BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING September 2018

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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

A comprehensive performance report will be submitted to Council as part of the section 52 report for the first quarter.

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

No comments for September.

2. Resolutions

IN-YEAR REPORT 2017/18

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 2018.

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 R43,812 million or 58% above year-to-date budget projections for September 2018. This is due to the annual rates billing transfers recognized operational received for the construction of the top structure of the S1 IRDP housing project.

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

Operating expenditure by type

Total expenditure were R1,632 million or 2%, above the year-to-date budget projections for September 2018. It should be noted that the Eskom bulk electricity account for August is only due in October 2018. The main reason why total expenditure is above the year to date target is due to other expenditure. Included is a total payment of R24,596 million towards the completion of the S1 IRDP Housing Project, top-structures received from the Department Human Settlements in over the last three months.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R3,961 million or 16% of a total budget of R24,187 million.

Refer to Table C5 and Supporting Table SC12 for more detail on capital expenditure.

Cash flows

The municipality started the year with a positive projected cash & cash equivalents balance of R5,199 million, this figure is provisional. The net decrease in cash held were R1,509 million during September resulting in a closing balance of R29,278 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

The first quarter SDBIP report will be completed and submitted as part of the section 52 report for the period July – September 2018.

3.4 Remedial or corrective steps

No remedial or corrective steps are required at this stage.

4. In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1 s71 Monthly Budget Statement Summary

WC053 Beaufo	rt West - Ta	ble C1 Mont	inly buaget	Statement	Summary - i	nus Septem	ber		
	2017/18				Budget Year	2018/19			
Description	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands								%	
Financial Performance									
Property rates	_	37,156	_	75	36,445	9,289	27,156	292%	37,156
Service charges	-	122,165	-	11,181	30,482	30,541	(59)	-0%	122,165
Inv estment rev enue	_	1,260	_	_	_	315	(315)	-100%	1,260
Transfers and subsidies	-	102,893	-	12,046	49,962	25,723	24,239	94%	102,893
Other own revenue	_	40,499	-	679	2,916	10,125	(7,209)	-71%	40,499
Total Revenue (excluding capital transfers	-	303,973	-	23,980	119,805	75,993	43,812	58%	303,973
and contributions)									
Employ ee costs	_	103,811	-	8,064	23,746	24,587	(841)	-3%	103,811
Remuneration of Councillors	_	6,225	-	488	1,477	1,556	(79)	-5%	6,225
Depreciation & asset impairment	_	19,222		1,602	4,805	4,805	(0)	-0%	19,222
Finance charges	_	2,308	_	207	467	577	(110)	-19%	2,308
Materials and bulk purchases	_	90,220	-	3,118	12,006	22,555	(10,549)	-47%	90,220
Transfers and subsidies	-	650	-	3	140	163	(23)	-14%	650
Other expenditure	_	97,408	_	15,976	37,585	24,352	13,233	54%	97,408
Total Expenditure	_	319,844	-	29,459	80,227	78,595	1,632	2%	319,844
Surplus/(Deficit)	-	(15,871)	-	(5,478)	39,578	(2,602)	42,180	-1621%	(15,871
Transfers and subsidies - capital (monetary allocations)	-	23,087	_	2,202	3,898	5,772	(1,873)	-32%	23,087
Contributions & Contributed assets	-	_	-	_	_	-	-		_
Surplus/(Deficit) after capital transfers &	-	7,216	-	(3,276)	43,477	3,170	40,306	1271%	7,216
contributions									
Share of surplus/ (deficit) of associate	_	-	_	_	_	_	-		-
Surplus/ (Deficit) for the year	_	7,216		(3,276)	43,477	3,170	40,306	1271%	7,216
Capital expenditure & funds sources									
Capital expenditure	_	24,187	_	2,241	3,961	6,047	(2,086)	-34%	24,187
Capital transfers recognised	_	23,087	-	2,202	3,898	5,772	(1,873)	-32%	23,087
Public contributions & donations	_	-	-	-	-	-	-		-
Borrowing	_	-	-	_	_	-	-		_
Internally generated funds	_	1,100	_	39	62	275	(213)	-77%	1,100
Total sources of capital funds	_	24,187	-	2,241	3,961	6,047	(2,086)	-34%	24,187
Financial position									
Total current assets	_	51,766	_		105,093				51,766
Total non current assets	_	551,085	_		561,748				551,085
Total current liabilities	_	44,988	_		57,995				44,988
Total non current liabilities		65,186	_		65,479				65,186
Community wealth/Equity	_	492,677			543,367				492,677
Community would requity	_	732,017	_		545,507				-32,011
Cook flows									
Cash flows		20.700		900	20.454	7 700	(20.754)	2700/	20.700
Net cash from (used) operating	-	30,799	_	893	28,454	7,700	(20,754)	-270%	30,799
Net cash from (used) investing	_	(24, 187)	_	(2,241)	(3,961)	(6,047)	(2,086)	34%	(24, 187
Net cash from (used) financing	-	(4,226)	-	(161)	(413)	(1,056)	(643)	61%	(4,226
Cash/cash equivalents at the month/year end	-	7,585	_	-	29,278	5,795	(23,483)	-405%	7,585
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					 		<u> </u>		
Total By Income Source	12,140	4,734	9,964	71,227	_	_	_	_	98,065
Creditors Age Analysis	12, 140	4,734	3,304	11,221	_	_	_	-	30,000
	11,619	531	115			24	1	390	13,998
Total Creditors				640	677				

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.

