

# **BEAUFORT WEST MUNICIPALITY**



## **Monthly Budget Statement FOR THE MONTH ENDING September 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 September.

##### **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**

The Annual Financial Statements for 2018/2019 were submitted to the Auditor General for audit purposes by the legislative date of 31 August 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 September 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 R5,585 million or 5% above year-to-date budget projections for September 2019. However, the annual billing for rates is reflected in this report as well as the first equitable share installment that was received in July. The variance is also due to traffic fine income and the iGRAP 1 treatment.

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

###### **Operating expenditure by type**

Total expenditure were R7,816 million or 9%, below year-to-date budget projections for September 2019. It should be noted that the Eskom bulk electricity account for August is only due in October 2019. Expenditure is expected to increase as the year progress.

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

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

Year-to-date expenditure on capital amounts to R2,887 million or 9% of a total budget of R31,958 million.

Refer to Table C5 for more detail on capital expenditure.

## **Cash flows**

The municipality started the year with the pre-audited cash & cash equivalents balance of – R12,421 million, this figure is provisional. The year to date net increase in cash held were R44,353 million at the end of September 2019 resulting in a closing balance of R31,931 million.

Refer to Table C9 for more detail on cash flows.

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

No comments for September 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 - M03 September									
Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	38,952	-	96	39,236	38,952	284	1%	38,952
Service charges	-	129,512	-	12,378	33,461	32,378	1,083	3%	129,512
Investment revenue	-	1,050	-	-	-	263	(263)	-100%	1,050
Transfers and subsidies	-	90,676	-	13,456	39,470	22,669	16,801	74%	90,676
Other own revenue	-	61,390	-	1,052	3,028	15,348	(12,320)	-80%	61,390
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>321,580</b>	-	<b>26,982</b>	<b>115,194</b>	<b>109,609</b>	<b>5,585</b>	<b>5%</b>	<b>321,580</b>
Employee costs	-	114,954	-	9,289	27,681	28,738	(1,057)	-4%	114,954
Remuneration of Councillors	-	6,401	-	506	1,524	1,600	(76)	-5%	6,401
Depreciation & asset impairment	-	20,431	-	1,703	5,108	5,108	(0)	-0%	20,431
Finance charges	-	1,418	-	131	376	354	22	6%	1,418
Materials and bulk purchases	-	86,031	-	9,073	10,410	21,508	(11,098)	-52%	86,031
Transfers and subsidies	-	550	-	125	251	138	113	82%	550
Other expenditure	-	111,611	-	9,156	32,184	27,903	4,281	15%	111,611
<b>Total Expenditure</b>	-	<b>341,396</b>	-	<b>29,983</b>	<b>77,533</b>	<b>85,349</b>	<b>(7,816)</b>	<b>-9%</b>	<b>341,396</b>
<b>Surplus/(Deficit)</b>	-	<b>(19,816)</b>	-	<b>(3,001)</b>	<b>37,661</b>	<b>24,260</b>	<b>13,402</b>	<b>55%</b>	<b>(19,816)</b>
Transfers and subsidies - capital (monetary allocation)	-	30,758	-	1,625	3,156	7,690	(4,533)	-59%	30,758
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>10,942</b>	-	<b>(1,377)</b>	<b>40,818</b>	<b>31,949</b>	<b>8,868</b>	<b>28%</b>	<b>10,942</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>10,942</b>	-	<b>(1,377)</b>	<b>40,818</b>	<b>31,949</b>	<b>8,868</b>	<b>28%</b>	<b>10,942</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>31,958</b>	-	<b>1,356</b>	<b>2,887</b>	<b>7,990</b>	<b>(5,102)</b>	<b>-64%</b>	<b>31,958</b>
Capital transfers recognised	-	30,758	-	1,263	2,794	7,690	(4,895)	-64%	30,758
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1,200	-	93	93	300	(207)	-69%	1,200
<b>Total sources of capital funds</b>	-	<b>31,958</b>	-	<b>1,356</b>	<b>2,887</b>	<b>7,990</b>	<b>(5,102)</b>	<b>-64%</b>	<b>31,958</b>
<b>Financial position</b>									
Total current assets	-	83,637	-	-	101,055	-	-	-	83,637
Total non current assets	-	546,075	-	-	538,236	-	-	-	546,075
Total current liabilities	-	74,883	-	-	71,379	-	-	-	74,883
Total non current liabilities	-	78,678	-	-	68,088	-	-	-	78,678
Community wealth/Equity	-	476,152	-	-	499,824	-	-	-	476,152
<b>Cash flows</b>									
Net cash from (used) operating	-	36,250	-	9,783	47,518	9,062	(38,455)	-424%	9,062
Net cash from (used) investing	-	(31,958)	-	(1,356)	(2,887)	(7,990)	(5,102)	64%	(7,990)
Net cash from (used) financing	-	(931)	-	(277)	(277)	(233)	45	-19%	(233)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>4,777</b>	-	<b>-</b>	<b>31,931</b>	<b>2,257</b>	<b>(29,675)</b>	<b>-1315%</b>	<b>(11,581)</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	10,748	9,678	4,294	82,887	-	-	-	-	107,606
<b>Creditors Age Analysis</b>									
Total Creditors	12,516	-	-	1,530	247	-	328	-	14,622

