BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING July 2018

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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 July.

1.1.2 Financial problems or risks facing the municipality

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

1.1.3 Other relevant information

The Annual Financial Statements must be completed and submitted to the Auditor General for audit purposes by the 31 August 2018.

2. Resolutions

IN-YEAR REPORT 2017/18

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

RECOMMENDATION:

a) That Council notes the monthly budget statement and any supporting documentation for July 2018.

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

It is difficult to measure performance meaningfully in the first month. Year-to-date revenue accrued are R60,532 million or 239% above year-to-date budget projections for July 2018. However, the annual billing for rates is reflected in this report as well as the first equitable share installment that was received in July.

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

Operating expenditure by type

Total expenditure were R1,268 million or 5%, above year-to-date budget projections for July 2018. It should be noted that the Eskom bulk electricity account for July is only due on the 31 August 2018 amounting to R7,014 million. During July other expenditure are above the year to date target due to a payment of R13,045 million towards the completion of the S1 Phase 1 IRDP Housing Project, Top-structures received from the Department Human Settlements.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R140 thousand of a total budget of R24,187 million.

Refer to Table C5 for more detail on capital expenditure.

Cash flows

The municipality started the year with a positive projected cash & cash equivalents balance of R5,199 million, this figure is provisional and the final balance will only be know once the financial statements are finalized on 31 August 2018. The net increase in cash held were R30,094 million during July resulting in a closing balance of R35,293 million. The increase resulted primarily from the receipt of conditional transfers from national and provincial government, including the first installment of the Equitable Share for 2018/2019.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for July 2018.

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 Bea	ufort West	- Table C1 N	lonthly Bud	get Stateme	ent Summar	y - M01 July			
	2017/18				Budget Year	2018/19			
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Financial Performance									
Property rates	-	37,156	-	36,782	36,782	3,096	33,685	1088%	37,156
Service charges	_	122,165	-	10,669	10,669	10,180	489	5%	122,165
Investment revenue	_	1,260	-	-	-	105	(105)	-100%	1,260
Transfers and subsidies	-	102,893	-	37,164	37,164	8,574	28,590	333%	102,893
Other own revenue	_	40,499	-	1,248	1,248	3,375	(2,127)	-63%	40,499
Total Revenue (excluding capital transfers	-	303,973	-	85,863	85,863	25,331	60,532	239%	303,973
and contributions)									
Employ ee costs	-	103,811	-	7,411	7,411	8,196	(785)	-10%	103,811
Remuneration of Councillors	-	6,225	-	488	488	519	(31)	-6%	6,225
Depreciation & asset impairment	_	19,222	-	1,602	1,602	1,602	(0)	-0%	19,222
Finance charges	_	2,308	_	93	93	192	(99)	-51%	2,308
Materials and bulk purchases	_	90,220	-	1,392	1,392	7,518	(6,127)	-81%	90,220
Transfers and subsidies	_	650	-	126	126	54	72	133%	650
Other expenditure	_	97,408	_	16,355	16,355	8,117	8,238	100%	97,408
Total Expenditure	_	319,844	_	27,466	27,466	26,198	1,268	5%	319,844
Surplus/(Deficit)	-	(15,871)	-	58,396	58,396	(867)	59,263	-6834%	(15,871
				1	8	1	1	1	• •
Transfers and subsidies - capital (monetary alloca		23,087	-	118	118	1,924	(1,806)	-94%	23,087
Contributions & Contributed assets Surplus/(Deficit) after capital transfers &		_ 7,216	-	_ 58,514	_ 58,514	 1,057	- 57,457	5437%	_ 7,216
contributions	_	7,210	-	56,514	56,514	1,057	57,457	5451 %	7,210
Share of surplus/ (deficit) of associate	_	_	_	_	_	_	_		
		7,216	_			1,057		5437%	7,216
Surplus/ (Deficit) for the year		7,210	-	58,514	58,514	1,057	57,457	3437 %	7,210
Capital expenditure & funds sources									
Capital expenditure	_	24,187	_	140	140	2,016	(1,876)	-93%	24,187
Capital transfers recognised		23,087	_	140	140	1,924	(1,806)	-93%	23,087
		- 23,007				- 1,524		-94 /0	23,007
Public contributions & donations		_	-	_	_	-	-		_
Borrowing							{		
Internally generated funds	_	1,100	-	22	22	92	(70)	-76%	1,100
Total sources of capital funds	-	24,187	-	140	140	2,016	(1,876)	-93%	24,187
Einspeid position									
Financial position		E1 766			109 676				E1 766
Total current assets	-	51,766	-		108,676				51,766
Total non current assets	-	551,085	-		569,971				551,085
Total current liabilities	-	44,988	-		64,785				44,988
Total non current liabilities	-	65,186	-		68,652				65,186
Community wealth/Equity	-	492,677	-		545,209				492,677
0									
Cash flows		·						-	
Net cash from (used) operating	-	30,799	-	30,468	30,468	2,567	(27,902)	-1087%	30,799
Net cash from (used) investing	-	(24,187)	-	(140)	(140)	(2,016)	(1,876)	93%	(24,187
Net cash from (used) financing	-	(4,226)	-	(234)	(234)	(352)	(118)	1 1	(4,226
Cash/cash equivalents at the month/year end	-	7,585	-	-	35,293	5,398	(29,895)	-554%	7,585
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	25 444	2 004	1 110	70 970	8	1	2	3 1	
Total By Income Source	25,444	3,901	4,410	70,879	-	-	-	-	104,634
	25,444	3,901 382	4,410	70,879	- 1	-	- 1	- 23	104,634

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 - Tab	le C2 Mo	onthly Budg	get Statemer	nt - Financia	al Performan	ce (functior	al classifica	ation) - M	01 July	
		2017/18				Budget Year 2	2018/19			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
Revenue - Functional										
Governance and administration		-	85,861	-	60,709	60,709	7,155	53,553	748%	85,861
Executive and council		-	39,989	-	23,858	23,858	3,332	20,526	616%	39,989
Finance and administration		-	45,872	-	36,850	36,850	3,823	33,027	864%	45,872
Internal audit		-	-	-	-	-	_	-		-
Community and public safety		-	42,289	-	13,593	13,593	3,524	10,069	286%	42,289
Community and social services		-	6,631	-	505	505	553	(47)	-9%	6,631
Sport and recreation		-	3,034	_	35	35	253	(217)	-86%	3,034
Public safety		-	1	_	0	0	0	0	102%	1
Housing		_	32,623	_	13,053	13,053	2,719	10,334	380%	32,623
Health		-	_	_	-	-	_	-		_
Economic and environmental services		-	39,688	_	621	621	3,307	(2,687)	-81%	39,688
Planning and development		-	796	_	30	30	66	(37)	-55%	796
Road transport		-	38,892	_	591	591	3,241	(2,650)	-82%	38,892
Environmental protection		_	-	_	_	_	-			
Trading services		-	159,222	-	11,058	11,058	13,268	(2,211)	-17%	159,222
Energy sources		_	98,349	_	5,299	5,299	8,196	(2,896)	-35%	98,349
Water management			30,343	_	1,495	1,495	2,512	(1,017)	-40%	30,345
			20,791	_	3,131	3,131	1,733	1,398	81%	20,791
Waste water management Waste management			9,936		1,133	1,133	828	305	37%	9,936
Other	4		9,930	_	-	-	-	- 305	31 /6	9,930
Total Revenue - Functional	2	_	327,060		- 85,981	- 85,981	27,255	58,726	215%	
Total Revenue - Functional			327,000	-	05,901	65,961	21,255	30,720	21376	327,000
For an different For affected										
Expenditure - Functional		_	67,854	_	4,120	4,120	5,529	(4.400)	-25%	67,854
Governance and administration Executive and council			16,735		1,189	4,120	1,393	(1,408)	-25%	16,735
			49,693		2,891	2,891	4,021	+ ` <i>`</i>		49,693
Finance and administration								(1,130)	-28%	
Internal audit			1,427	-	40	40	114	(75)	-65%	1,427
Community and public safety		-	56,384	-	14,535	14,535	4,612	9,923	215%	56,384
Community and social services		-	9,430	-	570	570	755	(185)	-24%	9,430
Sport and recreation			8,778	-	531	531	698	(167)	-24%	8,778
Public safety			4,053	-	261	261	321	(61)	-19%	4,053
Housing		-	34,123	-	13,173	13,173	2,837	10,335	364%	34,123
Health			-	-	-	_		-		-
Economic and environmental services		-	51,943	-	3,205	3,205	4,214	(1,009)	-24%	51,943
Planning and development			6,693	-	489	489	539	(50)	-9%	6,693
Road transport		-	45,251	-	2,716	2,716	3,675	(959)	-26%	45,251
Environmental protection			-	-	-		-	-		-
Trading services			143,662	-	5,606	5,606	11,843	(6,237)	-53%	143,662
Energy sources		-	82,687	-	1,851	1,851	6,855	(5,005)	-73%	82,687
Water management		-	26,934	-	1,138	1,138	2,218	(1,081)	-49%	26,934
Waste water management			16,444		1,488	1,488	1,344	144	11%	16,444
Waste management			17,597	-	1,130	1,130	1,426	(296)	-21%	17,597
Other										
Total Expenditure - Functional	3		319,844	_	27,466	27,466	26,198	1,268	5%	319,844
Surplus/ (Deficit) for the year		-	7,216	-	58,514	58,514	1,057	57,457	5437%	7,216

