

# BEAUFORT WEST MUNICIPALITY



## Monthly Budget Statement FOR THE MONTH ENDING November 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**

No comments for November.

##### **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 November.

### ***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 November 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 R19,948 million or 16% above year-to-date budget projections for November 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 R8,217 million or 6%, above the year-to-date budget projections for November 2018. It should be noted that the Eskom bulk electricity account for November is only due in December 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 R31,834 million towards the completion of the S1 IRDP Housing Project, top-structures received from the Department Human Settlements in over the last four months.

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

###### **Capital expenditure**

Year-to-date expenditure on capital amounts to R5,925 million or 24% 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 increase in cash held were R5,760 million during November resulting in a closing balance of R29,187 million.

Refer to Table C9 for more detail on cash flows.

### **3.3 Material variances from SDBIP**

No comments for November 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 Beaufort West - Table C1 Monthly Budget Statement Summary - M05 November									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	37,156	-	92	36,623	15,482	21,141	137%	37,156
Service charges	-	122,165	-	5,393	45,146	50,902	(5,756)	-11%	122,165
Investment revenue	-	1,260	-	-	-	525	(525)	-100%	1,260
Transfers and subsidies	-	102,893	-	1,647	59,934	42,872	17,062	40%	102,893
Other own revenue	-	40,499	-	1,091	4,901	16,874	(11,973)	-71%	40,499
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>303,973</b>	-	<b>8,224</b>	<b>146,604</b>	<b>126,655</b>	<b>19,948</b>	<b>16%</b>	<b>303,973</b>
Employee costs	-	103,811	-	12,632	44,382	43,255	1,128	3%	103,811
Remuneration of Councillors	-	6,225	-	488	2,533	2,594	(60)	-2%	6,225
Depreciation & asset impairment	-	19,222	-	1,602	8,009	8,009	(0)	-0%	19,222
Finance charges	-	2,308	-	21	841	962	(121)	-13%	2,308
Materials and bulk purchases	-	90,220	-	6,763	31,295	37,591	(6,297)	-17%	90,220
Transfers and subsidies	-	650	-	-	265	271	(6)	-2%	650
Other expenditure	-	97,408	-	4,431	54,161	40,587	13,574	33%	97,408
<b>Total Expenditure</b>	-	<b>319,844</b>	-	<b>25,937</b>	<b>141,485</b>	<b>133,268</b>	<b>8,217</b>	<b>6%</b>	<b>319,844</b>
<b>Surplus/(Deficit)</b>	-	<b>(15,871)</b>	-	<b>(17,713)</b>	<b>5,118</b>	<b>(6,613)</b>	<b>11,731</b>	<b>-177%</b>	<b>(15,871)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	23,087	-	1,086	5,649	9,620	(3,970)	-41%	23,087
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>7,216</b>	-	<b>(16,628)</b>	<b>10,768</b>	<b>3,007</b>	<b>7,761</b>	<b>258%</b>	<b>7,216</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>7,216</b>	-	<b>(16,628)</b>	<b>10,768</b>	<b>3,007</b>	<b>7,761</b>	<b>258%</b>	<b>7,216</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>24,187</b>	-	<b>1,231</b>	<b>5,925</b>	<b>10,078</b>	<b>(4,153)</b>	<b>-41%</b>	<b>24,187</b>
Capital transfers recognised	-	23,087	-	1,086	5,649	9,620	(3,970)	-41%	23,087
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1,100	-	145	276	458	(182)	-40%	1,100
<b>Total sources of capital funds</b>	-	<b>24,187</b>	-	<b>1,231</b>	<b>5,925</b>	<b>10,078</b>	<b>(4,153)</b>	<b>-41%</b>	<b>24,187</b>
<b>Financial position</b>									
Total current assets	-	51,766	-	-	108,528	-	-	-	51,766
Total non current assets	-	551,085	-	-	560,509	-	-	-	551,085
Total current liabilities	-	44,988	-	-	93,271	-	-	-	44,988
Total non current liabilities	-	65,186	-	-	65,479	-	-	-	65,186
Community wealth/Equity	-	492,677	-	-	510,288	-	-	-	492,677
<b>Cash flows</b>									
Net cash from (used) operating	-	30,799	-	6,991	30,326	12,833	(17,494)	-136%	30,799
Net cash from (used) investing	-	(24,187)	-	(1,231)	(5,925)	(10,078)	(4,153)	41%	(24,187)
Net cash from (used) financing	-	(4,226)	-	-	(413)	(1,761)	(1,347)	77%	(4,226)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>7,585</b>	-	<b>-</b>	<b>29,187</b>	<b>6,193</b>	<b>(22,993)</b>	<b>-371%</b>	<b>7,585</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	11,655	4,720	4,231	73,826	-	-	-	-	94,432
<b>Creditors Age Analysis</b>									
Total Creditors	10,707	226	54	32	25	-	-	-	11,044