## 4.1.2 Table C2 Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organizational structures used by the different institutions.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC053 Beaufort West - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September										
Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		–	83,629	–	1,206	66,574	50,121	16,453	33%	83,629
Executive and council		–	40,626	–	299	26,559	10,157	16,403	161%	40,626
Finance and administration		–	43,003	–	907	40,015	39,965	50	0%	43,003
Internal audit		–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		–	83,830	–	12,577	13,571	20,958	(7,387)	-35%	83,830
Community and social services		–	7,604	–	1,322	1,479	1,901	(421)	-22%	7,604
Sport and recreation		–	5,846	–	410	620	1,462	(841)	-58%	5,846
Public safety		–	54,495	–	275	887	13,624	(12,737)	-93%	54,495
Housing		–	15,885	–	10,570	10,584	3,971	6,613	167%	15,885
Health		–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		–	5,313	–	371	594	1,328	(734)	-55%	5,313
Planning and development		–	789	–	165	186	197	(11)	-6%	789
Road transport		–	4,524	–	206	408	1,131	(723)	-64%	4,524
Environmental protection		–	–	–	–	–	–	–	–	–
<b>Trading services</b>		–	179,566	–	14,452	37,612	44,891	(7,280)	-16%	179,566
Energy sources		–	104,942	–	9,719	23,661	26,236	(2,575)	-10%	104,942
Water management		–	39,317	–	2,588	5,400	9,829	(4,429)	-45%	39,317
Waste water management		–	22,928	–	1,387	5,863	5,732	131	2%	22,928
Waste management		–	12,379	–	758	2,688	3,095	(406)	-13%	12,379
<b>Other</b>	4	–	–	–	–	–	–	–	–	–
<b>Total Revenue - Functional</b>	2	–	352,338	–	28,606	118,351	117,298	1,052	1%	352,338
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		–	71,650	–	5,449	15,009	17,913	(2,904)	-16%	71,650
Executive and council		–	21,498	–	1,328	4,139	5,375	(1,236)	-23%	21,498
Finance and administration		–	48,647	–	4,076	10,735	12,162	(1,427)	-12%	48,647
Internal audit		–	1,505	–	45	135	376	(241)	-64%	1,505
<b>Community and public safety</b>		–	85,778	–	6,211	27,584	21,445	6,139	29%	85,778
Community and social services		–	10,197	–	961	2,476	2,549	(73)	-3%	10,197
Sport and recreation		–	9,376	–	848	2,077	2,344	(267)	-11%	9,376
Public safety		–	48,639	–	4,220	12,024	12,160	(135)	-1%	48,639
Housing		–	17,566	–	182	11,007	4,392	6,615	151%	17,566
Health		–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		–	28,111	–	2,376	6,809	7,028	(218)	-3%	28,111
Planning and development		–	5,578	–	581	1,601	1,395	207	15%	5,578
Road transport		–	22,532	–	1,795	5,208	5,633	(425)	-8%	22,532
Environmental protection		–	–	–	–	–	–	–	–	–
<b>Trading services</b>		–	155,857	–	15,947	28,131	38,964	(10,833)	-28%	155,857
Energy sources		–	89,397	–	9,587	13,268	22,349	(9,081)	-41%	89,397
Water management		–	31,893	–	3,132	6,058	7,973	(1,915)	-24%	31,893
Waste water management		–	15,020	–	1,541	4,253	3,755	498	13%	15,020
Waste management		–	19,547	–	1,687	4,552	4,887	(335)	-7%	19,547
<b>Other</b>		–	–	–	–	–	–	–	–	–
<b>Total Expenditure - Functional</b>	3	–	341,396	–	29,983	77,533	85,349	(7,816)	-9%	341,396
<b>Surplus/ (Deficit) for the year</b>		–	10,942	–	(1,377)	40,818	31,949	8,868	28%	10,942

### 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) - M03 September										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		-	-	-	195	195	-	195	#DIV/0!	-
Vote 2 - Director: Corporate Service		-	47,729	-	1,386	27,715	11,932	15,782	132.3%	47,619
Vote 3 - Director: Financial Services		-	41,447	-	715	39,754	39,576	179	0.5%	41,447
Vote 4 - Director: Engineering Services		-	74,125	-	4,741	12,393	18,531	(6,138)	-33.1%	74,125
Vote 5 - Director: Community Services		-	84,095	-	11,850	14,634	21,024	(6,390)	-30.4%	82,921
Vote 6 - Director: Electrical Services		-	104,942	-	9,719	23,661	26,236	(2,575)	-9.8%	104,942
		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	<b>352,338</b>	-	<b>28,606</b>	<b>118,351</b>	<b>117,298</b>	<b>1,052</b>	<b>0.9%</b>	<b>351,054</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	4,700	-	339	1,233	1,175	58	5.0%	4,700
Vote 2 - Director: Corporate Service		-	37,788	-	2,692	7,586	9,447	(1,861)	-19.7%	37,788
Vote 3 - Director: Financial Services		-	28,059	-	2,348	5,727	7,015	(1,288)	-18.4%	28,059
Vote 4 - Director: Engineering Services		-	92,009	-	8,362	20,568	23,002	(2,434)	-10.6%	35,172
Vote 5 - Director: Community Services		-	89,443	-	6,655	29,150	22,361	6,789	30.4%	89,443
Vote 6 - Director: Electrical Services		-	89,397	-	9,587	13,268	22,349	(9,081)	-40.6%	89,397
		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	<b>341,396</b>	-	<b>29,983</b>	<b>77,533</b>	<b>85,349</b>	<b>(7,816)</b>	<b>-9.2%</b>	<b>284,559</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>10,942</b>	-	<b>(1,377)</b>	<b>40,818</b>	<b>31,949</b>	<b>8,868</b>	<b>27.8%</b>	<b>66,495</b>