		2017/18				Budget Year 2	2018/19			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
R thousands		Outcome	Budget	Budget	actual	actual	budget	variance	variance %	Forecast
	1								76	-
Revenue - Functional										
Governance and administration			85,861		464	61,137	21,465	39,671	185%	85,861
Executive and council			39,989		31	23,999	9,997	14,002	140%	39,989
Finance and administration			45,872		433	37,137	11,468	25,669	224%	45,872
Internal audit			_	_	_	-		-		_
Community and public safety			42,289	_	12,027	26,144	10,572	15,572	147%	42,289
Community and social services			6,631	_	469	1,489	1,658	(169)	-10%	6,631
Sport and recreation			3,034	_	1	37	759	(722)	-95%	3,034
Public safety			1	_	0	1	0	1	149%	1
Housing			32,623		11,558	24,618	8,156	16,462	202%	32,623
Health					-	-		_		
Economic and environmental services			39,688		611	2,088	9,922	(7,834)	-79%	39,688
Planning and development			796		57	127	199	(72)	-36%	796
Road transport		_	38,892	_	555	1,961	9,723	(7,762)	-80%	38,892
Environmental protection		_	_	_	-	-	_	-		_
Trading services		-	159,222	-	13,080	34,335	39,805	(5,471)	-14%	159,222
Energy sources		_	98,349	_	10,035	22,956	24,587	(1,631)	-7%	98,349
Water management		_	30,146	_	1,071	3,152	7,537	(4,384)	-58%	30,146
Waste water management		_	20,791	_	1,278	5,700	5,198	502	10%	20,791
Waste management		_	9,936	_	695	2,526	2,484	43	2%	9,936
Other	4		_	_	_	_		_		
Total Revenue - Functional	2		327,060		26,182	123,703	81,765	41,938	51%	327,060
Expenditure - Functional										
Governance and administration		-	67,854	-	5,151	14,143	16,586	(2,442)	-15%	67,854
Executive and council		_	16,735	_	1,274	3,830	4,180	(350)	-8%	16,735
Finance and administration		_	49,693	_	3,720	10,073	12,063	(1,990)	-17%	49,693
Internal audit		_	1,427	_	158	240	343	(102)	-30%	1,427
Community and public safety		_	56,384	_	13,485	30,086	13,837	16,249	117%	56,384
Community and social services		_	9,430	_	678	2,105	2,266	(161)	-7%	9,430
Sport and recreation		_	8,778	_	702	1,904	2,095	(191)	-9%	8,778
Public safety		_	4,053	_	289	847	964	(116)	-12%	4,053
Housing		_	34,123	_	11,816	25,230	8,512	16,717	196%	34,123
Health		_	_	_	-	-	_	-		_
Economic and environmental services		_	51,943	_	2,982	9,309	12,642	(3,333)	-26%	51,943
Planning and development		_	6,693	_	457	1,437	1,617	(180)	-11%	6,693
Road transport		_	45,251	_	2,525	7,872	11,025	(3,153)	-29%	45,251
Environmental protection		_	_	_	-	_	_	-		_
Trading services		_	143,662	_	7,840	26,688	35,530	(8,842)	-25%	143,662
Energy sources		_	82,687	_	3,035	12,821	20,566	(7,745)	-38%	82,687
Water management		_	26,934	_	2,206	5,673	6,655	(982)	-15%	26,934
Waste water management		_	16,444	_	1,200	4,152	4,032	120	3%	16,444
Waste management		_	17,597	_	1,397	4,042	4,277	(234)	-5%	17,597
Other		_	_	_	- 1,221	-		-		
Total Expenditure - Functional	3	_	319.844	_	29,459	80.227	78.595	1.632	2%	319,844
			7,216		(3,276)	43,477	3,170	40,306	1271%	7,216

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

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

WC053 Beaufort West - Table C3 Mont	hly Budget	Statement	- Financial I	Performance	e (revenue a	nd expendit	ure by mun	icipal vot	e) - M03 (September
Vote Description		2017/18				Budget Year 2	2018/19			
	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands									%	
Revenue by Vote	1									
Vote 1 - Municipal Manager		_	-	-	(71)	89	-	89	#DIV/0!	-
Vote 2 - Director: Corporate Service		-	46,037	-	533	25,273	11,509	13,764	119.6%	46,037
Vote 3 - Director: Financial Services		_	41,720	-	345	36,901	10,430	26,471	253.8%	41,720
Vote 4 - Director: Engineering Services		_	65,890	-	3,103	10,048	16,472	(6,424)	-39.0%	65,890
Vote 5 - Director: Community Services		_	75,064	-	12,236	28,436	18,766	9,670	51.5%	75,064
Vote 6 - Director: Electrical Services		_	98,349	-	10,035	22,956	24,587	(1,631)	-6.6%	98,349
		_	_	_	-	-	_	_		-
Total Revenue by Vote	2	_	327,060	-	26,182	123,703	81,765	41,938	51.3%	327,060
Expenditure by Vote	1									
Vote 1 - Municipal Manager		_	4,754	-	492	1,164	1,157	7	0.6%	4,754
Vote 2 - Director: Corporate Service		_	34,966	-	2,547	7,280	8,568	(1,288)	-15.0%	34,966
Vote 3 - Director: Financial Services		_	25,954	_	1,948	5,296	6,304	(1,007)	-16.0%	25,954
Vote 4 - Director: Engineering Services		_	89,265	_	6,762	20,088	21,779	(1,691)	-7.8%	89,265
Vote 5 - Director: Community Services		_	82,217	_	14,674	33,576	20,221	13,355	66.0%	82,217
Vote 6 - Director: Electrical Services		_	82,687	-	3,035	12,821	20,566	(7,745)	-37.7%	82,687
		_	_	_	-	-	-	_		-
Total Expenditure by Vote	2	_	319,844	-	29,459	80,227	78,595	1,632	2.1%	319,844
Surplus/ (Deficit) for the year	2	_	7,216	-	(3,276)	43,477	3,170	40,306	1271.4%	7,216

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

WC053 Beaufort West - Table C4 Mo	nthly	Budget St	atement - Fi	nancial Perf	ormance (re	venue and	expenditure) - M03 S	eptember	•
		2017/18				Budget Year 2	2018/19			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands									%	
Revenue By Source										
Property rates		-	37,156	-	75	36,445	9,289	27,156	292%	37,156
Service charges - electricity revenue		-	78,474	-	8,289	19,567	19,619	(52)	0%	78,474
Service charges - water revenue		_	20,008	-	1,068	3,141	5,002	(1,862)	-37%	20,008
Service charges - sanitation revenue		_	15,517	-	1,182	5,410	3,879	1,530	39%	15,517
Service charges - refuse revenue		_	8,166	-	642	2,365	2,041	324	16%	8,166
Service charges - other		_	_	_	_	_	_	-		_
Rental of facilities and equipment		_	1,376	_	88	198	344	(146)	-42%	1,376
Interest earned - external investments		_	1,260	_	_	_	315	(315)	-100%	1,260
Interest earned - outstanding debtors		_	2,940	_	227	680	735	(55)	-8%	2,940
Dividends received		_	_	_	_	_	_	-		_
Fines, penalties and forfeits		_	30,429	_	(43)	940	7,607	(6,667)	-88%	30,429
Licences and permits		_	629	_	(40)	86	157	(71)	-45%	629
Agency services		_	750	_	17	188	188	1	0%	750
Transfers and subsidies		_	102,893	_	12,046	49,962	25,723	24,239	94%	102,893
Other revenue		_	4,375	_	393	823	1,094	(270)	-25%	4,375
Gains on disposal of PPE		_	4,373	_	_	- 023	1,054	(210)	-2370	4,575
Total Revenue (excluding capital transfers and	-		303,973		23,980	119,805	75,993	43,812	58%	303,973
contributions)			000,010		20,000	110,000	10,000	10,012	00%	300,010
										
