## **BEAUFORT WEST MUNICIPALITY**



# Monthly Budget Statement FOR THE MONTH ENDING December 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 second quarter and the section 72, Mid-year assessment.

### **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 December 2018.

### 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 December 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 R51,535 million or 34% above year-to-date budget projections for December 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 R31,996 million or 20%, above the year-to-date budget projections for December 2018. It should be noted that the Eskom bulk electricity account for December is only due in January 2019. The main reason why total expenditure is above the year to date target is due to other expenditure. Included is a total payment of R58,054 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 R9,431 million or 39% 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 cash & cash equivalents balance of R4,854 million. The net decrease in cash held were R2,348 million during December 2018 resulting in a closing balance of R26,494 million.

Refer to Table C9 for more detail on cash flows.

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

The second quarter SDBIP report will be completed and submitted as part of the section 52 report for the period October – December 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			y budget S		-				
	2017/18			·····	Budget Year	,	,	······	
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	Outcome	Duugei	Duugei	actual	actual	Duugei	variance	%	TUTECas
								/0	
Financial Performance									
Property rates	33,876	37,156	-	89	36,712	18,578	18,134	98%	37,1
Service charges	107,422	122,165	-	9,296	54,441	61,082	(6,641)	-11%	122,1
Inv estment rev enue	761	1,260	-	6	6	630	(624)	-99%	1,2
Transfers and subsidies	76,284	102,893	-	45,846	105,779	51,446	54,333	106%	102,8
Other own revenue	54,569	40,499		1,681	6,582	20,249	(13,667)	-67%	40,4
Total Revenue (excluding capital transfers and	272,911	303,973	-	56,917	203,521	151,986	51,535	34%	303,9
contributions)	04.400	400.044		0.000	50.004	54.000		10/	400.0
Employ ee costs	94,429	103,811		8,298	52,681	51,906	775	1%	103,8
Remuneration of Councillors	6,068	6,225	-	488	3,021	3,112	(91)	-3%	6,2
Depreciation & asset impairment	24,463	19,222	-	1,602	9,611	9,611	(0)	-0%	19,2
Finance charges	6,266	2,308	-	568	1,409	1,154	255	22%	2,3
Materials and bulk purchases	62,597	90,220	-	5,803	37,097	45,110	(8,013)	-18%	90,2
Transfers and subsidies	223	650		130	395	325	70	21%	6
Other ex penditure	101,152	97,408		33,543	87,704	48,704	39,000	80%	97,4
Total Expenditure	295,199	319,844	-	50,432	191,917	159,922	31,996	20%	319,8
Surplus/(Deficit)	(22,287)	(15,871)	-	6,485	11,604	(7,936)	19,539	-246%	(15,8
Transfers and subsidies - capital (monetary allocations)	77,717	23,087	-	3,406	9,055	11,544	(2,489)	-22%	23,0
Contributions & Contributed assets	155	-	-	-	-	-	_		
Surplus/(Deficit) after capital transfers &	55,585	7,216	-	9,891	20,659	3,608	17,050	473%	7,2
contributions									
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		
Surplus/ (Deficit) for the year	55,585	7,216	-	9,891	20,659	3,608	17,050	473%	7,2
Capital expenditure & funds sources								ĺ	
Capital expenditure	79,631	24,187	-	3,505	9,431	12,094	(2,663)	-22%	24,1
Capital transfers recognised	72,067	23,087	_	3,406	9,055	11,544	(2,489)	-22%	23,0
Public contributions & donations	155	_	_	_	_	_	_		
Borrowing	549	_	_	_	_	_	_		
		1,100	_	100	376	550		-32%	1,1
Internally generated funds	6,860		-				(174)	-32%	
Total sources of capital funds	79,631	24,187	-	3,505	9,431	12,094	(2,663)	-22%	24,1
Financial position									
Total current assets	74,844	51,766	162,685		-				51,7
Total non current assets	529,958	551,085	562,413		-				551,0
Total current liabilities	85,878	44,988	140,389		-				44,9
Total non current liabilities	60,199	65,186	65,162		-				65,1
Community wealth/Equity	458,725	492,677	519,548		-				492,6
<u>Cash flows</u>									
Net cash from (used) operating	81,481	30,799	-	1,212	31,807	15,400	(16,407)	-107%	30,7
Net cash from (used) investing	(79,303)	(24,187)	-	(3,505)	(9,431)	(12,094)	(2,663)	22%	(24,1
Net cash from (used) financing	(3,962)	(4,226)	-	(317)	(730)	(2,113)	(1,382)	65%	(4,2
Cash/cash equivalents at the month/year end	4,854	7,585	-	-	26,499	6,392	(20,107)	-315%	7,2
-									
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys- 1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	11,895	6,623	3,861	75,820	-	-	_	_	98,1
Creditors Age Analysis	,000	0,020	0,001	. 0,020					
orcantora Age Allaryaia			1	l		1			
Total Creditors	11,914	1	70	-	25	_	-	- 1	12,0

## **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 Mont	hly Budget	Statement -	Financial P	erformance	(functional	classificatio	n) - M06	Decembe	r
		2017/18				Budget Year :	2018/19			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1			-					%	
Revenue - Functional										
Governance and administration		73,669	85,861	-	19,674	82,169	42,930	39,238	91%	85,861
Executive and council		36,031	39,989	_	19,026	43,320	19,995	23,325	117%	39,989
Finance and administration		37,138	45,872	_	648	38,849	22,936	15,913	69%	45,872
Internal audit		500	-	_	-	-	_	-		-
Community and public safety		14,748	42,289	_	26,797	61,460	21,144	40,315	191%	42,289
Community and social services		6,059	6,631	_	476	3,187	3,315	(129)	-4%	6,631
Sport and recreation		5,801	3,034	_	94	174	1,517	(1,344)	-89%	3,034
Public safety		676	1	_	0	2	1	1	139%	1
Housing		2,212	32,623	_	26,227	58,098	16,311	41,786	256%	32,623
Health		2,212	-	_	20,227	50,050			23070	52,025
Economic and environmental services		57,026	39,688	_	2,202	6,615	19,844	(13,229)	-67%	39,688
Planning and development		404	796	_	53	312	398	(13,229) (86)	-22%	796
Road transport		56,621	38,892		2,149	6,304	19,446	( ` ´ ´	-22%	38,892
								(13,142)	-00%	
Environmental protection		-	-	-	-	-	-	-	0001	-
Trading services		205,341	159,222	-	11,650	62,332	79,611	(17,278)	-22%	159,222
Energy sources		85,246	98,349	-	6,560	37,967	49,174	(11,207)	-23%	98,349
Water management		70,324	30,146	-	3,133	10,277	15,073	(4,796)	-32%	30,146
Waste water management		40,019	20,791	-	1,267	9,494	10,396	(901)	-9%	20,791
Waste management		9,751	9,936	-	690	4,593	4,968	(375)	-8%	9,936
Other	4	-	-	-	-		-	-		-
Total Revenue - Functional	2	350,784	327,060	-	60,323	212,576	163,530	49,046	30%	327,060
Expenditure - Functional										
Governance and administration		80.865	67,854	_	6,679	32,437	33,927	(1,490)	-4%	67,854
Executive and council		19,132	16,735		1,791	8,113	8,367	(1,450)	-3%	16,735
Finance and administration		60,510	49,693	_	4,708	23,639	24,846	(1,207)	-5%	49,693
Internal audit		1,223	1,427	_	4,708	23,039	713	(1,207) (29)	-4%	1,427
		22,064	56,384	-	28,106	70,189	28,192	41,997	149%	56,384
Community and public safety Community and social services		7,402	9,430		714	4,599	4,715	(115)	-2%	9,430
		1			{ · · · · · · · · · · · · · · · · · · ·			41	8	
Sport and recreation		7,457	8,778	-	738	4,430	4,389	1	1%	8,778
Public safety		3,696	4,053	-	295	1,908	2,026	(118)	-6%	4,053
Housing		3,509	34,123	-	26,360	59,252	17,062	42,190	247%	34,123
Health		-	-	-	-	-	-	- (4.907)	10%	-
Economic and environmental services		69,102	51,943	-	3,376	21,075	25,972	(4,897)	-19%	51,943
Planning and development		5,086	6,693		471	3,019	3,346	(328)	-10%	6,693
Road transport	_	64,016	45,251		2,905	18,056	22,625	(4,570)	-20%	45,251
Environmental protection		-	-	-	-	-	-	-	50/	-
Trading services		122,759	143,662	-	12,271	68,216	71,831	(3,615)	-5%	143,662
Energy sources		74,565	82,687	-	5,857	37,024	41,344	(4,319)	-10%	82,687
Water management		23,968	26,934	-	3,467	13,904	13,467	437	3%	26,934
Waste water management		9,834	16,444	-	1,507	8,671	8,222	449	5%	16,444
Waste management		14,392	17,597	-	1,439	8,617	8,798	(181)	-2%	17,597
Other		410				-				
Total Expenditure - Functional	3	295, 199	319,844	-	50,432	191,917	159,922	31,996	20%	319,844
Surplus/ (Deficit) for the year		55,585	7,216	-	9,891	20,659	3,608	17,050	473%	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.