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

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September											
Description	Ref	2018/19	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>											
<b>Revenue By Source</b>											
Property rates			38,952	-	96	39,236	38,952	284	1%	38,952	
Service charges - electricity revenue			82,928	-	8,560	20,975	20,732	243	1%	82,928	
Service charges - water revenue			20,167	-	1,851	4,456	5,042	(586)	-12%	20,167	
Service charges - sanitation revenue			16,758	-	1,273	5,533	4,189	1,344	32%	16,758	
Service charges - refuse revenue			9,660	-	694	2,498	2,415	83	3%	9,660	
Rental of facilities and equipment			1,248	-	93	319	312	7	2%	1,248	
Interest earned - external investments			1,050	-	-	-	263	(263)	-100%	1,050	
Interest earned - outstanding debtors			4,214	-	259	863	1,053	(191)	-18%	4,214	
Dividends received			-	-	-	-	-	-	-	-	
Fines, penalties and forfeits			53,640	-	315	993	13,410	(12,417)	-93%	53,640	
Licences and permits			409	-	31	78	102	(25)	-24%	409	
Agency services			820	-	61	224	205	19	9%	820	
Transfers and subsidies			90,676	-	13,456	39,470	22,669	16,801	74%	90,676	
Other revenue			1,059	-	292	552	265	287	108%	1,059	
Gains on disposal of PPE			-	-	-	-	-	-	-	-	
<b>Total Revenue (excluding capital transfers and contributions)</b>			-	321,580	-	26,982	115,194	109,609	5,585	5%	321,580
<b>Expenditure By Type</b>											
Employee related costs			114,954	-	9,289	27,681	28,738	(1,057)	-4%	114,954	
Remuneration of councillors			6,401	-	506	1,524	1,600	(76)	-5%	6,401	
Debt impairment			46,336	-	3,861	11,584	11,584	(0)	0%	46,336	
Depreciation & asset impairment			20,431	-	1,703	5,108	5,108	(0)	0%	20,431	
Finance charges			1,418	-	131	376	354	22	6%	1,418	
Bulk purchases			75,250	-	8,570	9,439	18,813	(9,374)	-50%	75,250	
Other materials			10,781	-	503	971	2,695	(1,725)	-64%	10,781	
Contracted services			38,112	-	1,759	13,695	9,528	4,167	44%	38,112	
Transfers and subsidies			550	-	125	251	138	113	82%	550	
Other expenditure			27,164	-	3,536	6,905	6,791	114	2%	27,164	
Loss on disposal of PPE			-	-	-	-	-	-	-	-	
<b>Total Expenditure</b>			-	341,396	-	29,983	77,533	85,349	(7,816)	-9%	341,396
<b>Surplus/(Deficit)</b>											
			-	(19,816)	-	(3,001)	37,661	24,260	13,402	0	(19,816)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			30,758	-	1,625	3,156	7,690	(4,533)	(0)	30,758	
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)			-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (in-kind - all)			-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>			-	10,942	-	(1,377)	40,818	31,949			10,942
Taxation			-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after taxation</b>			-	10,942	-	(1,377)	40,818	31,949			10,942
Attributable to minorities			-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) attributable to municipality</b>			-	10,942	-	(1,377)	40,818	31,949			10,942
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	
<b>Surplus/ (Deficit) for the year</b>			-	10,942	-	(1,377)	40,818	31,949			10,942

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

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M03 September										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	800	-	-	-	200	(200)	-100%	800
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	7,761	-	139	383	1,940	(1,557)	-80%	7,761
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	2,800	-	607	607	700	(93)	-13%	2,800
		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	<b>11,361</b>	-	<b>746</b>	<b>990</b>	<b>2,840</b>	<b>(1,850)</b>	<b>-65%</b>	<b>11,361</b>
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	50	-	-	-	13	(13)	-100%	50
Vote 2 - Director: Corporate Service		-	385	-	-	-	96	(96)	-100%	385
Vote 3 - Director: Financial Services		-	200	-	-	-	50	(50)	-100%	200
Vote 4 - Director: Engineering Services		-	6,429	-	502	632	1,607	(975)	-61%	6,429
Vote 5 - Director: Community Services		-	733	-	-	-	183	(183)	-100%	733
Vote 6 - Director: Electrical Services		-	12,800	-	108	1,265	3,200	(1,935)	-60%	12,800
		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	<b>20,597</b>	-	<b>610</b>	<b>1,897</b>	<b>5,149</b>	<b>(3,252)</b>	<b>-63%</b>	<b>20,597</b>
<b>Total Capital Expenditure</b>		-	<b>31,958</b>	-	<b>1,356</b>	<b>2,887</b>	<b>7,990</b>	<b>(5,102)</b>	<b>-64%</b>	<b>31,958</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	<b>635</b>	-	-	-	<b>159</b>	<b>(159)</b>	<b>-100%</b>	<b>635</b>
Executive and council		-	50	-	-	-	13	(13)	-100%	50
Finance and administration		-	585	-	-	-	146	(146)	-100%	585
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	<b>5,982</b>	-	<b>474</b>	<b>648</b>	<b>1,495</b>	<b>(848)</b>	<b>-57%</b>	<b>5,982</b>
Community and social services		-	1,940	-	-	-	485	(485)	-100%	1,940
Sport and recreation		-	4,042	-	474	648	1,010	(363)	-36%	4,042
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	<b>5,987</b>	-	<b>9</b>	<b>9</b>	<b>1,497</b>	<b>(1,487)</b>	<b>-99%</b>	<b>5,987</b>
Planning and development		-	200	-	-	-	50	(50)	-100%	200
Road transport		-	5,787	-	9	9	1,447	(1,437)	-99%	5,787
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	<b>19,355</b>	-	<b>873</b>	<b>2,230</b>	<b>4,839</b>	<b>(2,608)</b>	<b>-54%</b>	<b>19,355</b>
Energy sources		-	15,600	-	715	1,872	3,900	(2,028)	-52%	15,600
Water management		-	2,482	-	157	358	621	(262)	-42%	2,482
Waste water management		-	740	-	-	-	185	(185)	-100%	740
Waste management		-	533	-	-	-	133	(133)	-100%	533
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	<b>31,958</b>	-	<b>1,356</b>	<b>2,887</b>	<b>7,990</b>	<b>(5,102)</b>	<b>-64%</b>	<b>31,958</b>
<b>Funded by:</b>										
National Government		-	28,673	-	1,105	2,637	7,168	(4,531)	-63%	28,673
Provincial Government		-	2,085	-	157	157	521	(364)	-70%	2,085
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	<b>30,758</b>	-	<b>1,263</b>	<b>2,794</b>	<b>7,690</b>	<b>(4,895)</b>	<b>-64%</b>	<b>30,758</b>
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	<b>1,200</b>	-	<b>93</b>	<b>93</b>	<b>300</b>	<b>(207)</b>	<b>-69%</b>	<b>1,200</b>
<b>Total Capital Funding</b>		-	<b>31,958</b>	-	<b>1,356</b>	<b>2,887</b>	<b>7,990</b>	<b>(5,102)</b>	<b>-64%</b>	<b>31,958</b>

