

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING SEPTEMBER 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

Detailed report will be provided as part of the section 52 report for the quarter September 2021.

1.1.2 Financial problems or risks facing the municipality

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

1.1.3 Other relevant information

None for September 2021

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 September 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 90,828 million or R 6,158 million above the year-to-date budget projections for September 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.

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

Operating expenditure by type

The total expenditure for the month amounted to R 27,342 million. The total expenditure is 23% or R 19,417 million below year-to-date budget projections for September 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 September 2021 amounts to R 4,979 million or 21% 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 8,279 million. This figure is provisional and will be finalized when the audit is completed. The net decrease in cash for the month amounted to R 11,194 million, and the cash and cash equivalents at the end of the month amounted to R 20,594 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

Detailed report will be provided as part of the section 52 report for the quarter September 2021.

3.4 Remedial or corrective steps

None for September 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 - M03 September

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	-	2,852	16,052	11,170	4,882	44%	44,681
Service charges	-	156,559	-	2,570	38,658	39,140	(482)	-1%	156,559
Investment revenue	-	550	-	24	24	138	(113)	-82%	550
Transfers and subsidies	-	81,054	-	799	31,102	20,264	10,838	53%	81,054
Other own revenue	-	55,838	-	1,357	4,992	13,959	(8,968)	-64%	55,838
Total Revenue (excluding capital transfers and contributions)	-	338,682	-	7,602	90,828	84,670	6,158	7%	338,682
Employee costs	-	125,542	-	9,781	29,437	31,385	(1,948)	-6%	125,542
Remuneration of Councillors	-	6,286	-	524	1,572	1,572	(0)	-0%	6,286
Depreciation & asset impairment	-	23,813	-	(0)	-	5,953	(5,953)	-100%	23,813
Finance charges	-	835	-	505	514	209	305	146%	835
Inventory consumed and bulk purchases	-	96,074	-	12,089	22,337	24,022	(1,685)	-7%	96,094
Transfers and subsidies	-	525	-	-	125	131	(6)	-5%	525
Other expenditure	-	85,439	-	4,443	11,226	21,356	(10,130)	-47%	85,419
Total Expenditure	-	338,513	-	27,342	65,211	84,628	(19,417)	-23%	338,513
Surplus/(Deficit)	-	168	-	(19,739)	25,617	42	25,575	61002%	168
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	19,895	-	2,878	5,708	4,974	734	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	-	(16,861)	31,325	5,016	26,309	525%	20,063
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	20,063	-	(16,861)	31,325	5,016	26,309	525%	20,063
Capital expenditure & funds sources									
Capital expenditure	-	23,465	-	2,502	4,979	5,866	(887)	-15%	23,465
Capital transfers recognised	-	19,895	-	2,502	4,979	4,974	5	0%	19,895
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,570	-	-	-	893	(893)	-100%	3,570
Total sources of capital funds	-	23,465	-	2,502	4,979	5,866	(887)	-15%	23,465
Financial position									
Total current assets	-	92,790	-	-	22,245	-	-	-	92,790
Total non current assets	-	557,077	-	-	13,409	-	-	-	557,077
Total current liabilities	-	101,022	-	-	(4,300)	-	-	-	101,022
Total non current liabilities	-	57,523	-	-	-	-	-	-	57,523
Community wealth/Equity	-	491,321	-	-	39,954	-	-	-	491,321
Cash flows									
Net cash from (used) operating	-	37,698	-	(8,420)	25,912	15,145	(10,767)	-71%	37,698
Net cash from (used) investing	-	(23,465)	-	(2,760)	2,980	(5,866)	(8,846)	151%	(23,465)
Net cash from (used) financing	-	(1,503)	-	(14)	(20)	-	20	#DIV/0!	(1,503)
Cash/cash equivalents at the month/year end	-	7,007	-	-	20,594	15,002	(5,592)	-37%	7,007
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	16,969	10,166	4,710	3,581	3,819	4,185	3,579	115,502	162,510
Creditors Age Analysis									
Total Creditors	7,899	1,192	2,285	20,663	8,104	1,829	23,902	16,641	82,516

