

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING January 2019

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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 January.

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 January 2019.

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 January 2019.

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 R38,466 million or 22% above year-to-date budget projections for January 2019. 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 R22,502 million or 12%, above the year-to-date budget projections for January 2019. It should be noted that the Eskom bulk electricity account for January is only due in March 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.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R10,641 million or 44% 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 R1,966 million during January 2019 resulting in a closing balance of R24,533 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for January 2019.

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 - M07 January									
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
R thousands									
Financial Performance									
Property rates	33,876	37,156	-	86	36,799	21,675	15,124	70%	37,156
Service charges	107,422	122,165	-	10,005	64,446	71,263	(6,817)	-10%	122,165
Investment revenue	761	1,260	-	-	6	735	(729)	-99%	1,260
Transfers and subsidies	76,284	102,893	-	1,116	106,895	60,021	46,874	78%	102,893
Other own revenue	54,569	40,499	-	1,056	7,638	23,624	(15,986)	-68%	40,499
Total Revenue (excluding capital transfers and contributions)	272,911	303,973	-	12,263	215,784	177,317	38,466	22%	303,973
Employee costs	94,429	103,811	-	8,498	61,179	60,556	622	1%	103,811
Remuneration of Councillors	6,068	6,225	-	588	3,609	3,631	(22)	-1%	6,225
Depreciation & asset impairment	24,463	19,222	-	1,602	11,213	11,213	(0)	-0%	19,222
Finance charges	6,266	2,308	-	197	1,606	1,347	260	19%	2,308
Materials and bulk purchases	62,597	90,220	-	2,149	39,246	52,628	(13,382)	-25%	90,220
Transfers and subsidies	223	650	-	-	395	379	15	4%	650
Other expenditure	101,152	97,408	-	4,126	91,829	56,821	35,008	62%	97,408
Total Expenditure	295,199	319,844	-	17,160	209,077	186,575	22,502	12%	319,844
Surplus/(Deficit)	(22,287)	(15,871)	-	(4,897)	6,707	(9,258)	15,965	-172%	(15,871)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	77,717	23,087	-	992	10,047	13,468	(3,421)	-25%	23,087
Contributions & Contributed assets	155	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	55,585	7,216	-	(3,905)	16,753	4,209	12,544	298%	7,216
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	55,585	7,216	-	(3,905)	16,753	4,209	12,544	298%	7,216
Capital expenditure & funds sources									
Capital expenditure	79,631	24,187	-	1,210	10,641	14,109	(3,468)	-25%	24,187
Capital transfers recognised	72,067	23,087	-	992	10,047	13,468	(3,421)	-25%	23,087
Public contributions & donations	155	-	-	-	-	-	-	-	-
Borrowing	549	-	-	-	-	-	-	-	-
Internally generated funds	6,860	1,100	-	219	595	642	(47)	-7%	1,100
Total sources of capital funds	79,631	24,187	-	1,210	10,641	14,109	(3,468)	-25%	24,187
Financial position									
Total current assets	74,844	51,766	-	-	86,362	-	-	-	51,766
Total non current assets	529,958	551,085	-	-	562,022	-	-	-	551,085
Total current liabilities	85,878	44,988	-	-	67,384	-	-	-	44,988
Total non current liabilities	60,199	65,186	-	-	65,162	-	-	-	65,186
Community wealth/Equity	458,725	492,677	-	-	515,838	-	-	-	492,677
Cash flows									
Net cash from (used) operating	81,481	30,799	-	(493)	31,314	17,966	(13,347)	-74%	30,799
Net cash from (used) investing	(79,303)	(24,187)	-	(1,210)	(10,641)	(14,109)	(3,468)	25%	(24,187)
Net cash from (used) financing	(3,962)	(4,226)	-	(263)	(993)	(2,465)	(1,472)	60%	(4,226)
Cash/cash equivalents at the month/year end	4,854	7,585	-	-	24,533	6,591	(17,942)	-272%	7,240
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	11,495	5,460	4,343	76,700	-	-	-	-	97,998
Creditors Age Analysis									
Total Creditors	11,903	297	31	38	32	19	6	-	12,326

