

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING December 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 December.

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

None.

2. Resolutions

IN-YEAR REPORT 2017/18

This is the report will be presented to Council at their next meeting:

RECOMMENDATION:

- a) That Council notes the monthly budget statement and any supporting documentation for December 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 R21,661 million or 12% above year-to-date budget projections for December 2019. However, this is mainly due to the second tranche Equitable Share that was received in December 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 R35,857 million or 21%, above year-to-date budget projections for December 2019. This is mainly due to the transfers from Department Human Settlements for the building of top-structures expenditure. 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 R8.853 million or 28% 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 R11,783 million at the end of December 2019 resulting in a closing balance of R13,200 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for December 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 - M06 December									
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
R thousands									
Financial Performance									
Property rates	36,239	38,952	-	(9)	38,975	38,952	23	0%	38,952
Service charges	99,321	129,512	-	11,009	66,421	64,756	1,665	3%	129,512
Investment revenue	616	1,050	-	-	143	525	(382)	-73%	1,050
Transfers and subsidies	30,103	90,676	-	29,969	89,839	45,338	44,501	98%	90,676
Other own revenue	59,512	61,390	-	975	6,549	30,695	(24,146)	-79%	61,390
Total Revenue (excluding capital transfers and contributions)	225,791	321,580	-	41,944	201,927	180,266	21,661	12%	321,580
Employee costs	106,439	114,954	-	9,391	60,994	57,477	3,517	6%	114,954
Remuneration of Councillors	6,008	6,401	-	506	2,994	3,201	(207)	-6%	6,401
Depreciation & asset impairment	19,526	20,431	-	1,703	10,212	10,216	(3)	-0%	20,431
Finance charges	5,887	1,418	-	493	1,364	709	655	92%	1,418
Materials and bulk purchases	69,829	86,031	-	14,798	43,084	43,016	69	0%	86,031
Transfers and subsidies	671	550	-	-	135	275	(140)	-51%	550
Other expenditure	94,367	111,611	-	9,272	87,772	55,806	31,967	57%	111,611
Total Expenditure	302,726	341,396	-	36,162	206,556	170,698	35,857	21%	341,396
Surplus/(Deficit)	(76,935)	(19,816)	-	5,782	(4,628)	9,568	(14,196)	-148%	(19,816)
Transfers and subsidies - capital (monetary allocation)	77,530	30,758	-	2,639	9,939	15,379	(5,440)	-35%	30,758
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	595	10,942	-	8,421	5,311	24,947	(19,636)	-79%	10,942
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	595	10,942	-	8,421	5,311	24,947	(19,636)	-79%	10,942
Capital expenditure & funds sources									
Capital expenditure	29,004	31,958	-	2,388	8,853	15,979	(7,126)	-45%	31,958
Capital transfers recognised	26,664	30,758	-	2,301	8,673	15,379	(6,706)	-44%	30,758
Borrowing	439	-	-	-	-	-	-	-	-
Internally generated funds	687	1,200	-	87	180	600	(420)	-70%	1,200
Total sources of capital funds	27,789	31,958	-	2,388	8,853	15,979	(7,126)	-45%	31,958
Financial position									
Total current assets	59,517	83,637	-	-	116,267	-	-	-	83,637
Total non current assets	539,648	546,075	-	-	539,094	-	-	-	546,075
Total current liabilities	73,987	74,883	-	-	131,979	-	-	-	74,883
Total non current liabilities	62,196	78,678	-	-	67,739	-	-	-	78,678
Community wealth/Equity	462,983	476,152	-	-	455,643	-	-	-	476,152
Cash flows									
Net cash from (used) operating	14,243	36,250	-	6,151	21,263	18,125	(3,138)	-17%	36,250
Net cash from (used) investing	(27,328)	(31,958)	-	(2,388)	(8,853)	(15,979)	(7,126)	45%	(31,973)
Net cash from (used) financing	(4,280)	(931)	-	(349)	(626)	(466)	161	-34%	(931)
Cash/cash equivalents at the month/year end	(12,421)	4,777	-	-	13,200	3,097	(10,103)	-326%	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	10,390	3,516	3,252	87,891	-	-	-	-	105,049
Creditors Age Analysis									
Total Creditors	5,182	162	143	28	20	4	6	-	5,546

