

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING FEBRUARY 2020

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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 February.

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 2019/20

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 February 2020.

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 R 607 thousand below the year-to-date budget projections for February 2020. 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 R24,346 million or 11%, above year-to-date budget projections for February 2020. 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 R9,040 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 R5,931 million at the end of February 2020 resulting in a closing balance of R7,347 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for February 2020.

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 - M08 February									
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	-	121	39,836	38,952	884	2%	38,952
Service charges	99,321	129,512	-	10,314	88,416	86,342	2,074	2%	129,512
Investment revenue	616	1,050	-	217	360	700	(340)	-49%	1,050
Transfers and subsidies	30,103	90,676	-	49	90,899	60,448	30,448	50%	90,676
Other own revenue	59,512	61,390	-	802	8,467	40,927	(32,460)	-79%	61,390
Total Revenue (excluding capital transfers and contributions)	225,791	321,580	-	11,502	227,978	227,371	607	0%	321,580
Employee costs	106,439	114,954	-	9,587	80,546	76,636	3,910	5%	114,954
Remuneration of Councillors	6,008	6,401	-	506	4,046	4,268	(221)	-5%	6,401
Depreciation & asset impairment	19,526	20,431	-	1,703	13,617	13,621	(3)	-0%	20,431
Finance charges	5,887	1,418	-	244	1,994	945	1,049	111%	1,418
Materials and bulk purchases	69,829	86,031	-	6,214	50,344	57,354	(7,010)	-12%	86,031
Transfers and subsidies	671	550	-	-	260	367	(107)	-29%	550
Other expenditure	94,367	111,611	-	7,821	101,136	74,407	26,729	36%	111,611
Total Expenditure	302,726	341,396	-	26,074	251,943	227,597	24,346	11%	341,396
Surplus/(Deficit)	(76,935)	(19,816)	-	(14,572)	(23,965)	(227)	(23,738)	10465%	(19,816)
Transfers and subsidies - capital (monetary allocation)	77,530	30,758	-	141	10,091	20,506	(10,414)	-51%	30,758
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	595	10,942	-	(14,431)	(13,874)	20,279	(34,153)	-168%	10,942
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	595	10,942	-	(14,431)	(13,874)	20,279	(34,153)	-168%	10,942
Capital expenditure & funds sources									
Capital expenditure	29,004	31,958	-	176	9,040	21,306	(12,266)	-58%	31,958
Capital transfers recognised	26,700	30,758	-	123	8,807	20,506	(11,699)	-57%	30,758
Borrowing	439	-	-	-	-	-	-	-	-
Internally generated funds	1,865	1,200	-	53	233	800	(567)	-71%	1,200
Total sources of capital funds	29,004	31,958	-	176	9,040	21,306	(12,266)	-58%	31,958
Financial position									
Total current assets	59,517	83,637	-	-	26,814	-	-	-	83,637
Total non current assets	539,648	546,075	-	-	535,875	-	-	-	546,075
Total current liabilities	73,987	74,883	-	-	46,733	-	-	-	74,883
Total non current liabilities	62,196	78,678	-	-	67,448	-	-	-	78,678
Community wealth/Equity	462,983	476,152	-	-	448,508	-	-	-	476,152
Cash flows									
Net cash from (used) operating	14,243	36,250	-	(7,054)	15,888	24,167	8,279	34%	36,250
Net cash from (used) investing	(27,328)	(31,958)	-	(176)	(9,040)	(21,306)	(12,266)	58%	(31,958)
Net cash from (used) financing	(4,280)	(931)	-	(291)	(917)	(621)	296	-48%	(931)
Cash/cash equivalents at the month/year end	(12,421)	4,777	-	-	7,347	3,657	(3,691)	-101%	4,777
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	11,703	3,342	2,442	89,658	-	-	-	-	107,144
Creditors Age Analysis									
Total Creditors	8,377	-	-	-	-	-	-	-	8,377