4.1.3 Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organizational structure of the municipality which is made up of the following directorates: Municipal Manager; Corporate Services; Financial Services; Engineering Services; Community Services and Electrical Services.

Vote Description		2017/18				Budget Year 2	2018/19			
	Ref	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		-	-	-	160	160	_	160	#DIV/0!	-
Vote 2 - Director: Corporate Service		-	46,037	-	24,159	24,159	3,836	20,323	529.7%	46,037
Vote 3 - Director: Financial Services		-	41,720	-	36,783	36,783	3,477	33,306	958.0%	41,720
Vote 4 - Director: Engineering Services		-	65,890	-	4,756	4,756	5,491	(735)	-13.4%	65,890
Vote 5 - Director: Community Services		-	75,064	-	14,823	14,823	6,255	8,568	137.0%	75,064
Vote 6 - Director: Electrical Services		-	98,349	_	5,299	5,299	8,196	(2,896)	-35.3%	98,349
Total Revenue by Vote	2	-	- 327,060	_ _	 85,981	– 85,981	_ 27,255	- 58,726	215.5%	- 327,060
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	4,754	-	286	286	386	(99)	-25.7%	4,754
Vote 2 - Director: Corporate Service		-	34,966	-	2,123	2,123	2,856	(733)	-25.7%	34,966
Vote 3 - Director: Financial Services		-	25,954	-	1,610	1,610	2,101	(491)	-23.4%	25,954
Vote 4 - Director: Engineering Services		-	89,265	-	6,111	6,111	7,260	(1,148)	-15.8%	89,265
Vote 5 - Director: Community Services		_	82,217	-	15,486	15,486	6,740	8,745	129.7%	82,217
Vote 6 - Director: Electrical Services		-	82,687	-	1,851	1,851	6,855	(5,005)	-73.0%	82,687
		-	-	-	-	-	_			_
Total Expenditure by Vote	2	-	319,844	-	27,466	27,466	26,198	1,268	4.8%	319,844
Surplus/ (Deficit) for the year	2	-	7,216	-	58,514	58,514	1,057	57,457	5437.2%	7,216

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

WC053 Beaufort West - Table C4	Mon	thly Budget	Statement	- Financial	Performance	(revenue a	nd expendit	ture) - M0	1 July	
		2017/18				Budget Year 2	2018/19			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands]						%	
Revenue By Source										
Property rates		-	37,156	-	36,782	36,782	3,096	33,685	1088%	37,156
Service charges - electricity revenue		-	78,474	-	5,066	5,066	6,540	(1,474)	-23%	78,474
Service charges - water revenue		-	20,008	-	1,491	1,491	1,667	(177)	-11%	20,008
Service charges - sanitation revenue		-	15,517	-	3,034	3,034	1,293	1,741	135%	15,517
Service charges - refuse revenue		-	8,166	-	1,079	1,079	680	398	59%	8,166
Service charges - other		_	-	-	-	-	-	-		-
Rental of facilities and equipment		_	1,376	-	127	127	115	13	11%	1,376
Interest earned - external investments		_	1,260	-	_	-	105	(105)	-100%	1,260
Interest earned - outstanding debtors		_	2,940	_	219	219	245	(26)	-11%	2,940
Dividends received		_	_	_	_	_	_	-		_
Fines, penalties and forfeits		_	30,429	_	556	556	2,536	(1,980)	-78%	30,429
Licences and permits		_	629	_	9	9	52	(44)	-83%	629
Agency services		_	750	_	56	56	63	(7)	-10%	750
Transfers and subsidies			102,893	_	37,164	37,164	8,574	28,590	333%	102,893
Other revenue	-	_	4,375		281	281	365	(83)	-23%	4,375
	-	-	4,375			201		(03)	-23%	4,375
Gains on disposal of PPE Total Revenue (excluding capital transfers and		-	- 303,973	-	- 85,863	- 85,863	_ 25,331	- 60,532	239%	- 303,973
contributions)		_	505,575	_	05,005	05,005	25,551	00,552	23370	505,375
Expenditure By Type										
Employee related costs		_	103,811	_	7,411	7,411	8,196	(785)	-10%	103,811
Remuneration of councillors		_	6,225	_	488	488	519	(31)	-6%	6,225
Debt impairment		_	22,832		1,371	1,371	1,903	(531)	-28%	22,832
Depreciation & asset impairment	-	_	19,222	_	1,602	1,602	1,903	(00)	-20 %	19,222
	-	-	2,308	_	93	93	1,002	(99)	-51%	2,308
Finance charges	-	-		-	95 376				-94%	
Bulk purchases		-	70,500 19,720	-	376 1,015	376 1,015	5,875	(5,499)		70,500
Other materials	-	-		-			1,643	(628)	-38%	19,720
Contracted services		-	8,639	-	75	75	720	(645)	-90%	8,639
Transfers and subsidies	-	-	650	-	126	126	54	72	133%	650
Other expenditure	<u> </u>	-	65,936	-	14,909	14,909	5,495	9,414	171%	65,936
Loss on disposal of PPE		-	-	-	-	-	-	-		-
Total Expenditure		-	319,844	-	27,466	27,466	26,198	1,268	5%	319,844
Surplus/(Deficit)		-	(15,871)	-	58,396	58,396	(867)	59,263	(0)	(15,871)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		_	23,087		118	118	1,924	(1 000)	(0)	22.007
Transfers and subsidies - capital (monetary allocations)		-	23,007	-	110	110	1,924	(1,806)	(0)	23,087
(National / Provincial Departmental Agencies,										
Households, Non-profit Institutions, Private Enterprises,										
Public Corporatons, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers &		-	7,216	-	58,514	58,514	1,057			7,216
contributions										
Taxation		-	-	-	-	-	_	-		_
Surplus/(Deficit) after taxation		-	7,216	-	58,514	58,514	1,057			7,216
Attributable to minorities		-	-	-	-	-	_			_
Surplus/(Deficit) attributable to municipality		-	7,216	-	58,514	58,514	1,057			7,216
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		-	7,216	-	58,514	58,514	1,057			7,216

