

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING MARCH 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 March.

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

An adjustments budget was tabled and approved by Council at the end of February 2020. The report of March contain the adjustments budget figures.

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 March 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 R31,543 million below the year-to-date budget projections for March 2020. 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 R5,201 or 2%, above year-to-date budget projections for March 2020.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R12,197 million or 32% of a total adjusted budget of R38,135 million.

Refer to Table C5 for more detail on capital expenditure.

Cash flows

The year to date net increase in cash held were R15,596 million at the end of March 2020 resulting in a closing balance of R3,175 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for March 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 - M09 March									
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	38,955	113	39,949	38,955	994	3%	38,955
Service charges	99,321	129,512	126,953	9,571	97,987	95,215	2,772	3%	126,953
Investment revenue	616	1,050	1,050	-	360	788	(427)	-54%	1,050
Transfers and subsidies	30,103	90,676	129,809	15,609	106,508	97,356	9,151	9%	129,809
Other own revenue	59,512	61,390	71,551	1,164	9,631	53,663	(44,033)	-82%	71,551
Total Revenue (excluding capital transfers and contributions)	225,791	321,580	368,318	26,457	254,435	285,978	(31,543)	-11%	368,318
Employee costs	106,439	114,954	118,186	9,318	89,782	88,640	1,142	1%	118,186
Remuneration of Councillors	6,008	6,401	6,287	508	4,554	4,715	(161)	-3%	6,287
Depreciation & asset impairment	19,526	20,431	20,431	-	13,617	15,323	(1,706)	-11%	20,431
Finance charges	5,887	1,418	1,436	250	2,244	1,077	1,167	108%	1,436
Materials and bulk purchases	69,829	86,031	81,431	7,649	57,993	61,074	(3,081)	-5%	81,431
Transfers and subsidies	671	550	550	125	385	413	(28)	-7%	550
Other expenditure	94,367	111,611	149,374	8,278	109,496	112,031	(2,534)	-2%	149,374
Total Expenditure	302,726	341,396	377,696	26,128	278,071	283,272	(5,201)	-2%	377,696
Surplus/(Deficit)	(76,935)	(19,816)	(9,377)	329	(23,636)	2,706	(26,342)	-973%	(9,377)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	77,530	30,758	36,923	3,006	13,097	27,693	(14,595)	-53%	36,923
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	595	10,942	27,546	3,334	(10,539)	30,399	(40,938)	-135%	27,546
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	595	10,942	27,546	3,334	(10,539)	30,399	(40,938)	-135%	27,546
Capital expenditure & funds sources									
Capital expenditure	29,004	31,958	38,135	3,157	12,197	28,602	(16,404)	-57%	38,135
Capital transfers recognised	26,700	30,758	36,923	3,006	11,813	27,693	(15,880)	-57%	36,923
Borrowing	439	-	-	-	-	-	-	-	-
Internally generated funds	1,865	1,200	1,212	152	385	909	(524)	-58%	1,212
Total sources of capital funds	29,004	31,958	38,135	3,157	12,197	28,602	(16,404)	-57%	38,135
Financial position									
Total current assets	59,517	83,637	76,231		46,113				76,231
Total non current assets	539,648	546,075	545,825		539,033				545,825
Total current liabilities	73,987	74,883	76,381		65,855				76,381
Total non current liabilities	62,196	78,678	55,146		67,448				55,146
Community wealth/Equity	462,983	476,152	490,529		451,843				490,529
Cash flows									
Net cash from (used) operating	14,243	36,250	56,319	27,435	28,710	42,240	13,529	32%	56,319
Net cash from (used) investing	(27,328)	(31,958)	(38,135)	(3,157)	(12,197)	(28,602)	(16,404)	57%	(38,135)
Net cash from (used) financing	(4,280)	(931)	(4,122)	-	(917)	(3,091)	(2,174)	70%	(4,122)
Cash/cash equivalents at the month/year end	(12,421)	4,777	1,641	-	3,175	(1,874)	(5,049)	269%	1,641
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	10,284	3,522	2,612	90,919	-	-	-	-	107,336
Creditors Age Analysis									
Total Creditors	8,518	-	-	-	-	-	-	-	8,518

