

# **BEAUFORT WEST MUNICIPALITY**



## **Monthly Budget Statement FOR THE MONTH ENDING July 2018**

# **TABLE OF CONTENTS**

## **PART 1 – IN-YEAR REPORT**

1. Mayor’s Report .....	2
2. Resolutions .....	2
3. Executive Summary .....	3 - 4
4. In-year budget statement tables .....	5 - 11

## **PART 2 – SUPPORTING DOCUMENTATION**

5. Debtors analysis .....	12
6. Creditors analysis .....	12
7. Investment portfolio analysis .....	13
8. Allocation and grant receipts and expenditure .....	14 - 15
9. Expenditure on councillor and board members allowances and employee benefits ....	16
10. Capital programme performance .....	17 - 20
11. Material variances to the SDBIP .....	21

## **PART 1 – IN-YEAR REPORT**

### ***1. Mayor's Report***

#### **1.1 In-Year Report – Monthly Budget Statement**

##### **1.1.1 Implementation of the budget in accordance with the SDBIP**

No comments for 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 known 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 Beaufort West - Table C1 Monthly Budget Statement Summary - M01 July									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
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
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>303,973</b>	-	<b>85,863</b>	<b>85,863</b>	<b>25,331</b>	<b>60,532</b>	<b>239%</b>	<b>303,973</b>
Employee 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	101%	97,408
<b>Total Expenditure</b>	-	<b>319,844</b>	-	<b>27,466</b>	<b>27,466</b>	<b>26,198</b>	<b>1,268</b>	<b>5%</b>	<b>319,844</b>
<b>Surplus/(Deficit)</b>	-	<b>(15,871)</b>	-	<b>58,396</b>	<b>58,396</b>	<b>(867)</b>	<b>59,263</b>	<b>-6834%</b>	<b>(15,871)</b>
Transfers and subsidies - capital (monetary allocated)	-	23,087	-	118	118	1,924	(1,806)	-94%	23,087
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>7,216</b>	-	<b>58,514</b>	<b>58,514</b>	<b>1,057</b>	<b>57,457</b>	<b>5437%</b>	<b>7,216</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>7,216</b>	-	<b>58,514</b>	<b>58,514</b>	<b>1,057</b>	<b>57,457</b>	<b>5437%</b>	<b>7,216</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>24,187</b>	-	<b>140</b>	<b>140</b>	<b>2,016</b>	<b>(1,876)</b>	<b>-93%</b>	<b>24,187</b>
Capital transfers recognised	-	23,087	-	118	118	1,924	(1,806)	-94%	23,087
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1,100	-	22	22	92	(70)	-76%	1,100
<b>Total sources of capital funds</b>	-	<b>24,187</b>	-	<b>140</b>	<b>140</b>	<b>2,016</b>	<b>(1,876)</b>	<b>-93%</b>	<b>24,187</b>
<b>Financial position</b>									
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
<b>Cash flows</b>									
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)	34%	(4,226)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>7,585</b>	-	<b>-</b>	<b>35,293</b>	<b>5,398</b>	<b>(29,895)</b>	<b>-554%</b>	<b>7,585</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	25,444	3,901	4,410	70,879	-	-	-	-	104,634
<b>Creditors Age Analysis</b>									
Total Creditors	10,322	382	78	8	1	1	1	23	10,815

#### 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) - M01 July										
Description	Ref	2017/18		Budget Year 2018/19						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		-	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		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	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		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	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		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	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		-	30,146	-	1,495	1,495	2,512	(1,017)	-40%	30,146
Waste water management		-	20,791	-	3,131	3,131	1,733	1,398	81%	20,791
Waste management		-	9,936	-	1,133	1,133	828	305	37%	9,936
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	327,060	-	85,981	85,981	27,255	58,726	215%	327,060
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		-	67,854	-	4,120	4,120	5,529	(1,408)	-25%	67,854
Executive and council		-	16,735	-	1,189	1,189	1,393	(204)	-15%	16,735
Finance and administration		-	49,693	-	2,891	2,891	4,021	(1,130)	-28%	49,693
Internal audit		-	1,427	-	40	40	114	(75)	-65%	1,427
<b>Community and public safety</b>		-	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		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	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		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	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
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	-	319,844	-	27,466	27,466	26,198	1,268	5%	319,844
<b>Surplus/ (Deficit) for the year</b>		-	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.