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) - M06 December										
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	1									
Revenue - Functional										
Governance and administration		81,527	83,629	-	21,336	88,876	61,291	27,586	45%	83,629
Executive and council		38,042	40,626	-	21,002	48,138	20,313	27,825	137%	40,626
Finance and administration		43,485	43,003	-	335	40,738	40,978	(239)	-1%	43,003
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		66,324	83,830	-	9,177	43,455	41,915	1,539	4%	83,830
Community and social services		7,301	7,604	-	660	3,556	3,802	(246)	-6%	7,604
Sport and recreation		8,303	5,846	-	102	1,171	2,923	(1,752)	-60%	5,846
Public safety		50,314	54,495	-	195	1,781	27,248	(25,467)	-93%	54,495
Housing		406	15,885	-	8,221	36,947	7,943	29,004	365%	15,885
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		12,820	5,313	-	204	1,914	2,656	(743)	-28%	5,313
Planning and development		771	789	-	61	417	395	22	6%	789
Road transport		12,049	4,524	-	143	1,497	2,262	(765)	-34%	4,524
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		142,651	179,566	-	13,866	77,622	89,783	(12,161)	-14%	179,566
Energy sources		79,182	104,942	-	9,281	50,001	52,471	(2,470)	-5%	104,942
Water management		32,798	39,317	-	2,432	12,623	19,659	(7,035)	-36%	39,317
Waste water management		20,655	22,928	-	1,395	10,037	11,464	(1,427)	-12%	22,928
Waste management		10,015	12,379	-	758	4,961	6,189	(1,229)	-20%	12,379
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	303,321	352,338	-	44,583	211,866	195,645	16,221	8%	352,338
Expenditure - Functional										
Governance and administration		72,470	71,650	-	8,358	37,140	35,825	1,315	4%	71,650
Executive and council		18,994	21,498	-	1,491	9,655	10,749	(1,094)	-10%	21,498
Finance and administration		52,112	48,647	-	6,822	27,167	24,323	2,844	12%	48,647
Internal audit		1,364	1,505	-	45	318	753	(435)	-58%	1,505
Community and public safety		76,779	85,778	-	4,663	73,774	42,889	30,885	72%	85,778
Community and social services		10,952	10,197	-	742	5,329	5,098	230	5%	10,197
Sport and recreation		7,769	9,376	-	879	4,871	4,688	183	4%	9,376
Public safety		55,719	48,639	-	3,827	25,723	24,319	1,404	6%	48,639
Housing		2,338	17,566	-	(786)	37,851	8,783	29,068	331%	17,566
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		30,442	28,111	-	2,303	14,765	14,055	710	5%	28,111
Planning and development		6,488	5,578	-	584	3,752	2,789	963	35%	5,578
Road transport		23,953	22,532	-	1,719	11,013	11,266	(253)	-2%	22,532
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		123,036	155,857	-	20,839	80,876	77,928	2,948	4%	155,857
Energy sources		75,962	89,397	-	15,327	46,966	44,699	2,267	5%	89,397
Water management		22,828	31,893	-	2,407	15,004	15,946	(942)	-6%	31,893
Waste water management		10,656	15,020	-	1,604	9,083	7,510	1,574	21%	15,020
Waste management		13,590	19,547	-	1,501	9,823	9,774	49	1%	19,547
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	302,726	341,396	-	36,162	206,556	170,698	35,857	21%	341,396
Surplus/ (Deficit) for the year		595	10,942	-	8,421	5,311	24,947	(19,636)	-79%	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) - M06 December										
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										
Revenue by Vote	1									
Vote 1 - Municipal Manager		470	-	-	60	377	-	377	#DIV/0!	-
Vote 2 - Director: Corporate Service		43,921	47,729	-	21,419	50,918	23,864	27,053	113.4%	47,619
Vote 3 - Director: Financial Services		40,588	41,447	-	221	40,139	40,199	(60)	-0.2%	41,447
Vote 4 - Director: Engineering Services		74,214	74,125	-	4,251	25,704	37,062	(11,359)	-30.6%	74,125
Vote 5 - Director: Community Services		62,691	84,095	-	9,351	44,728	42,048	2,680	6.4%	82,921
Vote 6 - Director: Electrical Services		79,182	104,942	-	9,281	50,001	52,471	(2,470)	-4.7%	104,942
		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	301,066	352,338	-	44,583	211,866	195,645	16,221	8.3%	351,054
Expenditure by Vote	1									
Vote 1 - Municipal Manager		6,091	4,700	-	412	2,569	2,350	219	9.3%	4,700
Vote 2 - Director: Corporate Service		35,508	37,788	-	2,749	17,619	18,894	(1,275)	-6.7%	37,788
Vote 3 - Director: Financial Services		30,723	28,059	-	4,890	15,851	14,029	1,822	13.0%	28,059
Vote 4 - Director: Engineering Services		75,415	92,009	-	7,740	46,797	46,005	793	1.7%	35,172
Vote 5 - Director: Community Services		76,772	89,443	-	5,044	76,753	44,722	32,032	71.6%	89,443
Vote 6 - Director: Electrical Services		75,962	89,397	-	15,327	46,966	44,699	2,267	5.1%	89,397
		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	300,471	341,396	-	36,162	206,556	170,698	35,857	21.0%	284,559
Surplus/ (Deficit) for the year	2	595	10,942	-	8,421	5,311	24,947	(19,636)	-78.7%	66,495