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) - M09 March										
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	92,727	15,783	105,850	79,284	26,566	34%	92,727
Executive and council		38,042	40,626	38,191	15,743	64,410	28,643	35,767	125%	38,191
Finance and administration		43,485	43,003	54,411	40	41,439	50,547	(9,108)	-18%	54,411
Internal audit		-	-	125	-	-	94	(94)	-100%	125
Community and public safety		66,324	83,830	119,268	705	46,187	89,451	(43,264)	-48%	119,268
Community and social services		7,301	7,604	8,152	134	4,408	6,114	(1,706)	-28%	8,152
Sport and recreation		8,303	5,846	4,191	85	1,276	3,143	(1,867)	-59%	4,191
Public safety		50,314	54,495	54,555	479	3,520	40,917	(37,397)	-91%	54,555
Housing		406	15,885	52,370	6	36,984	39,277	(2,293)	-6%	52,370
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		12,820	5,313	7,410	120	2,307	5,558	(3,250)	-58%	7,410
Planning and development		771	789	789	12	497	592	(95)	-16%	789
Road transport		12,049	4,524	6,621	108	1,811	4,966	(3,155)	-64%	6,621
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		142,651	179,566	185,836	12,854	113,188	139,377	(26,190)	-19%	185,836
Energy sources		79,182	104,942	105,096	8,477	73,034	78,822	(5,788)	-7%	105,096
Water management		32,798	39,317	44,817	2,252	18,746	33,613	(14,866)	-44%	44,817
Waste water management		20,655	22,928	24,074	1,373	14,187	18,055	(3,869)	-21%	24,074
Waste management		10,015	12,379	11,850	753	7,221	8,888	(1,667)	-19%	11,850
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	303,321	352,338	405,242	29,462	267,532	313,670	(46,139)	-15%	405,242
Expenditure - Functional										
Governance and administration		72,470	71,650	70,310	10,142	57,934	52,733	5,201	10%	70,310
Executive and council		18,994	21,498	17,134	1,487	13,352	12,850	501	4%	17,134
Finance and administration		52,112	48,647	52,049	8,486	43,964	39,036	4,927	13%	52,049
Internal audit		1,364	1,505	1,128	168	619	846	(227)	-27%	1,128
Community and public safety		76,779	85,778	125,498	3,634	88,906	94,123	(5,217)	-6%	125,498
Community and social services		10,952	10,197	10,382	862	7,921	7,786	135	2%	10,382
Sport and recreation		7,769	9,376	9,457	579	6,937	7,092	(156)	-2%	9,457
Public safety		55,719	48,639	51,450	2,037	35,713	38,588	(2,875)	-7%	51,450
Housing		2,338	17,566	54,209	155	38,335	40,657	(2,321)	-6%	54,209
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		30,442	28,111	30,093	1,484	21,121	22,570	(1,449)	-6%	30,093
Planning and development		6,488	5,578	7,312	415	5,294	5,484	(189)	-3%	7,312
Road transport		23,953	22,532	22,781	1,069	15,827	17,086	(1,259)	-7%	22,781
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		123,036	155,857	151,795	10,868	110,109	113,846	(3,737)	-3%	151,795
Energy sources		75,962	89,397	86,992	5,870	61,058	65,244	(4,185)	-6%	86,992
Water management		22,828	31,893	27,451	3,359	22,141	20,589	1,552	8%	27,451
Waste water management		10,656	15,020	16,945	646	12,583	12,709	(126)	-1%	16,945
Waste management		13,590	19,547	20,407	993	14,327	15,305	(978)	-6%	20,407
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	302,726	341,396	377,696	26,128	278,071	283,272	(5,201)	-2%	377,696
Surplus/ (Deficit) for the year		595	10,942	27,546	3,334	(10,539)	30,399	(40,938)	-135%	27,546

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) - M09 March										
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	-	502	-	377	377	0	0.1%	502
Vote 2 - Director: Corporate Service		43,921	47,729	44,555	15,780	67,717	33,416	34,302	102.7%	44,555
Vote 3 - Director: Financial Services		40,588	41,447	52,774	2	40,633	49,319	(8,686)	-17.6%	52,774
Vote 4 - Director: Engineering Services		74,214	74,125	82,153	3,834	36,598	61,615	(25,017)	-40.6%	82,153
Vote 5 - Director: Community Services		62,691	84,095	120,163	1,370	49,173	90,122	(40,949)	-45.4%	120,163
Vote 6 - Director: Electrical Services		79,182	104,942	105,096	8,477	73,034	78,822	(5,788)	-7.3%	105,096
		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	301,066	352,338	405,242	29,462	267,532	313,670	(46,139)	-14.7%	405,242
Expenditure by Vote	1									
Vote 1 - Municipal Manager		6,091	4,700	4,995	407	3,541	3,746	(205)	-5.5%	4,995
Vote 2 - Director: Corporate Service		35,508	37,788	35,257	2,903	26,109	26,443	(334)	-1.3%	35,257
Vote 3 - Director: Financial Services		30,723	28,059	27,508	6,584	26,345	20,631	5,714	27.7%	27,508
Vote 4 - Director: Engineering Services		75,415	92,009	91,193	6,614	67,523	68,395	(872)	-1.3%	91,193
Vote 5 - Director: Community Services		76,772	89,443	131,750	3,749	93,495	98,813	(5,317)	-5.4%	131,750
Vote 6 - Director: Electrical Services		75,962	89,397	86,992	5,870	61,058	65,244	(4,185)	-6.4%	86,992
		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	300,471	341,396	377,696	26,128	278,071	283,272	(5,201)	-1.8%	377,696
Surplus/ (Deficit) for the year	2	595	10,942	27,546	3,334	(10,539)	30,399	(40,938)	-134.7%	27,546