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) - M03 September										
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 - Functional										
<i>Governance and administration</i>		-	71,220	-	4,301	49,249	17,805	31,444	177%	71,220
Executive and council		-	10,976	-	6	29,045	2,744	26,301	958%	10,976
Finance and administration		-	60,244	-	4,295	20,204	15,061	5,143	34%	60,244
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	61,971	-	3,264	8,645	15,493	(6,847)	-44%	61,971
Community and social services		-	12,797	-	2,789	5,818	3,199	2,619	82%	12,797
Sport and recreation		-	2,979	-	-	119	745	(626)	-84%	2,979
Public safety		-	45,915	-	475	2,708	11,479	(8,771)	-76%	45,915
Housing		-	280	-	-	-	70	(70)	-100%	280
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	1,393	-	242	420	348	72	21%	1,393
Planning and development		-	1,343	-	91	269	336	(67)	-20%	1,343
Road transport		-	50	-	151	151	13	139	1110%	50
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	223,992	-	2,673	38,221	55,998	(17,777)	-32%	223,992
Energy sources		-	118,380	-	6,400	25,109	29,595	(4,486)	-15%	118,380
Water management		-	50,914	-	(6,120)	3,588	12,729	(9,141)	-72%	50,914
Waste water management		-	33,608	-	1,605	6,659	8,402	(1,743)	-21%	33,608
Waste management		-	21,090	-	788	2,865	5,272	(2,407)	-46%	21,090
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	358,576	-	10,480	96,536	89,644	6,892	8%	358,576
Expenditure - Functional										
<i>Governance and administration</i>		-	88,150	-	7,881	21,483	22,037	(555)	-3%	88,150
Executive and council		-	15,374	-	1,955	6,092	3,844	2,248	58%	15,374
Finance and administration		-	71,220	-	5,849	15,114	17,805	(2,691)	-15%	71,220
Internal audit		-	1,555	-	76	277	389	(112)	-29%	1,555
<i>Community and public safety</i>		-	56,975	-	2,939	8,618	14,244	(5,626)	-39%	56,975
Community and social services		-	11,898	-	750	2,166	2,974	(808)	-27%	11,898
Sport and recreation		-	8,998	-	612	1,794	2,249	(456)	-20%	8,998
Public safety		-	33,844	-	1,571	4,533	8,461	(3,928)	-46%	33,844
Housing		-	2,235	-	5	125	559	(434)	-78%	2,235
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	22,859	-	1,277	3,934	5,715	(1,780)	-31%	22,859
Planning and development		-	7,899	-	359	1,162	1,975	(813)	-41%	7,899
Road transport		-	14,959	-	918	2,773	3,740	(967)	-26%	14,959
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	170,530	-	15,244	31,176	42,632	(11,456)	-27%	170,530
Energy sources		-	104,671	-	10,146	21,628	26,168	(4,539)	-17%	104,671
Water management		-	34,230	-	3,472	5,040	8,558	(3,518)	-41%	34,230
Waste water management		-	17,598	-	484	1,298	4,399	(3,102)	-71%	17,598
Waste management		-	14,031	-	1,142	3,210	3,508	(297)	-8%	14,031
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	338,513	-	27,342	65,211	84,628	(19,417)	-23%	338,513
Surplus/ (Deficit) for the year		-	20,063	-	(16,861)	31,325	5,016	26,309	525%	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) - M03 September

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	-	5	33	1,971	(1,938)	-98.3%	7,884
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	204,996	-	2,127	35,776	51,249	(15,473)	-30.2%	204,996
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,418	-	583	30,823	2,604	28,219	1083.5%	10,418
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	49,207	-	4,218	19,921	12,302	7,619	61.9%	49,207
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	86,071	-	1,671	6,253	20,399	(14,146)	-69.3%	86,071
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	358,576	-	8,605	92,806	88,525	4,281	4.8%	358,576
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	8,486	-	1,393	4,395	2,121	2,273	107.2%	8,486
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	192,106	-	15,987	33,862	48,027	(14,165)	-29.5%	192,106
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	33,163	-	2,431	8,230	7,782	448	5.8%	33,163
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	35,279	-	2,560	5,391	8,820	(3,429)	-38.9%	35,279
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	69,480	-	4,373	11,798	15,092	(3,294)	-21.8%	69,480
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	338,514	-	26,743	63,675	81,843	(18,167)	-22.2%	338,514
Surplus/ (Deficit) for the year	2	-	20,062	-	(18,138)	29,131	6,683	22,448	335.9%	20,062