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) - M08 February										
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										
<i>Governance and administration</i>		81,527	83,629	-	481	90,066	68,737	21,330	31%	83,629
Executive and council		38,042	40,626	-	350	48,667	27,084	21,583	80%	40,626
Finance and administration		43,485	43,003	-	131	41,400	41,653	(253)	-1%	43,003
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		66,324	83,830	-	476	45,482	55,887	(10,405)	-19%	83,830
Community and social services		7,301	7,604	-	212	4,274	5,069	(795)	-16%	7,604
Sport and recreation		8,303	5,846	-	5	1,191	3,898	(2,707)	-69%	5,846
Public safety		50,314	54,495	-	252	3,041	36,330	(33,290)	-92%	54,495
Housing		406	15,885	-	6	36,977	10,590	26,387	249%	15,885
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12,820	5,313	-	79	2,187	3,542	(1,355)	-38%	5,313
Planning and development		771	789	-	8	485	526	(41)	-8%	789
Road transport		12,049	4,524	-	70	1,702	3,016	(1,314)	-44%	4,524
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		142,651	179,566	-	10,608	100,333	119,710	(19,377)	-16%	179,566
Energy sources		79,182	104,942	-	6,599	64,557	69,961	(5,404)	-8%	104,942
Water management		32,798	39,317	-	1,870	16,495	26,211	(9,717)	-37%	39,317
Waste water management		20,655	22,928	-	1,386	12,813	15,285	(2,472)	-16%	22,928
Waste management		10,015	12,379	-	752	6,468	8,252	(1,784)	-22%	12,379
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	303,321	352,338	-	11,644	238,069	247,876	(9,807)	-4%	352,338
Expenditure - Functional										
<i>Governance and administration</i>		72,470	71,650	-	5,554	47,792	47,767	25	0%	71,650
Executive and council		18,994	21,498	-	1,127	11,864	14,332	(2,468)	-17%	21,498
Finance and administration		52,112	48,647	-	4,381	35,478	32,431	3,047	9%	48,647
Internal audit		1,364	1,505	-	46	451	1,004	(553)	-55%	1,505
<i>Community and public safety</i>		76,779	85,778	-	5,799	85,273	57,185	28,087	49%	85,778
Community and social services		10,952	10,197	-	1,004	7,059	6,798	261	4%	10,197
Sport and recreation		7,769	9,376	-	790	6,357	6,251	106	2%	9,376
Public safety		55,719	48,639	-	3,825	33,676	32,426	1,250	4%	48,639
Housing		2,338	17,566	-	180	38,181	11,711	26,470	226%	17,566
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		30,442	28,111	-	2,511	19,637	18,740	897	5%	28,111
Planning and development		6,488	5,578	-	597	4,880	3,719	1,161	31%	5,578
Road transport		23,953	22,532	-	1,914	14,757	15,022	(264)	-2%	22,532
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		123,036	155,857	-	12,210	99,241	103,905	(4,664)	-4%	155,857
Energy sources		75,962	89,397	-	6,347	55,188	59,598	(4,410)	-7%	89,397
Water management		22,828	31,893	-	2,476	18,781	21,262	(2,480)	-12%	31,893
Waste water management		10,656	15,020	-	1,577	11,937	10,013	1,924	19%	15,020
Waste management		13,590	19,547	-	1,810	13,334	13,032	303	2%	19,547
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	302,726	341,396	-	26,074	251,943	227,597	24,346	11%	341,396
Surplus/ (Deficit) for the year		595	10,942	-	(14,431)	(13,874)	20,279	(34,153)	-168%	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) - M08 February										
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	-	-	-	377	-	377	#DIV/0!	-
Vote 2 - Director: Corporate Service		43,921	47,729	-	385	51,938	31,819	20,119	63.2%	47,729
Vote 3 - Director: Financial Services		40,588	41,447	-	89	40,631	40,616	15	0.0%	41,447
Vote 4 - Director: Engineering Services		74,214	74,125	-	3,469	32,763	49,417	(16,653)	-33.7%	74,125
Vote 5 - Director: Community Services		62,691	84,095	-	1,102	47,803	56,064	(8,261)	-14.7%	84,095
Vote 6 - Director: Electrical Services		79,182	104,942	-	6,599	64,557	69,961	(5,404)	-7.7%	104,942
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	301,066	352,338	-	11,644	238,069	247,877	(9,808)	-4.0%	352,338
Expenditure by Vote	1									
Vote 1 - Municipal Manager		6,091	4,700	-	270	3,135	3,133	1	0.0%	4,700
Vote 2 - Director: Corporate Service		35,508	37,788	-	2,889	23,205	25,192	(1,987)	-7.9%	37,788
Vote 3 - Director: Financial Services		30,723	28,059	-	2,058	19,760	18,706	1,054	5.6%	28,059
Vote 4 - Director: Engineering Services		75,415	92,009	-	8,056	60,909	61,339	(431)	-0.7%	92,009
Vote 5 - Director: Community Services		76,772	89,443	-	6,454	89,746	59,629	30,118	50.5%	89,443
Vote 6 - Director: Electrical Services		75,962	89,397	-	6,347	55,188	59,598	(4,410)	-7.4%	89,397
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	300,471	341,396	-	26,074	251,943	227,597	24,346	10.7%	341,396
Surplus/ (Deficit) for the year	2	595	10,942	-	(14,431)	(13,874)	20,279	(34,153)	-168.4%	10,942