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M03 September							
Description	Ref	2018/19	Budget Year 2019/20				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
<b>R thousands</b>	1						
<b>ASSETS</b>							
<b>Current assets</b>							
Cash			977	–	13,216	977	
Call investment deposits			3,800	–	386	3,800	
Consumer debtors			27,753	–	12,657	27,753	
Other debtors			47,536	–	71,521	47,536	
Current portion of long-term receivables			–	–	–	–	
Inventory			3,571	–	3,275	3,571	
<b>Total current assets</b>			<b>–</b>	<b>83,637</b>	<b>–</b>	<b>101,055</b>	<b>83,637</b>
<b>Non current assets</b>							
Long-term receivables			2,695	–	3,330	2,695	
Investments			–	–	–	–	
Investment property			7,247	–	7,033	7,247	
Investments in Associate			–	–	–	–	
Property, plant and equipment			530,456	–	521,103	530,456	
Biological			–	–	–	–	
Intangible			400	–	285	400	
Other non-current assets			5,277	–	6,486	5,277	
<b>Total non current assets</b>			<b>–</b>	<b>546,075</b>	<b>–</b>	<b>538,236</b>	<b>546,075</b>
<b>TOTAL ASSETS</b>			<b>–</b>	<b>629,712</b>	<b>–</b>	<b>639,291</b>	<b>629,712</b>
<b>LIABILITIES</b>							
<b>Current liabilities</b>							
Bank overdraft			–	–	–	–	
Borrowing			2,275	–	2,377	2,275	
Consumer deposits			1,537	–	1,809	1,537	
Trade and other payables			55,632	–	55,125	55,632	
Provisions			15,439	–	12,068	15,439	
<b>Total current liabilities</b>			<b>–</b>	<b>74,883</b>	<b>–</b>	<b>71,379</b>	<b>74,883</b>
<b>Non current liabilities</b>							
Borrowing			11,008	–	6,715	11,008	
Provisions			67,669	–	61,373	67,669	
<b>Total non current liabilities</b>			<b>–</b>	<b>78,678</b>	<b>–</b>	<b>68,088</b>	<b>78,678</b>
<b>TOTAL LIABILITIES</b>			<b>–</b>	<b>153,561</b>	<b>–</b>	<b>139,467</b>	<b>153,561</b>
<b>NET ASSETS</b>	2		<b>–</b>	<b>476,152</b>	<b>–</b>	<b>499,824</b>	<b>476,152</b>
<b>COMMUNITY WEALTH/EQUITY</b>							
Accumulated Surplus/(Deficit)			468,663	–	495,528	468,663	
Reserves			7,489	–	4,295	7,489	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2		<b>–</b>	<b>476,152</b>	<b>–</b>	<b>499,824</b>	<b>476,152</b>