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) - M06 December										
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										
Revenue By Source										
Property rates		36,239	38,952	-	(9)	38,975	38,952	23	0%	38,952
Service charges - electricity revenue		58,032	82,928	-	7,749	42,473	41,464	1,009	2%	82,928
Service charges - water revenue		17,727	20,167	-	1,308	10,047	10,083	(37)	0%	20,167
Service charges - sanitation revenue		15,565	16,758	-	1,264	9,338	8,379	959	11%	16,758
Service charges - refuse revenue		7,997	9,660	-	688	4,563	4,830	(267)	-6%	9,660
Rental of facilities and equipment		1,076	1,248	-	113	686	624	62	10%	1,248
Interest earned - external investments		616	1,050	-	-	143	525	(382)	-73%	1,050
Interest earned - outstanding debtors		3,716	4,214	-	404	2,233	2,107	126	6%	4,214
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		50,449	53,640	-	182	1,948	26,820	(24,872)	-93%	53,640
Licences and permits		337	409	-	29	141	204	(64)	-31%	409
Agency services		852	820	-	68	449	410	39	9%	820
Transfers and subsidies		30,103	90,676	-	29,969	89,839	45,338	44,501	98%	90,676
Other revenue		3,082	1,059	-	178	1,092	530	563	106%	1,059
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		225,791	321,580	-	41,944	201,927	180,266	21,661	12%	321,580
Expenditure By Type										
Employee related costs		106,439	114,954	-	9,391	60,994	57,477	3,517	6%	114,954
Remuneration of councillors		6,008	6,401	-	506	2,994	3,201	(207)	-6%	6,401
Debt impairment		41,590	46,336	-	3,861	23,168	23,168	(0)	0%	46,336
Depreciation & asset impairment		19,526	20,431	-	1,703	10,212	10,216	(3)	0%	20,431
Finance charges		5,887	1,418	-	493	1,364	709	655	92%	1,418
Bulk purchases		63,088	75,250	-	14,233	40,820	37,625	3,195	8%	75,250
Other materials		6,741	10,781	-	565	2,264	5,391	(3,126)	-58%	10,781
Contracted services		28,731	38,112	-	(175)	44,824	19,056	25,768	135%	38,112
Transfers and subsidies		671	550	-	-	135	275	(140)	-51%	550
Other expenditure		24,046	27,164	-	5,585	19,781	13,582	6,199	46%	27,164
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		302,726	341,396	-	36,162	206,556	170,698	35,857	21%	341,396
Surplus/(Deficit)		(76,935)	(19,816)	-	5,782	(4,628)	9,568	(14,196)	(0)	(19,816)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		77,530	30,758	-	2,639	9,939	15,379	(5,440)	(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)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		595	10,942	-	8,421	5,311	24,947			10,942
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		595	10,942	-	8,421	5,311	24,947			10,942
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		595	10,942	-	8,421	5,311	24,947			10,942
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		595	10,942	-	8,421	5,311	24,947			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) - M06 December										
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	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	800	-	-	-	400	(400)	-100%	800
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	7,761	-	156	1,344	3,881	(2,537)	-65%	7,761
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	2,800	-	1,153	3,809	1,400	2,409	172%	2,800
		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	11,361	-	1,309	5,153	5,681	(528)	-9%	11,361
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		17	50	-	-	-	25	(25)	-100%	50
Vote 2 - Director: Corporate Service		389	385	-	31	31	193	(161)	-84%	385
Vote 3 - Director: Financial Services		59	200	-	-	-	100	(100)	-100%	200
Vote 4 - Director: Engineering Services		14,795	6,429	-	983	1,680	3,215	(1,534)	-48%	6,429
Vote 5 - Director: Community Services		1,215	733	-	-	-	366	(366)	-100%	733
Vote 6 - Director: Electrical Services		12,529	12,800	-	64	1,989	6,400	(4,411)	-69%	12,800
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	29,004	20,597	-	1,079	3,700	10,299	(6,598)	-64%	20,597
Total Capital Expenditure		29,004	31,958	-	2,388	8,853	15,979	(7,126)	-45%	31,958
Capital Expenditure - Functional Classification										
Governance and administration		371	635	-	31	31	318	(286)	-90%	635
Executive and council		17	50	-	-	-	25	(25)	-100%	50
Finance and administration		354	585	-	31	31	293	(261)	-89%	585
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1,872	5,982	-	274	1,250	2,991	(1,741)	-58%	5,982
Community and social services		65	1,940	-	132	132	970	(839)	-86%	1,940
Sport and recreation		1,807	4,042	-	142	1,119	2,021	(902)	-45%	4,042
Public safety		1	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,868	5,987	-	-	550	2,993	(2,444)	-82%	5,987
Planning and development		29	200	-	-	-	100	(100)	-100%	200
Road transport		8,840	5,787	-	-	550	2,893	(2,344)	-81%	5,787
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		16,678	19,355	-	2,083	7,022	9,677	(2,655)	-27%	19,355
Energy sources		12,529	15,600	-	1,217	5,798	7,800	(2,002)	-26%	15,600
Water management		4,149	2,482	-	866	1,224	1,241	(17)	-1%	2,482
Waste water management		-	740	-	-	-	370	(370)	-100%	740
Waste management		-	533	-	-	-	266	(266)	-100%	533
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	27,789	31,958	-	2,388	8,853	15,979	(7,126)	-45%	31,958
Funded by:										
National Government		24,950	28,673	-	1,435	7,650	14,337	(6,687)	-47%	28,673
Provincial Government		1,714	2,085	-	866	1,023	1,043	(19)	-2%	2,085
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		26,664	30,758	-	2,301	8,673	15,379	(6,706)	-44%	30,758
Borrowing	6	439	-	-	-	-	-	-	-	-
Internally generated funds		687	1,200	-	87	180	600	(420)	-70%	1,200
Total Capital Funding		27,789	31,958	-	2,388	8,853	15,979	(7,126)	-45%	31,958

