

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING JUNE 2021

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PART 1 – IN-YEAR REPORT

1. Mayor's Report

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of the budget in accordance with the SDBIP

No comments for June 2021.

1.1.2 Financial problems or risks facing the municipality

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

1.1.3 Other relevant information

The figures contained in this report is provisional. The municipality is currently busy with the closure of the 2020/2021 financial year.

2. Resolutions

IN-YEAR REPORT 2020/21

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 June 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 R51,921 million or 1% below the year-to-date budget projections for June 2021. The variance is mainly attributable to the traffic fines debtor that still needs to be recognised in terms of iGRAP1.

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

Operating expenditure by type

Total expenditure were R102,848 million or 29%, below year-to-date budget projections for June 2021. Expenditure is expected to increase month on month as the year progress. Variance is attributable to provision for debt impairment and depreciation & asset impairment yearly journals that still needs to be processed, as well as Eskom bulk invoices that must be recognised.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R21,033 million or 85% of the total budget of R24,692 million.

Refer to Table C5 for more detail on capital expenditure.

Cash flows

For the month of June 2021 cash decreased by R31,133 million, with cash/cash equivalents at month/year end amounting to R3,666 million.

Refer to Table C7 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for June 2021.

3.4 Remedial or corrective steps

No comments for June 2021.

4. In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1 s71 Monthly Budget Statement Summary

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - M12 June								
Description	Budget Year 2020/21							
	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	41,543	2,131	27,041	41,543	(14,502)	-35%	41,543
Service charges	135,403	133,518	14,658	148,519	133,518	15,001	11%	133,518
Investment revenue	1,155	380	-	147	380	(233)	-61%	380
Transfers and subsidies	84,105	93,290	7,400	89,498	93,290	(3,792)	-4%	93,290
Other own revenue	66,599	66,946	2,300	18,551	66,946	(48,395)	-72%	66,946
Total Revenue (excluding capital transfers and contributions)	328,165	335,677	26,490	283,756	335,677	(51,921)	-15%	335,677
Employee costs	119,705	126,530	10,013	129,660	126,530	3,129	2%	126,530
Remuneration of Councillors	6,515	6,515	524	6,232	6,515	(283)	-4%	6,515
Depreciation & asset impairment	25,096	25,096	-	233	25,096	(24,864)	-99%	25,096
Finance charges	3,124	2,795	1,683	3,704	2,795	909	33%	2,795
Materials and bulk purchases	85,842	92,180	21,127	63,875	92,180	(28,305)	-31%	92,180
Transfers and subsidies	500	2,183	4	593	2,183	(1,590)	-73%	2,183
Other expenditure	106,393	101,841	10,509	49,995	101,841	(51,846)	-51%	101,841
Total Expenditure	347,175	357,140	43,861	254,292	357,140	(102,848)	-29%	357,140
Surplus/(Deficit)	(19,009)	(21,463)	(17,371)	29,465	(21,463)	50,928	-237%	(21,463)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	20,811	30,705	11,913	22,446	30,705	(8,259)	-27%	30,705
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	1,801	9,242	(5,458)	51,911	9,242	42,669	462%	9,242
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1,801	9,242	(5,458)	51,911	9,242	42,669	462%	9,242
Capital expenditure & funds sources								
Capital expenditure	28,396	24,692	8,507	21,033	24,692	(3,659)	-15%	24,692
Capital transfers recognised	27,424	22,784	8,360	19,601	22,784	(3,183)	-14%	22,784
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	972	1,908	147	1,432	1,908	(476)	-25%	1,908
Total sources of capital funds	28,396	24,692	8,507	21,033	24,692	(3,659)	-15%	24,692
Financial position								
Total current assets	75,197	99,557	-	54,879	100	-	-	99,557
Total non current assets	556,396	566,800	-	21,119	567	-	-	566,800
Total current liabilities	62,550	127,027	-	30,516	127	-	-	127,027
Total non current liabilities	49,002	50,520	-	(542)	51	-	-	50,520
Community wealth/Equity	494,132	488,345	-	45,985	488	-	-	488,345
Cash flows								
Net cash from (used) operating	26,898	33,270	(22,089)	25,967	33,270	7,303	22%	33,270
Net cash from (used) investing	(35,897)	(24,692)	(9,310)	(17,382)	(24,692)	(7,309)	30%	(24,692)
Net cash from (used) financing	7,816	(1,880)	266	305	(1,880)	(2,186)	116%	(1,880)
Cash/cash equivalents at the month/year end	(1,183)	6,698	(31,133)	8,890	6,698	(2,192)	-33%	6,698
Debtors & creditors analysis	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	4,589	4,338	4,682	3,974	3,383	3,215	111,896	150,186
Creditors Age Analysis								
Total Creditors	9,051	1,983	428	26	52	13,936	8,121	52,602