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) - M03 September

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										
Revenue By Source										
Property rates		-	44,681	-	2,852	16,052	11,170	4,882	44%	44,681
Service charges - electricity revenue		-	96,329	-	6,380	25,221	24,082	1,139	5%	96,329
Service charges - water revenue		-	30,024	-	(5,979)	4,570	7,506	(2,936)	-39%	30,024
Service charges - sanitation revenue		-	20,074	-	1,464	6,246	5,019	1,228	24%	20,074
Service charges - refuse revenue		-	10,132	-	705	2,620	2,533	87	3%	10,132
Rental of facilities and equipment		-	1,519	-	120	392	380	12	3%	1,519
Interest earned - external investments		-	550	-	24	24	138	(113)	-82%	550
Interest earned - outstanding debtors		-	6,729	-	714	1,654	1,682	(28)	-2%	6,729
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	45,021	-	368	2,461	11,255	(8,794)	-78%	45,021
Licences and permits		-	210	-	18	35	53	(17)	-32%	210
Agency services		-	1,100	-	116	270	275	(5)	-2%	1,100
Transfers and subsidies		-	81,054	-	799	31,102	20,264	10,838	53%	81,054
Other revenue		-	1,259	-	20	179	315	(136)	-43%	1,259
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	338,682	-	7,602	90,828	84,670	6,158	7%	338,682
Expenditure By Type										
Employee related costs		-	125,542	-	9,781	29,437	31,385	(1,948)	-6%	125,542
Remuneration of councillors		-	6,286	-	524	1,572	1,572	(0)	0%	6,286
Debt impairment		-	28,919	-	1	26	7,230	(7,204)	-100%	28,919
Depreciation & asset impairment		-	23,813	-	(0)	-	5,953	(5,953)	-100%	23,813
Finance charges		-	835	-	505	514	209	305	146%	835
Bulk purchases - electricity		-	75,703	-	9,199	18,825	18,926	(101)	-1%	75,703
Inventory consumed		-	20,371	-	2,890	3,512	5,096	(1,584)	-31%	20,391
Contracted services		-	22,882	-	1,735	2,842	5,713	(2,871)	-50%	22,842
Transfers and subsidies		-	525	-	-	125	131	(6)	-5%	525
Other expenditure		-	33,638	-	2,707	8,358	8,413	(55)	-1%	33,658
Losses		-	(0)	-	-	-	-	-	-	(0)
Total Expenditure		-	338,513	-	27,342	65,211	84,628	(19,417)	-23%	338,513
Surplus/(Deficit)		-	168	-	(19,739)	25,617	42	25,575	1	168
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	19,895	-	2,878	5,708	4,974	734	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	-	(16,861)	31,325	5,016			20,063
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	20,063	-	(16,861)	31,325	5,016			20,063
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	20,063	-	(16,861)	31,325	5,016			20,063
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	20,063	-	(16,861)	31,325	5,016			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) - M03
September

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	-	2,502	4,860	4,994	(134)	-3%	19,976
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	459	-	-	-	115	(115)	-100%	459
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	3,031	-	-	119	758	(639)	-84%	3,031
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	23,465	-	2,502	4,979	5,866	(887)	-15%	23,465
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	-	-	-	-	-	-	-
Total Capital Expenditure		-	23,465	-	2,502	4,979	5,866	(887)	-15%	23,465
Capital Expenditure - Functional Classification										
Governance and administration		-	459	-	-	-	115	(115)	-100%	459
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	459	-	-	-	115	(115)	-100%	459
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	9,841	-	1,886	3,510	2,460	1,050	43%	9,841
Community and social services		-	6,810	-	1,886	3,391	1,702	1,689	99%	6,810
Sport and recreation		-	3,031	-	-	119	758	(639)	-84%	3,031
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	13,166	-	617	1,469	3,291	(1,823)	-55%	13,166
Energy sources		-	10,042	-	-	-	2,511	(2,511)	-100%	10,042
Water management		-	3,124	-	617	1,469	781	688	88%	3,124
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	23,465	-	2,502	4,979	5,866	(887)	-15%	23,465
Funded by:										
National Government		-	19,895	-	2,502	4,979	4,974	5	0%	19,895
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	19,895	-	2,502	4,979	4,974	5	0%	19,895
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3,570	-	-	-	893	(893)	-100%	3,570
Total Capital Funding		-	23,465	-	2,502	4,979	5,866	(887)	-15%	23,465

