

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING AUGUST 2021

TABLE OF CONTENTS

PART 1 – IN-YEAR REPORT

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

PART 2 – SUPPORTING DOCUMENTATION

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

PART 1 – IN-YEAR REPORT

1. Mayor's Report

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of the budget in accordance with the SDBIP

No comments for August 2021.

1.1.2 Financial problems or risks facing the municipality

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

1.1.3 Other relevant information

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

2. Resolutions

IN-YEAR REPORT 2020/2021

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

RECOMMENDATION:

- a) That Council notes the monthly budget statement and any supporting documentation for August 2021.

3. Executive Summary

3.1 Introduction

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

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

3.2 Consolidated performance

3.2.1 Against annual budget

Revenue by Source

Year-to-date revenue accrued were R 83,072 million or R 26,625 million above the year-to-date budget projections for August 2021. The variance is due to the first equitable share installment received in July and the annual billing relating to property rates, sanitation and refuse.

The overachievement on service charges water revenue of 17% was due to an incorrect billing of R7,126 million that will be corrected with the September 2021 billing.

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

Operating expenditure by type

The total expenditure for the month amounted to R 23,625 million. This is R 18,583 million below year-to-date budget projections for August 2021. The major reason for the variance is due to the bulk electricity, debt impairment as well as depreciation and amortization. These expenditure items will increase going forward. Other expenditure items is expected to increase month on month as the year progress.

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

Capital expenditure

The total capital budget for the 2021/2022 financial year amounts to R 23,465 million. The year-to-date expenditure for August 2021 amounts to R 2,477 million or 36.7% of the budgeted amount. Capital expenditure is expected to increase as the year progresses.

Refer to Table C5 for more detail on capital expenditure, and section 10 capital programme performance.

Cash flows

The municipality started the financial year with a net overdrawn cash position of R 8,294. This figure is provisional and will be finalized when the audit is completed. The net increase in cash for the month amounted to R 2,738 million, and the cash and cash equivalents at the end of the month amounted to R 54,245 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for August 2021.

3.4 Remedial or corrective steps

None for August 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 - M02 August

Description	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	44,681	-	2,843	13,200	7,447	5,753	77%	44,681
Service charges	-	156,559	-	20,670	36,086	26,093	9,993	38%	156,559
Investment revenue	-	550	-	-	-	92	(92)	-100%	550
Transfers and subsidies	-	81,054	-	1,289	30,303	13,509	16,794	124%	81,054
Other own revenue	-	55,838	-	1,917	3,483	9,306	(5,823)	-63%	55,838
Total Revenue (excluding capital transfers and contributions)	-	338,682	-	26,719	83,072	56,447	26,625	47%	338,682
Employee costs	-	125,542	-	10,227	19,657	20,924	(1,267)	-6%	125,542
Remuneration of Councillors	-	6,286	-	524	1,048	1,048	(0)	-0%	6,286
Depreciation & asset impairment	-	23,813	-	0	0	3,969	(3,968)	-100%	23,813
Finance charges	-	835	-	8	9	139	(131)	-94%	835
Inventory consumed and bulk purchases	-	96,074	-	9,965	10,357	16,014	(5,657)	-35%	96,094
Transfers and subsidies	-	525	-	125	125	88	38	43%	525
Other expenditure	-	85,439	-	2,775	6,641	14,238	(7,597)	-53%	85,419
Total Expenditure	-	338,513	-	23,625	37,836	56,419	(18,583)	-33%	338,513
Surplus/(Deficit)	-	168	-	3,094	45,236	28	45,208	161735%	168
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	19,895	-	2,711	2,830	3,316	(485)	-15%	19,895
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	20,063	-	5,806	48,066	3,344	44,723	1337%	20,063
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	20,063	-	5,806	48,066	3,344	44,723	1337%	20,063
Capital expenditure & funds sources									
Capital expenditure	-	23,465	-	2,136	2,477	3,911	(1,434)	-37%	23,465
Capital transfers recognised	-	19,895	-	2,136	2,477	3,316	(839)	-25%	19,895
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,570	-	-	-	595	(595)	-100%	3,570
Total sources of capital funds	-	23,465	-	2,136	2,477	3,911	(1,434)	-37%	23,465
Financial position									
Total current assets	-	91,593	-	-	30,385	-	-	-	91,593
Total non current assets	-	557,077	-	-	17,193	-	-	-	557,077
Total current liabilities	-	(48,377)	-	-	(465)	-	-	-	(48,377)
Total non current liabilities	-	57,523	-	-	-	-	-	-	57,523
Community wealth/Equity	-	473,758	-	-	(24)	-	-	-	473,758
Cash flows									
Net cash from (used) operating	-	37,698	-	12,909	50,518	10,097	(40,421)	-400%	60,579
Net cash from (used) investing	-	(23,465)	-	(10,174)	12,028	(3,911)	(15,939)	408%	(23,465)
Net cash from (used) financing	-	(1,503)	-	3	(6)	-	6	#DIV/0!	(0)
Cash/cash equivalents at the month/year end	-	18,454	-	-	54,245	11,909	(42,336)	-355%	28,819
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	34,738	5,300	3,714	3,942	4,339	3,679	3,140	113,417	172,270
Creditors Age Analysis									
Total Creditors	580	2,090	11,341	7,114	1,667	1,052	8,403	14,135	46,381

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.

