

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING AUGUST 2020

TABLE OF CONTENTS

PART 1 – IN-YEAR REPORT

1. Mayor’s Report	2
2. Resolutions	2
3. Executive Summary	3 - 4
4. In-year budget statement tables	5 - 11

PART 2 – SUPPORTING DOCUMENTATION

5. Debtors analysis	12
6. Creditors analysis	12
7. Investment portfolio analysis	13
8. Allocation and grant receipts and expenditure	14 - 15
9. Expenditure on councillor and board members allowances and employee benefits	16
10. Capital programme performance	17 - 21
11. Material variances to the SDBIP	22

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 August 2020.

1.1.2 Financial problems or risks facing the municipality

The current financial position of the municipality remains under pressure. Directors are urged to identify and promote effectiveness and efficiencies within their respective directorates and to keep their expenditure within budget.

1.1.3 Other relevant information

None for August 2020.

2. Resolutions

IN-YEAR REPORT 2019/20

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 August 2020.

3. Executive Summary

3.1 Introduction

Section 71 of the MFMA states that the Accounting Officer of a Municipality must by no later than 10 working days after the end of each month submit to the mayor of the Municipality and the relevant Provincial Treasury in the prescribe format on the state of the Municipality's budget.

This report presents the current state of the budget implementation and reasons for variances and possible action to be taken.

3.2 Consolidated performance

3.2.1 Against annual budget

Revenue by Source

Year-to-date revenue accrued were R12,698 million below the year-to-date budget projections for August 2020.

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

Operating expenditure by type

Total expenditure were R30,186 or 52%, below year-to-date budget projections for August 2020. Expenditure is expected to increase month on month as the year progress.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R1,294 million or 4% of the total budget of R35,897 million.

Refer to Table C5 for more detail on capital expenditure.

Cash flows

The year to date net increase in cash held were R4,127 million at the end of August 2020.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for August 2020.

3.4 Remedial or corrective steps

- All income streams of the municipality is under enormous pressure, all expenditure must be stopped and only emergency expenditure affecting basic service delivery should be considered.

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 - M02 August									
Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	40,903	-	(67)	6,319	6,817	(498)	-7%	40,903
Service charges	-	135,403	-	8,837	27,240	22,567	4,673	21%	135,403
Investment revenue	-	1,155	-	-	-	193	(193)	-100%	1,155
Transfers and subsidies	-	84,105	-	1,219	31,418	14,018	17,400	124%	84,105
Other own revenue	-	66,599	-	1,514	2,415	11,100	(8,685)	-78%	66,599
Total Revenue (excluding capital transfers and contributions)	-	328,165	-	11,503	67,392	54,694	12,698	23%	328,165
Employee costs	-	119,705	-	9,808	19,486	19,951	(465)	-2%	119,705
Remuneration of Councillors	-	6,515	-	524	1,048	1,086	(38)	-4%	6,515
Depreciation & asset impairment	-	25,096	-	-	6	4,183	(4,177)	-100%	25,096
Finance charges	-	3,124	-	120	143	521	(378)	-73%	3,124
Materials and bulk purchases	-	85,842	-	1,298	1,428	14,307	(12,879)	-90%	85,842
Transfers and subsidies	-	500	-	-	125	83	42	50%	500
Other expenditure	-	106,393	-	1,544	5,442	17,732	(12,291)	-69%	106,393
Total Expenditure	-	347,175	-	13,294	27,677	57,862	(30,186)	-52%	347,175
Surplus/(Deficit)	-	(19,009)	-	(1,791)	39,715	(3,168)	42,884	-1354%	(19,009)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	20,811	-	-	-	3,468	(3,468)	-100%	20,811
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	1,801	-	(1,791)	39,715	300	39,415	13129%	1,801
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	1,801	-	(1,791)	39,715	300	39,415	13129%	1,801
Capital expenditure & funds sources									
Capital expenditure	-	35,897	-	1,168	1,294	5,983	(4,689)	-78%	35,897
Capital transfers recognised	-	20,811	-	1,168	1,294	3,468	(2,175)	-63%	20,811
Borrowing	-	12,800	-	-	-	2,133	(2,133)	-100%	12,800
Internally generated funds	-	2,286	-	-	-	381	(381)	-100%	2,286
Total sources of capital funds	-	35,897	-	1,168	1,294	5,983	(4,689)	-78%	35,897
Financial position									
Total current assets	-	75,196	-	-	15,860	-	-	-	75,196
Total non current assets	-	556,396	-	-	1,294	-	-	-	556,396
Total current liabilities	-	73,196	-	-	(14,978)	-	-	-	73,196
Total non current liabilities	-	66,066	-	-	-	-	-	-	66,066
Community wealth/Equity	-	492,330	-	-	32,132	-	-	-	492,330
Cash flows									
Net cash from (used) operating	-	26,898	-	5,321	37,850	4,483	(33,367)	-744%	26,898
Net cash from (used) investing	-	(35,897)	-	(1,211)	(1,355)	(5,983)	(4,627)	77%	(35,897)
Net cash from (used) financing	-	7,816	-	17	169	2,133	1,965	92%	7,816
Cash/cash equivalents at the month/year end	-	458	-	-	38,304	2,275	(36,030)	-1584%	458
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	12,711	20,490	4,027	2,617	2,204	2,137	1,995	82,697	128,878
Creditors Age Analysis									
Total Creditors	188	51	9,128	4,091	952	1,158	6,294	944	22,806

