BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING November 2019

TABLE OF CONTENTS

PART 1 – IN-YEAR REPORT

1. Mayor's Report	
2. Resolutions	2
3. Executive Summary	3 - 4
4. In-year budget statement tables	5 - 11
PART 2 – SUPPORTING DOCUMENTATION	
5. Debtors analysis	12
6. Creditors analysis	12
7. Investment portfolio analysis	13
8. Allocation and grant receipts and expenditure	14 - 15
9. Expenditure on councillor and board members allowances and emplo	yee benefits16
10. Capital programme performance	17 - 20
11. Material variances to the SDBIP	21

PART 1 - IN-YEAR REPORT

1. Mayor's Report

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of the budget in accordance with the SDBIP

No comments for November.

1.1.2 Financial problems or risks facing the municipality

The current financial position of the municipality remains under pressure. Directors are urged to identify and promote effectiveness and efficiencies within their respective directorates and to keep their expenditure within budget.

1.1.3 Other relevant information

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 November 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 R3,269 million or 2% above year-to-date budget projections for November 2019. However, the annual billing for rates is reflected in this report as well transfers from Department Human Settlements that are above the year-to-date target. 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 R28,145 million or 20%, above year-to-date budget projections for November 2019. It should be noted that the Eskom bulk electricity account for November is only due in December 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 R6,465 million or 20% of a total budget of R31,958 million.

Refer to Table C5 for more detail on capital expenditure.

Cash flows

The year to date net increase in cash held were R11,854 million at the end of November 2019 resulting in a closing balance of R13,271 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for November 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 Beauf	ort West - Ta	able C1 Mon	thly Budge				oer		
	2018/19				Budget Year	2019/20			
Description	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	36,239	38,952	_	121	39,489	38,952	537	1%	38,952
Service charges	99,321	129,512	_	9,370	55,412	53,963	1,448	3%	129,512
Inv estment rev enue	616	1,050	_	6	143	438	(294)	-67%	1,050
Transfers and subsidies	30,103	90,676	_	1,024	59,869	37,782	22,088	58%	90,676
Other own revenue	59,512	61,390	_	1,018	5,069	25,579	(20,510)	-80%	61,390
Total Revenue (excluding capital transfers	225,791	321,580	-	11,539	159,983	156,714	3,269	2%	321,580
and contributions)									
Employ ee costs	106,439	114,954	_	14,505	51,602	47,897	3,705	8%	114,954
Remuneration of Councillors	6,008	6,401	_	505	2,532	2,667	(136)	-5%	6,401
Depreciation & asset impairment	19,526	20,431	_	1,699	8,510	8,513	(3)	-0%	20,431
Finance charges	5,887	1,418	_	198	871	591	280	47%	1,418
Materials and bulk purchases	69,829	86,031	_	9,975	28,286	35,846	(7,560)	-21%	86,031
Transfers and subsidies	671	550	-	125	385	229	156	68%	550
Other expenditure	94,367	111,611	-	20,855	78,208	46,505	31,703	68%	111,611
Total Expenditure	302,726	341,396	_	47,862	170,393	142,248	28,145	20%	341,396
Surplus/(Deficit)	(76,935)	(19,816)	_	(36,323)	(10,410)	14,465	(24,875)	-172%	(19,816
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	77,530	30,758	_	2,493	7,300	12,816	(5,516)	-43%	30,758
Contributions & Contributed assets	_	_	_	_	_	_	_		_
Surplus/(Deficit) after capital transfers & contributions	595	10,942	_	(33,830)	(3,110)	27,281	(30, 392)	-111%	10,942
Share of surplus/ (deficit) of associate	_	_	_	_	_	_	_		_
Surplus/ (Deficit) for the year	595	10,942	_	(33,830)	(3,110)	27,281	(30,392)	-111%	10,942
Surplus/ (Denot) for the year	333	10,342		(33,030)	(3,110)	27,201	(30,332)	-11176	10,342
Capital expenditure & funds sources									
Capital expenditure	29,004	31,958	_	2,169	6,465	13,316	(6,851)	-51%	31,958
Capital transfers recognised	26,664	30,758	_	2,169	6,372	12,816	(6,444)	-50%	30,758
Borrowing	439	_	_	_	_	_	_		_
Internally generated funds	687	1,200	_	_	93	500	(407)	-81%	1,200
Total sources of capital funds	27,789	31,958	_	2,169	6,465	13,316	(6,851)	-51%	31,958
Financial position									
Total current assets	59,517	83,637	_		85,435				83,637
Total non current assets	539,648	546,075	_		538,409				546,075
Total current liabilities	73,987	74,883	_		99,859				74,883
Total non current liabilities	62,196	78,678	_		68,088				78,678
Community wealth/Equity	462,983	476,152	_		455,896				476,152
Doub Go									
Cash flows	44.010	20.0=2		(40.000)	40.500	45.401	(0.463)	0000	20.0=2
Net cash from (used) operating	14,243	36,250	_	(13,036)	18,597	15,104	(3,493)	-23%	36,250
Net cash from (used) investing	(27,328)	(31,958)	_	(2,169)	(6,465)	(13,316)	(6,851)	51%	(31,973)
Net cash from (used) financing	(4,280)	(931)	_	-	(277)	(388)	(111)	29%	(931)
Cash/cash equivalents at the month/year end	(12,421)	4,777	_	_	13,271	2,817	(10,454)	-371%	4,762
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	9,981	3,690	2,274	87,780	-	_	-	-	103,726
Creditors Age Analysis									
Total Creditors	16,000	343	35	51	34	0	-	-	16,463

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.

		2018/19				Budget Year 2	019/20			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		81,527	83,629	_	403	67,540	57,567	9,973	17%	83,629
Executive and council		38,042	40,626		212	27,136	16,928	10,209	60%	40,626
Finance and administration		43,485	43,003		191	40,404	40,640	(236)	-1%	43,003
Internal audit		_			-	_		_		_
Community and public safety		66,324	83,830	_	1,131	34,278	34,929	(652)	-2%	83,830
Community and social services		7,301	7,604	_	817	2,896	3,168	(272)	-9%	7,604
Sport and recreation		8,303	5,846	-	(96)	1,070	2,436	(1,366)	-56%	5,846
Public safety		50,314	54,495	-	385	1,586	22,706	(21, 121)	-93%	54,495
Housing		406	15,885	-	25	28,726	6,619	22,107	334%	15,885
Health		_	-	-	-	-	_	-		_
Economic and environmental services		12,820	5,313	-	407	1,710	2,214	(504)	-23%	5,313
Planning and development		771	789	_	84	355	329	26	8%	789
Road transport		12,049	4,524	_	323	1,354	1,885	(530)	-28%	4,524
Environmental protection		_	-	_	-	-	-	-		-
Trading services		142,651	179,566	_	12,091	63,755	74,819	(11,064)	-15%	179,566
Energy sources		79,182	104,942	_	7,735	40,720	43,726	(3,006)	-7%	104,942
Water management		32,798	39,317	_	2,211	10,191	16,382	(6,191)	-38%	39,317
Waste water management		20,655	22,928	_	1,390	8,642	9,553	(911)	-10%	22,928
Waste management		10,015	12,379	_	755	4,203	5,158	(955)	-19%	12,379
Other	4	_	_	_	-	-	_	_		_
Total Revenue - Functional	2	303,321	352,338	_	14,032	167,283	169,530	(2,247)	-1%	352,338

