

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING APRIL 2021

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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 April 2021.

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 April 2021.

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 April 2021.

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 R39,696 million or 14% below the year-to-date budget projections for April 2021.

Refer to Table C1 & C4 for more detail on revenue by source.

Operating expenditure by type

Total expenditure were R103,333 million or 35%, below year-to-date budget projections for April 2021. Expenditure is expected to increase month on month as the year progress.

Refer to Table C1 & C4 for further details on expenditure by type.

Capital expenditure

Year-to-date expenditure on capital amounts to R10,087 million or 41% of the total budget of R24,692 million.

Refer to Table C5 for more detail on capital expenditure.

Cash flows

For the month of April 2021 cash decreased by R12,388 million, with cash/cash equivalents at month/year end amounting to R23,969 million.

Refer to Table C7 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for April 2021.

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 - M10 April									
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	8,507	40,903	41,543	2,084	22,825	34,619	(11,794)	-34%	41,543
Service charges	168,489	135,403	133,518	9,225	123,344	111,265	12,079	11%	133,518
Investment revenue	-	1,155	380	54	55	317	(262)	-83%	380
Transfers and subsidies	-	84,105	93,290	690	81,409	77,408	4,001	5%	93,290
Other own revenue	(1,039)	66,599	66,946	1,248	12,069	55,789	(43,720)	-78%	66,946
Total Revenue (excluding capital transfers and contributions)	175,956	328,165	335,677	13,303	239,702	279,397	(39,696)	-14%	335,677
Employee costs	13,690	119,705	126,530	9,886	109,713	105,442	4,271	4%	126,530
Remuneration of Councillors	506	6,515	6,515	497	5,175	5,429	(254)	-5%	6,515
Depreciation & asset impairment	-	25,096	25,096	-	233	20,914	(20,681)	-99%	25,096
Finance charges	-	3,124	2,795	69	1,888	2,329	(441)	-19%	2,795
Materials and bulk purchases	-	85,842	92,180	5,067	41,541	76,817	(35,276)	-46%	92,180
Transfers and subsidies	-	500	2,183	-	567	1,819	(1,252)	-69%	2,183
Other expenditure	18,613	106,393	101,841	2,188	35,105	84,872	(49,767)	-59%	101,841
Total Expenditure	32,809	347,175	357,140	17,707	194,222	297,621	(103,399)	-35%	357,140
Surplus/(Deficit)	143,147	(19,009)	(21,463)	(4,405)	45,479	(18,224)	63,703	-350%	(21,463)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	20,811	22,784	5,074	10,533	18,909	(8,375)	-44%	22,784
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	143,147	1,801	1,320	670	56,013	685	55,328	8079%	1,320
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	143,147	1,801	1,320	670	56,013	685	55,328	8079%	1,320
Capital expenditure & funds sources									
Capital expenditure	-	28,396	24,692	5,519	10,087	20,109	(10,022)	-50%	24,692
Capital transfers recognised	-	27,424	22,784	5,438	9,306	18,524	(9,217)	-50%	22,784
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	972	1,908	82	780	1,585	(805)	-51%	1,908
Total sources of capital funds	-	28,396	24,692	5,519	10,087	20,109	(10,022)	-50%	24,692
Financial position									
Total current assets	141,968	75,197	99,557		136,049				99,557
Total non current assets	-	556,396	558,414		568,734				558,414
Total current liabilities	35,101	62,550	127,027		130,606				127,027
Total non current liabilities	-	49,002	50,520		53,155				50,520
Community wealth/Equity	143,147	520,041	480,424		521,022				480,424
Cash flows									
Net cash from (used) operating	(15,256)	288,333	33,270	(11,526)	42,379	27,725	(14,654)	-53%	33,270
Net cash from (used) investing	-	(33,249)	(19,345)	(862)	(4,069)	(16,121)	(12,052)	75%	(19,345)
Net cash from (used) financing	(17)	7,342	3,855	(0)	(1,785)	(79)	1,706	-2162%	(95)
Cash/cash equivalents at the month/year end	(15,273)	262,425	24,478	-	23,969	18,223	(5,745)	-32%	1,274
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	9,508	6,109	4,642	3,727	3,601	3,651	3,740	108,021	142,999
Creditors Age Analysis									
Total Creditors	100	208	33	58	14	12	23,266	3,549	27,240