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) - M02 August										
Description	Ref	2019/20			Budget Year 2020/21					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		–	67,792	–	1,201	38,812	11,299	27,514	244%	67,792
Executive and council		–	14,034	–	10	30,204	2,339	27,865	1191%	14,034
Finance and administration		–	53,758	–	1,191	8,608	8,960	(351)	-4%	53,758
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	72,931	–	1,474	2,411	12,155	(9,744)	-80%	72,931
Community and social services		–	9,010	–	821	821	1,502	(681)	-45%	9,010
Sport and recreation		–	472	–	–	–	79	(79)	-100%	472
Public safety		–	58,871	–	654	1,590	9,812	(8,221)	-84%	58,871
Housing		–	4,578	–	–	–	763	(763)	-100%	4,578
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	6,988	–	194	194	1,165	(971)	-83%	6,988
Planning and development		–	1,916	–	194	194	319	(126)	-39%	1,916
Road transport		–	5,072	–	–	–	845	(845)	-100%	5,072
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	201,265	–	8,633	25,975	33,544	(7,569)	-23%	201,265
Energy sources		–	105,190	–	6,379	19,737	17,532	2,205	13%	105,190
Water management		–	44,578	–	900	2,240	7,430	(5,189)	-70%	44,578
Waste water management		–	31,275	–	1,482	4,408	5,212	(805)	-15%	31,275
Waste management		–	20,222	–	(128)	(410)	3,370	(3,780)	-112%	20,222
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	–	348,976	–	11,503	67,392	58,163	9,230	16%	348,976
Expenditure - Functional										
<i>Governance and administration</i>		–	71,272	–	4,904	12,132	11,879	253	2%	71,272
Executive and council		–	20,057	–	1,755	5,809	3,343	2,467	74%	20,057
Finance and administration		–	49,461	–	3,101	6,226	8,243	(2,017)	-24%	49,461
Internal audit		–	1,755	–	48	96	292	(196)	-67%	1,755
<i>Community and public safety</i>		–	90,172	–	2,595	5,157	15,029	(9,872)	-66%	90,172
Community and social services		–	9,416	–	560	1,123	1,569	(446)	-28%	9,416
Sport and recreation		–	11,048	–	536	1,082	1,841	(759)	-41%	11,048
Public safety		–	63,321	–	1,389	2,731	10,554	(7,822)	-74%	63,321
Housing		–	6,385	–	110	220	1,064	(844)	-79%	6,385
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	30,576	–	1,851	3,791	5,096	(1,305)	-26%	30,576
Planning and development		–	7,574	–	771	1,675	2,096	412	33%	7,574
Road transport		–	23,001	–	1,080	2,117	3,834	(1,717)	-45%	23,001
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	155,155	–	3,943	6,597	25,859	(19,262)	-74%	155,155
Energy sources		–	94,264	–	1,516	2,384	15,711	(13,326)	-85%	94,264
Water management		–	33,431	–	1,182	1,648	5,572	(3,924)	-70%	33,431
Waste water management		–	12,687	–	359	951	2,115	(1,164)	-55%	12,687
Waste management		–	14,773	–	885	1,614	2,462	(848)	-34%	14,773
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	–	347,175	–	13,294	27,677	57,862	(30,186)	-52%	347,175
Surplus/ (Deficit) for the year		–	1,801	–	(1,791)	39,715	300	39,415	13129%	1,801

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; Engineering Services; Community Services and Electrical Services.

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August										
Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	(287)	-	(287)	#DIV/0!	-
Vote 2 - DIRECTOR: ENGINEERING SERVICES		-	190,981	-	2,564	6,830	31,830	(25,000)	-78.5%	190,981
Vote 3 - DIRECTOR: ELECTRO-TECHNICAL SERVICES		-	-	-	6,962	22,218	-	22,218	#DIV/0!	-
Vote 4 - DIRECTOR: CORPORATE SERVICES		-	20,495	-	829	31,023	3,416	27,608	808.2%	20,495
Vote 5 - DIRECTOR: FINANCIAL SERVICES		-	43,619	-	539	6,345	7,270	(925)	-12.7%	43,619
Vote 6 - DIRECTOR: COMMUNITY SERVICES		-	93,881	-	609	1,263	15,647	(14,384)	-91.9%	93,881
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	348,976	-	11,503	67,392	58,163	9,230	15.9%	348,976
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	6,718	-	274	713	1,120	(406)	-36.3%	6,718
Vote 2 - DIRECTOR: ENGINEERING SERVICES		-	174,730	-	4,385	8,409	29,122	(20,713)	-71.1%	174,730
Vote 3 - DIRECTOR: ELECTRO-TECHNICAL SERVICES		-	-	-	1,516	2,384	-	2,384	#DIV/0!	-
Vote 4 - DIRECTOR: CORPORATE SERVICES		-	39,395	-	2,983	8,156	6,566	1,590	24.2%	39,395
Vote 5 - DIRECTOR: FINANCIAL SERVICES		-	26,040	-	1,277	2,554	4,340	(1,786)	-41.2%	26,040
Vote 6 - DIRECTOR: COMMUNITY SERVICES		-	100,292	-	2,859	5,460	16,715	(11,255)	-67.3%	100,292
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	347,175	-	13,294	27,677	57,862	(30,186)	-52.2%	347,175
Surplus/ (Deficit) for the year	2	-	1,801	-	(1,791)	39,715	300	39,415	13129.1%	1,801