Expenditure - Functional										
Governance and administration		72,470	71,650	_	8,901	28,783	29,854	(1,072)	-4%	71,650
Executive and council		18,994	21,498	_	2,670	8,164	8,958	(793)	-9%	21,498
Finance and administration		52,112	48,647	_	6,151	20,345	20,269	76	0%	48,647
Internal audit		1,364	1,505	_	79	273	627	(354)	-56%	1,505
Community and public safety		76,779	85,778	_	17,952	69,259	35,741	33,518	94%	85,778
Community and social services		10,952	10,197	_	1,415	4,734	4,249	486	11%	10,197
Sport and recreation		7,769	9,376	_	1,254	3,992	3,907	85	2%	9,376
Public safety		55,719	48,639	_	5,895	21,896	20,266	1,630	8%	48,639
Housing		2,338	17,566	_	9,387	38,637	7,319	31,317	428%	17,566
Health		_	_	_	_	_	_	_		_
Economic and environmental services		30,442	28,111	_	3,183	12,315	11,713	602	5%	28,111
Planning and development		6,488	5,578	_	863	3,021	2,324	697	30%	5,578
Road transport		23,953	22,532	_	2,319	9,294	9,388	(95)	-1%	22,532
Environmental protection				_		-	-	-		_
Trading services		123,036	155,857	_	17,827	60,037	64,940	(4,904)	-8%	155,857
Energy sources		75,962	89,397	_	10,053	31,639	37,249	(5,610)	-15%	89,397
Water management		22,828	31,893	_	3,726	12,597	13,289	(692)	-5%	31,893
Waste water management		10,656	15,020	_	1,864	7,479	6,258	1,221	20%	15,020
Waste management		13,590	19,547	_	2,185	8,322	8,145	177	2%	19,547
Other		.0,050	13,347		2,105	0,322	0,143			.5,547
Total Expenditure - Functional	3	302,726	341,396		47,862	170,393	142,248	28,145	20%	341,396
Surplus/ (Deficit) for the year	+-	595	10,942		(33,830)	(3,110)	27,281	(30,392)	-111%	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.

Vote Description		2018/19				Budget Year 2	2019/20			
	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
	Kei	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands								0000000	%	
Revenue by Vote	1									
Vote 1 - Municipal Manager		470	-	-	60	317	_	317	#DIV/0!	_
Vote 2 - Director: Corporate Service		43,921	47,729	-	930	29,499	19,887	9,612	48.3%	47,619
Vote 3 - Director: Financial Services		40,588	41,447	-	81	39,918	39,992	(74)	-0.2%	41,447
Vote 4 - Director: Engineering Services		74,214	74,125	-	3,874	21,453	30,885	(9,433)	-30.5%	74,125
Vote 5 - Director: Community Services		62,691	84,095	_	1,352	35,377	35,040	337	1.0%	82,921
Vote 6 - Director: Electrical Services		79,182	104,942	-	7,735	40,720	43,726	(3,006)	-6.9%	104,942
		_	-	-	-	-	_	_		-
Total Revenue by Vote	2	301,066	352,338	-	14,032	167,283	169,530	(2,247)	-1.3%	351,054
Expenditure by Vote	1									
Vote 1 - Municipal Manager		6,091	4,700	_	526	2,157	1,958	198	10.1%	4,700
Vote 2 - Director: Corporate Service		35,508	37,788	-	4,675	14,870	15,745	(875)	-5.6%	37,788
Vote 3 - Director: Financial Services		30,723	28,059	-	3,506	10,961	11,691	(730)	-6.2%	28,059
Vote 4 - Director: Engineering Services		75,415	92,009	-	10,891	39,057	38,337	720	1.9%	35,172
Vote 5 - Director: Community Services		76,772	89,443	-	18,211	71,709	37,268	34,441	92.4%	89,443
Vote 6 - Director: Electrical Services		75,962	89,397	-	10,053	31,639	37,249	(5,610)	-15.1%	89,397
		_	-	-	-	-	_	_		<u> </u>
Total Expenditure by Vote	2	300,471	341,396	_	47,862	170,393	142,248	28,145	19.8%	284,559
Surplus/ (Deficit) for the year	2	595	10,942	_	(33,830)	(3,110)	27,281	(30,392)	-111.4%	66,495