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) - M07 January										
Description	Ref	2017/18			Budget Year 2018/19					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		73,669	85,861	-	799	82,967	50,085	32,882	66%	85,861
Executive and council		36,031	39,989	-	107	43,426	23,327	20,099	86%	39,989
Finance and administration		37,138	45,872	-	692	39,541	26,758	12,782	48%	45,872
Internal audit		500	-	-	-	-	-	-	-	-
Community and public safety		14,748	42,289	-	488	61,948	24,668	37,279	151%	42,289
Community and social services		6,059	6,631	-	476	3,662	3,868	(205)	-5%	6,631
Sport and recreation		5,801	3,034	-	5	179	1,770	(1,591)	-90%	3,034
Public safety		676	1	-	0	2	1	1	136%	1
Housing		2,212	32,623	-	7	58,105	19,030	39,075	205%	32,623
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		57,026	39,688	-	806	7,422	23,152	(15,730)	-68%	39,688
Planning and development		404	796	-	60	371	464	(93)	-20%	796
Road transport		56,621	38,892	-	747	7,050	22,687	(15,637)	-69%	38,892
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		205,341	159,222	-	11,161	73,494	92,879	(19,386)	-21%	159,222
Energy sources		85,246	98,349	-	6,941	44,909	57,370	(12,461)	-22%	98,349
Water management		70,324	30,146	-	2,274	12,551	17,585	(5,035)	-29%	30,146
Waste water management		40,019	20,791	-	1,260	10,754	12,128	(1,374)	-11%	20,791
Waste management		9,751	9,936	-	687	5,280	5,796	(516)	-9%	9,936
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	350,784	327,060	-	13,255	225,830	190,785	35,046	18%	327,060
Expenditure - Functional										
Governance and administration		80,865	67,854	-	4,933	37,371	39,582	(2,211)	-6%	67,854
Executive and council		19,132	16,735	-	1,264	9,377	9,762	(385)	-4%	16,735
Finance and administration		60,510	49,693	-	3,580	27,220	28,988	(1,768)	-6%	49,693
Internal audit		1,223	1,427	-	89	774	832	(58)	-7%	1,427
Community and public safety		22,064	56,384	-	1,814	72,003	32,891	39,113	119%	56,384
Community and social services		7,402	9,430	-	702	5,301	5,501	(199)	-4%	9,430
Sport and recreation		7,457	8,778	-	672	5,103	5,121	(18)	0%	8,778
Public safety		3,696	4,053	-	323	2,231	2,364	(133)	-6%	4,053
Housing		3,509	34,123	-	116	59,368	19,905	39,463	198%	34,123
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		69,102	51,943	-	3,396	24,470	30,300	(5,830)	-19%	51,943
Planning and development		5,086	6,693	-	388	3,407	3,904	(497)	-13%	6,693
Road transport		64,016	45,251	-	3,008	21,064	26,396	(5,332)	-20%	45,251
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		122,759	143,662	-	7,017	75,233	83,803	(8,570)	-10%	143,662
Energy sources		74,565	82,687	-	2,053	39,077	48,234	(9,157)	-19%	82,687
Water management		23,968	26,934	-	2,121	16,025	15,712	313	2%	26,934
Waste water management		9,834	16,444	-	1,361	10,032	9,592	440	5%	16,444
Waste management		14,392	17,597	-	1,482	10,099	10,265	(166)	-2%	17,597
Other		410	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	295,199	319,844	-	17,160	209,077	186,575	22,502	12%	319,844
Surplus/ (Deficit) for the year		55,585	7,216	-	(3,905)	16,753	4,209	12,544	298%	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) - M07 January										
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
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		966	-	-	-	89	-	89	#DIV/0!	-
Vote 2 - Director: Corporate Service		41,156	46,037	-	541	46,727	26,855	19,872	74.0%	46,037
Vote 3 - Director: Financial Services		36,500	41,720	-	578	38,871	24,336	14,535	59.7%	41,720
Vote 4 - Director: Engineering Services		128,319	65,890	-	4,001	28,295	38,436	(10,141)	-26.4%	65,890
Vote 5 - Director: Community Services		58,597	75,064	-	1,193	66,939	43,787	23,151	52.9%	75,064
Vote 6 - Director: Electrical Services		85,246	98,349	-	6,941	44,909	57,370	(12,461)	-21.7%	98,349
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	350,784	327,060	-	13,255	225,830	190,785	35,046	18.4%	327,060
Expenditure by Vote	1									
Vote 1 - Municipal Manager		5,366	4,754	-	403	3,111	2,773	338	12.2%	4,754
Vote 2 - Director: Corporate Service		41,644	34,966	-	2,308	17,808	20,397	(2,589)	-12.7%	34,966
Vote 3 - Director: Financial Services		31,718	25,954	-	1,988	14,964	15,140	(176)	-1.2%	25,954
Vote 4 - Director: Engineering Services		76,068	89,265	-	6,899	52,667	52,071	595	1.1%	89,265
Vote 5 - Director: Community Services		65,837	82,217	-	3,509	81,450	47,960	33,490	69.8%	82,217
Vote 6 - Director: Electrical Services		74,565	82,687	-	2,053	39,077	48,234	(9,157)	-19.0%	82,687
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	295,199	319,844	-	17,160	209,077	186,575	22,502	12.1%	319,844
Surplus/ (Deficit) for the year	2	55,585	7,216	-	(3,905)	16,753	4,209	12,544	298.0%	7,216