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M06 December						
Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		123	977	–	37,328	977
Call investment deposits		386	3,800	–	8,588	3,800
Consumer debtors		9,938	27,753	–	2,686	27,753
Other debtors		45,264	47,536	–	63,751	47,536
Current portion of long-term receivables		808	–	–	–	–
Inventory		2,998	3,571	–	3,915	3,571
Total current assets		59,517	83,637	–	116,267	83,637
Non current assets						
Long-term receivables		2,522	2,695	–	3,330	2,695
Investments		–	–	–	–	–
Investment property		7,033	7,247	–	7,033	7,247
Investments in Associate		–	–	–	–	–
Property, plant and equipment		524,584	530,456	–	521,961	530,456
Biological		–	–	–	–	–
Intangible		285	400	–	285	400
Other non-current assets		5,225	5,277	–	6,486	5,277
Total non current assets		539,648	546,075	–	539,094	546,075
TOTAL ASSETS		599,165	629,712	–	655,361	629,712
LIABILITIES						
Current liabilities						
Bank overdraft		12,930	–	–	68,824	–
Borrowing		2,377	2,275	–	2,377	2,275
Consumer deposits		1,831	1,537	–	1,815	1,537
Trade and other payables		38,701	55,632	–	47,112	55,632
Provisions		18,149	15,439	–	11,850	15,439
Total current liabilities		73,987	74,883	–	131,979	74,883
Non current liabilities						
Borrowing		6,993	11,008	–	6,366	11,008
Provisions		55,203	67,669	–	61,373	67,669
Total non current liabilities		62,196	78,678	–	67,739	78,678
TOTAL LIABILITIES		136,183	153,561	–	199,718	153,561
NET ASSETS	2	462,983	476,152	–	455,643	476,152
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		458,682	468,663	–	451,348	468,663
Reserves		4,301	7,489	–	4,295	7,489
TOTAL COMMUNITY WEALTH/EQUITY	2	462,983	476,152	–	455,643	476,152

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
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	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		34,175	35,057	-	2,878	19,337	17,528	1,808	10%	35,057
Service charges		101,399	120,706	-	9,185	50,939	60,353	(9,413)	-16%	120,706
Other revenue		5,187	28,419	-	583	4,735	14,210	(9,474)	-67%	28,419
Government - operating		78,781	90,676	-	18,285	90,071	45,338	44,733	99%	90,676
Government - capital		31,962	30,758	-	5,590	27,123	15,379	11,744	76%	30,758
Interest		4,332	5,264	-	404	2,233	2,632	(399)	-15%	5,264
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(240,212)	(272,662)	-	(30,280)	(171,677)	(136,331)	35,346	-26%	(272,662)
Finance charges		(1,382)	(1,418)	-	(493)	(1,364)	(709)	655	-92%	(1,418)
Transfers and Grants		-	(550)	-	-	(135)	(275)	(140)	51%	(550)
NET CASH FROM/(USED) OPERATING ACTIVITIES		14,243	36,250	-	6,151	21,263	18,125	(3,138)	-17%	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)	-	(2,388)	(8,853)	(15,979)	(7,126)	45%	(31,958)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(27,328)	(31,958)	-	(2,388)	(8,853)	(15,979)	(7,126)	45%	(31,973)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		(4,280)	(931)	-	(349)	(626)	(466)	161	-34%	(931)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4,280)	(931)	-	(349)	(626)	(466)	161	-34%	(931)
NET INCREASE/ (DECREASE) IN CASH HELD		(17,366)	3,360	-	3,414	11,783	1,680			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	-		13,200	3,097			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 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December													
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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,766	878	864	5,812	-	-	-	-	9,320	5,812	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,842	395	153	2,824	-	-	-	-	7,213	2,824	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2,315	889	641	13,277	-	-	-	-	17,124	13,277	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,439	775	696	15,615	-	-	-	-	18,524	15,615	-	-
Receivables from Exchange Transactions - Waste Management	1600	784	468	385	9,111	-	-	-	-	10,748	9,111	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	3	2	29	-	-	-	-	39	29	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	240	108	512	41,221	-	-	-	-	42,081	41,221	-	-
Total By Income Source	2000	10,390	3,516	3,252	87,891	-	-	-	-	105,049	87,891	-	-
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,112	327	326	4,268	-	-	-	-	6,032	4,268	-	-
Commercial	2300	2,637	520	237	9,523	-	-	-	-	12,917	9,523	-	-
Households	2400	5,324	2,503	2,315	69,653	-	-	-	-	79,795	69,653	-	-
Other	2500	1,317	166	373	4,447	-	-	-	-	6,304	4,447	-	-
Total By Customer Group	2600	10,390	3,516	3,252	87,891	-	-	-	-	105,049	87,891	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December										
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
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	291	-	-	-	-	-	-	-	291
Bulk Water	0200	523	-	-	-	-	-	-	-	523
PAYE deductions	0300	1,325	-	-	-	-	-	-	-	1,325
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1,602	-	-	-	-	-	-	-	1,602
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	49	150	122	28	20	4	6	-	380
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	1,392	12	21	-	-	-	-	-	1,425
Total By Customer Type	1000	5,182	162	143	28	20	4	6	-	5,546

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December						
Investments by maturity Name of institution & investment ID	Ref	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands						
Municipality						
INVESTEC		8,332	-	-	-	8,332
STANDARD BANK		20	-	-	-	20
ABSA BANK		44	-	-	-	44
NEDBANK		191	-	-	-	191
						-
						-
Municipality sub-total		8,588		-	-	8,588
Entities						
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	8,588		-	-	8,588

