February	Beaufort West WC053	No	No	No	Yes	Yes	No	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	No	No	No	No	No	No	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	93%		
9.March	Beaufort West WC053	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	N/A	Yes	Yes	Yes	Yes	Yes	No	Yes	N/A	N/A	N/A	No	No	No	No	No	No	N/A	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0%		
10.April	Beaufort West WC053																																												0%	
11.May	Beaufort West WC053																																													0%
12.June	Beaufort West WC053																																													0%

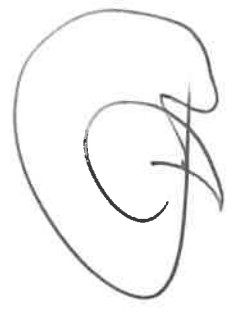
**HOD Name:** \_\_\_\_\_

**Signature of HOD:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**Comments/Motivation**

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





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)? <i>Note - refer condition 6.12.2</i>	<input type="text" value="Yes"/>	See attached the invoices that was paid for the month of March 2024. The assertion that was made in the February 2024 compliance certificate is not correct. Service providers do not always supply invoices on a month basis. See the memorandums attached from the Technical Department. As soon as received payment are made by the Finance Department.  As stated previously the municipality has a number of accounts and due dates differ. The last date of payments was the 28th of March 2024. The Municipal Official was unable to upload the proof of payment with 1 day due to the fact that the upload icon was only active on the 3rd on GoMuni.
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://uploadportal.treasury.gov.za/">https://uploadportal.treasury.gov.za/</a> ?	<input type="text" value="Yes"/>	
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"/>	
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)? <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"/>	

4	6.3.2	- Has the municipality submitted the supporting evidence of the bulk Eskom current account payment to the National Treasury and Eskom within 1 day of making any such payment (in PDF format) via the GoMuni Upload Portal <a href="https://uploadportal.treasury.gov.za?">https://uploadportal.treasury.gov.za?</a>	Yes	As stated previously the municipality has a number of accounts and due dates differ. The last date of payments was the 29th of March 2024. The Municipal Official was unable to upload the proof of payment with 1 day due to the fact that the upload icon was only active on the 3rd on GoMuni. Refer to the recon document named "Bulk Eskom Recon - March 2024" included in the Bulk Electricity Folder.
5	6.3.3	- Does the amount as per the proof of payment reconcile to the amount recorded on the financial system as per the mSCOA data string and the section 41(2) MFMA statement of Eskom?	Yes	
6	6.3.4	- Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	Select	
7	6.4	Compliance with a funded MTREF – (choose from drop down list the MTREF assessed)	No	
8	6.4.1	- Is the municipality's MTREF funded and aligning to the National Treasury's Budget Funding Guidelines - <a href="http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx">http://mfma.treasury.gov.za/Guidelines/Pages/Funding.aspx</a>	Yes	
9	6.4.1	- Has the municipality budgeted for any operating surplus on the A1 Schedule (Table A4 – Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?	Yes	
10	6.4.1	- Has the municipality made adequate provision for debt impairment (considering the actual collection of revenue and property rates during the 12 months immediately preceding the tabling of the budget) on the A1 Schedule (Table A4 - Budgeted Financial Performance) of the Municipal Budget- and Reporting Regulations?  <i>Note - For example, if the municipality during the preceding 12 months only managed to collect 60 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	
11	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?  <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>	N/A - the MTREF is funded	
12	6.4.2	- If the municipality's MTREF is not funded, has it tabled and adopted a credible Budget Funding Plan as part of the MTREF budget (refer item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?  <i>Note - If the municipality has an FRP, a separate budget funding plan is not necessary. However, the FRP must assess whether the existing FRP incorporates / will give effect to a funded MTREF. If not, the FRP requires strengthening.</i>	Yes	
13	6.4.2	- If the municipality's MTREF is not funded and it has an FRP per the legislative framework, does the existing FRP incorporate a credible Budget Funding Plan (will the FRP give effect to a funded MTREF over the period of the FRP) - aligning with the principles of a budget funding plan as envisaged in item 9.3 of MFMA Budget Circular no. 122, 09 December 2022)?  <i>Note - only if the municipality does not have an FRP may "N/A" be selected from the dropdown list.</i>	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 from 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 See attached the disconnection and prepaid block file for March 2024.
18	6.6.3	- the municipality is restricting and/or interrupting the supply of water of any defaulting consumer/ property owner unless the defaulter already registered as an indigent consumer with the municipality? Note: in terms of this condition the municipality must undertake such restriction/ interruption of water together with the municipal engineer(s) to ensure a minimum supply of waste water.	No
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? Note – the municipality's monthly MFMA s.71 statement must include as part of the narratives the Indigent Information in the required NT format.	Yes
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? Note - although the norm and standard for collection (MFMA Circular No. 71) is a 91 per cent threshold, municipalities under the debt relief support will be exempted for the first two years from adhering to this norm.	Yes See attached the collection rate for the month of March 2024.
23	6.7.2	- 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 :	
24	6.7.2.1	* 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;	6.7.1 = Yes
25	6.7.2.2	* the municipality for technical engineering reasons is unable to physically restrict and/or limit the supply of water in the Eskom supplied areas(s)?	6.7.1 = Yes
26	6.7.2.3	* the municipality before 01 February 2024 attempted to enter into a service delivery agreement with Eskom for purposes of municipal revenue collection in the Eskom supplied areas(s) as envisaged in sections 76 to 78 of the Municipal Systems Act, 2000 and that such failed and the reason(s) for the failure?	6.7.1 = Yes