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) - M07 January										
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										
Revenue By Source										
Property rates		33,876	37,156	-	86	36,799	21,675	15,124	70%	37,156
Service charges - electricity revenue		67,071	78,474	-	6,160	39,128	45,777	(6,648)	-15%	78,474
Service charges - water revenue		18,788	20,008	-	2,052	10,343	11,672	(1,329)	-11%	20,008
Service charges - sanitation revenue		14,151	15,517	-	1,160	10,070	9,051	1,019	11%	15,517
Service charges - refuse revenue		7,413	8,166	-	633	4,904	4,763	141	3%	8,166
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,135	1,376	-	103	618	803	(185)	-23%	1,376
Interest earned - external investments		761	1,260	-	-	6	735	(729)	-99%	1,260
Interest earned - outstanding debtors		3,648	2,940	-	203	1,576	1,715	(139)	-8%	2,940
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		44,642	30,429	-	335	2,453	17,750	(15,298)	-86%	30,429
Licences and permits		330	629	-	30	340	367	(27)	-7%	629
Agency services		741	750	-	72	462	438	24	6%	750
Transfers and subsidies		76,284	102,893	-	1,116	106,895	60,021	46,874	78%	102,893
Other revenue		4,073	4,375	-	313	2,190	2,552	(362)	-14%	4,375
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		272,911	303,973	-	12,263	215,784	177,317	38,466	22%	303,973
Expenditure By Type										
Employee related costs		94,429	103,811	-	8,498	61,179	60,556	622	1%	103,811
Remuneration of councillors		6,068	6,225	-	588	3,609	3,631	(22)	-1%	6,225
Debt impairment		37,656	22,832	-	1,371	9,600	13,319	(3,719)	-28%	22,832
Depreciation & asset impairment		24,463	19,222	-	1,602	11,213	11,213	(0)	0%	19,222
Finance charges		6,266	2,308	-	197	1,606	1,347	260	19%	2,308
Bulk purchases		59,023	70,500	-	1,167	30,045	41,125	(11,080)	-27%	70,500
Other materials		3,574	19,720	-	982	9,201	11,503	(2,302)	-20%	19,720
Contracted services		38,897	8,639	-	530	2,704	5,040	(2,336)	-46%	8,639
Transfers and subsidies		223	650	-	-	395	379	15	4%	650
Other expenditure		22,769	65,936	-	2,224	79,526	38,463	41,063	107%	65,936
Loss on disposal of PPE		1,831	-	-	-	-	-	-	-	-
Total Expenditure		295,199	319,844	-	17,160	209,077	186,575	22,502	12%	319,844
Surplus/(Deficit)		(22,287)	(15,871)	-	(4,897)	6,707	(9,258)	15,965	(0)	(15,871)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		77,717	23,087	-	992	10,047	13,468	(3,421)	(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)		155	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		55,585	7,216	-	(3,905)	16,753	4,209			7,216
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		55,585	7,216	-	(3,905)	16,753	4,209			7,216
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		55,585	7,216	-	(3,905)	16,753	4,209			7,216
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		55,585	7,216	-	(3,905)	16,753	4,209			7,216