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

	7111111		atement - F	nanciai Per	formance (re		-	e) - IVIU5 N	lovember	
Description	D-4	2018/19			y	Budget Year	·····			
Description	Ref	Audited Outcome	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD variance	YTD variance	Full Year
R thousands		Outcome	Budget	Budget	actual	actuai	budget	variance	%	Forecast
	1								- 70	
Revenue By Source										
Property rates		36,239	38,952	-	121	39,489	38,952	537	1%	38,952
Service charges - electricity revenue		58,032	82,928	-	5,210	34,724	34,553	171	0%	82,928
Service charges - water revenue		17,727	20,167	-	2,209	8,738	8,403	336	4%	20,167
Service charges - sanitation revenue		15,565	16,758	-	1,265	8,074	6,982	1,092	16%	16,758
Service charges - refuse revenue		7,997	9,660	-	686	3,875	4,025	(150)	-4%	9,660
Rental of facilities and equipment		1,076	1,248		110	573	520	53	10%	1,248
Interest earned - external investments		616	1,050	-	6	143	438	(294)	-67%	1,050
Interest earned - outstanding debtors		3,716	4,214	-	233	1,324	1,756	(432)	-25%	4,214
Fines, penalties and forfeits		50,449	53,640	-	438	1,766	22,350	(20,584)	-92%	53,640
Licences and permits		337	409	-	9	111	170	(59)	-35%	409
Agency services		852	820	-	74	380	342	39	11%	820
Transfers and subsidies		30,103	90,676	-	1,024	59,869	37,782	22,088	58%	90,676
Other revenue		3,082	1,059	-	155	914	441,389.58	473	107%	1,059
Gains on disposal of PPE		_	_	-	-	-	-	-		_
Total Revenue (excluding capital transfers and		225,791	321,580	-	11,539	159,983	156,714	3,269	2%	321,580
contributions)	-									
Expenditure By Type										
Employee related costs		106,439	114,954	_	14,505	51,602	47,897	3,705	8%	114,954
Remuneration of councillors		6,008	6,401	_	505	2,532	2,667	(136)	-5%	6,401
Debt impairment		41,590	46,336	_	3,861	19,306	19,306	(0)	0%	46,336
Depreciation & asset impairment		19,526	20,431	_	1,699	8,510	8,513	(3)	0%	20,431
Finance charges		5,887	1,418	_	1,033	871	591	280	47%	1,418
	1	63,088	75,250	_	9,586	26,587	31,354	(4,767)	-15%	75,250
Bulk purchases									1	
Other materials		6,741	10,781	-	389	1,699	4,492	(2,793)	-62%	10,781
Contracted services		28,731	38,112	-	12,491	44,999	15,880	29,119	183%	38,112
Transfers and subsidies		671	550	-	125	385	229	156	68%	550
Other ex penditure		24,046	27,164	-	4,503	13,902	11,318	2,584	23%	27,164
Loss on disposal of PPE	-		-	_	-	-	_	-		_
Total Expenditure	-	302,726	341,396	_	47,862	170,393	142,248	28,145	20%	341,396
Surplus/(Deficit)		(76,935)	(19,816)	-	(36,323)	(10,410)	14,465	(24,875)	(0)	(19,816
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial and District)		77,530	30,758	-	2,493	7,300	12,816	(5,516)	(0)	30,758
Transfers and subsidies - capital (monetary allocations)										
(National / Provincial Departmental Agencies,										
Households, Non-profit Institutions, Private Enterprises,		_	_	_	_	_	_	_		_
Public Corporatons, Higher Educational Institutions)				_	_	_	_			_
Transfers and subsidies - capital (in-kind - all) Surplus/(Deficit) after capital transfers &		- 595	10,942		(33,830)	(3,110)	27,281	_		10,942
contributions		000	.0,042		(30,000)	(0,110)	11,201			10,542
Taxation			_	_	_	_	_	_		_
Surplus/(Deficit) after taxation		595	10,942		(33,830)	(3,110)	27,281			10,942
Attributable to minorities		333	10,342		(33,030)	(3,110)	21,201			10,342
		595	10,942		(33,830)	(3,110)	27,281			10,942
Surplus/(Deficit) attributable to municipality		000	.0,042		(30,000)	(0,110)	11,201			10,042
Share of surplus/ (deficit) of associate	-	595	- 10,942	<u> </u>	(33,830)	– (3,110)	- 27,281			- 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		2018/19				Budget Year 2			J ,	
Vote Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		_	_	_	-	-	_	_		-
Vote 2 - Director: Corporate Service		_	800	_	-	-	333	(333)	-100%	800
Vote 3 - Director: Financial Services		_	_	_	_	_	_	_		_
Vote 4 - Director: Engineering Services		_	7,761	_	185	1,187	3,234	(2,046)	-63%	7,761
Vote 5 - Director: Community Services		_		_	_	_	_	_		_
Vote 6 - Director: Electrical Services		_	2,800	_	1,981	2,657	1,167	1,490	128%	2,800
		_	_	_	_	_		_		_
Total Capital Multi-year expenditure	4,7	_	11,361	_	2,166	3,844	4,734	(890)	-19%	11,361
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		17	50	-	-	-	21	(21)	-100%	50
Vote 2 - Director: Corporate Service		389	385	-	-	-	160	(160)	-100%	385
Vote 3 - Director: Financial Services		59	200	-	-	-	83	(83)	-100%	200
Vote 4 - Director: Engineering Services		14,795	6,429	-	(123)	697	2,679	(1,982)	-74%	6,429
Vote 5 - Director: Community Services		1,215	733	-	-	-	305	(305)	-100%	733
Vote 6 - Director: Electrical Services		12,529	12,800	-	126	1,924	5,333	(3,409)	-64%	12,800
		-	-	-	-	-	-	_		-
Total Capital single-year expenditure	4	29,004	20,597	-	3	2,621	8,582	(5,961)	-69%	20,597
Total Capital Expenditure		29,004	31,958	_	2,169	6,465	13,316	(6,851)	-51%	31,958
Capital Expenditure - Functional Classification										
Governance and administration		371	635	-	-	-	265	(265)	-100%	635
Executive and council		17	50	-	-	-	21	(21)	-100%	50
Finance and administration		354	585	-	-	-	244	(244)	-100%	585
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		1,872	5,982	-	(84)	976	2,492	(1,516)	-61%	5,982
Community and social services		65	1,940	-	-	-	808	(808)	-100%	1,940
Sport and recreation		1,807	4,042	-	(84)	976	1,684	(708)	-42%	4,042
Public safety		1	-	-	-	-	_	-		-
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		8,868	5,987	-	147	550	2,494	(1,945)	-78%	5,987
Planning and development		29	200	-	-	-	83	(83)	-100%	200
Road transport		8,840	5,787	-	147	550	2,411	(1,861)	-77%	5,787
Environmental protection		-	-	-	-	-	-	-		-
Trading services		16,678	19,355	-	2,106	4,939	8,064	(3,125)	-39%	19,355
Energy sources		12,529	15,600	-	2,106	4,581	6,500	(1,919)	-30%	15,600
Water management		4,149	2,482	-	_	358	1,034	(676)	-65%	2,482
Waste water management		_	740	_	_	_	308	(308)	-100%	740
Waste management		_	533	_	-	-	222	(222)	-100%	533
Other		_	_	_	-	-	_			_
Total Capital Expenditure - Functional Classification	3	27,789	31,958	-	2,169	6,465	13,316	(6,851)	-51%	31,958
	Ť	,	.,			-,	,	1,,,,,,,,,,,,,		11,100
Funded by:										
National Government		24,950	28,673	_	2,169	6,215	11,947	(5,732)	-48%	28,673
Provincial Government		1,714	2,085	_		157	869	(711)	1	2,085
District Municipality		- 1,714	2,003	_	_	-	-	(/11)	52.70	2,003
Other transfers and grants		_	_	_	_			_		_
Transfers recognised - capital	-	26,664	30,758		2,169	6,372	12,816	(6,444)	-50%	30,758
manara recogniseu - capital		20,004	30,730	_	2,109	0,312	12,010	(0,444)	-30 %	30,736
Borrowing	6	439		_	_	_	_	_		
	- 0		1,200	_	_		500	(407)	-81%	- 1,200
Internally generated funds		687 27,789	1,200	_	-	93	500	(407)	-017/0	1,200

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly	Budget Statement - Financial Position - M05 November										
		2018/19	Budget Year 2019/20								
Description	Ref	Audited	Original	Adjusted	YearTD	Full Year					
		Outcome	Budget	Budget	actual	Forecast					
R thousands	1										
<u>ASSETS</u>											
Current assets											
Cash		123	977	-	7	977					
Call investment deposits		386	3,800	-	8,588	3,800					
Consumer debtors		9,938	27,753	-	6,039	27,753					
Other debtors		45,264	47,536	-	67,350	47,536					
Current portion of long-term receivables		808	-	-	-	-					
Inv entory		2,998	3,571	-	3,451	3,571					
Total current assets	<u></u>	59,517	83,637	-	85,435	83,637					
Non current assets											
Long-term receivables		2,522	2,695	-	3,330	2,695					
Inv estments		-	-	-	-	-					
Inv estment property		7,033	7,247	-	7,033	7,247					
Inv estments in Associate		-	-	-	-	-					
Property , plant and equipment		524,584	530,456	-	521,275	530,456					
Biological		-	-	-	-	-					
Intangible		285	400	-	285	400					
Other non-current assets	<u></u>	5,225	5,277	_	6,486	5,277					
Total non current assets		539,648	546,075	-	538,409	546,075					
TOTAL ASSETS		599,165	629,712		623,843	629,712					
LIABILITIES											
Current liabilities											
Bank overdraft		12,930	_	_	36,956	-					
Borrowing		2,377	2,275	-	2,377	2,275					
Consumer deposits		1,831	1,537	-	1,812	1,537					
Trade and other pay ables		38,701	55,632	-	46,806	55,632					
Provisions		18,149	15,439	-	11,909	15,439					
Total current liabilities	************	73,987	74,883	_	99,859	74,883					
Non current liabilities											
Borrowing		6,993	11,008	_	6,715	11,008					
Provisions		55,203	67,669	_	61,373	67,669					
Total non current liabilities	†	62,196	78,678	-	68,088	78,678					
TOTAL LIABILITIES		136,183	153,561	_	167,948	153,561					
	***************************************	***************************************	haanaanaanaanaanaanaana								
NET ASSETS	2	462,983	476,152	-	455,896	476,152					
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		458,682	468,663	_	451,600	468,663					
Reserves		4,301	7,489		4,295	7,489					
TOTAL COMMUNITY WEALTH/EQUITY	2	462,983	476,152		455,896	476,152					