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) - M10 April										
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 - Functional	1									
Governance and administration			67,792	73,068	3,494	109,812	60,557	49,254	81%	73,068
Executive and council			14,034	17,683	288	73,568	14,736	58,832	399%	17,683
Finance and administration			53,758	55,385	3,206	36,243	45,821	(9,578)	-21%	55,385
Internal audit			-	-	-	-	-	-	-	-
Community and public safety			72,931	69,193	932	10,019	57,609	(47,590)	-83%	69,193
Community and social services			9,010	8,907	410	4,831	7,370	(2,539)	-34%	8,907
Sport and recreation			472	972	1	5	810	(805)	-99%	972
Public safety			58,871	58,871	521	5,183	49,059	(43,876)	-89%	58,871
Housing			4,578	444	-	-	370	(370)	-100%	444
Health			-	-	-	-	-	-	-	-
Economic and environmental services			6,988	4,474	46	3,830	3,703	127	3%	4,474
Planning and development			1,916	1,916	158	1,322	1,571	(249)	-16%	1,916
Road transport			5,072	2,558	(112)	2,508	2,131	376	18%	2,558
Environmental protection			-	-	-	-	-	-	-	-
Trading services			201,265	211,725	13,905	126,575	176,437	(49,862)	-28%	211,725
Energy sources			105,190	103,209	4,903	83,489	86,007	(2,518)	-3%	103,209
Water management			44,578	54,068	7,677	28,463	45,057	(16,594)	-37%	54,068
Waste water management			31,275	32,661	1,453	16,055	27,217	(11,163)	-41%	32,661
Waste management			20,222	21,787	(128)	(1,432)	18,156	(19,588)	-108%	21,787
Other	4		-	-	-	-	-	-	-	-
Total Revenue - Functional	2		348,976	358,460	18,377	250,235	298,306	(48,071)	-16%	358,460
Expenditure - Functional										
Governance and administration			71,272	77,227	5,387	66,978	64,356	2,621	4%	77,227
Executive and council			20,057	23,775	1,655	23,531	19,813	3,718	19%	23,775
Finance and administration			49,461	51,630	3,683	42,707	43,025	(318)	-1%	51,630
Internal audit			1,755	1,822	49	740	1,519	(779)	-51%	1,822
Community and public safety			90,172	88,085	2,660	32,782	73,405	(40,622)	-55%	88,085
Community and social services			9,416	9,907	518	6,308	8,256	(1,948)	-24%	9,907
Sport and recreation			11,048	11,538	579	6,469	9,615	(3,147)	-33%	11,538
Public safety			63,321	64,281	1,410	18,664	53,567	(34,903)	-65%	64,281
Housing			6,385	2,360	152	1,342	1,966	(624)	-32%	2,360
Health			-	-	-	-	-	-	-	-
Economic and environmental services			30,576	31,647	1,590	20,694	26,373	(5,678)	-22%	31,647
Planning and development			7,574	7,810	1,374	10,836	6,509	4,328	66%	7,810
Road transport			23,001	23,837	216	9,858	19,864	(10,006)	-50%	23,837
Environmental protection			-	-	-	-	-	-	-	-
Trading services			155,155	160,180	8,071	73,768	133,500	(59,732)	-45%	160,180
Energy sources			94,264	97,080	6,347	45,168	80,916	(35,748)	-44%	97,080
Water management			33,431	35,132	763	14,631	29,277	(14,645)	-50%	35,132
Waste water management			12,687	13,031	173	4,613	10,859	(6,246)	-58%	13,031
Waste management			14,773	14,938	789	9,355	12,448	(3,093)	-25%	14,938
Other			-	-	-	-	-	-	-	-
Total Expenditure - Functional	3		347,175	357,140	17,707	194,222	297,634	(103,412)	-35%	357,140
Surplus/ (Deficit) for the year			1,801	1,320	670	56,013	672	55,340	8231%	1,320

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) - M10
April

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 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	84,791	196,816	9,471	50,317	163,988	(113,671)	-69.3%	196,816
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	105,190	0	5,187	89,254	0	89,254	#####	0
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	20,631	24,675	679	77,986	20,511	57,476	280.2%	24,675
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	56,144	45,158	2,579	28,758	37,298	(8,540)	-22.9%	45,158
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	82,221	91,812	460	4,206	76,510	(72,304)	-94.5%	91,812
Total Revenue by Vote	2	-	348,976	358,460	18,377	250,235	298,306	(48,071)	-16.1%	358,460
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	6,797	7,034	272	4,547	5,862	(1,315)	-22.4%	7,034
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	92,471	180,368	8,476	63,840	150,311	(86,471)	-57.5%	180,368
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	90,971	-	816	31,580	-	31,580	#DIV/0!	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	39,603	43,778	2,755	37,022	36,482	540	1.5%	43,778
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	26,764	27,926	1,992	20,297	23,272	(2,974)	-12.8%	27,926
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	90,569	98,034	3,396	36,936	81,695	(44,759)	-54.8%	98,034
Total Expenditure by Vote	2	-	347,175	357,140	17,707	194,222	297,621	(103,399)	-34.7%	357,140
Surplus/ (Deficit) for the year	2	-	1,801	1,320	670	56,013	685	55,328	8078.5%	1,320