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) - M09 March										
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	38,955	113	39,949	38,955	994	3%	38,955
Service charges - electricity revenue		58,032	82,928	80,264	5,390	62,105	60,198	1,907	3%	80,264
Service charges - water revenue		17,727	20,167	21,151	2,250	16,169	15,863	306	2%	21,151
Service charges - sanitation revenue		15,565	16,758	16,904	1,250	13,104	12,678	426	3%	16,904
Service charges - refuse revenue		7,997	9,660	8,634	681	6,610	6,476	133,920	2%	8,634
Rental of facilities and equipment		1,076	1,248	1,293	120	1,026	970	56,455	6%	1,293
Interest earned - external investments		616	1,050	1,050	-	360	788	-427,301	-54%	1,050
Interest earned - outstanding debtors		3,716	4,214	4,526	336	2,536	3,395	(859)	-25%	4,526
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		50,449	53,640	53,640	526	3,826	40,230	(36,405)	-90%	53,640
Licences and permits		337	409	409	23	195	306	(111)	-36%	409
Agency services		852	820	880	86	654	660	(6)	-1%	880
Transfers and subsidies		30,103	90,676	129,809	15,609	106,508	97,356	9,151	9%	129,809
Other revenue		3,082	1,059	10,803	73	1,393	8,102	(6,709)	-83%	10,803
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		225,791	321,580	368,318	26,457	254,435	285,978	(31,543)	-11%	368,318
Expenditure By Type										
Employee related costs		106,439	114,954	118,186	9,318	89,782	88,640	1,142	1%	118,186
Remuneration of councillors		6,008	6,401	6,287	508	4,554	4,715	(161)	-3%	6,287
Debt impairment		41,590	46,336	46,336	-	30,890	34,752	(3,861)	-11%	46,336
Depreciation & asset impairment		19,526	20,431	20,431	-	13,617	15,323	(1,706)	-11%	20,431
Finance charges		5,887	1,418	1,436	250	2,244	1,077	1,167	108%	1,436
Bulk purchases		63,088	75,250	71,500	7,148	53,695	53,625	70	0%	71,500
Other materials		6,741	10,781	9,931	501	4,298	7,449	(3,151)	-42%	9,931
Contracted services		28,731	38,112	77,905	1,967	48,644	58,429	(9,785)	-17%	77,905
Transfers and subsidies		671	550	550	125	385	413	(28)	-7%	550
Other expenditure		24,046	27,164	25,133	6,311	29,962	18,850	11,112	59%	25,133
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		302,726	341,396	377,696	26,128	278,071	283,272	(5,201)	-2%	377,696
Surplus/(Deficit)										
		(76,935)	(19,816)	(9,377)	329	(23,636)	2,706	(26,342)	(0)	(9,377)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		77,530	30,758	36,923	3,006	13,097	27,693	(14,595)	(0)	36,923
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	27,546	3,334	(10,539)	30,399			27,546
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		595	10,942	27,546	3,334	(10,539)	30,399			27,546
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		595	10,942	27,546	3,334	(10,539)	30,399			27,546
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		595	10,942	27,546	3,334	(10,539)	30,399			27,546

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) - M09 March										
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	-	-	-	-	-	-	-
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	7,761	6,915	124	1,591	5,187	(3,596)	-69%	6,915
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	2,800	12,743	2,881	6,691	9,557	(2,867)	-30%	12,743
		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	11,361	19,659	3,006	8,282	14,744	(6,462)	-44%	19,659
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		17	50	50	-	-	38	(38)	-100%	50
Vote 2 - Director: Corporate Service		389	385	350	-	84	263	(179)	-68%	350
Vote 3 - Director: Financial Services		59	200	200	4	4	150	(146)	-97%	200
Vote 4 - Director: Engineering Services		14,795	6,429	14,287	147	1,838	10,715	(8,877)	-83%	14,287
Vote 5 - Director: Community Services		1,215	733	733	-	-	550	(550)	-100%	733
Vote 6 - Director: Electrical Services		12,529	12,800	2,857	-	1,989	2,143	(154)	-7%	2,857
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	29,004	20,597	18,477	152	3,915	13,858	(9,942)	-72%	18,477
Total Capital Expenditure		29,004	31,958	38,135	3,157	12,197	28,602	(16,404)	-57%	38,135
Capital Expenditure - Functional Classification										
Governance and administration		1,585	635	600	4	88	450	(362)	-80%	600
Executive and council		17	50	50	-	-	38	(38)	-100%	50
Finance and administration		1,569	585	550	4	88	413	(324)	-79%	550
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1,872	5,982	5,194	124	1,508	3,895	(2,387)	-61%	5,194
Community and social services		65	1,940	1,140	62	316	855	(539)	-63%	1,140
Sport and recreation		1,807	4,042	4,054	63	1,192	3,040	(1,848)	-61%	4,054
Public safety		1	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,868	5,987	5,987	147	697	4,490	(3,793)	-84%	5,987
Planning and development		29	200	200	147	147	150	(3)	-2%	200
Road transport		8,840	5,787	5,787	-	550	4,340	(3,790)	-87%	5,787
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		16,678	19,355	26,355	2,881	9,903	19,766	(9,863)	-50%	26,355
Energy sources		12,529	15,600	15,600	2,881	8,680	11,700	(3,020)	-26%	15,600
Water management		4,149	2,482	9,482	-	1,224	7,112	(5,888)	-83%	9,482
Waste water management		-	740	740	-	-	555	(555)	-100%	740
Waste management		-	533	533	-	-	400	(400)	-100%	533
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	29,004	31,958	38,135	3,157	12,197	28,602	(16,404)	-57%	38,135
Funded by:										
National Government		24,950	28,673	28,673	3,006	10,789	21,505	(10,716)	-50%	28,673
Provincial Government		1,714	2,085	8,250	-	1,023	6,188	(5,164)	-83%	8,250
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		36	-	-	-	-	-	-	-	-
Transfers recognised - capital		26,700	30,758	36,923	3,006	11,813	27,693	(15,880)	-57%	36,923
										=
Borrowing	6	439	-	-	-	-	-	-	-	-
Internally generated funds		1,865	1,200	1,212	152	385	909	(524)	-58%	1,212
Total Capital Funding		29,004	31,958	38,135	3,157	12,197	28,602	(16,404)	-57%	38,135