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M03 September

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		-	5,008	-	2,540	5,008
Call investment deposits		-	2,000	-	2,536	2,000
Consumer debtors		-	29,941	-	12,592	29,941
Other debtors		-	51,614	-	4,688	51,614
Current portion of long-term receivables		-	1,197	-	-	1,197
Inventory		-	3,031	-	(111)	3,031
Total current assets		-	92,790	-	22,245	92,790
Non current assets						
Long-term receivables		-	3,623	-	-	3,623
Investments		-	-	-	8,430	0
Investment property		-	6,391	-	-	6,391
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	541,531	-	4,979	541,531
Biological		-	-	-	-	-
Intangible		-	307	-	-	307
Other non-current assets		-	5,225	-	-	5,225
Total non current assets		-	557,077	-	13,409	557,077
TOTAL ASSETS		-	649,866	-	35,654	649,866
LIABILITIES						
Current liabilities						
Bank overdraft		-	0	-	-	0
Borrowing		-	671	-	-	671
Consumer deposits		-	1,994	-	20	1,994
Trade and other payables		-	74,700	-	(4,320)	74,700
Provisions		-	23,657	-	-	23,657
Total current liabilities		-	101,022	-	(4,300)	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	-	(4,300)	158,545
NET ASSETS	2	-	491,321	-	39,954	491,321
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	487,367	-	39,954	487,367
Reserves		-	3,954	-	-	3,954
TOTAL COMMUNITY WEALTH/EQUITY	2	-	491,321	-	39,954	491,321

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M03 September

Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	40,212	-	3,649	10,534	10,053	481	5%	40,212
Service charges		-	145,346	-	10,007	33,111	36,337	(3,225)	-9%	145,346
Other revenue		-	24,509	-	1,002	4,332	6,127	(1,795)	-29%	24,509
Transfers and Subsidies - Operational		-	81,054	-	241	33,787	20,264	13,523	67%	81,054
Transfers and Subsidies - Capital		-	19,895	-	3,997	9,169	4,974	4,195	84%	19,895
Interest		-	7,279	-	24	165	1,820	(1,655)	-91%	7,279
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(279,238)	-	(26,836)	(64,547)	(64,089)	458	-1%	(279,238)
Finance charges		-	(835)	-	(505)	(514)	(209)	305	-146%	(835)
Transfers and Grants		-	(525)	-	-	(125)	(131)	(6)	5%	(525)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	37,698	-	(8,420)	25,912	15,145	(10,767)	-71%	37,698
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	(0)	-	-	-	-	-		(0)
Decrease (increase) in non-current investments		-	0	-	2	8,430	-	8,430	#DIV/0!	0
Payments										
Capital assets		-	(23,465)	-	(2,762)	(5,450)	(5,866)	(417)	7%	(23,465)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(23,465)	-	(2,760)	2,980	(5,866)	(8,846)	151%	(23,465)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	(14)	(20)	-	(20)	#DIV/0!	-
Payments										
Repayment of borrowing		-	(1,503)	-	-	-	-	-		(1,503)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(1,503)	-	(14)	(20)	-	20	#DIV/0!	(1,503)
NET INCREASE/ (DECREASE) IN CASH HELD		-	12,731	-	(11,194)	28,872	9,279			12,731
Cash/cash equivalents at beginning:		-	(5,723)	-		(8,279)	5,723			(5,723)
Cash/cash equivalents at month/year end:		-	7,007	-		20,594	15,002			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 - M03 September

Description	NT Code	Budget Year 2021/22									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	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,771	818	927	980	1,362	1,670	1,143	11,268	21,939	16,424	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,779	513	605	158	114	148	97	1,297	7,712	1,815	-	-
Receivables from Non-ex change Transactions - Property Rates	1400	3,617	5,525	1,519	912	886	878	922	25,589	39,847	29,186	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2,870	2,314	697	656	641	658	643	22,543	31,023	25,142	-	-
Receivables from Exchange Transactions - Waste Management	1600	1,470	748	514	462	456	458	449	13,714	18,271	15,539	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	1	1	1	1	2	1	39	50	44	-	-
Interest on Arrear Debtor Accounts	1810	0	-	204	183	163	148	126	714	1,539	1,335	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	459	247	242	228	195	223	197	40,337	42,128	41,180	-	-
Total By Income Source	2000	16,969	10,166	4,710	3,581	3,819	4,185	3,579	115,502	162,510	130,665	-	-
2020/21 - totals only		0	0	0	0	0	0	0	0	-	-	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,122	3,047	1,161	569	552	609	535	19,124	27,720	21,390	-	-
Commercial	2300	2,346	2,700	304	218	222	253	6,864	13,130	7,779	-	-	
Households	2400	12,501	4,418	3,245	2,793	3,044	3,354	2,790	89,514	121,660	101,496	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	16,969	10,166	4,710	3,581	3,819	4,185	3,579	115,502	162,510	130,665	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

