### **BEAUFORT WEST MUNICIPALITY**



# Monthly Budget Statement FOR THE MONTH ENDING JANUARY 2021

### **TABLE OF CONTENTS**

### PART 1 – IN-YEAR REPORT

| 1. Mayor's Report   | 2                |
|---|------------------|
| 2. Resolutions  |                  |
| 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 emp | loyee benefits16 |
| 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 January 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 January 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 January 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 R32,963 million or 17% below the year-to-date budget projections for January 2021.

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

### **Operating expenditure by type**

Total expenditure were R73,846 or 36%, below year-to-date budget projections for January 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 R1,793 million or 6.28% of the total budget of R28.559 million.

Refer to Table C5 for more detail on capital expenditure.

### **Cash flows**

For the month of November 2020 cash decreased by R 2,981 million, with cash/cash equivalents at month/year end amounting to R 41,099 million.

Refer to Table C7 for more detail on cash flows.

### 3.3 Material variances from SDBIP

No comments for January 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

| WCU33   |                    | st - Table C1      | WOITHIN BU         | aget Statem       | ent Summar       |                  | ary          |              |                       |
|---|--------------------|--------------------|--------------------|-------------------|------------------|------------------|--------------|--------------|-----------------------|
|   | 2019/20            |                    |                    | ,                 | Budget Ye        | ·····            |              | ·····        |                       |
| Description   | Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>actual | YearTD<br>actual | YearTD<br>budget | YTD variance | YTD variance | Full Year<br>Forecast |
| R thousands   | Gutcome            | Buuget             | Duaget             | uctuui            | uctuui           | buuget           |              | %            | Torccast              |
| Financial Performance   |                    |                    |                    |                   |                  |                  |              |              |                       |
| Property rates  | _                  | 40,903             | _                  | _                 | 15,635           | 23,860           | (8,226)      | -34%         | 40,90                 |
| Service charges   | _                  | 135,403            | _                  | 2,829             | 77,668           | 75,099           | 2,569        | 3%           | 128,74                |
| Investment revenue  |                    | 1,155              |                    | 2,029             | 77,000           | 674              | (674)        | -100%        | 1,15                  |
| Transfers and subsidies   |                    | 84,105             | _                  | 195               | 62,212           | 56,555           | 5,657        | 10%          | 96,95                 |
| Other own revenue   | _                  | 66,599             | _                  | 290               | 6,560            | 38,850           | (32,290)     | -83%         | 66,599                |
| Total Revenue (excluding capital transfers and  |                    | 328.165            |                    | 3,314             | 162,075          | 195,038          | (32,290)     | -17%         | 334,350               |
| contributions)  |                    | ,                  |                    | -,                | ,                | ,                | (,,          |              | ,                     |
| Employ ee costs   | _                  | 119,705            | _                  | 10,378            | 76,337           | 69,828           | 6,508        | 9%           | 119,705               |
| Remuneration of Councillors   | _                  | 6,515              | _                  | 524               | 3,667            | 3,800            | (133)        | -4%          | 6,51                  |
| Depreciation & asset impairment   | _                  | 25,096             | _                  | 222               | 233              | 14,640           | (14,407)     | -98%         | 25,09                 |
| Finance charges   | _                  | 3,124              | _                  | 50                | 1,391            | 1,356            | 36           | 3%           | 2,32                  |
| Materials and bulk purchases  |                    | 85,842             | _                  | 1,696             | 27,161           | 52,381           | (25,219)     | -48%         | 89,79                 |
|   |                    |                    |                    |                   |                  |                  |              |              |                       |
| Transfers and subsidies   |                    | 500                | -                  | 1 005             | 387              | 1,273            | (886)        | -70%         | 2,18                  |
| Other expenditure   |                    | 106,393            |                    | 1,865             | 21,764           | 61,507           | (39,744)     | -65%         |                       |
| Total Expenditure   |                    | 347,175            | _                  | 14,735            | 130,940          | 204,785          | (73,846)     | -36%         | 351,060               |
| Surplus/(Deficit)   | _                  | (19,009)           | _                  | (11,420)          | 31,135           | (9,748)          | 40,883       | -419%        | (16,709               |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | -                  | 20,811             | -                  | 3,046             | 3,046            | 13,955           | (10,908)     | -78%         | 23,923                |
| Transfers and subsidies - capital (monetary   | -                  | -                  | -                  | -                 |                  | -                |              |              | •                     |
| allocations) (National / Provincial Departmental  |                    |                    |                    |                   |                  |                  |              |              |                       |
| Agencies, Households, Non-profit Institutions,  |                    |                    |                    |                   |                  |                  |              |              |                       |
| Private Enterprises, Public Corporatons, Higher   |                    |                    |                    |                   |                  |                  |              |              |                       |
| Educational Institutions) & Transfers and   |                    |                    |                    |                   |                  |                  |              |              |                       |
| subsidies - capital (in-kind - all)   |                    | -                  | _                  | _                 | _                | _                | -            |              | _                     |
| Surplus/(Deficit) after capital transfers &   | -                  | 1,801              | -                  | (8,374)           | 34,182           | 4,207            | 29,975       | 712%         | 7,21                  |
| contributions   |                    |                    |                    |                   |                  |                  |              |              |                       |
| Share of surplus/ (deficit) of associate  | -                  | -                  | _                  | -                 | _                | -                | -            |              | _                     |
| Surplus/ (Deficit) for the year   | _                  | 1,801              | _                  | (8,374)           | 34,182           | 4,207            | 29,975       | 712%         | 7,213                 |
|   |                    |                    |                    |                   |                  |                  |              |              |                       |
| Capital expenditure & funds sources   |                    |                    |                    |                   |                  |                  |              |              |                       |
| Capital expenditure   | _                  | 28,396             | _                  | 1,156             | 1,793            | 3,636            | (1,843)      | -51%         | 6,234                 |
| Capital transfers recognised  | _                  | 27,424             | -                  | 878               | 1,401            | 13,955           | (12,554)     | -90%         | 23,923                |
|   |                    |                    |                    |                   |                  |                  |              |              |                       |
| Borrowing   | _                  | -                  | _                  | _                 | _                | _                | -            |              | _                     |
| Internally generated funds  | _                  | 972                | _                  | 278               | 393              | 2,705            | (2,312)      | -85%         | 4,630                 |
| Total sources of capital funds  | _                  | 28,396             | _                  | 1,156             | 1,793            | 16,659           | (14,866)     | -89%         | 28,559                |
|   |                    |                    |                    |                   | ,                | -,,              | ` ' ' ' ' '  |              | .,                    |
| Financial position  |                    |                    |                    |                   |                  |                  |              |              |                       |
| Total current assets  | _                  | 75,197             | _                  |                   | 109,101          |                  |              |              | 75,87                 |
|   | _                  |                    | _                  |                   |                  |                  |              |              |                       |
| Total non current assets  | 1                  | 556,396            |                    |                   | 564,813          |                  |              |              | 549,058               |
| Total current liabilities   | -                  | 62,550             | -                  |                   | 121,567          |                  |              |              | 69,813                |
| Total non current liabilities   | -                  | 49,002             | _                  |                   | 53,155           |                  |              |              | 57,38                 |
| Community w ealth/Equity  | _                  | 494,132            | -                  |                   | 499,192          |                  |              |              | 497,74                |
|   | -                  |                    |                    |                   |                  |                  |              |              |                       |
| Cash flows  |                    |                    |                    |                   |                  |                  |              |              |                       |
| Net cash from (used) operating  | _                  | 288,333            | -                  | 3,654             | 30,325           | 14,896           | (15,429)     | -104%        | 25,53                 |
| Net cash from (used) investing  | -                  | (33,249)           | -                  | (677)             | (56)             | (15,115)         | (15,059)     | 100%         | (25,91                |
| Net cash from (used) financing  | _                  | 7,342              | _                  | 4                 | (1,725)          | 1,303            | 3,028        | 232%         | 2,23                  |
| Cash/cash equivalents at the month/year end   | -                  | 262,425            | _                  | _                 | 41,099           | 9,498            | (31,601)     | -333%        | 14,41                 |
| 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  |                    |                    |                    |                   |                  |                  |              |              |                       |
| Debtors Age Analysis Total By Income Source   | 8,406              | 4,082              | 4,276              | 3,631             | 3,272            | 3,024            | 3,165        | 108,563      | 138,41                |
|   | 8,406              | 4,082              | 4,276              | 3,631             | 3,272            | 3,024            | 3,165        | 108,563      | 138,41                |

## 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.

|                                     |     | 2019/20 |          |          |                   | Budget Ye | ar 2020/21 |                    |              |           |
|-------------------------------------|-----|---------|----------|----------|-------------------|-----------|------------|--------------------|--------------|-----------|
| Description                         | Ref | Audited | Original | Adjusted | Monthly           | YearTD    | YearTD     | I                  |              | Full Year |
|                                     |     | Outcome | Budget   | Budget   | actual            | actual    | budget     | YTD variance       | YTD variance | Forecast  |
| R thousands                         | 1   |         | _        | _        |                   |           |            |                    | %            |           |
| Revenue - Functional                |     |         |          |          |                   |           |            |                    |              |           |
| Governance and administration       |     | _       | 67,792   | -        | (20)              | 80,644    | 42,003     | 38,641             | 92%          | 72,00     |
| Executive and council               |     | _       | 14,034   | _        | (107)             | 56,367    | 10,644     | 45,723             | 430%         | 18,24     |
| Finance and administration          |     | _       | 53,758   | -        | 87                | 24,277    | 31,359     | (7,082)            | -23%         | 53,758    |
| Internal audit                      |     | _       | _        | _        | -                 | _         | _          | _                  |              | _         |
| Community and public safety         |     | _       | 72,931   | -        | 712               | 6,166     | 43,094     | (36,928)           | -86%         | 73,876    |
| Community and social services       |     | _       | 9,010    | _        | 361               | 3,184     | 5,354      | (2,170)            | -41%         | 9,178     |
| Sport and recreation                |     | _       | 472      | _        | -                 | 2         | 729        | (726)              | -100%        | 1,249     |
| Public safety                       |     | _       | 58,871   | _        | 351               | 2,980     | 34,341     | (31,361)           | -91%         | 58,87     |
| Housing                             |     | _       | 4,578    | _        | -                 | _         | 2,671      | (2,671)            | -100%        | 4,578     |
| Health                              |     | _       | _        | _        | -                 | _         | _          |                    |              | _         |
| Economic and environmental services |     | _       | 6,988    | _        | 2,798             | 3,543     | 2,815      | 728                | 26%          | 4,820     |
| Planning and development            |     | _       | 1,916    | _        | 178               | 923       | 1,118      | (194)              | -17%         | 1,916     |
| Road transport                      |     | _       | 5,072    | _        | 2,620             | 2,620     | 1,698      | 922                | 54%          | 2,910     |
| Environmental protection            |     | _       | _        | _        | _                 | _         | _          | _                  |              | _         |
| Trading services                    |     | _       | 201,265  | _        | 2.870             | 74,768    | 121.080    | (46,312)           | -38%         | 207,566   |
| Energy sources                      |     | _       | 105,190  | _        | 2,728             | 54,539    | 59,363     | (4,824)            | -8%          | 101,766   |
| Water management                    |     | _       | 44,578   | _        | 124               | 10,929    | 31,580     | (20,651)           | -65%         | 54,137    |
| Waste water management              |     | _       | 31,275   | _        | 19                | 10,228    | 18,244     | (8,016)            | -44%         | 31,275    |
| Waste management                    |     | _       | 20,222   | _        | (0)               | (928)     | 11,893     | (12,821)           | -108%        | 20,388    |
| Other                               | 4   | _       |          | _        | - (-/             | (/        |            | (,,                |              |           |
| Total Revenue - Functional          | 2   | _       | 348,976  | _        | 6,361             | 165,122   | 208,993    | (43,871)           | -21%         | 358,273   |
| Total Neveride - Lanctional         | Ĺ   |         | 340,370  |          | 0,501             | 103,122   | 200,333    | (43,071)           | -2170        | 330,27    |
| Expenditure - Functional            |     |         |          |          |                   |           |            |                    |              |           |
| Governance and administration       |     | _       | 71,272   | _        | 4,872             | 43,497    | 42,942     | 555                | 1%           | 73,614    |
| Executive and council               |     | _       | 20,057   | _        | 1,202             | 15,741    | 13,282     | 2,459              | 19%          | 22,770    |
| Finance and administration          |     | _       | 49,461   | _        | 3,618             | 27,367    | 28,636     | (1,269)            | -4%          | 49,090    |
| Internal audit                      |     | _       | 1,755    | _        | 53                | 389       | 1,024      | (635)              | -62%         | 1,75      |
| Community and public safety         |     | _       | 90,172   | _        | 3,165             | 22,896    | 52,600     | (29,704)           | -56%         | 90,172    |
| Community and social services       |     |         | 9,416    |          | 604               | 4,531     | 5,493      | (962)              | -18%         | 9,416     |
| Sport and recreation                |     | _       | 11,048   | _        | 587               | 4,431     | 6,445      | (2,014)            | -31%         | 11,048    |
| Public safety                       |     |         | 63,321   |          | 1,849             | 13,021    | 36,937     | (23,917)           | -65%         | 63,32     |
| Housing                             |     |         | 6,385    | _        | 1,849             | 913       | 3,725      | (2,811)            | \$ 8         | 6,38      |
| Health                              |     |         | - 0,365  |          | 123               | 913       | 3,725      | (2,011)            | -75%         | 0,36      |
| Economic and environmental services |     |         | 30,576   |          | 2,218             | 15,716    | 17,836     | (2,120)            | -12%         | 30,576    |
|                                     |     |         |          |          | 1                 | - 1       |            | 1                  | 1            |           |
| Planning and development            |     |         | 7,574    | _        | 868               | 6,630     | 4,418      | 2,212              | 50%          | 7,57      |
| Road transport                      |     |         | 23,001   | _        | 1,350             | 9,086     | 13,417     | (4,332)            | -32%         | 23,00     |
| Environmental protection            |     |         |          |          | -                 |           |            | <b>-</b>           | 470/         | 450.00    |
| Trading services                    |     |         | 155,155  | _        | 4,481             | 48,831    | 91,407     | (42,576)           | -47%         | 156,69    |
| Energy sources                      |     |         | 94,264   |          | 1,702             | 28,481    | 54,988     | (26,507)           | -48%         | 94,26     |
| Water management                    |     | _       | 33,431   |          | 1,384             | 9,577     | 20,652     | (11,075)           | -54%         | 35,40     |
| Waste water management              |     | _       | 12,687   | _        | 551               | 3,867     | 7,401      | (3,534)            | -48%         | 12,68     |
| Waste management                    |     | _       | 14,773   | -        | 844               | 6,906     | 8,367      | (1,461)            | -17%         | 14,34     |
| Other                               | 4   | _       | -        |          | -                 |           |            | <del>-</del>       | <b>_</b>     |           |
| Total Expenditure - Functional      | 3   |         | 347,175  |          | 14,735<br>(8,374) | 130,940   | 204,785    | (73,846)<br>29,975 | -36%         | 351,06    |