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) - M10 April										
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	41,543	2,084	22,825	34,619	(11,794)	-34%	41,543
Service charges - electricity revenue		-	85,273	85,195	4,639	79,534	70,996	8,538	12%	85,195
Service charges - water revenue		-	22,631	21,135	2,511	20,806	17,612	3,194	18%	21,135
Service charges - sanitation revenue		-	18,087	17,750	1,328	15,148	14,792	356	2%	17,750
Service charges - refuse revenue		-	9,411	9,439	747	7,856	7,865	(10)	0%	9,439
Rental of facilities and equipment		-	1,358	1,447	99	980	1,205	(226)	-19%	1,447
Interest earned - external investments		-	1,155	380	54	55	317	(262)	-83%	380
Interest earned - outstanding debtors		-	4,798	5,056	568	6,029	4,214	1,815	43%	5,056
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	57,326	57,326	436	4,031	47,771	(43,740)	-92%	57,326
Licences and permits		-	580	580	14	115	483	(368)	-76%	580
Agency services		-	968	968	62	902	807	96	12%	968
Transfers and subsidies		-	84,105	93,290	690	81,409	77,408	4,001	5%	93,290
Other revenue		-	1,570	1,570	70	12	1,308	(1,296)	-99%	1,570
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	328,165	335,677	13,303	239,702	279,397	(39,696)	-14%	335,677
Expenditure By Type										
Employee related costs		-	119,705	126,530	9,886	109,713	105,442	4,271	4%	126,530
Remuneration of councillors		-	6,515	6,515	497	5,175	5,429	(254)	-5%	6,515
Debt impairment	0		54,689	54,689	-	372	45,575	(45,203)	-99%	54,689
Depreciation & asset impairment		-	25,096	25,096	-	233	20,914	(20,681)	-99%	25,096
Finance charges		-	3,124	2,795	69	1,888	2,329	(441)	-19%	2,795
Bulk purchases		-	76,701	79,000	4,947	37,537	65,833	(28,296)	-43%	79,000
Other materials		-	9,141	13,180	120	4,004	10,983	(6,979)	-64%	13,180
Contracted services		-	24,931	22,044	774	14,371	18,370	(3,999)	-22%	22,044
Transfers and subsidies		-	500	2,183	-	567	1,819	(1,252)	-69%	2,183
Other expenditure		-	26,772	25,107	1,414	20,362	20,927	(565)	-3%	25,107
Losses		-	0	0	-	-	0	(0)	-100%	0
Total Expenditure		0	347,175	357,140	17,707	194,222	297,621	(103,399)	-35%	357,140
Surplus/(Deficit)		(0)	(19,009)	(21,463)	(4,405)	45,479	(18,224)	63,703	(0)	(21,463)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	20,811	22,784	5,074	10,533	18,909	(8,375)	(0)	22,784
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		(0)	1,801	1,320	670	56,013	685			1,320
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(0)	1,801	1,320	670	56,013	685			1,320
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(0)	1,801	1,320	670	56,013	685			1,320
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(0)	1,801	1,320	670	56,013	685			1,320

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) - M10 April										
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 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	6,104	1,539	-	315	1,283	(968)	-75%	1,539
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	4,520	-	-	50	-	50	#DIV/0!	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	650	650	82	236	542	(305)	-56%	650
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	11,274	2,189	82	601	1,824	(1,223)	-67%	2,189
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	1,200	21,525	5,438	9,247	17,524	(8,277)	-47%	21,525
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	2,800	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	322	478	-	238	385	(147)	-38%	478
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	12,800	500	-	-	375	(375)	-100%	500
Total Capital single-year expenditure	4	-	17,122	22,503	5,438	9,485	18,284	(8,799)	-48%	22,503
Total Capital Expenditure		-	28,396	24,692	5,519	10,087	20,109	(10,022)	-50%	24,692
Capital Expenditure - Functional Classification										
Governance and administration		-	8,972	972	82	474	810	(336)	-41%	972
Executive and council		-	120	120	-	-	100	(100)	-100%	120
Finance and administration		-	8,852	852	82	474	710	(236)	-33%	852
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	2,341	2,195	-	315	1,775	(1,460)	-82%	2,195
Community and social services		-	2,341	1,695	-	315	1,400	(1,085)	-77%	1,695
Sport and recreation		-	-	500	-	-	375	(375)	-100%	500
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	2,649	2,278	2,278	2,196	82	4%	2,649
Planning and development		-	-	76	-	-	57	(57)	-100%	76
Road transport		-	-	2,573	2,278	2,278	2,139	140	7%	2,573
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	17,083	18,876	3,160	7,019	15,328	(8,309)	-54%	18,876
Energy sources		-	7,320	5,214	-	50	4,345	(4,295)	-99%	5,214
Water management		-	4,963	13,312	3,160	6,663	10,691	(4,028)	-38%	13,312
Waste water management		-	-	350	-	306	292	14	5%	350
Waste management		-	4,800	0	-	-	-	-	-	0
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	28,396	24,692	5,519	10,087	20,109	(10,022)	-50%	24,692
Funded by:										
National Government		-	26,824	18,329	5,910	6,318	14,824	(8,507)	-57%	18,329
Provincial Government		-	600	4,455	(472)	2,989	3,699	(711)	-19%	4,455
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		-	27,424	22,784	5,438	9,306	18,524	(9,217)	-50%	22,784
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	972	1,908	82	780	1,585	(805)	-51%	1,908
Total Capital Funding		-	28,396	24,692	5,519	10,087	20,109	(10,022)	-50%	24,692