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) - M12 June								
Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Revenue - Functional								
<i>Governance and administration</i>	67,792	73,068	12,780	130,952	73,068	57,884	79%	73,068
Executive and council	14,034	17,683	5,029	81,629	17,683	63,946	362%	17,683
Finance and administration	53,758	55,385	6,951	48,523	55,385	(6,862)	-12%	55,385
Internal audit	-	-	800	800	-	800	#DIV/0!	-
<i>Community and public safety</i>	72,931	69,146	3,748	14,599	69,146	(54,547)	-79%	69,146
Community and social services	9,010	9,207	2,023	7,323	9,207	(1,884)	-20%	9,207
Sport and recreation	472	625	82	91	625	(534)	-85%	625
Public safety	58,871	58,871	1,405	6,948	58,871	(51,923)	-88%	58,871
Housing	4,578	444	238	238	444	(206)	-46%	444
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	6,988	4,521	438	4,435	4,521	(86)	-2%	4,521
Planning and development	1,916	1,916	391	1,880	1,916	(36)	-2%	1,916
Road transport	5,072	2,605	47	2,555	2,605	(50)	-2%	2,605
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	201,265	211,725	21,458	156,237	211,725	(55,487)	-26%	211,725
Energy sources	105,190	103,209	11,459	100,547	103,209	(2,661)	-3%	103,209
Water management	44,578	54,068	8,430	38,183	54,068	(15,885)	-29%	54,068
Waste water management	31,275	32,661	1,622	19,120	32,661	(13,541)	-41%	32,661
Waste management	20,222	21,787	(53)	(1,613)	21,787	(23,400)	-107%	21,787
<i>Other</i>	-	-	-	-	-	-	-	-
Total Revenue - Functional	348,976	358,460	38,424	306,223	358,460	(52,237)	-15%	358,460
Expenditure - Functional								
<i>Governance and administration</i>	71,272	77,227	13,460	87,377	77,227	10,150	13%	77,227
Executive and council	20,057	23,775	4,532	30,075	23,775	6,299	26%	23,775
Finance and administration	49,461	51,630	8,837	56,391	51,630	4,761	9%	51,630
Internal audit	1,755	1,822	91	912	1,822	(910)	-50%	1,822
<i>Community and public safety</i>	90,172	88,085	3,506	39,231	88,085	(48,854)	-55%	88,085
Community and social services	9,416	9,907	552	7,373	9,907	(2,534)	-26%	9,907
Sport and recreation	11,048	11,538	671	7,687	11,538	(3,851)	-33%	11,538
Public safety	63,321	64,281	2,149	22,563	64,281	(41,718)	-65%	64,281
Housing	6,385	2,360	133	1,609	2,360	(751)	-32%	2,360
Health	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	30,576	31,647	2,219	25,114	31,647	(6,533)	-21%	31,647
Planning and development	7,574	7,810	1,893	14,568	7,810	6,758	87%	7,810
Road transport	23,001	23,837	326	10,546	23,837	(13,291)	-56%	23,837
Environmental protection	-	-	-	-	-	-	-	-
<i>Trading services</i>	155,155	160,180	24,655	102,548	160,180	(57,632)	-36%	160,180
Energy sources	94,264	97,080	17,590	64,715	97,080	(32,364)	-33%	97,080
Water management	33,431	35,132	5,634	21,385	35,132	(13,747)	-39%	35,132
Waste water management	12,687	13,031	658	5,518	13,031	(7,513)	-58%	13,031
Waste management	14,773	14,938	772	10,929	14,938	(4,008)	-27%	14,938
<i>Other</i>	-	-	-	-	-	-	-	-
Total Expenditure - Functional	347,175	357,140	43,839	254,270	357,140	(102,870)	-29%	357,140
Surplus/ (Deficit) for the year	1,801	1,320	(5,415)	51,953	1,320	50,633	3835%	1,320

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

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

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M12 June								
Vote Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							%	
Revenue by Vote								
Vote 1 - MUNICIPAL MANAGER	-	-	800	513	-	513	#DIV/0!	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	84,791	196,816	18,090	72,277	196,816	(124,539)	-63.3%	196,816
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES	105,190	0	5,922	100,389	0	100,389	10038853000.0%	0
Vote 4 - DIRECTORATE: CORPORATE SERVICES	20,631	24,675	5,576	87,058	24,675	62,383	252.8%	24,675
Vote 5 - DIRECTORATE: FINANCIAL SERVICES	56,144	45,158	6,308	39,768	45,158	(5,390)	-11.9%	45,158
Vote 6 - DIRECTORATE: COMMUNITY SERVICES	82,221	91,812	1,728	6,218	91,812	(85,593)	-93.2%	91,812
Vote 7 - COMMUNITY & SOCIAL SERVICES	-	-	-	-	-	-		-
Total Revenue by Vote	348,976	358,460	38,424	306,223	358,460	(52,237)	-14.6%	358,460
Expenditure by Vote								
Vote 1 - MUNICIPAL MANAGER	6,797	7,034	341	5,199	7,034	(1,835)	-26.1%	7,034
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	92,471	180,368	26,708	96,303	180,368	(84,065)	-46.6%	180,368
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES	90,971	-	8	31,872	-	31,872	#DIV/0!	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES	39,603	43,778	6,280	46,790	43,778	3,011	6.9%	43,778
Vote 5 - DIRECTORATE: FINANCIAL SERVICES	26,764	27,926	6,049	28,763	27,926	837	3.0%	27,926
Vote 6 - DIRECTORATE: COMMUNITY SERVICES	90,569	98,034	4,453	45,344	98,034	(52,690)	-53.7%	98,034
Vote 7 - COMMUNITY & SOCIAL SERVICES	-	-	-	-	-	-		-
Total Expenditure by Vote	347,175	357,140	43,839	254,270	357,140	(102,870)	-28.8%	357,140
Surplus/ (Deficit) for the year	1,801	1,320	(5,415)	51,953	1,320	50,633	3834.8%	1,320