# 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.

| Vote Description                                 |     | 2019/20            |                    |                    |                   | Budget Yea       | ar 2020/21       |              | •            |                       |
|--|-----|--------------------|--------------------|--------------------|-------------------|------------------|------------------|--------------|--------------|-----------------------|
|  | Ref | Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>actual | YearTD<br>actual | YearTD<br>budget | YTD variance | YTD variance | Full Year<br>Forecast |
| R thousands                                      |     |                    |                    |                    |                   |                  |                  |              | %            |                       |
| Revenue by Vote                                  | 1   |                    |                    |                    |                   |                  |                  |              |              |                       |
| Vote 1 - MUNICIPAL MANAGER                       |     | (1,169)            | -                  | -                  | -                 | (287)            | -                | (287)        | #DIV/0!      | -                     |
| Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES    |     | 26,703             | 84,791             | 195,122            | 3,224             | 24,961           | 113,821          | (88,860)     | -78.1%       | 195,122               |
| Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES |     | 16,269             | 105,190            | 0                  | 2,728             | 59,585           | -                | 59,585       | #DIV/0!      | 0                     |
| Vote 4 - DIRECTORATE: CORPORATE SERVICES         |     | -                  | 20,631             | 24,708             | (108)             | 59,167           | 14,413           | 44,755       | 310.5%       | 24,708                |
| Vote 5 - DIRECTORATE: FINANCIAL SERVICES         |     | 135,303            | 56,144             | 43,619             | 87                | 19,191           | 25,445           | (6,253)      | -24.6%       | 43,619                |
| Vote 6 - DIRECTORATE: COMMUNITY SERVICES         |     | (1,150)            | 82,221             | 94,824             | 429               | 2,504            | 55,314           | (52,810)     | -95.5%       | 94,824                |
| Vote 7 - COMMUNITY & SOCIAL SERVICES             |     | _                  | -                  | -                  | -                 | -                | _                | -            |              | _                     |
| Total Revenue by Vote                            | 2   | 175,956            | 348,976            | 358,273            | 6,361             | 165,122          | 208,993          | (43,871)     | -21.0%       | 358,273               |
| Expenditure by Vote                              | 1   |                    |                    |                    |                   |                  |                  |              |              |                       |
| Vote 1 - MUNICIPAL MANAGER                       |     | 403                | 6,797              | 6,718              | 279               | 2,988            | 3,919            | (931)        | -23.8%       | 6,718                 |
| Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES    |     | 5,252              | 92,471             | 176,331            | 5,453             | 37,564           | 102,860          | (65,295)     | -63.5%       | 176,331               |
| Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES |     | 1,060              | 90,971             | -                  | 1,445             | 28,223           | -                | 28,223       | #DIV/0!      | -                     |
| Vote 4 - DIRECTORATE: CORPORATE SERVICES         |     | 2,278              | 39,603             | 42,108             | 2,409             | 25,076           | 24,563           | 513          | 2.1%         | 42,108                |
| Vote 5 - DIRECTORATE: FINANCIAL SERVICES         |     | 20,132             | 26,764             | 26,040             | 1,744             | 12,490           | 15,190           | (2,700)      | -17.8%       | 26,040                |
| Vote 6 - DIRECTORATE: COMMUNITY SERVICES         |     | 3,685              | 90,569             | 99,863             | 3,405             | 24,599           | 58,254           | (33,655)     | -57.8%       | 99,863                |
| Vote 7 - COMMUNITY & SOCIAL SERVICES             |     | -                  | -                  | -                  | -                 | -                | -                | -            |              | -                     |
| Total Expenditure by Vote                        | 2   | 32,809             | 347,175            | 351,060            | 14,735            | 130,940          | 204,785          | (73,846)     | -36.1%       | 351,060               |
| Surplus/ (Deficit) for the year                  | 2   | 143,147            | 1,801              | 7,213              | (8,374)           | 34,182           | 4,207            | 29,975       | 712.5%       | 7,213                 |

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

| WC053 Beaufort West - T                                   | 1010 | 2019/20            | _ <u> </u> |          |                   |                  |         | ,            |              |                       |
|---|------|--------------------|------------|----------|-------------------|------------------|---------|--------------|--------------|-----------------------|
| Description   | Ref  |                    | 0-1-11     | A -1:41  | M 41- 1           | Budget Ye        |         | ·····        |              | F. II V               |
| Description   | Ret  | Audited<br>Outcome | Original   | Adjusted | Monthly<br>actual | YearTD<br>actual | YearTD  | YTD variance | YTD variance | Full Year<br>Forecast |
| R thousands   |      | Outcome            | Budget     | Budget   | actual            | actuai           | budget  |              | %            | Forecasi              |
|   | -    |                    |            |          |                   |                  |         |              | 70           |                       |
| Revenue By Source   |      |                    |            |          |                   |                  |         |              |              |                       |
| Property rates  |      | -                  | 40,903     | -        | -                 | 15,635           | 23,860  | (8,226)      | -34%         | 40,903                |
| Service charges - electricity revenue                     |      | -                  | 85,273     | -        | 2,772             | 52,156           | 48,906  | 3,251        | 7%           | 83,838                |
| Service charges - water revenue                           |      | -                  | 22,631     | -        | 39                | 10,849           | 11,908  | (1,058)      | -9%          | 20,413                |
| Service charges - sanitation revenue                      |      | -                  | 18,087     | -        | 19                | 9,810            | 9,596   | 214          | 2%           | 16,450                |
| Service charges - refuse revenue                          |      | -                  | 9,411      | -        | -                 | 4,853            | 4,690   | 163          | 3%           | 8,040                 |
| Rental of facilities and equipment                        |      | -                  | 1,358      | -        | 0                 | 554              | 792     | (238)        | -30%         | 1,358                 |
| Interest earned - external investments                    |      | -                  | 1,155      | -        | -                 | -                | 674     | (674)        | -100%        | 1,155                 |
| Interest earned - outstanding debtors                     |      | -                  | 4,798      | -        | (44)              | 3,275            | 2,799   | 476          | 17%          | 4,798                 |
| Div idends receiv ed                                      |      | _                  | _          | -        | -                 | -                | _       | _            |              | _                     |
| Fines, penalties and forfeits                             |      | _                  | 57,326     | -        | 240               | 2,279            | 33,440  | (31,161)     | -93%         | 57,326                |
| Licences and permits                                      |      | _                  | 580        | _        | 9                 | 46               | 338     | (292)        | -86%         | 580                   |
| Agency services   |      | _                  | 968        | _        | 89                | 676              | 565     | 112          | 20%          | 968                   |
| Transfers and subsidies                                   |      | _                  | 84,105     | _        | 195               | 62,212           | 56,555  | 5,657        | 10%          | 96,951                |
| Other revenue   |      | _                  | 1,570      | _        | (4)               | (271)            | 916     | (1,187)      | -130%        | 1,570                 |
| Gains   |      | _                  | 1,570      |          | (4)               | (211)            | 310     | (1,107)      | -130 /6      | 1,570                 |
| Total Revenue (excluding capital transfers                | +    |                    | 328,165    |          | 3,314             | 162,075          | 195,038 | (32,963)     | -17%         | 334,350               |
| and contributions)  |      | _                  | 320, 103   | _        | 3,314             | 102,073          | 133,030 | (32,303)     | -17 /0       | 334,330               |
|   | +    |                    |            |          |                   |                  |         |              |              |                       |
| Expenditure By Type                                       |      |                    |            |          |                   |                  |         |              |              |                       |
|   |      | _                  | 119,705    | _        | 10,378            | 76,337           | 69,828  | 6,508        | 9%           | 119,705               |
| Employ ee related costs                                   |      | _                  | · ·        |          |                   |                  |         |              |              |                       |
| Remuneration of councillors                               |      | _                  | 6,515      | -        | 524               | 3,667            | 3,800   | (133)        | -4%          | 6,515                 |
| Debt impairment   |      | _                  | 54,689     | -        | 1                 | 154              | 31,902  | (31,748)     | -100%        | 54,689                |
| Depreciation & asset impairment                           | -    | -                  | 25,096     | -        | 222               | 233              | 14,640  | (14,407)     | -98%         | 25,096                |
| Finance charges   |      | -                  | 3,124      | -        | 50                | 1,391            | 1,356   | 36           | 3%           | 2,324                 |
| Bulk purchases  |      | -                  | 76,701     | -        | 1,302             | 25,040           | 44,742  | (19,702)     | -44%         | 76,701                |
| Other materials   |      | -                  | 9,141      | -        | 394               | 2,121            | 7,639   | (5,518)      | -72%         | 13,095                |
| Contracted services                                       |      | -                  | 24,931     | -        | 1,002             | 8,067            | 14,863  | (6,796)      | -46%         | 25,479                |
| Transfers and subsidies                                   |      | -                  | 500        | -        | -                 | 387              | 1,273   | (886)        | -70%         | 2,183                 |
| Other expenditure   |      | -                  | 26,772     | -        | 862               | 13,542           | 14,742  | (1,200)      | -8%          | 25,272                |
| Losses  |      | _                  | 0          | -        | -                 | -                | 0       | (0)          | -100%        | 0                     |
| Total Expenditure   | T    | -                  | 347,175    | -        | 14,735            | 130,940          | 204,785 | (73,846)     | -36%         | 351,060               |
|   |      |                    |            |          |                   |                  |         |              |              |                       |
| Surplus/(Deficit)   |      | _                  | (19,009)   | -        | (11,420)          | 31,135           | (9,748) | 40,883       | (0)          | (16,709               |
| Transfers and subsidies - capital (monetary               |      |                    |            |          |                   |                  |         |              |              |                       |
| allocations) (National / Provincial and District)         |      | -                  | 20,811     | -        | 3,046             | 3,046            | 13,955  | (10,908)     | (0)          | 23,923                |
| Transfers and subsidies - capital (monetary               |      |                    |            |          |                   |                  |         |              |              |                       |
| allocations) (National / Provincial Departmental          |      |                    |            |          |                   |                  |         |              |              |                       |
| Agencies, Households, Non-profit Institutions,            |      |                    |            |          |                   |                  |         |              |              |                       |
| Private Enterprises, Public Corporatons, Higher           |      |                    |            |          |                   |                  |         |              |              |                       |
| Educational Institutions)                                 |      | -                  | -          | -        | -                 | -                | _       | -            |              | _                     |
| Transfers and subsidies - capital (in-kind - all)         | -    | _                  | 4 004      | -        | - (0.074)         | - 24.402         | -       | _            |              | -                     |
| Surplus/(Deficit) after capital transfers & contributions |      | -                  | 1,801      | -        | (8,374)           | 34,182           | 4,207   |              |              | 7,213                 |
|   |      |                    |            |          |                   |                  |         | _            |              |                       |
| Tax ation   |      |                    | -          | _        | -<br>(0.07.11     | -                | 4 207   | _            |              |                       |
| Surplus/(Deficit) after taxation                          | -    | -                  | 1,801      | -        | (8,374)           | 34,182           | 4,207   |              |              | 7,213                 |
| Attributable to minorities                                | -    | _                  | 4 004      | -        | - (0.074)         | - 24.402         | -       |              |              | - 7.010               |
| Surplus/(Deficit) attributable to municipality            |      | -                  | 1,801      | -        | (8,374)           | 34,182           | 4,207   |              |              | 7,213                 |
| Share of surplus/ (deficit) of associate                  |      | -                  | -          | -        | -                 | -                | _       |              |              | _                     |
| Surplus/ (Deficit) for the year                           |      | _                  | 1,801      | -        | (8,374)           | 34,182           | 4,207   |              |              | 7,213                 |