Vote Description		2017/18				Budget Year 2	018/19			
	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue by Vote	1									
Vote 1 - Municipal Manager		966	-	-	-	89	-	89	#DIV/0!	-
Vote 2 - Director: Corporate Service		41,156	46,037	-	19,470	46,186	23,019	23,168	100.6%	46,037
Vote 3 - Director: Financial Services		36,500	41,720	-	514	38,294	20,860	17,434	83.6%	41,720
Vote 4 - Director: Engineering Services		128,319	65,890	-	6,023	24,294	32,945	(8,651)	-26.3%	65,890
Vote 5 - Director: Community Services		58,597	75,064	-	27,756	65,746	37,532	28,213	75.2%	75,064
Vote 6 - Director: Electrical Services		85,246	98,349	_	6,560	37,967	49,174	(11,207)	-22.8%	98,349
		-	-	-	-	-	_	-		-
Total Revenue by Vote	2	350,784	327,060	_	60,323	212,576	163,530	49,046	30.0%	327,060
Expenditure by Vote	1									
Vote 1 - Municipal Manager		5,366	4,754	_	541	2,708	2,377	331	13.9%	4,754
Vote 2 - Director: Corporate Service		41,644	34,966	_	2,760	15,500	17,483	(1,983)	-11.3%	34,966
Vote 3 - Director: Financial Services		31,718	25,954	-	3,077	12,976	12,977	(1)	0.0%	25,954
Vote 4 - Director: Engineering Services		76,068	89,265	-	8,467	45,768	44,633	1,135	2.5%	89,265
Vote 5 - Director: Community Services		65,837	82,217	_	29,730	77,941	41,108	36,832	89.6%	82,217
Vote 6 - Director: Electrical Services		74,565	82,687	-	5,857	37,024	41,344	(4,319)	-10.4%	82,687
		-	-	-	-	-	_	_		-
Total Expenditure by Vote	2	295,199	319,844	-	50,432	191,917	159,922	31,996	20.0%	319,844
Surplus/ (Deficit) for the year	2	55,585	7,216	-	9,891	20,659	3,608	17,050	472.6%	7,216

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

WC053 Beaufort West - Table C4 Mo	onth		atement - F	inancial Per			-	e) - M06 [	ecember	
Description	Ref	2017/18	<b>A</b> · · ·			Budget Year 2				
Description	Rei	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue By Source										
Property rates		33,876	37,156	_	89	36,712	18,578	18,134	98%	37,156
Service charges - electricity revenue		67,071	78,474	_	5,772	32,968	39,237	(6,269)	-16%	78,474
Service charges - water revenue		18,788	20,008	_	1,720	8,291	10,004	(1,713)	-17%	20,008
Service charges - sanitation revenue		14,151	15,517		1,168	8,910	7,758	1,152	15%	15,517
Service charges - refuse revenue	-	7,413	8,166	_	636	4,272	4,083	1,102	5%	8,166
Service charges - other		7,410	-	_	-	-	-	-	070	
Rental of facilities and equipment	-	1,135	1,376	_	96	515	688	(173)	-25%	1,376
Interest earned - external investments		761	1,260		6	6	630	(173)	-23%	1,370
Interest earned - outstanding debtors		3,648	2,940	_	268	1,374	1,470	(024)	-7%	2,940
Dividends received	-		2,940		- 200	1,374	1,470	(90)	-1 /0	2,940
	-	-		-					000/	
Fines, penalties and forfeits		44,642	30,429	-	557	2,117	15,215	(13,097)	-86% -1%	30,429
Licences and permits	-	330	629	-	154	310	314	(5)		629
Agency services	-	741	750	-	51	390	375	15	4%	750
Transfers and subsidies	-	76,284	102,893	-	45,846	105,779	51,446	54,333	106%	102,893
Other revenue	-	4,073	4,375	-	554	1,877	2,187	(310)	-14%	4,375
Gains on disposal of PPE		-	-	-	-	-	-	-	2.40/	-
Total Revenue (excluding capital transfers and contributions)		272,911	303,973	-	56,917	203,521	151,986	51,535	34%	303,973
	+									
Expenditure By Type										
Employee related costs	-	94,429	103,811	_	8,298	52,681	51,906	775	1%	103,811
Remuneration of councillors		6,068	6,225	_	488	3,021	3,112	(91)	-3%	6,225
		37,656	22,832	_	1,371	8,229	11,416	(3,188)	-3%	22,832
Debt impairment	-		19,222	_	1,602	9,611	9,611	(3, 188)	-20%	19,222
Depreciation & asset impairment	-	24,463		-						
Finance charges	-	6,266	2,308	-	568	1,409	1,154	255	22%	2,308
Bulk purchases	-	59,023	70,500	-	4,836	28,878	35,250	(6,372)	-18%	70,500
Other materials	-	3,574	19,720	-	967	8,219	9,860	(1,641)	-17%	19,720
Contracted services	-	38,897	8,639	-	743	2,173	4,320	(2,146)	-50%	8,639
Transfers and subsidies	-	223	650	-	130	395	325	70	21%	650
Other expenditure	-	22,769	65,936	-	31,429	77,301	32,968	44,333	134%	65,936
Loss on disposal of PPE		1,831	-	-	_	_	-	-		_
Total Expenditure		295,199	319,844	-	50,432	191,917	159,922	31,996	20%	319,844
	-									
Surplus/(Deficit)	-	(22,287)	(15,871)	-	6,485	11,604	(7,936)	19,539	(0)	(15,871
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		77,717	23,087	_	3,406	9,055	11,544	(2,489)	(0)	23,087
Transfers and subsidies - capital (monetary allocations)			23,007	_	3,400	9,000	11,344	(2,403)	(0)	23,007
(National / Provincial Departmental Agencies,										
Households, Non-profit Institutions, Private Enterprises,										
Public Corporatons, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		155	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers & contributions		55,585	7,216	-	9,891	20,659	3,608			7,216
Taxation		-	-	_	-	-	-	-		_
Surplus/(Deficit) after taxation		55,585	7,216	-	9,891	20,659	3,608			7,216
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		55,585	7,216	-	9,891	20,659	3,608			7,210
Share of surplus/ (deficit) of associate		-	-	-	_	-	_			-
Surplus/ (Deficit) for the year	1	55,585	7,216	-	9,891	20,659	3,608			7,216