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

WC053 Beaufort West - Table C5 Monthly Bu	1	2017/18	AP			Budget Year				
Vote Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
Vole Description	i con	Outcome	Original Budget	Budget	actual	actual	budget	variance	variance	Full fear Forecast
R thousands	1	outcome	Duugot	Duugot			Suugot	rananoo	%	
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		_	-	_	-	-	-	-		-
Vote 2 - Director: Corporate Service		_	_	_	-	-	-	-		-
Vote 3 - Director: Financial Services		_	_	_	-	-	-	-		-
Vote 4 - Director: Engineering Services		_	_	_	-	_	_	_		_
Vote 5 - Director: Community Services		_	_	_	-	_	_	-		_
Vote 6 - Director: Electrical Services		_	-	_	-	-	-	-		-
		_	_	_	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	_	-	-	-		-	-		-
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		_	50	_	1	1	4	(3)	-79%	50
Vote 2 - Director: Corporate Service		_	250	_	-	-	21	(21)	-100%	250
Vote 3 - Director: Financial Services		_	200	_	-	-	17	(17)	-100%	200
Vote 4 - Director: Engineering Services	1	_	9,427	_	21	21	786	(764)	-97%	9,42
Vote 5 - Director: Community Services	1	_	200	_	-	-	17	(17)	-100%	200
Vote 6 - Director: Electrical Services		_	14,060	-	118	118	1,172	(1,054)	-90%	14,060
		_	_	_	-	-	-			-
Total Capital single-year expenditure	4	_	24,187	-	140	140	2,016	(1,876)	-93%	24,187
Total Capital Expenditure		-	24,187	-	140	140	2,016	(1,876)	-93%	24,18
	1		,					(1,01.0)		
Capital Expenditure - Functional Classification										
Governance and administration		-	500	_	1	1	42	(41)	-98%	500
Executive and council		-	50	_	1	1	4	(3)	-79%	50
Finance and administration	1	_	450	_	_	_	38	(38)	-100%	450
Internal audit		_	_	_	_	_	_	_		_
Community and public safety		-	3,009	-	21	21	251	(230)	-92%	3,009
Community and social services		-	200	_	_	_	17	(17)	-100%	200
Sport and recreation		_	2,809	_	21	21	234	(213)	-91%	2,80
Public safety		_		_	_		_			_,
Housing	-	_	_	_	_	_	_	_		_
Health		_	_	_	_	_	_	-		_
Economic and environmental services		-	6,301	-	-	-	525	(525)	-100%	6,301
Planning and development		_	200	_	_	_	17	(020)	-100%	200
Road transport		_	6,101	_	_	_	508	(508)	-100%	6,10
Environmental protection		_	_	_	_	_	_			_
Trading services		_	14,377	_	118	118	1,198	(1,080)	-90%	14,37
Energy sources		_	14,060	_	118	118	1,172	(1,000)	-90%	14,060
Water management					-	-	- 1,172	(1,004)	0070	
Waste water management	1		317		_	_	- 26	(26)	-100%	31
Waste management						_	- 20	(20)		-
Other								_		
Total Capital Expenditure - Functional Classification	3	-	24,187	-	140	140	2,016	(1,876)	-93%	24,18
	5	-	24,10/	-	140	140	2,010	(1,010)	-3370	24,10
Funded by:										
National Government		-	23,087	-	118	118	1,924	(1,806)	-94%	23,08
Provincial Government	1	_	_	_	-	_	_	-		_
District Municipality		_	_	_	_	_	-	-		_
Other transfers and grants		_	_	_	_	_	_	_		_
Transfers recognised - capital		_	23,087	_	118	118	1,924	(1,806)	-94%	23,08
Public contributions & donations	5	_	-	_	-	_	-	(1,000)		
Borrowing	6	_			_	_	_	_		
Internally generated funds	ľ		1,100		- 22	22	92	(70)	-76%	1,10
Total Capital Funding		-	24,187		140	140	92 2,016	(1,876)	ž	24,18