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M09 March						
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	1,000	7	1,000
Call investment deposits		386	3,800	641	421	641
Consumer debtors		9,938	27,753	23,770	(14,060)	23,770
Other debtors		45,264	47,536	47,863	55,631	47,863
Current portion of long-term receivables		808	-	808	-	808
Inventory		2,998	3,571	2,148	4,115	2,148
Total current assets		59,517	83,637	76,231	46,113	76,231
Non current assets						
Long-term receivables		2,522	2,695	2,522	3,330	2,522
Investments		-	-	-	-	-
Investment property		7,033	7,247	7,033	7,033	7,033
Investments in Associate		-	-	-	-	-
Property, plant and equipment		524,584	530,456	530,761	521,899	530,761
Biological		-	-	-	-	-
Intangible		285	400	285	285	285
Other non-current assets		5,225	5,277	5,225	6,486	5,225
Total non current assets		539,648	546,075	545,825	539,033	545,825
TOTAL ASSETS		599,165	629,712	622,056	585,146	622,056
LIABILITIES						
Current liabilities						
Bank overdraft		12,930	-	-	12,223	-
Borrowing		2,377	2,275	4,252	2,377	4,252
Consumer deposits		1,831	1,537	1,922	1,790	1,922
Trade and other payables		38,701	55,632	52,057	37,780	52,057
Provisions		18,149	15,439	18,149	11,684	18,149
Total current liabilities		73,987	74,883	76,381	65,855	76,381
Non current liabilities						
Borrowing		6,993	11,008	12,189	6,075	12,189
Provisions		55,203	67,669	42,958	61,373	42,958
Total non current liabilities		62,196	78,678	55,146	67,448	55,146
TOTAL LIABILITIES		136,183	153,561	131,527	133,303	131,527
NET ASSETS	2	462,983	476,152	490,529	451,843	490,529
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		458,682	468,663	486,228	447,547	486,228
Reserves		4,301	7,489	4,301	4,295	4,301
TOTAL COMMUNITY WEALTH/EQUITY	2	462,983	476,152	490,529	451,843	490,529

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M09 March										
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	35,060	2,213	26,181	26,295	(114)	0%	35,060
Service charges		101,399	120,706	121,613	10,106	77,142	91,210	(14,068)	-15%	121,613
Other revenue		5,187	28,419	38,268	1,006	7,785	28,701	(20,916)	-73%	38,268
Government - operating		78,781	90,676	129,809	17,234	110,365	97,356	13,009	13%	129,809
Government - capital		31,962	30,758	36,923	22,555	36,942	27,693	9,250	33%	36,923
Interest		4,332	5,264	5,576	449	3,859	4,182	(324)	-8%	5,576
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(240,212)	(272,662)	(308,943)	(25,753)	(230,935)	(231,707)	(773)	0%	(308,943)
Finance charges		(1,382)	(1,418)	(1,436)	(250)	(2,244)	(1,077)	1,167	-108%	(1,436)
Transfers and Grants		-	(550)	(550)	(125)	(385)	(413)	(28)	7%	(550)
NET CASH FROM/(USED) OPERATING ACTIVITIES		14,243	36,250	56,319	27,435	28,710	42,240	13,529	32%	56,319
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)	(38,135)	(3,157)	(12,197)	(28,602)	(16,404)	57%	(38,135)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(27,328)	(31,958)	(38,135)	(3,157)	(12,197)	(28,602)	(16,404)	57%	(38,135)
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)	(4,122)	-	(917)	(3,091)	(2,174)	70%	(4,122)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4,280)	(931)	(4,122)	-	(917)	(3,091)	(2,174)	70%	(4,122)
NET INCREASE/ (DECREASE) IN CASH HELD		(17,366)	3,360	14,062	24,278	15,596	10,547			14,062
Cash/cash equivalents at beginning:		4,945	1,417	(12,421)		(12,421)	(12,421)			(12,421)
Cash/cash equivalents at month/year end:		(12,421)	4,777	1,641		3,175	(1,874)			1,641

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 - M09 March													
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	2,293	980	762	6,902	-	-	-	-	10,937	6,902	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,255	397	140	2,921	-	-	-	-	6,712	2,921	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2,259	806	602	13,643	-	-	-	-	17,309	13,643	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,450	728	609	16,671	-	-	-	-	19,459	16,671	-	-
Receivables from Exchange Transactions - Waste Management	1600	804	472	397	10,026	-	-	-	-	11,699	10,026	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	3	2	34	-	-	-	-	44	34	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	218	138	100	40,721	-	-	-	-	41,177	40,721	-	-
Total By Income Source	2000	10,284	3,522	2,612	90,919	-	-	-	-	107,336	90,919	-	-
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,076	474	161	4,333	-	-	-	-	6,043	4,333	-	-
Commercial	2300	2,739	334	254	9,210	-	-	-	-	12,537	9,210	-	-
Households	2400	6,069	2,560	2,062	72,444	-	-	-	-	83,134	72,444	-	-
Other	2500	399	155	135	4,932	-	-	-	-	5,621	4,932	-	-
Total By Customer Group	2600	10,284	3,522	2,612	90,919	-	-	-	-	107,336	90,919	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March										
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	4,728	-	-	-	-	-	-	-	4,728
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1,583	-	-	-	-	-	-	-	1,583
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	2,207	-	-	-	-	-	-	-	2,207
Total By Customer Type	1000	8,518	-	-	-	-	-	-	-	8,518