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

WC053 Beaufort West - Table C5 Monthly Budge	l	2017/18				Budget Year 2				
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	_	_	_	-	-	-	-		-
	4,7	_	_							
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		14	50	_	_	1	25	(24)	-96%	5
		450	250			100	125	(24)	1	25
Vote 2 - Director: Corporate Service			250				125	(25)	-20%	
Vote 3 - Director: Financial Services		72 157			2 917	131			1	20
Vote 4 - Director: Engineering Services		72,157	9,427 200	-	2,817	4,901	4,714 100	188	4% -100%	9,42 20
Vote 5 - Director: Community Services		1,148						(100)	1	
Vote 6 - Director: Electrical Services		5,811	14,060		588	4,298	7,030	(2,732)	-39%	14,06
		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	79,631	24,187	-	3,505	9,431	12,094	(2,663)	-22%	24,18
Total Capital Expenditure		79,631	24,187	-	3,505	9,431	12,094	(2,663)	-22%	24,18
Capital Expenditure - Functional Classification										
Governance and administration		1,181	500	-	100	232	250	(18)	1	50
Executive and council		100	50	-	-	1	25	(24)	1	5
Finance and administration		1,081	450	-	100	231	225	6	3%	45
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		11,495	3,009	-	92	198	1,504	(1,307)	-87%	3,00
Community and social services		181	200	-	-	-	100	(100)	-100%	20
Sport and recreation		10,360	2,809	-	92	198	1,404	(1,207)	-86%	2,80
Public safety		955	-	-	-	-	-	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		384	6,301	-	1,316	2,742	3,151	(408)	-13%	6,30
Planning and development		36	200	-	-	38	100	(62)	-62%	20
Road transport		349	6,101	-	1,316	2,705	3,051	(346)	-11%	6,10
Environmental protection		-	-	-	-	-	-	-		-
Trading services		66,570	14,377	-	1,998	6,259	7,189	(930)	-13%	14,37
Energy sources		5,811	14,060	-	588	4,298	7,030	(2,732)	1	14,06
Water management		29,655	_	_	1,410	1,961	-	1,961	#DIV/0!	_
Waste water management		30,912	317	-	_	_	159	(159)	1	31
Waste management		193	_	_	_	_	_	-		_
Other		_	_	_	-	_	_	-		_
Total Capital Expenditure - Functional Classification	3	79,631	24,187	-	3,505	9,431	12,094	(2,663)	-22%	24,18
• • • • • • • • • • • • • • • • • • •										
Funded by:										
National Government		37,845	23,087	_	3,406	9,055	11,544	(2,489)	-22%	23,08
Provincial Government		34,222	_	_	-	_	_			
District Municipality		-		_		_	_	_		_
Other transfers and grants		_			_			_		
			23,087	_		9,055		- (2,489)	-22%	23,08
Transfers recognised - capital	c	72,067	23,007		3,406		11,544		-2270	23,08
Public contributions & donations	5	155	_	-	-	-	-	-		-
Borrowing	6	549	-	-	-	-	-	-	0.000	-
Internally generated funds		6,860 79,631	1,100 24,187	-	100 3,505	376	550 12,094	(174)	-32%	1,10

		2017/18		Budget Ye	ar 2018/19	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1	Outcome	Budget	Budget	actual	TOTECast
ASSETS_						
Current assets						
Cash		363	2,162	74,925	_	2,162
Call investment deposits		12,283	5,423	10,900	_	5,423
Consumer debtors		16,362	20,067	21,939	_	20,067
Other debtors		41,479	20,007	51,385		20,007
Current portion of long-term receivables		785	20,101			20,101
		3,571	3,952	3,536		3,952
Inventory Total current assets		74,844	51,766	162,685	-	51,766
		74,044	51,700	102,005	_	51,700
Non current assets						
Long-term receivables		2,695	1,859	3,480	_	1,859
Investments		_	_		_	-
Investment property		7,247	7,552	7,247	_	7,552
Investments in Associate		_	· _	_	_	
Property, plant and equipment		514,339	535,883	546,009	_	535,883
Agricultural		_	_	_	_	_
Biological		_	_	_	_	_
Intangible		400	395	400	_	395
Other non-current assets		5,277	5,396	5,277	_	5,396
Total non current assets		529,958	551,085	562,413	_	551,085
TOTAL ASSETS		604,802	602,850	725,098	-	602,850
				·····		
LIABILITIES						
Current liabilities						
Bank ov erdraft		7,792	_	90,775	_	_
Borrowing		4,194	3,206	4,113	_	3,206
Consumer deposits		1,537	1,456	1,697	_	1,456
Trade and other pay ables		56,915	31,522	34,257	_	31,522
Provisions		15,439	8,804	9,548	_	8,804
Total current liabilities		85,878	44,988	140,389	-	44,988
Non current liabilities						
Borrowing		9,017	9,591	8,369	_	9,591
Provisions		51,183	55,595	56,793	_	55,595
Total non current liabilities		60,199	65,186	65,162	_	65,186
TOTAL LIABILITIES		146,077	110,173	205,551	-	110,173
				·		
NET ASSETS	2	458,725	492,677	519,548	-	492,677
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		454,236	487,254	511,735	-	487,25
Reserves		4,489	5,423	7,812	_	5,42
			492,677			