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) - M08 February										
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	-	121	39,836	38,952	884	2%	38,952
Service charges - electricity revenue		58,032	82,928	-	6,506	56,715	55,285	1,430	3%	82,928
Service charges - water revenue		17,727	20,167	-	1,872	13,919	13,445	474	4%	20,167
Service charges - sanitation revenue		15,565	16,758	-	1,255	11,854	11,172	682	6%	16,758
Service charges - refuse revenue		7,997	9,660	-	681	5,928	6,440	(512)	-8%	9,660
Rental of facilities and equipment		1,076	1,248	-	110	906	832	74	9%	1,248
Interest earned - external investments		616	1,050	-	217	360	700	(340)	-49%	1,050
Interest earned - outstanding debtors		3,716	4,214	-	258	2,200	2,809	(609)	-22%	4,214
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		50,449	53,640	-	282	3,300	35,760	(32,460)	-91%	53,640
Licences and permits		337	409	-	11	172	272	(100)	-37%	409
Agency services		852	820	-	56	568	547	22	4%	820
Transfers and subsidies		30,103	90,676	-	49	90,899	60,450	30,448	50%	90,676
Other revenue		3,082	1,059	-	84	1,320	706	614	87%	1,059
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		225,791	321,580	-	11,502	227,978	227,371	607	0%	321,580
Expenditure By Type										
Employee related costs		106,439	114,954	-	9,587	80,546	76,636	3,910	5%	114,954
Remuneration of councillors		6,008	6,401	-	506	4,046	4,268	(221)	-5%	6,401
Debt impairment		41,590	46,336	-	3,861	30,890	30,890	(0)	0%	46,336
Depreciation & asset impairment		19,526	20,431	-	1,703	13,617	13,621	(3)	0%	20,431
Finance charges		5,887	1,418	-	244	1,994	945	1,049	111%	1,418
Bulk purchases		63,088	75,250	-	5,134	46,547	50,167	(3,620)	-7%	75,250
Other materials		6,741	10,781	-	1,080	3,797	7,187	(3,391)	-47%	10,781
Contracted services		28,731	38,112	-	1,111	46,678	25,408	21,270	84%	38,112
Transfers and subsidies		671	550	-	-	260	367	(107)	-29%	550
Other expenditure		24,046	27,164	-	2,849	23,568	18,109	5,459	30%	27,164
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		302,726	341,396	-	26,074	251,943	227,597	24,346	11%	341,396
Surplus/(Deficit)										
		(76,935)	(19,816)	-	(14,572)	(23,965)	(227)	(23,738)	0	(19,816)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		77,530	30,758	-	141	10,091	20,506	(10,414)	(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	-	(14,431)	(13,874)	20,279			10,942
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		595	10,942	-	(14,431)	(13,874)	20,279			10,942
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		595	10,942	-	(14,431)	(13,874)	20,279			10,942
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		595	10,942	-	(14,431)	(13,874)	20,279			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) - M08 February										
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	-	-	-	533	(533)	-100%	800
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	7,761	-	123	1,466	5,174	(3,708)	-72%	7,761
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	2,800	-	-	3,809	1,867	1,943	104%	2,800
		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	11,361	-	123	5,276	7,574	(2,298)	-30%	11,361
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		17	50	-	-	-	33	(33)	-100%	50
Vote 2 - Director: Corporate Service		389	385	-	53	84	257	(173)	-67%	385
Vote 3 - Director: Financial Services		59	200	-	-	-	133	(133)	-100%	200
Vote 4 - Director: Engineering Services		14,795	6,429	-	-	1,691	4,286	(2,595)	-61%	6,429
Vote 5 - Director: Community Services		1,215	733	-	-	-	489	(489)	-100%	733
Vote 6 - Director: Electrical Services		12,529	12,800	-	-	1,989	8,533	(6,544)	-77%	12,800
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	29,004	20,597	-	53	3,764	13,731	(9,968)	-73%	20,597
Total Capital Expenditure		29,004	31,958	-	176	9,040	21,306	(12,266)	-58%	31,958
Capital Expenditure - Functional Classification										
Governance and administration		1,585	635	-	53	84	423	(340)	-80%	635
Executive and council		17	50	-	-	-	33	(33)	-100%	50
Finance and administration		1,569	585	-	53	84	390	(306)	-79%	585
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1,872	5,982	-	123	1,384	3,988	(2,604)	-65%	5,982
Community and social services		65	1,940	-	123	255	1,294	(1,039)	-80%	1,940
Sport and recreation		1,807	4,042	-	-	1,129	2,694	(1,565)	-58%	4,042
Public safety		1	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,868	5,987	-	-	550	3,991	(3,441)	-86%	5,987
Planning and development		29	200	-	-	-	133	(133)	-100%	200
Road transport		8,840	5,787	-	-	550	3,858	(3,308)	-86%	5,787
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		16,678	19,355	-	-	7,022	12,903	(5,881)	-46%	19,355
Energy sources		12,529	15,600	-	-	5,798	10,400	(4,602)	-44%	15,600
Water management		4,149	2,482	-	-	1,224	1,655	(431)	-26%	2,482
Waste water management		-	740	-	-	-	493	(493)	-100%	740
Waste management		-	533	-	-	-	355	(355)	-100%	533
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	29,004	31,958	-	176	9,040	21,306	(12,266)	-58%	31,958
Funded by:										
National Government		24,950	28,673	-	123	7,784	19,116	(11,332)	-59%	28,673
Provincial Government		1,714	2,085	-	-	1,023	1,390	(367)	-26%	2,085
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		36	-	-	-	-	-	-	-	-
Transfers recognised - capital		26,700	30,758	-	123	8,807	20,506	(11,699)	-57%	30,758
										=
Borrowing	6	439	-	-	-	-	-	-	-	-
Internally generated funds		1,865	1,200	-	53	233	800	(567)	-71%	1,200
Total Capital Funding		29,004	31,958	-	176	9,040	21,306	(12,266)	-58%	31,958