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

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07 January										
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
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	-	-	-	-	-	-	-	-
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	-	-	-	-	-	-	-	-
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		14	50	-	17	18	29	(11)	-39%	50
Vote 2 - Director: Corporate Service		450	250	-	199	299	146	153	105%	250
Vote 3 - Director: Financial Services		51	200	-	3	134	117	17	15%	200
Vote 4 - Director: Engineering Services		72,157	9,427	-	288	5,189	5,499	(310)	-6%	9,427
Vote 5 - Director: Community Services		1,148	200	-	-	-	117	(117)	-100%	200
Vote 6 - Director: Electrical Services		5,811	14,060	-	704	5,001	8,202	(3,200)	-39%	14,060
Total Capital single-year expenditure	4	79,631	24,187	-	1,210	10,641	14,109	(3,468)	-25%	24,187
Total Capital Expenditure		79,631	24,187	-	1,210	10,641	14,109	(3,468)	-25%	24,187
Capital Expenditure - Functional Classification										
Governance and administration		1,181	500	-	219	450	292	159	54%	500
Executive and council		100	50	-	17	18	29	(11)	-39%	50
Finance and administration		1,081	450	-	202	433	263	170	65%	450
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		11,495	3,009	-	-	198	1,755	(1,557)	-89%	3,009
Community and social services		181	200	-	-	-	117	(117)	-100%	200
Sport and recreation		10,360	2,809	-	-	198	1,639	(1,441)	-88%	2,809
Public safety		955	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		384	6,301	-	288	3,030	3,676	(645)	-18%	6,301
Planning and development		36	200	-	-	38	117	(79)	-68%	200
Road transport		349	6,101	-	288	2,993	3,559	(566)	-16%	6,101
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		66,570	14,377	-	704	6,963	8,387	(1,424)	-17%	14,377
Energy sources		5,811	14,060	-	704	5,001	8,202	(3,200)	-39%	14,060
Water management		29,655	-	-	-	1,961	-	1,961	#DIV/0!	-
Waste water management		30,912	317	-	-	-	185	(185)	-100%	317
Waste management		193	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	79,631	24,187	-	1,210	10,641	14,109	(3,468)	-25%	24,187
Funded by:										
National Government		37,845	23,087	-	992	10,047	13,468	(3,421)	-25%	23,087
Provincial Government		34,222	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		72,067	23,087	-	992	10,047	13,468	(3,421)	-25%	23,087
Public contributions & donations	5	155	-	-	-	-	-	-	-	-
Borrowing	6	549	-	-	-	-	-	-	-	-
Internally generated funds		6,860	1,100	-	219	595	642	(47)	-7%	1,100
Total Capital Funding		79,631	24,187	-	1,210	10,641	14,109	(3,468)	-25%	24,187

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M07 January						
Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		363	2,162	-	6,684	2,162
Call investment deposits		12,283	5,423	-	7,377	5,423
Consumer debtors		16,362	20,067	-	20,876	20,067
Other debtors		41,479	20,161	-	47,908	20,161
Current portion of long-term receivables		785	-	-	-	-
Inventory		3,571	3,952	-	3,516	3,952
Total current assets		74,844	51,766	-	86,362	51,766
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	-	545,618	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	-	562,022	551,085
TOTAL ASSETS		604,802	602,850	-	648,383	602,850
LIABILITIES						
Current liabilities						
Bank overdraft		7,792	-	-	7,654	-
Borrowing		4,194	3,206	-	3,850	3,206
Consumer deposits		1,537	1,456	-	1,715	1,456
Trade and other payables		56,915	31,522	-	44,617	31,522
Provisions		15,439	8,804	-	9,548	8,804
Total current liabilities		85,878	44,988	-	67,384	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	-	132,545	110,173
NET ASSETS	2	458,725	492,677	-	515,838	492,677
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		454,236	487,254	-	508,026	487,254
Reserves		4,489	5,423	-	7,812	5,423
TOTAL COMMUNITY WEALTH/EQUITY	2	458,725	492,677	-	515,838	492,677

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M07 January										
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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		138,392	32,629	-	2,162	22,197	19,034	3,163	17%	32,629
Service charges		-	113,783	-	10,263	60,492	66,373	(5,881)	-9%	113,783
Other revenue		-	30,746	-	486	4,141	17,935	(13,794)	-77%	30,746
Government - operating		143,648	102,893	-	580	108,609	60,021	48,589	81%	102,893
Government - capital		-	23,087	-	-	22,566	13,468	9,098	68%	23,087
Interest		4,408	4,200	-	203	1,582	2,450	(868)	-35%	4,200
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(201,518)	(274,531)	-	(13,989)	(186,273)	(160,143)	26,130	-16%	(274,531)
Finance charges		(3,449)	(1,358)	-	(197)	(1,606)	(792)	814	-103%	(1,358)
Transfers and Grants		-	(650)	-	-	(395)	(379)	15	-4%	(650)
NET CASH FROM/(USED) OPERATING ACTIVITIES		81,481	30,799	-	(493)	31,314	17,966	(13,347)	-74%	30,799
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		(377)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(78,926)	(24,187)	-	(1,210)	(10,641)	(14,109)	(3,468)	25%	(24,187)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(79,303)	(24,187)	-	(1,210)	(10,641)	(14,109)	(3,468)	25%	(24,187)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	103	-	-	(2)	60	(62)	-103%	103
Payments										
Repayment of borrowing		(3,962)	(4,329)	-	(263)	(992)	(2,525)	(1,533)	61%	(4,329)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3,962)	(4,226)	-	(263)	(993)	(2,465)	(1,472)	60%	(4,226)
NET INCREASE/ (DECREASE) IN CASH HELD		(1,783)	2,386	-	(1,966)	19,679	1,392			2,386
Cash/cash equivalents at beginning:		6,637	5,199	-		4,854	5,199			4,854
Cash/cash equivalents at month/year end:		4,854	7,585	-		24,533	6,591			7,240