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	11,072	5,432	-	22,354	11,536	50,394	-
Bulk Water	0200	2,396	89	78	719	662	697	70	6	4,716	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	2,093	1,103	2,207	4,478	2,010	1,132	1,479	4,469	18,970	-
Auditor General	0800	3,407	-	-	4,394	-	-	-	628	8,429	-
Other	0900	4	-	-	-	-	-	-	2	6	-
Total By Customer Type	1000	7,899	1,192	2,285	20,663	8,104	1,829	23,902	16,641	82,516	-

7. Investment portfolio analysis

7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID	Ref	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands						
<u>Municipality</u>						
INVESTEC		363	1			364
STANDARD BANK		22,327	16	(8,288)	2,424	16,478
ABSA BANK		133	2			135
NEDBANK		144	1	(5,000)	5,000	146
						-
						-
						-
Municipality sub-total		22,967		(13,288)	7,424	17,123
<u>Entities</u>						
						-
						-
						-
						-
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	22,967		(13,288)	7,424	17,123

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 - M03 September

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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:										
		-	73,550	-	242	31,604	18,388	11,604	63.1%	73,550
Local Government Equitable Share		-	69,625	-	-	29,010	17,406	11,604	66.7%	69,625
Finance Management		-	1,914	-	-	1,914	479			1,914
Municipal Systems Improvement		-	0	-	-	-	0			0
EPWP Incentive		-	1,285	-	-	322	321			1,285
Municipal Infrastructure Grant		-	726	-	242	358	182			726
Other transfers and grants [insert description]		-		-						
Provincial Government:										
Western Cape Financial Management Capacity Building Grant		-	250	-	-	-	63	(63)	-100.0%	250
Human Settlements Development Grant (Beneficiaries)		-	280	-	-	-	70	(70)	-100.0%	280
Municipal Accreditation and Capacity Building Grant		-		-	-	-				-
Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	13	(13)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3 Municipalities		-	6,548	-	-	2,183	1,637	546	33.3%	6,548
Thusong Service Centres Grant (Sustainability: Operational Support Grant)		-	150	-	-	-	38	(38)	-100.0%	150
Community Development Workers (CDW) Operational Support Grant		-	226	-	-	-	57	(57)	-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	-	242	33,787	20,264	11,910	58.8%	81,054
Capital Transfers and Grants										
National Government:										
		-	19,895	-	3,997	9,169	4,974	5,720	115.0%	19,895
Municipal Infrastructure Grant (MIG)		-	13,795	-	3,997	9,169	3,449	5,720	165.9%	13,795
Integrated National Electrification Programme Grant		-	6,100	-	-	-	1,525			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	-	4,239	9,169	4,974	5,720	115.0%	19,895
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	100,949	-	4,481	42,956	25,237	17,630	69.9%	100,949

For the quarter, the municipality received grant funding amounting to R 42,955,667 from both National Treasury and Provincial Departments. During September 2021 the municipality received its 2nd MIG payment for the year amounting to R 4,239,000. All unspent grants were cash backed as at the end of September 2021.

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

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	29,545	73,550	(44,005)	-59.8%	73,550
Equitable Share		-	69,625	-	-	29,010	69,625	(40,615)	-58.3%	69,625
Expanded Public Works Programme Integrated Grant		-	1,914	-	128	380	1,914	(1,534)	-80.1%	1,914
Local Government Financial Management Grant		-	1,285	-	21	62	1,285	(1,223)	-95.2%	1,285
Municipal Infrastructure Grant		-	726	-	31	93	726	(633)	-87.2%	726
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	7,504	-	485	1,479	1,876	(397)	-453.2%	7,504
Provincial Treasury : Financial Management Capacity Building Grant		-	250	-	-	-	63	(63)	-100.0%	250
Human Settlements : Human Settlements Development Grant (Beneficiaries)		-	280	-	-	-	70	(70)	-100.0%	280
Transport and Public Works : Financial Assistance to Municipalities for Maintenance and		-	50	-	-	-	13	(13)	-100.0%	50
Cultural Affairs and Sport : Library services replacement funding for most vulnerable B3 municipalities		-	6,548	-	485	1,446	1,637	(191)	-11.6%	6,548
Local Government : Community Development Worker Operational Support Grant		-	226	-	-	33	57	(23)	-41.6%	226
Local Government : Thusong Services Centres Grant		-	150	-	-	-	38	(38)	-100.0%	150
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	81,054	-	663	31,025	75,426	(44,401)	#VALUE!	81,054
Capital expenditure of Transfers and Grants										
National Government		-	19,895	-	2,878	5,708	4,974	734	-34.5%	19,895
Municipal Infrastructure Grant (MIG)		-	13,795	-	2,878	5,708	3,449	2,259	65.5%	13,795
Integrated National Electrification Programme Grant		-	6,100	-	-	-	1,525	(1,525)	-100.0%	6,100
[insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	19,895	-	2,878	5,708	4,974	734	-34.5%	19,895
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	100,949	-	3,541	36,733	80,400	(43,667)	-54.3%	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 - M03 September