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) - M02 August										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		-	40,903	-	(67)	6,319	6,817	(498)	-7%	40,903
Service charges - electricity revenue		-	85,273	-	5,902	19,040	14,212	4,828	34%	85,273
Service charges - water revenue		-	22,631	-	902	2,241	3,772	(1,531)	-41%	22,631
Service charges - sanitation revenue		-	18,087	-	1,369	4,446	3,015	1,432	47%	18,087
Service charges - refuse revenue		-	9,411	-	664	1,513	1,569	(56)	-4%	9,411
Rental of facilities and equipment		-	1,358	-	107	107	226	(120)	-53%	1,358
Interest earned - external investments		-	1,155	-	-	-	193	(193)	-100%	1,155
Interest earned - outstanding debtors		-	4,798	-	773	465	800	(335)	-42%	4,798
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	57,326	-	99	365	9,554	(9,189)	-96%	57,326
Licences and permits		-	580	-	2	6	97	(91)	-94%	580
Agency services		-	968	-	540	1,190	161	1,029	638%	968
Transfers and subsidies		-	84,105	-	1,219	31,418	14,018	17,400	124%	84,105
Other revenue		-	1,570	-	(7)	282	262	21	8%	1,570
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	328,165	-	11,503	67,392	54,694	12,698	23%	328,165
Expenditure By Type										
Employee related costs		-	119,705	-	9,808	19,486	19,951	(465)	-2%	119,705
Remuneration of councillors		-	6,515	-	524	1,048	1,086	(38)	-4%	6,515
Debt impairment		-	54,689	-	-	39	9,115	(9,076)	-100%	54,689
Depreciation & asset impairment		-	25,096	-	-	6	4,183	(4,177)	-100%	25,096
Finance charges		-	3,124	-	120	143	521	(378)	-73%	3,124
Bulk purchases		-	76,701	-	1,295	1,408	12,783	(11,375)	-89%	76,701
Other materials		-	9,141	-	3	20	1,524	(1,504)	-99%	9,141
Contracted services		-	24,931	-	181	697	4,155	(3,459)	-83%	24,931
Transfers and subsidies		-	500	-	-	125	83	42	50%	500
Other expenditure		-	26,772	-	1,363	4,706	4,462	244	5%	26,772
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		-	347,175	-	13,294	27,677	57,862	(30,186)	-52%	347,175
Surplus/(Deficit)		-	(19,009)	-	(1,791)	39,715	(3,168)	42,884	(0)	(19,009)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	20,811	-	-	-	3,468	(3,468)	(0)	20,811
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	1,801	-	(1,791)	39,715	300			1,801
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	1,801	-	(1,791)	39,715	300			1,801
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	1,801	-	(1,791)	39,715	300			1,801
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	1,801	-	(1,791)	39,715	300			1,801

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) - M02 August										
Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR: ENGINEERING SERVICES		-	7,235	-	1,168	1,267	1,206	61	5%	7,235
Vote 3 - DIRECTOR: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR: CORPORATE SERVICES		-	650	-	-	-	108	(108)	-100%	650
Vote 5 - DIRECTOR: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTOR: COMMUNITY SERVICES		-	777	-	-	-	129	(129)	-100%	777
Total Capital Multi-year expenditure	4,7	-	8,661	-	1,168	1,267	1,444	(177)	-12%	8,661
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR: ENGINEERING SERVICES		-	22,114	-	-	27	3,686	(3,659)	-99%	22,114
Vote 3 - DIRECTOR: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR: CORPORATE SERVICES		-	322	-	-	-	54	(54)	-100%	322
Vote 5 - DIRECTOR: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTOR: COMMUNITY SERVICES		-	4,800	-	-	-	800	(800)	-100%	4,800
Total Capital single-year expenditure	4	-	27,236	-	-	27	4,539	(4,512)	-99%	27,236
Total Capital Expenditure		-	35,897	-	1,168	1,294	5,983	(4,689)	-78%	35,897
Capital Expenditure - Functional Classification										
Governance and administration		-	8,972	-	-	-	1,495	(1,495)	-100%	8,972
Executive and council		-	120	-	-	-	20	(20)	-100%	120
Finance and administration		-	8,852	-	-	-	1,475	(1,475)	-100%	8,852
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	3,118	-	29	91	520	(428)	-82%	3,118
Community and social services		-	2,341	-	29	91	390	(299)	-77%	2,341
Sport and recreation		-	777	-	-	-	129	(129)	-100%	777
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	1,831	-	1,116	1,116	305	811	266%	1,831
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	1,831	-	1,116	1,116	305	811	266%	1,831
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	21,976	-	23	86	3,663	(3,576)	-98%	21,976
Energy sources		-	7,320	-	-	-	1,220	(1,220)	-100%	7,320
Water management		-	9,856	-	23	86	1,643	(1,556)	-95%	9,856
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	4,800	-	-	-	800	(800)	-100%	4,800
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	35,897	-	1,168	1,294	5,983	(4,689)	-78%	35,897
Funded by:										
National Government		-	19,611	-	1,168	1,294	3,268	(1,975)	-60%	19,611
Provincial Government		-	1,200	-	-	-	200	(200)	-100%	1,200
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	20,811	-	1,168	1,294	3,468	(2,175)	-63%	20,811
Borrowing	6	-	12,800	-	-	-	2,133	(2,133)	-100%	12,800
Internally generated funds		-	2,286	-	-	-	381	(381)	-100%	2,286
Total Capital Funding		-	35,897	-	1,168	1,294	5,983	(4,689)	-78%	35,897