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 - M07 January													
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													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,239	750	676	4,988	-	-	-	-	8,653	4,988	-	89
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,623	653	360	2,927	-	-	-	-	7,563	2,927	-	33
Receivables from Non-exchange Transactions - Property Rates	1400	2,052	625	489	9,687	-	-	-	-	12,854	9,687	-	226
Receivables from Exchange Transactions - Waste Water Management	1500	1,379	662	561	12,166	-	-	-	-	14,769	12,166	-	577
Receivables from Exchange Transactions - Waste Management	1600	746	414	356	7,340	-	-	-	-	8,856	7,340	-	446
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	3	2	49	-	-	-	-	59	49	-	1
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1,452	2,353	1,898	39,542	-	-	-	-	45,244	39,542	-	-
Total By Income Source	2000	11,495	5,460	4,343	76,700	-	-	-	-	97,998	76,700	-	1,371
2017/18 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	876	469	347	4,029	-	-	-	-	5,721	4,029	-	-
Commercial	2300	3,424	1,173	631	6,588	-	-	-	-	11,816	6,588	-	-
Households	2400	6,658	3,477	3,212	62,557	-	-	-	-	75,904	62,557	-	1,371
Other	2500	537	341	154	3,525	-	-	-	-	4,558	3,525	-	-
Total By Customer Group	2600	11,495	5,460	4,343	76,700	-	-	-	-	97,998	76,700	-	1,371

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January										
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										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	4,644	-	-	-	-	-	-	-	4,644
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	1,221	-	-	-	-	-	-	-	1,221
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1,427	-	-	-	-	-	-	-	1,427
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	300	297	31	38	32	19	6	-	723
Auditor General	0800	2,929	-	-	-	-	-	-	-	2,929
Other	0900	1,381	-	-	-	-	-	-	-	1,381
Total By Customer Type	1000	11,903	297	31	38	32	19	6	-	12,326

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January									
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							
Municipality									
INVESTEC							532	-	532
STANDARD							250	-	250
ABSA							2,521	-	2,521
NEDBANK							7,597	3,523	4,074
Municipality sub-total					-		10,900	3,523	7,377
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		10,900	3,523	7,377

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 - M07 January										
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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	60,329	-	-	45,435	35,192	10,243	29.1%	60,329
Local Government Equitable Share		-	56,655	-	-	42,491	33,049	9,442	28.6%	56,655
Municipal Infrastructure Grant (MIG)		-	689	-	-	344	402	(57)	-14.3%	689
Finance Management		-	1,700	-	-	1,700	992	708	71.4%	1,700
EPWP Incentive		-	1,285	-	-	900	750	150	20.1%	1,285
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	0.0%	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	42,564	-	580	63,174	24,829	38,345	154.4%	42,564
Western Cape Financial Management Support Grant		-	330	-	330	330	193	138	71.4%	330
Western Cape Financial Management Capacity Building Grant		-	360	-	-	-	210	(210)	-100.0%	360
Human Settlement Development Grant		-	35,160	-	-	58,054	20,510	37,544	183.1%	35,160
Main Road Subsidy	4	-	850	-	-	841	496	345	69.5%	850
Library Services : Municipal Replacement Grant		-	5,550	-	-	3,700	3,238	463	14.3%	5,550
Community Development Workers (CDW): Operational Support Grant		-	204	-	-	-	119	(119)	-100.0%	204
Thusong Services Centres Grant: Operational Support Grant		-	110	-	-	-	64	(64)	-100.0%	110
Municipal Service Delivery and Capacity Building Grant		-	-	-	250	250	-	250	#DIV/0!	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	102,893	-	580	108,609	60,021	48,589	81.0%	102,893
Capital Transfers and Grants										
National Government:		-	23,087	-	-	22,566	13,468	9,098	67.6%	23,087
Municipal Infrastructure Grant (MIG)		-	13,087	-	-	10,311	7,634	2,676	35.1%	13,087
Integrated National Electrification Grant		-	10,000	-	-	10,000	5,833	4,167	71.4%	10,000
Department Rural Development and Land Reform		-	-	-	-	2,255	-	2,255	#DIV/0!	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Human Settlement Development Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	23,087	-	-	22,566	13,468	9,098	67.6%	23,087
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	125,980	-	580	131,175	73,488	57,687	78.5%	125,980