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M08 February						
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	–	(20,376)	977
Call investment deposits		386	3,800	–	421	3,800
Consumer debtors		9,938	27,753	–	(13,971)	27,753
Other debtors		45,264	47,536	–	56,732	47,536
Current portion of long-term receivables		808	–	–	–	–
Inventory		2,998	3,571	–	4,009	3,571
Total current assets		59,517	83,637	–	26,814	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	–	518,742	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	–	535,875	546,075
TOTAL ASSETS		599,165	629,712	–	562,689	629,712
LIABILITIES						
Current liabilities						
Bank overdraft		12,930	–	–	–	–
Borrowing		2,377	2,275	–	2,377	2,275
Consumer deposits		1,831	1,537	–	1,800	1,537
Trade and other payables		38,701	55,632	–	30,864	55,632
Provisions		18,149	15,439	–	11,691	15,439
Total current liabilities		73,987	74,883	–	46,733	74,883
Non current liabilities						
Borrowing		6,993	11,008	–	6,075	11,008
Provisions		55,203	67,669	–	61,373	67,669
Total non current liabilities		62,196	78,678	–	67,448	78,678
TOTAL LIABILITIES		136,183	153,561	–	114,181	153,561
NET ASSETS	2	462,983	476,152	–	448,508	476,152
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		458,682	468,663	–	444,213	468,663
Reserves		4,301	7,489	–	4,295	7,489
TOTAL COMMUNITY WEALTH/EQUITY	2	462,983	476,152	–	448,508	476,152

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
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	-	1,956	23,968	23,371	597	3%	35,057
Service charges		101,399	120,706	-	7,362	67,035	80,471	(13,435)	-17%	120,706
Other revenue		5,187	28,419	-	570	6,779	18,946	(12,167)	-64%	28,419
Government - operating		78,781	90,676	-	985	93,008	60,450	32,557	54%	90,676
Government - capital		31,962	30,758	-	2,000	29,123	20,506	8,618	42%	30,758
Interest		4,332	5,264	-	583	3,410	3,509	(99)	-3%	5,264
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(240,212)	(272,662)	-	(20,266)	(205,182)	(181,774)	23,407	-13%	(272,662)
Finance charges		(1,382)	(1,418)	-	(244)	(1,994)	(945)	1,049	-111%	(1,418)
Transfers and Grants		-	(550)	-	-	(260)	(367)	(107)	29%	(550)
NET CASH FROM/(USED) OPERATING ACTIVITIES		14,243	36,250	-	(7,054)	15,888	24,167	8,279	34%	36,250
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(188)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		173	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(27,314)	(31,958)	-	(176)	(9,040)	(21,306)	(12,266)	58%	(31,958)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(27,328)	(31,958)	-	(176)	(9,040)	(21,306)	(12,266)	58%	(31,958)
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)	-	(291)	(917)	(621)	296	-48%	(931)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4,280)	(931)	-	(291)	(917)	(621)	296	-48%	(931)
NET INCREASE/ (DECREASE) IN CASH HELD		(17,366)	3,360	-	(7,520)	5,931	2,240			3,360
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	-		7,347	3,657			4,777

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 - M08 February													
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	2,029	915	476	6,652	-	-	-	-	10,072	6,652	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,881	377	163	2,851	-	-	-	-	8,272	2,851	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2,301	746	589	13,404	-	-	-	-	17,039	13,404	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,474	732	611	16,320	-	-	-	-	19,137	16,320	-	-
Receivables from Exchange Transactions - Waste Management	1600	791	447	390	9,641	-	-	-	-	11,269	9,641	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	3	2	32	-	-	-	-	41	32	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	222	121	211	40,758	-	-	-	-	41,312	40,758	-	-
Total By Income Source	2000	11,703	3,342	2,442	89,658	-	-	-	-	107,144	89,658	-	-
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,311	289	180	4,250	-	-	-	-	6,030	4,250	-	-
Commercial	2300	3,228	501	235	9,459	-	-	-	-	13,424	9,459	-	-
Households	2400	5,592	2,399	1,898	71,126	-	-	-	-	81,015	71,126	-	-
Other	2500	1,571	153	129	4,822	-	-	-	-	6,675	4,822	-	-
Total By Customer Group	2600	11,703	3,342	2,442	89,658	-	-	-	-	107,144	89,658	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February										
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	5,292	-	-	-	-	-	-	-	5,292
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1,591	-	-	-	-	-	-	-	1,591
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	1,494	-	-	-	-	-	-	-	1,494
Total By Customer Type	1000	8,377	-	-	-	-	-	-	-	8,377