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

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M03 September											
Description	Ref	2018/19	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
<b>R thousands</b>	1										
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates			35,057	-	6,917	10,213	8,764	1,448	17%	8,764	
Service charges			120,706	-	7,371	21,352	30,176	(8,825)	-29%	30,176	
Other revenue			28,419	-	856	2,429	7,105	(4,676)	-66%	7,105	
Government - operating			90,676	-	18,617	59,970	22,669	37,301	165%	22,669	
Government - capital			30,758	-	181	13,533	7,690	5,844	76%	7,690	
Interest			5,264	-	259	863	1,316	(453)	-34%	1,316	
Dividends			-	-	-	-	-	-			
<b>Payments</b>											
Suppliers and employees			(272,662)	-	(24,163)	(60,214)	(68,165)	(7,951)	12%	(68,165)	
Finance charges			(1,418)	-	(131)	(376)	(354)	22	-6%	(354)	
Transfers and Grants			(550)	-	(125)	(251)	(138)	113	-82%	(138)	
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>			<b>-</b>	<b>36,250</b>	<b>-</b>	<b>9,783</b>	<b>47,518</b>	<b>9,062</b>	<b>(38,455)</b>	<b>-424%</b>	<b>9,062</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE			-	-	-	-	-	-		-	
Decrease (Increase) in non-current debtors			-	-	-	-	-	-		-	
Decrease (increase) other non-current receivables			-	-	-	-	-	-		-	
Decrease (increase) in non-current investments			-	-	-	-	-	-		-	
<b>Payments</b>											
Capital assets			(31,958)	-	(1,356)	(2,887)	(7,990)	(5,102)	64%	(7,990)	
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>			<b>-</b>	<b>(31,958)</b>	<b>-</b>	<b>(1,356)</b>	<b>(2,887)</b>	<b>(7,990)</b>	<b>(5,102)</b>	<b>64%</b>	<b>(7,990)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans			-	-	-	-	-	-		-	
Borrowing long term/refinancing			-	-	-	-	-	-		-	
Increase (decrease) in consumer deposits			-	-	-	-	-	-		-	
<b>Payments</b>											
Repayment of borrowing			(931)	-	(277)	(277)	(233)	45	-19%	(233)	
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>			<b>-</b>	<b>(931)</b>	<b>-</b>	<b>(277)</b>	<b>(277)</b>	<b>(233)</b>	<b>45</b>	<b>-19%</b>	<b>(233)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>			<b>-</b>	<b>3,360</b>	<b>-</b>	<b>8,149</b>	<b>44,353</b>	<b>840</b>			<b>840</b>
Cash/cash equivalents at beginning:			1,417	-		(12,421)	1,417				(12,421)
Cash/cash equivalents at month/year end:			4,777	-		31,931	2,257				(11,581)

Table C7 includes the balance of the Cashbook and Current Investment Deposits.

## PART 2 – SUPPORTING DOCUMENTATION

### 5. Debtors' analysis

#### 5.1 Supporting Table SC3

##### Debtors' age analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September													
Description	NT Code	Budget Year 2019/20									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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,730	911	682	5,077	-	-	-	-	8,399	5,077	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,143	1,017	353	2,785	-	-	-	-	8,298	2,785	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2,357	5,983	657	10,071	-	-	-	-	19,069	10,071	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,517	895	1,818	14,052	-	-	-	-	18,281	14,052	-	-
Receivables from Exchange Transactions - Waste Management	1600	826	489	649	8,649	-	-	-	-	10,614	8,649	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	3	2	52	-	-	-	-	63	52	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	170	379	133	42,201	-	-	-	-	42,883	42,201	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>10,748</b>	<b>9,678</b>	<b>4,294</b>	<b>82,887</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>107,606</b>	<b>82,887</b>	<b>-</b>	<b>-</b>
<b>2018/19 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1,605	1,701	411	3,259	-	-	-	-	6,976	3,259	-	-
Commercial	2300	3,262	2,990	1,173	8,256	-	-	-	-	15,681	8,256	-	-
Households	2400	5,502	3,487	2,191	67,505	-	-	-	-	78,684	67,505	-	-
Other	2500	378	1,500	519	3,867	-	-	-	-	6,265	3,867	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>10,748</b>	<b>9,678</b>	<b>4,294</b>	<b>82,887</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>107,606</b>	<b>82,887</b>	<b>-</b>	<b>-</b>

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September										
Description	NT Code	Budget Year 2019/20								
		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
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	7,631	-	-	-	-	-	-	-	7,631
Bulk Water	0200	550	-	-	-	-	-	-	-	550
PAYE deductions	0300	1,283	-	-	-	-	-	-	-	1,283
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1,596	-	-	-	-	-	-	-	1,596
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,457	-	-	1,530	247	-	328	-	3,562
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>12,516</b>	<b>-</b>	<b>-</b>	<b>1,530</b>	<b>247</b>	<b>-</b>	<b>328</b>	<b>-</b>	<b>14,622</b>

## 7. Investment portfolio analysis

### 7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September						
Investments by maturity Name of institution & investment ID	Ref	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands						
<b>Municipality</b>						
INVESTEC		136	-	-	-	136
STANDARD BANK		18	-	-	-	18
ABSA BANK		43	-	-	-	43
NEDBANK		189	-	-	-	189
						-
						-
<b>Municipality sub-total</b>		<b>386</b>		-	-	<b>386</b>
<b>Entities</b>						
						-
						-
						-
<b>Entities sub-total</b>		<b>-</b>		-	-	<b>-</b>
<b>TOTAL INVESTMENTS AND INTEREST</b>	<b>2</b>	<b>386</b>		-	-	<b>386</b>