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 - M06 December										
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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		59,528	66,757	–	18,158	47,918	33,378	14,539	43.6%	66,757
Local Government Equitable Share		56,543	62,434	–	18,158	44,172	31,217	12,955	41.5%	62,434
Finance Management		1,700	1,700	–	–	1,700	850	850	100.0%	1,700
EPWP Incentive		1,285	1,924	–	–	1,347	962	385	40.0%	1,924
Municipal Infrastructure Grant		–	699	–	–	699	349	349	100.0%	699
								–		
Provincial Government:		11,423	23,919	–	127	42,153	11,960	30,194	252.5%	23,919
Financial Management Support Grant		2,500	330	–	–	330	165	165	100.0%	330
Financial Management Capacity Building Grant		360	380	–	–	–	190	(190)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant		250	224	–	–	–	112	(112)	-100.0%	224
Human Settlements Development Grant (Beneficiaries)		–	15,660	–	–	36,793	7,830	28,963	369.9%	15,660
Human Settlements - Municipal Accreditation and Capacity Building Grant		224	–	–	–	–	–	–		–
Human Settlements Development Grant - Title Deeds Restoration		–	–	–	–	–	–	–		–
Maintenance and Construction of Transport Infrastructure		841	50	–	–	–	25	(25)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,550	5,856	–	–	3,904	2,928	976	33.3%	5,856
Community Development Workers (CDW) Operational Support Grant		–	169	–	–	–	85	(85)	-100.0%	169
Municipal Drought Relief Grant	4	1,698	1,250	–	127	1,126	625	501	80.2%	1,250
								–		
District Municipality:		–	–	–	–	–	–	–		–
<i>[insert description]</i>		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
<i>[insert description]</i>		–	–	–	–	–	–	–		–
								–		
Total Operating Transfers and Grants	5	70,951	90,676	–	18,285	90,071	45,338	44,733	98.7%	90,676
Capital Transfers and Grants										
National Government:		35,611	28,673	–	–	21,352	14,337	7,016	48.9%	28,673
Municipal Infrastructure Grant (MIG)		25,611	13,273	–	–	7,952	6,637	1,316	19.8%	13,273
Fire and Drought relief grant		–	–	–	–	–	–	–		–
Integrated National Electrification Programme		10,000	15,400	–	–	13,400	7,700	5,700	74.0%	15,400
Department Rural Development and Land Reform		–	–	–	–	–	–	–		–
								–		
Provincial Government:		4,168	2,085	–	5,590	5,771	1,043	4,728	453.6%	2,085
Municipal Drought Relief Grant		–	1,250	–	5,590	5,771	625	5,146	823.4%	1,250
Fire and Drought relief grant		1,913	–	–	–	–	–	–		–
Department Rural Development and Land Reform		2,255	–	–	–	–	–	–		–
Community Development Workers Support Grant		–	35	–	–	–	18	(18)	-100.0%	35
Community Library Services Grant		–	800	–	–	–	400	(400)	-100.0%	800
								–		
District Municipality:		–	–	–	–	–	–	–		–
<i>[insert description]</i>		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
<i>[insert description]</i>		–	–	–	–	–	–	–		–
								–		
Total Capital Transfers and Grants	5	39,779	30,758	–	5,590	27,123	15,379	11,744	76.4%	30,758
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	110,730	121,434	–	23,875	117,194	60,717	56,477	93.0%	121,434