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

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M12 June								
Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands							%	
Revenue By Source								
Property rates	40,903	41,543	2,131	27,041	41,543	(14,502)	-35%	41,543
Service charges - electricity revenue	85,273	85,195	9,043	95,720	85,195	10,524	12%	85,195
Service charges - water revenue	22,631	21,135	3,303	25,403	21,135	4,268	20%	21,135
Service charges - sanitation revenue	18,087	17,750	1,493	17,975	17,750	225	1%	17,750
Service charges - refuse revenue	9,411	9,439	819	9,422	9,439	(17)	0%	9,439
Rental of facilities and equipment	1,358	1,447	200	1,309	1,447	(137)	-9%	1,447
Interest earned - external investments	1,155	380	-	147	380	(233)	-61%	380
Interest earned - outstanding debtors	4,798	5,056	525	7,021	5,056	1,965	39%	5,056
Dividends received	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	57,326	57,326	1,316	5,764	57,326	(51,561)	-90%	57,326
Licences and permits	580	580	18	139	580	(441)	-76%	580
Agency services	968	968	62	1,014	968	46	5%	968
Transfers and subsidies	84,105	93,290	7,400	89,498	93,290	(3,792)	-4%	93,290
Other revenue	1,570	1,570	179	3,304	1,570	1,734	110%	1,570
Gains	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)	328,165	335,677	26,490	283,756	335,677	(51,921)	-15%	335,677
Expenditure By Type								
Employee related costs	119,705	126,530	10,013	129,660	126,530	3,129	2%	126,530
Remuneration of councillors	6,515	6,515	524	6,232	6,515	(283)	-4%	6,515
Debt impairment	54,689	54,689	-	372	54,689	(54,318)	-99%	54,689
Depreciation & asset impairment	25,096	25,096	-	233	25,096	(24,864)	-99%	25,096
Finance charges	3,124	2,795	1,683	3,704	2,795	909	33%	2,795
Bulk purchases	76,701	79,000	19,270	57,469	79,000	(21,531)	-27%	79,000
Other materials	9,141	13,180	1,857	6,406	13,180	(6,774)	-51%	13,180
Contracted services	24,931	22,044	5,942	22,349	22,044	305	1%	22,044
Transfers and subsidies	500	2,183	4	593	2,183	(1,590)	-73%	2,183
Other expenditure	26,772	25,107	4,546	27,253	25,107	2,146	9%	25,107
Losses	0	-	21	21	-	21	#DIV/0!	-
Total Expenditure	347,175	357,140	43,861	254,292	357,140	(102,848)	-29%	357,140
Surplus/(Deficit)	(19,009)	(21,463)	(17,371)	29,465	(21,463)	50,928	(0)	(21,463)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	20,811	22,784	11,913	22,446	22,784	(337)	(0)	22,784
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	1,801	1,320	(5,458)	51,911	1,320			1,320
Taxation	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1,801	1,320	(5,458)	51,911	1,320			1,320
Attributable to minorities	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality	1,801	1,320	(5,458)	51,911	1,320			1,320
Share of surplus/ (deficit) of associate	-	-	-	-	-			-
Surplus/ (Deficit) for the year	1,801	1,320	(5,458)	51,911	1,320			1,320

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

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M12 June

Vote Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
Multi-Year expenditure appropriation								
Vote 1 - MUNICIPAL MANAGER	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	6,104	1,840	1,285	1,600	1,840	1,539	84%	1,840
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES	4,520	-	-	50	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES	650	650	-	367	650	650	100%	650
Vote 5 - DIRECTORATE: FINANCIAL SERVICES	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES	-	-	-	-	-	-	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	11,274	2,189	1,285	2,017	2,490	2,189	88%	2,189
Single Year expenditure appropriation								
Vote 1 - MUNICIPAL MANAGER	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES	1,200	21,572	7,135	18,679	21,572	21,525	100%	21,572
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES	2,800	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES	322	478	7	256	478	478	100%	478
Vote 5 - DIRECTORATE: FINANCIAL SERVICES	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES	12,800	152	81	81	152	500	328%	152
Vote 7 - COMMUNITY & SOCIAL SERVICES	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	17,122	22,503	7,223	19,016	22,202	22,503	101%	22,503
Total Capital Expenditure	28,396	24,692	8,507	21,033	24,692	24,692	100%	24,692
Capital Expenditure - Functional Classification								
Governance and administration	8,972	972	-	616	972	972	100%	972
Executive and council	120	120	-	-	120	120	100%	120
Finance and administration	8,852	852	-	616	852	852	100%	852
Internal audit	-	-	-	-	-	-	-	-
Community and public safety	2,341	2,148	1,373	1,688	2,148	2,195	102%	2,148
Community and social services	2,341	1,996	1,292	1,607	1,996	1,695	85%	1,996
Sport and recreation	-	152	81	81	152	500	328%	152
Public safety	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Economic and environmental services	-	2,696	-	2,278	2,696	2,649	98%	2,696
Planning and development	-	76	-	-	76	76	100%	76
Road transport	-	2,620	-	2,278	2,620	2,573	98%	2,620
Environmental protection	-	-	-	-	-	-	-	-
Trading services	17,083	18,876	7,135	16,450	18,876	18,876	100%	18,876
Energy sources	7,320	5,214	4,505	4,555	5,214	5,214	100%	5,214
Water management	4,963	13,312	2,630	11,590	13,312	13,312	100%	13,312
Waste water management	-	350	-	306	350	350	100%	350
Waste management	4,800	0	-	-	0	0	100%	0
Other	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	28,396	24,692	8,507	21,033	24,692	24,692	100%	24,692
Funded by:								
National Government	26,824	18,329	8,396	15,841	18,329	18,329	100%	18,329
Provincial Government	600	4,455	(36)	3,759	4,455	4,455	100%	4,455
District Municipality	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-
Transfers recognised - capital	27,424	22,784	8,360	19,601	22,784	22,784	100%	22,784
Borrowing	-	-	-	-	-	-	-	-
Internally generated funds	972	1,908	147	1,432	1,908	1,908	100%	1,908
Total Capital Funding	28,396	24,692	8,507	21,033	24,692	24,692	100%	24,692