#### 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) - M05 November										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		-	85,861	-	497	62,495	35,775	26,720	75%	85,861
Executive and council		-	39,989	-	149	24,294	16,662	7,632	46%	39,989
Finance and administration		-	45,872	-	348	38,201	19,113	19,088	100%	45,872
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	42,289	-	738	34,662	17,620	17,042	97%	42,289
Community and social services		-	6,631	-	727	2,711	2,763	(52)	-2%	6,631
Sport and recreation		-	3,034	-	3	79	1,264	(1,185)	-94%	3,034
Public safety		-	1	-	0	2	1	1	181%	1
Housing		-	32,623	-	7	31,870	13,593	18,278	134%	32,623
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	39,688	-	1,648	4,413	16,537	(12,123)	-73%	39,688
Planning and development		-	796	-	76	258	332	(73)	-22%	796
Road transport		-	38,892	-	1,572	4,155	16,205	(12,050)	-74%	38,892
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	159,222	-	6,426	50,682	66,342	(15,660)	-24%	159,222
Energy sources		-	98,349	-	2,054	31,408	40,979	(9,571)	-23%	98,349
Water management		-	30,146	-	2,429	7,144	12,561	(5,417)	-43%	30,146
Waste water management		-	20,791	-	1,257	8,227	8,663	(436)	-5%	20,791
Waste management		-	9,936	-	686	3,903	4,140	(236)	-6%	9,936
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	327,060	-	9,310	152,253	136,275	15,978	12%	327,060
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		-	67,854	-	6,166	25,758	28,273	(2,514)	-9%	67,854
Executive and council		-	16,735	-	1,298	6,321	6,973	(651)	-9%	16,735
Finance and administration		-	49,693	-	4,645	18,932	20,705	(1,774)	-9%	49,693
Internal audit		-	1,427	-	224	505	594	(89)	-15%	1,427
<b>Community and public safety</b>		-	56,384	-	2,653	42,083	23,493	18,590	79%	56,384
Community and social services		-	9,430	-	982	3,886	3,929	(43)	-1%	9,430
Sport and recreation		-	8,778	-	984	3,692	3,658	35	1%	8,778
Public safety		-	4,053	-	477	1,613	1,689	(75)	-4%	4,053
Housing		-	34,123	-	210	32,892	14,218	18,674	131%	34,123
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	51,943	-	5,145	17,698	21,643	(3,945)	-18%	51,943
Planning and development		-	6,693	-	656	2,548	2,789	(241)	-9%	6,693
Road transport		-	45,251	-	4,490	15,151	18,854	(3,704)	-20%	45,251
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	143,662	-	11,973	55,946	59,859	(3,914)	-7%	143,662
Energy sources		-	82,687	-	6,448	31,167	34,453	(3,286)	-10%	82,687
Water management		-	26,934	-	2,047	10,437	11,223	(786)	-7%	26,934
Waste water management		-	16,444	-	1,708	7,164	6,852	312	5%	16,444
Waste management		-	17,597	-	1,770	7,178	7,332	(154)	-2%	17,597
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	319,844	-	25,937	141,485	133,268	8,217	6%	319,844
<b>Surplus/ (Deficit) for the year</b>		-	7,216	-	(16,628)	10,768	3,007	7,761	258%	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 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M05 November										
Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		-	-	-	-	89	-	89	#DIV/0!	-
Vote 2 - Director: Corporate Service		-	46,037	-	840	26,716	19,182	7,534	39.3%	46,037
Vote 3 - Director: Financial Services		-	41,720	-	254	37,780	17,383	20,397	117.3%	41,720
Vote 4 - Director: Engineering Services		-	65,890	-	4,871	18,270	27,454	(9,184)	-33.5%	65,890
Vote 5 - Director: Community Services		-	75,064	-	1,290	37,990	31,277	6,713	21.5%	75,064
Vote 6 - Director: Electrical Services		-	98,349	-	2,054	31,408	40,979	(9,571)	-23.4%	98,349
		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	<b>327,060</b>	-	<b>9,310</b>	<b>152,253</b>	<b>136,275</b>	<b>15,978</b>	<b>11.7%</b>	<b>327,060</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	4,754	-	697	2,167	1,981	186	9.4%	4,754
Vote 2 - Director: Corporate Service		-	34,966	-	3,021	12,740	14,569	(1,829)	-12.6%	34,966
Vote 3 - Director: Financial Services		-	25,954	-	2,327	9,899	10,814	(915)	-8.5%	25,954
Vote 4 - Director: Engineering Services		-	89,265	-	9,380	37,301	37,194	107	0.3%	89,265
Vote 5 - Director: Community Services		-	82,217	-	4,063	48,211	34,257	13,954	40.7%	82,217
Vote 6 - Director: Electrical Services		-	82,687	-	6,448	31,167	34,453	(3,286)	-9.5%	82,687
		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	<b>319,844</b>	-	<b>25,937</b>	<b>141,485</b>	<b>133,268</b>	<b>8,217</b>	<b>6.2%</b>	<b>319,844</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>7,216</b>	-	<b>(16,628)</b>	<b>10,768</b>	<b>3,007</b>	<b>7,761</b>	<b>258.1%</b>	<b>7,216</b>