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		66,705	66,757	-	18,532	46,203	33,378	12,825	38.4%	66,757
Local Government Equitable Share		56,655	62,434	-	18,158	44,172	31,217	12,955	41.5%	62,434
Finance Management		1,700	1,700	-	194	958	850	108	12.7%	1,700
EPWP Incentive		1,285	1,924	-	131	703	962	(259)	-27.0%	1,924
Municipal Infrastructure Grant		7,066	699	-	49	371	349	21	6.1%	699
								-		
Provincial Government:		10,819	23,919	-	8,784	40,983	11,960	29,023	242.7%	23,919
Financial Management Support Grant		2,159	330	-	-	-	165	(165)	-100.0%	330
Financial Management Capacity Building Grant		-	380	-	-	-	190	(190)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant		162	224	-	19	113	112	1	0.8%	224
Human Settlements Development Grant (Beneficiaries)		-	15,660	-	8,196	36,793	7,830	28,963	369.9%	15,660
Human Settlements Development Grant - Acceleration of Housing Delivery (Toilet Project)		227	-	-	-	-	-	-	-	-
Human Settlements - Municipal Accreditation and Capacity Building Grant		93	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		841	50	-	-	-	25	(25)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,373	5,856	-	443	2,951	2,928	23	0.8%	5,856
Community Development Workers (CDW) Operational Support Grant		-	169	-	-	-	85	(85)	-100.0%	169
Department of Local Government : Thusong Services Centres Grant (Operational Support Grant)		265	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		1,698	1,250	-	127	1,126	625	501	80.2%	1,250
								-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
								-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
								-		
Total operating expenditure of Transfers and Grants:		77,525	90,676	-	27,316	87,186	45,338	41,848	92.3%	90,676
Capital expenditure of Transfers and Grants										
National Government:		25,892	28,673	-	1,644	8,763	14,337	(5,574)	-38.9%	28,673
Municipal Infrastructure Grant (MIG)		15,892	13,273	-	250	2,100	6,637	(4,536)	-68.4%	13,273
Integrated National Electrification Programme		10,000	15,400	-	1,394	6,662	7,700	(1,038)	-13.5%	15,400
								-		
Provincial Government:		4,216	2,085	-	995	1,177	1,043	134	12.9%	2,085
Municipal Drought Relief Grant		-	1,250	-	995	1,177	625	552	88.2%	1,250
Fire and Drought relief grant		1,896	-	-	-	-	-	-	-	-
Department Rural Development and Land Reform		2,255	-	-	-	-	-	-	-	-
Community Library Services Grant		-	800	-	-	-	400	(400)	-100.0%	800
Community Development Workers Support Grant		-	35	-	-	-	18	(18)	-100.0%	35
Department of Cultural Affairs and Sport : Library Service: Replacement Funding		65	-	-	-	-	-	-	-	-
								-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
								-		
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
								-		
Total capital expenditure of Transfers and Grants		30,109	30,758	-	2,639	9,939	15,379	(5,440)	-35.4%	30,758
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		107,633	121,434	-	29,956	97,125	60,717	36,408	60.0%	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 - M06 December										
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										
	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4,354	4,703	-	378	2,275	2,352	(77)	-3%	4,703
Pension and UIF Contributions		384	379	-	34	202	189	13	7%	379
Medical Aid Contributions		37	59	-	2	13	30	(16)	-55%	59
Motor Vehicle Allowance		-	683	-	43	216	341	(126)	-37%	683
Cellphone Allowance		530	577	-	48	289	289	-	-	577
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		703	-	-	-	-	-	-	-	-
Sub Total - Councillors		6,008	6,401	-	506	2,994	3,201	(207)	-6%	6,401
% increase	4		6.6%							6.6%
Senior Managers of the Municipality										
Basic Salaries and Wages		5,048	5,547	-	317	2,429	2,774	(344)	-12%	5,547
Pension and UIF Contributions		514	440	-	29	281	220	61	28%	440
Medical Aid Contributions		31	33	-	3	22	16	6	37%	33
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		619	698	-	-	-	349	(349)	-100%	698
Motor Vehicle Allowance		430	300	-	27	214	150	64	43%	300
Cellphone Allowance		68	108	-	7	53	54	(2)	-3%	108
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	1	-	0	62	0	62	20783%	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	-	383	3,061	3,563	(502)	-14%	7,127
% increase	4		3.8%							3.8%
Other Municipal Staff										
Basic Salaries and Wages		73,106	83,911	-	6,498	43,450	41,956	1,495	4%	83,911
Pension and UIF Contributions		11,142	13,226	-	1,075	6,286	6,613	(327)	-5%	13,226
Medical Aid Contributions		1,631	1,939	-	147	871	970	(98)	-10%	1,939
Overtime		4,919	1,500	-	385	2,554	750	1,804	241%	1,500
Performance Bonus		56	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,842	2,469	-	208	1,182	1,234	(52)	-4%	2,469
Cellphone Allowance		143	128	-	15	73	64	9	14%	128
Housing Allowances		924	967	-	78	468	484	(15)	-3%	967
Other benefits and allowances		2,696	2,057	-	350	1,990	1,028	962	94%	2,057
Payments in lieu of leave		2,049	-	-	91	198	-	198	#DIV/0!	-
Long service awards		375	191	-	67	292	95	197	206%	191
Post-retirement benefit obligations	2	688	1,439	-	96	568	719	(152)	-21%	1,439
Sub Total - Other Municipal Staff		99,572	107,827	-	9,008	57,933	53,913	4,019	7%	107,827
TOTAL SALARY, ALLOWANCES & BENEFITS		112,447	121,355	-	9,897	63,988	60,678	3,311	5%	121,355
TOTAL MANAGERS AND STAFF		106,439	114,954	-	9,391	60,994	57,477	3,517	6%	114,954

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
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								%	
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	-	2,388	8,853	15,979	7,126	44.6%	28%
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	-	8,853					