## 8. Allocation and grant receipts and expenditure

### 8.1 Supporting Table SC6 – Grant receipts

WC053 Beaufort West - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M03 September										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	66,757	-	-	28,894	16,689	12,204	73.1%	66,757
Local Government Equitable Share			62,434	-	-	26,014	15,609	10,406	66.7%	62,434
Finance Management			1,700	-	-	1,700	425	1,275	300.0%	1,700
EPWP Incentive			1,924	-	-	481	481	-		1,924
Municipal Infrastructure Grant			699	-	-	699	175	524	300.0%	699
Other transfers and grants [insert description]										
<b>Provincial Government:</b>		-	23,919	-	18,617	31,076	5,980	25,096	419.7%	23,919
Financial Management Support Grant			330	-	-	-	83	(83)	-100.0%	330
Financial Management Capacity Building Grant			380	-	-	-	95	(95)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant			224	-	-	-	56	(56)	-100.0%	224
Human Settlements Development Grant (Beneficiaries)			15,660	-	18,090	28,597	3,915	24,682	630.4%	15,660
Maintenance and Construction of Transport Infrastructure			50	-	-	-	13	(13)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities			5,856	-	-	1,952	1,464	488	33.3%	5,856
Thusong Service Centres Grant (Sustainable: Operational Support Grant)			-	-	-	-	-	-		-
Community Development Workers (CDW) Operational Support Grant			169	-	-	-	42	(42)	-100.0%	169
Municipal Drought Relief Grant	4		1,250	-	527	527	313	215	68.7%	1,250
Other transfers and grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
DBSA			-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	-	90,676	-	18,617	59,970	22,669	37,301	164.5%	90,676
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	28,673	-	-	13,352	7,168	6,184	86.3%	28,673
Municipal Infrastructure Grant (MIG)			13,273	-	-	7,952	3,318	4,634	139.6%	13,273
Integrated National Electrification Programme			15,400	-	-	5,400	3,850	1,550	40.3%	15,400
Other capital transfers [insert description]										
<b>Provincial Government:</b>		-	2,085	-	181	181	521	(340)	-65.3%	2,085
Municipal Drought Relief Grant			1,250	-	181	181	313	(131)	-42.1%	1,250
Community Development Workers Support Grant			35	-	-	-	9	(9)	-100.0%	35
Community Library Services Grant			800	-	-	-	200	(200)	-100.0%	800
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Total Capital Transfers and Grants</b>	5	-	30,758	-	181	13,533	7,690	5,844	76.0%	30,758
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	121,434	-	18,798	73,503	30,359	43,145	142.1%	121,434

## 8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	66,757	-	766	27,131	16,689	10,442	62.6%	66,757
Local Government Equitable Share			62,434	-	-	26,014	15,609	10,406	66.7%	62,434
Finance Management			1,700	-	594	679	425	254	59.7%	1,700
EPWP Incentive			1,924	-	124	277	481	(204)	-42.4%	1,924
Municipal Infrastructure Grant			699	-	49	161	175	(13)	-7.6%	699
Other transfers and grants [insert description]								-		
<b>Provincial Government:</b>		-	23,919	-	934	12,282	5,980	6,302	105.4%	23,919
Financial Management Support Grant			330	-	-	-	83	(83)	-100.0%	330
Financial Management Capacity Building Grant			380	-	-	-	95	(95)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant			224	-	-	-	56	(56)	-100.0%	224
Human Settlements Development Grant (Beneficiaries)			15,660	-	-	10,507	3,915	6,592	168.4%	15,660
Maintenance and Construction of Transport Infrastructure			50	-	-	-	13	(13)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities			5,856	-	407	1,248	1,464	(216)	-14.8%	5,856
Community Development Workers (CDW) Operational Support Grant			169	-	-	-	42	(42)	-100.0%	169
Municipal Drought Relief Grant			1,250	-	527	527	313	215	68.7%	1,250
Other transfers and grants [insert description]								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		-	90,676	-	1,700	39,413	22,669	16,744	73.9%	90,676
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	28,673	-	594	2,747	7,168	(4,421)	-61.7%	28,673
Municipal Infrastructure Grant (MIG)			13,273	-	594	594	3,318	(2,724)	-82.1%	13,273
Integrated National Electrification Programme			15,400	-	-	2,153	3,850	(1,697)	-44.1%	15,400
Other capital transfers [insert description]								-		
<b>Provincial Government:</b>		-	2,085	-	1,003	181	521	(340)	-65.3%	2,085
Municipal Drought Relief Grant			1,250	-	181	181	313	(131)	-42.1%	1,250
Community Library Services Grant			800	-	822	-	200	(200)	-100.0%	800
Community Development Workers Support Grant			35	-	-	-	9	(9)	-100.0%	35
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]										
<b>Total capital expenditure of Transfers and Grants</b>		-	30,758	-	1,597	2,928	7,690	(4,761)	-61.9%	30,758
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	121,434	-	3,297	42,341	30,359	11,983	39.5%	121,434