#### 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) - M05 November										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		-	37,156	-	92	36,623	15,482	21,141	137%	37,156
Service charges - electricity revenue		-	78,474	-	1,729	27,196	32,698	(5,502)	-17%	78,474
Service charges - water revenue		-	20,008	-	1,874	6,571	8,337	(1,766)	-21%	20,008
Service charges - sanitation revenue		-	15,517	-	1,157	7,742	6,465	1,277	20%	15,517
Service charges - refuse revenue		-	8,166	-	634	3,636	3,402	234	7%	8,166
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	1,376	-	93	419	573	(155)	-27%	1,376
Interest earned - external investments		-	1,260	-	-	-	525	(525)	-100%	1,260
Interest earned - outstanding debtors		-	2,940	-	205	1,106	1,225	(119)	-10%	2,940
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	30,429	-	300	1,560	12,679	(11,119)	-88%	30,429
Licences and permits		-	629	-	82	156	262	(106)	-41%	629
Agency services		-	750	-	144	338	313	26	8%	750
Transfers and subsidies		-	102,893	-	1,647	59,934	42,872	17,062	40%	102,893
Other revenue		-	4,375	-	267	1,323	1,823	(500)	-27%	4,375
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>303,973</b>	-	<b>8,224</b>	<b>146,604</b>	<b>126,655</b>	<b>19,948</b>	<b>16%</b>	<b>303,973</b>
<b>Expenditure By Type</b>										
Employee related costs		-	103,811	-	12,632	44,382	43,255	1,128	3%	103,811
Remuneration of councillors		-	6,225	-	488	2,533	2,594	(60)	-2%	6,225
Debt impairment		-	22,832	-	1,371	6,857	9,513	(2,656)	-28%	22,832
Depreciation & asset impairment		-	19,222	-	1,602	8,009	8,009	(0)	0%	19,222
Finance charges		-	2,308	-	21	841	962	(121)	-13%	2,308
Bulk purchases		-	70,500	-	4,303	24,042	29,375	(5,333)	-18%	70,500
Other materials		-	19,720	-	2,460	7,252	8,216	(964)	-12%	19,720
Contracted services		-	8,639	-	67	1,431	3,600	(2,169)	-60%	8,639
Transfers and subsidies		-	650	-	-	265	271	(6)	-2%	650
Other expenditure		-	65,936	-	2,993	45,873	27,473	18,399	67%	65,936
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	<b>319,844</b>	-	<b>25,937</b>	<b>141,485</b>	<b>133,268</b>	<b>8,217</b>	<b>6%</b>	<b>319,844</b>
<b>Surplus/(Deficit)</b>		-	<b>(15,871)</b>	-	<b>(17,713)</b>	<b>5,118</b>	<b>(6,613)</b>	<b>11,731</b>	<b>(0)</b>	<b>(15,871)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	23,087	-	1,086	5,649	9,620	(3,970)	(0)	23,087
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)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	<b>7,216</b>	-	<b>(16,628)</b>	<b>10,768</b>	<b>3,007</b>			<b>7,216</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	<b>7,216</b>	-	<b>(16,628)</b>	<b>10,768</b>	<b>3,007</b>			<b>7,216</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>7,216</b>	-	<b>(16,628)</b>	<b>10,768</b>	<b>3,007</b>			<b>7,216</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		-	<b>7,216</b>	-	<b>(16,628)</b>	<b>10,768</b>	<b>3,007</b>			<b>7,216</b>

### 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) - M05 November										
Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	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		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	50	-	-	1	21	(20)	-96%	50
Vote 2 - Director: Corporate Service		-	250	-	2	100	104	(4)	-4%	250
Vote 3 - Director: Financial Services		-	200	-	29	31	83	(52)	-63%	200
Vote 4 - Director: Engineering Services		-	9,427	-	951	2,084	3,928	(1,844)	-47%	9,427
Vote 5 - Director: Community Services		-	200	-	-	-	83	(83)	-100%	200
Vote 6 - Director: Electrical Services		-	14,060	-	249	3,709	5,858	(2,149)	-37%	14,060
<b>Total Capital single-year expenditure</b>	4	-	24,187	-	1,231	5,925	10,078	(4,153)	-41%	24,187
<b>Total Capital Expenditure</b>		-	24,187	-	1,231	5,925	10,078	(4,153)	-41%	24,187
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	500	-	31	132	208	(76)	-37%	500
Executive and council		-	50	-	-	1	21	(20)	-96%	50
Finance and administration		-	450	-	31	131	188	(56)	-30%	450
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	3,009	-	85	106	1,254	(1,147)	-92%	3,009
Community and social services		-	200	-	-	-	83	(83)	-100%	200
Sport and recreation		-	2,809	-	85	106	1,170	(1,064)	-91%	2,809
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	6,301	-	315	1,427	2,625	(1,199)	-46%	6,301
Planning and development		-	200	-	29	38	83	(45)	-55%	200
Road transport		-	6,101	-	285	1,389	2,542	(1,153)	-45%	6,101
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	14,377	-	800	4,260	5,991	(1,730)	-29%	14,377
Energy sources		-	14,060	-	249	3,709	5,858	(2,149)	-37%	14,060
Water management		-	-	-	551	551	-	551	#DIV/0!	-
Waste water management		-	317	-	-	-	132	(132)	-100%	317
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	24,187	-	1,231	5,925	10,078	(4,153)	-41%	24,187
<b>Funded by:</b>										
National Government		-	23,087	-	1,086	5,649	9,620	(3,970)	-41%	23,087
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	23,087	-	1,086	5,649	9,620	(3,970)	-41%	23,087
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	1,100	-	145	276	458	(182)	-40%	1,100
<b>Total Capital Funding</b>		-	24,187	-	1,231	5,925	10,078	(4,153)	-41%	24,187