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March						
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		160	-	-	-	160
STANDARD BANK		21	-	-	-	21
ABSA BANK		47	-	-	-	47
NEDBANK		193	-	-	-	193
						-
						-
Municipality sub-total		421		-	-	421
Entities						
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	421		-	-	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 - M09 March										
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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		59,528	66,757	66,757	15,609	64,104	50,067	14,036	28.0%	66,757
Local Government Equitable Share		56,543	62,434	62,434	15,609	59,781	46,826	12,956	27.7%	62,434
Finance Management		1,700	1,700	1,700	-	1,700	1,275	425	33.3%	1,700
EPWP Incentive		1,285	1,924	1,924	-	1,924	1,443	481	33.3%	1,924
Municipal Infrastructure Grant		-	699	699	-	699	524	175	33.3%	699
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		11,423	23,919	63,052	1,625	46,262	47,289	(751)	-1.6%	63,052
Financial Management Support Grant		2,500	330	2,296	1,625	1,955	1,722	233	13.5%	2,296
Financial Management Capacity Building Grant		360	380	380	-	-	285	(285)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant		250	224	369	-	-	-	-	-	369
Human Settlements Development Grant (Beneficiaries)		-	15,660	52,000	-	36,793	39,000	(2,207)	-5.7%	52,000
Human Settlements - Municipal Accreditation and Capacity Building Grant		224	-	-	-	-	276	-	-	-
Maintenance and Construction of Transport Infrastructure		841	50	50	-	-	38	(38)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,550	5,856	6,212	-	5,856	4,659	1,197	25.7%	6,212
Community Development Workers (CDW) Operational Support Grant		-	169	408	-	408	306	102	33.3%	408
Municipal Service Delivery and Capacity Building Grant		-	-	88	-	-	66	(66)	-100.0%	88
Municipal Drought Relief Grant	4	1,698	1,250	1,250	-	1,250	938	313	33.3%	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	129,809	17,234	110,365	97,356	13,285	13.6%	129,809
Capital Transfers and Grants										
National Government:		35,611	28,673	28,673	5,321	28,673	21,505	7,168	33.3%	28,673
Municipal Infrastructure Grant (MIG)		25,611	13,273	13,273	5,321	13,273	9,955	3,318	33.3%	13,273
Fire and Drought relief grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		10,000	15,400	15,400	-	15,400	11,550	3,850	33.3%	15,400
Department Rural Development and Land Reform		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		4,168	2,085	8,250	-	8,269	6,188	2,081	33.6%	8,250
Municipal Drought Relief Grant		-	1,250	8,250	-	8,269	6,188	2,081	33.6%	8,250
Fire and Drought relief grant		1,913	-	-	-	-	-	-	-	-
Department Rural Development and Land Reform		2,255	-	-	-	-	-	-	-	-
Community Development Workers Support Grant		-	35	-	-	-	-	-	-	-
Community Library Services Grant		-	800	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	39,779	30,758	36,923	5,321	36,942	27,693	9,250	33.4%	36,923
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	110,730	121,434	166,732	22,555	147,308	125,049	22,535	18.0%	166,732