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February						
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		136	-	24	-	160
STANDARD BANK		20	-	1	-	21
ABSA BANK		44	-	3	-	47
NEDBANK		191	-	2	-	193
						-
						-
Municipality sub-total		392		30	-	421
Entities						
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	392		30	-	421

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 - M08 February										
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	-	577	48,495	44,504	3,990	9.0%	66,757
Local Government Equitable Share		56,543	62,434	-	-	44,172	41,623	2,549	6.1%	62,434
Finance Management		1,700	1,700	-	-	1,700	1,133	567	50.0%	1,700
EPWP Incentive		1,285	1,924	-	577	1,924	1,283	641	50.0%	1,924
Municipal Infrastructure Grant		-	699	-	-	699	466	233	50.0%	699
Other transfers and grants [insert description]										
Provincial Government:		11,423	23,919	-	408	44,513	15,946	28,567	179.1%	23,919
Financial Management Support Grant		2,500	330	-	-	330	220	110	50.0%	330
Financial Management Capacity Building Grant		360	380	-	-	-	253	(253)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant		250	224	-	-	-	149	(149)	-100.0%	224
Human Settlements Development Grant (Beneficiaries)		-	15,660	-	-	36,793	10,440	26,353	252.4%	15,660
Human Settlements - Municipal Accreditation and Capacity Building Grant		224	-	-	-	-	-	-		-
Human Settlements Development Grant - Tile Deeds Restoration		-	-	-	-	-	-	-		-
Maintenance and Construction of Transport Infrastructure		841	50	-	-	-	33	(33)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,550	5,856	-	-	5,856	3,904	1,952	50.0%	5,856
Community Development Workers (CDW) Operational Support Grant		-	169	-	408	408	113	295	262.1%	169
Municipal Service Delivery and Capacity Building Grant		-	-	-	-	1,126	-	1,126	#DIV/0!	-
Municipal Drought Relief Grant	4	1,698	1,250	-	-	-	833	(833)	-100.0%	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	-	985	93,008	60,450	32,557	53.9%	90,676
Capital Transfers and Grants										
National Government:		35,611	28,673	-	2,000	23,352	19,116	4,237	22.2%	28,673
Municipal Infrastructure Grant (MIG)		25,611	13,273	-	-	7,952	8,849	(897)	-10.1%	13,273
Integrated National Electrification Programme		10,000	15,400	-	2,000	15,400	10,267	5,133	50.0%	15,400
Department Rural Development and Land Reform		-	-	-	-	-	-	-		-
Other capital transfers [insert description]										
Provincial Government:		4,168	2,085	-	-	5,771	1,390	4,381	315.2%	2,085
Municipal Drought Relief Grant		-	1,250	-	-	5,771	833	4,938	592.5%	1,250
Fire and Drought relief grant		1,913	-	-	-	-	-	-		-
Department Rural Development and Land Reform		2,255	-	-	-	-	-	-		-
Community Development Workers Support Grant		-	35	-	-	-	23	(23)	-100.0%	35
Community Library Services Grant		-	800	-	-	-	533	(533)	-100.0%	800
[insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	39,779	30,758	-	2,000	29,123	20,506	8,618	42.0%	30,758
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	110,730	121,434	-	2,985	122,131	80,956	41,175	50.9%	121,434