Expenditure By Type										
Employ ee related costs		_	103,811	_	8,064	23,746	24,587	(841)	-3%	103,811
Remuneration of councillors		_	6,225	_	488	1,477	1,556	(79)	-5%	6,225
Debt impairment		_	22,832	_	1,371	4,114	5,708	(1,594)	-28%	22,832
Depreciation & asset impairment		_	19,222	_	1,602	4,805	4,805	(0)	0%	19,222
Finance charges		_	2,308	_	207	467	577	(110)	-19%	2,308
Bulk purchases		_	70,500	_	1,820	8,614	17,625	(9,011)	-51%	70,500
Other materials		_	19,720	_	1,298	3,393	4,930	(1,537)	-31%	19,720
Contracted services		_	8,639	_	208	798	2,160	(1,362)	-63%	8,639
Transfers and subsidies		_	650	_	3	140	163	(23)	-14%	650
Other expenditure		_	65,936	_	14,397	32,673	16,484	16,188	98%	65,936
Loss on disposal of PPE		_	03,330	_	14,557	32,073	10,404	10,100	3070	03,330
Total Expenditure			319,844		29,459	80,227	78,595	1,632	2%	319,844
Total Experioriture			319,044	_	29,439	00,221	70,393	1,032	270	319,044
Surplus//Deficit)		_	(15 971)	_	(5.479)	20 579	(2 602)	42 190	(0)	(15 971)
Surplus/(Deficit) Transfers and subsidies - capital (monetary allocations)		_	(15,871)	_	(5,478)	39,578	(2,602)	42,180	(0)	(15,871)
(National / Provincial and District)		_	23,087	_	2,202	3,898	5,772	(1,873)	(0)	23,087
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial Departmental Agencies,										
Households, Non-profit Institutions, Private Enterprises,										
Public Corporatons, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	7 040	-	- (2.070)	-	- 2 470	-		7 040
Surplus/(Deficit) after capital transfers & contributions		-	7,216	-	(3,276)	43,477	3,170			7,216
Taxation		_	_	_	_	_	_			_
Surplus/(Deficit) after taxation			7,216			43,477	3,170	_		7,216
			1,210	_	(3,276)	+3,411	3,170			1,210
Attributable to minorities		_	7,216		(3,276)	43,477	3,170			7,216
Surplus/(Deficit) attributable to municipality			7,210		(0,210)	70,411	5,110			7,210
Share of surplus/ (deficit) of associate		_	7.010	-	/0.070	- 40 47-	- 0.470			7.0/0
Surplus/ (Deficit) for the year		-	7,216	-	(3,276)	43,477	3,170			7,216

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

WC053 Beaufort West - Table C5 Monthly Budget S	taten	nent - Capita	al Expenditu	re (municip	al vote, fun	ctional class	sification an	d fundin	g) - M03 S	eptember
		2017/18				Budget Year	2018/19			
Vote Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
	-	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager	-	-	-	-	-	-	-	-		-
Vote 2 - Director: Corporate Service	-	-	-	-	-	-	-	-		-
Vote 3 - Director: Financial Services	_	-	-	_	-	-	-	_		-
Vote 4 - Director: Engineering Services	_	_	-	-	-	-	-	_		-
Vote 5 - Director: Community Services	_	-	-	_	-	-	-	_		-
Vote 6 - Director: Electrical Services	-	_	-	-	-	-	-	-		-
	_	_	_	_	-	_	-	_		_
Total Capital Multi-year expenditure	4,7	_	-	-	-	_	-	-		-
	-									
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	50	-	-	1	13	(12)	-93%	50
Vote 2 - Director: Corporate Service	_	-	250	-	33	35	63	(28)	-44%	250
Vote 3 - Director: Financial Services		-	200		2	2	50	(48)	-96%	200
Vote 4 - Director: Engineering Services		-	9,427	-	608	805	2,357	(1,552)	-66%	9,427
Vote 5 - Director: Community Services		-	200	_	-	_	50	(50)	-100%	200
Vote 6 - Director: Electrical Services	1	-	14,060	-	1,598	3,119	3,515	(396)	-11%	14,060
	-	-	-	-	-	_	-	-		_
Total Capital single-year expenditure	4	-	24,187	-	2,241	3,961	6,047	(2,086)	-34%	24,187
Total Capital Expenditure		_	24,187	-	2,241	3,961	6,047	(2,086)	-34%	24,187
Capital Expenditure - Functional Classification										
Governance and administration		-	500	-	35	38	125	(87)	-70%	500
Executive and council		-	50	-	-	1	13	(12)	-93%	50
Finance and administration		-	450	-	35	37	113	(76)	-67%	450
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		-	3,009	-	-	21	752	(731)	-97%	3,009
Community and social services		-	200	-	-	-	50	(50)	-100%	200
Sport and recreation		_	2,809	-	-	21	702	(681)	-97%	2,809
Public safety		-	-	-	-	-	-	-		-
Housing	1	_	-	-	-	_	-	-		-
Health		_	-	-	-	-	-	-		-
Economic and environmental services	1	-	6,301	-	608	783	1,575	(792)	-50%	6,301
Planning and development		-	200	-	4	4	50	(46)	-93%	200
Road transport		_	6,101	-	604	780	1,525	(746)	-49%	6,101
Environmental protection		_	_	_	-	_	-	_		_
Trading services	1	_	14,377	-	1,598	3,119	3,594	(476)	-13%	14,377
Energy sources		_	14,060	_	1,598	3,119	3,515	(396)	-11%	14,060
Water management	1	_	_	_	_	_	_	_		_
Waste water management		_	317	_	_	_	79	(79)	-100%	317
Waste management	1	_	_	_	_	_	_	_		_
Other		_	_	_	_	_	_	_		_
Total Capital Expenditure - Functional Classification	3	-	24,187	-	2,241	3,961	6,047	(2,086)	-34%	24,187
							.,	,		
Funded by:										
National Government		_	23,087	_	2,202	3,898	5,772	(1,873)	-32%	23,087
Provincial Government		_	20,007	_	-	-	-	(1,070)	/-	
District Municipality		_	_	_	_	_	_	_		_
Other transfers and grants		_	_	_			_	_		
Transfers recognised - capital	-	_	23,087	_	2,202	3,898	5,772	(1,873)	-32%	23,087
Public contributions & donations	5	_	23,007	_	2,202	3,030	5,772	(1,073)	-JZ /0	23,007
Borrowing	6	_	_	_	_	_	- -	_		_
-	+ "	_	1,100	_	39	62	- 275	(213)	-77%	1,100
Internally generated funds				_		}		}i	-	
Total Capital Funding		-	24,187	-	2,241	3,961	6,047	(2,086)	-34%	24,187