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January										
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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	60,329	-	213	44,267	35,192	9,076	25.8%	60,329
Local Government Equitable Share		-	56,655	-	-	42,491	33,049	9,442	28.6%	56,655
Municipal Infrastructure Grant (MIG)		-	689	-	52	320	402	(82)	-20.3%	689
Finance Management		-	1,700	-	51	793	992	(199)	-20.1%	1,700
EPWP Incentive		-	1,285	-	110	664	750	(86)	-11.4%	1,285
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	42,564	-	977	62,731	24,829	37,902	152.7%	42,564
Western Cape Financial Management Support Grant		-	330	-	330	330	193	138	71.4%	330
Western Cape Financial Management Capacity Building Grant		-	360	-	-	-	210	(210)	-100.0%	360
Human Settlement Development Grant		-	35,160	-	-	58,054	20,510	37,544	183.1%	35,160
Main Road Subsidy		-	850	-	-	841	496	345	69.5%	850
Library Services : Municipal Replacement Grant		-	5,550	-	398	3,146	3,238	(91)	-2.8%	5,550
Community Development Workers (CDW): Operational Support Grant		-	204	-	8	119	119	(0)	-0.1%	204
Thusong Services Centres Grant: Operational Support Grant		-	110	-	-	-	64	(64)	-100.0%	110
Municipal Service Delivery and Capacity Building Grant		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	-	-	241	241	-	241	#DIV/0!	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	102,893	-	1,190	106,998	60,021	46,977	78.3%	102,893
Capital expenditure of Transfers and Grants										
National Government:		-	23,087	-	1,200	11,327	13,468	(2,141)	-15.9%	23,087
Municipal Infrastructure Grant (MIG)		-	13,087	-	390	7,084	7,634	(550)	-7.2%	13,087
Integrated National Electrification Grant		-	10,000	-	809	1,987	5,833	(3,846)	-65.9%	10,000
Department Rural Development and Land Reform		-	-	-	-	2,255	-	2,255	#DIV/0!	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	23,087	-	1,200	11,327	13,468	(2,141)	-15.9%	23,087
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	125,980	-	2,390	118,325	73,488	44,837	61.0%	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 - M07 January										
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	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4,866	5,040	-	448	2,584	2,940	(356)	-12%	5,040
Pension and UIF Contributions		209	168	-	30	203	98	106	108%	168
Medical Aid Contributions		10	-	-	5	99	-	99	#DIV/0!	-
Motor Vehicle Allowance		555	440	-	57	385	257	129	50%	440
Cellphone Allowance		405	530	-	44	309	309	-	-	530
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		23	47	-	4	27	27	-	-	47
Sub Total - Councillors		6,068	6,225	-	588	3,609	3,631	(22)	-1%	6,225
Senior Managers of the Municipality										
Basic Salaries and Wages	3	4,472	6,141	-	297	2,291	3,582	(1,292)	-36%	6,141
Pension and UIF Contributions		381	314	-	47	282	183	99	54%	314
Medical Aid Contributions		52	32	-	3	18	19	(1)	-5%	32
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	820	-	-	158	478	(320)	-67%	820
Motor Vehicle Allowance		370	348	-	29	203	203	-	-	348
Cellphone Allowance		37	66	-	4	28	39	(11)	-27%	66
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		17	-	-	-	62	-	62	#DIV/0!	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,328	7,721	-	380	3,042	4,504	(1,462)	-32%	7,721
Other Municipal Staff										
Basic Salaries and Wages		68,499	73,087	-	5,706	43,903	42,634	1,269	3%	73,087
Pension and UIF Contributions		9,806	12,466	-	935	6,436	7,272	(836)	-11%	12,466
Medical Aid Contributions		1,493	1,502	-	142	930	876	54	6%	1,502
Overtime		3,283	1,912	-	718	2,594	1,115	1,479	133%	1,912
Performance Bonus		18	820	-	-	-	478	(478)	-100%	820
Motor Vehicle Allowance		1,762	2,172	-	178	1,364	1,267	97	8%	2,172
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		915	899	-	76	552	524	28	5%	899
Other benefits and allowances		1,766	1,667	-	197	1,214	973	242	25%	1,667
Payments in lieu of leave		311	360	-	2	208	210	(2)	-1%	360
Long service awards		356	189	-	61	288	110	177	161%	189
Post-retirement benefit obligations	2	893	1,016	-	104	647	593	55	9%	1,016
Sub Total - Other Municipal Staff		89,102	96,090	-	8,118	58,137	56,052	2,084	4%	96,090
TOTAL SALARY, ALLOWANCES & BENEFITS		100,498	110,036	-	9,086	64,788	64,188	600	1%	110,036
TOTAL MANAGERS AND STAFF		94,429	103,811	-	8,498	61,179	60,556	622	1%	103,811