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M12 June				
Description	Budget Year 2020/21			
	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands				
ASSETS				
Current assets				
Cash	458	6,670	13,179	6,670
Call investment deposits	0	500	3,283	500
Consumer debtors	19,680	38,824	23,206	38,824
Other debtors	51,954	49,358	14,940	49,358
Current portion of long-term receivables	848	1,174	-	1,174
Inventory	2,256	3,031	271	3,031
Total current assets	75,197	99,557	54,879	99,557
Non current assets				
Long-term receivables	2,648	5,347	-	5,347
Investments	-	0	87	0
Investment property	6,804	6,000	-	6,000
Investments in Associate	-	-	-	-
Property, plant and equipment	541,561	541,548	21,033	541,548
Biological	-	-	-	-
Intangible	158	295	-	295
Other non-current assets	5,225	5,225	-	5,225
Total non current assets	556,396	558,414	21,119	558,414
TOTAL ASSETS	631,593	657,971	75,998	657,971
LIABILITIES				
Current liabilities				
Bank overdraft	0	5,858	-	5,858
Borrowing	(5,323)	1,502	-	1,502
Consumer deposits	2,018	1,975	237	1,975
Trade and other payables	46,799	95,160	30,279	95,160
Provisions	19,056	22,531	-	22,531
Total current liabilities	62,550	127,027	30,516	127,027
Non current liabilities				
Borrowing	0	5,282	(542)	5,282
Provisions	49,002	45,238	-	45,238
Total non current liabilities	49,002	50,520	(542)	50,520
TOTAL LIABILITIES	111,552	177,547	29,973	177,547
NET ASSETS	520,041	480,424	46,025	480,424
COMMUNITY WEALTH/EQUITY				
Accumulated Surplus/(Deficit)	489,830	477,790	45,985	477,790
Reserves	4,301	2,634	-	2,634
TOTAL COMMUNITY WEALTH/EQUITY	494,132	480,424	45,985	480,424

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M12 June								
Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Property rates	36,813	31,157	2,545	32,126	31,157	970	3%	31,157
Service charges	126,126	114,003	12,394	117,953	114,003	3,950	3%	114,003
Other revenue	20,479	7,618	2,500	16,416	7,618	8,798	115%	7,618
Transfers and Subsidies - Operational	84,105	93,290	3,954	89,849	93,290	(3,440)	-4%	93,290
Transfers and Subsidies - Capital	20,811	22,784	-	18,853	22,784	(3,931)	-17%	22,784
Interest	5,953	5,436	334	4,335	5,436	(1,101)	-20%	5,436
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(263,765)	(236,039)	(42,133)	(249,349)	(236,039)	13,310	-6%	(236,039)
Finance charges	(3,124)	(2,795)	(1,683)	(3,704)	(2,795)	909	-33%	(2,795)
Transfers and Grants	(500)	(2,183)	-	(512)	(2,183)	(1,671)	77%	(2,183)
NET CASH FROM/(USED) OPERATING ACTIVITIES	26,898	33,270	(22,089)	25,967	33,270	7,303	22%	33,270
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	0	-	87	0	87	787773%	0
Payments								
Capital assets	(35,897)	(24,692)	(9,310)	(17,469)	(24,692)	(7,223)	29%	(24,692)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(35,897)	(24,692)	(9,310)	(17,382)	(24,692)	(7,309)	30%	(24,692)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	12,800	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(6)	(237)	-	(237)	#DIV/0!	-
Payments								
Repayment of borrowing	(4,984)	(1,880)	271	542	(1,880)	(2,423)	129%	(1,880)
NET CASH FROM/(USED) FINANCING ACTIVITIES	7,816	(1,880)	266	305	(1,880)	(2,186)	116%	(1,880)
NET INCREASE/ (DECREASE) IN CASH HELD	(1,183)	6,698	(31,133)	8,890	6,698			6,698
Cash/cash equivalents at beginning:	1,641	(12,556)		(12,556)	(12,556)			(12,556)
Cash/cash equivalents at month/year end:	458	(5,858)		(3,666)	(5,858)			(5,858)

Table C7 includes the balance of the Cashbook and Current Investment Deposits.

PART 2 – SUPPORTING DOCUMENTATION

5. Debtors' analysis

5.1 Supporting Table SC3

Debtors' age analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - M12 June														
Description	NT Code	Budget Year 2020/21									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr					
R thousands														
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1200	2,475	1,218	1,526	1,918	1,269	918	778	10,286	20,387	15,168	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,914	391	180	181	174	114	100	1,228	7,283	1,798	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	3,367	1,204	1,019	974	1,005	845	812	24,890	34,116	28,527	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	1,639	801	729	723	700	688	663	21,729	27,672	24,503	-	-	
Receivables from Exchange Transactions - Waste Management	1600	966	534	495	487	476	468	556	12,943	16,924	14,929	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	2	1	1	2	1	1	1	37	48	43	-	-	
Interest on Arrear Debtor Accounts	1810	354	199	183	164	140	129	117	485	1,771	1,036	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	392	241	205	233	207	220	188	40,298	41,984	41,146	-	-	
Total By Income Source	2000	14,109	4,589	4,338	4,682	3,974	3,383	3,215	111,896	150,186	127,150	-	-	
2019/20 - totals only		150186325	0	0	0	0	0	0	0	150,186	-	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	2,006	636	624	650	553	455	488	18,668	24,080	20,814	-	-	
Commercial	2300	2,368	409	300	255	282	224	229	6,773	10,839	7,763	-	-	
Households	2400	9,736	3,545	3,414	3,776	3,139	2,704	2,498	86,455	115,267	98,573	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	14,109	4,589	4,338	4,682	3,974	3,383	3,215	111,896	150,186	127,150	-	-	