#### 4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M05 November						
Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		–	2,162	–	22,967	2,162
Call investment deposits		–	5,423	–	8,962	5,423
Consumer debtors		–	20,067	–	20,310	20,067
Other debtors		–	20,161	–	52,792	20,161
Current portion of long-term receivables		–	–	–	–	–
Inventory		–	3,952	–	3,497	3,952
<b>Total current assets</b>		–	<b>51,766</b>	–	<b>108,528</b>	<b>51,766</b>
<b>Non current assets</b>						
Long-term receivables		–	1,859	–	3,480	1,859
Investments		–	–	–	–	–
Investment property		–	7,552	–	7,247	7,552
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	535,883	–	544,106	535,883
Agricultural		–	–	–	–	–
Biological		–	–	–	–	–
Intangible		–	395	–	400	395
Other non-current assets		–	5,396	–	5,277	5,396
<b>Total non current assets</b>		–	<b>551,085</b>	–	<b>560,509</b>	<b>551,085</b>
<b>TOTAL ASSETS</b>		–	<b>602,850</b>	–	<b>669,038</b>	<b>602,850</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	32,657	–
Borrowing		–	3,206	–	4,113	3,206
Consumer deposits		–	1,456	–	1,681	1,456
Trade and other payables		–	31,522	–	45,217	31,522
Provisions		–	8,804	–	9,602	8,804
<b>Total current liabilities</b>		–	<b>44,988</b>	–	<b>93,271</b>	<b>44,988</b>
<b>Non current liabilities</b>						
Borrowing		–	9,591	–	8,686	9,591
Provisions		–	55,595	–	56,793	55,595
<b>Total non current liabilities</b>		–	<b>65,186</b>	–	<b>65,479</b>	<b>65,186</b>
<b>TOTAL LIABILITIES</b>		–	<b>110,173</b>	–	<b>158,749</b>	<b>110,173</b>
<b>NET ASSETS</b>	2	–	<b>492,677</b>	–	<b>510,288</b>	<b>492,677</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		–	487,254	–	502,476	487,254
Reserves		–	5,423	–	7,812	5,423
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	–	<b>492,677</b>	–	<b>510,288</b>	<b>492,677</b>

#### 4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M05 November										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	32,629	-	3,985	18,264	13,596	4,669	34%	32,629
Service charges		-	113,783	-	8,661	42,986	47,410	(4,423)	-9%	113,783
Other revenue		-	30,746	-	582	3,018	12,811	(9,793)	-76%	30,746
Government - operating		-	102,893	-	15,888	77,222	42,872	34,350	80%	102,893
Government - capital		-	23,087	-	634	14,359	9,620	4,739	49%	23,087
Interest		-	4,200	-	205	1,106	1,750	(644)	-37%	4,200
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		-	(274,531)	-	(22,943)	(125,524)	(114,388)	11,136	-10%	(274,531)
Finance charges		-	(1,358)	-	(21)	(841)	(566)	275	-49%	(1,358)
Transfers and Grants		-	(650)	-	-	(265)	(271)	(6)	2%	(650)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	<b>30,799</b>	-	<b>6,991</b>	<b>30,326</b>	<b>12,833</b>	<b>(17,494)</b>	<b>-136%</b>	<b>30,799</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		-	(24,187)	-	(1,231)	(5,925)	(10,078)	(4,153)	41%	(24,187)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	<b>(24,187)</b>	-	<b>(1,231)</b>	<b>(5,925)</b>	<b>(10,078)</b>	<b>(4,153)</b>	<b>41%</b>	<b>(24,187)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	103	-	-	(2)	43	(45)	-104%	103
<b>Payments</b>										
Repayment of borrowing		-	(4,329)	-	-	(412)	(1,804)	(1,392)	77%	(4,329)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	<b>(4,226)</b>	-	-	<b>(413)</b>	<b>(1,761)</b>	<b>(1,347)</b>	<b>77%</b>	<b>(4,226)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	<b>2,386</b>	-	<b>5,760</b>	<b>23,988</b>	<b>994</b>			<b>2,386</b>
Cash/cash equivalents at beginning:		-	5,199	-		5,199	5,199			5,199
Cash/cash equivalents at month/year end:		-	7,585	-		29,187	6,193			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 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November													
Description	NT Code	Budget Year 2018/19									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													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,800	720	284	4,747	-	-	-	-	7,550	4,747	-	89
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,480	800	573	984	-	-	-	-	5,837	984	-	33
Receivables from Non-exchange Transactions - Property Rates	1400	2,043	715	455	9,645	-	-	-	-	12,857	9,645	-	226
Receivables from Exchange Transactions - Waste Water Management	1500	1,418	694	561	12,014	-	-	-	-	14,687	12,014	-	577
Receivables from Exchange Transactions - Waste Management	1600	763	425	352	7,105	-	-	-	-	8,644	7,105	-	446
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	3	2	50	-	-	-	-	59	50	-	1
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2,147	1,363	2,005	39,283	-	-	-	-	44,798	39,283	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>11,655</b>	<b>4,720</b>	<b>4,231</b>	<b>73,826</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,432</b>	<b>73,826</b>	<b>-</b>	<b>1,371</b>
<b>2017/18 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	965	435	355	3,670	-	-	-	-	5,425	3,670	-	-
Commercial	2300	3,502	871	502	7,827	-	-	-	-	12,702	7,827	-	-
Households	2400	7,013	3,307	2,799	60,360	-	-	-	-	73,479	60,360	-	1,371
Other	2500	176	107	575	1,969	-	-	-	-	2,827	1,969	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>11,655</b>	<b>4,720</b>	<b>4,231</b>	<b>73,826</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,432</b>	<b>73,826</b>	<b>-</b>	<b>1,371</b>