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M02 August						
Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		-	458	-	16,806	458
Call investment deposits		-	-	-	(2,000)	-
Consumer debtors		-	19,680	-	528	19,680
Other debtors		-	51,954	-	392	51,954
Current portion of long-term receivables		-	848	-	-	848
Inventory		-	2,256	-	135	2,256
Total current assets		-	75,196	-	15,860	75,196
Non current assets						
Long-term receivables		-	2,648	-	-	2,648
Investments		-	-	-	-	-
Investment property		-	6,804	-	-	6,804
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	541,561	-	1,294	541,561
Biological		-	-	-	-	-
Intangible		-	158	-	-	158
Other non-current assets		-	5,225	-	-	5,225
Total non current assets		-	556,396	-	1,294	556,396
TOTAL ASSETS		-	631,592	-	17,154	631,592
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	5,323	-	-	5,323
Consumer deposits		-	2,018	-	(169)	2,018
Trade and other payables		-	46,798	-	(14,809)	46,798
Provisions		-	19,056	-	-	19,056
Total current liabilities		-	73,196	-	(14,978)	73,196
Non current liabilities						
Borrowing		-	17,064	-	-	17,064
Provisions		-	49,002	-	-	49,002
Total non current liabilities		-	66,066	-	-	66,066
TOTAL LIABILITIES		-	139,262	-	(14,978)	139,262
NET ASSETS	2	-	492,330	-	32,132	492,330
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	488,029	-	32,132	488,029
Reserves		-	4,301	-	-	4,301
TOTAL COMMUNITY WEALTH/EQUITY	2	-	492,330	-	32,132	492,330

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M02 August										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	36,813	-	3,213	5,310	6,135	(825)	-13%	36,813
Service charges		-	126,126	-	10,825	19,239	21,021	(1,782)	-8%	126,126
Other revenue		-	20,479	-	342	2,983	3,413	(430)	-13%	20,479
Transfers and Subsidies - Operational		-	84,105	-	4,234	34,665	14,018	20,647	147%	84,105
Transfers and Subsidies - Capital		-	20,811	-	-	3,285	3,468	(183)	-5%	20,811
Interest		-	5,953	-	-	-	992	(992)	-100%	5,953
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(263,765)	-	(13,174)	(27,365)	(43,961)	(16,596)	38%	(263,765)
Finance charges		-	(3,124)	-	(120)	(143)	(521)	(378)	73%	(3,124)
Transfers and Grants		-	(500)	-	-	(125)	(83)	42	-50%	(500)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	26,898	-	5,321	37,850	4,483	(33,367)	-744%	26,898
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(35,897)	-	(1,211)	(1,355)	(5,983)	(4,627)	77%	(35,897)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(35,897)	-	(1,211)	(1,355)	(5,983)	(4,627)	77%	(35,897)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	12,800	-	-	-	2,133	(2,133)	-100%	12,800
Increase (decrease) in consumer deposits		-	-	-	17	169	-	169	#DIV/0!	-
Payments										
Repayment of borrowing		-	(4,984)	-	-	-	-	-		(4,984)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	7,816	-	17	169	2,133	1,965	92%	7,816
NET INCREASE/ (DECREASE) IN CASH HELD		-	(1,183)	-	4,127	36,663	633			(1,183)
Cash/cash equivalents at beginning:		-	1,641	-		1,641	1,641			1,641
Cash/cash equivalents at month/year end:		-	458	-		38,304	2,275			458

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 - M02 August													
Description	NT Code	Budget Year 2020/21									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,958	1,411	874	619	380	326	420	4,909	10,898	6,654	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,976	2,084	620	359	231	202	61	717	8,250	1,570	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	3,521	7,103	1,215	561	539	512	467	16,863	30,780	18,941	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,479	2,357	687	610	587	576	545	15,998	22,838	18,315	-	-
Receivables from Exchange Transactions - Waste Management	1600	753	641	454	364	352	344	335	9,328	12,570	10,722	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	2	2	2	1	1	1	1	26	36	30	-	-
Interest on Arrear Debtor Accounts	1810	459	188	-	-	-	-	-	-	647	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	564	6,703	175	103	116	176	166	34,857	42,859	35,417	-	-
Total By Income Source	2000	12,711	20,490	4,027	2,617	2,204	2,137	1,995	82,697	128,878	91,650	-	-
2019/20 - totals only		0	0	0	0	0	0	0	0	-	-	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,474	5,602	1,043	597	462	391	282	13,034	23,886	14,767	-	-
Commercial	2300	1,854	3,913	379	203	201	181	116	4,990	11,838	5,692	-	-
Households	2400	8,308	10,747	2,570	1,804	1,526	1,541	1,583	64,174	92,252	70,628	-	-
Other	2500	75	228	36	13	15	23	13	499	902	563	-	-
Total By Customer Group	2600	12,711	20,490	4,027	2,617	2,204	2,137	1,995	82,697	128,878	91,650	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August												
Description	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	150	47	8,954	4,091	946	1,158	6,294	944	22,583	-	
Auditor General	0800	37	2	170	-	7	-	-	-	217	-	
Other	0900	1	2	4	-	-	-	-	-	6	-	
Total By Customer Type	1000	188	51	9,128	4,091	952	1,158	6,294	944	22,806	-	