# 4.1.5 Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

| WC053 Beaufort West - Table C5 Monthly Bu                 | dget |                    | Capital Exp        | enditure (mu       | nicipal vote,     |                  |                  | n and fundin | g) - M07 Janı | uary                  |
|---|------|--------------------|--------------------|--------------------|-------------------|------------------|------------------|--------------|---------------|-----------------------|
| Vote Description  | Ref  | 2019/20            | Orininal           | Adjusted           | Mandhia           | Budget Yea       |                  | I            |               | FII Vaaa              |
| vote Description  | IXEI | Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>actual | YearTD<br>actual | YearTD<br>budget | YTD variance | YTD variance  | Full Year<br>Forecast |
| R thousands   | 1    |                    | _                  | _                  |                   |                  |                  |              | %             |                       |
| Multi-Year expenditure appropriation                      | 2    |                    |                    |                    |                   |                  |                  |              |               |                       |
| Vote 1 - MUNICIPAL MANAGER                                |      | _                  | -                  | -                  | -                 | -                | -                | -            |               | -                     |
| Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES             |      | _                  | 6,104              | -                  | -                 | 297              | 1,366            | (1,069)      | -78%          | 2,342                 |
| Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES          |      | _                  | 4,520              | -                  | -                 | 50               | -                | 50           | #DIV/0!       | _                     |
| Vote 4 - DIRECTORATE: CORPORATE SERVICES                  |      | _                  | 650                | -                  | 89                | 155              | 379              | (224)        | -59%          | 650                   |
| Vote 5 - DIRECTORATE: FINANCIAL SERVICES                  |      | _                  | -                  | -                  | -                 | -                | -                | -            |               | -                     |
| Vote 6 - DIRECTORATE: COMMUNITY SERVICES                  |      | _                  | _                  | -                  | -                 | -                | -                | _            |               | _                     |
| Vote 7 - COMMUNITY & SOCIAL SERVICES                      |      | _                  | -                  | -                  | -                 | -                | -                | -            |               | -                     |
| Total Capital Multi-year expenditure                      | 4,7  | _                  | 11,274             | -                  | 89                | 502              | 1,745            | (1,243)      | -71%          | 2,992                 |
| Single Year expenditure appropriation                     | 2    |                    |                    |                    |                   |                  |                  |              |               |                       |
| Vote 1 - MUNICIPAL MANAGER                                |      | _                  | _                  | -                  | -                 | -                | _                | _            |               | _                     |
| Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES             |      | _                  | 1,200              | -                  | 878               | 1,054            | 1,703            | (650)        | -38%          | 2,920                 |
| Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES          |      | _                  | 2,800              | -                  | _                 | -                | _                | · -          |               | _                     |
| Vote 4 - DIRECTORATE: CORPORATE SERVICES                  |      | _                  | 322                | -                  | 189               | 238              | 188              | 50           | 27%           | 322                   |
| Vote 5 - DIRECTORATE: FINANCIAL SERVICES                  |      | _                  | _                  | -                  | -                 | -                | _                | _            |               | _                     |
| Vote 6 - DIRECTORATE: COMMUNITY SERVICES                  |      | _                  | 12,800             | -                  | -                 | -                | _                | _            |               | 0                     |
| Vote 7 - COMMUNITY & SOCIAL SERVICES                      |      | _                  | _                  | -                  | _                 | _                | _                | _            |               | _                     |
| Total Capital single-year expenditure                     | 4    | _                  | 17,122             | -                  | 1,066             | 1,292            | 1,891            | (599)        | -32%          | 3,242                 |
| Total Capital Expenditure                                 | T    | _                  | 28,396             | -                  | 1,156             | 1,793            | 3,636            | (1,843)      | -51%          | 6,234                 |
|   |      |                    |                    |                    |                   |                  |                  | 1            |               |                       |
| Capital Expenditure - Functional Classification           |      |                    |                    |                    |                   |                  |                  |              |               |                       |
| Governance and administration                             |      | _                  | 8,972              | -                  | 278               | 393              | 1,734            | (1,341)      | -77%          | 2,972                 |
| Executive and council                                     |      | _                  | 120                | -                  | -                 | -                | 70               | (70)         | -100%         | 120                   |
| Finance and administration                                |      | _                  | 8,852              | _                  | 278               | 393              | 1,664            | (1,271)      | -76%          | 2,852                 |
| Internal audit  |      | _                  | _                  | _                  | _                 | _                | _                |              |               | _                     |
| Community and public safety                               |      | _                  | 2,341              | -                  | _                 | 297              | 1,819            | (1,522)      | -84%          | 3,118                 |
| Community and social services                             |      | _                  | 2,341              | _                  | _                 | 297              | 1,366            | (1,069)      | -78%          | 2,342                 |
| Sport and recreation                                      |      | _                  | _                  | _                  | _                 | _                | 453              | (453)        | -100%         | 777                   |
| Public safety   |      | _                  | _                  | _                  | _                 | _                | _                |              |               | _                     |
| Housing   |      | _                  | _                  | _                  | _                 | _                | _                | _            |               | _                     |
| Health  |      | _                  | _                  | _                  | _                 | _                | _                | _            |               | _                     |
| Economic and environmental services                       |      | _                  | _                  | -                  | _                 | -                | 1,668            | (1,668)      | -100%         | 2,860                 |
| Planning and development                                  |      | _                  | _                  | _                  | _                 | -                | _                | -            |               | -                     |
| Road transport  |      | _                  | _                  | _                  | _                 | _                | 1,668            | (1,668)      | -100%         | 2,860                 |
| Environmental protection                                  |      | _                  | _                  | _                  | _                 | _                | _                | _            |               | -                     |
| Trading services  |      | _                  | 17,083             | 0                  | 878               | 1,104            | 11,438           | (10,335)     | -90%          | 19,608                |
| Energy sources  |      | _                  | 7,320              | _                  | _                 | 50               | 3,578            | (3,528)      | -99%          | 6,134                 |
| Water management  |      | _                  | 4,963              | _                  | 878               | 1,054            | 7,656            | (6,602)      | -86%          | 13,124                |
| Waste water management                                    |      | _                  | -                  | _                  | _                 | -                | 204              | (204)        | -100%         | 350                   |
| Waste management  |      | _                  | 4,800              | 0                  | _                 | -                | _                | -            |               | 0                     |
| Other   |      | _                  | _                  | -                  | -                 | -                | _                | _            |               | _                     |
| Total Capital Expenditure - Functional Classification     | 3    | -                  | 28,396             | 0                  | 1,156             | 1,793            | 16,659           | (14,866)     | -89%          | 28,559                |
| Funded by:  |      |                    |                    |                    |                   |                  |                  |              |               |                       |
| National Government                                       |      | _                  | 26,824             | -                  | -                 | 347              | 10,748           | (10,401)     | -97%          | 18,425                |
| Provincial Government                                     |      | _                  | 600                | -                  | 878               | 1,054            | 3,207            | (2,153)      | -67%          | 5,498                 |
| District Municipality                                     |      | _                  | -                  | _                  | _                 | -                | _                | (=,100)      |               | _                     |
| Transfers and subsidies - capital (monetary allocations)  |      |                    |                    |                    |                   |                  |                  |              |               |                       |
| (National / Provincial Departmental Agencies, Households, |      |                    |                    |                    |                   |                  |                  |              |               |                       |
| Non-profit Institutions, Private Enterprises, Public      |      |                    |                    |                    |                   |                  |                  |              |               |                       |
| Corporatons, Higher Educational Institutions)             |      | _                  | -                  | -                  | -                 | -                | _                | -            |               | _                     |
| Transfers recognised - capital                            |      | _                  | 27,424             | _                  | 878               | 1,401            | 13,955           | (12,554)     | -90%          | 23,923                |
| Borrowing   | 6    | _                  | _                  | _                  | _                 | -                | _                | _            |               | _                     |
| Internally generated funds                                |      | _                  | 972                | -                  | 278               | 393              | 2,705            | (2,312)      | -85%          | 4,636                 |
| Total Capital Funding                                     |      | -                  | 28,396             | -                  | 1,156             | 1,793            | 16,659           | (14,866)     | -89%          | 28,559                |

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

| WC053 Beaufort West - Table C            | T        |         |                  |                     |                  | Junuary          |  |  |  |  |
|--|----------|---------|------------------|---------------------|------------------|------------------|--|--|--|--|
| Description                              | Dof      | 2019/20 |                  | Budget Year 2020/21 |                  |                  |  |  |  |  |
| Description                              | Ref      | Audited | Original         | Adjusted            | YearTD           | Full Year        |  |  |  |  |
| R thousands                              | 1        | Outcome | Budget           | Budget              | actual           | Forecast         |  |  |  |  |
|  | 1        |         |                  |                     |                  |                  |  |  |  |  |
| ASSETS .                                 |          |         |                  |                     |                  |                  |  |  |  |  |
| Current assets                           |          |         |                  |                     |                  |                  |  |  |  |  |
| Cash                                     |          | _       | 458              | - [                 | 13,594           | 1,140            |  |  |  |  |
| Call investment deposits                 |          | _       | 0                | -                   | 3,457            | 0                |  |  |  |  |
| Consumer debtors                         |          | _       | 19,680           | -                   | 35,834           | 19,680           |  |  |  |  |
| Other debtors                            |          | _       | 51,954           | -                   | 51,494           | 51,954           |  |  |  |  |
| Current portion of long-term receivables |          | _       | 848              | -                   | 1,118            | 848              |  |  |  |  |
| Inv entory                               |          | _       | 2,256            | -                   | 3,602            | 2,256            |  |  |  |  |
| Total current assets                     |          |         | 75,197           |                     | 109,101          | 75,877           |  |  |  |  |
| Non current assets                       |          |         |                  |                     |                  |                  |  |  |  |  |
| Long-term receivables                    |          | _       | 2,648            | _                   | 5,092            | 2,648            |  |  |  |  |
| Investments                              |          | _       | _                | _                   | _                | _                |  |  |  |  |
| Investment property                      |          | _       | 6,804            | _                   | 6,819            | 6,804            |  |  |  |  |
| Investments in Associate                 |          | _       | _                | _                   | _                | _                |  |  |  |  |
| Property , plant and equipment           |          | _       | 541,561          | -                   | 547,254          | 534,223          |  |  |  |  |
|  |          |         |                  |                     |                  |                  |  |  |  |  |
| Biological                               |          | _       | -                | -                   | -                | _                |  |  |  |  |
| Intangible                               |          | _       | 158              | -                   | 423              | 158              |  |  |  |  |
| Other non-current assets                 |          | _       | 5,225            | _                   | 5,225            | 5,225            |  |  |  |  |
| Total non current assets                 |          | _       | 556,396          |                     | 564,813          | 549,058          |  |  |  |  |
| TOTAL ASSETS                             |          | _       | 631,593          | _                   | 673,914          | 624,935          |  |  |  |  |
| LIABILITIES                              |          |         |                  |                     |                  |                  |  |  |  |  |
| Current liabilities                      |          |         |                  |                     |                  |                  |  |  |  |  |
| Bank ov erdraft                          |          | _       | 0                | 0                   | 15,367           | 0                |  |  |  |  |
| Borrow ing                               |          | _       | (5,323)          | 4,325               | 2,858            | 4,325            |  |  |  |  |
| Consumer deposits                        |          | _       | 2,018            | 2,018               | 1,996            | 2,018            |  |  |  |  |
| Trade and other payables                 |          | _       | 46,799           | 44,413              | 79,889           | 44,413           |  |  |  |  |
| Provisions                               |          | _       | 19,056           | 19,056              | 21,458           | 19,056           |  |  |  |  |
| Total current liabilities                |          |         | 62,550           | 69,813              | 121,567          | 69,813           |  |  |  |  |
|  |          |         |                  |                     |                  |                  |  |  |  |  |
| Non current liabilities                  |          |         |                  | 0.076               | 5 500            | 0.0==            |  |  |  |  |
| Borrowing                                |          | _       | 0                | 8,378               | 5,536            | 8,378            |  |  |  |  |
| Provisions                               |          |         | 49,002           | 49,002              | 47,619           | 49,002           |  |  |  |  |
| Total non current liabilities            |          | -       | 49,002           | 57,380              | 53,155           | 57,380           |  |  |  |  |
| TOTAL LIABILITIES                        | <u> </u> | _       | 111,552          | 127,193             | 174,722          | 127,193          |  |  |  |  |
| NET ASSETS                               | 2        | _       | 520,041          | (127,193)           | 499,192          | 497,742          |  |  |  |  |
| COMMUNITY WEALTH/EQUITY                  |          |         |                  |                     |                  |                  |  |  |  |  |
|  |          |         | 490.930          | 402 444             | 105.007          | 102 111          |  |  |  |  |
| Accumulated Surplus/(Deficit)            |          | _       | 489,830          | 493,441             | 495,087          | 493,441          |  |  |  |  |
| Reserves                                 | 2        | _       | 4,301<br>494,132 | 4,301<br>497,742    | 4,104<br>499,192 | 4,301<br>497,742 |  |  |  |  |

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

| WC053 B  | eauf          | ort West - Ta      | able C7 Mont       | hly Budget         | Statement - (     | Cash Flow -      | M07 Januar       | у            |              |                       |
|--|---------------|--------------------|--------------------|--------------------|-------------------|------------------|------------------|--------------|--------------|-----------------------|
|  |               | 2019/20            |                    |                    |                   | Budget Ye        | ar 2020/21       |              |              |                       |
| Description                                    | Ref           | Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>actual | YearTD<br>actual | YearTD<br>budget | YTD variance | YTD variance | Full Year<br>Forecast |
| R thousands                                    | 1             |                    |                    |                    |                   |                  |                  |              | %            |                       |
| CASH FLOW FROM OPERATING ACTIVITIES            |               |                    |                    |                    |                   |                  |                  |              |              |                       |
| Receipts                                       |               |                    |                    |                    |                   |                  |                  |              |              |                       |
| Property rates                                 |               | -                  | 36,813             | -                  | 2,351             | 17,060           | 21,474           | (4,415)      | -21%         | 36,813                |
| Service charges                                |               | -                  | 126,126            | -                  | 8,413             | 59,875           | 69,688           | (9,813)      | -14%         | 119,465               |
| Other revenue                                  |               | _                  | 20,479             | _                  | 657               | 4,603            | 11,946           | (7,343)      | -61%         | 20,479                |
| Transfers and Subsidies - Operational          |               | _                  | 84,105             | _                  | 3,351             | 64,836           | 55,111           | 9,725        | 18%          | 94,476                |
| Transfers and Subsidies - Capital              |               | _                  | 20,811             | _                  | 3,351             | 11,851           | 11,448           | 403          | 4%           | 19,625                |
| Interest                                       |               | _                  | -                  | _                  | 44                | 2,653            | 3,473            | (819)        | -24%         | 5,953                 |
| Dividends                                      |               | -                  | -                  | -                  | -                 | -                | -                | -            |              | -                     |
| Payments                                       |               |                    |                    |                    |                   |                  |                  |              |              |                       |
| Suppliers and employees                        |               | -                  | (1)                | -                  | (14,462)          | (128,774)        | (155,615)        | (26,841)     | 17%          | (266,768)             |
| Finance charges                                |               | _                  | -                  | _                  | (50)              | (1,391)          | (1,356)          | 36           | -3%          | (2,324)               |
| Transfers and Grants                           |               | _                  | _                  | _                  | -                 | (387)            | (1,273)          | (886)        | 70%          | (2, 183)              |
| NET CASH FROM/(USED) OPERATING ACTIVITIES      | ************* | -                  | 288,333            | -                  | 3,654             | 30,325           | 14,896           | (15,429)     | -104%        | 25,536                |
|  |               |                    |                    |                    |                   |                  |                  |              |              |                       |
| CASH FLOWS FROM INVESTING ACTIVITIES           |               |                    |                    |                    |                   |                  |                  |              |              |                       |
| Receipts                                       |               |                    |                    |                    |                   |                  |                  |              |              |                       |
| Proceeds on disposal of PPE                    |               | -                  | -                  | -                  | -                 | -                | -                | -            |              | -                     |
|  |               |                    |                    |                    |                   |                  |                  |              |              |                       |
| Decrease (increase) in non-current receivables |               | -                  | 2,648              | -                  | -                 | 1,215            | 1,545            | (330)        | -21%         | 2,648                 |
| Decrease (increase) in non-current investments |               | -                  | -                  | -                  | -                 | -                | -                | -            |              | -                     |
| Payments                                       |               |                    |                    |                    |                   |                  |                  |              |              |                       |
| Capital assets                                 |               | _                  | (35,897)           | _                  | (677)             | (1,271)          | (16,659)         | (15,389)     | 92%          | (28,559)              |
| NET CASH FROM/(USED) INVESTING ACTIVITIES      |               | _                  | (33,249)           | _                  | (677)             | (56)             | (15,115)         | (15,059)     | 100%         | (25,911)              |
|  |               |                    |                    |                    |                   |                  |                  |              |              |                       |
| CASH FLOWS FROM FINANCING ACTIVITIES           |               |                    |                    |                    |                   |                  |                  |              |              |                       |
| Receipts                                       |               |                    |                    |                    |                   |                  |                  |              |              |                       |
| Short term loans                               |               | -                  | -                  | -                  | -                 | -                | -                | -            |              | -                     |
| Borrowing long term/refinancing                |               | -                  | -                  | -                  | -                 | -                | -                | -            |              | -                     |
| Increase (decrease) in consumer deposits       |               | -                  | 2,018              | -                  | 4                 | (1,996)          | (1,177)          | (819)        | 70%          | (2,018)               |
| Payments                                       |               |                    |                    |                    |                   |                  |                  |              |              |                       |
| Repay ment of borrowing                        |               | _                  | 5,323              | _                  | -                 | 271              | 2,480            | 2,209        | 89%          | 4,252                 |
| NET CASH FROM/(USED) FINANCING ACTIVITIES      |               | -                  | 7,342              | -                  | 4                 | (1,725)          | 1,303            | 3,028        | 232%         | 2,234                 |
|  |               |                    |                    |                    |                   |                  |                  |              |              |                       |
| NET INCREASE/ (DECREASE) IN CASH HELD          |               | -                  | 262,425            | -                  | 2,981             | 28,543           | 1,084            |              |              | 1,859                 |
| Cash/cash equivalents at beginning:            |               | -                  | 0                  | -                  |                   | 12,556           | 0                |              |              | 12,556                |
| Cash/cash equivalents at month/y ear end:      |               | -                  | 262,425            | _                  |                   | 41,099           | 1,084            |              |              | 14,415                |