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January									
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								%	
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	-	1,210	10,641	14,109	3,468	24.6%	44%
February	7,212	2,016	-	-	-	16,125	-		
March	13,727	2,016	-	-	-	18,140	-		
April	7,994	2,016	-	-	-	20,156	-		
May	4,523	2,016	-	-	-	22,172	-		
June	7,824	2,016	-	-	-	24,187	-		
Total Capital expenditure	79,631	24,187	-	10,641					

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

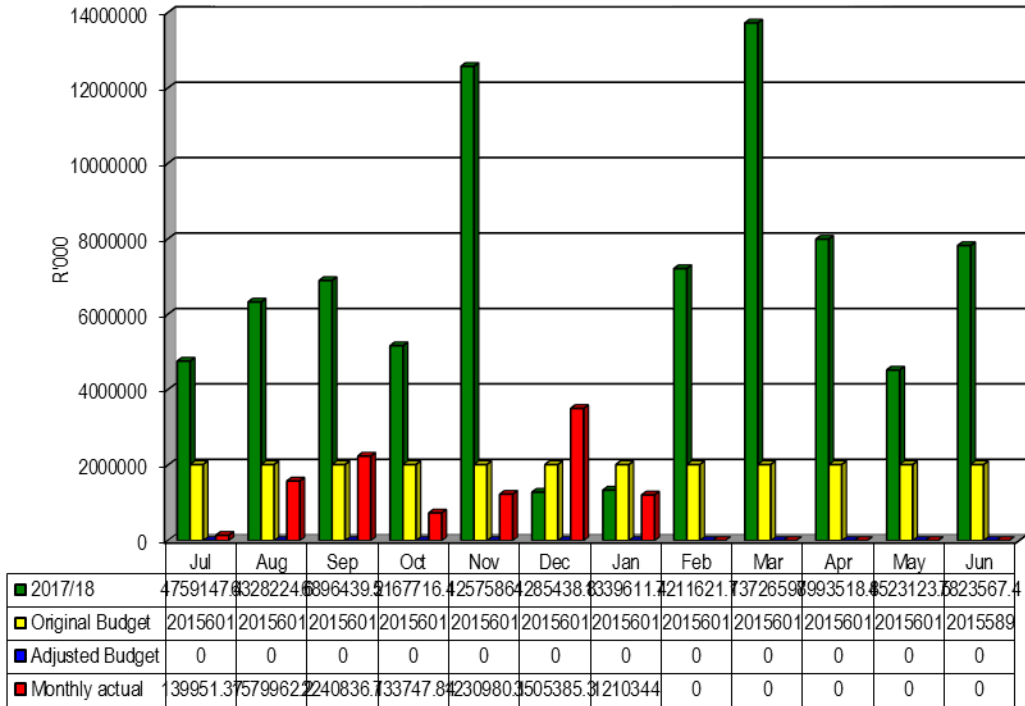
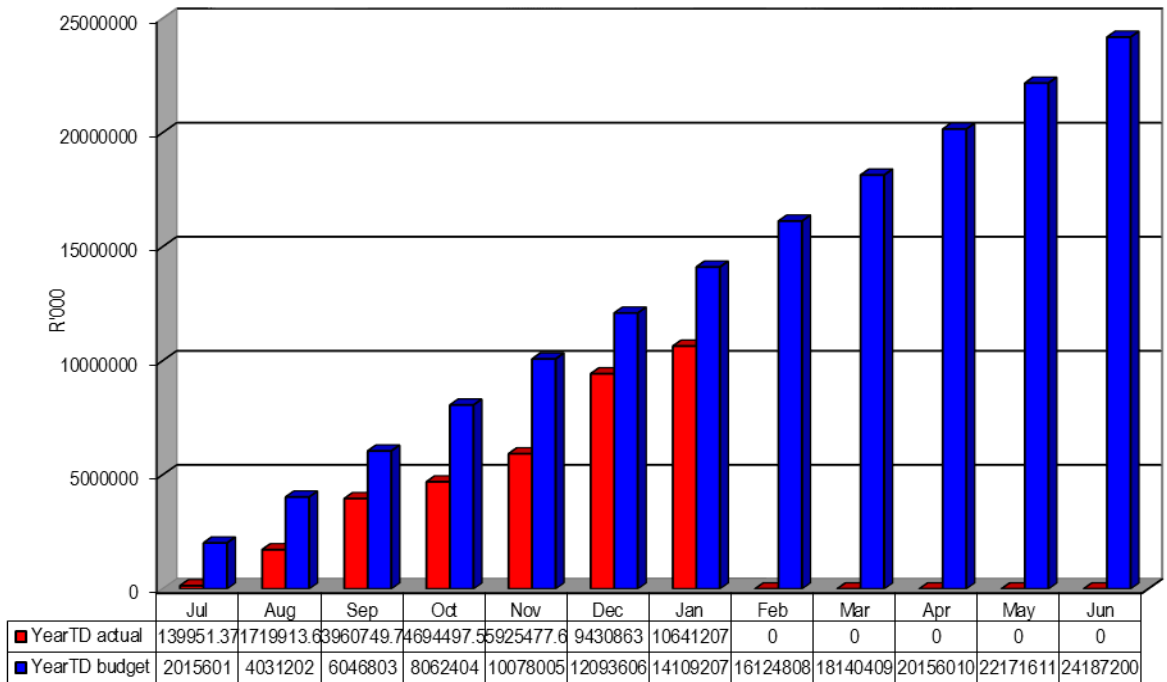