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

### 9.1 Supporting Table SC8

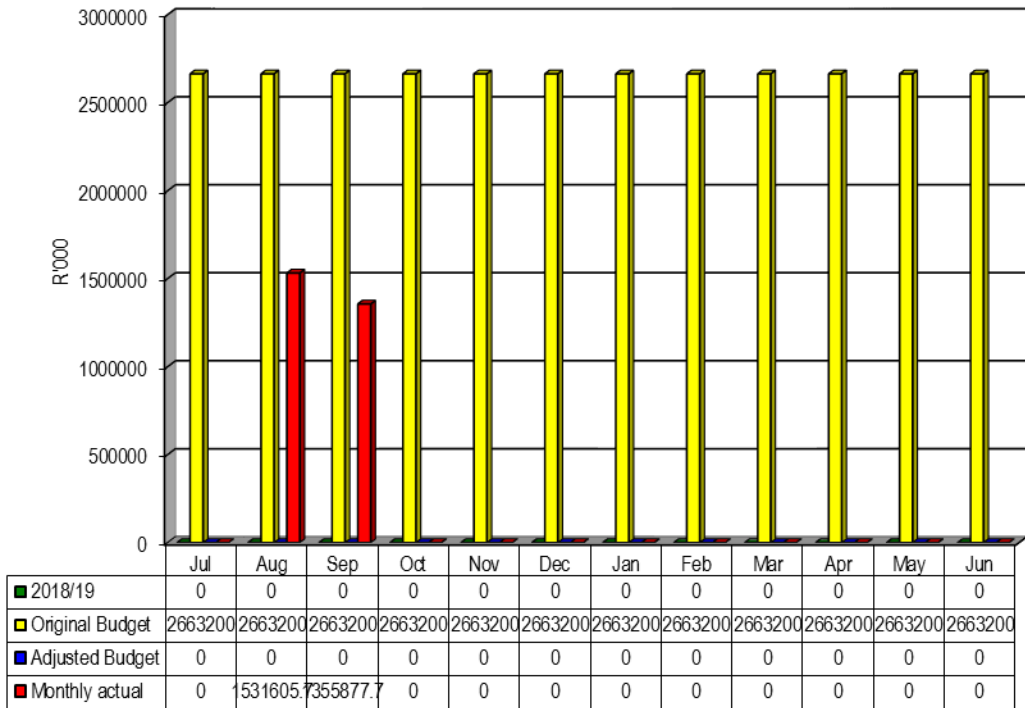
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September											
Summary of Employee and Councillor remuneration	Ref	2018/19	Budget Year 2019/20								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands		A	B	C					D		
<b>Councillors (Political Office Bearers plus Other)</b>											
Basic Salaries and Wages			4,703	-	378	1,143	1,176	(33)	-3%	4,703	
Pension and UIF Contributions			379	-	34	101	95	6	7%	379	
Medical Aid Contributions			59	-	2	7	15	(8)	-55%	59	
Motor Vehicle Allowance			683	-	43	129	171	(41)	-24%	683	
Cellphone Allowance			577	-	48	144	144	-		577	
Housing Allowances			-	-	-	-	-	-		-	
Other benefits and allowances			-	-	-	-	-	-		-	
<b>Sub Total - Councillors</b>			-	6,401	-	506	1,524	1,600	(76)	-5%	6,401
<b>Senior Managers of the Municipality</b>	3										
Basic Salaries and Wages			5,547	-	453	1,351	1,387	(36)	-3%	5,547	
Pension and UIF Contributions			440	-	60	179	110	69	62%	440	
Medical Aid Contributions			33	-	3	14	8	6	75%	33	
Overtime			-	-	-	-	-	-		-	
Performance Bonus			698	-	-	-	175	(175)	-100%	698	
Motor Vehicle Allowance			300	-	41	124	75	49	65%	300	
Cellphone Allowance			108	-	10	30	27	3	11%	108	
Housing Allowances			-	-	-	-	-	-		-	
Other benefits and allowances			1	-	0	59	0	59	39336%	1	
Payments in lieu of leave			-	-	-	-	-	-		-	
Long service awards			-	-	-	-	-	-		-	
Post-retirement benefit obligations	2		-	-	-	-	-	-		-	
<b>Sub Total - Senior Managers of Municipality</b>			-	7,127	-	567	1,756	1,782	(25)	-1%	7,127
<b>Other Municipal Staff</b>											
Basic Salaries and Wages			83,911	-	6,405	18,873	20,978	(2,105)	-10%	83,911	
Pension and UIF Contributions			13,226	-	1,040	3,103	3,306	(203)	-6%	13,226	
Medical Aid Contributions			1,939	-	147	432	485	(53)	-11%	1,939	
Overtime			1,500	-	396	1,269	375	894	238%	1,500	
Performance Bonus			-	-	-	-	-	-		-	
Motor Vehicle Allowance			2,469	-	195	564	617	(54)	-9%	2,469	
Cellphone Allowance			128	-	11	33	32	1	4%	128	
Housing Allowances			967	-	78	235	242	(7)	-3%	967	
Other benefits and allowances			2,057	-	288	999	514	484	94%	2,057	
Payments in lieu of leave			-	-	25	79	-	79	#DIV/0!	-	
Long service awards			191	-	49	59	48	11	23%	191	
Post-retirement benefit obligations	2		1,439	-	88	279	360	(80)	-22%	1,439	
<b>Sub Total - Other Municipal Staff</b>			-	107,827	-	8,722	25,925	26,957	(1,032)	-4%	107,827
<b>Total Parent Municipality</b>			-	121,355	-	9,795	29,205	30,339	(1,134)	-4%	121,355
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>			-	121,355	-	9,795	29,205	30,339	(1,134)	-4%	121,355
<b>TOTAL MANAGERS AND STAFF</b>			-	114,954	-	9,289	27,681	28,738	(1,057)	-4%	114,954