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufor	t Wes	t - Table C7	Monthly Bu	dget Stater	nent - Cash	Flow - M05	November			
		2018/19				Budget Year 2	2019/20			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		34,175	35,057	-	2,878	17,046	14,607	2,439	17%	35,057
Service charges		101,399	120,706	-	8,084	43,599	50,294	(6,695)	-13%	120,706
Other revenue		5,187	28,419	-	882	5,238	11,841	(6,603)	-56%	28,419
Gov ernment - operating		78,781	90,676	-	9,062	71,786	37,782	34,004	90%	90,676
Gov ernment - capital		31,962	30,758	-	8,000	21,533	12,816	8,717	68%	30,758
Interest		4,332	5,264	-	359	1,972	2,193	(221)	-10%	5,264
Div idends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(240,212)	(272,662)	_	(41,979)	(141,321)	(113,609)	27,712	-24%	(272,662
Finance charges		(1,382)	(1,418)	_	(198)	(871)	(591)	280	-47%	(1,418
Transfers and Grants		_	(550)	_	(125)	(385)	(229)	156	-68%	(550
NET CASH FROM/(USED) OPERATING ACTIVITIES		14,243	36,250	-	(13,036)	18,597	15,104	(3,493)	-23%	36,250
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(188)	-	_	-	-	-	-		(188
Decrease (Increase) in non-current debtors		_	-	_	-	-	_	-		_
Decrease (increase) other non-current receivables		173	_	_	-	-	_	_		173
Decrease (increase) in non-current investments		_	_	_	-	-	_	-		_
Payments										
Capital assets		(27,314)	(31,958)	_	(2,169)	(6,465)	(13,316)	(6,851)	51%	(31,958
NET CASH FROM/(USED) INVESTING ACTIVITIES		(27,328)	(31,958)	_	(2,169)	(6,465)	(13,316)	(6,851)	51%	(31,973
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		_	_	_	_	_	_	_		_
Borrowing long term/refinancing		_	_	_	_	_	_	_		_
Increase (decrease) in consumer deposits		_	_	_	_	_	_	_		_
Payments	1	_	_	_	_			_		_
Repay ment of borrowing	\vdash	(4,280)	(931)	_		(277)	(388)	(111)	29%	(931
			***************************************	***************************************	_			}		*********************
NET CASH FROM/(USED) FINANCING ACTIVITIES	***************************************	(4,280)	(931)	-	_	(277)	(388)	(111)	29%	(931
NET INCREASE/ (DECREASE) IN CASH HELD		(17,366)	3,360	_	(15,205)	11,854	1,400			3,346
Cash/cash equivalents at beginning:		4,945	1,417	_		1,417	1,417			1,417
Cash/cash equivalents at month/year end:		(12,421)	4,777	_		13,271	2,817			4,762

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	Beaufor	West - Sup	porting Tab	le SC3 Mor	thly Budget	Statement	- aged debt	ors - M05 No	vember				
Description							Budget	Year 2019/20					
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,203	1,034	440	5,533	-	-	-	-	9,210	5,533	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,370	236	147	2,721	-	-	-	-	6,474	2,721	-	-
Receivables from Non-ex change Transactions - Property Rates	1400	2,106	731	602	13,392	-	-	-	-	16,830	13,392	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,393	739	624	15,609	-	-	-	-	18,364	15,609	-	-
Receivables from Exchange Transactions - Waste Management	1600	749	408	376	9,044	-	-	-	-	10,577	9,044	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	2	2	28	-	-	-	-	36	28	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	156	540	84	41,454	_	-	_	-	42,234	41,454	_	_
Total By Income Source	2000	9,981	3,690	2,274	87,780	-	-	-	-	103,726	87,780	-	-
2018/19 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,280	404	224	4,094	-	-	-	-	6,002	4,094	-	-
Commercial	2300	2,925	337	209	9,703	-	-	-	-	13,174	9,703	-	-
Households	2400	5,459	2,561	1,758	69,185	-	-	-	-	78,964	69,185	-	-
Other	2500	317	388	83	4,798		-	-	-	5,586	4,798	_	-
Total By Customer Group	2600	9,981	3,690	2,274	87,780	-	-	-	-	103,726	87,780	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufo	rt West	- Supportin	g Table SC	4 Monthly B	udget State	ment - aged	creditors -	- M05 Noven	nber	
Description	NT				Bud	get Year 2019	9/20			
R thousands	Code	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
Creditors Age Analysis By Customer	Туре									
Bulk Electricity	0100	7,581	-	-	-	-	-	-	-	7,581
Bulk Water	0200	593	-	-	-	-	-	-	-	593
PAYE deductions	0300	1,441	-	-	-	-	-	-	-	1,441
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1,601	-	-	-	-	-	-	-	1,601
Loan repay ments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	105	343	35	51	34	0	-	-	568
Auditor General	0800	3,409	-	-	-	-	-	-	-	3,409
Other	0900	1,270	-	-	-	-	-	-	-	1,270
Total By Customer Type	1000	16,000	343	35	51	34	0	-	-	16,463

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table	SC5 Mc	nthly Budge	t Statement -	investment p	ortfolio - M05	November
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			<u> </u>	<u> </u>		
Municipality						
INVESTEC		136	0	-	8,196	8,332
STANDARD BANK		18	3	-	-	20
ABSA BANK		43	1	-	-	44
NEDBANK		189	2	-	-	191
						-
						_
						_
Municipality sub-total		386		_	8,196	8,588
<u>Entities</u>						
						-
						_
		***************************************				_
Entities sub-total		-		_	-	_
		***************************************				***************************************
TOTAL INVESTMENTS AND INTEREST	2	386	200000	_	8,196	8,588

8. Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant receipts

WC053 Beaufort West - Supporting T	able		y Budget Si	tatement - tr				ovember		
Description	Ref	2018/19	<u> </u>		,	Budget Year 2		l væ	VTD	- UV
Description	Kei	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands		Outcome	Buuget	Buuget	actual	actual	buuget	variance	%	Torecast
RECEIPTS:	1,2								,,,	
KECEIF IG.	1,2									
Operating Transfers and Grants										
National Government:		59,528	66,757	_	866	29,760	27,815	1,944	7.0%	66,757
Local Government Equitable Share		56,543	62,434	_	-	26,014	26,014	(0)		62,434
Finance Management		1,700	1,700		_	1,700	708	992	140.0%	1,700
EPWP Incentive		1,285	1,924	_	866	1,347	802	545	68.0%	1,924
Municipal Infrastructure Grant		1,200	699		000	699	291	408	140.0%	699
Other transfers and grants [insert description]			033			033	201	-		000
Provincial Government:		11,423	23,919		8,196	42,026	9,966	32,060	321.7%	23,919
Financial Management Support Grant		2,500	330		0,130	330	138	193	140.0%	330
Financial Management Capacity Building Grant		360	380	_	-	330	158	(158)	-100.0%	380
Department of Local Government: Municipal Service Delivery and		300	300	_	-	_	100	(136)	-100.0%	300
Capacity Building Grant		250	224	_	-	_	93	(93)		224
Human Settlements Development Grant (Beneficiaries)		_	15,660	_	8,196	36,793	6,525	30,268	463.9%	15,660
Human Settlements - Municipal Accreditation and Capacity Building			.,							
Grant		224	-	-	-	-	-			
Human Settlements Development Grant - Tile Deeds Restoration		-	-	-	-	-	-			
Maintanance and Construction of Transport Infrastructure		841	50	-	-	-	21	(21)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3									60.0%	
Municipalities		5,550	5,856	-	-	3,904	2,440	1,464		5,856
Thusong Service Centres Grant (Sustainable: Operational Support Gr	ant)		-	-	-	-	-			
Community Development Workers (CDW) Operational Support Grant			169	-	-	-	70	(70)	-100.0%	169
Municipal Drought Relief Grant	4	1,698	1,250		-	999	521	479	91.9%	1,250
Other transfers and grants [insert description]								-		
District Municipality:		_	_	-	-	-	_	_		
[insert description]								_		
								_		
Other grant providers:		-	-	-	-	-	_	_		_
[insert description]			-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	70,951	90,676	-	9,062	71,786	37,782	34,004	90.0%	90,676
Capital Transfers and Grants										
National Government:		35,611	28,673	-	8,000	21,352	11,947	9,405	78.7%	28,673
Municipal Infrastructure Grant (MIG)		25,611	13,273	-	-	7,952	5,531	2,422	43.8%	13,273
Fire and Drought relief grant			-	-	-	-	-			
Integrated National Electrification Programme		10,000	15,400	-	8,000	13,400	6,417	6,983	108.8%	15,400
Department Rural Development and Land Reform			-	-			-			
Other capital transfers [insert description]								_		
Provincial Government:		4,168	2,085	-	-	181	869	(688)	-79.2%	2,085
Municipal Drought Relief Grant		_	1,250	-	-	181	521	(340)	-65.2%	1,250
Fire and Drought relief grant		1,913	_	_	_	_	_			
Department Rural Development and Land Reform		2,255								
Community Development Workers Support Grant			35	_	_	_	15	(15)	-100.0%	35
Community Library Services Grant			800	_	_	_	333		-100.0%	800
[insert description]			- 230				- 230	(===)		200
District Municipality:		_	_	_	-	_		_		_
[insert description]					_	_		_		_
[moore description]								_		
Other grant providers:				_	-	_		_		
		_	_	_	_	_		_		_
[insert description]								_		
Total Capital Transfore and Grants	5	20.770	20.750	_	9 000	24 522	12 040	0 747	68.0%	20.750
Total Capital Transfers and Grants	5	39,779	30,758	_	8,000	21,533	12,816	8,717	55.076	30,758
		ļ	121,434	_	L	93,319	50,598	42,722	84.4%	121,434