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M10 April						
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	6,670	5,945	6,670
Call investment deposits		–	0	500	19,066	500
Consumer debtors		–	19,680	38,824	49,920	38,824
Other debtors		–	51,954	49,358	56,776	49,358
Current portion of long-term receivables		–	848	1,174	1,118	1,174
Inventory		–	2,256	3,031	3,223	3,031
Total current assets		–	75,197	99,557	136,049	99,557
Non current assets						
Long-term receivables		–	2,648	5,347	5,092	5,347
Investments		–	–	–	84	–
Investment property		–	6,804	6,000	6,819	6,000
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	541,561	541,548	551,091	541,548
Biological		–	–	–	–	–
Intangible		–	158	295	423	295
Other non-current assets		–	5,225	5,225	5,225	5,225
Total non current assets		–	556,396	558,414	568,734	558,414
TOTAL ASSETS		–	631,593	657,971	704,783	657,971
LIABILITIES						
Current liabilities						
Bank overdraft		–	0	5,858	15,367	5,858
Borrowing		–	(5,323)	1,502	2,858	1,502
Consumer deposits		–	2,018	1,975	2,057	1,975
Trade and other payables		–	46,799	95,160	88,867	95,160
Provisions		–	19,056	22,531	21,458	22,531
Total current liabilities		–	62,550	127,027	130,606	127,027
Non current liabilities						
Borrowing		–	0	5,282	5,536	5,282
Provisions		–	49,002	45,238	47,619	45,238
Total non current liabilities		–	49,002	50,520	53,155	50,520
TOTAL LIABILITIES		–	111,552	177,547	183,761	177,547
NET ASSETS	2	–	520,041	480,424	521,022	480,424
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	515,740	477,790	516,917	477,790
Reserves		–	4,301	2,634	4,104	2,634
TOTAL COMMUNITY WEALTH/EQUITY	2	–	520,041	480,424	521,022	480,424

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M10 April										
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	31,157	1,113	25,170	25,964	(794)	-3%	31,157
Service charges		-	126,126	114,003	3,165	92,667	95,002	(2,335)	-2%	114,003
Other revenue		-	20,479	7,618	900	9,854	6,348	3,506	55%	7,618
Transfers and Subsidies - Operational		-	84,105	93,290	150	85,895	77,741	8,154	10%	93,290
Transfers and Subsidies - Capital		-	20,811	22,784	600	18,853	18,986	(134)	-1%	22,784
Interest		-	-	5,436	253	3,503	4,530	(1,027)	-23%	5,436
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(1)	(236,039)	(17,638)	(191,162)	(196,699)	(5,537)	3%	(236,039)
Finance charges		-	-	(2,795)	(69)	(1,888)	(2,329)	(441)	19%	(2,795)
Transfers and Grants		-	-	(2,183)	-	(512)	(1,819)	(1,307)	72%	(2,183)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	288,333	33,270	(11,526)	42,379	27,725	(14,654)	-53%	33,270
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	2,648	5,347	-	1,215	4,456	(3,241)	-73%	5,347
Decrease (increase) in non-current investments		-	-	-	84	84	-	84	#DIV/0!	-
Payments										
Capital assets		-	(35,897)	(24,692)	(946)	(5,368)	(20,577)	(15,209)	74%	(24,692)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(33,249)	(19,345)	(862)	(4,069)	(16,121)	(12,052)	75%	(19,345)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	2,018	1,975	(0)	(2,057)	(1,646)	(411)	25%	(1,975)
Payments										
Repayment of borrowing		-	5,323	1,880	-	271	1,567	1,296	83%	1,880
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	7,342	3,855	(0)	(1,785)	(79)	1,706	-2162%	(95)
NET INCREASE/ (DECREASE) IN CASH HELD		-	262,425	17,780	(12,388)	36,525	11,525			13,830
Cash/cash equivalents at beginning:		-	0	6,698		(12,556)	6,698			(12,556)
Cash/cash equivalents at month/year end:		-	262,425	24,478		23,969	18,223			1,274

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

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	2,859	2,322	1,425	984	844	1,115	1,127	8,435	19,111	12,505	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2,304	678	348	198	151	140	139	1,102	5,059	1,729	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1,957	1,271	1,141	909	867	819	795	24,375	32,133	27,764	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,165	833	743	725	688	668	695	20,650	26,167	23,426	-	-
Receivables from Exchange Transactions - Waste Management	1600	728	546	502	486	607	458	447	12,220	15,994	14,218	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	2	2	1	1	1	1	1	36	46	41	-	-
Interest on Arrear Debtor Accounts	1810	271	224	269	195	132	120	110	301	1,622	859	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	223	233	212	229	311	329	427	40,903	42,868	42,199	-	-
Total By Income Source	2000	9,508	6,109	4,642	3,727	3,601	3,651	3,740	108,021	142,999	122,740	-	-
2019/20 - totals only		#####	0	0	0	0	0	0	0	142,999	-	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,024	881	759	565	503	472	511	18,494	23,210	20,545	-	-
Commercial	2300	1,510	574	389	274	285	222	164	6,624	10,041	7,569	-	-
Households	2400	6,974	4,654	3,494	2,888	2,814	2,956	3,066	82,902	109,749	94,626	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	9,508	6,109	4,642	3,727	3,601	3,651	3,740	108,021	142,999	122,740	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description	NT Code	Budget Year 2020/21									Total	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			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	0	-	-	0	-	0	13,539	-	13,539	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	80	140	18	58	14	11	9,664	874	10,860	-	-
Auditor General	0800	-	68	-	-	-	-	-	2,675	2,743	-	-
Other	0900	19	-	15	-	-	-	64	-	98	-	-
Total By Customer Type	1000	100	208	33	58	14	12	23,266	3,549	27,240	-	-