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August						
Investments by maturity Name of institution & investment ID	Ref	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands						
Municipality						
ABSA		-	-	-	-	-
Investec		-	-	-	-	-
Nedbank		-	-	(2,000)	-	(2,000)
Standard Bank		-	-	-	-	-
						-
						-
						-
Municipality sub-total		-		(2,000)	-	(2,000)
Entities						
						-
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	-		(2,000)	-	(2,000)

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 - M02 August										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	71,663	-	2,165	32,596	11,944	20,652	172.9%	71,663
Local Government Equitable Share		-	67,109	-	-	30,199	11,185	19,014	170.0%	67,109
Municipal Infrastructure Grant (MIG)		-	695	-	-	232	116	116	100.0%	695
EPWP Incentive		-	1,859	-	465	465	310	155	50.1%	1,859
Finance Management		-	1,700	-	1,700	1,700	283	1,417	500.0%	1,700
Municipal Systems Improvement		-	300	-	-	-	50	(50)	-100.0%	300
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	12,442	-	2,069	2,069	2,074	(5)	-0.2%	12,442
Financial Management Capacity Building Grant		-	401	-	-	-	67	(67)	-100.0%	401
Human Settlements Development Grant		-	4,340	-	-	-	723	(723)	-100.0%	4,340
Municipal Accreditation & Capacity Building Grant		-	238	-	-	-	40	(40)	-100.0%	238
Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	8	(8)	-100.0%	50
Library services replacement funding		-	6,207	-	2,069	2,069	1,035	1,035	100.0%	6,207
Community Development Worker Operational Support Grant		-	206	-	-	-	34	(34)	-100.0%	206
Municipal Drought Relief Grant	4	-	850	-	-	-	142	(142)	-100.0%	850
Thusong Services Centres Grant		-	150	-	-	-	25	(25)	-100.0%	150
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	84,105	-	4,234	34,665	14,018	20,647	147.3%	84,105
Capital Transfers and Grants										
National Government:		-	19,611	-	-	3,285	3,268	1,083	33.1%	19,611
Municipal Infrastructure Grant (MIG)		-	13,211	-	-	3,285	2,202	1,083	49.2%	13,211
Integrated National Electrification Programme		-	6,400	-	-	-	1,067	-	-	6,400
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	1,200	-	-	-	200	(200)	-100.0%	1,200
Municipal Drought Relief Grant		-	1,200	-	-	-	200	(200)	-100.0%	1,200
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	20,811	-	-	3,285	3,468	883	25.5%	20,811
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	104,916	-	4,234	37,950	17,486	21,531	123.1%	104,916

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	71,663	-	177	30,554	11,944	18,610	155.8%	71,663
Local Government Equitable Share		-	67,109	-	-	30,199	11,185	19,014	170.0%	67,109
Municipal Infrastructure Grant (MIG)		-	695	-	55	111	116	(5)	-4.0%	695
EPWP Incentive		-	1,859	-	77	152	310	(157)	-50.8%	1,859
Finance Management		-	1,700	-	46	91	283	(192)	-67.7%	1,700
Municipal Systems Improvement		-	300	-	-	-	50	(50)	-100.0%	300
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	12,442	-	448	864	2,074	(1,210)	-58.3%	12,442
Financial Management Capacity Building Grant		-	401	-	-	-	67	(67)	-100.0%	401
Human Settlements Development Grant		-	4,340	-	-	-	723	(723)	-100.0%	4,340
Municipal Accreditation & Capacity Building Grant		-	238	-	-	-	40	(40)	-100.0%	238
Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	8	(8)	-100.0%	50
Library services replacement funding		-	6,207	-	448	864	1,035	(171)	-16.5%	6,207
Community Development Worker Operational Support Grant		-	206	-	-	-	34	(34)	-100.0%	206
Municipal Drought Relief Grant		-	850	-	-	-	142	(142)	-100.0%	850
Thusong Services Centres Grant		-	150	-	-	-	25	(25)	-100.0%	150
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	84,105	-	626	31,418	14,018	17,400	124.1%	84,105
Capital expenditure of Transfers and Grants										
National Government:		-	19,611	-	1,343	1,488	3,268	(1,781)	-54.5%	19,611
Municipal Infrastructure Grant (MIG)		-	13,211	-	1,343	1,488	2,202	(714)	-32.4%	13,211
Integrated National Electrification Programme		-	6,400	-	-	-	1,067	(1,067)	-100.0%	6,400
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	1,200	-	-	-	200	(200)	-100.0%	1,200
Municipal Drought Relief Grant		-	1,200	-	-	-	200	(200)	-100.0%	1,200
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	20,811	-	1,343	1,488	3,468	(1,981)	-57.1%	20,811
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	104,916	-	1,969	32,906	17,486	15,420	88.2%	104,916

