

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING JULY 2021

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 July 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

The information contained in this report relate to July 2021 only and exclude the pre-audited figures of the 2020/2021 financial year. The opening balances will be included once the pre-audited annual financial statements have been completed and submitted to the Auditor General for audit.

2. Resolutions

IN-YEAR REPORT 2020/2021

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 July 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 R 56,354 million or R 28,130 million above the year-to-date budget projections for July 2021. The variance is also due to the first equitable share installment received in July and the annual billing of the property rates.

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

Operating expenditure by type

The total expenditure for the month amounted to R 14,2 million. This is R 14 million below year-to-date budget projections for July 2021. This variance is due to the bulk Eskom account for July that will only be received in August as well as debt impairment and depreciation and amortization that will increase going forward. Other expenditure items is expected to increase month on month as the year progress.

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

Capital expenditure

The total capital budget for the 2021/2022 financial year amounts to R 23,465 million. The year-to-date expenditure for July amounts to R 119 thousand. Capital expenditure is expected to increase as the year progress.

Refer to Table C5 for more detail on capital expenditure.

Cash flows

The municipality started the financial year with a net overdrawn cash position of R 8,294. This figure is provisional and will be finalized when the audit is completed. The net increase in cash for the month amounted to R 50,324 million, this is mainly attributable to the first equitable share transfer of R 29,010 million and MIG transfer of R 5,228 million received in July. The cash and cash equivalents at the end of the month amounted to R 42,030 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for July 2021.

3.4 Remedial or corrective steps

None for July 2021.

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 - M01 July									
Description	2020/21	Budget Year 2021/22							
	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	-	44,681	-	10,357	10,357	3,723	6,634	178%	44,681
Service charges	-	156,559	-	15,416	15,416	13,047	2,369	18%	156,559
Investment revenue	-	550	-	-	-	46	(46)	-100%	550
Transfers and subsidies	-	81,054	-	29,015	29,015	6,755	22,260	330%	81,054
Other own revenue	-	55,838	-	1,566	1,566	4,653	(3,087)	-66%	55,838
Total Revenue (excluding capital transfers and contributions)	-	338,682	-	56,354	56,354	28,223	28,130	100%	338,682
Employee costs	-	125,542	-	9,430	9,430	10,462	(1,032)	-10%	125,542
Remuneration of Councillors	-	6,286	-	524	524	524	(0)	-0%	6,286
Depreciation & asset impairment	-	23,813	-	-	-	1,984	(1,984)	-100%	23,813
Finance charges	-	835	-	1	1	70	(69)	-99%	835
Inventory consumed and bulk purchases	-	96,074	-	380	380	8,006	(7,626)	-95%	96,074
Transfers and subsidies	-	525	-	-	-	44	(44)	-100%	525
Other expenditure	-	85,439	-	3,867	3,867	7,120	(3,253)	-46%	85,439
Total Expenditure	-	338,513	-	14,200	14,200	28,209	(14,009)	-50%	338,513
Surplus/(Deficit)	-	168	-	42,153	42,153	14	42,139	301446%	168
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	19,895	-	119	119	1,658	(1,539)	-93%	19,895
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	-	20,063	-	42,272	42,272	1,672	40,600	2428%	20,063
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	20,063	-	42,272	42,272	1,672	40,600	2428%	20,063
Capital expenditure & funds sources									
Capital expenditure	-	23,465	-	119	119	1,955	(1,836)	-94%	23,465
Capital transfers recognised	-	19,895	-	119	119	1,658	(1,539)	-93%	19,895
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,570	-	-	-	298	(298)	-100%	3,570
Total sources of capital funds	-	23,465	-	119	119	1,955	(1,836)	-94%	23,465
Financial position									
Total current assets	-	92,790	-	-	26,731				92,790
Total non current assets	-	557,077	-	-	16,629				557,077
Total current liabilities	-	101,022	-	-	(657)				101,022
Total non current liabilities	-	57,523	-	-	-				57,523
Community wealth/Equity	-	491,321	-	-	44,016				491,321
Cash flows									
Net cash from (used) operating	-	37,698	-	34,165	34,165	3,142	(31,023)	-988%	37,698
Net cash from (used) investing	-	(23,465)	-	16,169	16,169	(1,955)	(18,124)	927%	(23,465)
Net cash from (used) financing	-	(1,503)	-	(9)	(9)	(125)	(116)	93%	(1,503)
Cash/cash equivalents at the month/year end	-	7,007	-	-	42,030	(4,662)	(46,692)	1001%	7,007
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	16,063	5,998	3,874	4,042	4,426	3,747	3,160	113,805	155,115
Creditors Age Analysis									
Total Creditors	1,659	-	-	-	0	2	1	10,728	12,390