## 4.1.7 Table C7 Monthly Budget Statement - Cash Flow

		2017/18								
Description	Ref	Audited	Original	Adjusted	Monthly	Budget Year 2 YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES						ĺ				
Receipts										
Property rates		138,392	32,629	_	1,771	20,035	16,315	3,720	23%	32,62
Service charges		-	113,783	-	7,243	50,230	56,892	(6,662)	-12%	113,78
Other revenue		-	30,746	_	637	3,655	15,373	(11,718)	-76%	30,74
Government - operating		143,648	102,893	_	30,807	108,029	51,446	56,583	110%	102,89
Government - capital		-	23,087	_	8,207	22,566	11,544	11,022	95%	23,08
Interest		4,408	4,200	_	6	1,379	2,100	(721)	-34%	4,20
Dividends		-	-	_	-	-	_	-		-
Payments										
Suppliers and employees		(201,518)	(274,531)	-	(46,760)	(172,284)	(137,266)	35,018	-26%	(274,53
Finance charges		(3,449)	(1,358)	-	(568)	(1,409)	(679)	730	-108%	(1,35
Transfers and Grants		_	(650)	_	(130)	(395)	(325)	70	-21%	(65
NET CASH FROM/(USED) OPERATING ACTIVITIES		81,481	30,799	-	1,212	31,807	15,400	(16,407)	-107%	30,79
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receiv ables		(377)	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(78,926)	(24,187)	-	(3,505)	(9,431)	(12,094)	(2,663)	22%	(24,18
NET CASH FROM/(USED) INVESTING ACTIVITIES		(79,303)	(24,187)	-	(3,505)	(9,431)	(12,094)	(2,663)	22%	(24,18
CASH FLOWS FROM FINANCING ACTIVITIES	_									
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	_	-	-	-	-		-
Increase (decrease) in consumer deposits		-	103	_	-	(2)	52	(53)	-103%	10
Payments										
Repay ment of borrowing		(3,962)	(4,329)	-	(317)	(729)	(2,164)	(1,436)	66%	(4,32
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3,962)	(4,226)	_	(317)	(730)	(2,113)	(1,382)	65%	(4,22
NET INCREASE/ (DECREASE) IN CASH HELD	_	(1,783)	2,386		(2,610)	21,645	1,193			2,38
Cash/cash equivalents at beginning:		6,637	5,199	_	(2,010)	4,854	5,199			4.85
Cash/cash equivalents at beginning. Cash/cash equivalents at month/year end:	_	4,854	7,585	_		26,499	6,392			4,00

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	eaufor	t West - Sup	porting Tab	le SC3 Mon	thly Budget	Statement	- aged debt	ors - M06 De	cember			÷	
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	1,643	1,027	606	4,786	-	-	-	-	8,061	4,786	-	89
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,572	1,332	442	1,321	-	-	-	-	6,668	1,321	-	33
Receivables from Non-ex change Transactions - Property Rates	1400	2,026	877	558	9,752	-	-	-	-	13,212	9,752	-	226
Receivables from Exchange Transactions - Waste Water Management	1500	1,416	846	576	12,100	-	-	-	-	14,938	12,100	-	577
Receivables from Exchange Transactions - Waste Management	1600	760	481	355	7,197	-	-	-	-	8,793	7,197	-	446
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	3	2	52	-	-	-	-	62	52	-	1
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2,474	2,057	1,321	40,613	_	-	-	-	46,464	40,613	-	-
Total By Income Source	2000	11,895	6,623	3,861	75,820	-	-	-	-	98,199	75,820	-	1,371
2017/18 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	988	503	413	3,888	-	-	-	-	5,791	3,888	-	-
Commercial	2300	3,597	1,748	586	7,563	-	-	-	-	13,495	7,563	-	-
Households	2400	6,692	4, 198	2,786	61,475	-	-	-	-	75,151	61,475	-	1,371
Other	2500	618	173	76	2,894	_	-	-	-	3,761	2,894	-	-
Total By Customer Group	2600	11,895	6,623	3,861	75,820	-	-	-	-	98,199	75,820	-	1,371

### 6. Creditors analysis

### 6.1 Supporting Table SC4

### Creditors' age analysis

WC053 Beaufo	ort West	- Supportir	ng Table SC	4 Monthly B	udget State	ement - ageo	d creditors	M06 Decen	nber	
Description	NT				Bue	dget Year 2018	3/19			
Description	Code	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total
R thousands	oout	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	
Creditors Age Analysis By Customer	Туре									
Bulk Electricity	0100	4,452	-	-	-	-	-	-	-	4,452
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	1,184	-	-	-	-	-	-	-	1,184
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1,334	-	-	-	-	-	-	-	1,334
Loan repay ments	0600	-	_	-	-	-	-	-	-	-
Trade Creditors	0700	659	1	70	_	25	-	-	-	754
Auditor General	0800	2,929	_	-	_	-	-	-	-	2,929
Other	0900	1,356	_	-	_	-	-	-	_	1,356
Total By Customer Type	1000	11,914	1	70	-	25	-	-	-	12,009

## 7. Investment portfolio analysis

### 7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December											
Investments by maturity		Period of	Type of	Expiry date	Accrued	Yield for the	Market	Change in	Market		
Name of institution & investment ID	Ref	Investment	Investment	of	interest for	month 1	value at	market	value at end		
R thousands		Yrs/Months		investment	the month	(%)	beginning	value	of the		
<u>Municipality</u>											
INVESTEC							532	-	532		
STANDARD							250	-	250		
ABSA							2,521	-	2,521		
NEDBANK							5,659	(1,938)	7,597		
Municipality sub-total					-		8,962	(1,938)	10,900		
Entities											
Entities sub-total					-		-	-	-		
TOTAL INVESTMENTS AND INTEREST	2						8,962	(1,938)	10,900		

## 8. Allocation and grant receipts and expenditure

### 8.1 Supporting Table SC6 – Grant receipts

		2017/18	Budget Year 2018/19										
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast			
R thousands		Cultonio	Duugot	Duugot		uotuu	Sugge	- analog	%				
RECEIPTS:	1,2												
Operating Transfers and Grants													
National Government:		-	60,329	-	19,057	45,435	30,164	15,271	50.6%	60,32			
Local Government Equitable Share		-	56,655	-	18,885	42,491	28,328	14,163	50.0%	56,65			
Municipal Infrastructure Grant (MIG)		-	689	-	172	344	344	-		68			
Finance Management		-	1,700	-	-	1,700	850	850	100.0%	1,70			
EPWP Incentive		-	1,285	-	-	900	643	258	40.1%	1,28			
Energy Efficiency and Demand Side Management Grant		-											
Other transfers and grants [insert description]								-					
Provincial Government:		-	42,564	-	11,751	62,594	21,282	41,312	194.1%	42,56			
Western Cape Financial Managenet Support Grant		-	330	-	-	-	165	(165)	-100.0%	33			
Western Cape Financial Management Capacity Building Grant		-	360	-	-	-	180	(180)	-100.0%	36			
Human Settlement Development Gtant		-	35,160	-	11,751	58,054	17,580	40,474	230.2%	35,16			
Main Road Subsidy	4	-	850	-	-	841	425	416	97.8%	85			
Library Services : Municipal Replacement Grant		-	5,550	-	-	3,700	2,775	925	33.3%	5,55			
Community Development Workers (CDW): Operational Support Grant		-	204	-	-	-	102	(102)	-100.0%	20			
Thusong Services Centres Grant: Operational Support Grant		-	110	-	-	-	55	(55)	-100.0%	11			
Other transfers and grants [insert description]								-					
District Municipality:		-	-	-	-	-	-	-		-			
[insert description]		-	-	-	-	-	-	-		-			
Other grant providers:		_	-	-	-	-	_	-		-			
[insert description]		-	-	-	-	-	-	-		-			
Total Operating Transfers and Grants	5	_	102,893	-	30,807	108,029	51,446	56,583	110.0%	102,89			
Canital Transform and Cranto													
Capital Transfers and Grants			22.097		0 207	22 566	11 544	11.022	95.5%	22.00			
National Government:		-	23,087	-	8,207	22,566 10,311	11,544 6,544	11,022 3,767	95.5% 57.6%	23,08			
Municipal Infrastructure Grant (MIG)			13,087	-	4,086	10,311	5,000	5,000	100.0%	13,08 10,00			
Integrated National Electrification Grant	_	-	10,000	-	2,500 1,622	2,255	5,000	2,255	#DIV/0!	10,00			
Department Rural Development and Land Reform Other capital transfers <i>[insert description]</i>	_	-	-	-	1,022	2,200	-	2,200		-			
Provincial Government:			_	-	_	_	_	-		_			
[insert description]		-	-	-	-	-	-	-		-			
District Municipality:		_	_	_	_	_	_	_		_			
[insert description]		-	-	-	-	-	-	-		-			
Other grant providers:		_	-	-	-	-	_	-		_			
[insert description]		-	-	-	-	-	-	-		-			
Total Capital Transfers and Grants	5	_	23,087	-	8,207	22,566	11,544	11,022	95.5%	23,08			
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	125,980	-	39,015	130,595	62,990	67,605	107.3%	125,98			