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		-	71,220	-	4,430	44,949	11,870	33,078	279%	71,220
Executive and council		-	10,976	-	29	29,039	1,829	27,210	1487%	10,976
Finance and administration		-	60,244	-	4,402	15,910	10,041	5,869	58%	60,244
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	61,971	-	3,864	5,229	10,328	(5,099)	-49%	61,971
Community and social services		-	12,797	-	2,849	3,029	2,133	896	42%	12,797
Sport and recreation		-	2,979	-	-	119	496	(377)	-76%	2,979
Public safety		-	45,915	-	1,016	2,081	7,653	(5,572)	-73%	45,915
Housing		-	280	-	-	-	47	(47)	-100%	280
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	1,393	-	169	178	232	(54)	-23%	1,393
Planning and development		-	1,343	-	169	178	224	(46)	-20%	1,343
Road transport		-	50	-	-	-	8	(8)	-100%	50
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	223,992	-	20,966	35,547	37,332	(1,785)	-5%	223,992
Energy sources		-	118,380	-	9,249	18,709	19,730	(1,021)	-5%	118,380
Water management		-	50,914	-	9,226	9,708	8,486	1,222	14%	50,914
Waste water management		-	33,608	-	1,666	5,053	5,601	(549)	-10%	33,608
Waste management		-	21,090	-	825	2,077	3,515	(1,438)	-41%	21,090
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	358,576	-	29,430	85,903	59,763	26,140	44%	358,576
Expenditure - Functional										
<i>Governance and administration</i>		-	88,150	-	6,077	13,574	14,692	(1,118)	-8%	88,150
Executive and council		-	15,374	-	1,618	4,136	2,562	1,574	61%	15,374
Finance and administration		-	71,220	-	4,324	9,236	11,870	(2,634)	-22%	71,220
Internal audit		-	1,555	-	135	201	259	(58)	-22%	1,555
<i>Community and public safety</i>		-	56,975	-	2,918	5,675	9,496	(3,821)	-40%	56,975
Community and social services		-	11,898	-	705	1,412	1,983	(571)	-29%	11,898
Sport and recreation		-	8,998	-	642	1,181	1,500	(318)	-21%	8,998
Public safety		-	33,844	-	1,568	2,962	5,641	(2,679)	-47%	33,844
Housing		-	2,235	-	2	120	373	(253)	-68%	2,235
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	22,859	-	1,304	2,657	3,810	(1,153)	-30%	22,859
Planning and development		-	7,899	-	372	803	1,317	(514)	-39%	7,899
Road transport		-	14,959	-	932	1,854	2,493	(639)	-26%	14,959
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	170,530	-	13,325	15,930	28,422	(12,491)	-44%	170,530
Energy sources		-	104,671	-	10,817	11,560	17,445	(5,885)	-34%	104,671
Water management		-	34,230	-	893	1,490	5,705	(4,215)	-74%	34,230
Waste water management		-	17,598	-	456	812	2,933	(2,121)	-72%	17,598
Waste management		-	14,031	-	1,159	2,068	2,338	(270)	-12%	14,031
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	338,513	-	23,625	37,836	56,419	(18,583)	-33%	338,513
Surplus/ (Deficit) for the year		-	20,063	-	5,806	48,066	3,344	44,723	1337%	20,063

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

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

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M02 August

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	7,884	-	28	28	1,314	(1,286)	-97.9%	7,884
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	204,996	-	20,310	33,648	34,166	(518)	-1.5%	204,996
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-		-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,418	-	1,073	30,240	1,736	28,504	1641.6%	10,418
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	49,207	-	4,195	15,703	8,201	7,501	91.5%	49,207
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	86,071	-	1,993	4,429	13,599	(9,170)	-67.4%	81,595
Total Revenue by Vote	2	-	358,576	-	27,600	84,048	59,017	25,031	42.4%	354,100
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	8,486	-	1,237	3,002	1,414	1,588	112.3%	8,486
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	192,106	-	13,934	17,862	32,018	(14,156)	-44.2%	192,106
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-		-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	33,163	-	2,402	5,795	5,188	607	11.7%	31,128
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	35,279	-	1,316	2,814	5,880	(3,066)	-52.1%	35,279
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	69,480	-	4,193	7,426	10,062	(2,636)	-26.2%	60,370
Total Expenditure by Vote	2	-	338,514	-	23,083	36,899	54,562	(17,663)	-32.4%	327,369
Surplus/ (Deficit) for the year	2	-	20,063	-	4,517	47,149	4,455	42,694	958.3%	26,731