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November										
Description	NT Code	Budget Year 2018/19								
		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										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	4,443	-	-	-	-	-	-	-	4,443
Bulk Water	0200	587	-	-	-	-	-	-	-	587
PAYE deductions	0300	1,164	-	-	-	-	-	-	-	1,164
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1,396	-	-	-	-	-	-	-	1,396
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	375	226	54	32	25	-	-	-	712
Auditor General	0800	1,397	-	-	-	-	-	-	-	1,397
Other	0900	1,344	-	-	-	-	-	-	-	1,344
<b>Total By Customer Type</b>	<b>1000</b>	<b>10,707</b>	<b>226</b>	<b>54</b>	<b>32</b>	<b>25</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>11,044</b>

## 7. Investment portfolio analysis

### 7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	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
R thousands		Yrs/Months							
<b>Municipality</b>									
INVESTEC							532	-	532
STANDARD							250	-	250
ABSA							1,887	(633)	2,521
NEDBANK							4,771	(888)	5,659
<b>Municipality sub-total</b>					-		7,440	(1,522)	8,962
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		7,440	(1,522)	8,962

## 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 - M05 November										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	60,329	-	578	26,378	25,137	1,241	4.9%	60,329
Local Government Equitable Share		-	56,655	-	-	23,606	23,606	(0)	0.0%	56,655
Municipal Infrastructure Grant (MIG)		-	689	-	-	172	287	(115)	-40.0%	689
Finance Management		-	1,700	-	-	1,700	708	992	140.0%	1,700
EPWP Incentive		-	1,285	-	578	900	535	365	68.1%	1,285
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	42,564	-	15,310	50,844	17,735	33,109	186.7%	42,564
Western Cape Financial Management Support Grant		-	330	-	-	-	138	(138)	-100.0%	330
Western Cape Financial Management Capacity Building Grant		-	360	-	-	-	150	(150)	-100.0%	360
Human Settlement Development Grant		-	35,160	-	14,469	46,303	14,650	31,653	216.1%	35,160
Main Road Subsidy	4	-	850	-	841	841	354	486	137.3%	850
Library Services : Municipal Replacement Grant		-	5,550	-	-	3,700	2,313	1,388	60.0%	5,550
Community Development Workers (CDW): Operational Support Grant		-	204	-	-	-	85	(85)	-100.0%	204
Thusong Services Centres Grant: Operational Support Grant		-	110	-	-	-	46	(46)	-100.0%	110
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	-	102,893	-	15,888	77,222	42,872	34,350	80.1%	102,893
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	23,087	-	634	14,359	9,620	4,739	49.3%	23,087
Municipal Infrastructure Grant (MIG)		-	13,087	-	-	6,225	5,453	772	14.2%	13,087
Integrated National Electrification Programme		-	10,000	-	-	7,500	4,167	3,333	80.0%	10,000
Department Rural Development and Land Reform		-	-	-	634	634	-	634	#DIV/0!	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	23,087	-	634	14,359	9,620	4,739	49.3%	23,087
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	125,980	-	16,522	91,581	52,492	39,089	74.5%	125,980

