

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING DECEMBER 2020

TABLE OF CONTENTS

PART 1 – IN-YEAR REPORT

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

PART 2 – SUPPORTING DOCUMENTATION

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

PART 1 – IN-YEAR REPORT

1. Mayor's Report

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of the budget in accordance with the SDBIP

No comments for December 2020.

1.1.2 Financial problems or risks facing the municipality

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

1.1.3 Other relevant information

None for December 2020.

2. Resolutions

IN-YEAR REPORT 2019/20

This is the report will be presented to Council at their next meeting:

RECOMMENDATION:

- a) That Council notes the monthly budget statement and any supporting documentation for December 2020.

3. Executive Summary

3.1 Introduction

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

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

3.2 Consolidated performance

3.2.1 Against annual budget

Revenue by Source

Year-to-date revenue accrued were R8,415 million or 5% below the year-to-date budget projections for December 2020.

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

Operating expenditure by type

Total expenditure were R59,325 or 34%, below year-to-date budget projections for December 2020. 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 R638 thousand or 22% of the total budget of R28,559 million.

Refer to Table C5 for more detail on capital expenditure.

Cash flows

For the month of December 2020 cash decreased by R 16,246 million, with cash/cash equivalents at month/year end amounting to R 14,415 million.

Refer to Table C7 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for December 2020.

3.4 Remedial or corrective steps

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

4. In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1 s71 Monthly Budget Statement Summary

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - M06 December									
Description	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	40,903	40,903	1,967	15,635	20,452	(4,817)	-24%	40,903
Service charges	-	135,403	128,742	11,243	74,839	64,371	10,468	16%	128,742
Investment revenue	-	1,155	1,155	-	-	578	(578)	-100%	1,155
Transfers and subsidies	-	84,105	96,951	29,016	62,017	48,476	13,541	28%	96,951
Other own revenue	-	66,599	66,599	1,097	6,270	33,300	(27,029)	-81%	66,599
Total Revenue (excluding capital transfers and contributions)	-	328,165	334,350	43,322	158,761	167,175	(8,415)	-5%	334,350
Employee costs	-	119,705	119,705	15,947	65,959	59,853	6,106	10%	119,705
Remuneration of Councillors	-	6,515	6,515	524	3,143	3,257	(114)	-3%	6,515
Depreciation & asset impairment	-	25,096	25,096	5	11	12,548	(12,537)	-100%	25,096
Finance charges	-	3,124	2,324	548	1,341	1,162	179	15%	2,324
Materials and bulk purchases	-	85,842	89,796	2,476	25,465	44,898	(19,433)	-43%	89,796
Transfers and subsidies	-	500	2,183	125	387	1,091	(704)	-65%	2,183
Other expenditure	-	106,393	105,441	4,754	19,899	52,721	(32,822)	-62%	105,441
Total Expenditure	-	347,175	351,060	24,378	116,205	175,530	(59,325)	-34%	351,060
Surplus/(Deficit)	-	(19,009)	(16,709)	18,945	42,556	(8,355)	50,911	-609%	(16,709)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	20,811	23,923	-	-	11,961	(11,961)	-100%	23,923
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	1,801	7,213	18,945	42,556	3,606	38,949	1080%	7,213
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	1,801	7,213	18,945	42,556	3,606	38,949	1080%	7,213
Capital expenditure & funds sources									
Capital expenditure	-	28,396	6,234	234	638	3,117	(2,479)	-80%	6,234
Capital transfers recognised	-	27,424	23,923	119	523	11,961	(11,439)	-96%	23,923
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	972	4,636	115	115	2,318	(2,203)	-95%	4,636
Total sources of capital funds	-	28,396	28,559	234	638	14,280	(13,642)	-96%	28,559
Financial position									
Total current assets	-	75,197	75,877		121,374				75,877
Total non current assets	-	556,396	549,058		563,975				549,058
Total current liabilities	-	62,550	69,813		124,629				69,813
Total non current liabilities	-	49,002	57,380		53,155				57,380
Community wealth/Equity	-	494,132	497,742		507,566				497,742
Cash flows									
Net cash from (used) operating	-	288,333	25,536	16,105	33,371	12,768	(20,603)	-161%	25,536
Net cash from (used) investing	-	(33,249)	(25,911)	(129)	621	(12,956)	(13,577)	105%	(25,911)
Net cash from (used) financing	-	7,342	6,270	270	(1,729)	1,117	2,846	255%	2,234
Cash/cash equivalents at the month/year end	-	262,425	14,309	-	44,819	9,343	(35,476)	-380%	14,415
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	8,506	4,082	4,276	3,651	3,164	3,017	3,156	108,565	138,417
Creditors Age Analysis									
Total Creditors	1	29	-	3	11	-	6,045	6,017	12,105