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) - M02 August

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		-	44,681	-	2,843	13,200	7,447	5,753	77%	44,681
Service charges - electricity revenue		-	96,329	-	9,247	18,841	16,055	2,786	17%	96,329
Service charges - water revenue		-	30,024	-	9,156	10,549	5,004	5,545	111%	30,024
Service charges - sanitation revenue		-	20,074	-	1,525	4,781	3,346	1,435	43%	20,074
Service charges - refuse revenue		-	10,132	-	743	1,915	1,689	226	13%	10,132
Rental of facilities and equipment		-	1,519	-	120	272	253	19	7%	1,519
Interest earned - external investments		-	550	-	-	-	92	(92)	-100%	550
Interest earned - outstanding debtors		-	6,729	-	574	940	1,121	(181)	-16%	6,729
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	45,021	-	941	1,941	7,503	(5,563)	-74%	45,021
Licences and permits		-	210	-	13	17	35	(18)	-51%	210
Agency services		-	1,100	-	82	155	183	(29)	-16%	1,100
Transfers and subsidies		-	81,054	-	1,289	30,303	13,509	16,794	124%	81,054
Other revenue		-	1,259	-	187	159	210	(51)	-24%	1,259
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	338,682	-	26,719	83,072	56,447	26,625	47%	338,682
Expenditure By Type										
Employee related costs		-	125,542	-	10,227	19,657	20,924	(1,267)	-6%	125,542
Remuneration of councillors		-	6,286	-	524	1,048	1,048	(0)	0%	6,286
Debt impairment		-	28,919	-	25	25	4,820	(4,795)	-99%	28,919
Depreciation & asset impairment		-	23,813	-	0	0	3,969	(3,968)	-100%	23,813
Finance charges		-	835	-	8	9	139	(131)	-94%	835
Bulk purchases - electricity		-	75,703	-	9,700	9,751	12,617	(2,866)	-23%	75,703
Inventory consumed		-	20,371	-	266	606	3,397	(2,791)	-82%	20,391
Contracted services		-	22,882	-	699	1,107	3,810	(2,703)	-71%	22,842
Transfers and subsidies		-	525	-	125	125	88	38	43%	525
Other expenditure		-	33,638	-	2,051	5,509	5,608	(100)	-2%	33,658
Losses		-	(0)	-	-	-	-	-	-	(0)
Total Expenditure		-	338,513	-	23,625	37,836	56,419	(18,583)	-33%	338,513
Surplus/(Deficit)		-	168	-	3,094	45,236	28	45,208	2	168
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	19,895	-	2,711	2,830	3,316	(485)	(0)	19,895
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	20,063	-	5,806	48,066	3,344			20,063
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	20,063	-	5,806	48,066	3,344			20,063
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	20,063	-	5,806	48,066	3,344			20,063
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	20,063	-	5,806	48,066	3,344			20,063

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

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M02
August

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	19,976	-	2,136	2,358	3,329	(972)	-29%	19,976
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	459	-	-	-	76	(76)	-100%	459
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	3,031	-	-	119	505	(386)	-76%	3,031
Total Capital Multi-year expenditure	4,7	-	23,465	-	2,136	2,477	3,911	(1,434)	-37%	23,465
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	23,465	-	2,136	2,477	3,911	(1,434)	-37%	23,465
Capital Expenditure - Functional Classification										
Governance and administration		-	459	-	-	-	76	(76)	-100%	459
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	459	-	-	-	76	(76)	-100%	459
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	9,841	-	1,284	1,624	1,640	(16)	-1%	9,841
Community and social services		-	6,810	-	1,284	1,505	1,135	370	33%	6,810
Sport and recreation		-	3,031	-	-	119	505	(386)	-76%	3,031
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	13,166	-	852	852	2,194	(1,342)	-61%	13,166
Energy sources		-	10,042	-	-	-	1,674	(1,674)	-100%	10,042
Water management		-	3,124	-	852	852	521	332	64%	3,124
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	23,465	-	2,136	2,477	3,911	(1,434)	-37%	23,465
Funded by:										
National Government		-	19,895	-	2,136	2,477	3,316	(839)	-25%	19,895
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Entities)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	19,895	-	2,136	2,477	3,316	(839)	-25%	19,895
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3,570	-	-	-	595	(595)	-100%	3,570
Total Capital Funding		-	23,465	-	2,136	2,477	3,911	(1,434)	-37%	23,465