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February										
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	-	235	46,680	44,504	2,175	4.9%	66,757
Local Government Equitable Share		56,655	62,434	-	-	44,172	41,623	2,549	6.1%	62,434
Finance Management		1,700	1,700	-	49	1,050	1,133	(83)	-7.3%	1,700
EPWP Incentive		1,285	1,924	-	134	979	1,283	(304)	-23.7%	1,924
Municipal Infrastructure Grant		7,066	699	-	53	478	466	13	2.7%	699
Other transfers and grants [insert description]										
Provincial Government:		10,819	23,919	-	484	42,236	15,946	26,290	164.9%	23,919
Financial Management Support Grant		2,159	330	-	-	330	220	110	50.0%	330
Financial Management Capacity Building Grant		-	380	-	-	-	253	(253)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant		162	224	-	-	131	149	(19)	-12.5%	224
Human Settlements Development Grant (Beneficiaries)		-	15,660	-	-	36,793	10,440	26,353	252.4%	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	-	-	-	33	(33)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,373	5,856	-	484	3,856	3,904	(48)	-1.2%	5,856
Community Development Workers (CDW) Operational Support Grant		-	169	-	-	-	113	(113)	-100.0%	169
Department of Local Government : Thusong Services Centres Grant (Operational Support Grant)		265	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		1,698	1,250	-	-	1,126	833	293	35.1%	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	-	719	88,916	60,450	28,465	47.1%	90,676
Capital expenditure of Transfers and Grants										
National Government:		25,892	28,673	-	141	8,915	19,116	(10,201)	-53.4%	28,673
Municipal Infrastructure Grant (MIG)		15,892	13,273	-	141	2,252	8,849	(6,596)	-74.5%	13,273
Integrated National Electrification Programme		10,000	15,400	-	-	6,662	10,267	(3,604)	-35.1%	15,400
Other capital transfers [insert description]										
Provincial Government:		4,216	2,085	-	-	1,177	1,390	(213)	-15.4%	2,085
Municipal Drought Relief Grant		-	1,250	-	-	1,177	833	343	41.2%	1,250
Fire and Drought relief grant		1,896	-	-	-	-	-	-	-	-
Department Rural Development and Land Reform		2,255	-	-	-	-	-	-	-	-
Community Library Services Grant		-	800	-	-	-	533	(533)	-100.0%	800
Community Development Workers Support Grant		-	35	-	-	-	23	(23)	-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	-	141	10,091	20,506	(10,414)	-50.8%	30,758
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		107,633	121,434	-	860	99,007	80,956	18,051	22.3%	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 - M08 February										
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	-	389	3,039	3,136	(97)	-3%	4,703
Pension and UIF Contributions		384	379	-	23	259	253	6	2%	379
Medical Aid Contributions		37	59	-	3	19	39	(20)	-51%	59
Motor Vehicle Allowance		-	683	-	43	345	455	(110)	-24%	683
Cellphone Allowance		530	577	-	48	385	385	-		577
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		703	-	-	-	-	-	-		-
Sub Total - Councillors		6,008	6,401	-	506	4,046	4,268	(221)	-5%	6,401
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,048	5,547	-	317	3,064	3,698	(635)	-17%	5,547
Pension and UIF Contributions		514	440	-	29	339	293	46	16%	440
Medical Aid Contributions		31	33	-	3	28	22	6	30%	33
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		619	698	-	-	-	465	(465)	-100%	698
Motor Vehicle Allowance		430	300	-	27	268	200	68	34%	300
Cellphone Allowance		68	108	-	7	67	72	(6)	-8%	108
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	1	-	0	62	0	62	15581%	1
Payments in lieu of leave		156	-	-	89	89	-	89	#DIV/0!	-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		6,867	7,127	-	473	3,917	4,751	(834)	-18%	7,127
Other Municipal Staff										
Basic Salaries and Wages		73,106	83,911	-	6,680	56,838	55,941	897	2%	83,911
Pension and UIF Contributions		11,142	13,226	-	1,082	8,446	8,817	(371)	-4%	13,226
Medical Aid Contributions		1,631	1,939	-	155	1,181	1,293	(112)	-9%	1,939
Overtime		4,919	1,500	-	382	3,730	1,000	2,730	273%	1,500
Performance Bonus		56	-	-	-	-	-	-		-
Motor Vehicle Allowance		1,842	2,469	-	200	1,584	1,646	(62)	-4%	2,469
Cellphone Allowance		143	128	-	14	103	85	18	21%	128
Housing Allowances		924	967	-	79	624	645	(21)	-3%	967
Other benefits and allowances		2,696	2,057	-	311	2,669	1,371	1,298	95%	2,057
Payments in lieu of leave		2,049	-	-	90	292	-	292	#DIV/0!	-
Long service awards		375	191	-	17	387	127	260	204%	191
Post-retirement benefit obligations	2	688	1,439	-	103	773	959	(186)	-19%	1,439
Sub Total - Other Municipal Staff		99,572	107,827	-	9,114	76,629	71,885	4,744	7%	107,827
TOTAL SALARY, ALLOWANCES & BENEFITS		112,447	121,355	-	10,092	84,592	80,903	3,689	5%	121,355
TOTAL MANAGERS AND STAFF		106,439	114,954	-	9,587	80,546	76,636	3,910	5%	114,954

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
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	-	11	8,864	18,642	9,778	52.5%	28%
February	-	2,663	-	176	9,040	21,306	12,266	57.6%	28%
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	-	9,040					