## 10. Capital programme performance

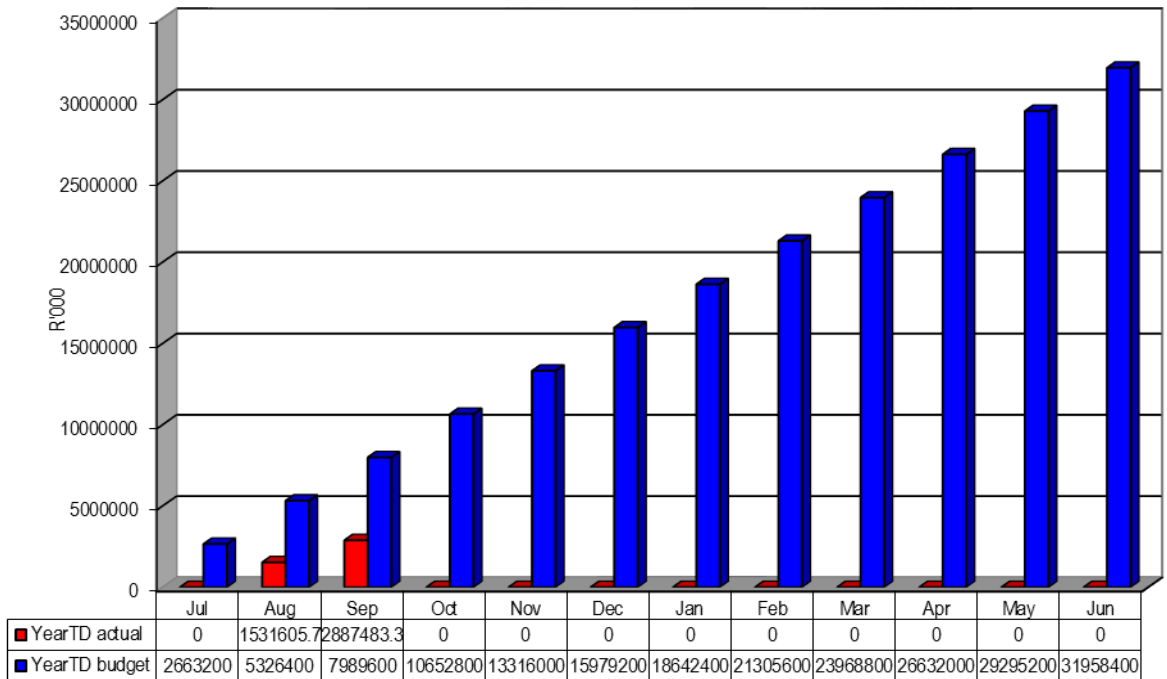
### 10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September									
Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
<b>Monthly expenditure performance trend</b>									
July		2,663	-	-		2,663	-		
August		2,663	-	1,532	1,532	5,326	(3,795)	-71.2%	5%
September		2,663	-	1,356	2,887	7,990	5,102	63.9%	9%
October		2,663	-	-		10,653	-		
November		2,663	-	-		13,316	-		
December		2,663	-	-		15,979	-		
January		2,663	-	-		18,642	-		
February		2,663	-	-		21,306	-		
March		2,663	-	-		23,969	-		
April		2,663	-	-		26,632	-		
May		2,663	-	-		29,295	-		
June		2,663	-	-		31,958	-		
<b>Total Capital expenditure</b>	-	31,958	-	2,887					

**Chart C1 2019/20 Capital Expenditure Monthly Trend: actual v target**



**Chart C2 2019/20 Capital Expenditure: YTD actual v YTD target**



## 10.2 Supporting Table SC13

### 10.2.1 Supporting Table SC13a

WCO3 Beaufort West - Supporting Table SC13a - Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September											
R thousands	Description	Ref	2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2019/20 Year to actual	2019/20 Year to Budget	YTD variance	YTD variance %	Full Year Forecast
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>											
	<b>INFRASTRUCTURE</b>			17,472		715	1,872	4,368	2,496	57.1%	17,472
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure			1,539				385	385	100.0%	1,539
	Drainage Collection							385	385	100.0%	1,539
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure			15,400		715	1,872	3,850	1,978	51.4%	15,400
	Power Plants										
	HV Substations			2,800			607	700	93	13.3%	2,800
	HV Switching Stations										
	HV Transmission Conductors										
	MV Substations			7,886				1,972	1,972	100.0%	7,886
	MV Switching Stations										
	MV Networks										
	Capital Spares			4,714		108	1,265	1,179	(87)	-7.4%	4,714
	Water Supply Infrastructure										
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	FRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Sanitisation										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure			533				133	133	100.0%	533
	Landfill Sites										
	Waste Transfer Stations			533				133	133	100.0%	533
	Waste Processing Facilities										
	Waste Deposit 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										
	<b>Community Assets</b>										
	Community Facilities										
	Halls										
	Centres										
	Crèches										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Concert/Performance Centres										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	<b>Heritage Assets</b>										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	<b>Investment Properties</b>										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	<b>Other Assets</b>										
	Operational Buildings										
	Municipal Offices										
	Pay/Equity Points										
	Building Shop Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Docks										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	<b>Biological or Cultivated Assets</b>										
	Biological or Cultivated Assets										
	<b>Intangible Assets</b>										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Local Settlement Software Applications										
	Unimproved										
	<b>Computer Equipment</b>			138				35	35	100.0%	138
	Computer Equipment			138				35	35	100.0%	138
	<b>Furniture and Office Equipment</b>			435				109	109	100.0%	435
	Furniture and Office Equipment			435				109	109	100.0%	435
	<b>Machinery and Equipment</b>			550				138	138	100.0%	550
	Machinery and Equipment			550				138	138	100.0%	550
	<b>Transport Assets</b>										
	Transport Assets										
	<b>Land</b>										
	Land										
	<b>Zoos, Marine and Non-biological Animals</b>										
	Zoos, Marine and Non-biological Animals										
	<b>Total Capital Expenditure on new assets</b>	1		18,592		715	1,872	4,648	2,776	59.7%	18,592



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

### **11.1 Over view**

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