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March										
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	66,757	15,846	62,525	50,067	12,458	24.9%	66,757
Local Government Equitable Share		56,655	62,434	62,434	15,609	59,781	46,826	12,956	27.7%	62,434
Finance Management		1,700	1,700	1,700	43	1,093	1,275	(182)	-14.3%	1,700
EPWP Incentive		1,285	1,924	1,924	143	1,123	1,443	(320)	-22.2%	1,924
Municipal Infrastructure Grant		7,066	699	699	50	529	524	5	0.9%	699
Other transfers and grants [insert description]										
Provincial Government:		10,819	23,919	62,137	449	42,555	46,603	(3,870)	-8.3%	62,137
Financial Management Support Grant		2,159	330	1,955	-	330	1,466	(1,136)	-77.5%	1,955
Financial Management Capacity Building Grant		-	380	380	-	-	285	(285)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant		162	224	-	-	-	-	-		-
Human Settlements Development Grant (Beneficiaries)		-	15,660	52,000	-	36,793	39,000	(2,207)	-5.7%	52,000
Human Settlements Development Grant - Acceleration of Housing Delivery (Toilet Project)		227	-	-	-	-	-	-		-
Human Settlements - Municipal Accreditation and Capacity Building Grant		93	-	238	-	-	178	-		238
Maintenance and Construction of Transport Infrastructure		841	50	50	-	-	38	(38)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,373	5,856	5,856	449	4,306	4,392	(86)	-2.0%	5,856
Municipal Service Delivery and Capacity Building Grant		-	-	-	-	-	-	-		-
Community Development Workers (CDW) Operational Support Grant		-	169	408	-	-	306	(306)	-100.0%	408
Department of Local Government : Thusong Services Centres Grant (Operational Support G		265	-	-	-	-	-	-		-
Municipal Drought Relief Grant		1,698	1,250	1,250	-	1,126	938	189	20.1%	1,250
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
DBSA		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		77,525	90,676	128,894	16,295	105,080	96,670	8,588	8.9%	128,894
Capital expenditure of Transfers and Grants										
National Government:		25,892	28,673	28,673	3,453	12,368	21,505	(9,137)	-42.5%	28,673
Municipal Infrastructure Grant (MIG)		15,892	13,273	13,273	134	2,386	9,955	(7,569)	-76.0%	13,273
Integrated National Electrification Programme		10,000	15,400	15,400	3,319	9,982	11,550	(1,568)	-13.6%	15,400
Other capital transfers [insert description]										
Provincial Government:		4,216	2,085	8,250	-	1,177	6,188	(5,011)	-81.0%	8,250
Municipal Drought Relief Grant		-	1,250	8,250	-	1,177	6,188	(5,011)	-81.0%	8,250
Fire and Drought relief grant		1,896	-	-	-	-	-	-		-
Department Rural Development and Land Reform		2,255	-	-	-	-	-	-		-
Community Library Services Grant		-	800	-	-	-	-	-		-
Community Development Workers Support Grant		-	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	36,923	3,453	13,544	27,693	(14,148)	-51.1%	36,923
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		107,633	121,434	165,817	19,748	118,624	124,363	(5,560)	-4.5%	165,817

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 - M09 March										
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	4,795	389	3,427	3,596	(169)	-5%	4,795
Pension and UIF Contributions		384	379	361	23	282	271	11	4%	361
Medical Aid Contributions		37	59	28	3	22	21	1	6%	28
Motor Vehicle Allowance		-	683	525	43	388	394	(6)	-1%	525
Cellphone Allowance		530	577	577	51	435	433	2	1%	577
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		703	-	-	-	-	-	-	-	-
Sub Total - Councillors		6,008	6,401	6,287	508	4,554	4,715	(161)	-3%	6,287
% increase	4		6.6%	4.6%						4.6%
Senior Managers of the Municipality										
Basic Salaries and Wages		5,048	5,547	4,279	221	3,285	3,209	76	2%	4,279
Pension and UIF Contributions		514	440	469	29	368	352	16	5%	469
Medical Aid Contributions		31	33	34	3	31	25	6	23%	34
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		619	698	698	-	-	524	(524)	-100%	698
Motor Vehicle Allowance		430	300	374	13	281	280	1	0%	374
Cellphone Allowance		68	108	88	4	71	66	4	6%	88
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	1	(89)	62	124	(66)	191	-287%	(89)
Payments in lieu of leave		156	-	-	-	89	-	89	#DIV/0!	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6,867	7,127	5,853	332	4,249	4,390	(141)	-3%	5,853
% increase	4		3.8%	-14.8%						-14.8%
Other Municipal Staff										
Basic Salaries and Wages		73,106	83,911	87,422	6,577	63,422	65,566	(2,145)	-3%	87,422
Pension and UIF Contributions		11,142	13,226	12,042	1,072	9,519	9,032	487	5%	12,042
Medical Aid Contributions		1,631	1,939	1,862	157	1,338	1,396	(59)	-4%	1,862
Overtime		4,919	1,500	5,083	284	4,015	3,812	202	5%	5,083
Performance Bonus		56	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,842	2,469	2,639	213	1,797	1,979	(182)	-9%	2,639
Cellphone Allowance		143	128	169	14	117	126	(9)	-7%	169
Housing Allowances		924	967	672	80	704	504	200	40%	672
Other benefits and allowances		2,696	2,057	2,598	429	3,098	1,948	1,150	59%	2,598
Payments in lieu of leave		2,049	-	274	15	219	205	13	6%	274
Long service awards		375	191	(428)	50	437	(321)	758	-236%	(428)
Post-retirement benefit obligations	2	688	1,439	-	94	867	-	867	#DIV/0!	-
Sub Total - Other Municipal Staff		99,572	107,827	112,333	8,986	85,533	84,250	1,283	2%	112,333
TOTAL SALARY, ALLOWANCES & BENEFITS		112,447	121,355	124,473	9,826	94,336	93,355	981	1%	124,473
TOTAL MANAGERS AND STAFF		106,439	114,954	118,186	9,318	89,782	88,640	1,142	1%	118,186

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
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 Adjusted Budget
R thousands								%	
Monthly expenditure performance trend									
July		2,663	2,663	-		2,663	-		
August		2,663	2,663	1,532	1,532	5,326	(3,795)	-71.2%	4%
September		2,663	2,663	1,356	2,887	7,990	5,102	63.9%	8%
October		2,663	2,663	1,409	4,296	10,653	6,356	59.7%	11%
November		2,663	2,663	2,169	6,465	13,316	6,851	51.4%	17%
December		2,663	2,663	2,388	8,853	15,979	7,126	44.6%	23%
January		2,663	2,663	11	8,864	18,642	9,778	52.5%	23%
February		2,663	2,663	176	9,040	21,306	12,266	57.6%	24%
March		2,663	4,207	3,157	12,197	25,513	13,316	52.2%	32%
April		2,663	4,207	-		29,721	-		
May		2,663	4,207	-		33,928	-		
June		2,663	4,207	-		38,135	-		
Total Capital expenditure	-	31,958	38,135	12,197					