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		-	5,007	-	6,387	5,007
Call investment deposits		-	2,000	-	522	2,000
Consumer debtors		-	29,941	-	21,660	29,941
Other debtors		-	51,614	-	2,093	51,614
Current portion of long-term receivables		-	1,197	-	-	1,197
Inventory		-	3,031	-	(276)	3,031
Total current assets		-	92,790	-	30,385	92,790
Non current assets						
Long-term receivables		-	3,623	-	-	3,623
Investments		-	0	-	14,716	0
Investment property		-	6,391	-	-	6,391
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	541,531	-	2,477	541,531
Biological		-	-	-	-	-
Intangible		-	307	-	-	307
Other non-current assets		-	5,225	-	-	5,225
Total non current assets		-	557,077	-	17,193	557,077
TOTAL ASSETS		-	649,866	-	47,578	649,866
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	671	-	-	671
Consumer deposits		-	1,994	-	6	1,994
Trade and other payables		-	74,700	-	(471)	74,700
Provisions		-	23,657	-	-	23,657
Total current liabilities		-	101,022	-	(465)	101,022
Non current liabilities						
Borrowing		-	4,523	-	-	4,523
Provisions		-	53,000	-	-	53,000
Total non current liabilities		-	57,523	-	-	57,523
TOTAL LIABILITIES		-	158,545	-	(465)	158,545
NET ASSETS	2	-	491,321	-	48,043	491,321
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	487,367	-	48,043	487,367
Reserves		-	3,954	-	-	3,954
TOTAL COMMUNITY WEALTH/EQUITY	2	-	491,321	-	48,043	491,321

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	40,212	-	4,709	6,884	6,702	182	3%	40,212
Service charges		-	145,346	-	12,675	23,104	24,224	(1,121)	-5%	145,346
Other revenue		-	24,509	-	1,622	3,006	4,085	(1,079)	-26%	24,509
Transfers and Subsidies - Operational		-	81,054	-	4,419	33,545	13,509	20,036	148%	81,054
Transfers and Subsidies - Capital		-	19,895	-	-	5,172	3,316	1,856	56%	19,895
Interest		-	7,279	-	2	141	1,213	(1,072)	-88%	7,279
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(279,238)	-	(10,517)	(21,334)	(46,540)	(25,206)	54%	(279,238)
Finance charges		-	(835)	-	-	-	(139)	(139)	100%	(835)
Transfers and Grants		-	(525)	-	-	-	(88)	(88)	100%	(525)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	37,698	-	12,909	50,518	6,283	(44,235)	-704%	37,698
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	(7,860)	14,716	-	14,716	#DIV/0!	-
Payments										
Capital assets		-	(23,465)	-	(2,314)	(2,688)	(3,911)	(1,223)	31%	(23,465)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(23,465)	-	(10,174)	12,028	(3,911)	(15,939)	408%	(23,465)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	3	(6)	-	(6)	#DIV/0!	-
Payments										
Repayment of borrowing		-	(1,503)	-	-	-	-	-		(1,503)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(1,503)	-	3	(6)	-	6	#DIV/0!	(1,503)
NET INCREASE/ (DECREASE) IN CASH HELD										
Cash/cash equivalents at beginning:		-	12,731	-	2,738	62,540	2,372			12,731
Cash/cash equivalents at month/year end:		-	(5,723)	-		(8,294)	(5,723)			(5,723)
		-	7,007	-		54,245	(3,351)			7,007

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

PART 2 – SUPPORTING DOCUMENTATION

5. Debtors' analysis

5.1 Supporting Table SC3

Debtors' age analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2021/22										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	12,065	1,053	1,028	1,401	1,771	1,180	842	10,676	30,016	15,871	-	-	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,394	907	165	126	152	115	67	1,275	9,201	1,736	-	-	
Receivables from Non-exchange Transactions - Property Rates	1400	9,410	1,622	949	916	905	944	800	25,146	40,692	28,711	-	-	
Receivables from Exchange Transactions - Waste Water Management	1500	4,611	724	670	658	668	651	639	22,017	30,637	24,632	-	-	
Receivables from Exchange Transactions - Waste Management	1600	1,775	543	474	465	466	457	451	13,353	17,986	15,194	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	1	1	1	2	1	1	38	50	44	-	-	
Interest on Arrear Debtor Accounts	1810	0	206	188	172	150	133	120	598	1,566	1,172	-	-	
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1900	479	244	240	204	224	197	219	40,314	42,121	41,158	-	-	
Total By Income Source	2000	34,738	5,300	3,714	3,942	4,339	3,679	3,140	113,417	172,270	128,517	-	-	
2020/21 - totals only		0	0	0	0	0	0	0	0	-	-	0	0	
Debtors Age Analysis By Customer Group														
Organs of State	2200	5,327	1,244	588	584	624	540	446	18,927	28,280	21,121	-	-	
Commercial	2300	5,203	361	221	231	225	262	172	6,768	13,443	7,658	-	-	
Households	2400	24,209	3,694	2,905	3,127	3,490	2,877	2,523	87,722	130,547	99,739	-	-	
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-	
Total By Customer Group	2600	34,738	5,300	3,714	3,942	4,339	3,679	3,140	113,417	172,270	128,517	-	-	