4.1.2 Table C2 Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organizational structures used by the different institutions.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC053 Beaufort West - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December										
Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		–	67,792	72,005	31,455	80,664	36,003	44,661	124%	72,005
Executive and council		–	14,034	18,247	26,677	56,474	9,123	47,350	519%	18,247
Finance and administration		–	53,758	53,758	4,778	24,190	26,879	(2,689)	-10%	53,758
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	72,931	73,876	1,139	5,454	36,938	(31,483)	-85%	73,876
Community and social services		–	9,010	9,178	749	2,823	4,589	(1,766)	-38%	9,178
Sport and recreation		–	472	1,249	0	2	624	(622)	-100%	1,249
Public safety		–	58,871	58,871	389	2,629	29,435	(26,806)	-91%	58,871
Housing		–	4,578	4,578	–	–	2,289	(2,289)	-100%	4,578
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	6,988	4,826	155	745	2,413	(1,668)	-69%	4,826
Planning and development		–	1,916	1,916	155	745	958	(213)	-22%	1,916
Road transport		–	5,072	2,910	–	–	1,455	(1,455)	-100%	2,910
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	201,265	207,566	10,572	71,898	103,783	(31,885)	-31%	207,566
Energy sources		–	105,190	101,766	7,302	51,812	50,883	929	2%	101,766
Water management		–	44,578	54,137	1,930	10,805	27,069	(16,264)	-60%	54,137
Waste water management		–	31,275	31,275	1,466	10,209	15,637	(5,428)	-35%	31,275
Waste management		–	20,222	20,388	(126)	(928)	10,194	(11,122)	-109%	20,388
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	–	348,976	358,273	43,322	158,761	179,137	(20,376)	-11%	358,273
Expenditure - Functional										
<i>Governance and administration</i>		–	71,272	73,614	8,738	38,625	36,807	1,818	5%	73,614
Executive and council		–	20,057	22,770	2,175	14,539	11,385	3,155	28%	22,770
Finance and administration		–	49,461	49,090	6,477	23,750	24,545	(795)	-3%	49,090
Internal audit		–	1,755	1,755	86	336	877	(542)	-62%	1,755
<i>Community and public safety</i>		–	90,172	90,172	5,182	19,731	45,086	(25,355)	-56%	90,172
Community and social services		–	9,416	9,416	1,106	3,928	4,708	(781)	-17%	9,416
Sport and recreation		–	11,048	11,048	943	3,844	5,524	(1,681)	-30%	11,048
Public safety		–	63,321	63,321	2,936	11,172	31,661	(20,489)	-65%	63,321
Housing		–	6,385	6,385	196	788	3,193	(2,404)	-75%	6,385
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	30,576	30,576	3,429	13,498	15,288	(1,790)	-12%	30,576
Planning and development		–	7,574	7,574	1,435	5,762	3,787	1,975	52%	7,574
Road transport		–	23,001	23,001	1,994	7,736	11,501	(3,765)	-33%	23,001
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	155,155	156,698	7,029	44,351	78,349	(33,999)	-43%	156,698
Energy sources		–	94,264	94,264	2,574	26,779	47,132	(20,353)	-43%	94,264
Water management		–	33,431	35,403	2,253	8,193	17,701	(9,508)	-54%	35,403
Waste water management		–	12,687	12,687	762	3,316	6,344	(3,028)	-48%	12,687
Waste management		–	14,773	14,344	1,441	6,063	7,172	(1,109)	-15%	14,344
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	–	347,175	351,060	24,378	116,205	175,530	(59,325)	-34%	351,060
Surplus/ (Deficit) for the year		–	1,801	7,213	18,945	42,556	3,606	38,949	1080%	7,213

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

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

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December										
Vote Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	(287)	-	(287)	#DIV/0!	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	84,791	195,122	3,548	21,736	97,561	(75,825)	-77.7%	195,122
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	105,190	0	7,916	56,857	-	56,857	#DIV/0!	0
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	20,631	24,708	27,420	59,275	12,354	46,921	379.8%	24,708
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	56,144	43,619	4,103	19,104	21,810	(2,706)	-12.4%	43,619
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	82,221	94,824	335	2,074	47,412	(45,337)	-95.6%	94,824
Total Revenue by Vote	2	-	348,976	358,273	43,322	158,761	179,137	(20,376)	-11.4%	358,273
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	6,797	6,718	577	2,708	3,359	(651)	-19.4%	6,718
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	92,471	176,331	8,089	32,111	88,166	(56,054)	-63.6%	176,331
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	90,971	-	2,574	26,778	-	26,778	#DIV/0!	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	39,603	42,108	4,412	22,667	21,054	1,614	7.7%	42,108
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	26,764	26,040	3,361	10,746	13,020	(2,274)	-17.5%	26,040
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	90,569	99,863	5,364	21,194	49,932	(28,738)	-57.6%	99,863
Total Expenditure by Vote	2	-	347,175	351,060	24,378	116,205	175,530	(59,325)	-33.8%	351,060
Surplus/ (Deficit) for the year	2	-	1,801	7,213	18,945	42,556	3,606	38,949	1080.1%	7,213