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) - M01 July										
Description	Ref	2020/21		Budget Year 2021/22						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		-	71,220	-	40,518	40,518	5,935	34,583	583%	71,220
Executive and council		-	10,976	-	29,010	29,010	915	28,095	3072%	10,976
Finance and administration		-	60,244	-	11,508	11,508	5,020	6,488	129%	60,244
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	61,971	-	1,365	1,365	5,164	(3,799)	-74%	61,971
Community and social services		-	12,797	-	181	181	1,066	(886)	-83%	12,797
Sport and recreation		-	2,979	-	119	119	248	(129)	-52%	2,979
Public safety		-	45,915	-	1,065	1,065	3,826	(2,761)	-72%	45,915
Housing		-	280	-	-	-	23	(23)	-100%	280
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	1,393	-	9	9	116	(107)	-92%	1,393
Planning and development		-	1,343	-	9	9	112	(103)	-92%	1,343
Road transport		-	50	-	-	-	4	(4)	-100%	50
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	223,992	-	14,581	14,581	18,666	(4,085)	-22%	223,992
Energy sources		-	118,380	-	9,460	9,460	9,865	(405)	-4%	118,380
Water management		-	50,914	-	482	482	4,243	(3,761)	-89%	50,914
Waste water management		-	33,608	-	3,387	3,387	2,801	586	21%	33,608
Waste management		-	21,090	-	1,252	1,252	1,757	(506)	-29%	21,090
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	358,576	-	56,472	56,472	29,881	26,591	89%	358,576
Expenditure - Functional										
Governance and administration		-	88,150	-	7,496	7,496	7,346	150	2%	88,150
Executive and council		-	15,374	-	2,518	2,518	1,281	1,237	97%	15,374
Finance and administration		-	71,220	-	4,911	4,911	5,935	(1,024)	-17%	71,220
Internal audit		-	1,555	-	66	66	130	(63)	-49%	1,555
Community and public safety		-	56,975	-	2,757	2,757	4,748	(1,991)	-42%	56,975
Community and social services		-	11,898	-	707	707	991	(285)	-29%	11,898
Sport and recreation		-	8,998	-	540	540	750	(210)	-28%	8,998
Public safety		-	33,844	-	1,394	1,394	2,820	(1,427)	-51%	33,844
Housing		-	2,235	-	117	117	186	(69)	-37%	2,235
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	22,859	-	1,353	1,353	1,905	(552)	-29%	22,859
Planning and development		-	7,899	-	431	431	658	(228)	-35%	7,899
Road transport		-	14,959	-	922	922	1,247	(324)	-26%	14,959
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	170,530	-	2,594	2,594	14,211	(11,616)	-82%	170,530
Energy sources		-	104,671	-	737	737	8,723	(7,986)	-92%	104,671
Water management		-	34,230	-	593	593	2,853	(2,260)	-79%	34,230
Waste water management		-	17,598	-	356	356	1,466	(1,111)	-76%	17,598
Waste management		-	14,031	-	909	909	1,169	(260)	-22%	14,031
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	338,513	-	14,200	14,200	28,209	(14,009)	-50%	338,513
Surplus/ (Deficit) for the year		-	20,063	-	42,272	42,272	1,672	40,600	2428%	20,063

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

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

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July										
Vote Description	Ref	2020/21	Budget Year 2021/22							
		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		-	7,884	-	-	-	657	(657)	-100.0%	7,884
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	204,996	-	13,338	13,338	17,083	(3,745)	-21.9%	204,996
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,418	-	29,167	29,167	868	28,299	3259.6%	10,418
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	49,207	-	11,508	11,508	4,101	7,407	180.6%	49,207
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	86,071	-	2,436	2,436	7,173	(4,737)	-66.0%	86,071
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	358,576	-	56,449	56,449	29,881	26,567	88.9%	358,576
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	8,486	-	1,765	1,765	707	1,058	149.5%	8,486
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	192,106	-	3,916	3,916	16,009	(12,093)	-75.5%	192,106
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	33,163	-	3,393	3,393	2,764	629	22.8%	33,163
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	35,279	-	1,498	1,498	2,940	(1,442)	-49.0%	35,279
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	69,480	-	3,233	3,233	5,790	(2,557)	-44.2%	69,480
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	338,514	-	13,805	13,805	28,209	(14,405)	-51.1%	338,514
Surplus/ (Deficit) for the year	2	-	20,063	-	42,644	42,644	1,672	40,972	2450.6%	20,063