		2017/18	Budget Year 2018/19									
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year		
<b>-</b> 4		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast		
R thousands									%			
EXPENDITURE												
Operating expenditure of Transfers and Grants												
National Government:		-	60,329	-	19,083	44,055	30,164	13,890	46.0%	60,32		
Local Government Equitable Share		-	56,655	-	18,885	42,491	28,328	14,163	50.0%	56,65		
Municipal Infrastructure Grant (MIG)		_	689	-	45	268	344	(76)	-22.1%	68		
Finance Management		_	1,700	-	47	741	850	(109)	-12.8%	1,70		
EPWP Incentive		_	1,285	-	106	554	643	(88)	-13.7%	1,28		
Other transfers and grants [insert description]								-				
Provincial Government:		_	42,564	-	26,663	61,753	21,282	40,471	190.2%	42,56		
Western Cape Financial Managenet Support Grant		-	330	_		_	165	(165)	-100.0%	33		
Western Cape Financial Management Capacity Building Grant		_	360	-	_	_	180	(180)	-100.0%	36		
Human Settlement Development Gtant		_	35,160	_	26,220	58,054	17,580	40,474	230.2%	35,16		
Main Road Subsidy		_	850	_	20,220	841	425	416	97.8%	85		
Library Services : Municipal Replacement Grant		_	5,550	_	422	2,748	2,775	(27)	-1.0%	5,55		
Community Development Workers (CDW): Operational Support Grant		_	204	_	22	111	102	9	8.7%	204		
Thusong Services Centres Grant: Operational Support Grant			110			_	55	(55)	-100.0%	11		
Other transfers and grants [insert description]		_	110	_	_	_		(33)				
District Municipality:		_	_			_		_				
		-	-	-	-	-	-	-		-		
[insert description]		-	-	-	-	-	-	-		-		
Other grant arguidare		_	_	-	-	_	_	_		-		
Other grant providers:		-	-	-	-	-	-	-		-		
[insert description]		_	-	-	-	-	-	_		-		
Total operating expenditure of Transfers and Grants:		-	102,893	-	45,746	105,808	51,446	54,361	105.7%	102,89		
Capital expenditure of Transfers and Grants									L			
National Government:		-	23,087	-	3,789	10,127	11,544	(1,417)	-12.3%	23,08		
Municipal Infrastructure Grant (MIG)		-	13,087	-	1,872	6,694	6,544	150	2.3%	13,08		
Integrated National Electrification Grant		-	10,000	-	295	1,178	5,000	(3,822)	-76.4%	10,00		
Department Rural Development and Land Reform		-	-	-	1,622	2,255	-	2,255	#DIV/0!	-		
Other capital transfers [insert description]								-				
Provincial Government:		-	-	-	-	-	-	-		-		
[insert description]		-	-	-	-	-	-	-		-		
District Municipality:			_	_	_	_	_	-		_		
[insert description]			_	_	-	_	_	-				
แกรดน ของปนุมบท			-	_	-	-	_	-		-		
Other grant providers:		-	-	-	-	-	-	-	1	-		
[insert description]		-	-	-	-	-	-	-		-		
		_	00.007	_	2 702	40.407	44 544	-	-12.3%	00.00		
Total capital expenditure of Transfers and Grants		_	23,087	_	3,789	10,127	11,544	(1,417)	-12.370	23,08		
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			125,980		49,535	115,935	62,990	52,945	84.1%	125,98		