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June												
Description	NT Code	Budget Year 2020/21									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	14,091	4,817	-	-	-	0	13,536	3	32,447	-	
Bulk Water	0200	1,189	708	762	15	-	-	-	-	2,675	-	
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	3,725	3,526	1,221	413	26	52	398	5,774	15,135	-	
Auditor General	0800	-	-	-	-	-	-	-	2,344	2,344	-	
Other	0900	-	-	-	-	-	-	2	-	2	-	
Total By Customer Type	1000	19,005	9,051	1,983	428	26	52	13,936	8,121	52,602	-	

7. Investment portfolio analysis

7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June					
Investments by maturity Name of institution & investment ID	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands					
Municipality					
INVESTEC	40	0			41
STANDARD BANK	14,951	132	(10,243)		4,839
ABSA BANK	513	3		617	1,133
NEDBANK	143	1			144
					-
					-
					-
Municipality sub-total	15,647		(10,243)	617	6,157
Entities					
					-
					-
					-
					-
					-
					-
Entities sub-total	-		-	-	-
TOTAL INVESTMENTS AND INTEREST	15,647		(10,243)	617	6,157

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 - M12 June

Description	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
RECEIPTS:								
Operating Transfers and Grants								
National Government:	71,663	81,958	-	77,956	81,958	2,828	3.8%	81,958
Local Government Equitable Share	67,109	77,480	-	73,778	77,480	(3,702)	3.9%	77,480
Municipal Infrastructure Grant	695	619	-	619	619	(0)	9.1%	619
EPWP Incentive	1,859	1,859	-	1,859	1,859	-	9.1%	1,859
Finance Management	1,700	1,700	-	1,700	1,700	-	9.1%	1,700
Municipal Systems Improvement	300	300	-	-	300	(300)	-100.0%	300
Other transfers and grants [insert description]								
Provincial Government:	12,442	8,213	-	8,115	8,213	(98)	-1.2%	8,213
Provincial Treasury : Financial Management Capacity Building Grant	401	300	-	300	300	-	9.1%	300
Western Cape Financial Management Support Grant	-	1,000	-	1,000	1,000	-	9.1%	1,000
Human Settlements : Human Settlements Development Grant (Benefit)	4,340	300	-	-	300	(300)	-100.0%	300
Human Settlements : Municipal Accreditation & Capacity Building Grant	238	-	-	252	-	252	#DIV/0!	-
Transport and Public Works : Financial Assistance to Municipalities for	50	50	-	-	50	(50)	-100.0%	50
Cultural Affairs and Sport : Library services replacement funding	6,207	6,207	-	6,207	6,207	-	9.1%	6,207
Local Government : Community Development Worker Operational Support	206	206	-	206	206	-	9.1%	206
Local Government : Municipal Drought Relief Grant	850	-	-	-	-	-	-	-
Local Government : Thusong Services Centres Grant	150	150	-	150	150	-	9.1%	150
Other transfers and grants [insert description]								
District Municipality:	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	84,105	90,171	-	86,071	90,171	2,730	3.0%	90,171
Capital Transfers and Grants								
National Government:	19,611	18,329	-	18,329	18,329	-	-	18,329
Municipal Infrastructure Grant (MIG)	13,211	13,115	-	13,115	13,115	-	9.1%	13,115
Integrated National Electrification Programme	6,400	5,214	-	5,214	5,214	-	9.1%	5,214
Other capital transfers [insert description]								
Provincial Government:	1,200	600	-	600	600	-	-	600
Local Government : Municipal Drought Relief Grant	1,200	600	-	600	600	-	9.1%	600
District Municipality:	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	20,811	18,929	-	18,929	18,929	-	-	18,929
TOTAL RECEIPTS OF TRANSFERS & GRANTS	104,916	109,100	-	105,000	109,100	2,730	2.5%	109,100

8.2 Supporting Table SC7(1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June										
Description	Ref	2019/20	Budget Year 2020/21							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	71,663	82,034	199	81,460	82,034	(575)	-0.7%	82,034
Local Government Equitable Share		-	67,109	77,480	-	77,480	77,480	0	0.0%	77,480
Municipal Infrastructure Grant			695	695	29	512	695	(183)	-26.3%	695
EPWP Incentive			1,859	1,859	138	1,767	1,859	(92)	-4.9%	1,859
Finance Management			1,700	1,700	32	1,700	1,700	-		1,700
Municipal Systems Improvement			300	300	-	-	300	(300)	-100.0%	300
Other transfers and grants [insert description]										
Provincial Government:		-	12,442	13,442	490	6,794	13,442	(6,648)	-49.5%	13,442
Provincial Treasury : Financial Management Capacity Building Grant		-	401	401	-	-	401	(401)	-100.0%	401
Western Cape Financial Management Support Grant				1000000	-	800	1,000	(200)	-20.0%	1000000
Human Settlements : Human Settlements Development Grant (Beneficiaries)			4,340	4,340	-	-	4,340	(4,340)	-100.0%	4,340
Human Settlements : Municipal Accreditation & Capacity Building Grant			238	238	21	94	238	(144)	-60.6%	238
Transport and Public Works : Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure			50	50	-	-	50	(50)	-100.0%	50
Cultural Affairs and Sport : Library services replacement funding			6,207	6,207	469	5,791	6,207	(416)	-6.7%	6,207
Local Government : Community Development Worker Operational Support Grant			206	206	-	109	206	(97)	-46.9%	206
Local Government : Municipal Drought Relief Grant			850	850	-	-	850	(850)	-100.0%	850
Local Government : Thusong Services Centres Grant			150	150	-	-	150	(150)	-100.0%	150
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total operating expenditure of Transfers and Grants:		-	84,105	95,476	688	88,253	95,476	(7,223)	-7.6%	95,476
Capital expenditure of Transfers and Grants										
National Government:		-	19,611	18,425	1,834	18,148	18,425	(277)	-1.5%	18,425
Municipal Infrastructure Grant (MIG)		-	13,211	13,211	1,834	12,967	13,211	(244)	-1.8%	13,211
Integrated National Electrification Programme			6,400	5,214	-	5,181	5,214	(33)	-0.6%	5,214
Other capital transfers [insert description]										
Provincial Government:		-	1,200	600	-	600	600	-		600
Local Government : Municipal Drought Relief Grant		-	1,200	600	-	600	600	-		600
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total capital expenditure of Transfers and Grants		-	20,811	19,025	1,834	18,748	19,025	(277)	-1.5%	19,025
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	104,916	114,501	2,522	107,001	114,501	(7,500)	-6.6%	114,501