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

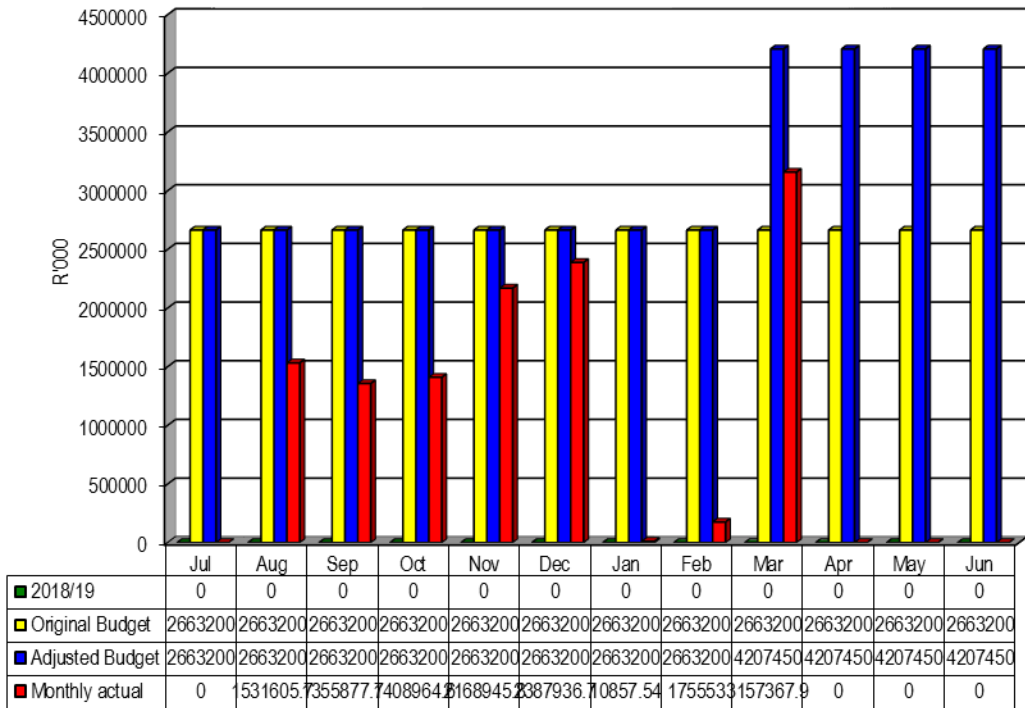
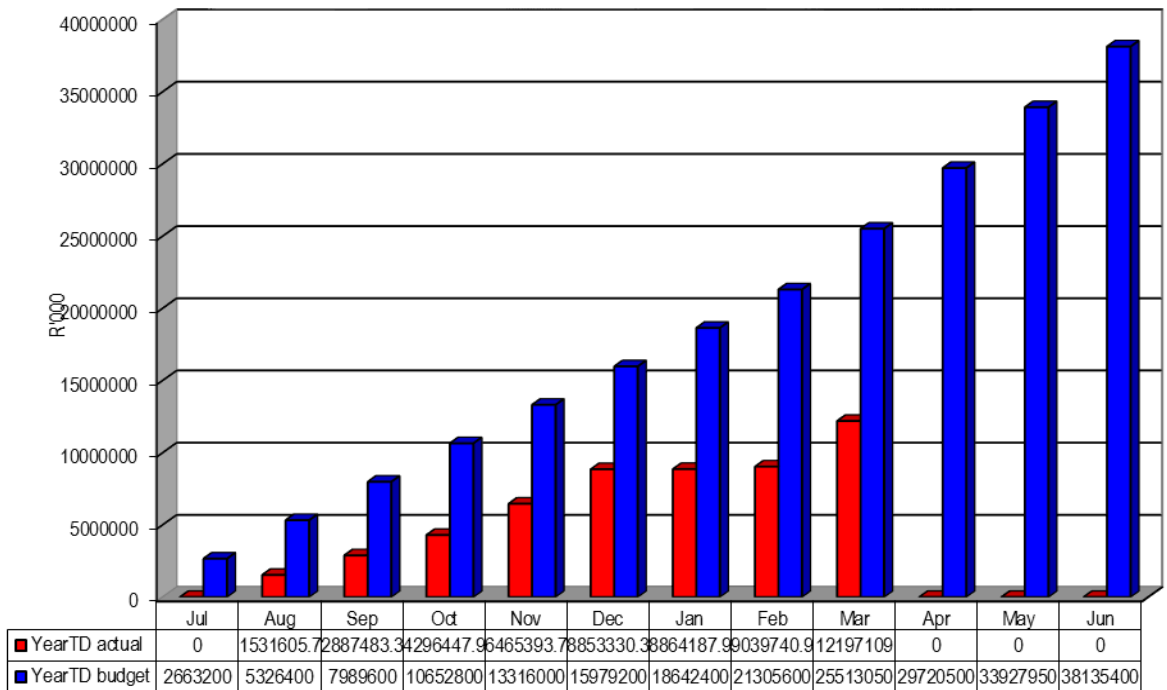