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

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		-	40,903	40,903	1,967	15,635	20,452	(4,817)	-24%	40,903
Service charges - electricity revenue		-	85,273	83,838	6,826	49,384	41,919	7,465	18%	83,838
Service charges - water revenue		-	22,631	20,413	1,930	10,810	10,207	604	6%	20,413
Service charges - sanitation revenue		-	18,087	16,450	1,349	9,791	8,225	1,566	19%	16,450
Service charges - refuse revenue		-	9,411	8,040	1,137	4,853	4,020	833	21%	8,040
Rental of facilities and equipment		-	1,358	1,358	108	554	679	(125)	-18%	1,358
Interest earned - external investments		-	1,155	1,155	-	-	578	(578)	-100%	1,155
Interest earned - outstanding debtors		-	4,798	4,798	777	3,319	2,399	920	38%	4,798
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	57,326	57,326	311	2,039	28,663	(26,624)	-93%	57,326
Licences and permits		-	580	580	4	37	290	(253)	-87%	580
Agency services		-	968	968	66	587	484	103	21%	968
Transfers and subsidies		-	84,105	96,951	29,016	62,017	48,476	13,541	28%	96,951
Other revenue		-	1,570	1,570	(169)	(267)	785	(1,052)	-134%	1,570
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	328,165	334,350	43,322	158,761	167,175	(8,415)	-5%	334,350
Expenditure By Type										
Employee related costs		-	119,705	119,705	15,947	65,959	59,853	6,106	10%	119,705
Remuneration of councillors		-	6,515	6,515	524	3,143	3,257	(114)	-3%	6,515
Debt impairment		0	54,689	54,689	-	154	27,345	(27,191)	-99%	54,689
Depreciation & asset impairment		-	25,096	25,096	5	11	12,548	(12,537)	-100%	25,096
Finance charges		-	3,124	2,324	548	1,341	1,162	179	15%	2,324
Bulk purchases		-	76,701	76,701	1,826	23,738	38,350	(14,612)	-38%	76,701
Other materials		-	9,141	13,095	649	1,727	6,548	(4,821)	-74%	13,095
Contracted services		-	24,931	25,479	2,648	7,065	12,740	(5,674)	-45%	25,479
Transfers and subsidies		-	500	2,183	125	387	1,091	(704)	-65%	2,183
Other expenditure		-	26,772	25,272	2,105	12,680	12,636	44	0%	25,272
Losses		-	0	0	-	-	0	(0)	-100%	0
Total Expenditure		0	347,175	351,060	24,378	116,205	175,530	(59,325)	-34%	351,060
Surplus/(Deficit)		(0)	(19,009)	(16,709)	18,945	42,556	(8,355)	50,911	(0)	(16,709)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	20,811	23,923	-	-	11,961	(11,961)	(0)	23,923
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(0)	1,801	7,213	18,945	42,556	3,606			7,213
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(0)	1,801	7,213	18,945	42,556	3,606			7,213
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(0)	1,801	7,213	18,945	42,556	3,606			7,213
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(0)	1,801	7,213	18,945	42,556	3,606			7,213

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

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December										
Vote Description	Ref	Budget Year 2020/21								
		2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	6,104	2,342	45	297	1,171	(874)	-75%	2,342
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	4,520	-	50	50	-	50	#DIV/0!	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	650	650	66	66	325	(259)	-80%	650
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	11,274	2,992	161	412	1,496	(1,083)	-72%	2,992
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	1,200	2,920	24	176	1,460	(1,284)	-88%	2,920
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	2,800	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	322	322	49	49	161	(112)	-69%	322
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	12,800	0	-	-	-	-	-	0
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	17,122	3,242	73	225	1,621	(1,396)	-86%	3,242
Total Capital Expenditure		-	28,396	6,234	234	638	3,117	(2,479)	-80%	6,234
Capital Expenditure - Functional Classification										
Governance and administration		-	8,972	2,972	115	115	1,486	(1,371)	-92%	2,972
Executive and council		-	120	120	-	-	60	(60)	-100%	120
Finance and administration		-	8,852	2,852	115	115	1,426	(1,311)	-92%	2,852
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	2,341	3,118	45	297	1,559	(1,262)	-81%	3,118
Community and social services		-	2,341	2,342	45	297	1,171	(874)	-75%	2,342
Sport and recreation		-	-	777	-	-	388	(388)	-100%	777
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	2,860	-	-	1,430	(1,430)	-100%	2,860
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	2,860	-	-	1,430	(1,430)	-100%	2,860
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	17,083	19,608	74	226	9,804	(9,578)	-98%	19,608
Energy sources		-	7,320	6,134	50	50	3,067	(3,017)	-98%	6,134
Water management		-	4,963	13,124	24	176	6,562	(6,386)	-97%	13,124
Waste water management		-	-	350	-	-	175	(175)	-100%	350
Waste management		-	4,800	0	-	-	-	-	-	0
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	28,396	28,559	234	638	14,280	(13,642)	-96%	28,559
Funded by:										
National Government		-	26,824	18,425	95	347	9,212	(8,865)	-96%	18,425
Provincial Government		-	600	5,498	24	176	2,749	(2,573)	-94%	5,498
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	27,424	23,923	119	523	11,961	(11,439)	-96%	23,923
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	972	4,636	115	115	2,318	(2,203)	-95%	4,636
Total Capital Funding		-	28,396	28,559	234	638	14,280	(13,642)	-96%	28,559

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M06 December						
Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		–	458	1,140	15,748	1,140
Call investment deposits		–	0	0	3,457	0
Consumer debtors		–	19,680	19,680	44,232	19,680
Other debtors		–	51,954	51,954	53,379	51,954
Current portion of long-term receivables		–	848	848	1,118	848
Inventory		–	2,256	2,256	3,439	2,256
Total current assets		–	75,197	75,877	121,374	75,877
Non current assets						
Long-term receivables		–	2,648	2,648	5,092	2,648
Investments		–	–	–	–	–
Investment property		–	6,804	6,804	6,819	6,804
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	541,561	534,223	546,416	534,223
Biological		–	–	–	–	–
Intangible		–	158	158	423	158
Other non-current assets		–	5,225	5,225	5,225	5,225
Total non current assets		–	556,396	549,058	563,975	549,058
TOTAL ASSETS		–	631,593	624,935	685,350	624,935
LIABILITIES						
Current liabilities						
Bank overdraft		–	0	0	15,367	0
Borrowing		–	(5,323)	4,325	2,858	4,325
Consumer deposits		–	2,018	2,018	2,000	2,018
Trade and other payables		–	46,799	44,413	82,946	44,413
Provisions		–	19,056	19,056	21,458	19,056
Total current liabilities		–	62,550	69,813	124,629	69,813
Non current liabilities						
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		–	111,552	127,193	177,784	127,193
NET ASSETS	2	–	520,041	497,742	507,566	497,742
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	489,830	493,441	503,461	493,441
Reserves		–	4,301	4,301	4,104	4,301
TOTAL COMMUNITY WEALTH/EQUITY	2	–	494,132	497,742	507,566	497,742