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) M	onthl	Budget St	atement - tr	ansfers and	grant exper	nditure - MC	5 Novembe	r		
		2018/19				Budget Year	2019/20			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands									%	
EXPENDITURE										
Operating expenditure of Transfers and Grants		00 705	00 757		004	07.074	07.045	(440	0.50/	00.757
National Government:		66,705	66,757	_	261	27,671	27,815	(144)	-0.5% 0.0%	66,757
Local Government Equitable Share		56,655	62,434	-	-	26,014	26,014	(0)	7.9%	62,434
Finance Management		1,700	1,700	-	43	764	708	56		1,700
EPWP Incentive		1,285	1,924	-	139	571	802	(231)	-28.8%	1,924
Municipal Infrastructure Grant		7,066	699	-	80	322	291	31	10.5%	699
Other transfers and grants [insert description]								-		
Provincial Government:		10,819	23,919	_	763	32,198	9,966	22,232	223.1%	23,919
Financial Management Support Grant		2,159	330	_	-	02,100	138	(138)	-100.0%	330
Financial Management Capacity Building Grant		2,100	380	_	_	_	158	(158)	-100.0%	380
		162	224			94	93	(130)	0.8%	224
Department of Local Government: Municipal Service Delivery and Capacity Building Grant				-	19			20.070	338.3%	
Human Settlements Development Grant (Beneficiaries)		- 007	15,660	-	-	28,597	6,525	22,072	555.676	15,660
Human Settlements Development Grant - Acceleration of Housing Delivery (Toilet Project)		227	-	-	-	-	-	-		-
Human Settlements - Municipal Accreditation and Capacity Building Grant		93	-	-	-	-	-	-	100.00/	-
Maintanance and Construction of Transport Infrastructure		841	50	-	-	-	21	(21)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,373	5,856	-	744	2,508	2,440	68	2.8%	5,856
Community Development Workers (CDW) Operational Support Grant			169	-	-	-	70	(70)	-100.0%	169
Department of Local Gov ernment : Thusong Services Centres Grant (Operational Support Grant)		265								
Municipal Drought Relief Grant		1,698	1,250	-	-	999	521	479	91.9%	1,250
Other transfers and grants [insert description]								-		
District Municipality:		_	_	-	-	-	-			-
[insert description]								-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]								-		
		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		77,525	90,676	-	1,024	59,869	37,782	22,088	58.5%	90,676
		************************	*****************					İ		
Capital expenditure of Transfers and Grants										
National Government:		25,892	28,673	_	2,493	7,119	11,947	(4,828)	-40.4%	28,673
Municipal Infrastructure Grant (MIG)		15,892	13,273	_	71	1,851	5,531	(3,680)	-66.5%	13,273
Integrated National Electrification Programme		10,000	15,400	_	2,422	5,268	6,417	(1,148)	-17.9%	15,400
Other capital transfers [insert description]		10,000	10,100		2,122	0,200	0,	(1,110)		10, 100
Outer capital datistics [insert description]								_		
Provincial Government:		4,216	2,085	_	_	181	869	(688)	-79.2%	2,085
Municipal Drought Relief Grant		4,210	1,250	_	_	181	521	(340)	-65.2%	1,250
		1,896	1,230	_	_	101	J21 _	(340)		1,230
Fire and Drought relief grant			_	_	-	-				-
Department Rural Dev elopment and Land Reform		2,255	-	_	-	-	-	(000)	-100.0%	-
Community Library Services Grant		-	800	-	-	-	333	(333)		800
Community Development Workers Support Grant		-	35	-	-	-	15	(15)	-100.0%	35
Department of Cultural Affairs and Sport : Library Service: Replacement Funding		65	-	-	-	-	-			-
District Municipality:			·······	_	_			-		-
Other capital transfers [insert description]			***************************************					-		
								-		
Other grant providers:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]		_	_	_	-	-	-	-		-
								_		
Total capital expenditure of Transfers and Grants	†	30,109	30,758	_	2,493	7,300	12,816	(5,516)	-43.0%	30,758
parameter and are are		20,.00	30,.00		-,	.,	,	, ,,,,,,,		55,.50