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

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June					
Description	Budget Year 2020/21				
	Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands					%
EXPENDITURE					
Operating expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Local Government Equitable Share		-	-	-	
Municipal Infrastructure Grant		-	-	-	
EPWP Incentive		-	-	-	
Finance Management		-	-	-	
Municipal Systems Improvement		-	-	-	
Other transfers and grants [insert description]		-	-	-	
Provincial Government:	2,719	-	1,298	1,421	52.3%
Human Settlements : Municipal Accreditation & Capacity Building Grant	144	-	144	(0)	0.0%
Local Government : Community Development Worker Operational Support Grant	125	-	-	125	100.0%
Local Government : Municipal Drought Relief Grant	1,971	-	1,154	817	41.5%
Cultural Affairs and Sport : Library services replacement funding	375	-	-	375	100.0%
Local Government : Local Government Support Grant	103	-	-	103	100.0%
District Municipality:	400	-	-	400	100.0%
CKDM	400	-	-	400	100.0%
[insert description]		-	-	-	
Other grant providers:	-	-	-	-	
[insert description]		-	-	-	
Total operating expenditure of Approved Roll-overs	3,119	-	1,298	1,821	58.4%
Capital expenditure of Approved Roll-overs					
National Government:	-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	
Other capital transfers [insert description]		-	-	-	
Provincial Government:	3,855	-	3,699	156	4.0%
Local Government : Municipal Drought Relief Grant	3,699	-	3,699	0	0.0%
Cultural Affairs and Sport : Library services replacement funding	156	-	-	156	100.0%
District Municipality:	-	-	-	-	
[insert description]		-	-	-	
Other grant providers:	-	-	-	-	
[insert description]		-	-	-	
Total capital expenditure of Approved Roll-overs	3,855	-	3,699	156	4.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS	6,973	-	4,996	1,977	28.3%

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 - M12 June								
Summary of Employee and Councillor remuneration	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands								
	B	C						D
Councillors (Political Office Bearers plus Other)								
Basic Salaries and Wages	5,028	5,028	424	4,874	5,028	(154)	-3%	5,028
Pension and UIF Contributions	313	313	19	264	313	(49)	-16%	313
Medical Aid Contributions	37	37	3	36	37	(1)	-4%	37
Motor Vehicle Allowance	559	559	30	489	559	(71)	-13%	559
Cellphone Allowance	577	577	44	524	577	(54)	-9%	577
Housing Allowances	-	-	-	-	-	-		-
Other benefits and allowances	-	-	4	46	-	46	#DIV/0!	-
Sub Total - Councillors	6,515	6,515	524	6,232	6,515	(283)	-4%	6,515
Senior Managers of the Municipality								
Basic Salaries and Wages	3,974	4,228	473	4,262	4,228	34	1%	4,228
Pension and UIF Contributions	424	451	29	529	451	78	17%	451
Medical Aid Contributions	37	39	-	27	39	(13)	-33%	39
Overtime	-	-	-	-	-	-		-
Performance Bonus	287	306	-	511	306	205	67%	306
Motor Vehicle Allowance	180	191	12	270	191	78	41%	191
Cellphone Allowance	84	89	19	331	89	242	271%	89
Housing Allowances	0	-	-	1	-	1	#DIV/0!	-
Other benefits and allowances	383	407	30	376	407	(32)	-8%	407
Payments in lieu of leave	-	-	-	-	-	-		-
Long service awards	-	-	-	-	-	-		-
Post-retirement benefit obligations	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality	5,369	5,712	562	6,306	5,712	594	10%	5,712
Other Municipal Staff								
Basic Salaries and Wages	84,183	88,817	6,963	86,205	88,817	(2,612)	-3%	88,817
Pension and UIF Contributions	13,124	13,912	1,193	14,617	13,912	705	5%	13,912
Medical Aid Contributions	1,976	2,101	167	2,091	2,101	(10)	0%	2,101
Overtime	4,497	4,784	501	6,497	4,784	1,713	36%	4,784
Performance Bonus	6,552	6,949	15	6,030	6,949	(919)	-13%	6,949
Motor Vehicle Allowance	86	92	161	2,593	92	2,501	2732%	92
Cellphone Allowance	170	181	76	282	181	101	56%	181
Housing Allowances	1,589	1,686	77	1,033	1,686	(653)	-39%	1,686
Other benefits and allowances	799	849	134	2,059	849	1,210	142%	849
Payments in lieu of leave	0	-	14	220	-	220	#DIV/0!	-
Long service awards	0	-	47	547	-	547	#DIV/0!	-
Post-retirement benefit obligations	1,362	1,449	102	1,178	1,449	(271)	-19%	1,449
Sub Total - Other Municipal Staff	114,336	120,818	9,451	123,352	120,818	2,533	2%	120,818
Total Parent Municipality	126,220	133,045	10,537	135,890	133,045	2,845	2%	133,045
TOTAL SALARY, ALLOWANCES & BENEFITS	126,220	133,045	10,537	135,890	133,045	2,845	2%	133,045
TOTAL MANAGERS AND STAFF	119,705	126,530	10,013	129,658	126,530	3,128	2%	126,530