4.1.7 Table SC7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
Description	Ref	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	36,813	36,813	2,670	14,708	18,406	(3,698)	-20%	36,813
Service charges		-	126,126	119,465	9,312	51,462	59,732	(8,270)	-14%	119,465
Other revenue		-	20,479	20,479	661	3,945	10,239	(6,294)	-61%	20,479
Transfers and Subsidies - Operational		-	84,105	94,476	27,639	68,187	47,238	20,949	44%	94,476
Transfers and Subsidies - Capital		-	20,811	19,625	-	8,500	9,812	(1,312)	-13%	19,625
Interest		-	-	5,953	196	2,609	2,976	(368)	-12%	5,953
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(1)	(266,768)	(23,700)	(114,312)	(133,384)	(19,072)	14%	(266,768)
Finance charges		-	-	(2,324)	(548)	(1,341)	(1,162)	179	-15%	(2,324)
Transfers and Grants		-	-	(2,183)	(125)	(387)	(1,091)	(704)	65%	(2,183)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	288,333	25,536	16,105	33,371	12,768	(20,603)	-161%	25,536
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	2,648	2,648	-	1,215	1,324	(109)	-8%	2,648
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(35,897)	(28,559)	(129)	(594)	(14,280)	(13,686)	96%	(28,559)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(33,249)	(25,911)	(129)	621	(12,956)	(13,577)	105%	(25,911)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	2,018	2,018	(2)	(2,000)	(1,009)	(991)	98%	(2,018)
Payments										
Repayment of borrowing		-	5,323	4,252	271	271	2,126	1,855	87%	4,252
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	7,342	6,270	270	(1,729)	1,117	2,846	255%	2,234
NET INCREASE/ (DECREASE) IN CASH HELD		-	262,425	5,895	16,246	32,263	929			1,859
Cash/cash equivalents at beginning:		-	0	8,414		12,556	8,414			12,556
Cash/cash equivalents at month/year end:		-	262,425	14,309		44,819	9,343			14,415

Table SC7 includes the balance of the Cashbook and Current Investment Deposits.

PART 2 – SUPPORTING DOCUMENTATION

5. Debtors' analysis

5.1 Supporting Table SC3

Debtors' age analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December													
Description	NT Code	Budget Year 2020/21										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,097	1,146	1,603	1,075	834	708	987	9,089	18,539	12,693	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	702	309	220	144	115	95	50	1,197	2,832	1,601	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1,859	996	918	957	804	788	748	24,566	31,635	27,862	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,269	741	705	678	661	641	622	20,862	26,179	23,464	-	-
Receivables from Exchange Transactions - Waste Management	1600	866	491	462	449	441	542	416	12,381	16,048	14,230	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	1	1	1	1	1	1	35	47	38	-	-
Interest on Arrear Debtor Accounts	1810	239	194	165	147	136	125	111	374	1,491	893	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	468	203	201	200	173	117	221	40,062	41,646	40,773	-	-
Total By Income Source	2000	8,506	4,082	4,276	3,651	3,164	3,017	3,156	108,565	138,417	121,554	-	-
2019/20 - totals only		138417285	0	0	0	0	0	0	0	138,417	-	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,155	565	617	511	446	475	457	18,684	22,912	20,574	-	-
Commercial	2300	603	290	246	303	233	250	164	6,640	8,729	7,590	-	-
Households	2400	6,747	3,227	3,413	2,836	2,485	2,292	2,535	83,241	106,776	93,390	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	8,506	4,082	4,276	3,651	3,164	3,017	3,156	108,565	138,417	121,554	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December												
Description	NT Code	Budget Year 2020/21									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	4	-	4	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	6,039	1,290	7,328	-
Auditor General	0800	-	-	-	-	-	-	-	-	4,727	4,727	-
Other	0900	1	29	-	3	11	-	-	2	-	46	-
Total By Customer Type	1000	1	29	-	3	11	-	-	6,045	6,017	12,105	-

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December						
Investments by maturity Name of institution & investment ID	Ref	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands						
Municipality						
INVESTEC		39				39
STANDARD BANK		63		(2,500)	5,214	2,777
ABSA		503				503
NEDBANK		139				139
						-
						-
						-
Municipality sub-total		743		(2,500)	5,214	3,457
Entities						
						-
						-
						-
						-
						-
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	743		(2,500)	5,214	3,457

8. Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant receipts

WC053 Beaufort West - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	71,663	-	27,639	60,235	35,832	24,403	68.1%	71,663
Local Government Equitable Share		-	67,109	-	26,802	57,001	33,555	23,447	69.9%	67,109
Municipal Infrastructure Grant		-	695	-	-	232	348	(116)	-33.3%	695
EPWP Incentive		-	1,859	-	837	1,302	930	373	40.1%	1,859
Finance Management		-	1,700	-	-	1,700	850	850	100.0%	1,700
Municipal Systems Improvement		-	300	-	-	-	150	(150)	-100.0%	300
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	12,442	-	-	4,138	6,221	(2,083)	-33.5%	12,442
Provincial Treasury : Financial Management Capacity Building Grant		-	401	-	-	-	201	(201)	-100.0%	401
Western Cape Financial Management Support Grant		-	-	-	-	-	-	-	-	-
Human Settlements : Human Settlements Development Grant (Beneficiaries)		-	4,340	-	-	-	2,170	(2,170)	-100.0%	4,340
Human Settlements : Municipal Accreditation & Capacity Building Grant	4	-	238	-	-	-	119	(119)	-100.0%	238
Transport and Public Works : Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	25	(25)	-100.0%	50
Cultural Affairs and Sport : Library services replacement funding		-	6,207	-	-	4,138	3,104	1,035	33.3%	6,207
Local Government : Community Development Worker Operational Support Grant		-	206	-	-	-	103	(103)	-100.0%	206
Local Government : Municipal Drought Relief Grant		-	850	-	-	-	425	(425)	-100.0%	850
Local Government : Thusong Services Centres Grant		-	150	-	-	-	75	(75)	-100.0%	150
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	84,105	-	27,639	64,373	42,053	22,320	53.1%	84,105
Capital Transfers and Grants										
National Government:		-	19,611	-	-	12,313	9,805	2,508	25.6%	19,611
Municipal Infrastructure Grant (MIG)		-	13,211	-	-	7,099	6,605	494	7.5%	13,211
Integrated National Electrification Programme		-	6,400	-	-	5,214	3,200	2,014	62.9%	6,400
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	1,200	-	-	600	600	-	-	1,200
Municipal Drought Relief Grant		-	1,200	-	-	600	600	-	-	1,200
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	20,811	-	-	12,913	10,405	2,508	24.1%	20,811
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	104,916	-	27,639	77,286	52,458	24,828	47.3%	104,916