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	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	5,709	-	419	1,290	1,427	(137)	-10%	5,709
Pension and UIF Contributions		-	-	-	26	56	-	56	#DIV/0!	0
Medical Aid Contributions		-	-	-	3	9	-	9	#DIV/0!	0
Motor Vehicle Allowance		-	-	-	3	50	-	50	#DIV/0!	0
Cellphone Allowance		-	577	-	44	133	144	(12)	-8%	577
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	28	33	-	33	#DIV/0!	0
Sub Total - Councillors		-	6,286	-	524	1,572	1,572	(0)	0%	6,286
Senior Managers of the Municipality										
Basic Salaries and Wages	3	-	5,177	-	339	1,031	1,294	(263)	-20%	5,177
Pension and UIF Contributions		-	202	-	44	133	50	82	163%	202
Medical Aid Contributions		-	-	-	-	-	-	-		0
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	108	-	-	-	27	(27)	-100%	108
Motor Vehicle Allowance		-	60	-	28	69	15	54	362%	60
Cellphone Allowance		-	90	-	6	22	23	(1)	-4%	90
Housing Allowances		-	-	-	1	2	-	2	#DIV/0!	0
Other benefits and allowances		-	387	-	25	85	97	(11)	-12%	387
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		-	6,024	-	443	1,342	1,506	(164)	-11%	6,024
Other Municipal Staff										
Basic Salaries and Wages		-	91,706	-	6,943	21,976	22,926	(951)	-4%	91,706
Pension and UIF Contributions		-	15,993	-	1,207	3,609	3,998	(390)	-10%	15,993
Medical Aid Contributions		-	2,032	-	173	427	508	(81)	-16%	2,032
Overtime		-	260	-	426	928	65	863	1328%	260
Performance Bonus		-	6,570	-	37	158	1,643	(1,485)	-90%	6,570
Motor Vehicle Allowance		-	259	-	200	267	65	202	312%	259
Cellphone Allowance		-	198	-	16	39	50	(10)	-21%	198
Housing Allowances		-	1,016	-	38	101	254	(153)	-60%	1,016
Other benefits and allowances		-	233	-	157	241	58	183	313%	233
Payments in lieu of leave		-	-	-	25	29	-	29	#DIV/0!	0
Long service awards		-	-	-	14	14	-	14	#DIV/0!	0
Post-retirement benefit obligations	2	-	1,250	-	102	307	312	(6)	-2%	1,250
Sub Total - Other Municipal Staff		-	119,518	-	9,338	28,096	29,879	(1,784)	-6%	119,518
Total Parent Municipality		-	131,828	-	10,304	31,009	32,957	(1,948)	-6%	131,828
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		-	131,828	-	10,304	31,009	32,957	(1,948)	-6%	131,828
TOTAL MANAGERS AND STAFF		-	125,542	-	9,781	29,437	31,385	(1,948)	-6%	125,542

10. Capital programme performance

10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September

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	-	2,502	4,979	5,866	887	15.1%	21%
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	-	4,979					

The total capital expenditure for September amounted to R 2,502 million. The total expenditure for the quarter amounts to R 4,979 million or 21% excluding VAT. Expenditure will increase as the year progress and as procurement processes are concluded. It should be noted that the capital expenditure programme of the municipality is funded majorly by conditional grants, expenditure is also depended on the timing of these transfers to the municipality.