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) - M01 July										
Description	Ref	2020/21	Budget Year 2021/22							
		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		-	44,681	-	10,357	10,357	3,723	6,634	178%	44,681
Service charges - electricity revenue		-	96,329	-	9,594	9,594	8,027	1,567	20%	96,329
Service charges - water revenue		-	30,024	-	1,394	1,394	2,502	(1,108)	-44%	30,024
Service charges - sanitation revenue		-	20,074	-	3,256	3,256	1,673	1,583	95%	20,074
Service charges - refuse revenue		-	10,132	-	1,172	1,172	844	328	39%	10,132
Rental of facilities and equipment		-	1,519	-	152	152	127	25	20%	1,519
Interest earned - external investments		-	550	-	-	-	46	(46)	-100%	550
Interest earned - outstanding debtors		-	6,729	-	366	366	561	(195)	-35%	6,729
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	45,021	-	1,000	1,000	3,752	(2,752)	-73%	45,021
Licences and permits		-	210	-	4	4	18	(13)	-75%	210
Agency services		-	1,100	-	72	72	92	(20)	-21%	1,100
Transfers and subsidies		-	81,054	-	29,015	29,015	6,755	22,260	330%	81,054
Other revenue		-	1,259	-	(28)	(28)	105	(133)	-127%	1,259
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	338,682	-	56,354	56,354	28,223	28,130	100%	338,682
Expenditure By Type										
Employee related costs		-	125,542	-	9,430	9,430	10,462	(1,032)	-10%	125,542
Remuneration of councillors		-	6,286	-	524	524	524	(0)	0%	6,286
Debt impairment		-	28,919	-	-	-	2,410	(2,410)	-100%	28,919
Depreciation & asset impairment		-	23,813	-	-	-	1,984	(1,984)	-100%	23,813
Finance charges		-	835	-	1	1	70	(69)	-99%	835
Bulk purchases - electricity		-	75,703	-	51	51	6,309	(6,257)	-99%	75,703
Inventory consumed		-	20,371	-	329	329	1,698	(1,369)	-81%	20,371
Contracted services		-	22,882	-	408	408	1,907	(1,499)	-79%	22,882
Transfers and subsidies		-	525	-	-	-	44	(44)	-100%	525
Other expenditure		-	33,638	-	3,458	3,458	2,803	655	23%	33,638
Losses		-	(0)	-	-	-	-	-	-	(0)
Total Expenditure		-	338,513	-	14,200	14,200	28,209	(14,009)	-50%	338,513
Surplus/(Deficit)										
		-	168	-	42,153	42,153	14	42,139	3	168
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	19,895	-	119	119	1,658	(1,539)	(0)	19,895
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatbns, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	20,063	-	42,272	42,272	1,672			20,063
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	20,063	-	42,272	42,272	1,672			20,063
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		-	20,063	-	42,272	42,272	1,672			20,063
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		-	20,063	-	42,272	42,272	1,672			20,063

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) - M01 July										
Vote Description	Ref	2020/21			Budget Year 2021/22					
		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		-	19,976	-	-	-	1,665	(1,665)	-100%	19,976
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	459	-	-	-	38	(38)	-100%	459
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	3,031	-	119	119	253	(134)	-53%	3,031
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	-	23,465	-	119	119	1,955	(1,836)	-94%	23,465
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	23,465	-	119	119	1,955	(1,836)	-94%	23,465
Capital Expenditure - Functional Classification										
Governance and administration		-	459	-	-	-	38	(38)	-100%	459
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	459	-	-	-	38	(38)	-100%	459
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	9,841	-	119	119	820	(701)	-85%	9,841
Community and social services		-	6,810	-	-	-	567	(567)	-100%	6,810
Sport and recreation		-	3,031	-	119	119	253	(134)	-53%	3,031
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	13,166	-	-	-	1,097	(1,097)	-100%	13,166
Energy sources		-	10,042	-	-	-	837	(837)	-100%	10,042
Water management		-	3,124	-	-	-	260	(260)	-100%	3,124
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	23,465	-	119	119	1,955	(1,836)	-94%	23,465
Funded by:										
National Government		-	19,895	-	119	119	1,658	(1,539)	-93%	19,895
Provincial Government		-	-	-	-	-	-	-	-	-
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		-	19,895	-	119	119	1,658	(1,539)	-93%	19,895
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3,570	-	-	-	298	(298)	-100%	3,570
Total Capital Funding		-	23,465	-	119	119	1,955	(1,836)	-94%	23,465