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July										
Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue by Vote</b>	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
		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	2	-	<b>327,060</b>	-	<b>85,981</b>	<b>85,981</b>	<b>27,255</b>	<b>58,726</b>	<b>215.5%</b>	<b>327,060</b>
<b>Expenditure by Vote</b>	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
		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	2	-	<b>319,844</b>	-	<b>27,466</b>	<b>27,466</b>	<b>26,198</b>	<b>1,268</b>	<b>4.8%</b>	<b>319,844</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>7,216</b>	-	<b>58,514</b>	<b>58,514</b>	<b>1,057</b>	<b>57,457</b>	<b>5437.2%</b>	<b>7,216</b>



#### 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) - M01 July										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
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
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>303,973</b>	-	<b>85,863</b>	<b>85,863</b>	<b>25,331</b>	<b>60,532</b>	<b>239%</b>	<b>303,973</b>
<b>Expenditure By Type</b>										
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	1,602	(0)	0%	19,222
Finance charges		-	2,308	-	93	93	192	(99)	-51%	2,308
Bulk purchases		-	70,500	-	376	376	5,875	(5,499)	-94%	70,500
Other materials		-	19,720	-	1,015	1,015	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		-	65,936	-	14,909	14,909	5,495	9,414	171%	65,936
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	<b>319,844</b>	-	<b>27,466</b>	<b>27,466</b>	<b>26,198</b>	<b>1,268</b>	<b>5%</b>	<b>319,844</b>
<b>Surplus/(Deficit)</b>		-	<b>(15,871)</b>	-	<b>58,396</b>	<b>58,396</b>	<b>(867)</b>	<b>59,263</b>	<b>(0)</b>	<b>(15,871)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	23,087	-	118	118	1,924	(1,806)	(0)	23,087
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	<b>7,216</b>	-	<b>58,514</b>	<b>58,514</b>	<b>1,057</b>			<b>7,216</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	<b>7,216</b>	-	<b>58,514</b>	<b>58,514</b>	<b>1,057</b>			<b>7,216</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>7,216</b>	-	<b>58,514</b>	<b>58,514</b>	<b>1,057</b>			<b>7,216</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		-	<b>7,216</b>	-	<b>58,514</b>	<b>58,514</b>	<b>1,057</b>			<b>7,216</b>

## 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) - M01 July										
Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	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		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	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		-	9,427	-	21	21	786	(764)	-97%	9,427
Vote 5 - Director: Community Services		-	200	-	-	-	17	(17)	-100%	200
Vote 6 - Director: Electrical Services		-	14,060	-	118	118	1,172	(1,054)	-90%	14,060
<b>Total Capital single-year expenditure</b>	4	-	24,187	-	140	140	2,016	(1,876)	-93%	24,187
<b>Total Capital Expenditure</b>		-	24,187	-	140	140	2,016	(1,876)	-93%	24,187
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	500	-	1	1	42	(41)	-98%	500
Executive and council		-	50	-	1	1	4	(3)	-79%	50
Finance and administration		-	450	-	-	-	38	(38)	-100%	450
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	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%	2,809
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	6,301	-	-	-	525	(525)	-100%	6,301
Planning and development		-	200	-	-	-	17	(17)	-100%	200
Road transport		-	6,101	-	-	-	508	(508)	-100%	6,101
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	14,377	-	118	118	1,198	(1,080)	-90%	14,377
Energy sources		-	14,060	-	118	118	1,172	(1,054)	-90%	14,060
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	317	-	-	-	26	(26)	-100%	317
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	24,187	-	140	140	2,016	(1,876)	-93%	24,187
<b>Funded by:</b>										
National Government		-	23,087	-	118	118	1,924	(1,806)	-94%	23,087
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	23,087	-	118	118	1,924	(1,806)	-94%	23,087
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	1,100	-	22	22	92	(70)	-76%	1,100
<b>Total Capital Funding</b>		-	24,187	-	140	140	2,016	(1,876)	-93%	24,187