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2021/22									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	0	5,614	4,817	-	-	7,929	3,410	21,770	-
Bulk Water	0200	-	-	1,505	-	697	759	-	-	2,961	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	580	2,090	4,222	2,297	971	293	474	6,506	17,431	-
Auditor General	0800	-	-	-	-	-	-	-	4,217	4,217	-
Other	0900	-	-	-	-	-	-	-	2	2	-
Total By Customer Type	1000	580	2,090	11,341	7,114	1,667	1,052	8,403	14,135	46,381	-

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

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					
<u>Municipality</u>					
INVESTEC	41			322	363
STANDARD BANK	21,127		(7,860)	1,200	14,467
ABSA BANK	133				133
NEDBANK	144				144
					-
					-
					-
Municipality sub-total	21,445		(7,860)	1,522	15,107
<u>Entities</u>					
					-
					-
					-
					-
					-
					-
Entities sub-total	-		-	-	-
TOTAL INVESTMENTS AND INTEREST	21,445		(7,860)	1,522	15,107

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 - M02 August

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	73,550	-	2,236	31,362	12,258	19,104	155.8%	73,550
Local Government Equitable Share		-	69,625	-	-	29,010	11,604	17,406	150.0%	69,625
Finance Management		-	1,914	-	1,914	1,914	319	1,595	500.0%	1,914
Municipal Systems Improvement		-	0	-	-	-	0	(0)	-100.0%	0
EPWP Incentive		-	1,285	-	322	322	214	108	50.4%	1,285
Municipal Infrastructure Grant		-	726	-	-	116	121	(5)	-3.7%	726
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	7,504	-	2,183	2,183	1,251	932	74.5%	7,504
Western Cape Financial Management Capacity Building Grant		-	250	-	-	-	42	(42)	-100.0%	250
Human Settlements Development Grant (Beneficiaries)		-	280	-	-	-	47	(47)	-100.0%	280
Municipal Accreditation and Capacity Building Grant		-	-	-	-	-	-	-	-	-
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	8	(8)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities		-	6,548	-	2,183	2,183	1,091	1,091	100.0%	6,548
Thusong Service Centres Grant (Sustainability : Operational Support Grant)	4	-	150	-	-	-	25	(25)	-100.0%	150
Community Development Workers (CDW) Operational Support Grant		-	226	-	-	-	38	(38)	-100.0%	226
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	81,054	-	4,419	33,545	13,509	20,036	148.3%	81,054
Capital Transfers and Grants										
National Government:		-	19,895	-	-	5,172	3,316	1,856	56.0%	19,895
Municipal Infrastructure Grant (MIG)		-	13,795	-	-	5,172	2,299	2,873	125.0%	13,795
Integrated National Electrification Programme Grant		-	6,100	-	-	-	1,017	(1,017)	-100.0%	6,100
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	19,895	-	-	5,172	3,316	1,856	56.0%	19,895
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	100,949	-	4,419	38,717	16,825	21,892	130.1%	100,949

During August the municipality received a Financial Management Grant (FMG) transfer of R1, 914 million, Expanded Public Works Program Grant (EPWP) transfer of R322 thousand rand in line with the National Treasury payment schedule. The municipality also received the first tranche of the Replacement Funding for most vulnerable B3 Municipalities (Library Services) transfer of R 2,183 million from the Provincial Department of Cultural Affairs and Sport. All grant receipts are cash backed on Investment.

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	73,550	-	179	29,366	12,258	17,108	139.6%	73,550
Local Government Equitable Share		-	69,625	-	-	29,010	11,604	17,406	150.0%	69,625
Finance Management		-	1,914	-	21	41	319	(278)	-87.1%	1,914
EPWP Incentive		-	1,285	-	126	253	214	38	17.9%	1,285
Municipal Infrastructure Grant		-	726	-	32	62	121	(59)	-48.4%	726
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	7,504	-	518	995	1,251	(256)	-424.2%	7,504
Provincial Treasury : Financial Management Capacity Building Grant		-	250	-	-	-	42	(42)	-100.0%	250
Human Settlements : Human Settlements Development Grant (Beneficiaries)		-	280	-	-	-	47	(47)	-100.0%	280
Transport and Public Works : Financial Assistance to		-	50	-	-	-	8	(8)	-100.0%	50
Cultural Affairs and Sport : Library services replacement funding for		-	6,548	-	485	962	1,091	(129)	-11.9%	6,548
Local Government : Community Development Worker Operational Support		-	226	-	33	33	38	(5)	-12.3%	226
Local Government : Thusong Services Centres Grant		-	150	-	-	-	25	(25)	-100.0%	150
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	81,054	-	697	30,361	13,509	16,852	124.7%	81,054
Capital expenditure of Transfers and Grants										
National Government		-	19,895	-	2,711	2,830	3,316	(485)	-14.6%	19,895
Municipal Infrastructure Grant (MIG)		-	13,795	-	2,711	2,830	2,299	531	23.1%	13,795
Integrated National Electrification Programme Grant		-	6,100	-	-	-	1,017	(1,017)	-100.0%	6,100
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	19,895	-	2,711	2,830	3,316	(485)	-14.6%	19,895
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	100,949	-	3,408	33,191	16,825	16,367	97.3%	100,949