Chart C2 2019/20 Capital Expenditure: YTD actual v YTD target



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 - M09 March											
R thousands	Description	Ref	2019/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2019/20 YearTD actual	YearTD budget	YTD variance	YTD Variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/subclass											
	INFRASTRUCTURE		25,041	17,472	22,472	2,881	8,801	16,854	8,053	47.6%	22,472
	Roads Infrastructure		8,840								
	Roads		8,840								
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure		1,639	1,639			121	1,154	1,033	89.5%	1,639
	Drainage Collection		1,639	1,639			121	1,154	1,033	89.5%	1,639
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure		12,052	15,400	15,400	2,881	8,680	11,550	2,870	24.9%	15,400
	Power Plants		12,052								
	MV Substations				12,743	2,881	6,691	9,527	2,867	30.0%	12,743
	MV Switching Station		2,880								
	MV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks		4,714	2,657			1,989	1,993	4	0.2%	2,657
	Capital Spares										
	Water Supply Infrastructure		4,140		5,000			3,750	3,750	100.0%	5,000
	Dams and Weirs										
	Reservoirs				5,000						5,000
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution		4,140								
	Distribution Points										
	PVY Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Pretreatment										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toler Facilities										
	Capital Spares										
	Solid Waste Infrastructure			533	533			400	400	100.0%	533
	Landfill Sites			533	533			400	400	100.0%	533
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets		1,807								
	Community Facilities										
	Halls										
	Centres										
	Cooking										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Public										
	Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Museums										
	Stalls										
	Absluts										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares		1,807								
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities		1,807								
	Capital Spares										
	Heritage Assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment Properties										
	Reserve Land										
	Improved Property										
	Unimproved Property										
	Reserve Land										
	Improved Property										
	Unimproved Property										
	Other Assets										
	Operational Buildings										
	Municipal Offices										
	Pay/Utility 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		13								
	Service Marks		13								
	Licenses and Rights										
	Water Rights										
	Effluent Licenses										
	Solid Waste Licenses										
	Computer Software and Applications										
	Local Settlement Software Applications										
	Unspecified										
	Computer Equipment		303	138	138			104	104	100.0%	138
	Computer Equipment		303	138	138			104	104	100.0%	138
	Furniture and Office Equipment		120	435	400	4	12	300	288	96.0%	400
	Furniture and Office Equipment		120	435	400	4	12	300	288	96.0%	400
	Machinery and Equipment		67	550	550	147	147	413	265	64.3%	550
	Machinery and Equipment		67	550	550	147	147	413	265	64.3%	550
	Transport Assets		439								
	Transport Assets		439								
	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	1	29,004	18,595	23,560	3,033	8,960	17,670	8,710	49.3%	23,560

10.2.2 Supporting Table SC13e

WC033 Beaufort West - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class											
R thousands	Description	Ref	2018/19	2019/20		Budget Year 2019/20		YTD Variance	YTD Variance %	Full Year Forecast	
			Actual Outcome	Original Budget	Adjusted Budget	Monthly actual	Year to actual				Year to Budget
Capital Expenditure on upgrading of existing assets by Asset Class/Sub-class											
	Infrastructure			7,582	9,582		1,728	7,186	5,458	75.9%	9,582
	Roads Infrastructure			3,692	3,692		429	2,769	2,341	84.5%	3,692
	Roads			3,692	3,692		429	2,769	2,341	84.5%	3,692
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure			556	556			417	417	100.0%	556
	Drainage Collection										
	Storm water Conveyance			556	556			417	417	100.0%	556
	Attenuation										
	Electrical Infrastructure										
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	Capital Spares										
	Water Supply Infrastructure			2,482	4,482		1,224	3,362	2,138	63.6%	4,482
	Dams and Weirs										
	Reservoirs			2,482	2,482		1,224	1,662	630	34.3%	2,482
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points				2,000			1,500	1,500	100.0%	2,000
	PIV Stations										
	Capital Spares										
	Sanitation Infrastructure			740	740			555	555	100.0%	740
	Pump Station										
	Reticulation										
	Waste Water Treatment Works			740	740			555	555	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										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure			112	112		76	84	8	9.5%	112
	Data Centres			52	52		53	38	16	40.4%	52
	Cable Layers			60	60		53	45	(5)	-17.0%	60
	Distribution Layers										
	Capital Spares										
	Community Assets			5,782	4,094	124	1,588	3,748	2,227	59.7%	4,094
	Community Facilities			1,740	940	62	316	705	369	55.2%	940
	Halls										
	Centres										
	Crickets										
	Clinical/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries			800							
	Comptrols/Cranitoria			940	940	62	316	705	369	55.2%	940
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Amateurs										
	Asports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities			4,042	4,054	63	1,192	3,040	1,648	60.8%	4,054
	Indoor Facilities										
	Outdoor Facilities			4,042	4,054	63	1,192	3,040	1,648	60.8%	4,054
	Capital Spares										
	Heritage Assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment properties										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other Assets										
	Operational Buildings										
	Municipal Offices										
	Pay/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 Government 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	14,876	124	3,237	10,932	7,695	70.4%	14,876

11. Material variances to the SDBIP

11.1 Over view

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