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 - M02 August										
Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	5,028	-	404	808	838	(30)	-4%	5,028
Pension and UIF Contributions		-	313	-	24	48	52	(5)	-9%	313
Medical Aid Contributions		-	37	-	3	6	6	(0)	-6%	37
Motor Vehicle Allowance		-	559	-	45	90	93	(4)	-4%	559
Cellphone Allowance		-	577	-	44	88	96	(8)	-8%	577
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	4	8	-	8	#DIV/0!	-
Sub Total - Councillors		-	6,515	-	524	1,048	1,086	(38)	-4%	6,515
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	4,356	-	378	823	726	97	13%	4,356
Pension and UIF Contributions		-	424	-	46	92	71	22	31%	424
Medical Aid Contributions		-	37	-	3	6	6	(0)	-6%	37
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	287	-	-	-	48	(48)	-100%	287
Motor Vehicle Allowance		-	180	-	21	51	30	21	70%	180
Cellphone Allowance		-	84	-	8	14	14	0	2%	84
Housing Allowances		-	-	-	-	2	-	2	#DIV/0!	-
Other benefits and allowances		-	0	-	52	104	0	104	130335%	0
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	5,369	-	508	1,093	895	198	22%	5,369
Other Municipal Staff										
Basic Salaries and Wages		-	89,002	-	6,907	13,751	14,834	(1,083)	-7%	89,002
Pension and UIF Contributions		-	13,124	-	1,124	2,247	2,187	60	3%	13,124
Medical Aid Contributions		-	1,976	-	158	317	329	(13)	-4%	1,976
Overtime		-	2,705	-	508	984	451	533	118%	2,705
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	2,519	-	207	396	420	(24)	-6%	2,519
Cellphone Allowance		-	170	-	14	27	28	(2)	-6%	170
Housing Allowances		-	1,589	-	82	163	265	(102)	-38%	1,589
Other benefits and allowances		-	1,890	-	93	239	315	(76)	-24%	1,890
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	7	70	-	70	#DIV/0!	-
Post-retirement benefit obligations	2	-	1,362	-	201	201	227	(26)	-12%	1,362
Sub Total - Other Municipal Staff		-	114,336	-	9,301	18,393	19,056	(663)	-3%	114,336
TOTAL SALARY, ALLOWANCES & BENEFITS		-	126,220	-	10,332	20,534	21,037	(503)	-2%	126,220
TOTAL MANAGERS AND STAFF		-	119,705	-	9,808	19,486	19,951	(465)	-2%	119,705

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August									
Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	-	2,991	-	126	126	2,991	2,866	95.8%	0%
August	-	2,991	-	1,168	1,294	5,983	4,689	78.4%	4%
September	-	2,991	-	-	-	8,974	-		
October	-	2,991	-	-	-	11,966	-		
November	-	2,991	-	-	-	14,957	-		
December	-	2,991	-	-	-	17,949	-		
January	-	2,991	-	-	-	20,940	-		
February	-	2,991	-	-	-	23,931	-		
March	-	2,991	-	-	-	26,923	-		
April	-	2,991	-	-	-	29,914	-		
May	-	2,991	-	-	-	32,906	-		
June	-	2,991	-	-	-	35,897	-		
Total Capital expenditure	-	35,897	-	1,294					