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

9.1 Supporting Table SC8

WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

Summary of Employee and Councillor remuneration	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		-	5,709	-	440	871	951	(80)	-8%	5,709
Pension and UIF Contributions		-	0	-	19	30	-	30	#DIV/0!	0
Medical Aid Contributions		-	0	-	3	6	-	6	#DIV/0!	0
Motor Vehicle Allowance		-	0	-	17	48	-	48	#DIV/0!	0
Cellphone Allowance		-	577	-	44	88	96	(8)	-8%	577
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	0	-	1	5	-	5	#DIV/0!	0
Sub Total - Councillors		-	6,286	-	524	1,048	1,048	(0)	0%	6,286
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	5,177	-	308	692	863	(170)	-20%	5,177
Pension and UIF Contributions		-	202	-	72	89	34	55	164%	202
Medical Aid Contributions		-	0	-	-	-	-	-		0
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	108	-	-	-	18	(18)	-100%	108
Motor Vehicle Allowance		-	60	-	20	41	10	31	310%	60
Cellphone Allowance		-	90	-	8	15	15	0	2%	90
Housing Allowances		-	0	-	1	1	-	1	#DIV/0!	0
Other benefits and allowances		-	387	-	30	60	64	(4)	-6%	387
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		-	6,024	-	439	899	1,004	(105)	-10%	6,024
Other Municipal Staff										
Basic Salaries and Wages		-	91,706	-	7,639	15,032	15,284	(252)	-2%	91,706
Pension and UIF Contributions		-	15,993	-	1,216	2,401	2,666	(264)	-10%	15,993
Medical Aid Contributions		-	2,032	-	119	254	339	(84)	-25%	2,032
Overtime		-	260	-	502	502	43	459	1059%	260
Performance Bonus		-	6,570	-	87	121	1,095	(974)	-89%	6,570
Motor Vehicle Allowance		-	259	-	37	68	43	24	56%	259
Cellphone Allowance		-	198	-	11	24	33	(9)	-29%	198
Housing Allowances		-	1,016	-	26	63	169	(106)	-63%	1,016
Other benefits and allowances		-	233	-	45	84	39	45	116%	233
Payments in lieu of leave		-	0	-	4	4	-	4	#DIV/0!	0
Long service awards		-	0	-	-	-	-	-		0
Post-retirement benefit obligations	2	-	1,250	-	102	204	208	(4)	-2%	1,250
Sub Total - Other Municipal Staff		-	119,518	-	9,788	18,758	19,920	(1,162)	-6%	119,518
Total Parent Municipality		-	131,828	-	10,751	20,705	21,971	(1,267)	-6%	131,828
TOTAL SALARY, ALLOWANCES & BENEFITS		-	131,828	-	10,751	20,705	21,971	(1,267)	-6%	131,828
TOTAL MANAGERS AND STAFF		-	125,542	-	10,227	19,657	20,924	(1,267)	-6%	125,542

10. Capital programme performance

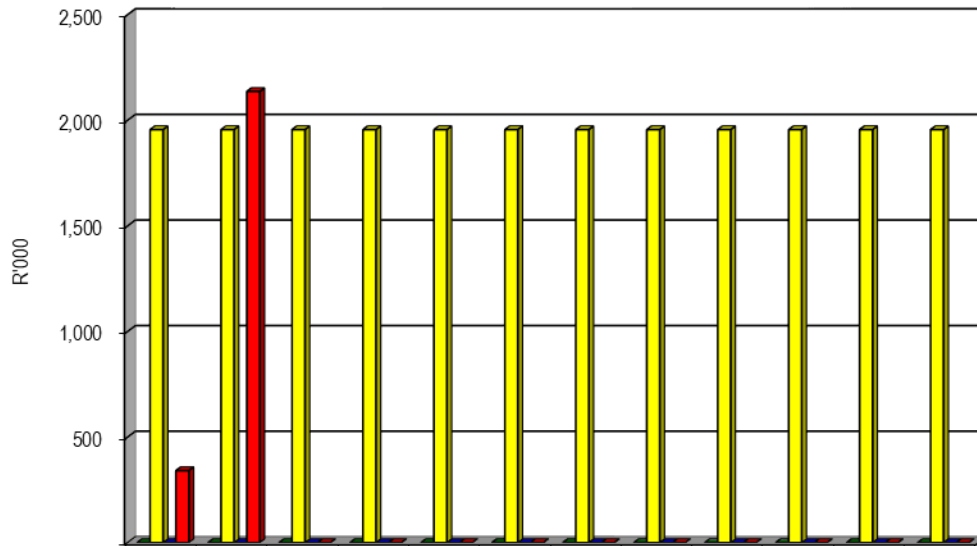
10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August

Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	-	1,955	-	341	341	1,955	1,615	82.6%	1%
August	-	1,955	-	2,136	2,477	3,911	1,434	36.7%	11%
September	-	1,955	-	-	-	5,866	-	-	-
October	-	1,955	-	-	-	7,822	-	-	-
November	-	1,955	-	-	-	9,777	-	-	-
December	-	1,955	-	-	-	11,733	-	-	-
January	-	1,955	-	-	-	13,688	-	-	-
February	-	1,955	-	-	-	15,643	-	-	-
March	-	1,955	-	-	-	17,599	-	-	-
April	-	1,955	-	-	-	19,554	-	-	-
May	-	1,955	-	-	-	21,510	-	-	-
June	-	1,955	-	-	-	23,465	-	-	-
Total Capital expenditure	-	23,465	-	2,477					

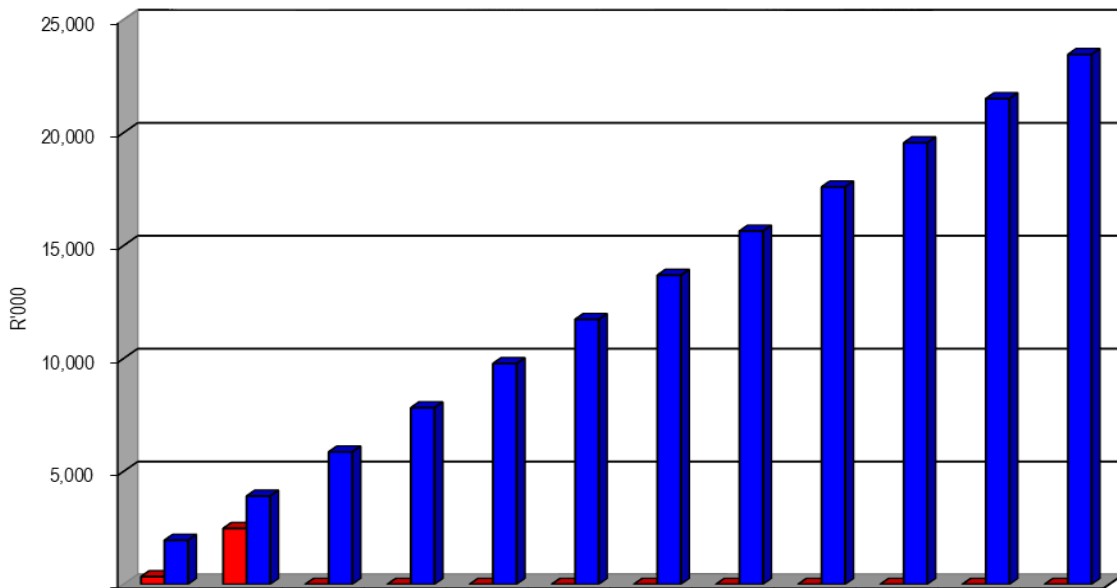
The total capital expenditure for July amounts to R2, 477 million. Expenditure will increase as the year progress and as procurement processes are concluded. It should be noted that the capital expenditure programme of the municipality is funded majorly by conditional grants, expenditure is also depended on the timing of these transfers to the municipality.

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



2020/21	–	–	–	–	–	–	–	–	–	–	–	–
Original Budget	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955	1,955
Adjusted Budget	–	–	–	–	–	–	–	–	–	–	–	–
Monthly actual	341	2,136	–	–	–	–	–	–	–	–	–	–

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



YearTD actual	341	2,477	–	–	–	–	–	–	–	–	–	–
YearTD budget	1,955	3,911	5,866	7,822	9,777	11,733	13,688	15,643	17,599	19,554	21,510	23,465