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly	Buc	lget Stateme	Statement - Financial Position - M03 September							
		2017/18		Budget Ye	ar 2018/19					
Description	Ref	Audited	Original	Adjusted	YearTD	Full Year				
		Outcome	Budget	Budget	actual	Forecast				
R thousands	1									
<u>ASSETS</u>										
Current assets										
Cash		_	2,162	-	4,735	2,162				
Call investment deposits		_	5,423	-	8,590	5,423				
Consumer debtors		_	20,067	-	26,170	20,067				
Other debtors		_	20,161	-	61,862	20,161				
Current portion of long-term receivables		_	_	-	_	_				
Inv entory		_	3,952	_	3,736	3,952				
Total current assets		_	51,766	-	105,093	51,766				
Non current assets										
Long-term receivables		_	1,859	-	3,480	1,859				
Inv estments		_	_	_	_	_				
Inv estment property		_	7,552	_	7,247	7,552				
Investments in Associate		_	_	_	_	_				
Property , plant and equipment		_	535,883	_	545,344	535,883				
Agricultural		_	_	_	_	_				
Biological		_	_	_	_	_				
Intangible		_	395	_	400	395				
Other non-current assets		_	5,396		5,277	5,396				
Total non current assets		_	551,085	_	561,748	551,085				
TOTAL ASSETS		_	602,850	_	666,842	602,850				
TOTAL AGOLTO			002,030		000,042	002,030				
<u>LIABILITIES</u>										
Current liabilities										
Bank overdraft		_	_	_	8,993	_				
Borrowing		_	3,206	_	4,113	3,206				
Consumer deposits		_	1,456	_	1,411	1,456				
Trade and other payables		_	31,522	_	33,875	31,522				
Provisions		_	8,804	_	9,602	8,804				
Total current liabilities		_	44,988	_	57,995	44,988				
			44,300		37,333	44,500				
Non current liabilities	1									
Borrowing		_	9,591	_	8,686	9,591				
Provisions	1		55,595		56,793	55,595				
Total non current liabilities			65,186		65,479	65,186				
TOTAL LIABILITIES										
IOIAL LIADILITIES		_	110,173	_	123,474	110,173				
NET ACCETC	1		400.677		E40 007	400.677				
NET ASSETS	2	-	492,677	_	543,367	492,677				
	1									
COMMUNITY WEALTH/EQUITY	1					_				
Accumulated Surplus/(Deficit)	1	-	487,254	-	535,555	487,254				
Reserves		_	5,423	_	7,812	5,423				
TOTAL COMMUNITY WEALTH/EQUITY	2	_	492,677	_	543,367	492,677				

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort	Wes	t - Table C7	Monthly Bu	dget Staten	nent - Cash I	Flow - M03	September	•	•	•
		2017/18	-			Budget Year 2	2018/19			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	32,629	-	5,868	10,621	8,157	2,463	30%	32,629
Service charges		-	113,783	-	9,379	25,370	28,446	(3,075)	-11%	113,783
Other revenue		-	30,746	-	354	2,119	7,686	(5,567)	-72%	30,746
Gov ernment - operating		-	102,893	-	11,551	52,246	25,723	26,523	103%	102,893
Gov ernment - capital		-	23,087	-	-	8,725	5,772	2,953	51%	23,087
Interest		-	4,200	-	227	680	1,050	(370)	-35%	4,200
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(274,531)	-	(26,275)	(70,700)	(68,633)	2,067	-3%	(274,531)
Finance charges		-	(1,358)	-	(207)	(467)	(340)	128	-38%	(1,358)
Transfers and Grants		-	(650)	-	(3)	(140)	(163)	(23)	14%	(650)
NET CASH FROM/(USED) OPERATING ACTIVITIES		_	30,799	_	893	28,454	7,700	(20,754)	-270%	30,799
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		_	-	_	-	-	-	_		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	_		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(24,187)	-	(2,241)	(3,961)	(6,047)	(2,086)	34%	(24,187)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(24,187)	-	(2,241)	(3,961)	(6,047)	(2,086)	34%	(24,187
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		_	-	_	_	-	_	_		_
Borrowing long term/refinancing		_	-	-	-	-	_	_		_
Increase (decrease) in consumer deposits		_	103	_	-	(2)	26	(27)	-106%	103
Payments						, ,		` <i>'</i>		
Repay ment of borrowing		_	(4,329)	_	(161)	(412)	(1,082)	(670)	62%	(4,329)
NET CASH FROM/(USED) FINANCING ACTIVITIES	•	_	(4,226)	_	(161)	(413)	(1,056)	(643)	61%	(4,226
		***************************************	······································	***************************************						
NET INCREASE/ (DECREASE) IN CASH HELD		_	2,386	_	(1,509)	24,080	597			2,386
Cash/cash equivalents at beginning:		_	5,199	_	· · · · ·	5,199	5,199			5,199
Cash/cash equivalents at month/year end:		_	7,585	_		29,278	5,795			7,585

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 E	Beaufort	West - Sup	porting Tab	le SC3 Mon	thly Budget	Statement -	aged debto	ors - M03 Se	ptember				•
Description							Budget	Year 2018/19					
R thousands	NT Code	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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,245	502	329	4,658	-	-	-	-	6,734	4,658	-	89
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,441	948	249	2,344	-	-	-	-	7,981	2,344	-	33
Receivables from Non-ex change Transactions - Property Rates	1400	810	469	152	9,160	-	-	-	-	10,591	9,160	-	226
Receivables from Exchange Transactions - Waste Water Management	1500	1,436	709	1,612	11,827	-	-	-	-	15,584	11,827	-	577
Receivables from Exchange Transactions - Waste Management	1600	771	439	644	7,065	-	-	-	-	8,919	7,065	-	446
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	2	2	47	-	-	-	-	56	47	-	1
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	3,434	1,665	6,977	36,126	_	-	_	-	48,201	36,126	_	_
Total By Income Source	2000	12,140	4,734	9,964	71,227	_	-	-	-	98,065	71,227	-	1,371
2017/18 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,332	470	2,680	2,666	-	-	-	-	7,148	2,666	-	-
Commercial	2300	3,098	903	2,768	6,727	-	-	-	-	13,496	6,727	-	-
Households	2400	6,762	3,150	3,090	59,336	-	-	-	-	72,338	59,336	-	1,371
Other	2500	948	210	1,426	2,499		-	-	-	5,083	2,499	_	-
Total By Customer Group	2600	12,140	4,734	9,964	71,227	-	-	-	-	98,065	71,227	-	1,371

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

Description	NT				Bud	dget Year 2018	3/19			
Description	Code	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total
R thousands		30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	7,030	-	-	-	-	-	-	-	7,030
Bulk Water	0200	453	-	-	-	-	-	-	-	453
PAYE deductions	0300	1,067	-	-	-	-	-	-	-	1,067
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1,306	-	-	-	-	-	-	-	1,306
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	378	531	115	640	677	24	1	390	2,757
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	1,386	-	-	-	-	-	-	-	1,386
Total By Customer Type	1000	11,619	531	115	640	677	24	1	390	13,998

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Sup	porting	Table SC5 I	Monthly Bud	dget Statem	ent - invest	ment portfol	io - M03 Se	ptember	•
Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning	Change in market value	Market value at end of the
Municipality						(70)	~~gg	14.40	
INVESTEC							817	285	532
STANDARD							2,681	111	2,570
ABSA							3,731	124	3,607
NEDBANK						***************************************	15,582	13,701	1,881
Municipality sub-total					-		22,812	14,221	8,590
<u>Entities</u>									
Entities sub-total		***************************************			-		_	_	_
TOTAL INVESTMENTS AND INTEREST	2				-		22,812	14,221	8,590

8. Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant receipts

WC053 Beaufort West - Supporting Tal	ble SC6 I	Monthly Bud	get Statem	ent - transfe	ers and gran	t receipts -	M03 Septer	mber		
		2017/18				Budget Year 2	2018/19			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
R thousands		Outcome	Budget	Budget	actual	actual	budget	variance	variance %	Forecast
RECEIPTS:	1,2									
RECEIPTS.	1,2									
Operating Transfers and Grants										
National Government:		-	60,329	-	-	25,800	15,082	10,718	71.1%	60,329
Local Government Equitable Share		_	56,655	-	-	23,606	14,164	9,442	66.7%	56,655
Municipal Infrastructure Grant (MIG)		_	689	-	-	172	172	_		689
Finance Management		_	1,700	_	_	1,700	425	1,275	300.0%	1,700
EPWP Incentive		_	1,285	_	_	322	321	1	0.2%	1,285
LI WI HOOHUVO			1,200	_	_	322	321			1,200
Provincial Government:		_	42,564	-	11,551	26,446	10,641	15,805	148.5%	42,564
Western Cape Financial Managenet Support Grant		-	330	-	-	-	83	(83)	-100.0%	330
Western Cape Financial Management Capacity Building Grant		_	360	-	-	-	90	(90)	-100.0%	360
Human Settlement Development Gtant		_	35,160	-	11,551	24,596	8,790	15,806	179.8%	35,160
Main Road Subsidy	4	_	850	_	_	_	213	(213)	-100.0%	850
Library Services : Municipal Replacement Grant		_	5,550	_	_	1,850	1,388	463	33.3%	5,550
Community Development Workers (CDW): Operational Support Grant		_	204	_	_	- 1,000	51	(51)	-100.0%	204
			110	_	_	_	28	(28)	-100.0%	110
Thusong Services Centres Grant: Operational Support Grant		-	110	-	-	-	20	(20)		110
District Municipality:		_	_	-	-	-	-	-		_
[insert description]		-	-	-	-	-	-	-		-
								-		
Other grant providers:		_	-	-	-	-	-	-		_
[insert description]		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	_	102,893	_	11,551	52,246	25,723	26,523	103.1%	102,893
			102,033	_	11,551	32,240	25,725	20,323		102,033
Capital Transfers and Grants										
National Government:		-	23,087	-	-	8,725	5,772	2,953	51.2%	23,087
Municipal Infrastructure Grant (MIG)		-	13,087	-	-	6,225	3,272	2,953	90.3%	13,087
Integrated National Electrification Programme		_	10,000	_	_	2,500	2,500	_		10,000
			15,555			_,	_,			,
Provincial Government:		-	-	-	-	-	_	-		-
[insert description]		-	-	-	-	-	-	-		-
District Municipality:		_	-	-	-	-	_	-		_
[insert description]		-	-	-	-	-	-	-		-
		***************************************	***************************************			***************************************		-		
Other grant providers:		_	-	-	-	-	-			-
[insert description]		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	······	23,087			8,725	5,772	2,953	51.2%	23,087
			20,007			0,120	0,112	_,,,,,		20,001
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	125,980	-	11,551	60,971	31,495	29,476	93.6%	125,980

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September												
		2017/18 Budget Year 2018/19										
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year		
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast		
R thousands									%			
<u>EXPENDITURE</u>												
Operating expenditure of Transfers and Grants												
National Government:		_	60,329	-	155	23,966	15,082	8,884	58.9%	60,329		
Local Government Equitable Share		-	56,655	-	-	23,606	14,164	9,442	66.7%	56,655		
Municipal Infrastructure Grant (MIG)		-	689	-	48	103	172	(69)	-40.0%	689		
Finance Management		-	1,700	-	9	32	425	(393)	-92.5%	1,700		
EPWP Incentive		-	1,285	-	98	225	321	(96)	-30.0%	1,285		
Provincial Government:			42,564	_	11,962	25,910	10,641	15,269	143.5%	42,564		
Western Cape Financial Managenet Support Grant		_	330	_	- 1,502	20,310	83	(83)	-100.0%	330		
Western Cape Financial Management Capacity Building Grant		_	360	_	_		90	(90)	-100.0%	360		
			35,160	_		24,596	8,790	15,806	179.8%	35,160		
Human Settlement Dev elopment Gtant		_		-	11,551		213		-100.0%	35, 160 850		
Main Road Subsidy		-	850	-	-	-		(213)	-9.0%			
Library Services : Municipal Replacement Grant		-	5,550	-	397	1,262	1,388	(125)	1.8%	5,550		
Community Development Workers (CDW): Operational Support Grant		_	204	-	15	52	51	1	-100.0%	204		
Thusong Services Centres Grant: Operational Support Grant		_	110	-	-	-	28	(28)	-100.0%	110		
District Municipality:		_	_	-	-	-	-	-		_		
[insert description]		-	-	-	-	-	-	-		-		
Other grant providers:		-	-	-	-	-	-	-		-		
[insert description]		-	-	-	-	-	-	-		-		
7.11								-	93.9%			
Total operating expenditure of Transfers and Grants:		-	102,893	-	12,117	49,876	25,723	24,153	93.976	102,893		
Capital expenditure of Transfers and Grants												
National Government:		_	23,087	-	2,521	4,426	5,772	(1,346)	-23.3%	23,087		
Municipal Infrastructure Grant (MIG)		-	13,087	-	2,521	4,087	3,272	815	24.9%	13,087		
Integrated National Electrification Programme		-	10,000	-	-	338	2,500	(2,162)	-86.5%	10,000		
								-				
Provincial Government:		-	-	-	-	-	-	-		-		
[insert description]		-	-	-	-	-	-	-		-		
District Municipality:			_	-	-	_		-				
[insert description]		_	-	-	-	-	-	-		-		
Other grant providers:			_	_	_			_				
								_		_		
[insert description]		-	-	-	-	-	-			-		
Total capital expenditure of Transfers and Grants		_	23,087	-	2,521	4,426	5,772	(1,346)	-23.3%	23,087		
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	125,980	-	14,638	54,301	31,495	22,806	72.4%	125,980		