## 8.2 Supporting Table SC7 – Grant expenditure

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

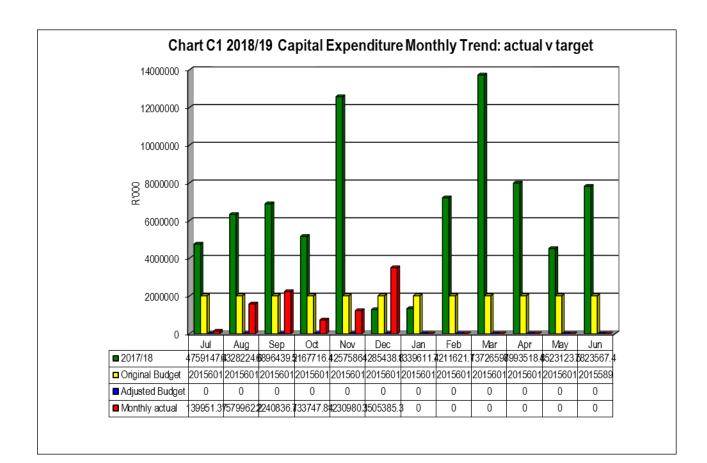
### 9.1 Supporting Table SC8

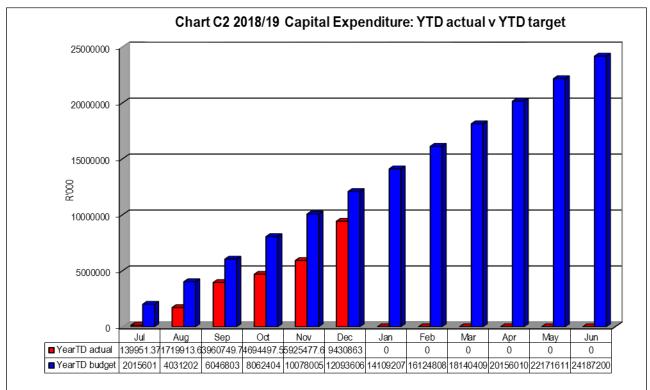
WC053 Beaufort West - Supportin	g Tab	le SC8 Mon	thly Budge	Statement	- councillor	and staff b	enefits - M	06 Decem	ber				
	Ē	2017/18 Budget Year 2018/19											
Summary of Employee and Councillor remuneration	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year			
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast			
R thousands									%				
	1	А	В	С				0 0 0 0 0 0 0 0		D			
Councillors (Political Office Bearers plus Other)													
Basic Salaries and Wages		4,866	5,040	-	354	2,136	2,520	(384)	-15%	5,040			
Pension and UIF Contributions		209	168	-	29	174	84	90	107%	168			
Medical Aid Contributions		10	-	-	2	95	-	95	#DIV/0!	-			
Motor Vehicle Allow ance		555	440	-	55	328	220	108	49%	440			
Cellphone Allow ance		405	530	-	44	265	265	-		530			
Housing Allow ances		-	-	-	-	-	-	-		-			
Other benefits and allow ances		23	47	-	4	23	23	-		47			
Sub Total - Councillors		6,068	6,225	-	488	3,021	3,112	(91)	-3%	6,225			
% increase	4		2.6%							2.6%			
Senior Managers of the Municipality	3							0 0 0 0 0 0 0 0 0 0 0 0 0					
Basic Salaries and Wages		4,472	6,141	-	394	1,994	3,071	(1,076)	-35%	6,141			
Pension and UIF Contributions		381	314	-	47	235	157	78	50%	314			
Medical Aid Contributions		52	32	-	3	15	16	(1)	-5%	32			
Overtime		_	_	_	_	_	_	_		_			
Performance Bonus		_	820	-	_	158	410	(252)	-61%	820			
Motor Vehicle Allow ance		370	348	_	29	174	174	-		348			
Cellphone Allow ance		37	66	_	4	24	33	(9)	-27%	66			
Housing Allow ances		_	_	_	_		_			_			
Other benefits and allow ances		_	_	_	_	_	_	-		_			
Payments in lieu of leave		17	_	_	62	62	_	62	#DIV/0!	_			
Long service awards		_	_	_	-		_	-	#BIV/0.	_			
Post-retirement benefit obligations	2	_	_	_	_	_	_	_		_			
Sub Total - Senior Managers of Municipality	2	5,328	7,721	_	539	2,663	3,861	(1,198)	-31%	7,721			
% increase	4	0,020	44.9%			2,000	0,001	(1,130)	-0170	44.9%			
Other Municipal Staff													
Basic Salaries and Wages		68,499	73,087	-	5,619	38,196	36,543	1,653	5%	73,087			
Pension and UIF Contributions		9,806	12,466	_	933	5,501	6,233	(732)	-12%	12,466			
Medical Aid Contributions		1,493	1,502	_	137	788	751	(732) 37	5%	1,502			
Overtime		3,283	1,912		445		956	921	96%	1,302			
Performance Bonus		3,283 18	820	-	445	1,877	956 410	(410)	-100%	820			
Motor Vehicle Allowance		1,762	020 2,172	_	- 185	- 1,186	1,086	(410)	-100%	2,172			
Cellphone Allow ance		1,702	2,172	_	- 100	1,100	1,000	- 100	570	2,172			
		- 915	- 899	_	- 77	- 476	- 449	- 27	6%	- 899			
Housing Allow ances Other benefits and allow ances		1,766	1,667		173	476 1,018	834	184	22%	1,667			
				-	1				-				
Payments in lieu of leave		311	360	-	35	206	180	26	14%	360			
Long service awards		356	189	-	73	227	94	132	140%	189			
Post-retirement benefit obligations	2	893	1,016	-	82	544	508	36	7%	1,016			
Sub Total - Other Municipal Staff		89,102	96,090 7.8%	-	7,759	50,018	48,045	1,973	4%	96,090 7.8%			
% increase	4		1.370							1.070			
Total Parent Municipality		100,498	110,036	-	8,786	55,702	55,018	684	1%	110,036			
			9.5%							9.5%			
TOTAL SALARY, ALLOWANCES & BENEFITS	$\square$	100,498	110,036	-	8,786	55,702	55,018	684	1%	110,036			
% increase	4		9.5%							9.5%			
TOTAL MANAGERS AND STAFF		94,429	103,811	-	8,298	52,681	51,906	775	1%	103,811			

## 10. Capital programme performance

### **10.1 Supporting Table C12**

	2017/18	17/18 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	4,759	2,016	-	140	140	2,016	1,876	93.1%	1%					
August	6,328	2,016	-	1,580	1,720	4,031	2,311	57.3%	7%					
September	6,896	2,016	-	2,241	3,961	6,047	2,086	34.5%	16%					
October	5,168	2,016	-	734	4,694	8,062	3,368	41.8%	19%					
November	12,576	2,016	-	1,231	5,925	10,078	4,153	41.2%	24%					
December	1,285	2,016	-	3,505	9,431	12,094	2,663	22.0%	39%					
January	1,340	2,016	-	-		14,109	-							
February	7,212	2,016	-	-		16,125	-							
March	13,727	2,016	-	-		18,140	-							
April	7,994	2,016	-	-		20,156	-							
Мау	4,523	2,016	-	-		22,172	-							
June	7,824	2,016	-	-		24,187	-							
Total Capital expenditure	79,631	24,187	-	9,431										