Call investment deposits I 5,423 19,99 Consumer debtors I 20,067 42,64 Other debtors I 20,067 42,64 Other debtors I 20,067 42,64 Other debtors I 3,952 3,65 Total current assets I 51,766 108,67 Non current assets I 51,766 108,67 Long-term receivables I 51,766 108,67 Investments I 51,766 108,67 Investments in Associate I Property. plant and equipment I 53,68 54,77 Other non-current assets I 53,98 54,77 Total non current assets I 602,850 54,77 Total non current assets I			2017/18		Budget Ye	ar 2018/19	
R thousands 1 1 1 ASSETS 1 1 1 Current assets 1 1 1 Cash 1 1 1 1 Cali investment deposits 1 1 1 1 1 Cali investment deposits 1 1 2,162 1 42,64 Other debtors 1 1 20,067 1 42,64 Other debtors 1 1 1 1 1 2,162 1 Current portion of long-term receivables 1 1 1 1 1 1 1 1 1 1 1 1 1 1 2,351 1 3,952 1 3,952 1 3,952 1 3,952 1 3,952 1 3,955 1	Description	Ref		-			Full Year Forecast
ASSETS Image: Construct assets <thimage: assets<="" construct="" th=""></thimage:>	sands	1	Outcome	Buugei	Buugei	actual	Forecast
Current assets Image: Current assets Im	6						
Cash							
Call investment deposits I 5,423 19,99 Consumer debtors I 20,067 42,64 Other debtors I 20,161 42,64 Other debtors I 20,161 42,64 Current portion of long-term receivables I 3,952 3,855 Total current assets I 51,766 108,67 Non current assets I 51,766 108,67 Long-term receivables I 51,766 7.52 7.61 Investments Associate I			_	2,162	_	6	2,16
Consumer debtors I <thi< th=""> I <thi< th=""></thi<></thi<>	nvestment deposits		_		_	19,996	5,42
Other debtors I <thi< th=""> I <thi< th=""> <th< td=""><td></td><td></td><td>_</td><td></td><td>_</td><td>42,642</td><td>20,06</td></th<></thi<></thi<>			_		_	42,642	20,06
Current portion of long-term receivables - - - - - - - - - - - - - - 3,952 - 3,65 - 3,65 - 3,65 - 3,65 Total current assets - - 51,766 - 108,67 - 108,67 - 108,67 - 108,67 - 108,67 - 108,67 - 108,67 - 108,67 - 108,67 - 2,51 - 7,51 - 7,552 - 7,75 - 7,75 - 7,81 - 535,863 - 553,653 - 553,653 - 553,653 - 553,653 - 569,97 - - - - - - - - - - - - - - - - - 6,28 - 569,97 - 569,97 TOTAL ASSETS - 551,085			_		_	42,378	20,16
Inventory - 3,952 - 3,65 Total current assets - 51,766 - 108,67 Non current assets - - 51,766 - 108,67 Long-term receivables -			_		_	,070	
Total current assets - 51,766 - 108,67 Non current assets - - - 2,51 Long-term receivables - <				3 952		3 653	3,95
Non current assets Image: Construction of the constructin of the construction of the construction of the c			_	*****			51,76
Long-term receivables 1 1,859 2,51 Inv estments Inv estment property 7,552 7,81 Inv estments in Associate Property, plant and equipment 535,883 553,65 Agricultural Isological Intangible 5396 547 Other non-current assets 551,085 569,97 TOTAL ASSETS 602,850 678,64 LIABILITIES 62,850 678,64 Current liabilities 6,28 Borrowing 3,206 3,87 Charled and other pay ables 3,206 3,17 Trade and other pay ables 3,804 - 8,95				51,700		100,070	51,70
Investments	rrent assets						
Investment property Image: Constraint of the second se	term receivables		-	1,859	-	2,510	1,8
Investments in Associate	tments		-	_	_	-	-
Property, plant and equipment I - 535,863 - 553,85 Agricultural I - - - - Biological I - 395 - 51 Intangible I - 395 - 51 Other non-current assets I - 551,085 - 569,97 TOTAL ASSETS I - 602,850 - 678,64 Current liabilities I - 602,850 - 678,64 LIABILITIES I - 602,850 - 678,64 Current liabilities I - 602,850 - 678,64 Bank ov erdraft I - - 66,28 3,87 Consumer deposits I - 3,206 - 3,87 Trade and other pay ables I - 31,522 - 42,50 Provisions I - 8,804 - 8,95 Total current liabilities I - 11,14 11,14 Prov	tment property		-	7,552	-	7,819	7,55
Agricultural - - - - Biological - - 395 - 51 Intangible - 5,396 - 547 Other non-current assets - 551,085 - 569,97 Total non current assets - 551,085 - 678,64 LIABILITIES - 602,850 - 678,64 Luarent liabilities - - 602,850 - 678,64 Bank overdraft - - 602,850 - 678,64 Current liabilities - - 6,28 3,87 Consumer deposits - - - 6,28 Borrowing - - 3,172 - 42,50 Provisions - 8,804 - 8,955 3,172 Total current liabilities - 44,988 - 64,78 Mon current liabilities - 44,988 - 64,78 Non current liabilities - - 55,595 - 57,50 <t< td=""><td>tments in Associate</td><td></td><td>-</td><td>_</td><td>_</td><td>-</td><td>-</td></t<>	tments in Associate		-	_	_	-	-
Biological - - - - - - - - - - - - - - - - 551 - 569,97 569,97 - 569,97 - 569,97 - 569,97 - 569,97 - 569,97 - 662,850 - 6678,64 - - 6678,64 - - 678,64 - - 678,64 - - 678,64 - - 678,64 - - 678,64 - - 678,64 - - 678,64 - - 678,64 - - 678,64 - - 678,64 - 678,64 - - 678,64 - 678,64 - 678,64 - 678,64 - 678,64 - 678,64 - 678,64 - 678,64 - 678,64 - 678,64 - 678,64 - 678,64 - 678,64 - 678,64 - 678,65 - 64,78 - 7 7 64,78	rty , plant and equipment		-	535,883	_	553,652	535,88
Biological - - - - - - - - - - - - - - - - 551 - 569,97 569,97 - 569,97 - 569,97 - 569,97 - 569,97 - 569,97 - 662,850 - 6678,64 - - 6678,64 - - 678,64 - - 678,64 - - 678,64 - - 678,64 - - 678,64 - - 678,64 - - 678,64 - - 678,64 - - 678,64 - - 678,64 - 678,64 - - 678,64 - 678,64 - 678,64 - 678,64 - 678,64 - 678,64 - 678,64 - 678,64 - 678,64 - 678,64 - 678,64 - 678,64 - 678,64 - 678,64 - 678,65 - 64,78 - 7 7 64,78	lltural		_	_	_	_	-
Intangible - 395 - 51 Other non-current assets - 5,396 - 5,47 Total non current assets - 551,085 - 569,97 TOTAL ASSETS - 602,850 - 678,64 LIABILITIES - 602,850 - 678,64 Current liabilities - - 602,850 - 678,64 Bank overdraft - - 602,850 - 6,28 Borrow ing - - - 6,28 Borrow ing - - - 6,28 Borrow ing - 3,206 - 3,87 Consumer deposits - 1,456 - 3,17 Trade and other payables - 31,522 - 42,50 Provisions - 8,804 - 8,95 Total current liabilities - 44,988 - 64,78 Borrow ing - - 55,595 - 57,50 Total non current liabilities - 65,186 <td></td> <td></td> <td>_</td> <td>_</td> <td>_</td> <td>_</td> <td>-</td>			_	_	_	_	-
Other non-current assets - 5,396 - 5,47 Total non current assets - 551,085 - 569,97 TOTAL ASSETS - 602,850 - 678,64 LIABILITIES - 602,850 - 678,64 Current liabilities - - 602,850 - 678,64 Bank overdraft - - - 6,28 Borrowing - - - 6,28 Corsumer deposits - 1,456 - 3,87 Consumer deposits - 1,456 - 3,17 Trade and other payables - 31,522 - 42,50 Provisions - 8,804 - 8,95 Total current liabilities - 44,988 - 64,78 Borrowing - - 55,595 - 57,50 Total non current liabilities - - 68,65 57,50 - 57,50 Total non current liabilities - - 65,186 - 68,65 68,65			_	395	_	515	39
Total non current assets - 551,085 - 569,97 TOTAL ASSETS - 602,850 - 678,64 LIABILITIES - - 602,850 - 678,64 LIABILITIES - - 602,850 - 678,64 LIABILITIES - - 6,28 - 6,28 Bank overdraft - - - 6,28 Borrowing - - - 6,28 Borrowing - - 3,206 - 3,87 Consumer deposits - - 1,456 - 3,17 Trade and other pay ables - - 8,804 - 8,95 Total current liabilities - - 44,988 - 64,78 Non current liabilities - - 9,591 - 11,14 Provisions - - 55,595 - 57,50 Total non current liabilities - - 61,186 - 63,65 TOTAL LIABILITIES - 110,173 <td></td> <td></td> <td>_</td> <td>5.396</td> <td>_</td> <td>5,474</td> <td>5,39</td>			_	5.396	_	5,474	5,39
TOTAL ASSETS - 602,850 - 678,64 LIABILITIES - - 678,64 Current liabilities - - 678,64 Bank ov erdraft - - 6,28 Borrowing - - - 6,28 Borrowing - - - 6,28 Consumer deposits - 3,206 - 3,87 Consumer deposits - 1,456 - 3,17 Trade and other pay ables - 31,522 - 42,500 Provisions - 8,804 - 8,955 Total current liabilities - 44,988 - 64,78 Borrowing - 9,591 - 11,14 Provisions - 9,591 - 57,50 Total non current liabilities - 65,186 - 68,65 TOTAL LIABILITIES - 110,173 - 133,43 NET ASSETS 2 - 492,677 - 545,20					_	569,971	551,08
Current liabilities I	ASSETS		_		-	678,647	602,85
Current liabilities I <thi< th=""> I <thi< th=""></thi<></thi<>							
Bank overdraft – – – 6,28 Borrowing – 3,206 – 3,87 Consumer deposits – 1,456 – 3,17 Trade and other payables – 31,522 – 42,50 Provisions – 8,804 – 8,95 Total current liabilities – 44,988 – 64,78 Borrowing – 9,591 – 11,14 Provisions – 9,591 – 11,14 Provisions – 65,186 – 68,65 Total non current liabilities – 110,173 – 133,43 NET ASSETS 2 – 492,677 – 545,20	ITIES						
Borrowing - 3,206 - 3,87 Consumer deposits - 1,456 - 3,17 Trade and other payables - 31,522 - 42,50 Provisions - 8,804 - 8,95 Total current liabilities - 44,988 - 64,78 Non current liabilities - 9,591 - 11,14 Provisions - 9,591 - 57,50 Total non current liabilities - 65,186 - 68,65 TOTAL LIABILITIES - 110,173 - 133,43 NET ASSETS 2 - 492,677 - 545,20	t liabilities						
Consumer deposits – 1,456 – 3,17 Trade and other pay ables – 31,522 – 42,50 Provisions – 8,804 – 8,95 Total current liabilities – 44,988 – 64,78 Non current liabilities – 9,591 – 11,14 Provisions – 9,591 – 11,14 Provisions – 65,186 – 68,65 Total non current liabilities – 110,173 – 133,43 NET ASSETS 2 – 492,677 – 545,20	overdraft		_	_	_	6,286	-
Consumer deposits – 1,456 – 3,17 Trade and other pay ables – 31,522 – 42,50 Provisions – 8,804 – 8,95 Total current liabilities – 44,988 – 64,78 Non current liabilities – 9,591 – 11,14 Provisions – 9,591 – 11,14 Provisions – 65,186 – 68,65 Total non current liabilities – 110,173 – 133,43 NET ASSETS 2 – 492,677 – 545,20	wing		_	3,206	_	3,876	3,20
Trade and other pay ables - 31,522 - 42,50 Provisions - 8,804 - 8,95 Total current liabilities - 44,988 - 64,78 Non current liabilities - 9,591 - 11,14 Provisions - 95,595 - 57,50 Total non current liabilities - 65,186 - 68,65 TOTAL LIABILITIES - 110,173 - 133,43 NET ASSETS 2 - 492,677 - 545,20	-		_	1,456	_	3,173	1,45
Provisions – 8,804 – 8,95 Total current liabilities – 44,988 – 64,78 Non current liabilities – 9,591 – 11,14 Provisions – 9,591 – 11,14 Provisions – 55,595 – 57,50 Total non current liabilities – 65,186 – 68,65 TOTAL LIABILITIES – 110,173 – 133,43 NET ASSETS 2 – 492,677 – 545,20			_		_	42,502	31,52
Total current liabilities – 44,988 – 64,78 Non current liabilities – 9,591 – 11,14 Provisions – 55,595 – 57,50 Total non current liabilities – 65,186 – 68,65 TOTAL LIABILITIES – 110,173 – 133,43 NET ASSETS 2 – 492,677 – 545,20			_		_	8,950	8,80
Non current liabilities – 9,591 – 11,14 Borrowing – 9,591 – 11,14 Provisions – 55,595 – 57,50 Total non current liabilities – 65,186 – 68,65 TOTAL LIABILITIES – 110,173 – 133,43 NET ASSETS 2 – 492,677 – 545,20			-		_	64,785	44,98
Borrowing – 9,591 – 11,14 Provisions – 55,595 – 57,50 Total non current liabilities – 65,186 – 68,65 TOTAL LIABILITIES – 110,173 – 133,43 NET ASSETS 2 – 492,677 – 545,20							
Borrowing – 9,591 – 11,14 Provisions – 55,595 – 57,50 Total non current liabilities – 65,186 – 68,65 TOTAL LIABILITIES – 110,173 – 133,43 NET ASSETS 2 – 492,677 – 545,20	rrent liabilities						
Provisions – 55,595 – 57,50 Total non current liabilities – 65,186 – 68,65 TOTAL LIABILITIES – 110,173 – 133,43 NET ASSETS 2 – 492,677 – 545,20			-	9,591	_	11,144	9,59
Total non current liabilities – 65,186 – 68,65 TOTAL LIABILITIES – 110,173 – 133,43 NET ASSETS 2 – 492,677 – 545,20	-		_		_	57,508	55,59
TOTAL LIABILITIES – 110,173 – 133,43 NET ASSETS 2 – 492,677 – 545,20	on current liabilities		_		_	68,652	65,18
NET ASSETS 2 - 492,677 - 545,20			-	*****	_	133,438	110,17
							·
	SETS	2	-	492,677		545,209	492,6
COMMUNITY WEALTH/EQUITY							
			-		-	537,354	487,2
Reserves – 5,423 – 7,85	ves		_	5,423		7,855	5,4