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

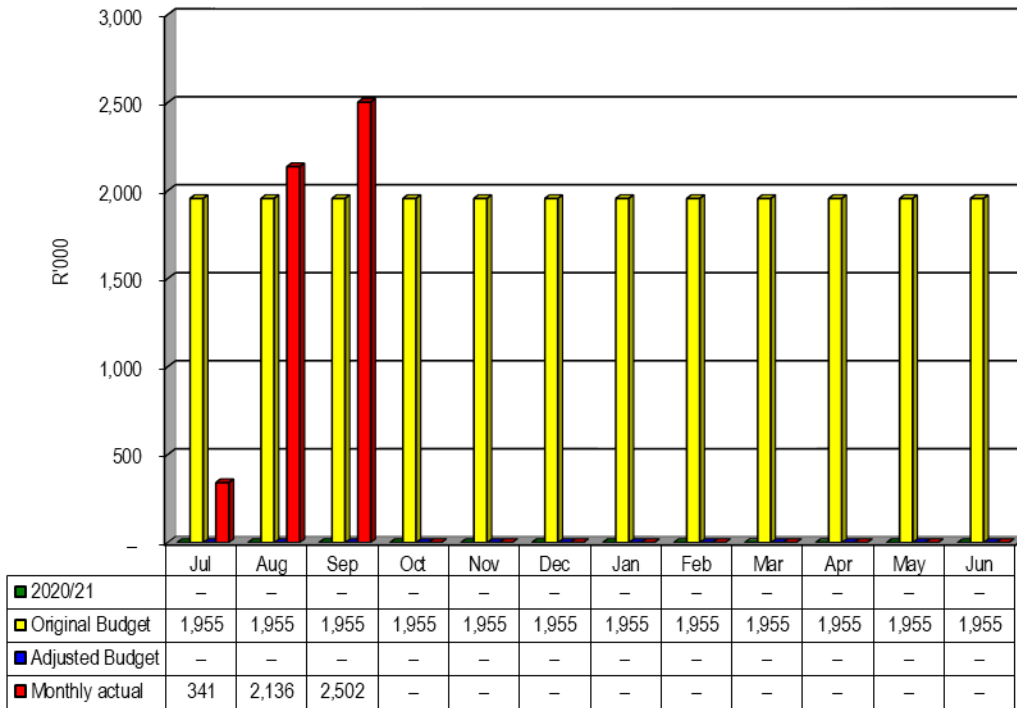
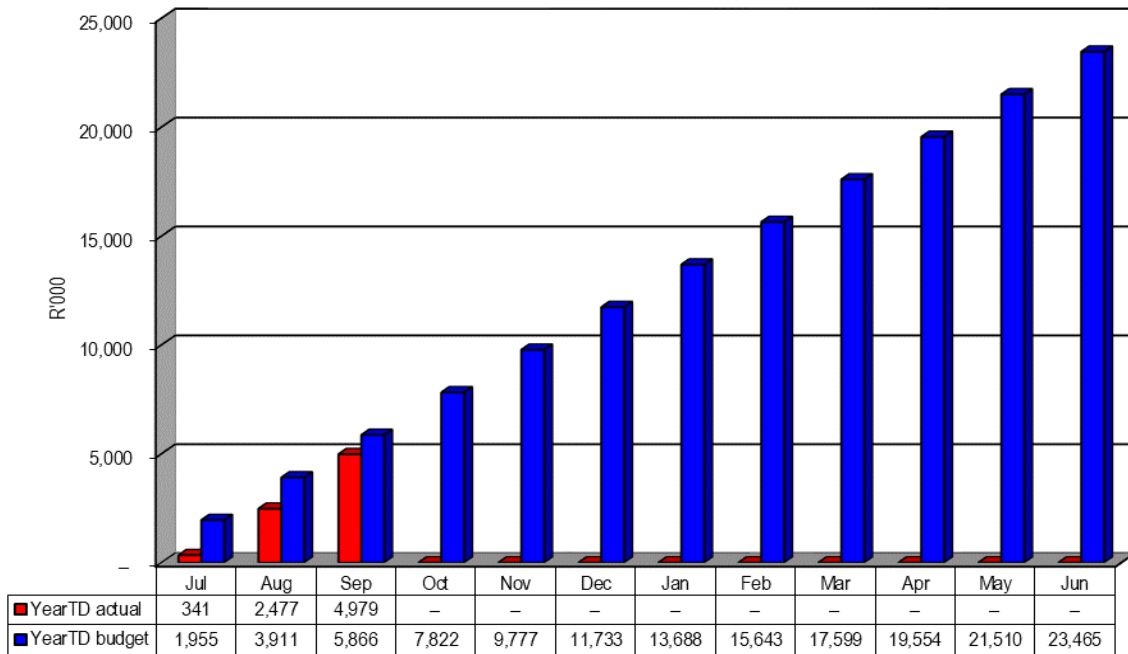