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	71,663	-	552	59,093	35,832	23,261	64.9%	71,663
Local Government Equitable Share		-	67,109	-	-	57,001	33,555	23,447	69.9%	67,109
Municipal Infrastructure Grant			695	-	77	357	348	9	2.7%	695
EPWP Incentive			1,859	-	140	693	930	(236)	-25.4%	1,859
Finance Management			1,700	-	336	1,041	850	191	22.5%	1,700
Municipal Systems Improvement			300	-	-	-	150	(150)	-100.0%	300
Other transfers and grants [insert description]										
Provincial Government:		-	12,442	-	750	2,924	6,221	(3,297)	-53.0%	12,442
Financial Management Capacity Building Grant		-	401	-	-	-	201	(201)	-100.0%	401
Human Settlements Development Grant			4,340	-	-	-	2,170	(2,170)	-100.0%	4,340
Municipal Accreditation & Capacity Building Grant			238	-	-	-	119	(119)	-100.0%	238
Maintenance and Construction of Transport Infrastructure			50	-	-	-	25	(25)	-100.0%	50
Library services replacement funding			6,207	-	750	2,924	3,104	(179)	-5.8%	6,207
Community Development Worker Operational Support Grant			206	-	-	-	103	(103)	-100.0%	206
Municipal Drought Relief Grant			850	-	-	-	425	(425)	-100.0%	850
Thusong Services Centres Grant			150	-	-	-	75	(75)	-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	-	1,303	62,017	42,053	19,964	47.5%	84,105
Capital expenditure of Transfers and Grants										
National Government:		-	19,611	-	580	1,629	9,805	(8,176)	-83.4%	19,611
Municipal Infrastructure Grant		-	13,211	-	580	1,629	6,605	(4,976)	-75.3%	13,211
Integrated National Electrification Programme		-	6,400	-	-	-	3,200	(3,200)	-100.0%	6,400
Other capital transfers [insert description]										
Provincial Government:		-	1,200	-	-	-	600	(600)	-100.0%	1,200
Municipal Drought Relief Grant		-	1,200	-	-	-	600	(600)	-100.0%	1,200
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		-	20,811	-	580	1,629	10,405	(8,776)	-84.3%	20,811
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	104,916	-	1,882	63,646	52,458	11,188	21.3%	104,916

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

9.1 Supporting Table SC8

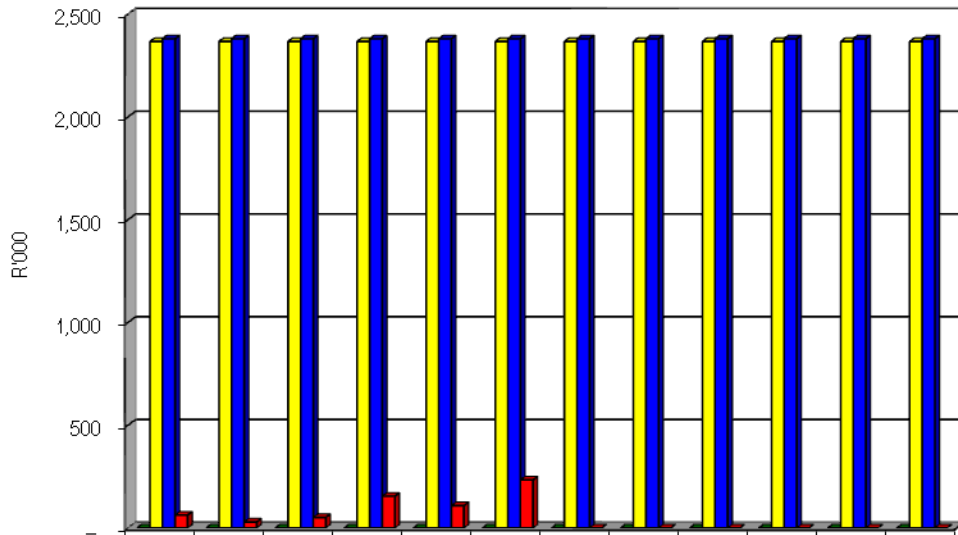
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December										
Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	5,028	5,028	404	2,425	2,514	(89)	-4%	5,028
Pension and UIF Contributions		-	313	313	24	143	157	(13)	-9%	313
Medical Aid Contributions		-	37	37	3	17	18	(1)	-6%	37
Motor Vehicle Allowance		-	559	559	45	269	280	(11)	-4%	559
Cellphone Allowance		-	577	577	44	265	289	(23)	-8%	577
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		4	-	-	4	23	-	23	#DIV/0!	-
Sub Total - Councillors		4	6,515	6,515	524	3,143	3,257	(114)	-3%	6,515
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	3,974	3,974	378	2,334	1,987	347	17%	3,974
Pension and UIF Contributions		-	424	424	46	276	212	64	30%	424
Medical Aid Contributions		-	37	37	3	17	18	(1)	-6%	37
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	287	287	83	466	144	322	224%	287
Motor Vehicle Allowance		-	180	180	21	157	90	67	75%	180
Cellphone Allowance		-	84	84	10	54	42	12	30%	84
Housing Allowances		-	0	-	-	1	-	1	#DIV/0!	-
Other benefits and allowances		-	383	383	26	233	192	42	22%	383
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		-	5,369	5,369	566	3,540	2,684	855	32%	5,369
Other Municipal Staff										
Basic Salaries and Wages		-	84,183	84,183	6,919	41,645	42,092	(447)	-1%	84,183
Pension and UIF Contributions		-	13,124	13,124	1,230	6,970	6,562	408	6%	13,124
Medical Aid Contributions		-	1,976	1,976	158	954	988	(35)	-4%	1,976
Overtime		-	4,497	4,497	503	3,040	2,248	791	35%	4,497
Performance Bonus		-	6,552	6,552	5,842	5,996	3,276	2,720	83%	6,552
Motor Vehicle Allowance		-	86	86	207	1,254	43	1,211	2813%	86
Cellphone Allowance		-	170	170	21	96	85	11	13%	170
Housing Allowances		-	1,589	1,589	84	497	794	(298)	-37%	1,589
Other benefits and allowances		-	799	799	263	1,034	399	635	159%	799
Payments in lieu of leave		-	0	-	18	96	-	96	#DIV/0!	-
Long service awards		-	0	-	34	265	-	265	#DIV/0!	-
Post-retirement benefit obligations	2	-	1,362	1,362	101	574	681	(107)	-16%	1,362
Sub Total - Other Municipal Staff		-	114,336	114,336	15,381	62,419	57,168	5,250	9%	114,336
Total Parent Municipality		-	126,220	126,220	16,471	69,102	63,110	5,992	9%	126,220
TOTAL SALARY, ALLOWANCES & BENEFITS		-	126,220	126,220	16,471	69,102	63,110	5,992	9%	126,220
TOTAL MANAGERS AND STAFF		-	119,705	119,705	15,947	65,959	59,853	6,106	10%	119,705