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beau	fort V	Vest - Table	C7 Monthly	Budget Sta			-			
		2017/18				Budget Year 2	2018/19			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	32,629	-	1,424	1,424	2,719	(1,295)	-48%	32,629
Service charges		-	113,783	-	5,578	5,578	9,482	(3,904)	-41%	113,783
Other revenue		-	30,746	-	889	889	2,562	(1,673)	-65%	30,74
Gov ernment - operating		-	102,893	-	38,127	38,127	8,574	29,553	345%	102,893
Government - capital		-	23,087	-	8,725	8,725	1,924	6,801	353%	23,08
Interest		-	4,200	-	219	219	350	(131)	-38%	4,200
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(274,531)	-	(24,274)	(24,274)	(22,878)	1,396	-6%	(274,531
Finance charges		-	(1,358)	-	(93)	(93)	(113)	(20)	18%	(1,358
Transfers and Grants		-	(650)	-	(126)	(126)	(54)	72	-133%	(650
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	30,799	-	30,468	30,468	2,567	(27,902)	-1087%	30,799
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receiv ables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(24,187)	_	(140)	(140)	(2,016)	(1,876)	93%	(24,187
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(24,187)	-	(140)	(140)	(2,016)	(1,876)	93%	(24,187
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		_	-	_	-	-	_	-		-
Borrowing long term/refinancing		_	-	-	-	_	-	-		_
Increase (decrease) in consumer deposits		_	103	-	17	17	9	8	95%	10:
Payments										
Repay ment of borrowing	1	_	(4,329)	_	(251)	(251)	(361)	(110)	30%	(4,329
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(4,226)	-	(234)	(234)	(352)	(118)	*****	(4,22
NET INCREASE/ (DECREASE) IN CASH HELD		-	2,386	-	30,094	30,094	199			2,38
Cash/cash equivalents at beginning:		-	5,199	-		5,199	5,199			5,19
Cash/cash equivalents at month/year end:		-	7,585	-		35,293	5,398			7,585

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

WC05	WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July												
Description							Budget	Year 2018/19					
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,651	634	328	5,227	-	-	-	-	7,840	5,227	-	89
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,073	544	129	709	-	-	-	-	6,454	709	-	33
Receivables from Non-ex change Transactions - Property Rates	1400	13,138	663	376	7,010	-	-	-	-	21,187	7,010	-	226
Receivables from Exchange Transactions - Waste Water Management	1500	3,564	636	466	12,094	-	-	-	-	16,760	12,094	-	577
Receivables from Exchange Transactions - Waste Management	1600	1,277	396	283	7,131	-	-	-	-	9,086	7,131	-	446
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	3	1	58	-	-	-	-	67	58	-	1
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	736	1,027	2,827	38,649	_	-	-	-	43,240	38,649	-	-
Total By Income Source	2000	25,444	3,901	4,410	70,879	-	-	-	-	104,634	70,879	-	1,371
2017/18 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	6,657	459	174	2,546	-	-	-	-	9,837	2,546	-	-
Commercial	2300	5,310	311	1,072	2,219	-	-	-	-	8,911	2,219	-	-
Households	2400	7,813	2,697	1,981	60,030	-	-	-	-	72,520	60,030	-	1,371
Other	2500	5,664	435	1,183	6,084	-		-	-	13,366	6,084	-	-
Total By Customer Group	2600	25,444	3,901	4,410	70,879	-	-	-	-	104,634	70,879	-	1,371

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Bea	ufort W	est - Suppo	rting Table	SC4 Monthl	y Budget St	tatement - a	ged credito	rs - M01 Jul	y				
Description	NT	Budget Year 2018/19											
Description	Code	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total			
R thousands	oout	30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year				
Creditors Age Analysis By Customer	Туре												
Bulk Electricity	0100	7,001	-	-	-	-	-	-	-	7,001			
Bulk Water	0200	-	-	-	-	-	-	-	-	-			
PAYE deductions	0300	937	-	-	-	-	-	-	-	937			
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-			
Pensions / Retirement deductions	0500	1,284	-	-	-	-	-	-	-	1,284			
Loan repay ments	0600	-	-	-	-	-	-	-	-	-			
Trade Creditors	0700	395	382	78	8	1	1	1	23	888			
Auditor General	0800	-	-	-	-	-	-	-	-	-			
Other	0900	705	-	-	-	-	-	-	-	705			
Total By Customer Type	1000	10,322	382	78	8	1	1	1	23	10,815			

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July											
Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning	Change in market value	Market value at end of the		
Municipality											
INVESTEC							843	-	843		
STANDARD							2,656	-	2,656		
ABSA							878	(1,856)	2,734		
NEDBANK							8,028	(5,735)	13,763		
Municipality sub-total							12,405	(7,591)	19,996		
<u>Entities</u>											
Entities sub-total					-		-	-	-		
TOTAL INVESTMENTS AND INTEREST	2				-		12,405	(7,591)	19,996		

8. Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant receipts

		2017/18	ly Budget Statement - transfers and grant receipts - M01 July Budget Year 2018/19									
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast		
R thousands		outcome	Buuget	Buuget	uotuur	uotuui	buuget	Variance	%	Torcoust		
RECEIPTS:	1,2							1				
	1,2											
Operating Transfers and Grants												
National Government:		_	60,329	_	23,232	23,232	5,027	18,205	362.1%	60,329		
Local Government Equitable Share		_	56,655	-	23,060	23,060	4,721	18,339	388.4%	56,655		
Municipal Infrastructure Grant (MIG)		_	689	_	172	172	57	115	200.0%	689		
Finance Management		_	1,700	_			142	(142)	-100.0%	1,700		
EPWP Incentive		_	1,285	_	_	_	192	(192)	-100.0%	1,700		
Other transfers and grants [insert description]		-	1,205	_	-	_	107	(107)		1,200		
Provincial Government:		_	42,564	_	14,895	14,895	3,547	- 11,348	319.9%	42,564		
Western Cape Financial Managenet Support Grant		-	42,564	_	14,095	14,095	3,547	(28)	-100.0%	42,304		
		_	360	_	_	_	20 30	(20)	-100.0%	360		
Western Cape Financial Management Capacity Building Grant		-	35,160	_			2,930	10,115	345.2%	35,160		
Human Settlement Development Gtant	4	-		-	13,045	13,045			-100.0%	· · · ·		
Main Road Subsidy	4	-	850	_	-	-	71	(71)	300.0%	850		
Library Services : Municipal Replacement Grant		-	5,550	-	1,850	1,850	463	1,388	-100.0%	5,550		
Community Development Workers (CDW): Operational Support Grant		-	204	-	-	-	17	(17)	-100.0%	204		
Thusong Services Centres Grant: Operational Support Grant		-	110	-	-	-	9	(9)	-100.070	110		
Other transfers and grants [insert description]								-				
District Municipality:	_	-	-	-	-	-	-	-		-		
[insert description]		-	-	-	-	-	-	-		-		
Other grant providers:		-	-	-	-	-	-	-		-		
[insert description]		-	-	-	-	-	-	-		-		
Total Operating Transfers and Grants	5	_	102,893	_	38.127	38,127	8,574	29,553	344.7%	102,893		
Capital Transfers and Grants												
National Government:		-	23,087	-	8,725	8,725	1,924	6,801	353.5%	23,087		
Municipal Infrastructure Grant (MIG)		-	13,087	-	6,225	6,225	1,091	5,134	470.8%	13,087		
Integrated National Electrification Programme		-	10,000	-	2,500	2,500	833	1,667	200.0%	10,000		
Other capital transfers [insert description]								-				
Provincial Government:		-	-	-	-	-	-	-		-		
[insert description]		-	-	-	-	-	-	-		-		
District Municipality:		_	_	_	_	_	_	_		_		
[insert description]		_	_	_	_	_	_	_	İ	_		
[mone coomplicity								-				
Other grant providers:		-	-	-	-	-	-	-		-		
[insert description]		-	-	-	-	-	-	-		-		
Total Capital Transfers and Grants	5	_	23,087	-	8,725	8,725	1,924	6,801	353.5%	23,08		
			20,001		5,.20	5,.20	.,524	0,001				
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	125.980	_	46.852	46.852	10.498	36.354	346.3%	125,98		