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

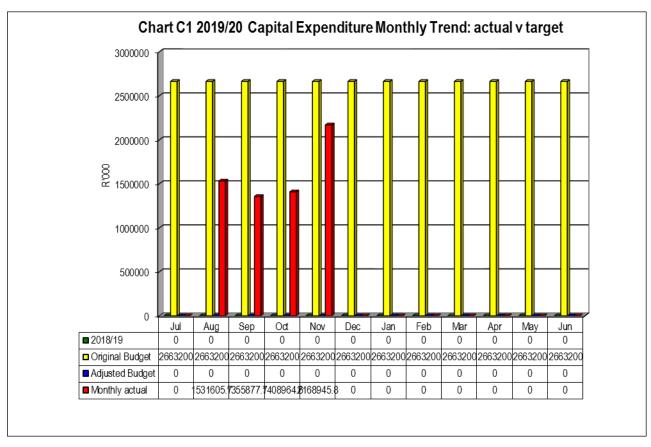
9.1 Supporting Table SC8

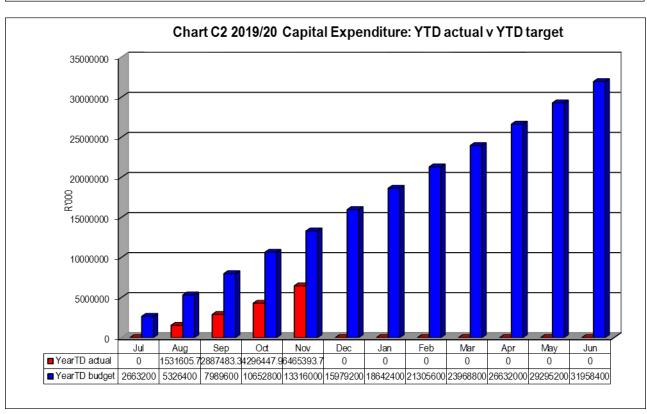
WC053 Beaufort West - Supporting	J	2018/19	.,											
Summary of Employee and Councillor remuneration	Ref	Audited	Budget Year 2019/20 Original Adjusted Monthly YearTD YearTD YTD YTD Full Y.											
ountinary of Employee and obtained remainer ation	1.01	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Full fear Forecast				
R thousands		00.000	Jungon	Juagui		uotau.	Juager		%	1 01 000001				
	1	A	В	С						D				
Councillors (Political Office Bearers plus Other)	+ -			Ů				 	 					
Basic Salaries and Wages		4,354	4,703	_	378	1,896	1,960	(64)	-3%	4,70				
Pension and UIF Contributions		384	379	_	34	168	158	11	7%	379				
Medical Aid Contributions		37	59	_	2	11	25	(14)	-55%	59				
Motor Vehicle Allowance		-	683		43	216	284	(69)	-24%	683				
		530	577	-		210	204	(09)	-24 /0					
Cellphone Allowance				-	48					577				
Housing Allowances		-	-	-	-	-	-			-				
Other benefits and allow ances		703	-	_	-			- 400	F0/					
Sub Total - Councillors		6,008	6,401	-	505	2,532	2,667	(136)	-5%	6,401				
Senior Managers of the Municipality	3													
Basic Salaries and Wages		5,048	5,547	-	377	2,112	2,311	(199)	-9%	5,547				
Pension and UIF Contributions		514	440	_	29	252	183	68	37%	44(
Medical Aid Contributions		31	33	-	3	20	14	6	45%	33				
Overtime		_	_	_	_	_	_	_		_				
Performance Bonus		619	698	-	-	-	291	(291)	-100%	698				
Motor Vehicle Allowance		430	300	_	27	187	125	62	49%	300				
Cellphone Allowance		68	108	-	7	46	45	1	1%	108				
Housing Allowances		_	_	_	_	_	_	_		_				
Other benefits and allowances		_	1	_	(28)	62	0	62	24944%	1				
Payments in lieu of leave		156	_	_		_	_	_		_				
Long service awards		_	_	_	_	_	_	_		_				
Post-retirement benefit obligations	2	_	_	_	_	_	_	_		_				
Sub Total - Senior Managers of Municipality		6,867	7,127	_	415	2,678	2,970	(292)	-10%	7,127				
		.,	,				,,,,,,	, ,		,				
Other Municipal Staff														
Basic Salaries and Wages		73,106	83,911	-	11,691	36,953	34,963	1,989	6%	83,911				
Pension and UIF Contributions		11,142	13,226	-	1,069	5,211	5,511	(300)	-5%	13,226				
Medical Aid Contributions		1,631	1,939	-	147	724	808	(84)	-10%	1,939				
Overtime		4,919	1,500	-	415	2,170	625	1,545	247%	1,500				
Performance Bonus		56	_	-	-	-	-	-		-				
Motor Vehicle Allowance		1,842	2,469	-	203	974	1,029	(54)	-5%	2,469				
Cellphone Allowance		143	128	-	14	59	53	5	10%	128				
Housing Allowances		924	967	_	78	390	403	(13)		96				
Other benefits and allowances		2,696	2,057	-	319	1,640	857	783	91%	2,05				
Payments in lieu of leave		2,049	_	-	13	106	-	106	#DIV/0!	_				
Long service awards		375	191	-	50	225	80	146	183%	19 [.]				
Post-retirement benefit obligations	2	688	1,439	_	90	472	599	(128)		1,43				
Sub Total - Other Municipal Staff		99,572	107,827	_	14,089	48,924	44,928	3,997	9%	107,82				
TOTAL SALARY, ALLOWANCES & BENEFITS		112,447	121,355	_	15,010	54,134	50,565	3,570	7%	121,35				
% increase	4		7.9%		.0,0.0	2.,.54	20,030	3,0.0		7.9%				
TOTAL MANAGERS AND STAFF		106,439	114,954	*****************************	14,505	51,602	47,897	3,705	8%	114,95				

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Sup	2018/19	12 WOITHIN	Buuget Sta	•	Budget Year 2		- INIOS NOV	verriber	
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July		2,663	-	-		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	-	1,409	4,296	10,653	6,356	59.7%	13%
November		2,663	-	2,169	6,465	13,316	6,851	51.4%	20%
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	-		
Total Capital expenditure	-	31,958	-	6,465					