10. Capital programme performance

10.1 Supporting Table SC12

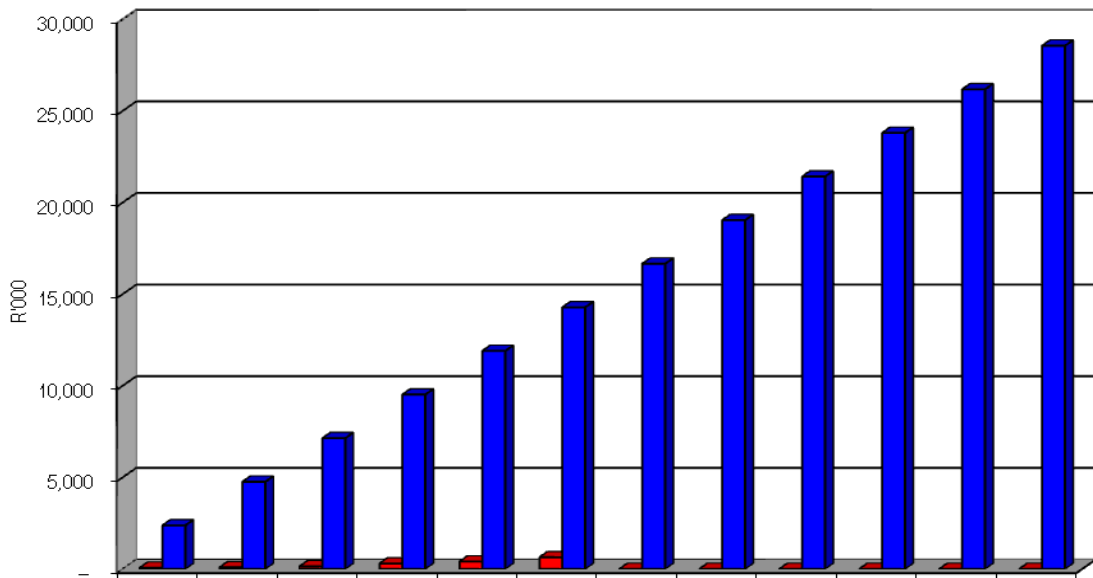
WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
Month	2019/20	Budget Year 2020/21							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	-	2,366	2,380	62	62	2,380	2,318	97.4%	0%
August	-	2,366	2,380	29	91	4,760	4,669	98.1%	0%
September	-	2,366	2,380	51	142	7,140	6,998	98.0%	0%
October	-	2,366	2,380	154	296	9,520	9,224	96.9%	1%
November	-	2,366	2,380	108	404	11,900	11,495	96.6%	1%
December	-	2,366	2,380	234	638	14,280	13,642	95.5%	2%
January	-	2,366	2,380	-	-	16,659	-		
February	-	2,366	2,380	-	-	19,039	-		
March	-	2,366	2,380	-	-	21,419	-		
April	-	2,366	2,380	-	-	23,799	-		
May	-	2,366	2,380	-	-	26,179	-		
June	-	2,366	2,380	-	-	28,559	-		
Total Capital expenditure	-	28,396	28,559	638					

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
■ 2019/20	-	-	-	-	-	-	-	-	-	-	-	-
■ Original Budget	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366	2,366
■ Adjusted Budget	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380	2,380
■ Monthly actual	62	29	51	154	108	234	-	-	-	-	-	-