## 8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	60,329	-	280	24,972	25,137	(165)	-0.7%	60,329
Local Government Equitable Share		-	56,655	-	-	23,606	23,606	(0)	0.0%	56,655
Municipal Infrastructure Grant (MIG)		-	689	-	71	223	287	(64)	-22.3%	689
Finance Management		-	1,700	-	101	694	708	(14)	-2.0%	1,700
EPWP Incentive		-	1,285	-	108	449	535	(87)	-16.2%	1,285
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	42,564	-	1,516	35,090	17,735	17,355	97.9%	42,564
Western Cape Financial Managenet Support Grant		-	330	-	-	-	138	(138)	-100.0%	330
Western Cape Financial Management Capacity Building Grant		-	360	-	-	-	150	(150)	-100.0%	360
Human Settlement Development Grant		-	35,160	-	-	31,834	14,650	17,184	117.3%	35,160
Main Road Subsidy		-	850	-	841	841	354	486	137.3%	850
Library Services : Municipal Replacement Grant		-	5,550	-	644	2,326	2,313	14	0.6%	5,550
Community Development Workers (CDW): Operational Support Grant		-	204	-	31	89	85	4	4.9%	204
Thusong Services Centres Grant: Operational Support Grant		-	110	-	-	-	46	(46)	-100.0%	110
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		-	102,893	-	1,796	60,062	42,872	17,190	40.1%	102,893
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	23,087	-	1,214	6,338	9,620	(3,281)	-34.1%	23,087
Municipal Infrastructure Grant (MIG)		-	13,087	-	294	4,822	5,453	(631)	-11.6%	13,087
Integrated National Electrification Programme		-	10,000	-	287	882	4,167	(3,284)	-78.8%	10,000
Department Rural Development and Land Reform		-	-	-	634	634	-	634	#DIV/0!	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	23,087	-	1,214	6,338	9,620	(3,281)	-34.1%	23,087
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	125,980	-	3,010	66,400	52,492	13,908	26.5%	125,980



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

### 9.1 Supporting Table SC8

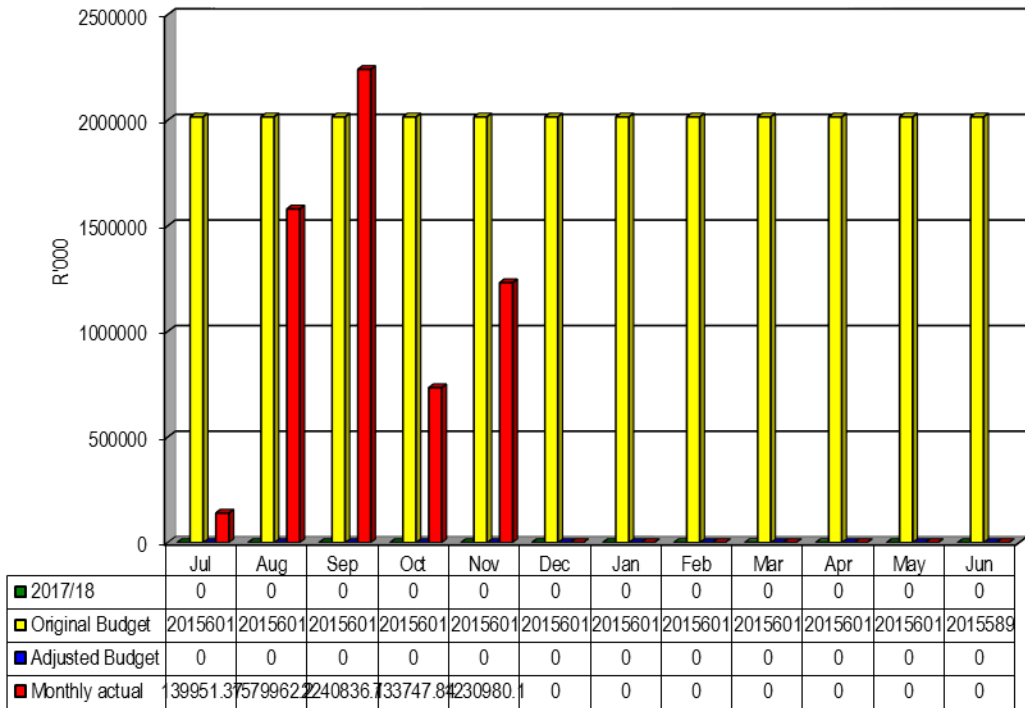
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November										
Summary of Employee and Councillor remuneration	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		-	5,040	-	354	1,782	2,100	(318)	-15%	5,040
Pension and UIF Contributions		-	168	-	29	145	70	75	107%	168
Medical Aid Contributions		-	-	-	2	92	-	92	#DIV/0!	-
Motor Vehicle Allowance		-	440	-	55	274	183	90	49%	440
Cellphone Allowance		-	530	-	44	221	221	-		530
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	47	-	4	20	20	-		47
<b>Sub Total - Councillors</b>		-	<b>6,225</b>	-	<b>488</b>	<b>2,533</b>	<b>2,594</b>	<b>(60)</b>	<b>-2%</b>	<b>6,225</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		-	6,141	-	360	1,600	2,559	(959)	-37%	6,141
Pension and UIF Contributions		-	314	-	37	187	131	57	43%	314
Medical Aid Contributions		-	32	-	3	13	13	(1)	-5%	32
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	820	-	-	158	342	(184)	-54%	820
Motor Vehicle Allowance		-	348	-	29	145	145	-		348
Cellphone Allowance		-	66	-	4	20	28	(8)	-27%	66
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
<b>Sub Total - Senior Managers of Municipality</b>		-	<b>7,721</b>	-	<b>433</b>	<b>2,123</b>	<b>3,217</b>	<b>(1,094)</b>	<b>-34%</b>	<b>7,721</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	73,087	-	10,243	32,577	30,453	2,124	7%	73,087
Pension and UIF Contributions		-	12,466	-	931	4,568	5,194	(626)	-12%	12,466
Medical Aid Contributions		-	1,502	-	134	650	626	24	4%	1,502
Overtime		-	1,912	-	334	1,432	797	636	80%	1,912
Performance Bonus		-	820	-	-	-	342	(342)	-100%	820
Motor Vehicle Allowance		-	2,172	-	182	1,002	905	96	11%	2,172
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	899	-	77	399	374	25	7%	899
Other benefits and allowances		-	1,667	-	154	844	695	150	22%	1,667
Payments in lieu of leave		-	360	-	11	170	150	20	13%	360
Long service awards		-	189	-	41	154	79	75	95%	189
Post-retirement benefit obligations	2	-	1,016	-	92	462	423	39	9%	1,016
<b>Sub Total - Other Municipal Staff</b>		-	<b>96,090</b>	-	<b>12,199</b>	<b>42,259</b>	<b>40,037</b>	<b>2,221</b>	<b>6%</b>	<b>96,090</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	<b>110,036</b>	-	<b>13,120</b>	<b>46,916</b>	<b>45,848</b>	<b>1,067</b>	<b>2%</b>	<b>110,036</b>
<b>TOTAL MANAGERS AND STAFF</b>		-	<b>103,811</b>	-	<b>12,632</b>	<b>44,382</b>	<b>43,255</b>	<b>1,128</b>	<b>3%</b>	<b>103,811</b>