Chart C2 2018/19 Capital Expenditure: YTD actual v YTD target



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 - M07 January											
R thousands	Description	Ref	2017/18 Added Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2018/19 YearTD actual	YearTD Budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class											
	INFRASTRUCTURE			14,177		704	6,963	8,270	1,307	15.8%	14,177
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure			13,660		704	5,001	6,066	3,064	38.1%	13,660
	Power Plants										
	HV Substations			717			30	418	379	90.7%	717
	HV Switching Stations										
	HV Transmission Conductors										
	MV Substations			2,600			138	1,633	1,496	91.6%	2,600
	MV Switching Stations						556	1,458	902	61.8%	2,500
	MV Networks			2,600		396					
	LV Networks			7,644			4,268	4,575	307	6.7%	7,644
	Capital Spares										
	Water Supply Infrastructure						1,961		(1,961)	#DIV/0!	
	Dams and Weirs										
	Bowdies						1,961		(1,961)	#DIV/0!	
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure							185	185	100.0%	317
	Pump Station			317				185	185	100.0%	317
	Retreatment										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Protections										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets										
	C Community Facilities										
	Halls										
	Centres										
	Crèches										
	Clubs/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Public										
	Public Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Agostols										
	Taxi Stands/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	Heritage Assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment Properties										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other Assets										
	Operational Buildings										
	Municipal Offices										
	Pay/Entry Points										
	Building Sign Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Services						57		(57)	#DIV/0!	
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications						57		(57)	#DIV/0!	
	Local Settlement Software Applications										
	Unspecified										
	Computer Equipment			200		199	233	117	(110)	-99.3%	200
	Computer Equipment			200		199	233	117	(110)	-99.3%	200
	Furniture and Office Equipment			300		20	160	175	15	6.3%	300
	Furniture and Office Equipment			300		20	160	175	15	6.3%	300
	Machinery and Equipment			600			36	350	312	89.2%	600
	Machinery and Equipment			600			36	350	312	89.2%	600
	Transport Assets										
	Transport Assets										
	Land										
	Land										
	Zoos, Marine and Non-biological Animals										
	Zoos, Marine and Non-biological Animals										
	Total Capital Expenditure on new assets	1		15,277		922	7,451	8,912	1,461	16.4%	15,277

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 - M07											
R thousands	Description	Ref	2017/18		Budget Year 2018/19					Full Year Forecast	
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD Budget	YTD Variance		YTD Variance %
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
	Infrastructure			6,101		288	2,993	3,559	566	15.9%	6,101
	Roads Infrastructure			6,101		288	2,993	3,559	566	15.9%	6,101
	Roads			6,101		288	2,993	3,559	566	15.9%	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										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure										
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PIV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Reticulation										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets			2,809		198	1,639	1,441	87.9%	2,809	
	Community Facilities										
	Halls										
	Centres										
	Crèches										
	Clubs/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Ports										
	Public Open Space										
	Nature Reserves										
	Public Toilet Facilities										
	Markets										
	Stalls										
	Amfotors										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Spot and Recreation Facilities			2,809		198	1,639	1,441	87.9%	2,809	
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares			2,809		198	1,639	1,441	87.9%	2,809	
	Heritage Assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment Properties										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other assets										
	Operational Buildings										
	Municipal Offices										
	Pay/Enquiry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Services and Rights										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Land Settlement Software Applications										
	Unspecified										
	Computer Equipment										
	Computer Equipment										
	Furniture and Office Equipment										
	Furniture and Office Equipment										
	Machinery and Equipment										
	Machinery and Equipment										
	Transport Assets										
	Transport Assets										
	Land										
	Land										
	Zoo's, Marine and Non-biological Animals										
	Zoo's, Marine and Non-biological Animals										
	Total Capital Expenditure on renewal of existing ass	1		6,910		288	3,190	5,197	2,007	38.6%	6,910

11. Material variances to the SDBIP

11.1 Over view

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