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
■ YearTD actual	62	91	142	296	404	638	-	-	-	-	-	-
■ YearTD budget	2,380	4,760	7,140	9,520	11,900	14,280	16,659	19,039	21,419	23,799	26,179	28,559

10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December											
R thousands	Description	Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class											
	Infrastructure				920			460	460	100.0%	920
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure				920			460	460	100.0%	920
	Power Plants										
	MV Substations										
	MV Switching Station										
	MV Transmission Conductors				920			460	460	100.0%	920
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure										
	Dams and Weirs										
	Reservoirs										
	Pumps Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	DEY Stations										
	Capital Spares										
	Sewerage Infrastructure										
	Pump Stations										
	Reticulation										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toler Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Seawalls										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Cable Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets										
	Community Facilities										
	Halls										
	Centres										
	Cinemas										
	ChildCare Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Amenity Facilities										
	Markets										
	Stairs										
	Abattoirs										
	Arboreal										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	Heritage Assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment properties										
	Revenue Generating										
	Unimproved Property										
	Unimproved Property										
	Non-revenue Generating										
	Unimproved Property										
	Unimproved Property										
	Other assets			8,000	2,000			1,000	1,000	100.0%	2,000
	Operational Buildings			8,000	2,000			1,000	1,000	100.0%	2,000
	Municipal Offices			8,000	2,000			1,000	1,000	100.0%	2,000
	Play/Enquiry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Intangible Assets										
	Service Licences										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Local Settlement Software Applications										
	Unspecified										
	Computer Equipment			852	852	115	115	426	311	73.0%	852
	Computer Equipment			852	852	115	115	426	311	73.0%	852
	Furniture and Office Equipment			150	150			60	60	100.0%	150
	Furniture and Office Equipment			150	150			60	60	100.0%	150
	Machinery and Equipment			3,600	600			300	300	100.0%	600
	Machinery and Equipment			3,600	600			300	300	100.0%	600
	Transport Assets			1,800	0						0
	Transport Assets			1,800	0						0
	Land										
	Land										
	Zoo's, Marine and Non-biological Animals										
	Zoo's, Marine and Non-biological Animals										
	Total Capital Expenditure on new assets	1		14,322	4,492	115	115	2,246	2,131	94.9%	4,492

10.2.2 Supporting Table SC13b

WC953 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December										
R thousands	Description	Ref	2019/20	Budget Year 2020/21			YTD variance	YTD variance %	Full Year Forecast	
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual				YearTD actual
	Capital expenditure on renewal of existing assets by Asset Class/Sub-class	1								
	Infrastructure			2,800	11,576		5,788	5,788	100.0%	11,576
	Roads Infrastructure									
	Roads									
	Road Structures									
	Road Furniture									
	Capital Spares									
	Storm water Infrastructure									
	Drainage Collection									
	Storm water Conveyance									
	Attenuation									
	Electrical Infrastructure			2,800	3,600		1,800	1,800	100.0%	3,600
	Power Plants									
	HV Substations									
	HV Switching Station									
	HV Transmission Conductors									
	MV Substations									
	MV Switching Stations			2,800	3,600		1,800	1,800	100.0%	3,600
	MV Networks									
	LV Networks									
	Capital Spares									
	Water Supply Infrastructure				7,626		3,813	3,813	100.0%	7,626
	Dams and Weirs									
	Reservoirs				7,626		3,813	3,813	100.0%	7,626
	Pump Stations									
	Water Treatment Works									
	Bulk Mains									
	Distribution									
	Distribution Points									
	PV Networks									
	Capital Spares									
	Sewerage Infrastructure									
	Pump Station				350		175	175	100.0%	350
	Recirculation				350		175	175	100.0%	350
	Waste Water Treatment Works									
	Outfall Sewers									
	Treatment Facilities									
	Capital Spares									
	Solid Waste Infrastructure									
	Landfill Sites									
	Waste Transfer Stations									
	Waste Processing Facilities									
	Waste Drop-off Points									
	Waste Separation Facilities									
	Electricity Generation Facilities									
	Capital Spares									
	Rail Infrastructure									
	Rail Lines									
	Rail Structures									
	Rail Furniture									
	Drainage Collection									
	Storm water Conveyance									
	Attenuation									
	MV Substations									
	LV Networks									
	Capital Spares									
	Coastal Infrastructure									
	Sand Pumps									
	Piers									
	Revetments									
	Promenades									
	Capital Spares									
	Information and Communication Infrastructure									
	Data Centres									
	Core Layers									
	Distribution Layers									
	Capital Spares									
	Community Assets									
	Community Facilities									
	Halls									
	Centres									
	Clinics									
	Clinics/Care Centres									
	Fire/Ambulance Stations									
	Police Stations									
	Museums									
	Galleries									
	Theatres									
	Libraries									
	Centres/Cemeteries									
	Police									
	Parks									
	Public Open Space									
	Nature Reserves									
	Public Ablution Facilities									
	Markets									
	Stalls									
	Ashtrays									
	Apprais									
	Taxi Ranks/Bus Terminals									
	Capital Spares									
	Sport and Recreation Facilities									
	Indoor Facilities									
	Outdoor Facilities									
	Capital Spares									
	Heritage Assets									
	Monuments									
	Historic Buildings									
	Works of Art									
	Conservation Areas									
	Other Heritage									
	Investment Securities									
	Revenue Generating									
	Improved Property									
	Unimproved Property									
	Non-revenue Generating									
	Improved Property									
	Unimproved Property									
	Other Assets									
	Operational Buildings									
	Municipal Offices									
	Pay/Equity Points									
	Building Shop Offices									
	Workshops									
	Stores									
	Laboratories									
	Training Centres									
	Manufacturing Plant									
	Depots									
	Capital Spares									
	Housing									
	Staff Housing									
	Social Housing									
	Capital Spares									
	Biological or Cultivated Assets									
	Biological or Cultivated Assets									
	Intangible Assets									
	Servitudes									
	Licences and Rights									
	Water Rights									
	Effluent Licences									
	Solid Waste Licences									
	Computer Software and Applications									
	Local Government Software Applications									
	Unspecified									
	Computer Equipment									
	Computer Equipment									
	Furniture and Office Equipment									
	Furniture and Office Equipment									
	Machinery and Equipment									
	Machinery and Equipment									
	Transport Assets									
	Transport Assets									
	Land									
	Land									
	Zoos, Marine and Non-biological Animals									
	Zoos, Marine and Non-biological Animals									
	Total Capital Expenditure on renewal of existing assets	1		2,800	11,576		5,788	5,788	100.0%	11,576