7. Investment portfolio analysis

7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April						
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						
INVESTEC		39	1			40
STANDARD BANK		2,777	33		15,644	18,454
ABSA BANK		503	10			513
NEDBANK		139	4			143
						-
						-
						-
Municipality sub-total		3,457		-	15,644	19,150
Entities						
						-
						-
						-
						-
						-
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	3,457		-	15,644	19,150

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 - M10 April										
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	81,958	-	77,956	68,298	9,658	14.1%	81,958
Local Government Equitable Share		-	67,109	77,480	-	73,778	64,567	9,211	14.3%	77,480
Municipal Infrastructure Grant			695	619	-	619	516	103	20.0%	619
EPWP Incentiv e			1,859	1,859	-	1,859	1,549	310	20.0%	1,859
Finance Management			1,700	1,700	-	1,700	1,417	283	20.0%	1,700
Municipal Systems Improvement			300	300	-	-	250	(250)	-100.0%	300
Other transfers and grants [insert description]										
Provincial Government:		-	12,442	8,213	-	7,863	6,844	1,019	14.9%	8,213
Provincial Treasury : Financial Management Capacity Building Grant		-	401	300	-	300	250	50	20.0%	300
Western Cape Financial Management Support Grant				1,000	-	1,000	833	167	20.0%	1,000
Human Settlements : Human Settlements Development Grant (Beneficiaries)			4,340	300	-	-	250	(250)	-100.0%	300
Human Settlements : Municipal Accreditation & Capacity Building Grant			238	-	-	-	-	-	-100.0%	-
Transport and Public Works : Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure			50	50	-	-	42	(42)		50
Cultural Affairs and Sport : Library services replacement funding			6,207	6,207	-	6,207	5,173	1,035	20.0%	6,207
Local Government : Community Development Worker Operational Support Grant			206	206	-	206	172	34		206
Local Government : Municipal Drought Relief Grant			850	-	-	-	-	-		-
Local Government : Thusong Services Centres Grant	4		150	150	-	150	125	25	20.0%	150
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	-	84,105	90,171	-	85,819	75,143	10,677	14.2%	90,171
Capital Transfers and Grants										
National Government:		-	19,611	18,329	-	18,329	15,274	3,055	20.0%	18,329
Municipal Infrastructure Grant (MIG)		-	13,211	13,115	-	13,115	10,929	2,186	20.0%	13,115
Integrated National Electrification Programme			6,400	5,214	-	5,214	4,345	869	20.0%	5,214
Other capital transfers [insert description]										
Provincial Government:		-	1,200	600	-	600	500	100	20.0%	600
Local Government : Municipal Drought Relief Grant		-	1,200	600	-	600	500	100	20.0%	600
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	-	20,811	18,929	-	18,929	15,774	3,155	20.0%	18,929
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	104,916	109,100	-	104,748	90,917	13,831	15.2%	109,100

8.2 Supporting Table SC7(1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April										
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	82,034	194	79,557	68,362	11,195	16.4%	82,034
Local Government Equitable Share		-	67,109	77,480	-	77,480	64,567	12,913	20.0%	77,480
Municipal Infrastructure Grant			695	695	32	483	579	(97)	-16.7%	695
EPWP Incentive			1,859	1,859	130	1,206	1,549	(343)	-22.1%	1,859
Finance Management			1,700	1,700	32	388	1,417	(1,029)	-72.6%	1,700
Municipal Systems Improvement			300	300	-	-	250	(250)	-100.0%	300
Other transfers and grants [insert description]										
Provincial Government:		-	12,442	13,442	2,668	6,636	11,202	(4,566)	-40.8%	13,442
Provincial Treasury : Financial Management Capacity Building Grant		-	401	401	-	-	334	(334)	-100.0%	401
Western Cape Financial Management Support Grant				1,000	-	-	833	(833)	-100.0%	1,000
Human Settlements : Human Settlements Development Grant (Beneficiaries)			4,340	4,340	1,972	1,972	3,617	(1,645)	-45.5%	4,340
Human Settlements : Municipal Accreditation & Capacity Building Grant			238	238	195	195	198	(3)	-1.6%	238
Transport and Public Works : Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure			50	50	-	-	42	(42)	-100.0%	50
Cultural Affairs and Sport : Library services replacement funding			6,207	6,207	415	4,383	5,173	(789)	-15.3%	6,207
Local Government : Community Development Worker Operational Support Grant			206	206	85	85	172	(86)	-50.3%	206
Local Government : Municipal Drought Relief Grant			850	850	-	-	708	(708)	-100.0%	850
Local Government : Thusong Services Centres Grant			150	150	-	-	125	(125)	-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	95,476	2,861	86,193	79,564	6,629	8.3%	95,476
Capital expenditure of Transfers and Grants										
National Government:		-	19,611	18,425	1,631	7,147	15,354	(8,207)	-53.5%	18,425
Municipal Infrastructure Grant (MIG)		-	13,211	13,211	1,631	7,097	11,009	(3,912)	-35.5%	13,211
Integrated National Electrification Programme			6,400	5,214	-	50	4,345	(4,295)	-98.8%	5,214
Other capital transfers [insert description]										
Provincial Government:		-	1,200	1,200	3,437	3,437	1,000	2,437	243.7%	1,200
Local Government : Municipal Drought Relief Grant		-	1,200	1,200	3,437	3,437	1,000	2,437	243.7%	1,200
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	20,811	19,625	5,068	10,583	16,354	(5,770)	-35.3%	19,625
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	104,916	115,101	7,929	96,776	95,918	859	0.9%	115,101