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

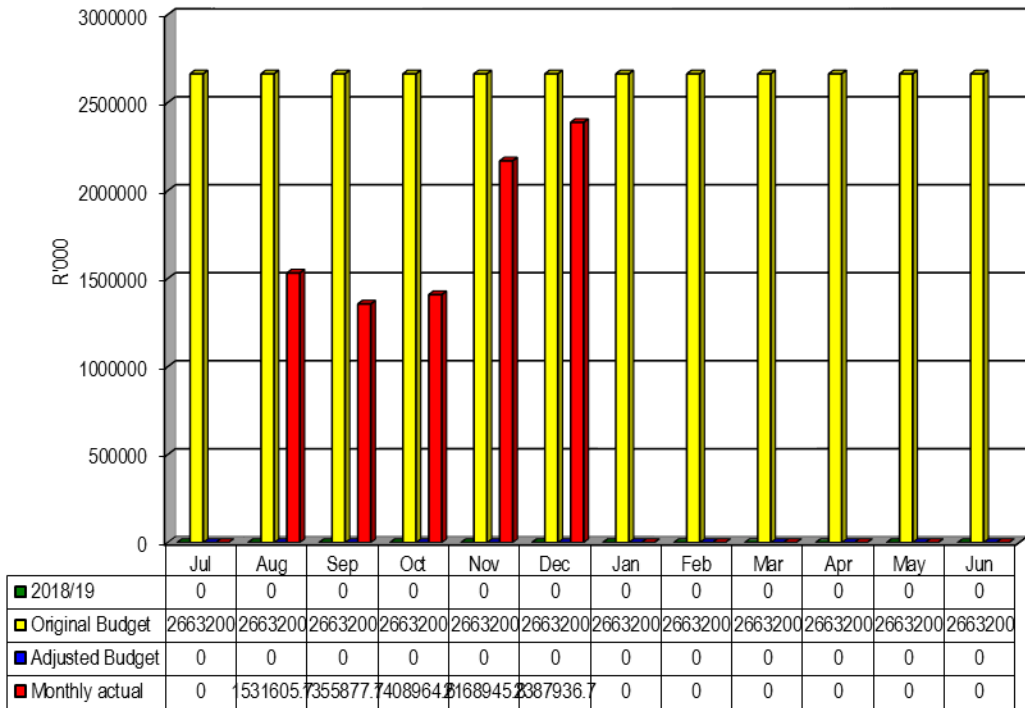
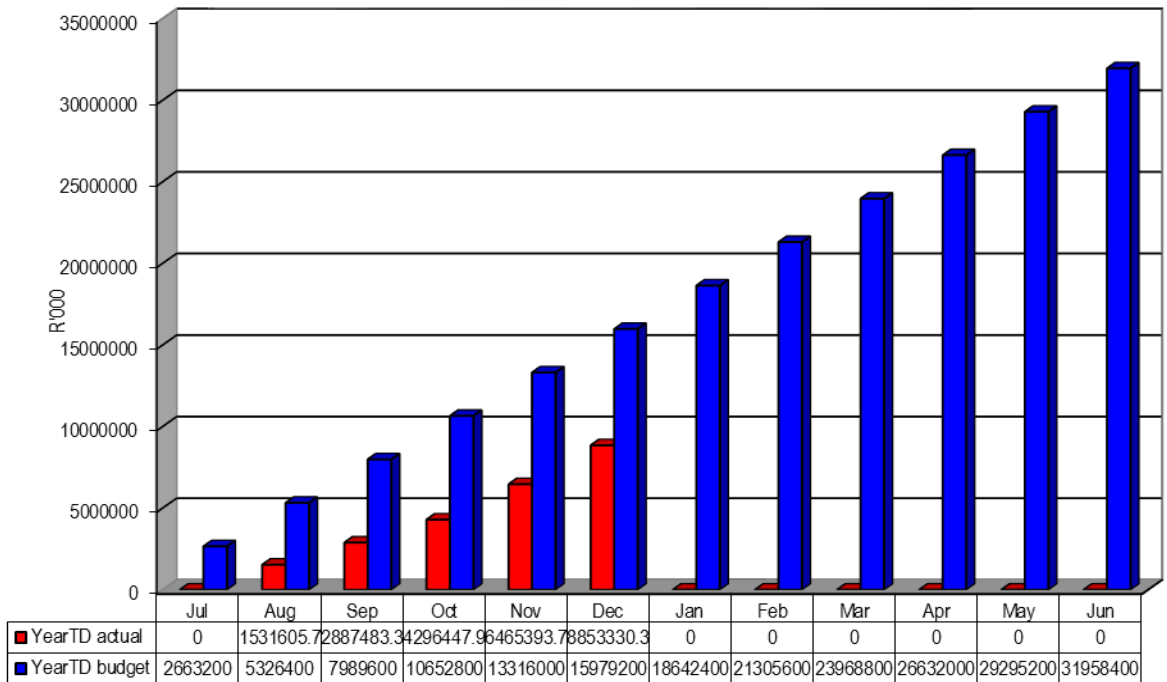