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

|   | eautort W | est - Suppor | ting Table S | C3 Monthly I | Budget State | ement - aged |           |       |          |         |                       |  |  |
|---|-----------|--------------|--------------|--------------|--------------|--------------|-----------|-------|----------|---------|-----------------------|--|--|
| Description R thousands   | NT Code   | 0-30 Days    | 31-60 Days   | 61-90 Days   | 91-120 Days  | 121-150 Dys  | Budget Ye |       | Over 1Yr | Total   | Total<br>over 90 days | Actual Bad<br>Debts<br>Written Off<br>against<br>Debtors | Impairment -<br>Bad Debts<br>i.t.o Council<br>Policy |
| Debtors Age Analysis By Income Source                                   |           |              |              |              |              |              |           |       |          |         |                       |  |  |
| Trade and Other Receivables from Exchange Transactions - Water          | 1200      | 3,086        | 1,136        | 1,598        | 1,050        | 878          | 711       | 988   | 9,093    | 18,539  | 12,720                | -  | -  |
| Trade and Other Receivables from Exchange Transactions - Electricity    | 1300      | 708          | 307          | 216          | 142          | 115          | 96        | 51    | 1,197    | 2,832   | 1,601                 | -  | -  |
| Receivables from Non-exchange Transactions - Property Rates             | 1400      | 1,834        | 1,000        | 921          | 958          | 816          | 789       | 749   | 24,569   | 31,637  | 27,882                | -  | -  |
| Receivables from Exchange Transactions - Waste Water Management         | 1500      | 1,249        | 745          | 709          | 681          | 665          | 643       | 623   | 20,866   | 26,180  | 23,477                | -  | -  |
| Receivables from Exchange Transactions - Waste Management               | 1600      | 848          | 496          | 466          | 452          | 444          | 543       | 417   | 12,382   | 16,048  | 14,239                | -  | -  |
| Receivables from Exchange Transactions - Property Rental Debtors        | 1700      | 6            | 1            | 1            | 1            | 1            | 1         | 1     | 35       | 47      | 38                    | -  | -  |
| Interest on Arrear Debtor Accounts                                      | 1810      | 238          | 194          | 165          | 147          | 136          | 125       | 112   | 374      | 1,491   | 894                   | -  | -  |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820      | -            | -            | -            | -            | -            | -         | -     | -        | -       | -                     | -  | -  |
| Other   | 1900      | 437          | 203          | 201          | 201          | 218          | 115       | 224   | 40,046   | 41,645  | 40,804                | -  | -  |
| Total By Income Source  | 2000      | 8,406        | 4,082        | 4,276        | 3,631        | 3,272        | 3,024     | 3,165 | 108,563  | 138,419 | 121,655               | -  | -  |
| 2019/20 - totals only   |           | 138419213    | 0            | 0            | 0            | 0            | 0         | 0     | 0        | 138,419 | -                     | 0  | 0  |
| Debtors Age Analysis By Customer Group                                  |           |              |              |              |              |              |           |       |          |         |                       |  |  |
| Organs of State   | 2200      | 1,154        | 566          | 617          | 512          | 447          | 475       | 457   | 18,684   | 22,912  | 20,574                | -  | -  |
| Commercial  | 2300      | 598          | 294          | 248          | 304          | 238          | 250       | 167   | 6,636    | 8,733   | 7,594                 | -  | -  |
| Households  | 2400      | 6,655        | 3,223        | 3,411        | 2,816        | 2,587        | 2,299     | 2,541 | 83,243   | 106,774 | 93,486                | -  | -  |
| Other   | 2500      | -            | -            | -            | -            | -            | -         | -     | _        | _       | _                     | -  | -  |
| Total By Customer Group   | 2600      | 8,406        | 4,082        | 4,276        | 3,631        | 3,272        | 3,024     | 3,165 | 108,563  | 138,419 | 121,655               | -  | -  |

### **6. Creditors analysis**

### **6.1 Supporting Table SC4**

### Creditors' age analysis

| WC053 Beau                              | fort West | - Supportin | g Table SC4 | Monthly Bu | dget Statem | ent - aged ci  | reditors - M | 07 January |        |        |                  |
|---|-----------|-------------|-------------|------------|-------------|----------------|--------------|------------|--------|--------|------------------|
| Description                             |           |             |             |            | Bu          | dget Year 2020 | /21          |            |        |        | Prior y ear      |
| Description                             | NT Code   | 0 -         | 31 -        | 61 -       | 91 -        | 121 -          | 151 -        | 181 Days - | Over 1 | Total  | totals for chart |
| R thousands                             |           | 30 Days     | 60 Days     | 90 Days    | 120 Days    | 150 Days       | 180 Days     | 1 Year     | Year   |        | (same period)    |
| Creditors Age Analysis By Customer Type |           |             |             |            |             |                |              |            |        |        |                  |
| Bulk Electricity                        | 0100      | -           | -           | -          | -           | 0              | -            | 4          | -      | 4      | -                |
| Bulk Water                              | 0200      | -           | -           | -          | -           | -              | -            | -          | -      | -      | -                |
| PAYE deductions                         | 0300      | -           | -           | -          | -           | -              | -            | -          | -      | -      | -                |
| VAT (output less input)                 | 0400      | -           | -           | -          | -           | -              | -            | -          | -      | _      | -                |
| Pensions / Retirement deductions        | 0500      | -           | -           | -          | -           | -              | -            | -          | -      | -      | -                |
| Loan repayments                         | 0600      | -           | -           | -          | -           | -              | -            | -          | -      | -      | -                |
| Trade Creditors                         | 0700      | -           | -           | -          | -           | -              | -            | 5,984      | 1,172  | 7,156  | -                |
| Auditor General                         | 0800      | -           | -           | -          | -           | -              | -            | -          | 4,727  | 4,727  | -                |
| Other                                   | 0900      | 1           | 29          | -          | 3           | -              | -            | 2          | -      | 35     | -                |
| Total By Customer Type                  | 1000      | 1           | 29          | -          | 3           | 0              | _            | 5,990      | 5,900  | 11,922 | _                |

### 7. Investment portfolio analysis

### 7.1 Supporting Table SC5

| WC053 Beaufort West - Supporting Tal                         | ole SC5 Mon | thly Budget     | Statement -             |   | ortfolio - M(        | 7 January                               |
|--|-------------|-----------------|-------------------------|---|----------------------|---|
| Investments by maturity  Name of institution & investment ID | Ref         | Opening balance | Interest to be realised | Partial / Premature Withdrawal (4)      | Investment<br>Top Up | Closing<br>Balance                      |
| R thousands  |             |                 | •                       | *************************************** | ô                    |   |
| <u>Municipality</u>  |             |                 |                         |   |                      |   |
| INVESTEC   |             | 39              | -                       | -                                       | -                    | 39                                      |
| STANDARD BANK  |             | 2,777           | -                       | _                                       | -                    | 2,777                                   |
| ABSA   |             | 503             | -                       | -                                       | -                    | 503                                     |
| NEDBANK  |             | 139             | -                       | -                                       | -                    | 139                                     |
| Municipality sub-total                                       |             | 3,457           |                         | _                                       | -                    | 3,457                                   |
|  |             |                 |                         |   |                      |   |
| <u>Entities</u>  |             |                 |                         |   |                      |   |
|  |             |                 |                         |   |                      | -                                       |
|  |             |                 |                         |   |                      | -                                       |
|  |             |                 |                         |   |                      | -                                       |
|  |             |                 |                         |   |                      | -                                       |
|  |             |                 |                         |   |                      | -                                       |
|  |             |                 |                         |   |                      | -                                       |
|  |             |                 |                         |   |                      | _                                       |
| Entities sub-total   |             | -               |                         | _                                       | _                    | -                                       |
|  |             |                 |                         |   |                      | *************************************** |
| TOTAL INVESTMENTS AND INTEREST                               | 2           | 3,457           |                         | -                                       | -                    | 3,457                                   |

### 8. Allocation and grant receipts and expenditure

### **8.1 Supporting Table SC6 – Grant receipts**

| WC053 Beaufort West - Supporting  | Table  | SC6 Monthl         | y Budget Sta             | atement - tra      | nsfers and g      | rant receipts           | - M07 Jan               | uary          |              |                          |
|---|--------|--------------------|--------------------------|--------------------|-------------------|-------------------------|-------------------------|---------------|--------------|--------------------------|
|   |        | 2019/20            |                          |                    |                   | Budget Ye               | ar 2020/21              |               |              |                          |
| Description   | Ref    | Audited<br>Outcome | Original<br>Budget       | Adjusted<br>Budget | Monthly<br>actual | YearTD<br>actual        | YearTD<br>budget        | YTD variance  | YTD variance | Full Year<br>Forecast    |
| R thousands   |        |                    |                          |                    |                   |                         |                         |               | %            |                          |
| RECEIPTS:   | 1,2    |                    |                          |                    |                   |                         |                         |               |              |                          |
|   |        |                    |                          |                    |                   |                         |                         |               |              |                          |
| Operating Transfers and Grants  |        |                    |                          |                    |                   |                         |                         |               |              |                          |
| National Government:  |        | _                  | 71,663                   | _                  | -                 | 60,235                  | 41,804                  | 18,431        | 44.1%        | 71,663                   |
| Local Government Equitable Share  |        | -                  | 67,109                   | -                  | -                 | 57,001                  | 39,147                  | 17,854        | 45.6%        | 67,109                   |
| Municipal Infrastructure Grant  |        | _                  | 695                      | _                  | -                 | 232                     | 406                     | (174)         | -42.8%       | 695                      |
| EPWP Incentive  |        | _                  | 1,859                    | _                  | -                 | 1,302                   | 1,084                   | 218           | 20.1%        | 1,859                    |
| Finance Management  |        | _                  | 1,700                    | _                  | -                 | 1,700                   | 992                     | 708           | 71.4%        | 1,700                    |
| Municipal Systems Improvement   |        | _                  | 300                      | _                  | _                 | _                       | 175                     | (175)         | -100.0%      | 300                      |
| Other transfers and grants [insert description]                                     |        |                    |                          |                    |                   |                         |                         |               |              |                          |
| Provincial Government:  |        | _                  | 12,442                   | _                  | 150               | 7,212                   | 7,258                   | (46)          | -0.6%        | 12,442                   |
| Provincial Treasury : Financial Management Capacity Building Grant                  |        | _                  | 401                      | _                  | _                 | 2,924                   | 234                     | 2,690         | 1150.1%      | 401                      |
| Western Cape Financial Management Support Grant                                     |        | _                  | _                        | _                  | _                 | _,02.                   | -                       |               |              | _                        |
| Human Settlements : Human Settlements Development Grant (Beneficiaries)             |        | _                  | 4,340                    | _                  | _                 | _                       | 2,532                   | (2,532)       | -100.0%      | 4,340                    |
| Human Settlements : Municipal Accreditation & Capacity Building Grant               |        | _                  | 238                      | _                  | _                 | _                       | 139                     | (139)         | -100.0%      | 238                      |
| Transport and Public Works : Financial Assistance to Municipalities for Maintenance |        |                    | 250                      |                    | _                 | _                       | 100                     | (103)         | -100.0%      | 200                      |
| and Construction of Transport Infrastructure  |        | _                  | 50                       | -                  | -                 | -                       | 29                      | (29)          |              | 50                       |
| Cultural Affairs and Sport: Library services replacement funding                    |        | _                  | 6,207                    | _                  | -                 | 4,138                   | 3,621                   | 517           | 14.3%        | 6,207                    |
| Local Government : Community Development Worker Operational Support Grant           |        | _                  | 206                      | _                  | -                 | -                       | 120                     | (120)         | -100.0%      | 206                      |
| Local Government : Municipal Drought Relief Grant                                   |        | _                  | 850                      | _                  | -                 | -                       | 496                     | (496)         | -100.0%      | 850                      |
| Local Government : Thusong Services Centres Grant                                   | 4      | _                  | 150                      | _                  | 150               | 150                     | 88                      | 63            | 71.4%        | 150                      |
| Other transfers and grants [insert description]                                     |        |                    |                          |                    |                   |                         |                         | _             |              |                          |
| District Municipality:  |        | _                  | -                        | _                  | -                 | -                       | _                       | -             |              | -                        |
| [insert description]  |        | _                  | -                        | _                  | -                 | _                       | _                       | -             |              | -                        |
| Other grant providers:  |        | _                  | -                        | _                  | _                 | _                       | _                       | -             |              | -                        |
| [insert description]  |        | -                  | -                        | _                  | -                 | -                       | -                       | -             |              | _                        |
| Total Operating Transfers and Grants  | 5      | _                  | 84,105                   | _                  | 150               | 67,447                  | 49,061                  | 18,386        | 37.5%        | 84,105                   |
| ······································  |        |                    |                          |                    |                   |                         |                         |               |              |                          |
| Capital Transfers and Grants  |        |                    |                          |                    |                   |                         |                         |               |              |                          |
| National Government:  |        | _                  | 19,611                   | _                  | _                 | 12,313                  | 11,440                  | 874           | 7.6%         | 19,611                   |
| Municipal Infrastructure Grant (MIG)  |        | _                  | 13,211                   | _                  | _                 | 7,099                   | 7,706                   | (607)         | -7.9%        | 13,211                   |
| Integrated National Electrification Programme                                       |        | _                  | 6,400                    | _                  | _                 | 5,214                   | 3,733                   | 1,481         | 39.7%        | 6,400                    |
| Other capital transfers [insert description]  |        |                    | 0,400                    |                    |                   | 0,214                   | 0,100                   | 1,701         |              | 0,400                    |
| Provincial Government:  |        | -                  | 1,200                    | -                  | _                 | 600                     | 700                     | (100)         | -14.3%       | 1,200                    |
| Municipal Drought Relief Grant  |        | _                  | 1,200                    |                    | _                 | 600                     | 700                     | (100)         | -14.3%       | 1,200                    |
| District Municipality:  |        |                    | 1,200                    |                    |                   | _                       | -                       | (100)         |              | 1,200                    |
| [insert description]  |        | -                  |                          | <u>-</u>           | -                 | -                       |                         | -             |              | -                        |
| Other grant providers:  |        |                    | -                        |                    |                   |                         | -<br>-                  | -             |              |                          |
|   |        |                    | -                        | -                  | -                 | -                       |                         |               |              | -                        |
| [insert description]  | E      | -                  | 20 044                   | -                  | -                 | 42.042                  | - 42 440                | 774           | 6.4%         | 20 044                   |
| Total Capital Transfers and Grants TOTAL RECEIPTS OF TRANSFERS & GRANTS             | 5<br>5 |                    | <b>20,811</b><br>104,916 | <u>-</u><br>-      | -<br>150          | <b>12,913</b><br>80,360 | <b>12,140</b><br>61,201 | 774<br>19,159 | 31.3%        | <b>20,811</b><br>104,916 |