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 - M02 August											
R thousands	Description	Ref	2020/21	Budget Year 2021/22							
			Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD budget	YTD variance	YTD variance %	Full Year Forecast
	Capital expenditure on new assets by Asset Class/Sub-class										
	Infrastructure		7,066			852	852	1,178	325	27.6%	7,066
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure		3,942					657	657	100.0%	3,942
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares		3,942					657	657	100.0%	3,942
	Water Supply Infrastructure		3,124			852	852	621	(332)	-63.7%	3,124
	Dams and Weirs										
	Boreholes										
	Reservoirs		3,124			852	852	621	(332)	-63.7%	3,124
	Water Treatment Works										
	Pump Stations										
	Bulk Mains										
	Distribution										
	Distribution Points										
	FRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Reticulation										
	Waste Water Treatment Works										
	Outfall Sewers										
	Total 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										
	Revolvements										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets										
	Community Facilities										
	Halls										
	Centres										
	Crisches										
	Clinic/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Ablution Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Aberies										
	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										
	Purification Plants										
	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										
	Servitudes										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Lease Settlement Software Applications										
	Unspecified										
	Computer Equipment		439					73	73	100.0%	439
	Computer Equipment		439					73	73	100.0%	439
	Furniture and Office Equipment		20					3	3	100.0%	20
	Furniture and Office Equipment		20					3	3	100.0%	20
	Machinery and Equipment										
	Machinery and Equipment										
	Transport Assets										
	Transport Assets										
	Land										
	Land										
	Zoo's, Marine and Non-biological Animals										
	Zoo's, Marine and Non-biological Animals										
	Total Capital Expenditure on new assets	1	7,524			852	852	1,254	402	32.0%	7,524

10.2.2 Supporting Table SC13b

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02											
R thousands	Description	Ref	2020/21			Budget Year 2021/22					
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure											
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure										
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure										
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Retreatment										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toblet 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										
	Cable Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets			6,810		1,505	1,505	1,135	(370)	-32.6%	6,810
	Community Facilities			6,810		1,505	1,505	1,135	(370)	-32.6%	6,810
	Halls										
	Centres										
	Cafes										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria			6,810		1,505	1,505	1,135	(370)	-32.6%	6,810
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Abolition 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/Equity Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	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 renewal of existing ass	1		6,810		1,505	1,505	1,135	(370)	-32.6%	6,810

10.2.3 Supporting Table SC13e

WC053 Beaufort West - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02 August

R thousands	Description	Ref 1	2020/21	Budget Year 2021/22				YTD variance	YTD variance %	Full Year Forecast		
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual				YearTD budget	
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
	Infrastructure		6,100					1,017	1,017	100.0%	6,100	
	Roads Infrastructure											
	Roads											
	Road Structures											
	Road Furniture											
	Capital Spares											
	Storm water Infrastructure											
	Drainage Collection											
	Storm water Conveyance											
	Attenuation											
	Electrical Infrastructure		6,100					1,017	1,017	100.0%	6,100	
	Power Plants											
	HV Substations											
	HV Switching Station											
	HV Transmission Conductors											
	MV Substations											
	MV Switching Stations		6,100					1,017	1,017	100.0%	6,100	
	MV Networks											
	LV Networks											
	Capital Spares											
	Water Supply Infrastructure											
	Dams and Weirs											
	Boreholes											
	Reservoirs											
	Pump Stations											
	Water Treatment Works											
	Bulk Mains											
	Distribution											
	Distribution Points											
	FRV Stations											
	Capital Spares											
	Sanitation Infrastructure											
	Pump Station											
	Reticulation											
	Waste Water Treatment Works											
	Outfall Sewers											
	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											
	Cable Layers											
	Distribution Layers											
	Capital Spares											
	Community Assets		3,031				(222)	119	505	386	76.5%	3,031
	Community Facilities						(222)					
	Halls											
	Centres											
	Courtyards											
	Clinics/Care Centres											
	Fire/Ambulance Stations											
	Testing Stations											
	Museums											
	Galleries											
	Theatres											
	Libraries											
	Cemeteries/Crematoria						(222)					
	Police											
	Public											
	Public Open Space											
	Nature Reserves											
	Public Abattoir Facilities											
	Markets											
	Stalls											
	Abattoirs											
	Airports											
	Taxi Ranks/Bus Terminals											
	Capital Spares											
	Sport and Recreation Facilities		3,031					119	505	386	76.5%	3,031
	Indoor Facilities											
	Outdoor Facilities		3,031					119	505	386	76.5%	3,031
	Capital Spares											
	Heritage assets											
	Monuments											
	Historic Buildings											
	Works of Art											
	Conservation Areas											
	Other Heritage											
	Investment properties											
	Revenue Generating											
	Improved Property											
	Unimproved Property											
	Non-revenue Generating											
	Improved Property											
	Unimproved Property											
	Other assets											
	Operational Buildings											
	Municipal Offices											
	Pay/Enquiry Points											
	Building Plan Offices											
	Workshops											
	Yards											
	Stores											
	Laboratories											
	Training Centres											
	Manufacturing Plant											
	Depots											
	Capital Spares											
	Housing											
	Staff Housing											
	Social Housing											
	Capital Spares											
	Biological or Cultivated Assets											
	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		9,131				(222)	119	1,522	1,403	92.2%	9,131

11. Material variances to the SDBIP

11.1 Over view

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