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

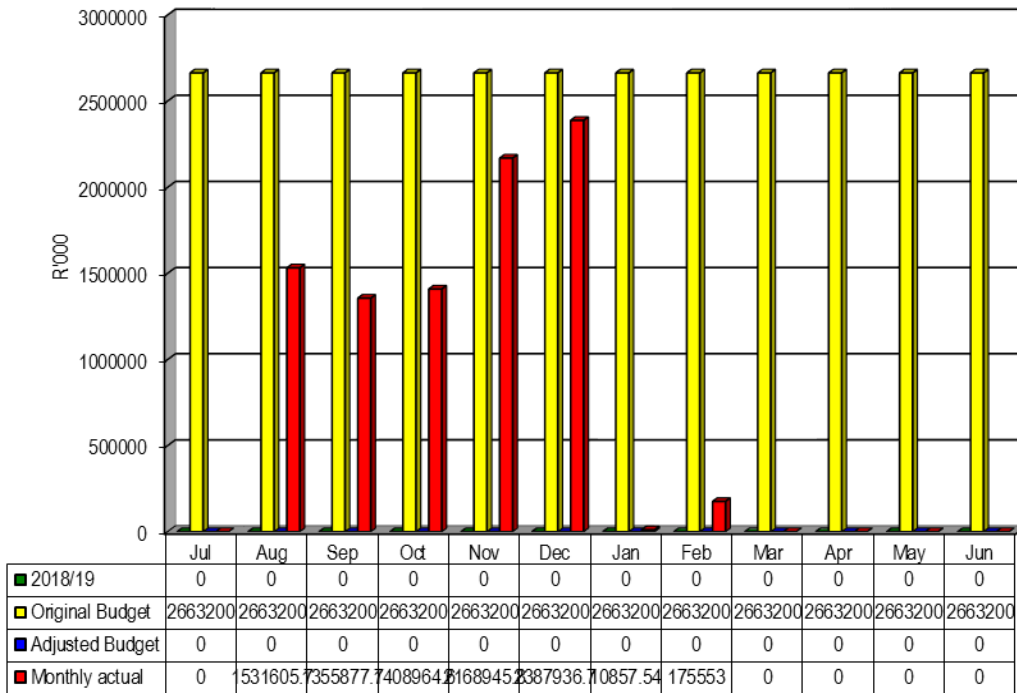
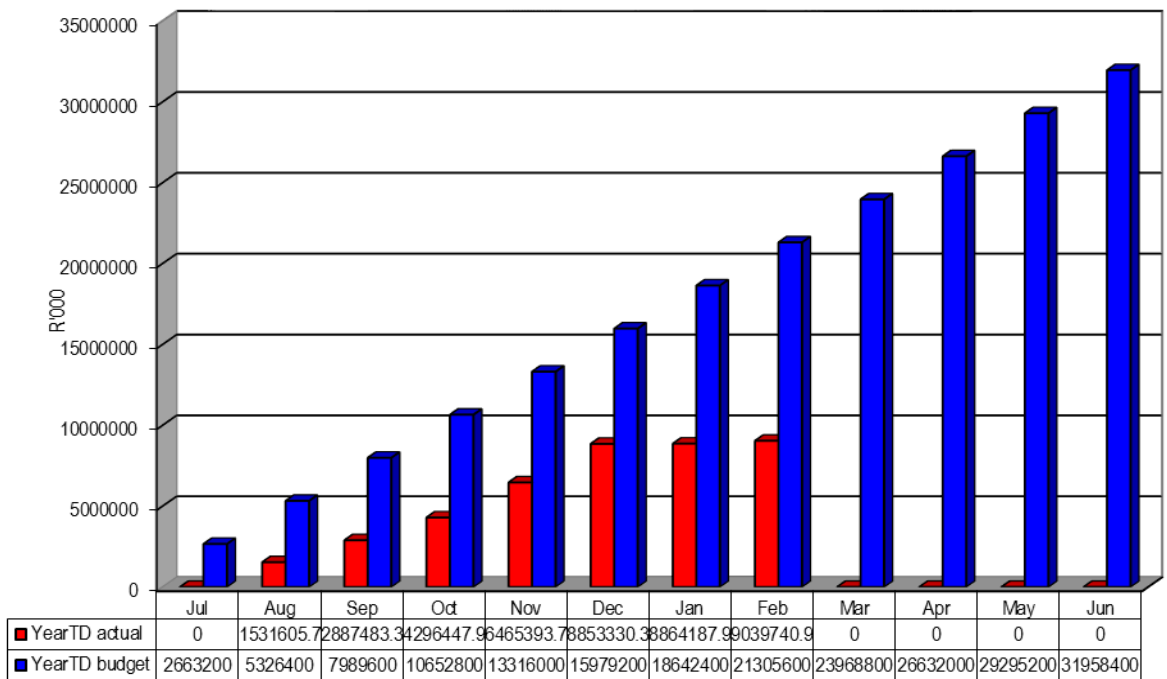