		2017/18	Budget Year 2018/19										
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Yea			
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast			
R thousands									%				
EXPENDITURE													
Operating expenditure of Transfers and Grants													
National Government:		-	60,329	-	23,129	23,129	5,027	18,102	360.1%	60,32			
Local Government Equitable Share		-	56,655	-	23,060	23,060	4,721	18,339	388.4%	56,6			
Municipal Infrastructure Grant (MIG)		-	689	-	19	19	57	(39)	-67.6%	6			
Finance Management		-	1,700	-	9	9	142	(133)	-93.6%	1,7			
EPWP Incentive		-	1,285	-	42	42	107	(65)	-61.1%	1,2			
Other transfers and grants [insert description]								-					
Provincial Government:		_	42,564	_	13,489	13,489	3,547	9,942	280.3%	42,5			
Western Cape Financial Managenet Support Grant		-	330	-	-	-	28	(28)	-100.0%	3			
Western Cape Financial Management Capacity Building Grant		_	360	-	-	_	30	(30)	-100.0%	36			
Human Settlement Development Gtant		_	35,160	-	13,045	13,045	2,930	10,115	345.2%	35,10			
Main Road Subsidy		_	850	-	-	_	71	(71)	-100.0%	85			
Library Services : Municipal Replacement Grant		_	5,550	-	429	429	463	(34)	-7.3%	5,55			
Community Development Workers (CDW): Operational Support Grant		_	204	-	15	15	17	(2)	-11.1%	20			
Thusong Services Centres Grant: Operational Support Grant		_	110	-	-	_	9	(9)	-100.0%	1			
Other transfers and grants [insert description]								-					
District Municipality:		-	-	-	-	-	-	-		-			
[insert description]		-	-	-	-	-	-	-		-			
										ļ			
Other grant providers:		-	-	-	-	-	-	-					
[insert description]		-	-	-	-	-	-	-		-			
Total operating expenditure of Transfers and Grants:		-	102,893	-	36,618	36,618	8,574	28,044	327.1%	102,8			
Capital expenditure of Transfers and Grants													
National Government:		_	23,087	-	136	136	1,924	(1,788)	-93.0%	23,0			
Municipal Infrastructure Grant (MIG)		_	13,087	_	136	136	1,024	(955)	-87.6%	13,0			
Integrated National Electrification Programme			10,000	_	-	-	833	(833)	-100.0%	10,0			
Other capital transfers [insert description]		-	10,000	-	-	_	000	(000)		10,0			
Provincial Government:		-	-	-	-	-	-	-					
[insert description]		-	-	-	-	-	-	-					
District Municipality:		-	-	-	-	_	_	-					
[insert description]		-	-	-	-	-	-	-					
Other grant providers:		_	_	-	-	_	_	-		-			
[insert description]		-	-	-	-	-	-	-					
			00.007		400	400	4 0.04	- (4 799)	-93.0%				
Fotal capital expenditure of Transfers and Grants		-	23,087	-	136	136	1,924	(1,788)	-33.0 /0	23,0			
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		_	125,980	-	36,754	36,754	10,498	26,255	250.1%	125,9			

8.2 Supporting Table SC7 – Grant expenditure

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

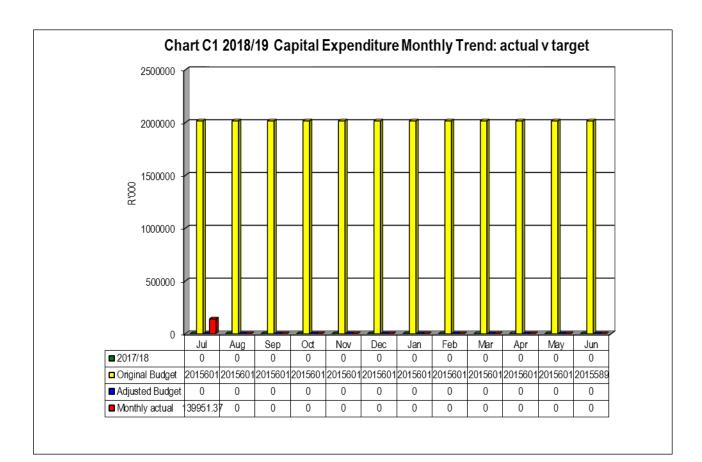
9.1 Supporting Table SC8

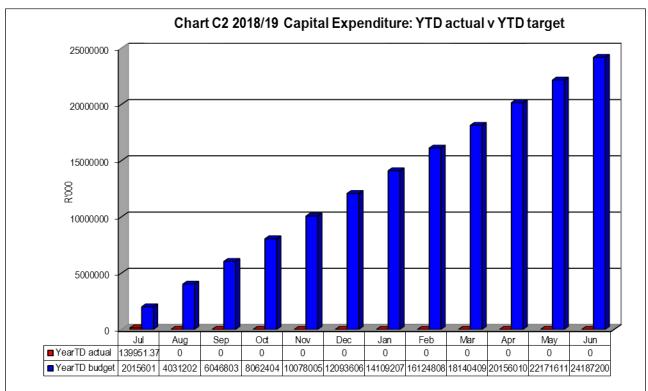
WC053 Beaufort West - Suppo	rting	Table SC8 N	onthly Bud	get Statem	ent - counci	llor and staf	f benefits -	M01 July	1					
		2017/18												
Summary of Employee and Councillor remuneration	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast				
R thousands		Cuttonic	Lugot	Jungor			Suugot		%					
	1	A	В	С						D				
Councillors (Political Office Bearers plus Other)														
Basic Salaries and Wages		_	5,040	-	354	354	420	(66)	-16%	5,040				
Pension and UIF Contributions		_	168	-	29	29	14	15	107%	168				
Medical Aid Contributions		_	_	-	2	2	-	2	#DIV/0!	_				
Motor Vehicle Allow ance		-	440	-	55	55	37	18	49%	440				
Cellphone Allow ance		-	530	-	44	44	44	-		530				
Housing Allow ances		-	-	-	-	-	-	-		-				
Other benefits and allow ances		-	47	-	4	4	4	-		47				
Sub Total - Councillors		-	6,225	-	488	488	519	(31)	-6%	6,225				
Senior Managers of the Municipality	3													
Basic Salaries and Wages		_	6,141	-	288	288	512	(224)	-44%	6,141				
Pension and UIF Contributions		_	314	-	37	37	26	11	43%	314				
Medical Aid Contributions		_	32	-	3	3	3	(0)	-5%	32				
Overtime		-	-	-	-	-	-	-		_				
Performance Bonus		-	820	-	-	-	68	(68)	-100%	820				
Motor Vehicle Allow ance		-	348	-	29	29	29	-		348				
Cellphone Allow ance		-	66	-	4	4	6	(2)	-27%	66				
Housing Allow ances		-	-	-	-	-	-	-		_				
Other benefits and allow ances		-	-	-	-	-	-	-		_				
Payments in lieu of leave		-	-	-	-	-	-	-		_				
Long service awards		-	-	-	-	-	-	-		_				
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		_				
Sub Total - Senior Managers of Municipality		-	7,721	-	361	361	643	(283)	-44%	7,721				
Other Municipal Staff														
Basic Salaries and Wages		_	73,087	-	5,287	5,287	5,635	(348)	-6%	73,087				
Pension and UIF Contributions		_	12,466	-	850	850	1,039	(189)		12,466				
Medical Aid Contributions		_	1,502	-	123	123	125	(3)	-2%	1,502				
Overtime		-	1,912	-	142	142	159	(17)	-11%	1,912				
Performance Bonus		_	820	-	-	-	68	(68)	-100%	820				
Motor Vehicle Allowance		-	2,172	-	155	155	181	(26)	-14%	2,172				
Cellphone Allow ance		-	-	-	-	-	-	-		, 				
Housing Allow ances		-	899	-	75	75	75	0	0%	899				
Other benefits and allow ances		-	1,667	-	138	138	139	(1)		1,667				
Payments in lieu of leave		-	360	-	100	100	30	70	233%	360				
Long service awards		-	189	-	-	-	16	(16)		189				
Post-retirement benefit obligations	2	-	1,016	-	180	180	85	95	112%	1,016				
Sub Total - Other Municipal Staff		-	96,090	-	7,050	7,050	7,552	(502)		96,090				
TOTAL SALARY, ALLOWANCES & BENEFITS		_	110,036		7,899	7,899	8,714	(816)	-9%	110,036				
TOTAL MANAGERS AND STAFF		-	103,811	-	7,411	7,411	8,196	(785)		103,811				