10. Capital programme performance

10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June								
Month	Budget Year 2020/21							
	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands							%	
Monthly expenditure performance trend								
July	2,366	1,615	62	62	1,615	1,553	96.1%	0%
August	2,366	1,615	29	91	3,230	3,139	97.2%	0%
September	2,366	1,615	51	142	4,846	4,704	97.1%	1%
October	2,366	1,615	154	296	6,461	6,165	95.4%	1%
November	2,366	1,615	108	404	8,076	7,672	95.0%	2%
December	2,366	1,615	234	638	9,691	9,054	93.4%	3%
January	2,366	1,615	1,156	1,793	11,306	9,513	84.1%	7%
February	2,366	2,934	296	2,089	14,241	12,151	85.3%	8%
March	2,366	2,934	2,478	4,567	17,175	12,607	73.4%	18%
April	2,366	2,934	5,519	10,087	20,109	10,022	49.8%	41%
May	2,366	2,934	2,439	12,525	23,043	10,517	45.6%	51%
June	2,366	1,649	8,507	21,033	24,692	3,659	14.8%	85%
Total Capital expenditure	28,396	24,692	21,033					

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

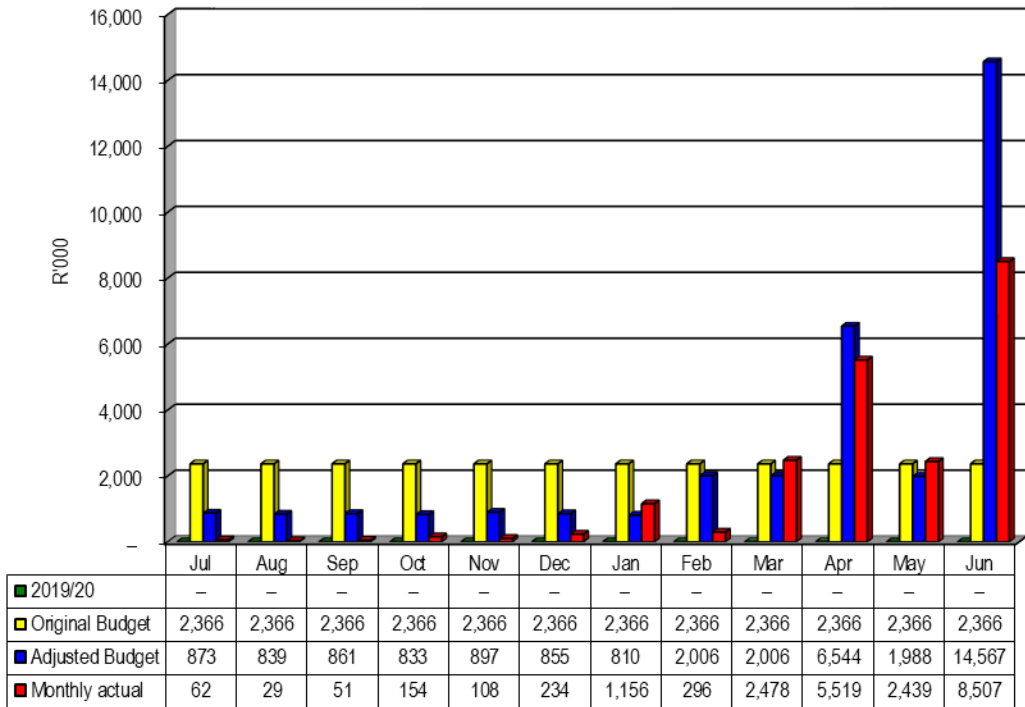
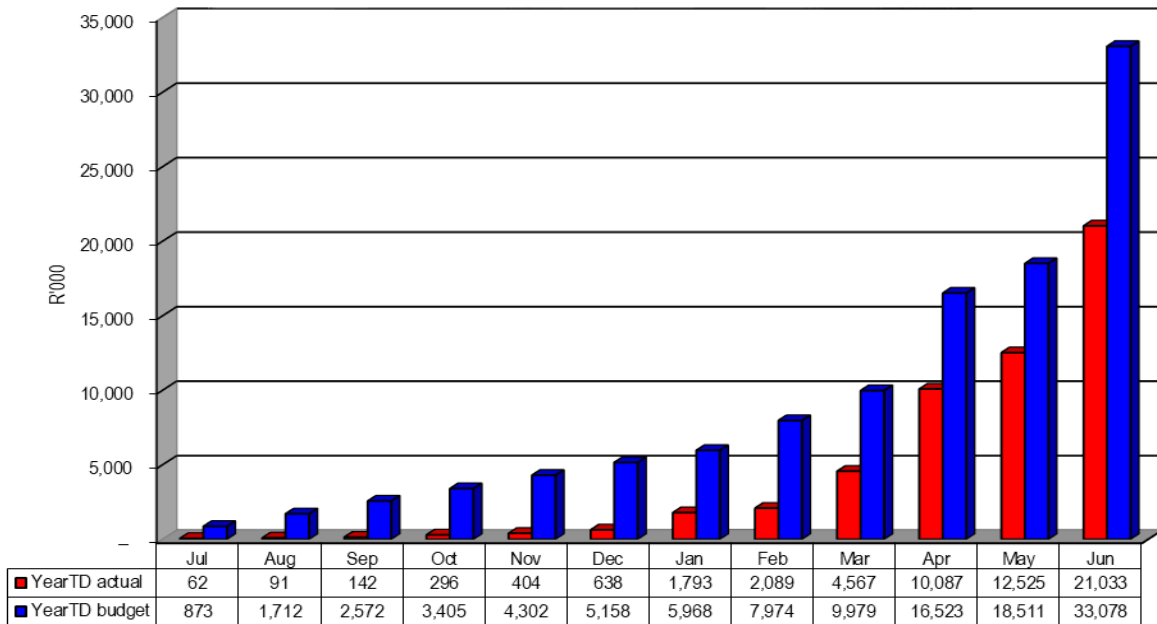