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

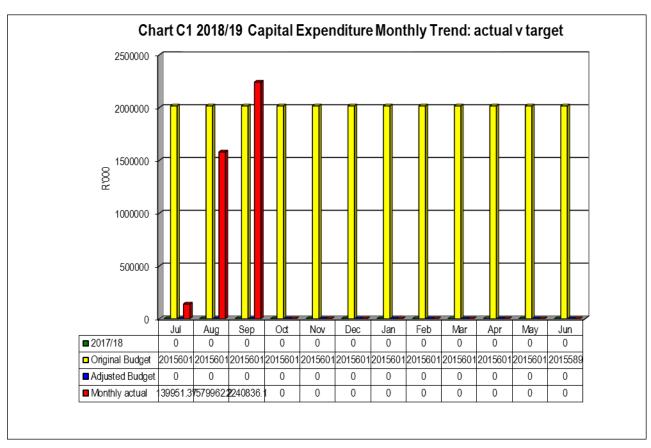
9.1 Supporting Table SC8

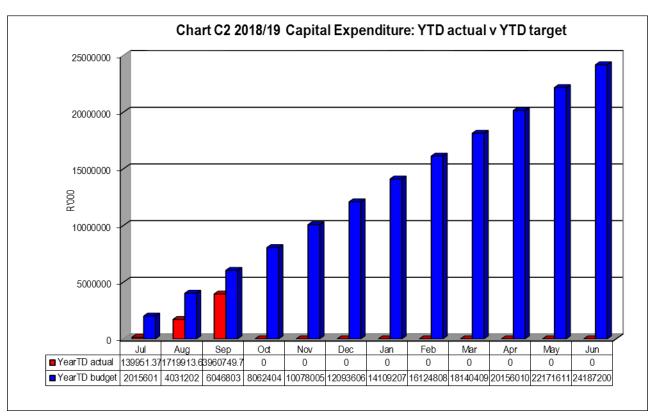
		2017/18	017/18 Budget Year 2018/19										
Summary of Employee and Councillor remuneration	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast			
R thousands			J						%				
	1	A	В	C						D			
Councillors (Political Office Bearers plus Other)				-									
Basic Salaries and Wages		_	5,040	_	354	1,075	1,260	(185)	-15%	5,04			
Pension and UIF Contributions		_	168	_	29	87	42	45	107%	16			
Medical Aid Contributions		_	_	_	2	7	_	7	#DIV/0!	_			
Motor Vehicle Allowance		_	440	_	55	164	110	54	49%	44			
Cellphone Allowance		_	530	_	44	133	133	_	1070	53			
Housing Allowances		_	_	_	_	-	-	_		_			
Other benefits and allowances			47	_	4	12	12			4			
Sub Total - Councillors			6,225		488	1,477	1,556	(79)	-5%	6,22			
Sub Total - Councillors		-	0,223		400	1,477	1,336	(19)	-376	0,22			
Senior Managers of the Municipality	3												
Basic Salaries and Wages	J	_	6,141	_	310	931	1,535	(604)	-39%	6,14			
Pension and UIF Contributions		_	314	_	37	112	78	34	43%	314			
Medical Aid Contributions			32	_	3	8	8	(0)	-5%	32			
Overtime			- -	_	_	_	_	- (0)	-570	-			
Performance Bonus			820	_	_	158	205	(47)	-23%	820			
Motor Vehicle Allowance			348	_	29	87	87	(47)	-2070	348			
Cellphone Allowance			66		4	12	17	(5)	-27%	66			
Housing Allowances		_	_	_	_	12	''	(3)	-21 /0	00			
Other benefits and allowances		_	_	_	_	_	_			_			
		_	_	_	_	_	_			_			
Payments in lieu of leave Long service awards		_	_	_	_	_	_			_			
•	2	_	_			_				_			
Post-retirement benefit obligations	2		7 704	_	- 202	4 200	4 020		220/	7 70			
Sub Total - Senior Managers of Municipality		-	7,721	-	383	1,308	1,930	(622)	-32%	7,72			
Other Municipal Staff													
			72 007		5,629	16 760	16,905	(146)	-1%	73,08			
Basic Salaries and Wages Pension and UIF Contributions		_	73,087 12,466	-	934	16,760 2,709	3,117	(407)	-13%	12,466			
		_		-				· ` ` `					
Medical Aid Contributions		_	1,502	_	134	382	375	472	2%	1,502			
Overtime		_	1,912	_	323	651	478	173	36%	1,91			
Performance Bonus		-	820	-	-	-	205	(205)	-100%	82			
Motor Vehicle Allowance		-	2,172	-	186	635	543	92	17%	2,17			
Cellphone Allowance		-	-	-	-	-	-	-		-			
Housing Allowances		-	899	-	78	245	225	20	9%	89			
Other benefits and allowances		-	1,667	_	148	442	417	25	6%	1,66			
Payments in lieu of leav e		-	360	-	16	159	90	69	77%	36			
Long service awards	-	-	189	-	63	95	47	48	101%	18			
Post-retirement benefit obligations	2	-	1,016	-	171	359	254	105	42%	1,01			
Sub Total - Other Municipal Staff		-	96,090	-	7,681	22,438	22,656	(219)	-1%	96,09			
TOTAL CALADY ALLOWANCES & DEVICETO	-		.,										
TOTAL SALARY, ALLOWANCES & BENEFITS	-	-	110,036 103,811		8,552 8,064	25,223 23,746	26,143 24,587	(919)	-4%	110,03 103,81			

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Suppor	ting Table SC	12 Monthly	Budget Sta	tement - cap	ital expendi	ture trend -	M03 Sep	tember				
	2017/18	Budget Year 2018/19										
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget			
R thousands								%				
Monthly expenditure performance trend												
July	_	2,016	-	140	140	2,016	1,876	93.1%	1%			
August	_	2,016	-	1,580	1,720	4,031	2,311	57.3%	7%			
September	_	2,016	-	2,241	3,961	6,047	2,086	34.5%	16%			
October	_	2,016	-	-		8,062	-					
November	_	2,016	-	-		10,078	-					
December	_	2,016	-	-		12,094	-					
January	_	2,016	-	-		14,109	-					
February	_	2,016	-	-		16,125	-					
March	_	2,016	-	-		18,140	-					
April	_	2,016	-	-		20,156	-					
May	_	2,016	-	-		22,172	-					
June	_	2,016	-	-		24,187	_					
Total Capital expenditure	-	24,187	-	3,961								