Chart C1 2020/21 Capital Expenditure Monthly Trend: actual v target

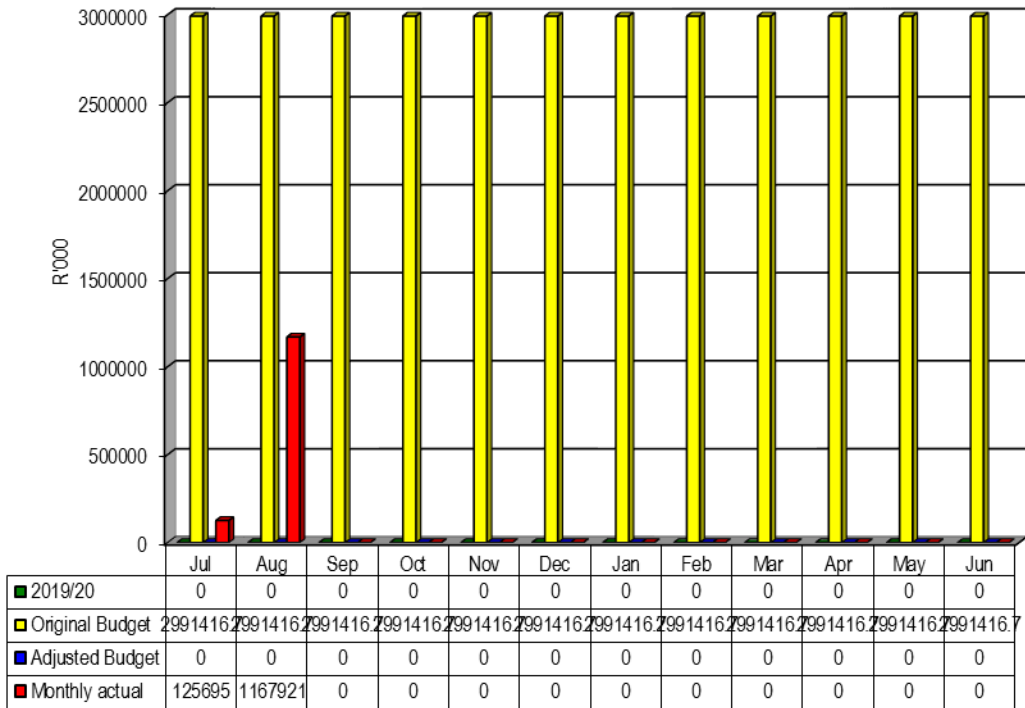
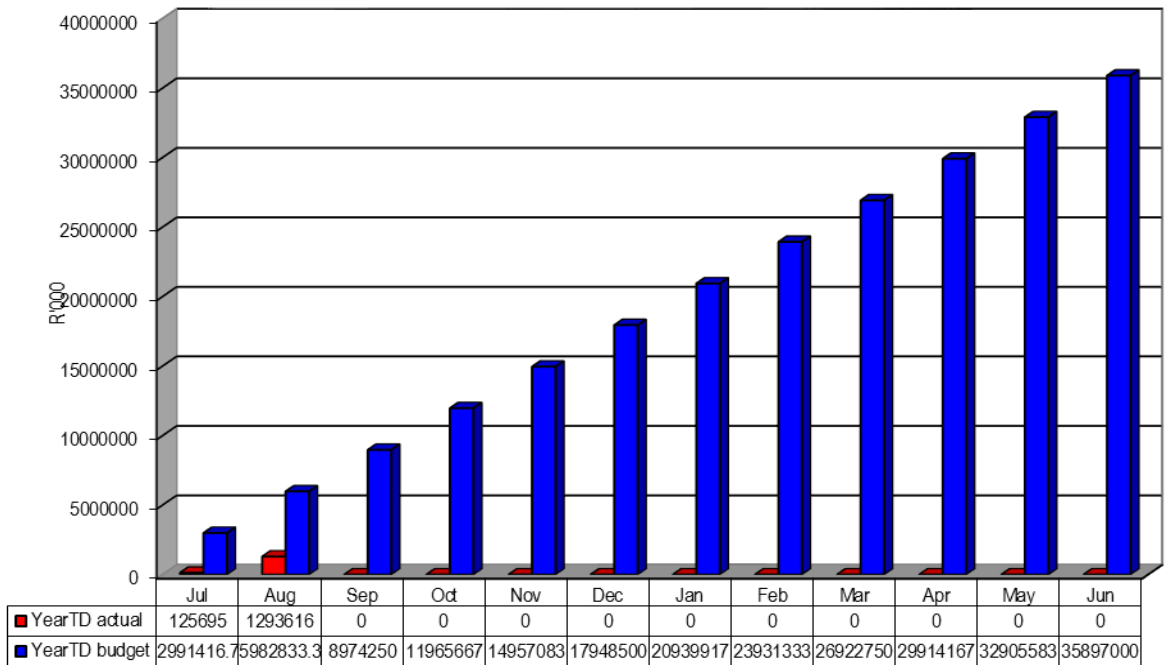


Chart C2 2020/21 Capital Expenditure: YTD actual v YTD target



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 - M02 August											
R thousands	Description	Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21 YearTD actual	YearTD Budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Structure											
	Infrastructure			920				153	153	100.0%	920
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure			920				153	153	100.0%	920
	Power Plants										
	MV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks			920				153	153	100.0%	920
	Capital Spares										
	Water Supply Infrastructure										
	Dams and Weirs										
	Reservoirs										
	Boreholes										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PSV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Retreatment										
	Waste Water Treatment Works										
	Outfall Sewers										
	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										
	Protruders										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets										
	Community Facilities										
	Halls										
	Centres										
	Clubs										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Parks										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Atriums										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	Historic Assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Intangible Assets										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other Assets										
	Operational Buildings			800				142	142	100.0%	800
	Municipal Offices			800				142	142	100.0%	800
	Pay/Entry Points			800				142	142	100.0%	800
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological Assets										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Local Settlement Software Applications										
	Unspecified										
	Computer Equipment			852				142	142	100.0%	852
	Computer Equipment			852				142	142	100.0%	852
	Furniture and Office Equipment			120				20	20	100.0%	120
	Furniture and Office Equipment			120				20	20	100.0%	120
	Machinery and Equipment			600				100	100	100.0%	600
	Machinery and Equipment			600				100	100	100.0%	600
	Transport Assets			4,000				800	800	100.0%	4,000
	Transport Assets			4,000				800	800	100.0%	4,000
	Land										
	Land										
	Zoo's, Marine and Non-biological Animals										
	Zoo's, Marine and Non-biological Animals										
	Total Capital Expenditure on new assets	1		15,292				2,549	2,549	100.0%	15,292