Chart C2 2020/21 Capital Expenditure: YTD actual v YTD target



10.2.2 Supporting Table SC13b

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12												
R thousands	Description	Ref	2019/20	Budget Year 2020/21								
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year to Date actual	Year to Date Budget	YTD Variance	YTD Variance %	Full Year Forecast	
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
	Infrastructure			2,800	12,525	5,080		10,550	12,525	1,974	15.8%	12,525
	Roads Infrastructure											
	Roads											
	Road Structures											
	Road Furniture											
	Capital Spares											
	Storm water Infrastructure											
	Drainage Collection											
	Storm water Conveyance											
	Attenuation											
	Electrical Infrastructure			2,800	3,600	2,407		2,407	3,600	1,193	33.1%	3,600
	Power Plants											
	HV Substations											
	HV Switching Station											
	HV Transmission Conductors											
	MV Substations			2,800	3,300	2,407		2,407	3,300	893	27.1%	3,300
	MV Switching Stations											
	MV Networks											
	LV Networks											
	Capital Spares											
	Water Supply Infrastructure				8,604	2,673		7,837	8,604	766	8.9%	8,604
	Dams and Weirs											
	Boreholes											
	Reservoirs				8,604	2,673		7,837	8,604	766	8.9%	8,604
	Pump Stations											
	Water Treatment Works											
	Bulk Mains											
	Distribution											
	Distribution Points											
	PRV Stations											
	Capital Spares											
	Sanitation Infrastructure					321		306	321	15	4.6%	321
	Pump Station					321		306	321	15	4.6%	321
	Retreatment											
	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											
	Dikes											
	Revetments											
	Promenades											
	Capital Spares											
	Information and Communication Infrastructure											
	Data Centres											
	Core Layers											
	Distribution Layers											
	Capital Spares											
	Community Assets											
	Community Facilities											
	Halls											
	Centres											
	Crèches											
	Clinical Care Centres											
	Fire/Ambulance Stations											
	Testing Stations											
	Museums											
	Galleries											
	Theatres											
	Libraries											
	Crematoriums/Crematoria											
	Police											
	Ports											
	Public Open Space											
	Nature Reserves											
	Public Attention Facilities											
	Markets											
	Stalls											
	Abattoirs											
	Airports											
	Taxi Ranks/Bus Terminals											
	Capital Spares											
	Sport and Recreation Facilities											
	Indoor Facilities											
	Outdoor Facilities											
	Capital Spares											
	Heritage Assets											
	Monuments											
	Historic Buildings											
	Works of Art											
	Conservation Areas											
	Other Heritage											
	Investment Properties											
	Revenue Generating											
	Improved Property											
	Unimproved Property											
	Non-revenue Generating											
	Improved Property											
	Unimproved Property											
	Other Assets											
	Operational Buildings											
	Municipal Offices											
	Pay/Enquiry Points											
	Building Sign 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											
	Serv Rights											
	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 renewal of existing assets	1		2,800	12,525	5,080		10,550	12,525	1,974	15.8%	12,525

10.2.3 Supporting Table SC13e

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12										
Description	Ref	2019/20	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21		YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome				YearTD actual	YearTD budget			
R thousands										
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure			8,883	8,974	807	6,124	8,974	2,851	31.8%	8,974
Roads Infrastructure				2,820		2,278	2,620	342	13.0%	2,620
Roads				2,820		2,278	2,620	342	13.0%	2,620
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collector										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure			4,520	2,414		50	2,414	2,364	97.9%	2,414
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations			4,520	2,414		50	2,414	2,364	97.9%	2,414
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure			4,363	3,940	807	3,796	3,940	145	3.7%	3,940
Dams and Weirs										
Boreholes			600	3,940	807	3,796	3,940	145	3.7%	3,940
Reservoirs			3,763							
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure										
Pump Station										
Retreatment										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure										
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure										
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets			2,341	1,992		315	1,992	1,677	84.2%	1,992
Community Facilities			2,341	1,840		315	1,840	1,525	82.9%	1,840
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria			2,341	1,840		315	1,840	1,525	82.9%	1,840
Police										
Ports										
Public Open Space										
Nature Reserves										
Public Abattoir Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities				152			152	152	100.0%	152
Indoor Facilities										
Outdoor Facilities				152			152	152	100.0%	152
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings										
Municipal Offices										
Pay/Entry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Services										
Licences and Rights										
Water Rights										
Effluent Licences										
Solid Waste Licences										
Computer Software and Applications										
Local Settlement Software Applications										
Unspecified										
Computer Equipment										
Computer Equipment										
Furniture and Office Equipment										
Furniture and Office Equipment										
Machinery and Equipment										
Machinery and Equipment										
Transport Assets										
Transport Assets										
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on upgrading of existing	1		11,224	10,967	807	6,439	10,967	4,528	41.3%	10,967

11. Material variances to the SDBIP

11.1 Over view

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