### 8.2 Supporting Table SC7 – Grant expenditure

| WC053 Beaufort West - Suppor                             | ting | Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January |          |          |         |        |        |              |              |           |  |
|--|------|---|----------|----------|---------|--------|--------|--------------|--------------|-----------|--|
|  |      | 2019/20 Budget Year 2020/21   |          |          |         |        |        |              |              |           |  |
| Description  | Ref  | Audited   | Original | Adjusted | Monthly | YearTD | YearTD | VTD          | YTD variance | Full Year |  |
|  |      | Outcome   | Budget   | Budget   | actual  | actual | budget | TID Variance | TID Variance | Forecast  |  |
| R thousands  |      |   |          |          |         |        |        |              | %            |           |  |
| <u>EXPENDITURE</u>                                       |      |   |          |          |         |        |        |              |              |           |  |
|  |      |   |          |          |         |        |        |              |              |           |  |
| Operating expenditure of Transfers and Grants            |      |   |          |          |         |        |        |              |              |           |  |
| National Government:                                     |      | _   | 71,663   | -        | 195     | 59,288 | 41,804 | 17,484       | 41.8%        | 71,663    |  |
| Local Gov ernment Equitable Share                        |      | -   | 67,109   | -        | -       | 57,001 | 39,147 | 17,854       | 45.6%        | 67,109    |  |
| Municipal Infrastructure Grant                           |      | _   | 695      | -        | 30      | 387    | 406    | (18)         | -4.5%        | 695       |  |
| EPWP Incentive   |      | -   | 1,859    | -        | 140     | 833    | 1,084  | (251)        | -23.2%       | 1,859     |  |
| Finance Management                                       |      | _   | 1,700    | -        | 25      | 1,067  | 992    | 75           | 7.5%         | 1,700     |  |
| Municipal Systems Improvement                            |      | -   | 300      | -        | -       | -      | 175    | (175)        | -100.0%      | 300       |  |
| Other transfers and grants [insert description]          |      |   |          |          |         |        |        | -            |              |           |  |
| Provincial Government:                                   |      | _   | 12,442   | -        | 428     | 3,353  | 7,258  | (3,905)      | -53.8%       | 12,442    |  |
| Financial Management Capacity Building Grant             |      | -   | 401      | -        | -       | -      | 234    | (234)        | -100.0%      | 401       |  |
| Human Settlements Development Grant                      |      | -   | 4,340    | -        | -       | -      | 2,532  | (2,532)      | -100.0%      | 4,340     |  |
| Municipal Accreditation & Capacity Building Grant        |      | _   | 238      | -        | -       | -      | 139    | (139)        | -100.0%      | 238       |  |
| Maintenance and Construction of Transport Infrastructure |      | -   | 50       | -        | -       | -      | 29     | (29)         | -100.0%      | 50        |  |
| Library services replacement funding                     |      | -   | 6,207    | -        | 428     | 3,353  | 3,621  | (268)        | -7.4%        | 6,207     |  |
| Community Development Worker Operational Support Grant   |      | _   | 206      | -        | -       | -      | 120    | (120)        | -100.0%      | 206       |  |
| Municipal Drought Relief Grant                           |      | -   | 850      | -        | -       | -      | 496    | (496)        | -100.0%      | 850       |  |
| Thusong Services Centres Grant                           |      | -   | 150      | -        | -       | -      | 88     | (88)         | -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   | -        | 624     | 62,641 | 49,061 | 13,579       | 27.7%        | 84,105    |  |
|  |      |   |          |          |         |        |        |              |              |           |  |
| Capital expenditure of Transfers and Grants              |      |   |          |          |         |        |        |              |              |           |  |
| National Government:                                     |      | _   | 19,611   | -        | -       | 1,629  | 11,440 | (9,811)      | -85.8%       | 19,611    |  |
| Municipal Infrastructure Grant                           |      | -   | 13,211   | -        | -       | 1,629  | 7,706  | (6,077)      | -78.9%       | 13,211    |  |
| Integrated National Electrification Programme            |      | -   | 6,400    | -        | -       | -      | 3,733  | (3,733)      | -100.0%      | 6,400     |  |
| Other capital transfers [insert description]             |      |   |          |          |         |        |        | -            |              |           |  |
| Provincial Government:                                   |      | _   | 1,200    | -        | 457     | -      | 700    | (700)        | -100.0%      | 1,200     |  |
| Municipal Drought Relief Grant                           |      | -   | 1,200    | -        | 457     | -      | 700    | (700)        | -100.0%      | 1,200     |  |
| District Municipality:                                   |      | -   | -        | -        | -       | -      | _      | -            |              | _         |  |
|  |      | -   | -        | -        | -       | -      | -      | -            |              | _         |  |
| Other grant providers:                                   |      | _   | -        | -        | -       | -      | _      | -            |              | _         |  |
|  |      | _   | -        | -        | -       | -      | _      | -            |              | -         |  |
| Total capital expenditure of Transfers and Grants        |      | -   | 20,811   | -        | 457     | 1,629  | 12,140 | (10,511)     | -86.6%       | 20,811    |  |
|  |      |   |          |          |         |        |        |              |              |           |  |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS                |      | _   | 104,916  | -        | 1,081   | 64,270 | 61,201 | 3,069        | 5.0%         | 104,916   |  |

# 9. Expenditure on councillor and board members allowances and employee benefits

### 9.1 Supporting Table SC8

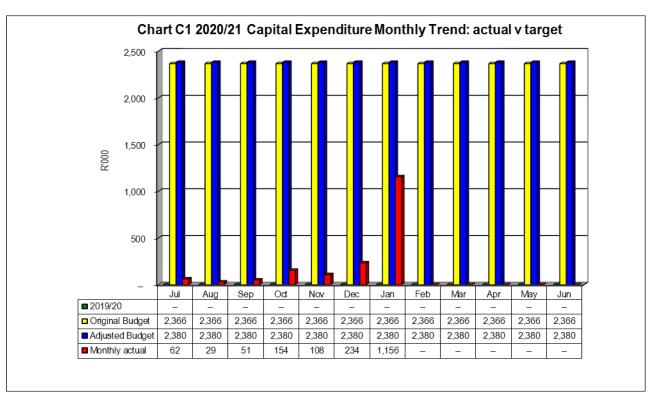
|   |     | ting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January 2019/20 Budget Year 2020/21 |                    |                    |                   |                  |                  |              |              |                       |
|---|-----|---|--------------------|--------------------|-------------------|------------------|------------------|--------------|--------------|-----------------------|
| Summary of Employee and Councillor remuneration   | Ref | Audited<br>Outcome  | Original<br>Budget | Adjusted<br>Budget | Monthly<br>actual | YearTD<br>actual | YearTD<br>budget | YTD variance | YTD variance | Full Year<br>Forecast |
| R thousands                                       |     |   |                    |                    |                   |                  |                  |              | %            |                       |
|   | 1   | А   | В                  | С                  |                   |                  |                  |              |              | D                     |
| Councillors (Political Office Bearers plus Other) |     |   |                    |                    |                   |                  |                  |              |              |                       |
| Basic Salaries and Wages                          |     | -   | 5,028              | -                  | 404               | 2,829            | 2,933            | (104)        | -4%          | 5,028                 |
| Pension and UIF Contributions                     |     | -   | 313                | -                  | 24                | 167              | 183              | (16)         | -9%          | 313                   |
| Medical Aid Contributions                         |     | -   | 37                 | -                  | 3                 | 20               | 22               | (1)          | -5%          | 37                    |
| Motor Vehicle Allowance                           |     | -   | 559                | -                  | 45                | 314              | 326              | (13)         | -4%          | 559                   |
| Cellphone Allowance                               |     | -   | 577                | -                  | 44                | 309              | 337              | (27)         | -8%          | 577                   |
| Housing Allow ances                               |     | -   | -                  | -                  | -                 | -                | _                | -            |              | -                     |
| Other benefits and allowances                     |     | _   | -                  | _                  | 4                 | 27               | _                | 27           | #DIV/0!      | _                     |
| Sub Total - Councillors                           |     | -   | 6,515              | -                  | 524               | 3,667            | 3,800            | (133)        | -4%          | 6,51                  |
| Senior Managers of the Municipality               | 3   |   |                    |                    |                   |                  |                  |              |              |                       |
| Basic Salaries and Wages                          |     | _   | 3,974              | -                  | 291               | 2,625            | 2,318            | 307          | 13%          | 3,974                 |
| Pension and UIF Contributions                     |     | _   | 424                | -                  | 46                | 322              | 247              | 75           | 30%          | 424                   |
| Medical Aid Contributions                         |     | _   | 37                 | -                  | 3                 | 20               | 22               | (1)          | -5%          | 37                    |
| Overtime  |     | _   | -                  | -                  | -                 | -                | _                | -            |              | _                     |
| Performance Bonus                                 |     | _   | 287                | -                  | 45                | 511              | 168              | 343          | 205%         | 287                   |
| Motor Vehicle Allowance                           |     | _   | 180                | _                  | 22                | 179              | 105              | 74           | 71%          | 180                   |
| Cellphone Allowance                               |     | _   | 84                 | -                  | 9                 | 64               | 49               | 15           | 30%          | 84                    |
| Housing Allowances                                |     | _   | 0                  | _                  | -                 | 1                | _                | 1            | #DIV/0!      | _                     |
| Other benefits and allowances                     |     | _   | 383                | -                  | 26                | 259              | 223              | 36           | 16%          | 383                   |
| Payments in lieu of leave                         |     | _   | -                  | _                  | -                 | -                | _                | _            |              | _                     |
| Long service awards                               |     | _   | -                  | _                  | -                 | -                | _                | _            |              | _                     |
| Post-retirement benefit obligations               | 2   | _   | -                  | -                  | -                 | -                | _                | _            |              | _                     |
| Sub Total - Senior Managers of Municipality       |     | -   | 5,369              | -                  | 441               | 3,981            | 3,132            | 849          | 27%          | 5,369                 |
| Other Municipal Staff                             |     |   |                    |                    |                   |                  |                  |              |              |                       |
| Basic Salaries and Wages                          |     | _   | 84,183             | _                  | 7,320             | 48,964           | 49,107           | (142)        | 0%           | 84,183                |
| Pension and UIF Contributions                     |     | _   | 13,124             | -                  | 1,190             | 8,160            | 7,655            | 504          | 7%           | 13,12                 |
| Medical Aid Contributions                         |     | _   | 1,976              | _                  | 170               | 1,124            | 1,153            | (29)         | -3%          | 1,976                 |
| Ov ertime   |     | _   | 4,497              | _                  | 639               | 3,679            | 2,623            | 1,056        | 40%          | 4,49                  |
| Performance Bonus                                 |     | _   | 6,552              | _                  | _                 | 5,996            | 3,822            | 2,174        | 57%          | 6,552                 |
| Motor Vehicle Allowance                           |     | _   | 86                 | _                  | 205               | 1,458            | 50               | 1,408        | 2804%        | . 86                  |
| Cellphone Allowance                               |     | _   | 170                | _                  | 16                | 112              | 99               | 13           | 13%          | 170                   |
| Housing Allowances                                |     | _   | 1,589              | _                  | 84                | 580              | 927              | (346)        | -37%         | 1,589                 |
| Other benefits and allowances                     |     | _   | 799                | _                  | 134               | 1,168            | 466              | 702          | 151%         | 799                   |
| Payments in lieu of leave                         |     | _   | 0                  | _                  | 1                 | 97               | -                | 97           | #DIV/0!      | _                     |
| Long service awards                               |     | _   | 0                  | _                  | 78                | 342              | _                | 342          | #DIV/0!      | _                     |
| Post-retirement benefit obligations               | 2   | _   | 1,362              | _                  | 100               | 674              | 794              | (120)        | -15%         | 1,362                 |
| Sub Total - Other Municipal Staff                 |     | _   | 114,336            |                    | 9,937             | 72,355           | 66,697           | 5,659        | 8%           | 114,330               |
| Total Parent Municipality                         | •   |   | 126,220            |                    | 10,902            | 80,004           | 73,629           | 6,375        | 9%           | 126,220               |
| TOTAL SALARY, ALLOWANCES & BENEFITS               |     | _   | 126,220            | _                  | 10,902            | 80,004           | 73,629           | 6,375        | 9%           | 126,22                |
| TOTAL MANAGERS AND STAFF                          |     | _   | 119,705            | _                  | 10,378            | 76,337           | 69,828           | 6,508        | 9%           | 119,70                |