## 10. Capital programme performance

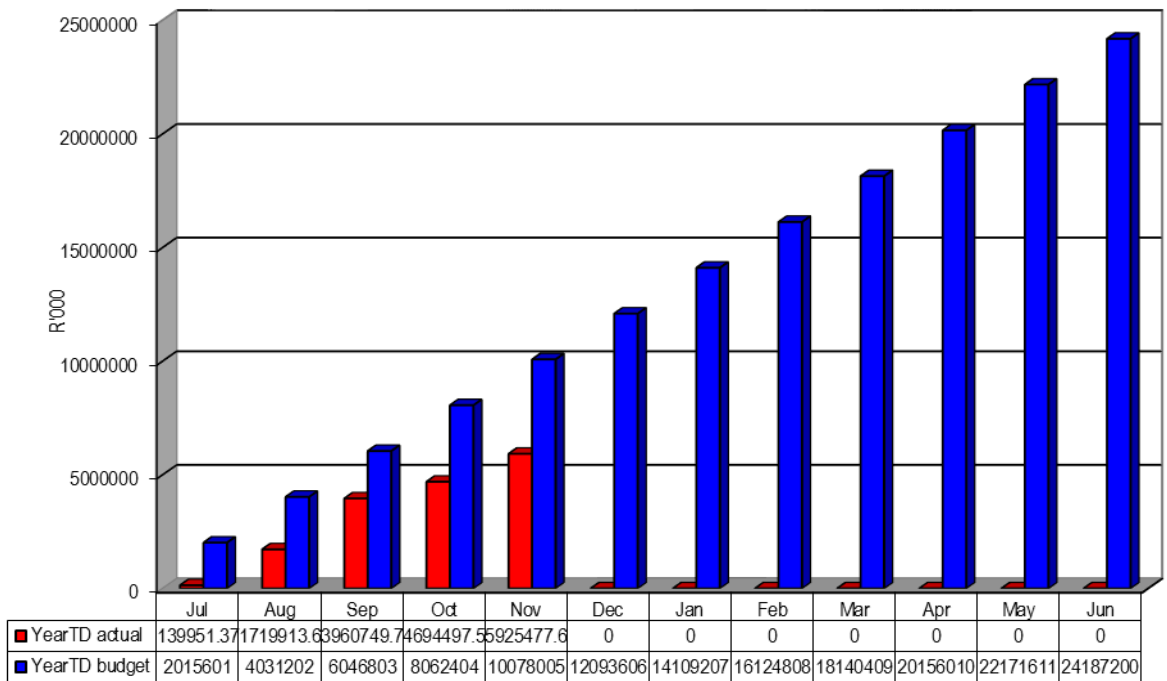
### 10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November									
Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
<b>Monthly expenditure performance trend</b>									
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	-	734	4,694	8,062	3,368	41.8%	19%
November	-	2,016	-	1,231	5,925	10,078	4,153	41.2%	24%
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	-		
<b>Total Capital expenditure</b>	-	<b>24,187</b>	-	<b>5,925</b>					