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M01 July						
Description	Ref	2020/21	Budget Year 2021/22			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
R thousands	1					
ASSETS						
Current assets						
Cash		-	5,007	-	14,340	5,007
Call investment deposits		-	2,000	-	(1,000)	2,000
Consumer debtors		-	29,941	-	13,455	29,941
Other debtors		-	51,614	-	136	51,614
Current portion of long-term receivables		-	1,197	-	-	1,197
Inventory		-	3,031	-	(201)	3,031
Total current assets		-	92,790	-	26,731	92,790
Non current assets						
Long-term receivables		-	3,623	-	-	3,623
Investments		-	0	-	16,288	0
Investment property		-	6,391	-	-	6,391
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	541,531	-	341	541,531
Biological		-	-	-	-	-
Intangible		-	307	-	-	307
Other non-current assets		-	5,225	-	-	5,225
Total non current assets		-	557,077	-	16,629	557,077
TOTAL ASSETS		-	649,866	-	43,359	649,866
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	671	-	-	671
Consumer deposits		-	1,994	-	9	1,994
Trade and other payables		-	74,700	-	(666)	74,700
Provisions		-	23,657	-	-	23,657
Total current liabilities		-	101,022	-	(657)	101,022
Non current liabilities						
Borrowing		-	4,523	-	-	4,523
Provisions		-	53,000	-	-	53,000
Total non current liabilities		-	57,523	-	-	57,523
TOTAL LIABILITIES		-	158,545	-	(657)	158,545
NET ASSETS	2	-	491,321	-	44,016	491,321
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	487,367	-	44,016	487,367
Reserves		-	3,954	-	-	3,954
TOTAL COMMUNITY WEALTH/EQUITY	2	-	491,321	-	44,016	491,321

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M01 July										
Description	Ref	2020/21	Budget Year 2021/22							
		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		-	40,212	-	2,175	2,175	3,351	(1,176)	-35%	40,212
Service charges		-	145,346	-	10,429	10,429	12,112	(1,684)	-14%	145,346
Other revenue		-	24,509	-	1,384	1,384	2,042	(658)	-32%	24,509
Transfers and Subsidies - Operational		-	81,054	-	29,126	29,126	6,755	22,372	331%	81,054
Transfers and Subsidies - Capital		-	19,895	-	5,112	5,112	1,658	3,454	208%	19,895
Interest		-	7,279	-	139	139	607	(468)	-77%	7,279
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(279,238)	-	(14,200)	(14,200)	(23,270)	(9,070)	39%	(279,238)
Finance charges		-	(835)	-	(1)	(1)	(70)	(69)	99%	(835)
Transfers and Grants		-	(525)	-	-	-	(44)	(44)	100%	(525)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	37,698	-	34,165	34,165	3,142	(31,023)	-988%	37,698
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	16,288	16,288	-	16,288	#DIV/0!	-
Payments										
Capital assets		-	(23,465)	-	(119)	(119)	(1,955)	(1,836)	94%	(23,465)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(23,465)	-	16,169	16,169	(1,955)	(18,124)	927%	(23,465)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	(9)	(9)	-	(9)	#DIV/0!	-
Payments										
Repayment of borrowing		-	(1,503)	-	-	-	(125)	(125)	100%	(1,503)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(1,503)	-	(9)	(9)	(125)	(116)	93%	(1,503)
NET INCREASE/ (DECREASE) IN CASH HELD		-	12,731	-	50,324	50,324	1,061			12,731
Cash/cash equivalents at beginning:		-	(5,723)	-	-	(8,294)	(5,723)			(5,723)
Cash/cash equivalents at month/year end:		-	7,007	-	-	42,030	(4,662)			7,007