Chart C2 2021/22 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September											
R thousands	Description	Ref	2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2021/22 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	Capital expenditure on new assets by Asset Class/Sub-class										
	Infrastructure			7,066		617	1,469	1,766	298	16.8%	7,066
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure			3,942				986	986	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				986	986	100.0%	3,942
	Water Supply Infrastructure			3,124		617	1,469	781	(688)	-88.1%	3,124
	Dams and Weirs										
	Boreholes										
	Reservoirs			3,124		617	1,469	781	(688)	-88.1%	3,124
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PSV 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										
	Community Facilities										
	Halls										
	Centres										
	Clubs										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Ports										
	Public Open Space										
	Nature Reserves										
	Public Abution 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/Empty Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Dapots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Service Licences										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Local Settlement Software Applications										
	Unspecified										
	Computer Equipment			439				110	110	100.0%	439
	Computer Equipment			439				110	110	100.0%	439
	Furniture and Office Equipment			20				5	5	100.0%	20
	Furniture and Office Equipment			20				5	5	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		617	1,469	1,881	412	21.9%	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 - M03											
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										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Reticulation										
	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			6,810		1,886	3,391	1,702	(1,689)	-99.2%	6,810
	Community Facilities			6,810		1,886	3,391	1,702	(1,689)	-99.2%	6,810
	Halls										
	Centres										
	Crochets										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police			6,810		1,886	3,391	1,702	(1,689)	-99.2%	6,810
	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										
	Play/Entertainment Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Dapots										
	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										
	Load 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		1,886	3,391	1,702	(1,689)	-99.2%	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 -												
Description	Ref	2020/21	2021/22		2021/22		2021/22		YTD variance %	Full Year Forecast		
		Audited Outcomes	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance				
R thousands	1											
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure			6,100					1,525	1,525	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					1,525	1,525	100.0%	6,100	
Power Plants												
HV Substations												
HV Switching Station												
HV Transmission Conductors												
MV Substations			6,100					1,525	1,525	100.0%	6,100	
MV Switching Stations												
MV Networks												
Capital Spares												
Water Supply Infrastructure												
Dams and Weirs												
Boreholes												
Reservoirs												
Pump Stations												
Water Treatment Works												
Bulk Mains												
Distribution												
Distribution Points												
PRV Stations												
Capital Spares												
Sanitation Infrastructure												
Purification												
Waste Water Treatment Works												
Outfall Sewers												
Toilet Facilities												
Capital Spares												
Solid Waste Infrastructure												
Landfill Sites												
Waste Transfer Stations												
Waste Processing Facilities												
Waste Drop-off Points												
Waste Separation Facilities												
Electricity Generation Facilities												
Capital Spares												
Rail Infrastructure												
Rail Lines												
Rail Structures												
Rail Furniture												
Drainage Collection												
Storm water Conveyance												
Attenuation												
MV Substations												
LV Networks												
Capital Spares												
Coastal Infrastructure												
Sand Pumps												
Piers												
Revetments												
Promenades												
Capital Spares												
Information and Communication Infrastructure												
Data Centres												
Core Layers												
Distribution Layers												
Capital Spares												
Community Assets			3,031					119	758	84.3%	3,031	
Community Facilities												
Halls												
Centres												
Crèches												
Clinical/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												
Airports												
Taxi Ranks/Bus Terminals												
Capital Spares												
Sport and Recreation Facilities			3,031					119	758	84.3%	3,031	
Indoor Facilities												
Outdoor Facilities												
Capital Spares			3,031					119	758	84.3%	3,031	
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												
Biological or Cultivated Assets												
Intangible Assets												
Servitudes												
Licences and Rights												
Water Rights												
Effluent Licences												
Solid Waste Licences												
Computer Software and Applications												
Local Government Software Applications												
Unspecified												
Computer Equipment												
Computer Equipment												
Furniture and Office Equipment												
Furniture and Office Equipment												
Machinery and Equipment												
Machinery and Equipment												
Transport Assets												
Transport Assets												
Land												
Land												
Zoo's, Marine and Non-biological Animals												
Zoo's, Marine and Non-biological Animals												
Total Capital Expenditure on upgrading of existing	1		9,131					119	2,283	2,164	94.8%	9,131

11. Material variances to the SDBIP

11.1 Over view

SDBIP reports are compiled on a quarterly basis as part of the section 52 report.