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 - M02 August													
R	Households	Description	Ref	2019/20	Budget Year 2020/21					YTD Variance	YTD Variance %	Full Year Forecast	
				Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget				
		Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
		Infrastructure			11,456					1,908	1,908	100.0%	11,456
		Roads Infrastructure											
		Roads											
		Road Structures											
		Road Furniture											
		Capital Spares											
		Storm water infrastructure											
		Drainage Collection											
		Storm water Conveyance											
		Attenuation											
		Electrical Infrastructure			2,800					467	467	100.0%	2,800
		Power Plants											
		HV Substations											
		HV Switching Station											
		HV Transmission Conductors											
		MV Substations			2,800					467	467	100.0%	2,800
		MV Switching Stations											
		MV Networks											
		Capital Spares											
		Water Supply Infrastructure			8,656					1,443	1,443	100.0%	8,656
		Dams and Weirs											
		Reservoirs			8,656					1,443	1,443	100.0%	8,656
		Pump Stations											
		Water Treatment Works											
		Bulk Mains											
		Distribution											
		Distribution Points											
		PIV Stations											
		Capital Spares											
		Sanitation Infrastructure											
		Pump Station											
		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											
		Community Assets											
		Community Facilities											
		Halls											
		Centres											
		Crèches											
		Clubs/Care Centres											
		Fire/Ambulance Stations											
		Testing Stations											
		Museums											
		Galleries											
		Theatres											
		Libraries											
		Cemeteries/Crematoria											
		Police											
		Parks											
		Public Open Space											
		Nature Reserves											
		Public Abattoir Facilities											
		Markets											
		Stalls											
		Absentees											
		Airports											
		Taxi Ranks/Bus Terminals											
		Capital Spares											
		Sport and Recreation Facilities											
		Indoor Facilities											
		Outdoor Facilities											
		Capital Spares											
		Heritage Assets											
		Monuments											
		Historic Buildings											
		Works of Art											
		Conservation Areas											
		Other Heritage											
		Investment Properties											
		Revenue Generating											
		Improved Property											
		Unimproved Property											
		Non-revenue Generating											
		Improved Property											
		Unimproved Property											
		Other assets											
		Operational Buildings											
		Municipal Offices											
		Play/Enquiry Points											
		Building Plan Offices											
		Workshops											
		Yards											
		Stores											
		Laboratories											
		Training Centres											
		Manufacturing Plant											
		Dairies											
		Capital Spares											
		Housing											
		Staff Housing											
		Social Housing											
		Capital Spares											
		Biological or Cultivated Assets											
		Biological or Cultivated Assets											
		Intangible Assets											
		Services											
		Licences and Rights											
		Water Rights											
		Effluent Licences											
		Solid Waste Licences											
		Computer Software and Applications											
		Land Settlement Software Applications											
		Unspecified											
		Computer Equipment											
		Computer Equipment											
		Furniture and Office Equipment											
		Furniture and Office Equipment											
		Machinery and Equipment											
		Machinery and Equipment											
		Transport Assets											
		Transport Assets											
		Land											
		Land											
		Zoo's, Marine and Non-biological Animals											
		Zoo's, Marine and Non-biological Animals											

10.2.3 Supporting Table SC13e

WC093 Beaufort West - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02 August											
R thousands	Description	Ref	2019/20		Budget Year 2020/21			YTD variance	YTD variance %	Full Year Forecast	
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual				Year TD budget
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
	Infrastructure			6,031		1,439	1,202	1,005	(197)	-19.6%	6,031
	Roads Infrastructure			1,831		1,116	1,116	305	(811)	-265.7%	1,831
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure			3,600				600	600	100.0%	3,600
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations			3,600				600	600	100.0%	3,600
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure			600		23	86	100	14	13.5%	600
	Dams and Weirs										
	Reservoirs			600				100	100	100.0%	600
	Pump Stations						23	86	(86)	#DIV/0!	
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sewerage Infrastructure										
	Pump Station										
	Reticulation										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toler 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										
	Community Assets			3,118		29	91	520	428	82.4%	3,118
	Community Facilities			2,341		29	91	300	299	76.6%	2,341
	Halls										
	Centres										
	Cafeterias										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Cafeterias										
	Theatres										
	Libraries										
	Crematoriums/Crematoria			2,341		29	91	300	299	76.6%	2,341
	Police										
	Public										
	Public Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Absolutors										
	Aspirators										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities			777				129	129	100.0%	777
	Indoor Facilities										
	Outdoor Facilities							129	129	100.0%	777
	Capital Spares										
	Heritage Assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment Properties										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other assets										
	Operational Buildings										
	Municipal Offices										
	Pay/Enquiry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Drapes										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Services										
	Licences and Rights										
	Water Rights										
	Eminent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Local Government Software Applications										
	Unspecified										
	Computer Equipment										
	Computer Equipment										
	Furniture and Office Equipment										
	Furniture and Office Equipment										
	Machinery and Equipment										
	Machinery and Equipment										
	Transport Assets										
	Transport Assets										
	Land										
	Land										
	Zoo's, Marine and Non-biological Animals										
	Zoo's, Marine and Non-biological Animals										
	Total Capital Expenditure on upgrading of existing assets	1		9,149		1,168	1,294	1,525	231	15.2%	9,149

11. Material variances to the SDBIP

11.1 Over view

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