8.2 Supporting Table SC7(2) – Expenditure against approved Rollover

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April						
Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Other transfers and grants [insert description]						
Provincial Government:		2,719	340	340	2,378	87.5%
Human Settlements : Municipal Accreditation & Capacity Building Grant		144	-	-	144	100.0%
Local Government : Community Development Worker Operational Support Grant		125	-	-	125	100.0%
Local Government : Municipal Drought Relief Grant		1,971	340	340	1,631	82.7%
Cultural Affairs and Sport : Library services replacement funding		375	-	-	375	100.0%
Local Government : Local Government Support Grant		103	-	-	103	100.0%
District Municipality:		400	-	-	400	100.0%
CKDM		400	-	-	400	100.0%
[insert description]						
Other grant providers:		-	-	-	-	
[insert description]						
Total operating expenditure of Approved Roll-overs		3,119	340	340	2,778	89.1%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Other capital transfers [insert description]						
Provincial Government:		3,855	1,257	3,437	262	6.8%
Local Government : Municipal Drought Relief Grant		3,699	1,257	3,437	262	7.1%
Cultural Affairs and Sport : Library services replacement funding		156	-	-	-	0.0%
District Municipality:		-	-	-	-	
[insert description]						
Other grant providers:		-	-	-	-	
[insert description]						
Total capital expenditure of Approved Roll-overs		3,855	1,257	3,437	262	6.8%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		6,973	1,597	3,777	3,040	43.6%

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 - M10 April										
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		378	5,028	5,028	393	4,013	4,190	(177)	-4%	5,028
Pension and UIF Contributions		34	313	313	18	227	261	(34)	-13%	313
Medical Aid Contributions		2	37	37	3	30	31	(1)	-4%	37
Motor Vehicle Allowance		43	559	559	39	428	466	(38)	-8%	559
Cellphone Allowance		44	577	577	41	435	481	(46)	-10%	577
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		4	-	-	4	42	-	42	#DIV/0!	-
Sub Total - Councillors		506	6,515	6,515	497	5,175	5,429	(254)	-5%	6,515
Senior Managers of the Municipality										
Basic Salaries and Wages	3	362	3,974	4,228	306	3,367	3,523	(156)	-4%	4,228
Pension and UIF Contributions		41	424	451	29	471	376	95	25%	451
Medical Aid Contributions		3	37	39	-	27	33	(6)	-19%	39
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		71	287	306	-	511	255	256	101%	306
Motor Vehicle Allowance		34	180	191	12	246	160	87	54%	191
Cellphone Allowance		8	84	89	5	279	74	204	274%	89
Housing Allowances		-	0	-	-	1	-	1	#DIV/0!	-
Other benefits and allowances		19	383	407	18	320	340	(20)	-6%	407
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		536	5,369	5,712	370	5,221	4,760	461	10%	5,712
Other Municipal Staff										
Basic Salaries and Wages		5,602	84,183	88,817	6,868	72,240	74,014	(1,774)	-2%	88,817
Pension and UIF Contributions		1,049	13,124	13,912	1,198	12,235	11,593	642	6%	13,912
Medical Aid Contributions		147	1,976	2,101	171	1,756	1,751	5	0%	2,101
Overtime		588	4,497	4,784	592	5,477	3,986	1,490	37%	4,784
Performance Bonus		5,283	6,552	6,949	12	6,014	5,791	224	4%	6,949
Motor Vehicle Allowance		194	86	92	207	2,272	76	2,196	2878%	92
Cellphone Allowance		13	170	181	14	170	151	19	13%	181
Housing Allowances		78	1,589	1,686	84	880	1,405	(525)	-37%	1,686
Other benefits and allowances		138	799	849	169	1,777	708	1,069	151%	849
Payments in lieu of leave		11	0	-	60	206	-	206	#DIV/0!	-
Long service awards		50	0	-	40	491	-	491	#DIV/0!	-
Post-retirement benefit obligations	2	-	1,362	1,449	102	974	1,207	(234)	-19%	1,449
Sub Total - Other Municipal Staff		13,154	114,336	120,818	9,516	104,492	100,682	3,810	4%	120,818
TOTAL SALARY, ALLOWANCES & BENEFITS		14,196	126,220	133,045	10,384	114,888	110,871	4,017	4%	133,045
TOTAL MANAGERS AND STAFF		13,690	119,705	126,530	9,886	109,713	105,442	4,271	4%	126,530