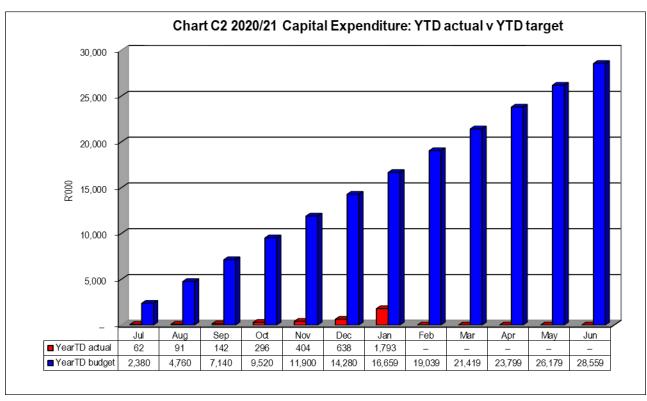
### 10. Capital programme performance

### **10.1 Supporting Table SC12**

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

|                                       | 2019/20            |                    |                    |                   |                  |                  |              |              |                                  |
|---------------------------------------|--------------------|--------------------|--------------------|-------------------|------------------|------------------|--------------|--------------|----------------------------------|
| Month                                 | Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>actual | YearTD<br>actual | YearTD<br>budget | YTD variance | YTD variance | % spend of<br>Original<br>Budget |
| R thousands                           |                    |                    |                    |                   |                  |                  |              | %            |                                  |
| Monthly expenditure performance trend |                    |                    |                    |                   |                  |                  |              |              |                                  |
| July                                  | -                  | 2,366              | -                  | 62                | 62               | 2,366            | 2,304        | 97.4%        | 0%                               |
| August                                | -                  | 2,366              | -                  | 29                | 91               | 4,733            | 4,641        | 98.1%        | 0%                               |
| September                             | -                  | 2,366              | -                  | 51                | 142              | 7,099            | 6,957        | 98.0%        | 0%                               |
| October                               | -                  | 2,366              | -                  | 154               | 296              | 9,465            | 9,169        | 96.9%        | 1%                               |
| Nov ember                             | -                  | 2,366              | -                  | 108               | 404              | 11,832           | 11,428       | 96.6%        | 1%                               |
| December                              | -                  | 2,366              | -                  | 234               | 638              | 14,198           | 13,561       | 95.5%        | 2%                               |
| January                               | -                  | 2,366              | -                  | 1,156             | 1,793            | 16,565           | 14,771       | 89.2%        | 6%                               |
| February                              | -                  | 2,366              | -                  | -                 |                  | 18,931           | _            |              |                                  |
| March                                 | -                  | 2,366              | -                  | -                 |                  | 21,297           | _            |              |                                  |
| April                                 | -                  | 2,366              | -                  | -                 |                  | 23,664           | _            |              |                                  |
| May                                   | -                  | 2,366              | -                  | -                 |                  | 26,030           | _            |              |                                  |
| June                                  | -                  | 2,366              | -                  | -                 |                  | 28,396           | _            |              |                                  |
| Total Capital expenditure             | -                  | 28,396             | -                  | 1,793             |                  |                  |              |              |                                  |





### 10.2 Supporting Table SC13

### **10.2.1 Supporting Table SC13a**

| WC053 Beaufort West - Supporting Table SC   | 13a   | Monthly Bu  | dget Staten                             | ent - capita                            | l expenditu                             | e on new as                             | sets by ass       | et class -     | M07 Jan          | uarv                                    |
|---|-------|---|---|---|---|---|-------------------|----------------|------------------|---|
| WC053 Beaufort West - Supporting Table SC  Description  | Ref   | 2019/20<br>Audited  | Original                                | Adjusted                                | Monthly                                 | Budget Year<br>YearTD                   | 2020/21<br>YearTD | YTD            | YTD              | Full Year                               |
| R thousands   | 1     | Outcome   | Budget                                  | Budget                                  | actual                                  | actual                                  | budget            | variance       | variance<br>%    | Forecast                                |
| Capital expenditure on new assets by Asset Class/S<br>Infrastructure                                | ub-cl |   | _                                       | 920                                     | _                                       |   | 537               | 537            | 100.0%           | 920                                     |
| Roads Infrastructure<br>Roads<br>Road Structures  |       | Ξ   | =                                       | =                                       | =                                       | =                                       | =                 | =              |                  | =                                       |
| Road Furniture  |       | Ξ   | =                                       | Ē                                       | Ξ                                       | =                                       | =                 | =              |                  | =                                       |
| Capital Spares Storm water Infrastructure   |       | Ξ   | Ξ                                       | Ξ                                       | Ξ                                       | Ξ                                       | Ξ                 | =              |                  | =                                       |
| Drainage Collection<br>Storm water Conveyance<br>Attenuation<br>Electrical Infrastructure           |       | =   | Ξ                                       | =                                       | Ξ                                       | =                                       | =                 | =              |                  | =                                       |
| Attenuation Electrical Infrastructure   |       | =   | =                                       | 920                                     | Ξ                                       | Ξ.                                      | 537               | 537            | 100.0%           | 920                                     |
| Power Plants HV Substations   |       | =   | =                                       | Ξ                                       | Ξ                                       | _                                       | Ξ                 | =              |                  | Ξ                                       |
| HV Switching Station HV Transmission Conductors MV Substations                                      |       | = = =   | Ξ                                       | -<br>920                                | Ξ                                       | Ξ                                       | 537               | 537            | 100.0%           | 920                                     |
| MV Switching Stations MV Networks   |       | Ξ   | Ξ                                       | =                                       | Ξ                                       | Ξ                                       | =                 | =              | 100.078          |   |
| LV Networks<br>Capital Spares   |       | =   | =                                       | Ξ                                       | =                                       | Ξ                                       | =                 | 8 —            |                  | Ξ                                       |
| Water Supply Infrastructure   |       | =   | =                                       | - 1                                     | _                                       | =                                       | _                 | =              |                  | _                                       |
| Dams and Weirs<br>Boreholes<br>Reservoirs   |       | Ξ   | Ē                                       | =                                       | Ē                                       | Ē                                       | =                 | =              |                  | =                                       |
| Pump Stations<br>Water Treatment Works<br>Bulk Mains  |       | Ξ   | Ξ                                       | Ξ                                       | =                                       | Ξ                                       | _                 | _              |                  | _                                       |
|   |       | =   | =                                       | Ξ                                       | Ξ                                       | =                                       | =                 | _              |                  | Ξ                                       |
| Distribution Points<br>PRV Stations   |       | =<br>=<br>=<br>=<br>=<br>=  | = = =                                   | = | Ξ                                       | = | =                 | =              |                  | =                                       |
|   |       | =   | Ξ                                       | =                                       | =                                       | =                                       | =                 | =              |                  | =                                       |
| Sanitation Infrastructure Pump Station Reticulation   |       | =   |   | Ξ                                       | _                                       |   | =                 | =              |                  | =                                       |
| Waste Water Treatment Works<br>Outfall Sewers<br>Toilet Facilities                                  |       | =   | Ξ                                       | Ξ                                       | Ξ                                       | Ξ                                       | =                 | =              |                  | Ξ                                       |
|   |       | Ξ   | Ξ                                       | Ξ                                       | Ξ                                       | Ξ                                       | =                 | =              |                  | Ξ                                       |
| Solid Waste Infrastructure  Landfill Sites  |       | =   | =                                       | = =                                     | _                                       | =                                       | =                 | _              |                  | =                                       |
|   |       | =   | Ξ                                       | Ξ                                       | Ξ                                       | Ξ                                       |                   |                |                  |   |
| Waste Processing Facilities<br>Waste Drop-off Points<br>Waste Separation Facilities                 |       | =   | =                                       | =                                       | Ē                                       | =                                       | =                 | _              |                  | =                                       |
| Electricity Generation Facilities<br>Capital Spares<br>Rail Infrastructure                          |       | =======================================   | =                                       | =                                       | Ξ                                       | ===                                     | =                 | _              |                  | Ξ.                                      |
|   |       | =   | =                                       | =                                       | _                                       | =                                       | =                 | _              |                  | =                                       |
| Rail Structures<br>Rail Furniture<br>Drainage Collection  |       | = = =   | = = =                                   | = | Ξ                                       | = | =<br>=<br>=<br>=  |                |                  | Ε                                       |
| Storm water Conveyance<br>Attenuation   |       | =   | =                                       | Ξ                                       | Ξ                                       | =                                       | =                 | _              |                  | =                                       |
| MV Substations  |       | =   | _                                       |   | Ξ                                       | Ξ                                       | =                 | _              |                  | =                                       |
| LV Networks<br>Capital Spares<br>Coastal Infrastructure   |       | = =   | =                                       | =                                       | =                                       | =                                       | =                 | =              |                  | =                                       |
| Sand Pumps<br>Piers   |       | Ξ   | _                                       | Ξ                                       | Ξ                                       | Ξ                                       | _                 | _              |                  | _                                       |
| Revetments<br>Promenades  |       | Ξ   |   | Ξ                                       | Ξ                                       | Ξ                                       | = =               | =              |                  | = =                                     |
| Capital Spares Information and Communication Infrastructure   |       | =   | =                                       | _                                       | =                                       | =                                       | =                 |                |                  | =                                       |
| Data Centres<br>Core Layers<br>Distribution Layers  |       | Ξ   | Ξ                                       | Ξ                                       | Ξ                                       | Ξ                                       | Ξ                 | _              |                  | Ξ                                       |
| Capital Spares  |       | Ξ   | Ξ                                       | Ξ                                       | Ξ                                       | Ξ                                       | _                 | =              |                  | =                                       |
| Community Assets Community Facilities Halls   |       |   |   | =                                       |   | =                                       | =                 | =              |                  | =                                       |
|   |       | =   | =                                       | Ξ                                       | Ξ                                       | =                                       | =                 |                |                  |   |
| Crèches<br>Clinics/Care Centres   |       | Ξ   | Ξ                                       | Ξ                                       | Ξ                                       | =                                       | =                 | =              |                  | Ξ                                       |
| Fire/Ambulance Stations Testing Stations  |       | = =   | = = =                                   | = = =                                   | =                                       | Ξ                                       | =                 | =              |                  | =                                       |
| Testing Stations<br>Museums<br>Galleries  |       | =   | =                                       | Ξ                                       | Ξ                                       | Ξ                                       | =                 | _              |                  | Ξ                                       |
| Theatres<br>Libraries   |       | -<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>- | = | =<br>=<br>=<br>=<br>=<br>=              | = | = |                   |                |                  |   |
| Cemeteries/Crematoria<br>Police<br>Puris  |       | =   | =                                       | =                                       | Ξ                                       | Ξ                                       | =                 | =              |                  | =                                       |
| Public Open Space<br>Nature Reserves  |       | =   | =                                       | Ξ                                       | Ξ                                       | =                                       | Ξ                 | _              |                  | Ξ                                       |
| Nature Reserves Public Ablution Facilities Markets  |       | Ξ   | =                                       | Ξ                                       | =                                       | Ξ                                       | Ξ                 | Ξ.             |                  | Ξ                                       |
| Stalls  |       | Ξ   | Ξ                                       | Ξ                                       | Ξ                                       | Ξ                                       | Ξ                 | =              |                  | Ξ                                       |
| Aliports<br>Taxi Ranks/Bus Terminals  |       | Ξ.  | Ξ                                       | Ξ                                       | Ξ                                       | = | Ξ                 | =              |                  | Ξ                                       |
|   |       | _   | =                                       |   | _                                       | =                                       | _                 | _              |                  | _                                       |
| Sport and Recreation Facilities Indoor Facilities Outdoor Facilities                                |       | Ē   | Ξ                                       |   | Ē                                       | = =                                     | Ξ                 | _              |                  | =                                       |
| Capital Spares<br>Heritage assets   |       | =   | =                                       | =                                       | =                                       | =                                       | _                 | =              |                  | =                                       |
| Monuments   |       | Ξ   | Ξ                                       | Ξ                                       | Ξ                                       | Ξ                                       | Ξ                 | =              |                  | Ξ                                       |
| Works of Art<br>Conservation Areas  |       | Ξ   | Ξ                                       | Ξ                                       | Ξ                                       | Ξ                                       | Ξ                 | =              |                  | Ξ                                       |
| Other Heritage  |       | =   | =                                       | _                                       | _                                       | _                                       |                   |                |                  | I                                       |
| Investment properties Revenue Generating Improved Property  |       | =   | =                                       | =                                       | =                                       | =                                       | =                 | =              |                  | =                                       |
| Unimproved Property Non-revenue Generating Improved Property  |       | =   | =                                       | _                                       | =                                       | =                                       | =                 | Ξ              |                  | =                                       |
|   |       | Ξ   | Ξ                                       | Ξ                                       | Ξ                                       | Ξ                                       | =                 | 8 —            |                  | =                                       |
| Other assets Operational Buildings  |       |   | 8,000<br>8,000                          | 2,000                                   |   |   | 1,167             | 1,167<br>1,167 | 100.0%           | 2,000                                   |
|   |       | Ξ   | 8,000                                   | 2,000                                   | Ξ                                       | Ξ                                       | 1,167             | 1,167          | 100.0%           | 2,000                                   |
| Pay/Enquiry Points<br>Building Plan Offices<br>Workshops  |       | Ξ   | Ξ                                       | Ξ                                       | Ξ                                       | Ξ                                       | =                 | =              |                  | Ξ                                       |
| Yards<br>Stores   |       | =   | Ξ                                       | =                                       | Ξ                                       | Ē                                       | Ξ                 | =              |                  | = |
| Laboratories<br>Training Centres  |       | Ξ   | =                                       | Ξ                                       | Ξ                                       | =                                       | Ξ                 | =              |                  | =                                       |
| Manufacturing Plant<br>Depots   |       | Ξ   | Ξ                                       | Ξ                                       | Ξ                                       | =                                       | Ξ                 | =              |                  | =                                       |
| Capital Spares Housing Staff Housing  |       | =   | Ξ                                       | =                                       | =                                       | =                                       | =                 | =              |                  | =                                       |
| Staff Housing<br>Social Housing<br>Capital Spares   |       | Ξ   | Ξ                                       | Ξ                                       | Ξ                                       | Ξ                                       | Ξ                 | =              |                  | Ξ                                       |
| Biological or Cultivated Assets   |       |   | _                                       | _                                       |   |   |                   |                |                  |   |
| Biological or Cultivated Assets Intangible Assets   |       |   |   | _                                       |   |   |                   | _              |                  |   |
| Servitudes<br>Licences and Rights   |       | =   | =                                       | =                                       | =                                       | =                                       | =                 | =              |                  | =                                       |
| Water Rights<br>Effluent Licenses   |       | Ξ   | Ξ                                       | Ξ                                       | Ξ                                       | Ξ                                       | =                 | =              |                  | Ξ                                       |
| Solid Waste Licenses<br>Computer Software and Applications<br>Load Settlement Software Applications |       | Ξ   | Ξ                                       | Ξ                                       | Ξ                                       | Ξ                                       | Ξ                 | =              |                  | = =                                     |
| Load Settlement Software Applications Unspecified   |       | Ξ   | Ξ                                       | Ξ                                       | Ξ                                       |   |                   | _              |                  |   |
| Computer Equipment Computer Equipment   |       |   | 852<br>852                              | 852<br>852                              | 278<br>278                              | 393<br>393                              | 497<br>497        | 104<br>104     | 21.0%            | 852<br>852                              |
| Furniture and Office Equipment  |       |   | 120<br>120                              | 120                                     |   |   | 70<br>70          | 70<br>70       | 100.0%           | 120                                     |
| Furniture and Office Equipment  Machinery and Equipment  Machinery and Equipment                    |       |   | 3,600                                   | 600                                     |   | =                                       | 350               | 350            | 100.0%<br>100.0% | 120<br>600                              |
| Transport Assets  |       |   | 3,600<br>1,800                          | 600<br>0                                | =                                       |   | 350               | 350            | 100.0%           |   |
| Transport Assets  |       |   | 1,800                                   | <u>o</u><br>0                           |   | _                                       | =                 | _              |                  | 0                                       |
| Land  |       | =   | =                                       | =                                       | =                                       | =                                       | =                 | <del></del>    |                  | =                                       |
| Zoo's. Marine and Non-biological Animals. Zoo's, Marine and Non-biological Animals                  |       | =   | =                                       |   | =                                       | ======================================= | =                 |                |                  | =                                       |
| Total Capital Expenditure on new assets   | 1     | _   | 14,372                                  | 4,492                                   | 278                                     | 393                                     | 2,620             | 2,227          | 85.0%            | 4,492                                   |