10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

Micraturus Roads Witeratructure Roads Witeratructure Roads Functures Road Functures Road Functures Capital Spares Capital Spares Drainage Collection Storm water Conveyance Capital Spares IN Switching Station	Outling Outling Outling Outling Outling	17,472	Adjunted Budget	9,997	4,702 4,702 4,702 4,702 4,702 4,601	7,280	7.00 Variance 2.00 Variance 2.	95.4% 35.4% 81.1% 81.1% 20.6% -127.7% 100.0%	17,478 17,478 1,530 16,400 2,000 7,006 4,714
International Companies of the Companies		17,472		9,997	4,702 	7,280	2,578	35.4% 81.1% 81.1% 28.6% -127.7%	1,639
Road Structures Road Structures Road Structures Road Structures Braines Callection Attenuation Electrical threatment HV Substantion		1,630 1,630 1,640 2,600 2,600 -7,686 -9,744 -1,714		191 191 191 9,100 1,981 		641 641 		81.1% 81.1% 28.6% -127.7%	1,539 1,539 15,400 2,800 7,886
Road Structures Road Structures Road Structures Road Structures Braines Callection Attenuation Electrical threatment HV Substantion		1,630 1,630 1,640 2,600 2,600 -7,686 -9,744 -1,714		191 191 191 9,100 1,981 		641 641 		81.1% 28.6% -127.7%	1,639 1,539 15,400 2,800 7,886
Good Furniture Capting Sparse Capting Callection Drainage Callection Storm water Conveyance Fleetical Infrastructure Fower Plant HV Switching Stations HV Transmission Conductors HV Switching Stations HV Switching HV Switching HV Switching HV Switching HV Switching Stations HV Switching Stations HV Switching Switching HV Switching Switching Switching Switching Switching Switching Switching Switching Switching HV Switching Switching HV Switching Swit		1,539 16,400 2,600 7,600 4,714 		1,941 2,100 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001	121 	641 	3,266 	81.1% 28.6% -127.7%	1,539
Storm water Contestructure Storm water Conveyance Attenuation		1,539 16,400 2,600 7,600 4,714 		1,941 2,100 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001 1,001	121 - 4,581 - 2,657 - - - - 1,924	3,286	3,266 	81.1% 28.6% -127.7%	1,539
Storm water Conveyance Attenuation Attenuation Power Plants HV Substations HV Statistics HV Transmission Conductors MV Substations HV Transmission Conductors MV Substations HV Networks LV Networks LV Networks Water Supply Infrastructure Dams and Wairs Fesservoirs Fesservoirs Fesservoirs Funny Stations Bulk Mains Distribution Bulk Bulk Mains Distribution Bulk Bulk Mains Distribution Fesservoirs Fesservoirs Fesservoirs Funny Stations Capital Spares Ganitation Water Supply Infrastructure Total Fesservoirs Festervoirs Festervoirs Funny Stations Capital Spares Ganitation Waste Water Transmit Works Total Festilities Capital Spares Ganitation Waste Water Transmit Works Total Festilities Landful Sites Waste Transfer Stations Waste Superadion Festilities Fe		16,400 2,800 7,800 7,800 4,714 		2,100	4,581 -2,657 - - - - - - 1,924	6,417 1,167 - - 3,286 - - 1,964	1,836 	28.6% -127.7% 100.0%	15,400
Electrical Infrastructure IV Suntching Station IV Switching Station IV Switching Stations AV Switching Stations AV Switching Stations AV Switching Stations AV Switching Stations LV Networks Cogilal Spares Dams and Weirs Boreholes Pump Stations Water Treatment Works Distribution Resilies Capital Spares Capital Spares Capital Spares Capital Spares Rail Pumpiture Rail Fumpiture Rail Fumpiture Rail Fumpiture Storm wester Conveyance Attenuation Att Spaces		2,800 		1,941	2,657 - - - - - 1,924 -	1,167 - 3,286 - - 1,964	(1,490)	-127.7% 100.0%	2,800 - 7,886 - 4,714 -
INV Substations INV Substations INV Substations AV Substations				126	- - - - 1,924 -	3,286 - - 1,964 -	3,286	100.0%	- 7,886 - - 4,714 -
AV Transmission Conductors AV Switching Stations AV Networks		4,714 			=	1,964 -			- - 4.714 - -
AV Switching Stations AV Networks AV Networks Capital Sparse Capital Sparse Borehotes		4,714 			=	1,964 -			- - 4.714 - -
Construction Water Supply Infrastructure Dame and Water Pessavoir Pessavoir Difference Differenc					=	=	- - - - - - - - - - - - - - - - - - -	2.0%	_
Water Supply Infrastructure Dams and Wairs Reservoirs Pump Stations Buth Mains Distribution Works Buth Mains Distribution Points FRV Stations Capital Spares Sums Stations Following Sta		- - - - - - - - - - - - -					- - - - - - - -		-
Boreloteles Boreloteles Pump Stations Water Treatment Works Water Treatment Works Distribution Reliabition Waste Water Treatment Works Capital Spares Capital Spares Distribution Waste Trainsfer Stations Waste Trainsfer Stations Waste Separation Facilities Waste Separation Facilities Capital Spares Rall Infrastructure Rall Eurotures Rall Station My Salveres Attenuation Att Subserva		- - - - - - - - - - - - -	=			- - - - - - - - - - - - - - - - - - -	- - - - - - - -		
Pump Stations Water Treatment Works Distribution Distribution Foints FFV Stations FFV Stations Stations Station Infrastructure Pump Station Waste Water Treatment Works Outfall Sawers Capital Sawers Capital Sawers Solid Waste Infrastructure Landing Stations Waste Processing Facilities Waste Processing Facilities Waste Processing Facilities Capital Sawers Electricity Generation Facilities Capital Spares Facilities Fa		- - - - - - - - - - - - -	=		- - - - - - - - - - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	=		
Dairfluidan Dairfluidan DRV Stations Copilal Spaces Copilal Cop		- - - - - - - - - - - - -	=	-	-		=		
Distribution Priorite PRY Stratem Sanitation Infrastructure Found, Station Waste Water Treatment Works Outful Suwers Capital Spares Capital Spares Capital Spares Capital Spares Waste Transfer Stations Waste Transfer Stations Waste Transfer Stations Waste Transfer Stations Waste Superation Facilities Facility Cameration Facilities Facility Cameration Facilities Facility Cameration Facilities Facil Infrastructure Facil Infrastructure Facil Purniture Facil Purniture Facil Facilities Facil Facilities Facil Fundamental Attenuation Att Subsection Attenuation Attenuation		- - - - - - - - - - - - -	=	-			=		
Capital Spaces Capital Spaces Pump Station Beliculation Beliculation Teatment Works Outland Sewers Touter Feathing Solid Wester International Waste Processing Facilities Waste Processing Facilities Waste Processing Facilities Waste Superation Facilities Electricity Generation Facilities Electricity Generation Facilities Fall Internation Fall Pump Collection Outproge Collection Art Substation Art Substations		- - - - - - - - - - - - -	=	= = = = = = = = = = = = = = = = = = = =	= = = = = = = = = = = = = = = = = = = =		_		Ξ
Control Sewers Total Facilities Control Spares Control Spares Landrill Sites Waste Transfer Stations Waste Transfer Stations Waste Separation Facilities Waste Separation Facilities Waste Separation Facilities Capital Spares Fail Stations Fail Infrastructure Fail Fundamentor Station water Conveyance Attenuation Attenuation Attenuation Attenuation Attenuation Attenuation Attenuation Attenuation		- - - - 533	=	- - - - - - - -			=		
Control Sewers Total Facilities Control Spares Control Spares Landrill Sites Waste Transfer Stations Waste Transfer Stations Waste Separation Facilities Waste Separation Facilities Waste Separation Facilities Capital Spares Fail Stations Fail Infrastructure Fail Fundamentor Station water Conveyance Attenuation Attenuation Attenuation Attenuation Attenuation Attenuation Attenuation Attenuation	_	- - 533	=	= = =		=	_		-
Toilet Facilities Capital Spares Capital Stres Landill Sites Waste Processing Facilities Waste Processing Facilities Waste Processing Facilities Capital Stres Electricity Generation Facilities Electricity Generation Facilities Facilities Facilities Rail Lines Rail Lines Facilities Commission Facilities Commission Facilities Capital Spares Rail Structures State Structures Commission Facilities Commission Facilities Commission Facilities Lines Commission Facilities Lines	_	- - 533	=	= =	= =		_		Ξ.
Solid Weste Infrastructure Waste Transfer Stations Waste Processing Facilities Waste Processing Facilities Waste Organizations Electricity Generation Facilities Capital Spares Rail Lines Rail Lines Rail Fundance Station water Conceyance Attenuation Attenuation Attenuation Attenuation Attenuation Attenuation Attenuation Attenuation	-	- 8	=	_		=	=		Ξ
Landfill Sites Waste Transfer Stations Waste Drop-off Points Waste Drop-off Points Waste Drop-off Points Electricity Generation Facilities Flat Infrastructure Rail Lines Rail Structures Drainage Collection Storm water Conveyance Attenuation Attenuation LV Networks		= 533 = -	-		=	222	222	100.0%	_ 533
Waste Separation Pacilities Capital Sparaes Eali Infrastructure Fall Executures Fall Executures Fall Executures Fall Executures Attenuation Attenuation Attenuation Attenuation Attenuation Attenuation Attenuation	_	=	_	Ξ	Ξ	222	222	100.0%	_ 533
Waste Separation Pacilities Capital Sparaes Eali Infrastructure Fall Executures Fall Executures Fall Executures Fall Executures Attenuation Attenuation Attenuation Attenuation Attenuation Attenuation Attenuation	_		= = = = = = = = = = = = = = = = = = = =	=	Ξ	Ξ	=		Ξ
Fall Infrastructure Rail Structures Ball Furniture Stam water Conveyance Attenuation Attenuation Attenuation Attenuation Attenuation Attenuation Attenuation	-	=	Ξ	Ξ	Ξ	Ξ	=		Ξ
Rail Structures Rail Entiture Drainage Collection Storm water Conveyance WY Substations LV Networks		=	=	=	=	=			=
Storm water Conveyance Attenuation MV Substations LV Networks		Ξ	Ξ	Ξ	Ξ	Ξ	=		Ξ
Storm water Conveyance Attenuation MV Substations LV Networks		Ξ	Ξ	Ξ	Ξ	Ξ	_		Ξ
LV Networks		Ξ	Ξ	Ξ	Ξ	Ξ	=		Ξ
		=	=	Ξ	=	=	=		Ξ
Capital Spares Coastal Infrastructure Sand Pumps	_	=	=	=	=	=	=		=
Piers		-		-			=		
Revetments Promenades Capital Spares		=	Ξ	Ξ	Ξ	=	=		Ξ
	_	=	=		=	=			=
Data Centres Core Layers Distribution Layers		=	=	Ξ	=	=	=		Ξ
Distribution Layers Capital Spares		=	Ē	Ξ	Ξ	=	=		Ξ
Community Assets							L		
Community Facilities Halls	_		=	=	=		=		
Centres Crèches Clinics/Care Centres		=		Ξ		=	=		Ξ
		=	=	Ξ	=	=	=		Ξ
Testing Stations Museums Galleries		=	=	Ξ	=	=	=		Ξ
Theatres		=	=		=	=	=		Ξ
Libraries Cemeteries/Crematoria Police		=	=	Ξ	=	=	=		Ξ
Puris		=	Ξ	Ξ	Ξ	Ξ			Ξ
Public Open Space Nature Reserves Public Ablution Facilities		=	Ξ	Ξ	Ξ	Ξ			Ξ
Markets		=	Ξ	Ξ	Ξ	Ξ			Ξ
Stalls Abattoirs		=	Ξ	Ξ	Ξ	Ξ			Ξ
Airports Taxi Ranks/Bus Terminals		=	Ξ	Ξ	Ξ	Ξ			Ξ
Capital Spares Sport and Recreation Facilities Indoor Facilities	_	=	= =	=	=	=	=		=
Outdoor Facilities		=	Ξ	Ē	Ξ	Ξ	=		Ξ
Capital Spares Heritage assets Monuments		=	=	_	=				
		=	=	Ξ	=	=	=		=
Works of Art Conservation Areas		=	= = = = = = = = = = = = = = = = = = = =	Ξ	Ξ	=	=		= =
Other Heritage		-	_	-	_	=	=		_
Investment properties Revenue Generating Improved Property		=	=	=			=		=
		Ξ	Ξ	Ξ		Ξ	_		Ξ
Non-revenue Generating	-	=	=	Ξ	= =	=	=		=
Unimproved Property Other assets Operational Buildings				_		<u> </u>			
Operational Buildings Municipal Offices		- 1	_				=		
Municipal Offices Pay/Engulry Points Building Plan Offices			-	Ξ	= = = = = = =	- - - - - - - - - - - - - - - - - - -			
Workshops Yards Stores		Ξ	Ξ	=======================================	Ξ		=		Ξ
		Ξ	Ξ	Ξ	Ξ	=	_		Ξ
Training Centres Manufacturing Plant		Ξ	Ξ	Ξ	Ξ		=		Ξ
Capital Spares		Ξ	Ξ	Ξ	Ξ	=	=		Ξ
Housing Staff Housing	-	- 1	_	-	=	_	=		=
Social Housing Capital Spares		Ξ	Ξ	Ξ	Ξ	=	=		Ξ
Biological or Cultivated Assets Biological or Cultivated Assets		_					<u> </u>		
		_					_		
Servitudes Licences and Rights			=	=	==		-		=
Water Rights		=	=	Ξ	Ξ	= - - - - - - -			= = = = = =
Effluent Licenses		=	Ξ	Ξ	Ξ		=		Ξ
Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications		=	Ξ	Ξ	Ξ		=		=
Unspecified		-	-	-	-	_	-		-
Computer Equipment Computer Equipment		128	=	==	<u>-</u>	5e 5e	58 58	100.0%	128
		435				101	181	100.0%	435
Furniture and Office Equipment Furniture and Office Equipment	-	435	_		_	101	181		435
Machinery and Equipment Machinery and Equipment		550 550	=	=	==	229 229	229	100.0%	550 550
Transport Assets							L		_
Transport Assets	-	_	_		_	=			
Land Land			<u>=</u>		<u>-</u>	<u>-</u>			=======================================
							L		
200's, Marine and Non-biological Animals 200's, Marine and Non-biological Animals Total Capital Expenditure on new assets 1		18,595	_	2,227	4,702	7,748		39.3%	18.595