10. Capital programme performance

10.1 Supporting Table C12

	2017/18	Budget Year 2018/19										
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget			
R thousands								%				
Monthly expenditure performance trend												
July	-	2,016	-	140	140	2,016	1,876	93.1%	1%			
August	-	2,016	-	-		4,031	-					
September	-	2,016	-	-		6,047	-					
October	-	2,016	-	-		8,062	-					
November	_	2,016	-	-		10,078	-					
December	-	2,016	-	-		12,094	-					
January	_	2,016	-	-		14,109	-					
February	-	2,016	-	-		16,125	-					
March	_	2,016	-	-		18,140	-					
April	-	2,016	-	-		20,156	-					
Мау	-	2,016	-	-		22,172	-					
June	-	2,016	-	-		24,187	_					
Total Capital expenditure	-	24,187	-	140								





10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

WC053 Beaufort West - Supporting Tal	le S	SC13a Monthly Budget Statement - capital expenditure on new assets by asse 2017/18 Budget Year 2019/19 1 Audited Original Adjusted Monthly YearTD YearTD YearTD							lass - MO		
Description	Ref	2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly	Year TD actual	YearTD budget	VTD variance	VTD variance %	Full Year Forecast	
R thousands Capital expenditure on new assets by Asset Class/	1 iyb-ei	255							9%		
Infrastructure Roads Infrastructure			14,177		118	110	1,101	1,064	90.0%	14,177	
Roads Infrastructure Roads Structures		_	Ξ.	=	=	=	Ξ.	-		Ξ.	
Road Furniture Capital Spares Storm water Infrastructure		=	Ξ.	Ξ	Ξ.	=	=	- 1		=	
Drainage Collection			=	Ē	=	=	-			=	
Storm water Conveyance Attenuation		Ξ.	13,860	Ξ.	Ξ.	Ξ	1,155		89.8%	13,860	
Attenuation Electrical infrastructure Power Plants HV Substations			13,860		110 - - -	110	1,155	1,037 - 60	100.0%	13,860	
HV Switching Station HV Transmission Conductors		Ξ.	-	E	E	E	Ξ.			E E	
HV Switching Station HV Transmission Conductors MV Substations MV Switching Stations		_	2,800 2,500	=	Ξ	=	233 208	233 208	100.0%	2,800 2,500	
LV Networks		=	7,044	=	110	110	654	536	82.0%	7,844	
Capital Spares Water Supply Infrastructure		_		=	_	_	=	-		=	
Dams and Weirs Boreholes Reservoirs		Ξ.	Ξ.	=	Ξ	Ξ.		-		Ξ.	
Pump Stations		Ξ.		=	Ξ.	=	=				
Bulk Mains Distribution		E	E	E	E	E	E E	-		Ξ.	
Distribution Points		=	_	=	Ξ.	=	=			=	
Capital Spares Sanitation Infrastructure		=	- 317 317	=			- 26 26	- 26 26	100.0%	- 317 317	
Pump Station Reticulation		Ξ.	—	Ξ.	Ξ.	Ξ.	26	26	100.0%		
Waste Water Treatment Works Outfall Severs		=	=			=	=			Ξ.	
Toilet Facilities Capital Spares Solid Waste Infrastructure			Ξ.	=	Ξ.		Ξ.	=		Ξ.	
Landfill Sites Waste Transfer Stations	1	_	Ē	-			-			-	
Waste Processing Facilities Waste Drop-off Points	1	Ξ.	Ξ	Ē	Ξ	Ξ	Ξ.	=		=	
Waste Separation Facilities Electricity Generation Facilities		=	Ξ	Ξ.	Ξ	Ξ.	Ξ.	=		E.	
Capital Spares Rail Infrastructure	1	=	=	=	=	=	=	=		=	
Rall Lines Rall Structures	1	Ξ	Ξ	Ξ	Ξ	Ξ	Ξ.	=		Ξ.	
Rail Funditure Drainage Collection Storm water Conveyance Attenuation	1	E	Ξ	E	E	E.	E.			Ξ.	
	1							=			
LV Networks Capital Spares Coastal Infrastructure	1	Ξ.	Ξ	Ξ.	Ξ	Ξ.	=	=		1	
Sand Pumps	1	=		=	=		=	=		-	
Piers Revelments Promenades		=	=	E	Ξ	=	=			=	
Promenades Capital Spares Information and Communication Infrastructure		Ξ.	Ξ.	=		=	=	- E		Ξ.	
Data Centres		-	E	E		-	E			Ē	
Core Layers Distribution Layers Capital Spares		Ξ.	Ξ	E	Ē	E	=			=	
					_			_		1	
Community Facilities Halls		-			_			-			
Centres Crèches Clinics/Care Centres				=			=			Ξ.	
		Ξ.	=	=	Ξ.	=	=			Ξ.	
Testing Stations Museums Galleries		Ξ.	E	E	E	Ξ	E	-		E E	
Ineatres Libraries		=	Ξ.	=	Ξ.	=	=			=	
Cemeteries/Crematoria Police		=	Ξ.	=	Ξ.	=	=			=	
		Ξ.	Ξ.	=	Ξ.	=	=			Ξ.	
Public Open Space Nature Reserves Public Ablution Facilities Markets		Ξ.	Ξ.	=	=	=	=			=	
Abattoire		Ξ.			E	E	E			E	
Airports Taxi Ranks/Bus Terminals		Ξ.	E	E	E	E	E			E	
Sport and Recreation Facilities		_	=	=	=	=	=	-		=	
Indoor Facilities Outdoor Facilities		 		E E				=		=	
Capital Spares	1								1		
Monuments Historic Buildings Works of Art	1	Ξ		Ē	Ξ	Ξ.				Ē	
Works of Art Conservation Areas Other Heritage	1	Ξ	Ξ	E	Ξ	E	E	=		Ξ	
Investment properties	1		_	_	_		_	-		8	
Revenue Generating Improved Property Unimproved Property		=	_	_	=	=	-	=		Ξ	
Unimproved Property Non-revenue Generating Improved Property	1		=	Ē	=	Ē	Ξ	=		=	
Unimproved Property	1	-	—		Ξ		-	=			
Other assets Operational Buildings	1		=		-			-		-	
Rumcpal Offices Pay/Enquity Points Building Plan Offices Workshops	1	_	Ξ	E	Ξ	E	E			E	
Vards	1	=				=	=			-	
Stores Laboratories Training Centres		Ξ	Ξ	E .	Ξ	Ξ.	Ξ.	Ē		Ξ.	
	1	Ξ.	Ξ.	Ξ.	=	Ē	Ξ.	- 1		Ξ	
Depots Capital Spares Housing	1		Ξ	Ξ.	Ξ	Ξ	Ξ.	=			
Housing Staff Housing Social Housing	1	_	=	=	_	=	=	=		-	
Social Housing Capital Spares	1	_	Ξ.	Ξ.	Ξ	Ξ.	Ξ.	=		Ξ.	
Biological or Cultivated Assets Biological or Cultivated Assets		=		=				=		-	
Intangible Assets	1		_		_	-	-	-		-	
Servitudes Licences and Rights Water Rights	1		=		=	-	Ξ	E		=	
Effluent Licenses Solid Waste Licenses	1	=		Ē	=	Ē					
Computer Software and Applications Load Settlement Software Applications	1			Ē		Ē	E			Ē	
Unspecified	1	Ξ.	-	=	Ξ	Ξ.	Ξ.	-		=	
Computer Equipment	1		200 200		=		17	17 17	100.0%	200	
Furniture and Office Equipment	1		300		- 1	1	25	24	96.4% 96.4%	300	
Furniture and Office Equipment	1	-	300	-	1	1	25	24		300	
Machinery and Equipment Machinery and Equipment	1	=	600 600		=	=	50	50 50	100.0%	600 600	
Transport Assets	1	-	-	-	-	-	-	-		-	
Transport Assets	1	-	_	-	_	-	-	_		-	
Land	1	=	=	-	=	=	-	=		-	
Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals	1	=	=	=	=	=	=	=		=	
Total Capital Expenditure on new assets	1	-	15,277	-	119	119	1,273	1,154	90.7%	15,277	