### **10.2.2 Supporting Table SC13b**

|  |              | 2019/20            | Jai                                     | nent - capita<br>nuary          |   | Budget Year<br>YearTD                   | 2020/21          |                 |                 |   |
|--|--------------|--------------------|---|---------------------------------|---|---|------------------|-----------------|-----------------|---|
| Description  | Ref          | Audited<br>Outcome | Original<br>Budget                      | Adjusted<br>Budget              | Monthly<br>actual                       | YearTD<br>actual                        | YearTD<br>budget | YTD<br>variance | YTD<br>variance | Full Year<br>Forecast   |
| R thousands<br>Capital expenditure on renewal of existing assets b   | 1 1<br>Y Ass | et Class/Sub-      | class                                   |                                 |   |   |                  | -               | %               | -   |
| Infrastructure Roads Infrastructure  |              |                    | 2,800                                   | 11,576                          | ======================================= | ======================================= | 6,753            | 6,753<br>-      | 100.0%          | 11,576  |
| Roeds<br>Roed Structures<br>Roed Furniture   |              | Ξ                  | Ξ                                       | =                               | Ξ                                       | =                                       | Ξ                | _               |                 | =   |
|  |              | Ξ                  | Ξ                                       | =                               | =                                       |   | =                | <u> </u>        |                 | =   |
| Storm water Infrastructure Drainage Collection Storm water Conveyance  |              | =                  | Ξ                                       | Ξ                               | Ξ                                       | =                                       | Ξ                | _               |                 | Ξ   |
| Attenuation Electrical Infrastructure  |              | =                  | _<br>2,800                              | 3,600                           | =                                       | =                                       | 2,100            | 2,100           | 100.0%          | 3,600   |
| Power Plants   |              | =                  | Ξ                                       | Ξ                               | =                                       | _<br>_<br>_                             | Ξ                | _               |                 | =   |
| HV Substations<br>HV Switching Station<br>HV Transmission Conductors   |              | Ξ                  | Ξ                                       | Ξ                               | _                                       | =                                       | Ξ                | _               |                 | =   |
| MV Substations MV Switching Stations   |              |                    | 2,800                                   | 3,600                           | Ξ                                       | =                                       | 2,100<br>-       | 2,100<br>-      | 100.0%          | 3,600   |
| MV Networks<br>LV Networks   |              | =                  | Ξ                                       | Ξ                               | Ξ                                       | =                                       | Ξ                | =               |                 | Ξ   |
| Capital Spares Water Supply Infrastructure Dams and Weirs Boreholes  |              | -                  | Ξ                                       | 7,626                           | =                                       | =                                       | 4,449            | 4,449           | 100.0%          | 7,626   |
| Dams and Weirs<br>Boreholes<br>Reservoirs  |              | =                  | Ξ                                       | -<br>-<br>7,626                 | Ξ                                       | =                                       | -<br>-<br>4,449  | 4,449           | 100.0%          | 7,626   |
| Reservoirs Pump Stations Water Treatment Works   |              | Ξ                  | =                                       | 7,626<br>-<br>-                 | Ξ                                       | Ξ                                       | - 4,449          | - 4,449         | 100.0%          |   |
| Bulk Mains Distribution  |              | =                  | Ξ                                       | Ξ                               | _                                       | =                                       | Ξ                | _               |                 | =   |
| Distribution Points PRV Stations   |              | Ξ.                 | =                                       | Ξ                               | =                                       | Ξ                                       | Ξ                | =               |                 | Ξ   |
| Capital Spares Sanitation Infrastructure   |              | =                  | _                                       | _<br>350                        | =                                       | =                                       | -<br>204         | _<br>204        | 100.0%          | _<br>350  |
| Pump Station Reticulation  |              | =                  | = = =                                   | 350                             | =                                       | =                                       | 204<br>-         | 204             | 100.0%          | 350<br>—  |
| Waste Water Treatment Works Outfall Sewers   |              | Ē                  | _                                       | Ξ                               | Ξ                                       | =                                       | Ξ                | _               |                 | _   |
| Toilet Facilities<br>Capital Spares  |              | Ξ                  | Ξ                                       | Ξ                               | Ξ                                       | Ξ                                       | Ξ                | _               |                 | =   |
| Solid Waste Infrastructure  Landfill Sites   |              | =                  | =                                       | =                               | =                                       | _                                       | =                | =               |                 | =   |
| Waste Transfer Stations<br>Waste Processing Facilities<br>Waste Drop-off Points  |              | = = =              | = | _<br>_<br>_<br>_<br>_<br>_      | =                                       | =                                       | =                | =               |                 | Ξ   |
| Waste Drop-off Points<br>Waste Separation Facilities<br>Electricity Generation Facilities  | 1            | =                  |   | Ξ                               | Ξ                                       | =                                       | =                | =               |                 |   |
| Capital Spares   |              | _                  | Ξ                                       |                                 | Ξ                                       |   | Ξ                | 8 —             |                 | Ξ   |
| Rail Infrastructure  Rail Lines  Rail Structures   |              | =                  | _                                       | -<br>-<br>-<br>-<br>-<br>-<br>- | =                                       | =                                       | _                | _               |                 | =   |
| Rail Structures Rail Furniture Drainage Collection   |              | = = =              | _<br>_<br>_<br>_                        | Ξ                               | = =                                     | _<br>_<br>_<br>_<br>_                   | =<br>=<br>=<br>= | =               |                 | = = =   |
| Drainage Collection<br>Storm water Conveyance<br>Attenuation   |              | =                  | Ξ                                       | Ξ                               | Ξ                                       | =                                       | Ξ                | =               |                 | Ξ   |
| MV Substations   | 1            | =                  | Ξ                                       | =                               | _                                       | =                                       | Ξ                | Ξ               |                 | _   |
| Capital Spares Coastal Infrastructure  |              | Ξ                  | Ξ                                       | =<br>=<br>=<br>=                | Ξ                                       | =                                       | Ξ                | =               |                 | Ξ   |
| Sand Pumps<br>Piers  |              |                    | =                                       | _                               | Ξ                                       | =                                       | =                | _               |                 | Ξ   |
| Revetments<br>Promenades   |              | =                  | Ξ                                       | Ξ                               | Ξ                                       | Ξ                                       | Ξ                | =               |                 | Ξ   |
| Capital Spares Information and Communication Infrastructure  |              | =                  | =                                       | =<br>=<br>=                     | =                                       | =                                       | _                | _               |                 | =   |
| Data Centres<br>Core Layers  |              | =                  | Ξ                                       | =                               | Ξ                                       | Ξ                                       | =                | Ξ               |                 | Ξ   |
| Distribution Layers<br>Capital Spares  |              | =                  | Ξ                                       | Ξ                               | Ξ                                       | =                                       | Ξ                | _               |                 | =   |
| Community Assets Community Facilities  |              | <u>=</u>           | ==                                      | =                               | ==                                      | <u>-</u>                                | ==               | ļ <u> </u>      |                 | <u>-</u>  |
|  |              | _                  | =                                       | _                               | _                                       | _                                       | Ξ                | =               |                 | _   |
| Centres<br>Crèches<br>Clinics/Care Centres   |              |                    | Ξ                                       |                                 | =                                       | =                                       | _                | -               |                 | =<br>=<br>=<br>=<br>=   |
| Clinics/Care Centres<br>Fire/Ambulance Stations<br>Testing Stations  |              | =                  | _<br>_<br>_<br>_                        | Ξ                               | =                                       | =                                       | =                | =               |                 | =   |
| Museums<br>Galleries   |              | =                  | Ξ                                       | Ξ                               | =                                       | =                                       | Ξ                | =               |                 | =   |
| Theatres<br>Libraries  |              | =                  | Ξ                                       | Ξ                               | =                                       | =                                       | Ξ                | _               |                 | =   |
| Cemeteries/Crematoria<br>Police  |              | =                  | Ξ                                       | Ξ                               | Ξ                                       | =                                       | Ξ                | _               |                 | _   |
| Puris<br>Public Open Space   |              | =                  | Ξ                                       | Ξ                               | =                                       | =                                       | =                | Ξ               |                 | Ξ   |
| Nature Reserves Public Ablution Facilities   |              | =                  |   | Ξ                               | Ξ                                       | =<br>=<br>=<br>=<br>=                   | Ξ                | =               |                 | Ξ   |
| Markets<br>Stalls<br>Abattoirs   |              | =                  | Ξ                                       | Ξ                               | Ξ                                       | =                                       | Ξ                | =               |                 | Ξ   |
| Airports<br>Taxi Ranks/Bus Terminals   |              | =                  | Ξ                                       | Ξ                               | Ξ                                       | Ξ                                       | Ξ                | =               |                 | Ξ   |
| Capital Spares Sport and Recreation Facilities   |              | Ξ.                 | =                                       | =                               | =                                       | =                                       | =                | =               |                 | =   |
| Indoor Facilities Outdoor Facilities   |              | = = = =            | = = =                                   | Ξ                               | Ξ                                       | _                                       | = = =            | =               |                 | Ξ   |
| Capital Spares Heritage assets   |              | =                  | =                                       |                                 | =                                       | =                                       | _                | _               |                 | =   |
| Monuments<br>Historic Buildings  |              | =                  | Ξ                                       | =                               | Ξ                                       | =                                       | Ξ                | =               |                 | Ξ   |
| Works of Art<br>Conservation Areas   | 1            | =                  | Ξ                                       | Ξ                               | Ξ                                       | Ξ                                       | Ξ                | =               |                 | =   |
| Other Heritage<br>Investment properties  |              | _                  | _                                       | -                               | _                                       | _                                       | _                | _               |                 | _   |
|  |              | =                  | =                                       |                                 | =                                       | =                                       | Ξ                |                 |                 |   |
| Improved Property Unimproved Property Non-revenue Generating   |              | =                  | Ξ                                       | = =                             | Ξ                                       | =                                       | =                | =               |                 | Ξ   |
| Improved Property Unimproved Property  |              | Ξ                  | Ξ                                       | -                               | Ξ                                       | Ξ                                       | Ξ                | _               |                 | Ξ   |
| Other assets Operational Buildings   | 1            | <del></del>        | <del>-</del>                            | <del></del>                     | <del></del>                             | =                                       | <del></del>      | <del></del>     | <b></b>         | <del></del>   |
| Municipal Offices Pay/Enquiry Points   | 1            | =                  | Ξ                                       | Ξ                               | Ξ                                       | =                                       | Ξ                | =               |                 |   |
| Building Plan Offices<br>Workshops   |              | _                  | Ξ                                       | Ξ                               | Ξ                                       | =                                       | Ξ                | _               |                 | Ξ   |
| Yards<br>Stores<br>Laboratories  |              | =                  | = | Ξ                               | Ξ                                       | Ξ                                       |                  | _               |                 | -<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>- |
| Laboratories<br>Training Centres<br>Manufacturing Plant  |              | =                  |   | Ξ                               | Ξ                                       | _                                       | =                | _               |                 | =   |
| Depots<br>Capital Spares   | 1            | =                  | Ξ                                       | =                               | =                                       | =                                       | E                | _               |                 |   |
| Housing Staff Housing  |              | _                  | _                                       | _                               | _                                       |   | =                | _               |                 | _   |
| Social Housing  Social Spares  |              | Ξ                  | Ξ                                       | Ξ                               | Ξ                                       | Ξ                                       | Ξ                | =               |                 | Ξ   |
| Biological or Cultivated Assets Biological or Cultivated Assets  |              | =                  |   | _                               | =                                       | =                                       | _                |                 |                 | _   |
| Intangible Assets Servindes  | 1            |                    |   | _                               |   |   |                  |                 |                 | -   |
| Servitudes<br>Licences and Rights<br><i>Water Rights</i>   | 1            | =                  | =                                       | =                               | =                                       | =                                       | =                | =               |                 | -<br>-<br>-<br>-<br>-<br>-<br>-   |
| Water Rights Effluent Licenses Solid Waste Licenses  |              | _                  | -                                       | _                               | Ξ                                       | _                                       | -                | =               |                 | =   |
| Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications  | 1            | =                  | Ξ                                       | Ξ                               | Ξ                                       | =                                       | Ē                | =               |                 | =   |
| Unspecified  | 1            | =                  | Ξ                                       | Ξ                               | Ξ                                       | =                                       | Ξ                | =               |                 | =   |
| Computer Equipment Computer Equipment  |              | =                  | =                                       | =                               | =                                       | =                                       | ==               | <del></del>     | <b></b>         | <del></del>   |
| Furniture and Office Equipment Furniture and Office Equipment  |              | <del></del>        | =                                       | =                               | =                                       | =                                       | ==               | <del></del>     | <b></b>         | =   |
| Machinery and Equipment Machinery and Equipment  | 1            |                    |   |                                 | <u> </u>                                | <u> </u>                                | <u> </u>         | <del></del>     | ļ               | -   |
| Transport Assets Transport Assets  |              |                    |   |                                 |   |   |                  |                 | ļ               |   |
| Land   |              |                    | _                                       |                                 |   |   |                  |                 |                 |   |
| Land  Zoo's, Marine and Non-biological Animals   | 1            |                    | _                                       | _                               | =                                       | =                                       | =                |                 |                 |   |
| Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals Total Capital Expenditure on renewal of existing as: | a 1          |                    | 2,800                                   | 11,576                          | _                                       |   | -<br>6,753       | -<br>6,753      | 100.0%          | 11,576  |