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 - M01 July													
Description	NT Code	Budget Year 2021/22									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts I.L.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			Total over 90 days
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,402	1,325	1,088	1,455	1,813	1,201	849	10,746	19,879	16,063	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2,868	1,119	205	131	163	133	67	1,277	5,962	1,771	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	7,742	1,742	983	941	924	964	807	25,349	39,453	28,986	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2,834	761	681	662	674	654	640	22,042	28,949	24,672	-	-
Receivables from Exchange Transactions - Waste Management	1600	988	591	486	474	473	463	455	13,385	17,314	15,250	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	2	1	1	1	2	1	1	39	49	44	-	-
Interest on Arrear Debtor Accounts	1810	0	215	189	173	153	134	120	598	1,583	1,178	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	227	244	240	204	224	197	220	40,370	41,927	41,215	-	-
Total By Income Source	2000	16,063	5,998	3,874	4,042	4,426	3,747	3,160	113,805	155,115	129,180	-	-
2020/21 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	4,322	1,298	618	614	634	543	449	19,032	27,509	21,271	-	-
Commercial	2300	4,915	542	231	239	239	266	173	6,819	13,424	7,736	-	-
Households	2400	6,826	4,159	3,025	3,189	3,553	2,938	2,538	87,955	114,182	100,172	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	16,063	5,998	3,874	4,042	4,426	3,747	3,160	113,805	155,115	129,180	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July											
Description	NT Code	Budget Year 2021/22									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	-	-	-	-	-	-	-	3	3	17,814
Bulk Water	0200	-	-	-	-	-	-	-	-	-	2,755
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,699	-	-	-	0	2	-	6,505	8,207	25,051
Auditor General	0800	-	-	-	-	-	-	-	4,217	4,217	6,119
Other	0900	1	-	-	-	-	-	1	2	3	111
Total By Customer Type	1000	1,700	-	-	-	0	2	1	10,728	12,431	51,850

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July						
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		41	-	-	-	41
STANDARD BANK		4,839	-	-	15,288	20,127
ABSA BANK		1,133	-	-	-	1,133
NEDBANK		144	-	-	-	144
						-
						-
						-
Municipality sub-total		6,157		-	15,288	21,445
Entities						
						-
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST		6,157		-	15,288	21,445

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 - M01 July										
Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		-	73,550	-	29,126	29,126	6,129	22,997	375.2%	73,550
Local Government Equitable Share		-	69,625	-	29,010	29,010	5,802	23,208	400.0%	69,625
Finance Management		-	1,914	-	-	-	160	(160)	-100.0%	1,914
EPWP Incentive		-	1,285	-	-	-	107	(107)	-100.0%	1,285
Municipal Infrastructure Grant		-	726	-	116	116	61	56	92.5%	726
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	7,504	-	-	-	625	(625)	-100.0%	7,504
Provincial Treasury : Financial Management Capacity Building Grant		-	250	-	-	-	21	(21)	-100.0%	250
Human Settlements : Human Settlements Development Grant (Beneficiaries)		-	280	-	-	-	23	(23)	-100.0%	280
Transport and Public Works : Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	4	(4)	-100.0%	50
Cultural Affairs and Sport : Library services replacement funding for most vulnerable B3 municipalities		-	6,548	-	-	-	546	(546)	-100.0%	6,548
Local Government : Community Development Worker Operational Support Grant		-	226	-	-	-	19	(19)	-100.0%	226
Local Government : Thusong Services Centres Grant		-	150	-	-	-	13	(13)	-100.0%	150
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants		-	81,054	-	29,126	29,126	6,755	22,372	331.2%	81,054
Capital Transfers and Grants										
National Government:		-	19,895	-	5,112	5,112	1,658	3,454	208.3%	19,895
Municipal Infrastructure Grant (MIG)		-	13,795	-	5,112	5,112	1,150	3,962	344.6%	13,795
Integrated National Electrification Programme Grant		-	6,100	-	-	-	508	(508)	-100.0%	6,100
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants		-	19,895	-	5,112	5,112	1,658	3,454	208.3%	19,895
TOTAL RECEIPTS OF TRANSFERS & GRANTS		-	100,949	-	34,238	34,238	8,412	25,826	307.0%	100,949

During July the municipality received its first equitable share tranche amounting to R 29,010 million and a Municipal Infrastructure Grant (MIG) transfer of R 5,228 million in line with the National Treasury payment schedule.