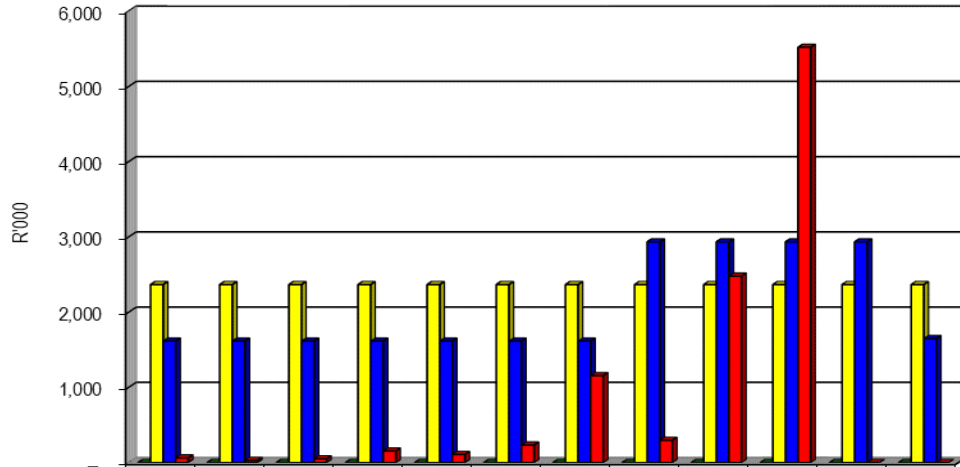
10. Capital programme performance

10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

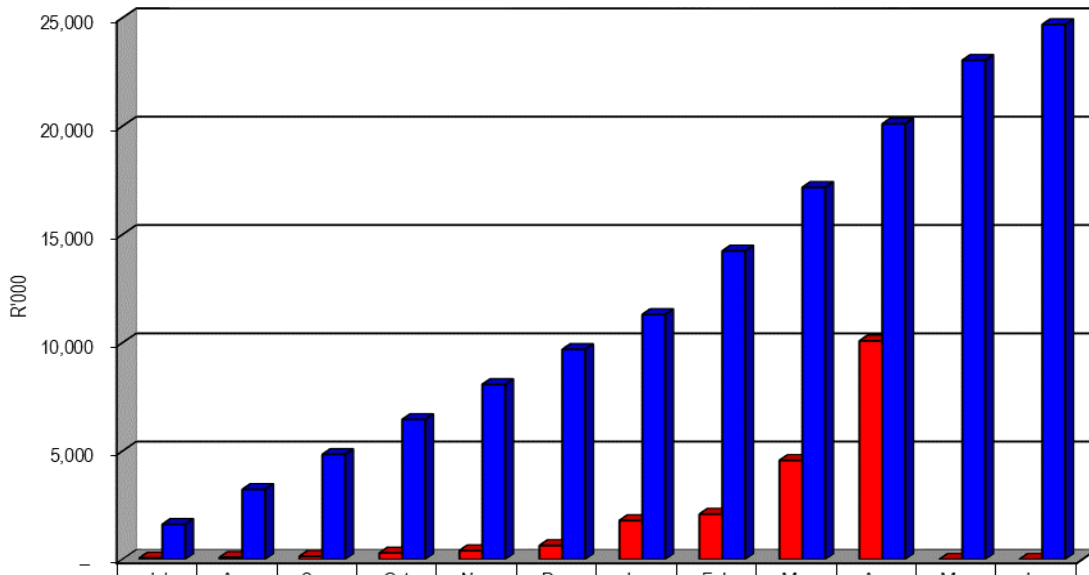
Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									%
Monthly expenditure performance trend									
July	-	2,366	1,615	62	62	1,615	1,553	96.1%	0%
August	-	2,366	1,615	29	91	3,230	3,139	97.2%	0%
September	-	2,366	1,615	51	142	4,846	4,704	97.1%	0%
October	-	2,366	1,615	154	296	6,461	6,165	95.4%	1%
November	-	2,366	1,615	108	404	8,076	7,672	95.0%	1%
December	-	2,366	1,615	234	638	9,691	9,054	93.4%	2%
January	-	2,366	1,615	1,156	1,793	11,306	9,513	84.1%	6%
February	-	2,366	2,934	296	2,089	14,241	12,151	85.3%	7%
March	-	2,366	2,934	2,478	4,567	17,175	12,607	73.4%	16%
April	-	2,366	2,934	5,519	10,087	20,109	10,022	49.8%	0
May	-	2,366	2,934	-	-	23,043	-		
June	-	2,366	1,649	-	-	24,692	-		
Total Capital expenditure	-	28,396	24,692	10,087					