## 10.2 Supporting Table SC13

## 10.2.1 Supporting Table SC13a

WC053 Beaufort West - Supporting Table	501:	2017/18	Budget Stat		ital expendi	ture on new	assets by a	sset clas	s - M06 D	ecember
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly	Budget Year : YearTD actual	Year TD budget	YTD variance	YTD variance	Full Year Forecast
R thousands Capital expenditure on new assets by Asset Class/S	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1									
Roads Infrastructure		-	14,177		1,998	6,259	7,089	830	11.7%	14,177
		-	-	-	-	-	_	-		=
Road Structures Road Furniture Capital Spares		=	=	Ξ.	Ξ	Ξ	E	-		E
		Ξ			_	-				E
Drainage Collection Storm water Conveyance Attenuation		_	Ξ.	Ξ.	Ξ.	=		=		Ξ.
Electrical Infrastructure Power Plants HV Substations		_	13,860	_	588	4,298	6,930	2,632	38.0%	13,860
HV Substations HV Switching Station			717		Ξ.	39 -	358	319	89.1%	717
HV Switching Station HV Transmission Conductors MV Substations MV Substations		=	2,800	Ξ.	Ξ			1,262	90.2%	2,800
MV Switching Stations MV Networks		_	2,800 2,500	Ξ.	_		1,400 1,250 —	1,089	87.1%	2,500
MV Networks LV Networks Capital Spares		_	7,844	Ξ.	588	3,960	3,922	(38)	-1.0%	7,844
Water Supply Infrastructure Dams and Weirs			_	_	1,410	1,961		(1,961)	#DIV/01	=
Reservoirs		Ξ.	Ξ.	Ξ.	1,410	1,961	Ξ	(1,961)	#DIV/01	Ξ
Pump Stations Water Treatment Works		Ξ.		Ξ.	Ξ	=	Ē	-		Ξ.
Bulk Mains Distribution		Ξ.	Ξ.	Ξ.		I IIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIIII	=	=		
Distribution Points PRV Stations		_	Ξ	Ξ.	Ξ	Ξ.	Ξ	=		=
Capital Spares Sanitation Infrastructure Pump Station		_	- 317 317		_	_		159	100.0%	
			317 - -	Ξ.		Ξ.	159 - -	159	100.0%	a17 - -
Waste Water Treatment Works Outfall Sewers		Ξ.			Ξ.		Ξ.	=		=
Toilet Facilities Capital Spares			Ξ	Ξ.	Ξ	Ξ.	Ξ	=		E
Solid Waste Infrastructure Landfill Sites			_	=	Ξ	-	Ξ.	=		=
		Ξ.	Ξ.	Ξ.		Ξ.	Ξ	-		
Waste Processing Facilities Waste Drop-off Points Waste Separation Facilities Electricity Generation Facilities		Ξ.	Ξ	Ξ	=	Ξ	Ξ	-		Ξ.
Capital Spares		Ξ	Ξ	Ξ	Ξ	Ξ.	Ξ	=		
Rail Infrastructure Rail Lines		_	_	-	_	-	Ξ.	-		=
Rail Structures Rail Furniture Drainage Collection		Ξ.	Ξ.	Ξ	Ξ	Ξ	Ξ	-		Ξ.
Storm water Conveyance							Ξ			
Attenuation MV Substations			Ξ.	Ξ	=	Ξ.	Ξ	_		Ē
LV Networks Capital Spares		Ξ	Ξ.	Ξ		Ξ.	Ξ	_		
Coastal Infrastructure Sand Pumps		= =		=	=	=		=		=
Piers Revetments		Ξ.	Ξ.	Ξ.	Ξ.	=	Ξ.			Ξ.
Promenades Capital Spares		Ξ.		  	Ξ.	  	Ξ.			Ξ.
Information and Communication Infrastructure Data Centres		Ē	_	-		-	_	_		
Distribution Layers			Ξ.	Ξ.	Ξ.	Ξ.	Ξ.	-		Ξ.
Capital Spares		_						-		
Community Assets Community Facilities		Ξ	=	=	=	=	=			=
Halls Centres		=				=		=		
Crèches Clínics/Care Centres		Ξ.	Ξ.	Ξ.	Ξ.		Ξ.	=		Ξ.
Fire/Ambulance Stations Testing Stations		_		Ξ.	Ξ.	Ξ.	Ξ.	-		Ξ.
Museums Galleries Theatres			Ξ.	Ξ.	Ξ.	Ξ.	Ξ.	-		=
Theatres Libraries Cemeteries/Crematoria		Ξ.	Ξ.	Ξ.	Ξ.	=	Ξ.	-		=
Police		Ξ.	Ξ.	Ξ.	Ξ.	=	Ξ.	-		=
Puris Public Open Space		=	=	Ξ.	=	=	=	_		- - - - - -
Nature Reserves Public Ablution Facilities		=	=	Ξ.	=	=	=	-		=
Markets Stalls Abattoirs		_	=	Ξ.	Ξ.	=	=	-		=
Airports		_		Ξ.	-	=	=	-		Ξ
Tax'i Ranks/Bus Terminals Capital Spares Sport and Recreation Facilities		Ξ.		Ξ.		=	Ξ.	-		
Sport and Recreation Facilities Indoor Facilities Outdoor Facilities			_				=	_		=
Capital Spares		-	Ξ.	Ξ	Ξ.	Ξ.	Ξ.	-		Ξ.
Heritage assets Monuments		-	=	-	-	-		-		=
Historic Buildings Works of Art		=	Ē	E E	=	Ē	Ē	-		Ē
Conservation Areas Other Heritage	1	=	Ξ.	Ξ	Ξ	Ξ.	Ξ.	-		Ξ.
Investment properties Revenue Generating		_	-		-	-	-			-
Revenue Generating Improved Property Unimproved Property Non-revenue Generating		_		=			Ē	-		
Non-revenue Generating	1	=			=		Ξ.	-		Ξ
Improved Property Unimproved Property		=	Ξ.	-	Ξ	-	Ξ	-		Ξ
Other assets Operational Buildings Municipal Offices	1	-	=		=		=	-		=
Municipal Offices Pay/Enguity Points Building Plan Offices	1	Ξ		-						Ξ
Workshops Yards	1		Ξ	Ξ	E	E.	E			E
Stores		-	-	-	-	=	-	-		-
Laporatories Training Centres Manufacturing Plant			-	-	-	-	E.			E.
Depots Capital Spares		_	Ξ	E	E	E.	Ξ.			E
Capital spares Housing Staff Housing	1	=	=	=		_	Ē			-
Social Housing Capital Spares		Ξ	Ξ	E	E	E	E	-		E
Biological or Cultivated Assets		_	_	-	_	_		-		-
Biological or Cultivated Assets		-	-	-	-	-	-	-		-
Intangible Assets Servitudes		_	_	-	-	57	-	(57)		-
Licences and Rights Water Rights		=	=	=	_	57	=	(57)	#DIV/01	=
Effluent Licenses		=	Ξ.	Ē	Ξ.	=	Ξ.	_		Ξ
Computer Software and Applications Load Settlement Software Applications		=	Ξ.	Ē	Ξ.	57 -	E	(57)	#DIV/01	Ē
Unspecified		-	_	-	-	-	-	-		-
		=	200		=	34 34	100	<b>66</b> 66	66.1% 66.1%	200
Computer Equipment Computer Equipment	1		200		100	141	150 150	9	6.3%	300 300
Computer Equipment			200	-	100	1	8	9		
Computer Equipment <u>Furniture and Office Equipment</u> Furniture and Office Equipment		_								600
Computer Equipment <u>Furniture and Office Equipment</u> Furniture and Office Equipment			600 600		-	20 20	300	262 262	87.4% 87.4%	600
Computer Equipment Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Machinery and Equipment Tenspoort Assets			600	-	-	20 20 	300		87.4%	<u>600</u> 600
Computer Equipment Funditure and Office Equipment Funditure and Office Equipment Machinery and Equipment Machinery and Equipment Tagesport Assets Transport Assets			600			28 20 - -	<u>300</u> 300 — —		87.4%	
Computer Equipment Functions and Office Equipment Functions and Office Equipment Machinery and Equipment Machinery and Equipment Transport Assets		- - - - -	600			20 30  - - -	<u> </u>		87.4%	600 
Computer Equipment  Functions and Office Equipment  Functions and Office Equipment  Machinery and Equipment  Transport Assets  Transport Assets  Tang Land Land Land Land Land Land Land Land		-	600			20 20 	<u> </u>		87.4%	
Computer Equipment Euroflutze and Office Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Ind Land Land			600			38 36 			87.4% 87.4%	