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July										
Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	73,550	-	29,188	29,188	6,129	23,058	376.2%	73,550
Local Government Equitable Share		-	69,625	-	29,010	29,010	5,802	23,208	400.0%	69,625
Finance Management		-	1,914	-	21	21	160	(139)	-87.1%	1,914
EPWP Incentive		-	1,285	-	126	126	107	19	18.1%	1,285
Municipal Infrastructure Grant		-	726	-	31	31	61	(30)	-49.4%	726
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	7,504	-	477	477	625	(148)	-23.7%	7,504
Provincial Treasury : Financial Management Capacity Building Grant		-	250	-	-	-	21	(21)	-100.0%	250
Human Settlements : Human Settlements Development Grant (Beneficiaries)		-	280	-	-	-	23	(23)	-100.0%	280
Transport and Public Works : Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	4	(4)	-100.0%	50
Cultural Affairs and Sport : Library services replacement funding for most vulnerable B3 municipalities		-	6,548	-	477	477	546	(69)	-12.6%	6,548
Local Government : Community Development Worker Operational Support Grant		-	226	-	-	-	19	(19)	-100.0%	226
Local Government : Thusong Services Centres Grant		-	150	-	-	-	13	(13)	-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:		-	81,054	-	29,664	29,664	6,755	22,910	339.2%	81,054
Capital expenditure of Transfers and Grants										
National Government:		-	19,895	-	119	119	1,658	(1,539)	-92.8%	19,895
Municipal Infrastructure Grant (MIG)		-	13,795	-	119	119	1,150	(1,031)	-89.7%	13,795
Integrated National Electrification Programme Grant		-	6,100	-	-	-	508	(508)	-100.0%	6,100
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	19,895	-	119	119	1,658	(1,539)	-92.8%	19,895
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	100,949	-	29,783	29,783	8,412	21,371	254.0%	100,949

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 - M01 July										
Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					%	D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	5,709	-	431	431	476	(45)	-9%	5,709
Pension and UIF Contributions		-	0	-	11	11	-	11	#DIV/0!	0
Medical Aid Contributions		-	0	-	3	3	-	3	#DIV/0!	0
Motor Vehicle Allowance		-	0	-	30	30	-	30	#DIV/0!	0
Cellphone Allowance		-	577	-	44	44	48	(4)	-8%	577
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	0	-	4	4	-	4	#DIV/0!	0
Sub Total - Councillors		-	6,286	-	524	524	524	(0)	0%	6,286
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	5,177	-	385	385	431	(47)	-11%	5,177
Pension and UIF Contributions		-	202	-	17	17	17	0	0%	202
Medical Aid Contributions		-	0	-	-	-	-	-		0
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	108	-	-	-	9	(9)	-100%	108
Motor Vehicle Allowance		-	60	-	20	20	5	15	310%	60
Cellphone Allowance		-	90	-	8	8	8	-		90
Housing Allowances		-	0	-	1	1	-	1	#DIV/0!	0
Other benefits and allowances		-	387	-	30	30	32	(2)	-7%	387
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		-	6,024	-	460	460	502	(42)	-8%	6,024
Other Municipal Staff										
Basic Salaries and Wages		-	91,706	-	7,394	7,394	7,642	(248)	-3%	91,706
Pension and UIF Contributions		-	15,993	-	1,186	1,186	1,333	(147)	-11%	15,993
Medical Aid Contributions		-	2,032	-	135	135	169	(34)	-20%	2,032
Overtime		-	260	-	-	-	22	(22)	-100%	260
Performance Bonus		-	6,570	-	34	34	548	(514)	-94%	6,570
Motor Vehicle Allowance		-	259	-	31	31	22	9	44%	259
Cellphone Allowance		-	198	-	13	13	17	(4)	-24%	198
Housing Allowances		-	1,016	-	37	37	85	(48)	-57%	1,016
Other benefits and allowances		-	233	-	39	39	19	19	99%	233
Payments in lieu of leave		-	0	-	-	-	-	-		0
Long service awards		-	0	-	-	-	-	-		0
Post-retirement benefit obligations	2	-	1,250	-	102	102	104	(2)	-2%	1,250
Sub Total - Other Municipal Staff		-	119,518	-	8,970	8,970	9,960	(990)	-10%	119,518
TOTAL SALARY, ALLOWANCES & BENEFITS		-	131,828	-	9,953	9,953	10,986	(1,032)	-9%	131,828
TOTAL MANAGERS AND STAFF		-	125,542	-	9,430	9,430	10,462	(1,032)	-10%	125,542

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July									
Month	2020/21	Budget Year 2021/22							
	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	-	1,955	-	119	119	1,955	1,836	93.9%	1%
August	-	1,955	-	-	-	3,911	-		
September	-	1,955	-	-	-	5,866	-		
October	-	1,955	-	-	-	7,822	-		
November	-	1,955	-	-	-	9,777	-		
December	-	1,955	-	-	-	11,733	-		
January	-	1,955	-	-	-	13,688	-		
February	-	1,955	-	-	-	15,643	-		
March	-	1,955	-	-	-	17,599	-		
April	-	1,955	-	-	-	19,554	-		
May	-	1,955	-	-	-	21,510	-		
June	-	1,955	-	-	-	23,465	-		
Total Capital expenditure	-	23,465	-	119					

The total capital expenditure for July amounts to R 119 thousand. Expenditure will increase as the year progress and as procurement processes are concluded. It should be noted that the capital expenditure programme of the municipality is funded majorly by conditional grants, expenditure is also depended on the timing of these transfers to the municipality.