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
■ 2019/20	-	-	-	-	-	-	-	-	-	-	-	-
■ Original Budget	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366
■ Adjusted Budget	1,615	1,615	1,615	1,615	1,615	1,615	1,615	2,934	2,934	2,934	2,934	1,649
■ Monthly actual	62	29	51	154	108	234	1,156	296	2,478	5,519	-	-

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
■ YearTD actual	62	91	142	296	404	638	1,793	2,089	4,567	10,087	-	-
■ YearTD budget	1,615	3,230	4,846	6,461	8,076	9,691	11,306	14,241	17,175	20,109	23,043	24,692

10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

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
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure										
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure										
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure										
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure										
Pump Station										
Pretreatment										
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										
Clinics/Care Centres										
First Aid Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Abution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage Assets										
Monuments										
Historic Buildings										
Works of Art										
Cemeterial Areas										
Other Heritage										
Investment Properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other Assets										
Operational Buildings			8,000							
Municipal Offices			8,000							
Pay/Equity Points										
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										
Intangible Assets										
Services										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment										
Computer Equipment			852	912	82	474	755	261	37.2%	912
Furniture and Office Equipment			120	292			229	229	100.0%	292
Furniture and Office Equipment				120			292	292	100.0%	292
Machinery and Equipment			3,600							
Machinery and Equipment			3,600							
Intangible Assets										
Transport Assets			1,800	0						0
Transport Assets				0						0
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1		14,372	1,204	82	474	984	510	51.8%	1,204

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 - M10

R thousands	Description	Ref 1	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			2,800	12,963	3,631	3,981	10,401	6,420	61.7%	12,963
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure			2,800	3,600			3,000	3,000	100.0%	3,600
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations			2,800	3,600			3,000	3,000	100.0%	3,600
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure				9,013	3,631	3,675	7,109	3,435	48.3%	9,013
	Dams and Weirs										
	Boreholes										
	Reservoirs				9,013	3,631	3,675	7,109	3,435	48.3%	9,013
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure				350			306	292	(14)	350
	Pump Station				350			306	292	(14)	350
	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										
	Plans										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets										
	Community Facilities										
	Halls										
	Centres										
	Creches										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cometeries/Crematoria										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Ablution Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	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										
	Depots										
	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										
	Total Capital Expenditure on renewal of existing ass	1		2,800	12,963	3,631	3,981	10,401	6,420	61.7%	12,963

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 - M10 April

R thousands	Description	Ref 1	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	
	Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
	Infrastructure		8,883	8,485	1,806	5,317	7,066	1,749	24.8%	8,485		
	Roads Infrastructure											
	Roads		2,573	2,278	2,278	2,278	2,139	(140)	-6.5%	2,573		
	Road Structures											
	Road Furniture											
	Capital Spares											
	Storm water Infrastructure											
	Drainage Collection											
	Storm water Conveyance											
	Attenuation											
	Electrical Infrastructure		4,520	1,614		50	1,345	1,295	96.3%	1,614		
	Power Plants											
	HV Substations											
	HV Switching Station											
	HV Transmission Conductors											
	MV Substations		4,520	1,614		50	1,345	1,295	96.3%	1,614		
	MV Switching Stations											
	MV Networks											
	LV Networks											
	Capital Spares											
	Water Supply Infrastructure		4,363	4,299	(472)	2,989	3,582	594	16.6%	4,299		
	Dams and Weirs											
	Branches		600	4,299	(472)	2,989	3,582	594	16.6%	4,299		
	Reservoirs		3,763									
	Pump Stations											
	Water Treatment Works											
	Bulk Mains											
	Distribution											
	Distribution Points											
	PFV 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		2,341	2,039		315	1,658	1,343	81.0%	2,039		
	Community Facilities		2,341	1,539		315	1,283	968	75.4%	1,539		
	Halls											
	Centres											
	Crèches											
	Clubs/Care Centres											
	Fire/Ambulance Stations											
	Testing Stations											
	Museums											
	Galleries											
	Theatres											
	Libraries											
	Cemeteries/Crematoria		2,341	1,539		315	1,283	968	75.4%	1,539		
	Police											
	Parks											
	Public Open Space											
	Nature Reserves											
	Public Ablution Facilities											
	Markets											
	Stalls											
	Abattoirs											
	Airports											
	Taxi Ranks/Bus Terminals											
	Capital Spares											
	Sport and Recreation Facilities			500			375	375	100.0%	500		
	Indoor Facilities											
	Outdoor Facilities			500			375	375	100.0%	500		
	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											
	Dapots											
	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											
	Local 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 Nonbiological Animals											
	Zoo's, Marine and Nonbiological Animals											
	Total Capital Expenditure on upgrading of existing	1		11,224	10,525	1,806	5,632	8,724	3,092	35.4%	10,525	

11. Material variances to the SDBIP

11.1 Over view

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