Chart C2 2019/20 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December												
R thousands	Description	Ref	2018/19	2019/20		Budget Year 2019/20		YTD Variance	YTD Variance %	Full Year Forecast		
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual				YearTD budget	
Capital expenditure on new assets by Asset Class/Sub-class												
	Infrastructure			17,472			1,217	5,919	8,736	2,816	32.2%	17,472
	Roads Infrastructure											
	Roads											
	Road Structures											
	Road Furniture											
	Capital Spares											
	Storm water Infrastructure			1,639				121	770	648	84.3%	1,639
	Drainage Collection											
	Storm water Conveyance			1,639				121	770	648	84.3%	1,639
	Attenuation											
	Electrical Infrastructure			16,400			1,217	5,798	7,700	1,902	34.7%	16,400
	Power Plants											
	HV Substations			2,800			1,153	3,809	1,400	(2,409)	-172.1%	2,800
	HV Switching Station											
	HV Transmission Conductors											
	MV Substations			7,886					3,943		100.0%	7,886
	MV Switching Stations											
	MV Networks											
	LV Networks			4,714			64	1,989	2,357	368	15.6%	4,714
	Capital Spares											
	Water Supply Infrastructure											
	Dams and Weirs											
	Boreholes											
	Reservoirs											
	Pump Stations											
	Water Treatment Works											
	Bulk Mains											
	Distribution											
	Distribution Points											
	PRV Stations											
	Capital Spares											
	Sanitation Infrastructure											
	Pump Station											
	Retreatment											
	Waste Water Treatment Works											
	Outfall Sewers											
	Toilet Facilities											
	Capital Spares											
	Solid Waste Infrastructure			533					266	266	100.0%	533
	Landfill Sites											
	Waste Transfer Stations			533					266	266	100.0%	533
	Waste Processing Facilities											
	Waste Drop-off Points											
	Waste Separation Facilities											
	Electricity Generation Facilities											
	Capital Spares											
	Rail Infrastructure											
	Rail Lines											
	Rail Structures											
	Rail Furniture											
	Drainage Collection											
	Storm water Conveyance											
	Attenuation											
	MV Substations											
	LV Networks											
	Capital Spares											
	Coastal Infrastructure											
	Sand Pumps											
	Reefs											
	Revolvements											
	Protections											
	Capital Spares											
	Information and Communication Infrastructure											
	Data Centres											
	Cable Layers											
	Distribution Layers											
	Capital Spares											
	Community Assets											
	Community Facilities											
	Halls											
	Centres											
	Crèches											
	Child Care Centres											
	Fire/Ambulance Stations											
	Testing Stations											
	Museums											
	Galleries											
	Theatres											
	Libraries											
	Cemeteries/Crematoria											
	Parks											
	Public Open Space											
	Nature Reserves											
	Public Toilet Facilities											
	Markets											
	Stalls											
	Abattoirs											
	Airports											
	Taxi Ranks/Bus Terminals											
	Capital Spares											
	Sport and Recreation Facilities											
	Indoor Facilities											
	Outdoor Facilities											
	Capital Spares											
	Heritage Assets											
	Monuments											
	Historic Buildings											
	Works of Art											
	Conservation Areas											
	Other Heritage											
	Investment Properties											
	Revenue Generating											
	Unimproved Property											
	Improved Property											
	Unimproved Property											
	Improved Property											
	Unimproved Property											
	Other Assets											
	Operational Buildings											
	Municipal Offices											
	Pay/Enquiry Points											
	Building Plan Offices											
	Workshops											
	Yards											
	Stores											
	Laboratories											
	Training Centres											
	Manufacturing Plant											
	Depots											
	Capital Spares											
	Housing											
	Staff Housing											
	Social Housing											
	Capital Spares											
	Biological or Cultivated Assets											
	Biological or Cultivated Assets											
	Intangible Assets											
	Services											
	Licences and Rights											
	Water Rights											
	Effluent Licences											
	Solid Waste Licences											
	Computer Software and Applications											
	Local Settlement Software Applications											
	Unspecified											
	Computer Equipment			138					69	69	100.0%	138
	Computer Equipment			138					69	69	100.0%	138
	Furniture and Office Equipment			435			2	2	218	216	99.3%	435
	Furniture and Office Equipment			435			2	2	218	216	99.3%	435
	Machinery and Equipment			550					275	275	100.0%	550
	Machinery and Equipment			550					275	275	100.0%	550
	Transport Assets											
	Transport Assets											
	Land											
	Land											
	Zoos, Marine and Non-biological Animals											
	Zoos, Marine and Non-biological Animals											
	Total Capital Expenditure on new assets			18,595			1,219	5,921	9,297	3,376	36.3%	18,595

10.2.2 Supporting Table SC13e

WC053 Beaufort West - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -											
R (thousands)	Description	Ref	2018/19		Budget Year 2019/20			YTD Variance	YTD Variance %	Full Year Forecast	
			Audited Outcomes	Original Budget	Adjusted Budget	Monthly actual	YearTD actual				YearTD Budget
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
	Infrastructure			7,582		895	1,682	3,791	2,108	55.6%	7,582
	Roads Infrastructure			3,692		429	1,646	1,417	76.8%	3,692	
	Roads			3,692			429	1,417			3,692
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure			556				278	278	100.0%	556
	Drainage Collection										
	Storm water Conveyance			556				278	278	100.0%	556
	Attenuation										
	Electrical Infrastructure										
	Power Plants										
	MV Substations										
	MV Switching Station										
	MV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Waste Supply Infrastructure			2,482		866	1,224	1,241	17	1.4%	2,482
	Dams and Weirs										
	Reservoirs			2,482		866	1,224	1,241	17	1.4%	2,482
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure			740				370	370	100.0%	740
	Pump Station										
	Retreatment										
	Waste Water Treatment Works			740				370	370	100.0%	740
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Capital Spares										
	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										
	Seawall Pumps										
	Piers										
	Revolvers										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure			112		30	30	56	26	47.0%	112
	Data Centres			52				26	26	100.0%	52
	Core Layers			60		30	30	30	0	1.2%	60
	Distribution Layers										
	Capital Spares										
	Community Assets			5,782		274	1,250	2,891	1,641	56.6%	5,782
	Community Facilities			1,740		132	132	870	738	84.9%	1,740
	Halls										
	Centres										
	Cafes										
	Clinics/Care Centres										
	Fire/ambulance Stations										
	Testing Stations										
	Museums										
	Colleges										
	Theatres										
	Libraries			800				400	400	100.0%	800
	Cemeteries/Crematoria			940				470,183.50	339	72.0%	940
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities			4,042		142	1,119	2,021	902	44.6%	4,042
	Indoor Facilities										
	Outdoor Facilities			4,042		142	1,119	2,021	902	44.6%	4,042
	Capital Spares										
	Heritage Assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment Properties										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other Assets										
	Operational Buildings										
	Municipal Offices										
	Exhibition Points										
	Building Plan Offices										
	Workshops										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Land Settlement Software Applications										
	Unspecified										
	Computer Equipment										
	Computer Equipment										
	Furniture and Office Equipment										
	Furniture and Office Equipment										
	Machinery and Equipment										
	Machinery and Equipment										
	Transport Assets										
	Transport Assets										
	Land										
	Land										
	Zoo's, Marine and Non-biological Animals										
	Zoo's, Marine and Non-biological Animals										
	Total Capital Expenditure on upgrading of existing			13,364		1,169	2,932	6,682	3,749	56.1%	13,364

11. Material variances to the SDBIP

11.1 Over view

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