10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

WC053 Beaufort West Sussessing Street		a Month.	udget e	ment ·	tal eve	ure or	assate bee	annt!-	- MC3 -	ntember
WC053 Beaufort West - Supporting Table 5 Description	Ref	2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year	2018/19 YearTD	YTD	VTD	Full Year
R thousands Capital expenditure on new assets by Asset Class/S	1.	Outcome	Budget	Budget	actual	actual	budget	variance	variance %	Forecast
	ub-ci	-	14,177		1,598	2,119		426	12.0%	14, 177
Infrastructure Roads Infrastructure Roads		=	14,122	=	1,500	3,110	3,544	426		14,177
Road Structures		_	Ξ	Ξ	Ξ	Ξ	Ξ	<u> </u>		Ξ
Road Furniture Capital Spares Storm water infrastructure		=	=		=	=	=	=		=
Drainage Collection Storm water Conveyance Attenuation		_	=	=	=	=	=	=		Ξ
Electrical Infrastructure	-		13,860	=	1,598	3,119	3,465	346	10.0%	13,860
Power Plants HV Substations		=	717	Ξ	=	23	179	156	87.0%	717
HV Switching Station HV Transmission Conductors MV Substations		Ξ.	2,800	Ξ	Ε		700	617	88.2%	2,800
MV Switching Stations MV Networks		=	2,500	=	=	75 -	625	550	88.0%	2,500
LV Networks		=	7,844	Ξ	1,598	2,938	1,961	(977)	-49.8%	7,844
Water Supply Infrastructure Dams and Weirs Boreholes		=	=	=	=	=	=	=		=
	-	=	Ξ	=	Ξ	- - - - - - -	= = = = = =	=		= = = = = = = = = = = = = = = = = = = =
Pump Stations Water Treatment Works Bulk Mains		=	= = =	=	=	=	=	=		=
Distribution Distribution Points		Ξ		Ξ	Ξ	Ξ	Ξ	=		Ξ
PRV Stations Capital Spares		=	=	Ξ	Ξ	=		=		_
Sanitation Infrastructure Pump Station Reticulation		= = = = = = = = = = = = = = = = = = = =	317 317	=	=	= =	79 79	79 79	100.0%	317 317
Waste Water Treatment Works		=	Ē	=	=	=	=	=		Ξ
Outfall Sewers Toilet Facilities		_	_	Ξ	=	-	=	=		=
Capital Spares Solid Waste Infrastructure		=	=	Ξ	=	=	=	=		=
Landfill Siles Waste Transfer Stations Waste Processing Facilities Waste Drop-0ff Points	.	E	E		1 –	Ε.		=		Ξ
		= = = = = = = = = = = = = = = = = = = =		= = = = = =	Ξ	= = = = = = = = = = = = = = = = = = = =	Ξ	=		Ξ
Electricity Generation Enclities						Ξ		=		Ξ
Capital Spares Rail Infrastructure Rail Lines		=	===	=	=	=	=	=		=
Rail Structures Rail Furniture Drainage Collection			Ξ	Ξ	-	Ξ	=	=		Ξ
Storm water Conveyance		= = = = = = =			Ē	= = = = = = = = = = = = = = = = = = = =		=		217
Attenuation MV Substations LV Networks		Ξ.	Ξ	Ξ	Ξ	Ξ	Ξ			Ξ
Constal Infrastructure		_			=	-		=		Ξ
Sand Pumps Piers			Ē	Ξ	=	=	=	=		Ξ
Revetments Promenades		=	=	Ξ	=	=	=	=		Ξ
Capital Spares Information and Communication Infrastructure Data Centres		= =		=	=	=	=	=		=
Data Centres Core Layers Distribution Layers		=	=	Ξ	=	=	=	=		=
Capital Spares		=	=	=	=	=	=	=		Ξ
Community Assets Community Facilities		=	=	===	=	=	=	=		===
Halls Centres		=	Ξ	Ξ	Ē		=	=		Ξ
Crèches Clinics/Care Centres		=	-	Ξ	=	Ξ	=	=		Ξ
Fire/Ambulance Stations Testing Stations		=	=	Ξ	=	=	=	=		Ξ
Museums Galleries		=	=	=	=	=	=	=		=
Theatres Libraries Cemeteries/Crematoria		Ξ.	Ξ	Ξ	Ξ	Ξ	Ξ			Ξ
		=	=	=	=	=	=	=		=
Puris Puris Public Open Space Nature Reserves		=	Ξ	Ξ	=	Ξ	=	=		=
Public Ablution Facilities Markets Stalis		=	=	Ξ	=	=	=	=		Ξ
Abattoirs		=	-	=		=	=	=		Ξ
Airports Taxi Ranks/Bus Terminals Capital Spares Sport and Recreation Facilities			=		=	=		=		
		=	= =	=	Ξ	===	=			=
Outdoor Facilities Capital Spares		=	=	Ξ	=	Ξ	=	=		Ξ
Monuments		=		=				=		
Historic Buildings Works of Art Conservation Areas		= =	=	Ξ	=	Ξ	Ξ	=		Ξ
Conservation Areas Other Heritage			Ξ	Ξ	Ξ	Ξ	Ξ	=		Ξ
Investment properties			====	====	<u> </u>		<u> </u>	<u> </u>		
Revenue Generating Improved Property Unimproved Property	.	Ē	_	=	=	Ξ	=	=		Ξ
Unimproved Property Non-rev enue Generating Improved Property		=	====	=	=	=	=	=		=
Unimproved Property		=	=	Ξ	=	=	=	=		=
Other assets Operational Buildings Municipal Offices PsylEnguiry Points					=		=	=		=
Pay/Enquiry Points Building Plan Offices Workshops				- - - - - - - - - - - - - - - - - - -	=		- - - - - - - - -	=		- - - - - - - - - - - - - - - - - - -
Workshops Yards Stores		=	=		=	E	=	<u> </u>		= =
t aboratories		Ē	Ξ	Ξ	_	Ξ	Ξ	=		Ξ
Training Centres Manufacturing Plant Depots		Ē	Ξ	E	=	Ξ	Ξ	=		Ξ
Capital Spares Housing Staff Housing			=	_	=	=	=	=		=
Social Housing		=	Ξ	Ξ	Ξ	Ξ	Ξ	=		Ξ
Capital Spares		-		-	_	-	_	-		-
Biological or Cultivated Assets Biological or Cultivated Assets		=	=	=	=	=	=	=		=
Intangible Assets Servitudes										
Water Rights		=	=	=	=	=	=	=		=
Effluent Licenses Solid Waste Licenses			Ξ		Ξ	=	Ē	=		_
Computer Software and Applications Load Settlement Software Applications		=	Ξ	=	Ξ	Ξ	=	_		Ξ
Unspecified		=		-	_	_	_	-	44.40	_
Computer Equipment Computer Equipment		=	200	=	28	28 28	50 50	22	44.1%	200
Furniture and Office Equipment Furniture and Office Equipment	.		300	_	7	10	75 75	65 65	87.2% 87.2%	300
					4	4		146	97.6%	
Machinery and Equipment Machinery and Equipment		_	600 600	_	4	4	150 150	146	97.6%	600 600
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		_	15,277	_	1,637	3,160	3,819	659	17.3%	15,277