10.2.2 Supporting Table SC13b

WC053 Beaufort West - Supporting Table SC1	fort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset c 2017/10 Budget Year 2018/19								ass - MO1	
Description	Ref	2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year YearTD actual	2018/19 YearTD budget	VTD variance	YTD variance	Full Year Forecast
R thousands Capital expenditure on renewal of existing assets by A	1 sset	Class/Sub-cla								
Infrastructure			6,101				508	508	100.0%	6,101
Roads Infrastructure Roads Road Structures		=	6,101	=		-	508	508	100.0%	6,101 6,101
Road Funtures Capital Spares		Ξ		_	E	E	=			_
Storm water Infrastructure Drainage Collection		-		_	 		_			_
Storm water Conveyance Attenuation		Ξ	Ξ.	E	Ξ	=	Ξ	-		Ξ
Electrical Infrastructure Power Plants		-	-	-		_	_	-		-
		_	_		Ξ.			-		
HV Switching Station HV Transmission Conductors MV Substations			E E	Ξ.	Ξ.	E	Ξ.	-		Ξ
MV Switching Stations MV Networks LV Networks		_	Ξ.	Ξ	Ξ.	Ξ	=			=
Capital Spares Water Supply Infrastructure				Ξ.	_	Ē	_			Ξ
Dams and Weirs Boreholes		Ξ.	Ξ.	Ξ.	Ξ.	=	Ξ	-		Ξ
Reservoirs Pump Stations		Ξ.	Ξ.	Ξ.	Ξ.	Ξ	Ξ.	_		Ξ
Water Treatment Works Bulk Mains					Ξ.	E		=		
Distribution Distribution Points		Ξ	Ξ.	Ξ.	Ξ.	E	Ξ.	-		_
PRV Stations Capital Spares Sanitation Infrastructure		Ξ.		E I	Ξ.		E I	-		Ξ
			=	= = =	=	-	=			
Reticulation Waste Water Treatment Works Outfall Sewers		Ξ		E	E	E	E			
Toilet Facilities Capital Spares		-	Ξ	Ē	Ξ	E	Ξ			Ξ
Solid Waste Infrastructure		_		_	-	_	_	-		
Waste Transfer Stations Waste Processing Facilities		Ξ	Ξ.	Ξ.	 	Ξ	Ξ	-		Ξ
Waste Drop-off Points Waste Separation Facilities		Ξ	Ξ.	Ξ	Ξ	Ξ.	Ξ	-		Ξ
Electricity Generation Facilities Capital Spares			Ξ		E.	Ē		-		
Rail Infrastructure Rail Lines Rail Structures		-	_		-	-	_	-		-
		Ξ	Ξ		Ξ	Ξ	Ξ			Ξ
Drainage Collection Storm water Conveyance		=	=	Ξ.	Ξ.	Ξ	Ξ			Ξ
Attenuation MV Substations						Ξ.		-		
LV Networks Capital Spares Coastal Infrastructure		Ξ	1	Ξ.	E.		Ξ			
Coastal Infrastructure Sand Pumps Piers		Ξ.	_	_		Ē	_			
Revetments		Ξ.	Ξ	Ξ	=	=	Ξ.	-		Ξ
Capital Spares Information and Communication Infrastructure		-	_	=	_	=	_	=		_
Data Centres Core Layers Distribution Layers		Ξ	Ξ.	Ξ	Ξ	Ξ	Ξ	=		Ξ
Distribution Layers Capital Spares		Ξ.	Ξ.	Ξ	Ξ.	=	Ξ	_		Ξ
Community Assets			2,809		21	21	234	213	90.9%	2,809
Community Facilities Halls		=	=	-	_	=	=	=		_
Centres Créches		Ξ.	=	Ξ.	Ξ.	Ξ	Ξ.	-		Ξ
Clinics/Care Centres Fire/Ambulance Stations		Ξ.	=	Ξ.	Ξ.	Ξ.	Ξ.	=		Ξ
Testing Stations Museums		=	=	Ξ.	Ξ.	=	Ξ.	-		Ξ
Galleries Theatres Libraries		_	_	Ξ.	Ξ.	=	Ξ.	-		=
Cemeteries/Crematoria										
Police Purk Public Open Space		=	_	Ξ.	Ξ.	Ξ.	Ξ.	_		Ξ.
Nature Reserves Public Ablution Facilities		=	_	Ξ.	Ξ.	E E	Ξ.	-		
Marketz Stalis		_	_	Ξ.	Ξ.	Ξ.	Ξ.	-		Ξ
Abattoirs Airports		Ξ	Ξ	Ξ.	Ξ.	E	Ξ.	-		Ξ
Taxi Ranks/Bus Terminals Capital Spares		Ξ	_	Ξ.	Ξ	Ξ.	Ξ.	=		Ξ
Sport and Recreation Facilities Indoor Facilities		_	2,809	-	21	21 - 21	234	213	90.9%	2,809
Outdoor Facilities Capital Spares		Ξ.	2,809	Ξ.	21	21	234	213	90.9%	2,809
Heritage assets Monuments					-	=		-		
Historic Buildings Works of Art Conservation Areas		-	_	_		E	-			-
Conservation Areas Other Heritage		Ξ	Ξ.	Ξ		Ξ.	Ξ			Ξ
Investment properties Revenue Generating		-		=					-	
Revenue Generating Improved Property Unimproved Property		-	Ξ.	Ξ		Ē				Ξ
Unimproved Property Non-rev enue Generating Improved Property		=	Ξ	=		Ξ				=
Unimproved Property Other assets		_			_		_	-		
Operational Buildings Municipal Offices Pay/Enquiry Points		_	=	=		=				_
Building Plan Offices		Ξ	E.	E.	E .	Ē	Ξ			Ξ
Workshops Yards Stores		-	-		=	Ξ	=	-		
Stores Laboratories Training Centres					-	-	-	-		-
Manufacturing Plant Depots		E	Ξ	E State	=	Ξ	=			
Capital Spares		-	=	=	_	Ξ	=	-		_
Housing Staff Housing Social Housing			_	-	-	Ξ.	-			Ξ
Capital Spares		-	_	-	-	-	Ξ	=		_
Biological or Cultivated Assets Biological or Cultivated Assets		=		_	_	=	=	=		_
Intangible Assets Servitudes										
Servitudes Licences and Rights Water Rights		_	_	-			-			-
Effluent Licenses Solid Waste Licenses		_	_	Ξ	Ξ	E	Ξ			=
Solid Waxte Licenses Computer Software and Applications Load Settlement Software Applications		_	_	Ē	Ξ	E	=	-		=
Unspecified		Ξ	Ξ.	Ξ	Ξ	Ξ.	-	-		Ξ
Computer Equipment		=	==	=		==	=			
Furniture and Office Equipment								_		
Furniture and Office Equipment		-	-	-	_	_	_	-		_
Machinery and Equipment Machinery and Equipment		_		_		=	=			=
Transport Assets							_	_	L	
Transport Assets		-	_	-	-	-	-	-		-
Land		=	=	=	=	=	=	=		=
Zoo's, Marine and Non-biological Animals		-		-	-	-	-	-		
Zoo's, Marine and Non-biological Animals Total Capital Expenditure on renewal of existing asset	1	_	8,910	_	- 21	- 21	- 742	-	97.1%	8,910
option Experioriture on renewal of existing asset	<u> </u>		8,910		21	×1	/42			8,910

11. Material variances to the SDBIP

11.1 Over view

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