10.2.3 Supporting Table SC13e

WC053 Beaufort West - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December										
R thousands	Description	Ref	2019/20	2020/21		Budget Year 2020/21		YTD variance	YTD variance %	Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual			
	Capital expenditure on upgrading of existing assets by Asset Class/sub-class									
	Infrastructure									
	Roads Infrastructure									
	Roads		8,983	9,372	74	226	4,686	4,460	95.2%	9,372
	Road Structures			2,660			1,430	1,430	100.0%	2,660
	Road Furniture			2,660			1,430	1,430	100.0%	2,660
	Capital Spares									
	Storm water Infrastructure									
	Drainage Collection									
	Storm water Conveyance									
	Attenuation									
	Electrical Infrastructure		4,620	1,614	50	50	807	757	93.8%	1,614
	Power Plants									
	MV Substations									
	MV Switching Station									
	MV Transmission Conductors									
	MV Substations		4,620	1,614	50	50	807	757	93.8%	1,614
	MV Switching Stations									
	MV Networks									
	LV Networks									
	Capital Spares									
	Water Supply Infrastructure		4,363	4,698	24	176	2,449	2,273	92.8%	4,698
	Dams and Weirs									
	Diversions		600	4,698	24	176	2,449	2,273	92.8%	4,698
	Reservoirs		3,763							
	Pump Stations									
	Water Treatment Works									
	Bulk Mains									
	Distribution									
	Distribution Points									
	DSV Stations									
	Capital Spares									
	Sanitation Infrastructure									
	Pump Station									
	Retardation									
	Waste Water Treatment Works									
	Outfall Sewers									
	Toilet Facilities									
	Capital Spares									
	Solid Waste Infrastructure									
	Landfill Sites									
	Waste Transfer Stations									
	Waste Processing Facilities									
	Waste Drop-off Points									
	Waste Separation Facilities									
	Electricity Generation Facilities									
	Capital Spares									
	Rail Infrastructure									
	Rail Lines									
	Rail Structures									
	Rail Furniture									
	Drainage Collection									
	Storm water Conveyance									
	Attenuation									
	MV Substations									
	LV Networks									
	Capital Spares									
	Coastal Infrastructure									
	Sand Pumps									
	Piers									
	Revetments									
	Protections									
	Capital Spares									
	Information and Communication Infrastructure									
	Data Centres									
	Core Layers									
	Distribution Layers									
	Capital Spares									
	Community Assets		2,341	3,118	45	207	1,559	1,262	81.0%	3,118
	Community Facilities		2,341	2,342	45	207	1,171	874	74.6%	2,342
	Halls									
	Centres									
	Clinics									
	Clinics/Care Centres									
	Fire/Ambulance Stations									
	Trading Stations									
	Museums									
	Galleries									
	Theatres									
	Libraries									
	Crematoriums/Crematoria									
	Public		2,341	2,342	45	207	1,171	874	74.6%	2,342
	Parks									
	Public Open Space									
	Nature Reserves									
	Public Abolition Facilities									
	Markets									
	Stalls									
	Airports									
	Terminals									
	Taxi Rank/Bus Terminals									
	Capital Spares									
	Sport and Recreation Facilities			777			388	388	100.0%	777
	Indoor Facilities									
	Outdoor Facilities			777			388	388	100.0%	777
	Capital Spares									
	Heritage Assets									
	Monuments									
	Historic Buildings									
	Works of Art									
	Conservation Areas									
	Other Heritage									
	Investment Properties									
	Revenue Generating									
	Improved Property									
	Unimproved Property									
	Revenue Generating									
	Improved Property									
	Unimproved Property									
	Other Assets									
	Operational Buildings									
	Municipal Offices									
	Pay/Security Points									
	Building Plant Offices									
	Workshops									
	Yards									
	Stores									
	Laboratories									
	Training Centres									
	Manufacturing Plant									
	Depots									
	Capital Spares									
	Housing									
	Staff Housing									
	Social Housing									
	Capital Spares									
	Biological or Cultivated Assets									
	Biological or Cultivated Assets									
	Intangible Assets									
	Intangible Assets									
	Licences and Rights									
	Water Rights									
	Effluent Licences									
	Solid Waste Licences									
	Computer Software and Applications									
	Local Government Software Applications									
	Unspecified									
	Computer Equipment									
	Computer Equipment									
	Furniture and Office Equipment									
	Furniture and Office Equipment									
	Machinery and Equipment									
	Machinery and Equipment									
	Transport Assets									
	Transport Assets									
	Land									
	Land									
	Zoo's, Marine and Non-Biological Animals									
	Zoo's, Marine and Non-Biological Animals									
	Total Capital Expenditure on upgrading of existing assets		11,224	12,491	119	523	6,245	5,723	91.6%	12,491

11. Material variances to the SDBIP

11.1 Over view

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