**Chart C1 2018/19 Capital Expenditure Monthly Trend: actual v target**



**Chart C2 2018/19 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 - M05 November											
R thousands	Description	Ref	2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2018/19 YearTD actual	Budget Year 2018/19 YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Capital expenditure on new assets by Asset Class/sub-class</b>											
	<b>Infrastructure</b>			14,177		800	4,260	5,907	1,647	27.9%	14,177
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spaces										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure			13,860		249	3,709	5,775	2,066	35.8%	13,860
	Power Plants										
	HV Substations			717		16	39	299	260	87.6%	717
	HV Switching Stations										
	HV Transmission Conductors										
	MV Substations			2,800		55	138	1,167	1,029	88.2%	2,800
	MV Switching Stations			2,500			101	1,042	881	84.6%	2,500
	MV Networks										
	LV Networks					179	3,372	3,268	(104)	-3.2%	7,644
	Capital Spaces										
	Water Supply Infrastructure					551	551		(551)	#DIV/0!	
	Dams and Weirs										
	Bushdams					551	551		(551)	#DIV/0!	
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PEV Stations										
	Capital Spaces										
	Sanitation Infrastructure							132	132	100.0%	317
	Pump Station			317				132	132	100.0%	317
	Reti-culation										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spaces										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spaces										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spaces										
	Coastal Infrastructure										
	Sea Defences										
	Piers										
	Revetments										
	Promenades										
	Capital Spaces										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spaces										
	<b>Community Assets</b>										
	Community Facilities										
	Prises										
	Centres										
	Clubs										
	Clubs/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Ports										
	Public Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spaces										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spaces										
	<b>Heritage Assets</b>										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	<b>Immovable Intangibles</b>										
	Revenue Generating										
	Unimproved Property										
	Unimproved Property										
	Non-revenue Generating										
	Unimproved Property										
	Unimproved Property										
	<b>Other Assets</b>										
	Operational Buildings										
	Municipal Offices										
	Pay/Enquiry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spaces										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spaces										
	<b>Biological or Cultivated Assets</b>										
	Biological or Cultivated Assets										
	<b>Intangible Assets</b>										
	Services						57		(57)	#DIV/0!	
	Licences and Rights								(57)	#DIV/0!	
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Local Settlement Software Applications										
	Unspecified						57		(57)	#DIV/0!	
	<b>Computer Equipment</b>			200			34	83	49	59.4%	200
	Computer Equipment			200			34	83	49	59.4%	200
	<b>Furniture and Office Equipment</b>			300		31	41	125	84	67.4%	300
	Furniture and Office Equipment			300		31	41	125	84	67.4%	300
	<b>Machinery and Equipment</b>			600		29	38	250	212	84.9%	600
	Machinery and Equipment			600		29	38	250	212	84.9%	600
	<b>Transport Assets</b>										
	Transport Assets										
	<b>Land</b>										
	Land										
	<b>Zoos, Marine and Non-biological Animals</b>										
	Zoos, Marine and Non-biological Animals										
	<b>Total Capital Expenditure on new assets</b>			16,277		861	4,430	6,366	1,936	30.4%	16,277

## 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 - M05											
£ thousands	Description	Ref	2017/18	Budget Year 2018/19						Full Year Forecast	
			Audited Outcomes	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	YTD Variance		YTD Variance %
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>											
	<b>Infrastructure</b>		6,101	285	1,389	2,542	1,153	45.4%	6,101		
	Roads Infrastructure		6,101	285	1,389	2,542	1,153	45.4%	6,101		
	Roads		6,101	285	1,389	2,542	1,153	45.4%	6,101		
	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										
	HV Substations										
	HV Switching Stations										
	LV 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 Stations										
	Reception										
	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										
	HV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Protections										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	<b>Community Assets</b>		2,809	85	1,06	1,170	1,064	90.9%	2,809		
	Community Facilities										
	Halls										
	Centres										
	Crochets										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Public										
	Public Open Space										
	Nature Reserves										
	Public Ablution Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Test Tracks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities		2,809	85	1,06	1,170	1,064	90.9%	2,809		
	Indoor Facilities										
	Outdoor Facilities		2,809	85	1,06	1,170	1,064	90.9%	2,809		
	Capital Spares										
	<b>Heritage Assets</b>										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	<b>Investment Resources</b>										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	<b>Other Assets</b>										
	Operational Buildings										
	Municipal Offices										
	Pay/Enquiry Points										
	Building Plans Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	<b>Biological or Cultivated Assets</b>										
	Biological or Cultivated Assets										
	<b>Intangible Assets</b>										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Local Settlement Software Applications										
	Unspecified										
	<b>Computer Equipment</b>										
	Computer Equipment										
	<b>Furniture and Office Equipment</b>										
	Furniture and Office Equipment										
	<b>Machinery and Equipment</b>										
	Machinery and Equipment										
	<b>Transport Assets</b>										
	Transport Assets										
	<b>Land</b>										
	Land										
	<b>Zoo's, Marine and Non-biological Animals</b>										
	Zoo's, Marine and Non-biological Animals										
	<b>Total Capital Expenditure on renewal of existing assets</b>	1	8,910	370	1,495	3,712	2,217	59.7%	8,910		

## **11. Material variances to the SDBIP**

### **11.1 Over view**

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