Chart C2 2019/20 Capital Expenditure: YTD actual v YTD target



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 - M08 February											
Description		Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2019/20 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1									
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure			25,941	17,472			5,919	11,648	5,728	49.2%	17,472
Roads Infrastructure			8,840								
Roads			8,840								
Road Structures											
Road Furniture											
Capital Spares											
Storm Water Infrastructure				1,539			121	1,026	905	88.2%	1,539
Drainage Collection				1,539			121	1,026	905	88.2%	1,539
Storm water Conveyance											
Attenuation											
Electrical Infrastructure			12,052	16,400			5,798	10,267	4,468	43.5%	16,400
Power Plants			12,052								
MV Substations				2,600			3,600	1,667	(1,943)	-104.1%	2,600
MV Switching Stations											
MV Transmission Conductors											
MV Substations				7,886				5,257	5,257	100.0%	7,886
MV Switching Stations											
MV Networks											
LV Networks				4,714			1,989	3,143	1,154	36.7%	4,714
Capital Spares											
Water Supply Infrastructure			4,140								
Dams and Weirs											
Boreholes											
Reservoirs											
Pump Stations											
Water Treatment Works											
Bulk Mains											
Distribution			4,140								
Distribution Points											
PFSV Stations											
Capital Spares											
Sanitation Infrastructure											
Pump Station											
Sewerage											
Waste Water Treatment Works											
Outfall Sewers											
Toilet Facilities											
Capital Spares				533				355	355	100.0%	533
Solid Waste Infrastructure											
Landfill Sites											
Waste Transfer Stations				533				355	355	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											
Seawall											
Piers											
Revetments											
Promenades											
Capital Spares											
Information and Communication Infrastructure											
Data Centres											
Core Layers											
Distribution Layers											
Capital Spares											
Community Assets			1,807								
Community Facilities											
Parks											
Centres											
Clubs											
Clinic/Care Centres											
Fire/Ambulance Stations											
Trading Stations											
Museums											
Galleries											
Theatres											
Libraries											
Cemeteries/Crematoria											
Police											
Ports											
Public Open Space											
Nature Reserves											
Public Amenity Facilities											
Markets											
Stalls											
Amphitheatres											
Sports											
Taxi Parks/Bus Terminals											
Capital Spares											
Sport and Recreation Facilities			1,807								
Indoor Facilities											
Outdoor Facilities			1,807								
Capital Spares											
Historic 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											
Fire/Engine 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 Assets											
Intangible Assets			13								
Services			13								
Licences and Rights											
Water Rights											
Eminent Licences											
Solid Waste Licences											
Computer Software and Applications											
Land Settlement Software Applications											
Unspecified											
Computer Equipment			303	138				92	92	100.0%	138
Computer Equipment			303	138				92	92	100.0%	138
Furniture and Office Equipment			120	435				260	262	97.3%	435
Furniture and Office Equipment			120	435				260	262	97.3%	435
Machinery and Equipment			67	550				367	367	100.0%	550
Machinery and Equipment			67	550				367	367	100.0%	550
Transport Assets			430								
Transport Assets			430								
Land			1,215								
Land			1,215								
Zoo's, Marine and Non-biological Animals											
Zoo's, Marine and Non-biological Animals											
Total Capital Expenditure on new assets			29,094	18,595			5,927	12,397	6,469	52.2%	18,595

10.2.2 Supporting Table SC13e

WC053 Beautif West - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class -											
B (Invoice)	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
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
	Infrastructure			7,582		46	1,728	5,054	3,326	85.8%	7,582
	Roads Infrastructure			3,692			429	2,462	2,033	82.6%	3,692
	Roads			3,692							
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure			556				370	370	100.0%	556
	Drainage Collection										
	Storm water Conveyance			556				370	370	100.0%	556
	Attenuation										
	Electrical Infrastructure										
	Power Plants										
	HV Substations										
	HV Switching Stations										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure			2,482			1,224	1,655	431	26.0%	2,482
	Dams and Weirs										
	Reservoirs			2,482			1,224	1,655	431	26.0%	2,482
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	MV Stations										
	Capital Spares										
	Sanitation Infrastructure			740				493	493	100.0%	740
	Pump Stations										
	Retardation										
	Waste Water Treatment Works			740				493	493	100.0%	740
	Outfall Sewers										
	Treatment Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Beaches										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure			112		46	76	75	(1)	-1.6%	112
	Data Centres						35	11	32.7%	55	
	Core Layers			60		23	53	40	(13)	-31.7%	60
	Distribution Layers										
	Capital Spares										
	Community Assets			5,782		123	1,384	3,855	2,471	64.1%	5,782
	Community Facilities			1,740		123	255	1,160	906	78.1%	1,740
	Halls										
	Centres										
	Cinemas										
	ChildCare Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries			800				533	533	100.0%	800
	Cemeteries/Crematoria							627	372	59.4%	940
	Police										
	Public										
	Public Open Space										
	Nature Reserves										
	Public Abattoir Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities			4,042			1,129	2,694	1,565	58.1%	4,042
	Outdoor Facilities										
	Capital Spares			4,042			1,129	2,694	1,565	58.1%	4,042
	Heritage Assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment Properties										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Other Assets										
	Operational Buildings										
	Municipal Offices										
	Pay/Enquiry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological Assets										
	Intangible Assets										
	Services										
	Licenses and Rights										
	Water Rights										
	Ethical Licenses										
	Solid Waste Licenses										
	Computer Software and Applications										
	Local 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	1		13,364		169	3,112	8,609	5,797	65.1%	13,364

11. Material variances to the SDBIP

11.1 Over view

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