10.2.2 Supporting Table SC13e

WC053 Beaufort West - Supporting Table SC Description	13e	Monthly Bu 2018/19	dget Staten	ent - capita	lexpenditur	e on upgrad Budget Year	ding of exist 2019/20	ting asse	ts by ass	et class -
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	VTD variance	YTD variance %	Full Year Forecast
R thousands Capital expenditure on upgrading of existing asset	s by A	Seet Class/Su	b-class.							
Infrastructure.			7,582 3,692 3,692		26 26 26	787 429 429	3,159 1,538 1,538	2,372	75.1% 72.1%	7,582 3,692 3,692
Infrastructure Roads Infrastructure Roads Road Structures			3,692		26	429	1,538	1,110	72.1%	3,692
Road Furniture Capital Spares								-		
		_	556	-	_	_	231	231	100.0%	556
Drainage Collection Storm water Conveyance Attenuation Electrical infrastructure			556				231	231	100.0%	556
		_	_	_	_	_	_			
HV Substations HV Switching Station								=		
HV Transmission Conductors MV Substations MV Switching Stations								-		
MV Networks LV Networks								-		
		_	2,482	-	-	358	1,034	676	65.4%	2,482
Capital spaces Water Supply Infrastructure Dams and Weins Boreholes			2,482		-	358	1,034	676	65.4%	2,482
Reservoirs Pump Stations Water Treatment Works Bulk Mains								-		
Bulk Mains Distribution										
Distribution Points								<u> </u>	-	
PRV Stations Capital Spares Sanitation infrastructure		_	740	_	_	_	308	308	100.0%	740
Rump Station										
Reticulation Waste Water Treatment Works Outfall Sewers			740				aos	308	100.0%	740
Tollet Facilities Capital Spares Solid Waste Infrastructure										
Solid Waste Infrastructure Landfill Sites		_	_	-	-	_	_	=		_
Landfill Sites Waste Transfer Stations Waste Processing Facilities Waste Drop-off Points Waste Separation Facilities Electricity Generation Facilities								_ =		
Waste Drop-off Points Waste Separation Facilities	1									
		_	_				_	=		
Rail Infrastructure Rail Lines Rail Structures				_				=		
								_		
Drainage Collection Storm water Conveyance Attenuation										
AdV Substations										
LV Networks Capital Spares Coastal infrastructure		_	_		_			=	-	
Sand Rumos								-		
Piers Revelments Promenedes										
Capital Spares Information and Communication Infrastructure Data Centres		_	112	_	_	_	47	47	100.0%	112
Core Layers			112 52 60				22 25	47 22 25	100.0%	112 52 60
Distribution Layers Capital Spares								=		
Community Assets			5,782		(84)	976	2,409	1,433	59.5%	5,782 1,740
Community Facilities Halls		_	1,740	_	_	_	725	725	100.0%	1,740
Centres Crèches								=		
Clinics/Care Centres Fire/Ambulance Stations								=		
Testing Stations Museums								-		
Galleries Theatres			800				222	222	100.0%	800
Libraries Cemeteries/Crematoria Police			940				392 392	392	100.0%	940
Bude										
Public Open Space Nature Reservés Public Ablution Facilities								=		
								-		
Stalls Abattoirs Airports										
Taxi Ranks/Bus Terminals								=		
Capital Spares Sport and Recreation Facilities Indoor Facilities		_	4,042	-	(84)	976	1,684	708 -	42.0%	4,042
Capital Spares			4,042		(84)	976	1,684	708 -	42.0%	4,042
Heritage assets Monuments Historic Buildings		_	_	_	_	_	_	=		
Historic Buildings Works of Art								=		
Works of Art Conservation Areas Other Heritage								=		
Investment properties										
Revenue Generating Improved Property Unimproved Property										
Non-revenue Generating Improved Property Unimproved Property		_	-	-	-	-	-			-
Unimproved Property Other assets		_	_	_	_	_	_	=		_
Other assets Operational Buildings Municipal Offices		_	_		_			=		
Municipal Offices Pay/Enquiry Points Building Plan Offices										
Workshops Yards Stores								=		
Laboratories								=		
Training Centres Manufacturing Plant	1									
Depots Capital Spares Housing										
Staff Housing Social Housing	1			_			_	F =		
Social Housing Capital Spares	1									
Biological or Cultivated Assets Biological or Cultivated Assets							_	_		
Intangible Assets			_					_		
Servitudes		_	_	_	_	_	_			_
Licences and Rights Water Rights Effluent Licenses								=		
Solid Waste Licenses Computer Software and Applications Load Settlement Software Applications								-		
Load Settlement Software Applications Unspecified										
Computer Equipment Computer Equipment						_				_
Furniture and Office Equipment Furniture and Office Equipment			_		-		_	=		-
Machinery and Equipment							_			
Machinery and Equipment								_		
Transport Assets	1	_	_	_	_	_	_			
Transport Assets				4						
Land									ļ	
Land Land			_	_		_	_			_
Land			_			_	_	=	68.2%	_

1	1. Material variances to the SDBIP
1	1.1 Over view
S	DBIP reports are compiled on a quarterly basis at this time.
	21