### 10.2.3 Supporting Table SC13e

| WC053 Beaufort West - Supporting Table S  | C13e | Monthly B                               | udget State                             | nent - capit:<br>January                  | al expenditu                            | re on upgra             | iding of exis     | sting ass       | ets by as:   | set class -                             |
|---|------|---|---|---|---|-------------------------|-------------------|-----------------|--|---|
| Description   | Ref  | 2019/20<br>Audited                      | Original                                | Adjusted                                  | Monthly                                 | Budget Year :<br>YearTD | 2020/21<br>YearTD | YTD             | YTD  | Full Year<br>Forecast                   |
| R thousands<br>Capital expenditure on upgrading of existing assets                  | 1    | Outcome                                 | Budget<br>b-class                       | Budget                                    | actual                                  | actual                  | budget            | variance        | variance<br>%  | Forecast                                |
| Infrastructure  |      | -                                       | 8,883                                   | 9,372                                     | 878                                     | 1,104                   | 5,467             | 4,363           | 79.8%  | 9,372                                   |
| Roads Infrastructure Roads  |      | Ξ                                       | =                                       | 2,860<br>2,860                            | =                                       | =                       | 1,668<br>1,668    | 1,668<br>1,668  | 100.0%<br>100.0%   | 2,860<br>2,860                          |
| Road Structures Road Furniture  |      | Ξ                                       | Ξ                                       | Ξ   | Ξ                                       | Ξ                       | Ξ                 | =               |  | Ξ                                       |
| Capital Spares Storm water Infrastructure   |      | =                                       | =                                       | =   | =                                       | =                       | =                 | =               |  | =                                       |
| Drainage Collection<br>Storm water Conveyance<br>Attenuation                        |      | _                                       | =                                       | Ξ   | -                                       | Ξ                       | Ξ                 | =               |  | Ξ                                       |
| Attenuation Electrical Infrastructure Power Plants                                  |      |   | 4,520                                   | 1,614                                     | =                                       | -<br>50                 | 942               | 892             | 94.7%  | 1,614                                   |
| HV Substations HV Substations HV Switching Station HV Transmission Conductors       |      |   | =                                       | Ξ   | Ξ                                       | Ξ                       | Ξ                 | =               | avonina  | Ξ                                       |
| HV Transmission Conductors MV Substations   |      |   | 4,520                                   | 1,614                                     | Ξ                                       | _<br>_<br>50            | 942               | 892             | 94.7%  | 1,614                                   |
| MV Switching Stations MV Networks   |      | =                                       |   | =   | Ξ                                       | Ξ                       | =                 | _               |  | Ξ                                       |
| LV Networks<br>Capital Spares   |      | _                                       | =                                       | =   | =                                       | =                       | Ξ                 | _               |  | Ξ                                       |
| Water Supply Infrastructure  Dams and Weirs   |      | =                                       | 4,363                                   | 4,898                                     | 878<br>-                                | 1,054                   | 2,857             | 1,803           | 63.1%  | 4,898                                   |
| Boreholes<br>Reservoirs   |      |   | 600<br>3,763                            | 4,898<br>-                                | 878<br>-                                | 1,054                   | 2,857<br>-        | 1,803           | 63.1%  | 4,898<br>-                              |
| Pump Stations Water Treatment Works   |      | Ξ                                       | =                                       | Ξ   | Ξ                                       | Ξ                       | Ξ                 | _               |  | Ξ                                       |
| Bulk Meins<br>Distribution  |      | =                                       | =                                       | = = =                                     | Ξ                                       | Ξ                       | Ξ                 | _               |  | Ξ                                       |
| Distribution Points PRV Stations  |      | =                                       | =                                       | Ξ   | Ξ                                       | Ξ                       | Ξ                 | =               |  | Ξ                                       |
| Capital Spares Sanitation Infrastructure  |      | =                                       | =                                       | =   | =                                       | =                       | =                 | =               |  | =                                       |
| Pump Station Reticulation   |      | _                                       | _                                       | _   | -                                       | _                       | _                 | =               | oo   |   |
| Waste Water Treatment Works<br>Outfall Sewers                                       |      | Ξ                                       | Ξ                                       | Ξ   | Ξ                                       | Ξ                       | Ξ                 | =               |  | Ξ                                       |
| Toilet Facilities<br>Capital Spares   |      | =                                       | Ξ.                                      | =   | Ξ                                       | Ξ                       | Ξ                 | =               |  | = = =                                   |
| Solid Waste Infrastructure  Landfill Sites  | l    |   | =                                       |   | =                                       | =                       | =                 | =               |  | =                                       |
| Waste Transfer Stations<br>Waste Processing Facilities<br>Waste Drop-off Points     | l    | =                                       | Ξ                                       | =   | Ξ                                       | Ξ                       | =                 | =               |  |   |
| Waste Drop-off Points Waste Separation Facilities Electricity Generation Facilities | l    |   | Ξ                                       |   | =                                       | Ξ                       | Ξ                 | _               |  | =                                       |
| Capital Spares  | l    | =                                       | Ξ                                       | Ξ   | _                                       | =                       | _                 | =               |  | =                                       |
| Rail Infrastructure Rail Lines Bail Structure                                       | l    | =                                       | _                                       | -<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>- | =                                       | _                       | =                 | =               |  | =                                       |
| Reil Structures<br>Reil Furniture<br>Dreinege Collection                            | l    |   | = = =                                   | Ξ   | = =                                     | =                       | = =               | _               | VIII VIII VIII VIII VIII VIII VIII VII   |   |
| Drainage Collection<br>Storm water Conveyance<br>Attenuation                        | l    | E                                       | Ξ                                       |   | Ξ                                       | Ξ                       | Ξ                 | =               |  |   |
| MV Substations LV Networks  | l    | Ξ                                       | Ξ                                       | =   | =                                       | Ξ                       | =                 | =               |  | =                                       |
| Capital Spares Coastal Infrastructure   |      | =                                       | =                                       | _   | _                                       | =                       | =                 | _               |  | =                                       |
| Sand Pumps<br>Piers   |      | Ξ                                       | =                                       | = = =                                     | Ξ                                       | Ξ                       | Ξ                 | =               |  | Ξ                                       |
| Revetments<br>Promenades  |      | =                                       | _                                       | Ξ   | Ξ                                       | =                       | _                 | _               | 0  | Ξ                                       |
| Capital Spares Information and Communication Infrastructure                         |      |   | =                                       | = = =                                     | =                                       | =                       | =                 | _               |  | =                                       |
| Data Centres<br>Core Layers   |      | Ξ                                       | =                                       | Ξ   | Ξ                                       | =                       | Ξ                 | =               |  | Ξ                                       |
| Distribution Layers<br>Capital Spares   |      |   | =                                       | =   | =                                       | =                       | Ξ                 | _               | outroop  | Ξ                                       |
| Community Assets  |      | _                                       | 2,341<br>2,341                          | 3,118<br>2,342                            | =                                       | 297<br>297              | 1,819<br>1,366    | 1,522<br>1,069  | 83.7%<br>78.3%   | 3,118<br>2,342                          |
| Community Facilities  Halls Centres   |      | 1111                                    |   | Ξ   | Ξ                                       | Ξ                       | Ξ                 |                 | 1  | Ξ                                       |
| Crèches<br>Clinics/Care Centres   |      | =                                       | =                                       | -   | _                                       | Ξ                       | Ξ                 | =               |  |   |
| Fire/Ambulance Stations Testing Stations  |      | Ξ                                       | =                                       | =   | =                                       | Ξ                       | Ξ                 | _               |  | =                                       |
| Museums<br>Galleries  |      |   | =                                       | Ξ   | =                                       | Ξ                       | Ξ                 | _               |  |   |
| Theatres<br>Libraries   |      | Ξ                                       | =                                       | =   | =                                       | Ξ                       | Ξ                 | _               |  | Ξ                                       |
| Cemeteries/Crematoria<br>Police   |      | =                                       | 2,341                                   | 2,342<br>-                                | =                                       | 297<br>-                | 1,366             | 1,069           | 78.3%  | 2,342<br>-                              |
| Purls<br>Public Open Space  |      | =                                       | =                                       | Ξ   | _                                       | Ξ                       | Ξ                 | =               | outroop  | Ξ                                       |
| Nature Reserves<br>Public Ablution Facilities                                       |      | Ξ                                       | =                                       | Ξ   | Ξ                                       | Ξ                       | Ξ                 | =               |  | Ξ                                       |
| Markets<br>Stalls   |      | Ξ                                       | =                                       | = = =                                     | ======================================= | Ξ                       | Ξ                 | =               | un de la companya de   | Ξ                                       |
| Abattoirs<br>Airports<br>Taxi Ranks/Bus Terminals                                   |      |   | = | =   | =                                       | =<br>=<br>=<br>=<br>=   | Ξ                 | =               | avonina  |   |
| Taxi Ranks/Bus Terminals Capital Spares Sport and Recreation Facilities             |      | =                                       | _                                       | 777                                       | =                                       | =                       | 453               | -<br>-<br>453   | 100.0%   | -<br>-<br>777                           |
| Indoor Facilities Outdoor Facilities  |      |   | =                                       | -<br>777                                  | =                                       | Ē                       | -<br>453          | 453<br>-<br>453 | 100.0%   | -<br>777                                |
| Capital Spares Heritage assets  |      | Ξ                                       | Ξ                                       | 111                                       | Ξ                                       | Ξ                       | -                 | -               | 100:078  | 121                                     |
| Monuments Historic Buildings  | l    | ======================================= | = | =   | =                                       | =                       | =                 | =               |  | =                                       |
| Works of Art  | l    | =                                       | =                                       | =   | Ξ                                       | =                       | Ξ                 | _               |  | = =                                     |
| Other Heritage Investment properties  | ĺ    | =                                       | _                                       | -   | _                                       | _                       | _                 | _               |  | -                                       |
| Revenue Generating  Improved Property   | l    | <del></del>                             |   |   | =                                       | =                       | =                 |                 | T  | =                                       |
| Unimproved Property Non-revenue Generating  | l    | Ξ                                       | Ξ                                       | =   | =                                       | Ξ                       | =                 | =               |  | =                                       |
| Improved Property Unimproved Property   | l    | Ξ                                       | Ξ                                       | Ξ   | Ξ                                       | Ξ                       | Ξ                 | =               |  | Ξ                                       |
| Other assets Operational Buildings  | l    |   | ===                                     |   | ==                                      | ==                      | <u> </u>          | <del>-</del>    |  |   |
| Municipal Offices Pay/Enquiry Points  | l    | Ξ                                       | Ξ                                       | Ξ   | Ξ                                       | Ξ                       | Ξ                 | =               |  | Ξ                                       |
| Building Plan Offices Workshops   | ĺ    | Ξ                                       | =                                       | =   | =                                       | =                       | =                 | =               |  |   |
| Yards<br>Stores   | l    | = | =                                       | -<br>-<br>-<br>-<br>-                     | =                                       | Ξ                       | =                 |                 |  | = |
| Laboratories<br>Training Centres<br>Manufacturing Plant                             | l    | Ξ                                       | _                                       | Ξ   | Ξ                                       | Ξ                       | _                 | =               |  | Ξ                                       |
| Depots  | l    | _                                       | Ξ                                       | =   | =                                       | Ξ                       | =                 | =               | STATE OF THE PARTY | Ξ                                       |
| Capital Spares<br>Housing<br>Staff Housing  | l    | =                                       | =                                       | =   | =                                       | =                       | =                 | =               |  | = =                                     |
| Staff Housing<br>Social Housing<br>Capital Spares                                   | l    | Ξ                                       | Ξ                                       | =   | =                                       | Ξ                       | Ξ                 | Ξ               |  | Ξ                                       |
| Biological or Cultivated Assets   | l    |   |   |   |   | _                       |                   |                 |  |   |
| Biological or Cultivated Assets Intangible Assets                                   | l    |   |   | =   |   |                         |                   |                 |  |   |
| Servitudes Licences and Rights  | ĺ    | =                                       | =                                       | =   | =                                       | =                       | =                 | =               |  | =                                       |
| Water Rights<br>Effluent Licenses   | l    | Ξ                                       | Ξ                                       | =   | Ξ                                       | Ξ                       | Ξ                 | =               |  | =                                       |
| Solid Waste Licenses Computer Software and Applications                             | ĺ    | =                                       | =                                       | Ξ   | Ξ                                       | Ξ                       | Ξ                 | =               |  | Ξ                                       |
| Load Settlement Software Applications<br>Unspecified                                | l    | Ξ                                       | Ξ                                       | Ξ   | Ξ                                       | Ξ                       | Ξ                 | =               |  | Ξ                                       |
| Computer Equipment Computer Equipment   | l    | ====                                    | <u> </u>                                |   |   |                         |                   | <del></del>     | -  |   |
| Furniture and Office Equipment Furniture and Office Equipment                       | l    |   |   |   |   |                         |                   | <u> </u>        |  |   |
| Machinery and Equipment   | l    |   | =                                       |   |   |                         |                   |                 |  |   |
| Machinery and Equipment  Transport Assets   | l    |   |   |   |   |                         |                   |                 |  |   |
| Transport Assets  |      |   |   |   |   |                         |                   |                 |  |   |
| Land  | l    | =                                       | =                                       | _   | _                                       |                         | _                 | _               |  | _                                       |
| Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals   |      | =                                       | =                                       | =   | =                                       | =                       | =                 | =               |  | =                                       |
| Total Capital Expenditure on upgrading of existing                                  | -1   |   | 11,224                                  | 12,491                                    | 878                                     | 1,401                   | 7,286             | 5,886           | 80.8%  | 12,491                                  |

| 11. Material varianc | es to the SDBIP       |                    |  |
|----------------------|-----------------------|--------------------|--|
| 11.1 Over view       |                       |                    |  |
| SDBIP reports are co | mpiled on a quarterly | basis at this time |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |
|                      |                       |                    |  |