Chart C1 2021/22 Capital Expenditure Monthly Trend: actual v target

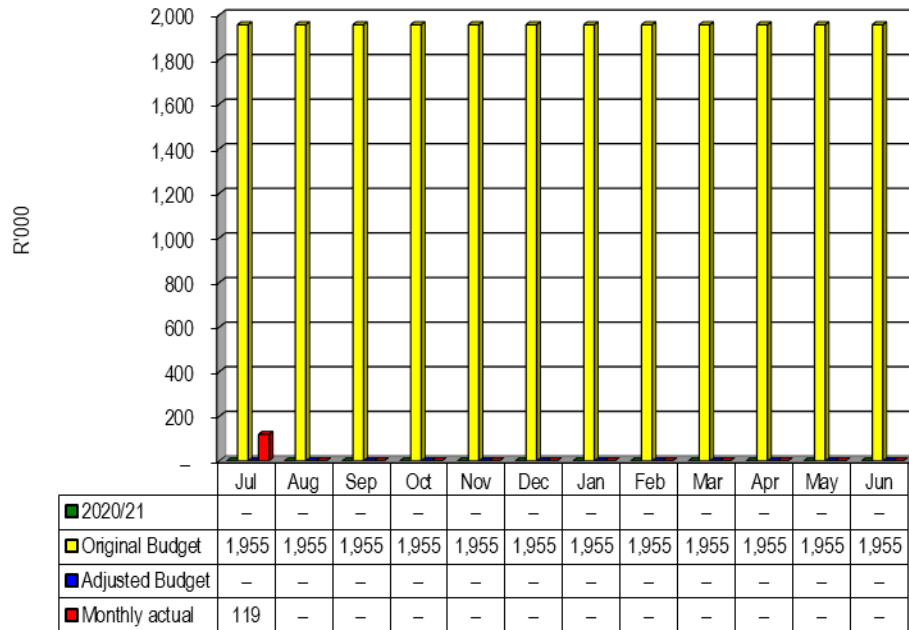
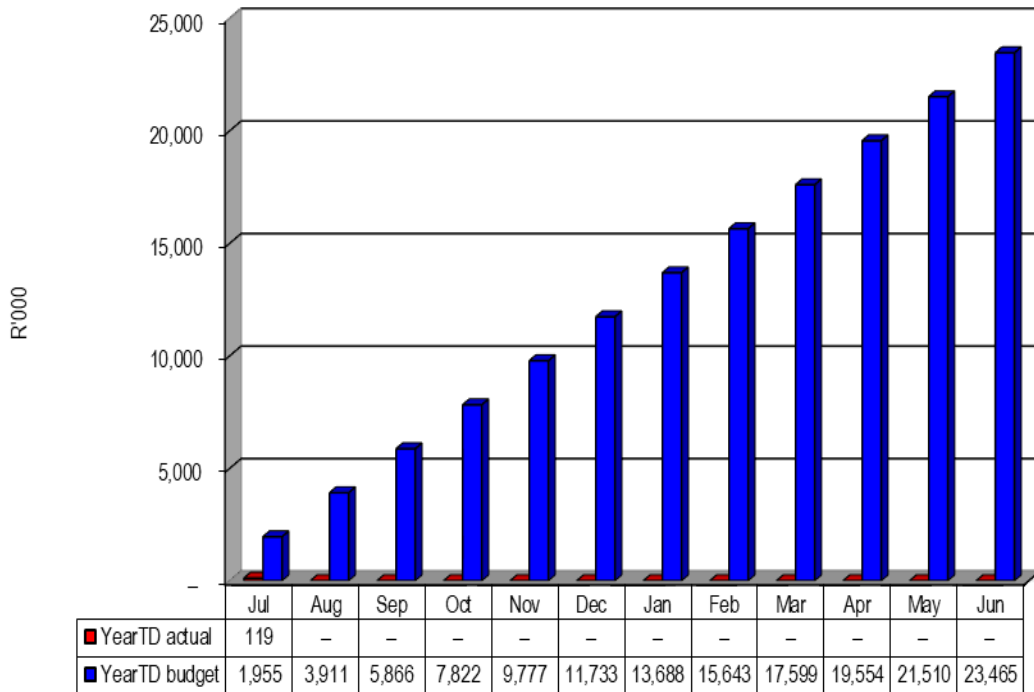