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	The municipality received funding of R 1 million from the Western Cape Provincial Treasury for the installation of smart pre-paid meters. Provision for this was made in the adjustments budget approved by council in February 2024. 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?	Yes	See attached the electricity and water losses policies that was approved by Council.
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. See attached the comments on condition 25 of the municipality in terms of budgeting of smart meters. Currently the municipality budget for the acquisition of meters under materials and supplies. Only RT29-2024 meters are to be installed
26	6.8	Municipality's Completeness of the revenue base -	Yes	
27	6.8.1	- Has the municipality demonstrated through the National Treasury property rates reconciliation tool that the municipality's billing system perfectly aligns to its Council approved General Valuation Roll (GVR) and/ or any subsequent supplementary GVR compiled by the registered municipal valuer?	Yes	
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?	Yes	
28	6.8.2	<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> - 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://tquploadportal.treasury.gov.za">https://tquploadportal.treasury.gov.za</a> ?	Yes	
29	6.9	Monitor and report on implementation -	6.9.1 = Yes	
30	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	
31	6.9.2	- If progress is slow in terms of paragraph 6.9.1, is the active intervention evident from the narratives supporting the municipality's monthly MFMA section 71 reporting and recorded on the financial system as per the MSCOA data string? <i>Note - condition 6.9.2 has a typing error and must refer to 6.9.1.</i>	Yes	
32	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	
33	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://tquploadportal.treasury.gov.za">https://tquploadportal.treasury.gov.za</a> ?	Yes	
34	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> 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:	Yes	
35	6.10.1	- has the relevant Provincial Treasury (delegated) / National Treasury (non-delegated) monthly monitored the municipality's compliance in terms of these conditions?	Yes	

34	6.10.2	<p>- has the Head of the relevant Provincial Treasury (delegated) monthly certified the municipality's compliance to these conditions, to the National Treasury's satisfaction as envisaged in the conditions for provincial treasuries (refer paragraph 4.1.1 to 4.1.5 of MFMA Circular no. 124) and timeously uploaded the compliance certificate via the GoMuni Upload Portal <a href="https://uploadportal.treasury.gov.za">https://uploadportal.treasury.gov.za</a>?</p> <p><i>Note - in the case of a non-delegated municipality the National Treasury to issue the compliance certificate.</i></p>	No	
35	6.10.3	<p>- 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?</p> <p><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>	No	
36	6.11	<p><b>Limitation on municipality borrowing powers - has the municipality borrowed since its initial or any subsequent benefit in terms of this municipal debt support programme?</b></p> <p><i>Note - there is a prohibition on municipal borrowing for three consecutive municipal financial years from the date of the municipality's initial or any subsequent benefit in terms of this municipal debt support programme. NT confirms that MFMA Circular No. 124, condition 6.11 (limitation on municipality borrowing powers) will only be enforced in relation to new long term loans (entered into after the effective date of debt relief approval) as envisaged in MFMA section 46. Short term borrowing, including making use of an overdraft for in-year bridging purposes are not considered within the ambit of this condition.</i></p>		
37	6.12	<p>For the duration of the Municipal Debt Relief (to ensure proper management of resources):</p>	Yes	
37	6.12.1	<p>- 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>	Yes	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
38	6.12.2	<p>- 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?</p> <p><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(B).</i></p>	Yes	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.
39	6.13	<p><b>Supporting evidence :</b> Has the municipality submitted a copy of the monthly bank statement of its ring-fenced bank account to the National Treasury and provincial treasury aligning to its MFMA s.71 statement collected revenue.</p> <p><b>Accounting Treatment -</b> 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?</p> <p><i>Note - to include accounting for any related benefit (e.g. interest suppression, etc.) and alignment with mscoa.</i></p>	Yes	
40	6.14	<p><b>'NERSA License -</b> has the municipality during the month failed to comply with any condition of the Municipal Debt Relief?</p> <p><i>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. 4 of 2006). Any such application must be preceded by the relevant processes for appointing an external mechanism as envisaged in Chapter 8 of the Municipal Systems Act, 2007, 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 water support to Eskom: Eskom will once again have to enforce its credit control and debt collection policies also in relation to the municipality's arrears that are the subject of municipal debt relief, etc.</i></p>	No	

PT: HOD/ NT / MM Name:

Mr D.E. Welgemoed

Signature of HOD/ NT/ MM:



Date:

15/04/2024

\*\*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.

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