## **10.2.2 Supporting Table SC13b**

WC053 Beaufort West - Supporting Table SC13	ьма	nthly Budg	et Statemen	t - capital ex	capital expenditure o		f existing a	ssets by	ss - M06	
Description	Ref	2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands Capital expenditure on renewal of existing assets by Asse	1 Glas	s/Sub-class							3%	
Infrastructure		-	6,101		1,316	2,705	3,051	346	11.3%	6,101
Roads Infrastructure Roads		-	6,101 6,101	=	1,316	2,705	3,051	346 346	11.3%	6,101 6,101
Road Structures Road Furniture		=	_	Ξ.						Ξ.
Capital Spares Storm water Infrastructure					-		_			_
Drainage Collection Storm water Conveyance		-	-		- 1	-				Ξ.
Attenuation Electrical Infrastructure			=	=	=	 	=	-		=
Power Plants HV Substations		=	Ξ	Ξ	Ξ	=	Ξ.			Ξ.
HV Switching Station HV Transmission Conductors		=	=	Ξ.	Ξ.	=	Ξ.			=
MV Substations MV Switching Stations MV Networks		Ξ.	_	Ē	E	Ξ	Ξ.			Ξ.
MV Networks LV Networks Capital Spares		Ξ.	=	E	Ē	Ξ		=		Ξ.
Capital Spares Water Supply Infrastructure Dams and Weirs		_	_	=	-	_	-			_
			Ξ	_	- 1	-	-	-		=
Rezervoirs Pump Stations		Ξ.	Ξ	Ξ.	Ξ.	=	Ξ.	=		Ξ.
Water Treatment Works Bulk Mains		Ξ.	Ξ	E	E	Ξ	Ξ.			Ξ.
Distribution Distribution Points PRV Stations		=	=	Ē	E	Ξ	E			=
Capital Spares		Ξ.					_	s		
Sanitation Infrastructure Pump Station					-	 	_	=		_
Reticulation Waste Water Treatment Works		Ξ.	Ξ.	Ξ.	Ξ.	Ξ.	Ξ.	-		Ξ.
Outfall Sewers Toilet Facilities		Ξ.	Ξ.	Ξ.	Ξ.	Ξ.	=	=		Ξ.
Capital Spares Solid Waste Infrastructure		=	=	=	=	=	=	=		=
Landfill Sites Waste Transfer Stations		Ξ	Ξ		Ξ	Ξ	Ξ	=		Ξ
Waste Processing Facilities Waste Drop-off Points			=	Ē	E	=	Ξ			Ē
Waste Separation Facilities Electricity Generation Facilities			=	Ē	Ξ	Ξ				Ξ
Capital Spares Rail Infrastructure		-	=	_		=	=	-		_
Rall Lines Rall Structures		Ξ.			Ξ.		=	=		Ξ
Rail Furniture Drainage Collection	1		=	Ξ.	=	=	Ξ.			Ē
Storm water Conveyance Attenuation	1	Ξ.	Ē	E E		E E	=			-
MV Substations LV Networks	1	_		-		-				Ξ.
	1		Ξ	Ē	Ē	=	_	=		_
Coastal Infrastructure Sand Pumps Piers		_	-	Ē	Ē	-	Ξ.			_
Revelments		Ξ.	Ξ	Ξ.	Ξ.	Ξ	Ξ.	=		Ξ.
Capital Spares		_	_	=	Ξ.	Ξ.	=	-		-
Data Centres Core Layers			Ξ.	Ξ.	Ξ.	Ξ.	=			Ξ
Distribution Layers Capital Spares			-	Ξ.	-	=	-	-		-
Community Assets			2,809		92	198	1,404	1,207	85.9%	2,509
Community Facilities Halls		_	_	=	_	-	_	_		_
Centres Crèches			Ξ	Ξ.	Ξ	Ξ				_
Clinics/Care Centres Fire/Ambulance Stations		=	=	=	=	=	=	-		_
Testing Stations Museums		=		E E	=	Ē	=	=		Ē
Galleriez Theatrez			Ξ.				- 1			Ξ.
Libraries Cemeteries/Crematoria		=					=	=		E E
Police		=	=	=	Ξ.	=	=	-		=
Puris Public Open Space Nature Reserves		=	=	=	Ξ.	=	Ξ			Ξ
Public Ablution Facilities Markets		_	=	=		=	Ξ			Ξ.
Markets Stalls Abattoirs		=	_	Ξ.	Ξ	Ξ	=	-		Ξ.
Airports Taxi Ranks/Bus Terminals		=	=	E	E	=	Ξ.			=
Capital Spares Sport and Recreation Facilities		Ξ.	2,809	=	- 92	198	1,404	1,207	85.9%	2,809
		-	2,809	-	- 92	- 198	1,404	1,207	85.9%	2,809
Outdoor Facilities Capital Spares Horitage assets		Ξ.	-	E .		-	-	-		2,005
Monuments Historic Buildings		_	_	-	-	-	Ξ			_
Historic Buildings Works of Art Conservation Areas		_	=	Ē	Ē	Ξ	Ξ	-		Ξ.
Other Heritage		Ξ.	Ξ.	Ξ.	Ξ.	Ξ.	Ξ.	-		Ξ.
Investment properties	1									
Revenue Generating Improved Property Unimproved Property	1			Ē	Ξ	Ξ.	E	=		=
Unimproved Property Non-revenue Generating Improved Property	1	_		-	=	-	=	-		=
Unimproved Property	1		Ξ	E .	E		Ξ.			_
Other assets Operational Buildings Municipal Offices	1	-	=		-	-	-			-
Municipal Offices Psy/Enquiry Points Building Plan Offices	1			E	E	 	E			Ξ
Workshops	1	_	Ξ.	Ξ	Ξ	=	Ξ	-		-
Yards Stores Laterated	1	Ξ.	=	Ξ.	=	Ξ.	=	=		Ξ.
Laboratoriez Training Centrez Manufasturias Clast	1		=	=	Ē	Ξ.	=	=		=
Manufacturing Plant Depots Control Panana	1	Ξ.	Ē	E	E	E	E			=
Capital Spares Housing		-	-	-	-	-	-	- 1		-
Staff Housing Social Housing	1	=		Ē	Ē	E	Ξ			=
Capital Spares	1				1		1			
Biological or Cultivated Assets Biological or Cultivated Assets	1		=		-	=	=	=		-
Intangible Assets	1	-	-							_
Servitudes Licences and Rights	1	-	-	-	=	-	-	-		_
Water Rights Effluent Licenses	1		=	Ē	Ē	Ξ	Ξ			Ξ
Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications	1	=	E	E	E	E	=			Ξ
Load Settlement Software Applications Unspecified		Ξ.	Ξ	Ξ	Ξ.	Ξ	Ξ			Ξ
<u>Computer Equipment</u>			_		-					
Computer Equipment		-	-	-		-	-	-		-
				=		=	=	=		=
Furniture and Office Equipment Furniture and Office Equipment		—	_			3		1	1	
Machinery and Equipment			=		=			=		-
Furniture and Office Equipment Furniture and Office Equipment Machinery and Equipment Transport Assess Transport Assess					- - -	- - - -				-
Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets Land		-			- - - -					
Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets Land				- - - -		- - - -		-		
Machinery and Equipment Machinery and Equipment Transport Assets Transport Assets Land										

### 11. Material variances to the SDBIP

### 11.1 Over view

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