Chart C2 2021/22 Capital Expenditure: YTD actual v YTD target



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 - M01 July											
R Thousands	Description	Ref	2020/21 Approved Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2021/22 YearTD actual	YearTD Budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class											
	Infrastructure			7,066				589	589	100.0%	7,066
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure			3,942				329	329	100.0%	3,942
	Power Plants										
	HV Substations										
	HV Switching Stations										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	Capital Spares			3,942				329	329	100.0%	3,942
	Water Supply Infrastructure			3,124				260	260	100.0%	3,124
	Dams and Works										
	Reservoirs										
	Pump Stations			3,124				260	260	100.0%	3,124
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	Poly Stations										
	Capital Spares										
	Sewerage Infrastructure										
	Pump Station										
	Purification										
	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										
	Clubs										
	Childcare Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Centres/Crematoria										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Ablution Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Sports										
	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										
	Unimproved Property										
	Revenue Generating										
	Unimproved Property										
	Other Assets										
	Operational Buildings										
	Municipal Offices										
	Pay/Entry 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										
	Unimproved										
	Computer Equipment			439				37	37	100.0%	439
	Computer Equipment			439				37	37	100.0%	439
	Furniture and Office Equipment			20				2	2	100.0%	20
	Furniture and Office Equipment			20				2	2	100.0%	20
	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 new assets	1		7,524				627	627	100.0%	7,524

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 - M01 July											
R thousands	Description	Ref	2020/21	Budget Year 2021/22				VTD		Full Year Forecast	
			Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	variance		variance %
Capital expenditure on renewal of existing 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											
MV Substations											
MV Switching Station											
MV 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 Intake											
Distribution											
Distribution Points											
MV Stations											
Capital Spares											
Sanitation Infrastructure											
Pump Station											
Retreatment											
Waste Water Treatment Works											
Outlet 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											
Revolments											
Pronouncements											
Capital Spares											
Information and Communication Infrastructure											
Data Centres											
Core Layers											
Distribution Layers											
Capital Spares											
Community Assets											
Community Facilities											
Halls											
Centres											
Centres											
Child/Care Centres											
Fire/Rescue Stations											
Tennis Stations											
Museums											
Galleries											
Theatres											
Libraries											
Comptrols/Crematoria											
Police											
Ports											
Public Open Space											
Nature Reserves											
Public Abolition Facilities											
Markets											
Stalls											
Abattoirs											
Aerports											
Taxi Rank/Bus Terminate											
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											
Registration 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											
Eminent Domain											
Solid Waste Licenses											
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 Non-biological Animals											
Zoo's, Marine and Non-biological Animals											
Total Capital Expenditure on renewal of existing assets			1	6,810	-	-	-	567	567	100.0%	6,810

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 - M01 July											
R thousands	Description	Ref	2021				Budget Year 2021/22				
			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			6,100				508	508	100.0%	6,100
	Roads Infrastructure										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure			6,100				508	508	100.0%	6,100
	Power Plants										
	HV Substations										
	HV Switching Stations										
	HV Transmission Conductors										
	HV Substations			6,100				508	508	100.0%	6,100
	HV Switching Stations										
	HV 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										
	Refuse/Sludg										
	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 Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	HV Substations										
	HV 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			3,031		119	119	253	134	52.9%	3,031
	Community Facilities										
	Halls										
	Centres										
	Clubs										
	Childcare Centres										
	Festivals/Events Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Ports										
	Public Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Rank/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities			3,031		119	119	253	134	52.9%	3,031
	Indoor Facilities										
	Outdoor Facilities			3,031		119	119	253	134	52.9%	3,031
	Capital Spares										
	Heritage Assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment Accounting										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other Assets										
	Operational Buildings										
	Municipal Offices										
	Recreational Parks										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Student 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 Non-biological Animals										
	Zoo's, Marine and Non-biological Animals										
	Total Capital Expenditure on upgrading of existing assets	1		9,131		119	119	761	642	84.4%	9,131

11. Material variances to the SDBIP

11.1 Over view

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