10.2.2 Supporting Table SC13b

WC053 Beaufort West - Supporting Table SC13	13b Monthly Budget Statement - capital expenditure o						on renewal of existing assets by asset cla					
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly	Pudget Year : YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast		
R thousands Capital expenditure on renewal of existing assets by Ass	1 et Cl	ass/Sub-class						-	%			
Infrastructure		-	6,101	_	604	780	1,525	746	40.9%	6,101		
Roads Infrastructure Roads Road Structures		=	6,101 6,101	=	504 504	780 780	1,525	746 746	48.9%	6, 101 6, 101		
Road Furniture		Ξ	Ξ	Ξ	Ξ	Ξ	Ξ	=		Ξ		
Storm water Infrastructure		=	=	=	=	=	=	-		=		
Storm water Conveyance Attenuation		Ξ	=	Ξ	=	=	=	=		Ξ		
Electrical Infrastructure Power Plants HV Substations		=	=	=	=	=	=			=		
HV Substations HV Switching Station		Ξ	Ξ	Ξ	=	=	=			Ξ		
HV Switching Station HV Transmission Conductors MV Substations AV Substations		Ξ	= =	=	= = =	= = = = =	_ _ _ _ _			Ξ		
MV Switching Stations MV Networks LV Networks		Ξ	Ξ	Ξ	Ξ	Ξ	Ξ			Ē		
Capital Spares Water Supply Infrastructure		=	= =	=	=	_	=	=		_		
Dams and Weirs Boreholes		=	Ξ	Ξ	=	=	= = = = = = = = = = = = = = = = = = = =	=		Ξ		
Reservoirs Pump Stations		Ξ	Ξ	Ξ	=	=	=			=		
Water Treatment Works Bulk Mains		=	=	Ξ	Ξ	Ξ	=			Ξ		
Distribution Distribution Points PRV Stations		Ξ	= =	Ξ	- - - - - - - -	- - - - - - - - - -	= = = =					
	-	_	_	=		1 —	_	_		_		
Sanitation Infrastructure Pump Station Reticulation		Ξ	=	Ξ	=	=	=			Ξ		
Waste Water Treatment Works Outfall Sewers		=	Ξ	Ξ	Ξ	=	- - - - -	=		Ξ		
Tollet Facilities Capital Spares		Ξ	Ξ	Ξ	=	Ξ	=	=		Ξ		
Solid Waste Infrastructure Landfill Sites		=	=	=	=	=	=	=		=		
Landin sites Waste Transfer Stations Waste Processing Facilities		=	=	=	=	=	=			=		
Waste Drop-off Points Waste Separation Facilities Electricity Generation Facilities		Ē	=	Ξ	=		=	=		=		
Electricity Generation Facilities Capital Spares Rail infrastructure		=	= =	=======================================	=	=	=	=		Ξ		
		=	E	Ē	=	Ξ.	Ξ.	F =		Ξ		
Rail Structures Rail Furniture Drainage Collection		Ξ	Ξ	Ξ	= = =	= = = =	= = = = = = = = = = = = = = = = = = = =	=				
Storm water Conveyance Attenuation		Ξ	Ξ	Ξ	=			_ =		Ξ		
MV Substations LV Networks Capital Spares		=	Ξ	Ξ	Ξ	Ξ	Ξ	_ =		Ξ		
Capital Spares Coastal Infrastructure Sand Pumps		=	=	=	=	Ξ	=	=		=		
Piers		Ξ	Ξ	Ξ	Ξ		Ξ			Ξ		
Revetments Promenades Capital Spares		Ξ	_	-	Ξ	Ξ	-	=		Ξ		
Information and Communication Infrastructure Data Centres		=	Ξ	=	=	=	=	=		=		
Core Layers Distribution Layers		Ξ	Ξ	Ξ	Ξ	Ξ	Ξ			Ξ		
Capital Spares		_	-	-	-	-	_	_		-		
Community Assets Community Facilities Halls		=	2,809	=	=	21	702	681	97.0%	2,809		
Halls Centres Creches		=	=	=	=	=	=	=	-	=		
Clinics/Care Centres		Ξ	=	Ξ	=	=	=			Ξ		
Fire/Ambulance Stations Testing Stations		Ξ	_	Ξ	Ξ	=	Ξ	_		=		
Museums Galleries		=	Ξ	Ξ	=	=	=	=		Ξ		
Theatres Libraries Cemeteries/Crematoria		Ξ	= = = = = = = = = = = = = = = = = = = =	- - - - - - -	- - - - - - - - - - - - - - - - - - -		- - - - - - - - - - - - - - - - - - -	F =				
Police Puris		Ξ	Ξ	=	Ξ	Ξ	Ξ	<u> </u>		Ξ		
Public Open Space		Ξ	Ξ	Ξ	=	=	=	-		=		
Nature Reserves Public Ablution Facilities Markets		=	Ξ	Ξ	=	_	=	-		= = = = = = = = = = = = = = = = = = = =		
Stalls Abattoirs Airports		=	=	Ξ	=	=	=			=		
		_	Ξ	Ξ	Ξ	Ξ	Ξ	=		=		
Capital Spares Sport and Recreation Facilities		=	2,809	=	=	- 21	702	681	97.0%	2,809		
Indoor Facilities Outdoor Facilities Capital Spares		=	2,809	Ξ	Ξ	_ 21	702	681	97.0%	2,809		
Heritage assets Monuments				=	=		=		ļ			
Historic Buildings		Ξ	Ξ	Ξ	-	Ξ	Ξ			Ξ		
Conservation Areas Other Heritage		Ξ	Ξ	Ξ	=	Ξ	Ξ	=		Ξ		
Investment properties								=				
Revenue Generating		=	=	=	=			=		=		
Unimproved Property Non-revenue Generating		=	=	=	=	=	=	=		_		
Improved Property Unimproved Property		Ξ	Ξ	Ξ	Ξ	=	Ξ	=		Ξ		
Other assets Operational Buildings Municipal Offices	\Box	=	=	=	=		=	-				
Municipal Offices Pay/Enquiry Points		Ξ	=	Ξ	=	=	=			Ξ		
Pay/Enquiry Points Building Plan Offices Workshops Yards		Ξ	Ξ	Ξ	Ξ	Ξ	Ē	=		Ē		
Yards Stores		Ξ	Ξ	Ξ	Ξ	Ξ	Ē	_ =		Ξ		
Laboratories Training Centres Manufacturing Plant		Ξ	=	Ξ	Ξ	Ξ.	=	F =		Ξ		
Depots Capital Spaces		Ξ	=	=	=	_	Ξ	=		Ξ		
Housing Staff Housing		=			_	_	=	=		=		
Social Housing Capital Spares		=	=	Ξ	Ξ	=	=	=		Ξ		
Biological or Cultivated Assets	\Box	_	_	_	-	_	_					
Biological or Cultivated Assets		_	_	_	-	_	_			_		
<u>Intengible Assets</u> Servitudes Licences and Rights		=	=	=	=	=	=	-		=		
Licences and Rights Water Rights Effluent Licenses		=	=	=	Ξ	=	=			=		
		Ξ	Ξ	Ξ	Ξ	=		-		=		
Computer Software and Applications Load Settlement Software Applications Unspecified		Ξ	Ξ	Ξ	=	Ξ	=	=		=		
Computer Equipment												
Computer Equipment		_										
Furniture and Office Equipment Furniture and Office Equipment		=	=	=	=		=	===		=		
Machinery and Equipment Machinery and Equipment		=	=	=			=		-	=-		
Transport Assets				_	_	_	_					
Transport Assets Transport Assets		=	=	=	=	=	=			=		
Land Land			====	=	=		=			====		
Zoo's, Marine and Non-biological Animals				_								
Zoo's, Marine and Non-biological Animals				_	-	_	_			_		
Total Capital Expenditure on renewal of existing assets	-1		8,910		604	801	2,227	1,427	64.0%	8,910		

11. Material variances to the SDBIP

11.1 Over view

The first quarter review of the SDBIP is scheduled to take place October 2018. A comprehensive performance report will be submitted to Council after the reviews and assessments have been held.