#### 4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M01 July						
Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		–	2,162	–	6	2,162
Call investment deposits		–	5,423	–	19,996	5,423
Consumer debtors		–	20,067	–	42,642	20,067
Other debtors		–	20,161	–	42,378	20,161
Current portion of long-term receivables		–	–	–	–	–
Inventory		–	3,952	–	3,653	3,952
<b>Total current assets</b>		–	<b>51,766</b>	–	<b>108,676</b>	<b>51,766</b>
<b>Non current assets</b>						
Long-term receivables		–	1,859	–	2,510	1,859
Investments		–	–	–	–	–
Investment property		–	7,552	–	7,819	7,552
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	535,883	–	553,652	535,883
Agricultural		–	–	–	–	–
Biological		–	–	–	–	–
Intangible		–	395	–	515	395
Other non-current assets		–	5,396	–	5,474	5,396
<b>Total non current assets</b>		–	<b>551,085</b>	–	<b>569,971</b>	<b>551,085</b>
<b>TOTAL ASSETS</b>		–	<b>602,850</b>	–	<b>678,647</b>	<b>602,850</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	6,286	–
Borrowing		–	3,206	–	3,876	3,206
Consumer deposits		–	1,456	–	3,173	1,456
Trade and other payables		–	31,522	–	42,502	31,522
Provisions		–	8,804	–	8,950	8,804
<b>Total current liabilities</b>		–	<b>44,988</b>	–	<b>64,785</b>	<b>44,988</b>
<b>Non current liabilities</b>						
Borrowing		–	9,591	–	11,144	9,591
Provisions		–	55,595	–	57,508	55,595
<b>Total non current liabilities</b>		–	<b>65,186</b>	–	<b>68,652</b>	<b>65,186</b>
<b>TOTAL LIABILITIES</b>		–	<b>110,173</b>	–	<b>133,438</b>	<b>110,173</b>
<b>NET ASSETS</b>	2	–	<b>492,677</b>	–	<b>545,209</b>	<b>492,677</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		–	487,254	–	537,354	487,254
Reserves		–	5,423	–	7,855	5,423
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	–	<b>492,677</b>	–	<b>545,209</b>	<b>492,677</b>

#### 4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M01 July										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
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%	30,746
Government - 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%	23,087
Interest		-	4,200	-	219	219	350	(131)	-38%	4,200
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
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)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	<b>30,799</b>	-	<b>30,468</b>	<b>30,468</b>	<b>2,567</b>	<b>(27,902)</b>	<b>-1087%</b>	<b>30,799</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		-	(24,187)	-	(140)	(140)	(2,016)	(1,876)	93%	(24,187)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	<b>(24,187)</b>	-	<b>(140)</b>	<b>(140)</b>	<b>(2,016)</b>	<b>(1,876)</b>	<b>93%</b>	<b>(24,187)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	103	-	17	17	9	8	95%	103
<b>Payments</b>										
Repayment of borrowing		-	(4,329)	-	(251)	(251)	(361)	(110)	30%	(4,329)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	<b>(4,226)</b>	-	<b>(234)</b>	<b>(234)</b>	<b>(352)</b>	<b>(118)</b>	<b>34%</b>	<b>(4,226)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	<b>2,386</b>	-	<b>30,094</b>	<b>30,094</b>	<b>199</b>			<b>2,386</b>
Cash/cash equivalents at beginning:		-	5,199	-		5,199	5,199			5,199
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

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July													
Description	NT Code	Budget Year 2018/19									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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
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-exchange 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	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>25,444</b>	<b>3,901</b>	<b>4,410</b>	<b>70,879</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>104,634</b>	<b>70,879</b>	<b>-</b>	<b>1,371</b>
<b>2017/18 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
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	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>25,444</b>	<b>3,901</b>	<b>4,410</b>	<b>70,879</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>104,634</b>	<b>70,879</b>	<b>-</b>	<b>1,371</b>

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July											
Description	NT Code	Budget Year 2018/19									Total
		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		
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
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 repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	395	382	78	8	1	1	1	23	888	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	705	-	-	-	-	-	-	-	705	
<b>Total By Customer Type</b>	<b>1000</b>	<b>10,322</b>	<b>382</b>	<b>78</b>	<b>8</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>23</b>	<b>10,815</b>	

## 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	Ref	Period of Investment	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
R thousands		Yrs/Months							
<b>Municipality</b>									
INVESTEC							843	-	843
STANDARD							2,656	-	2,656
ABSA							878	(1,856)	2,734
NEDBANK							8,028	(5,735)	13,763
<b>Municipality sub-total</b>					-		12,405	(7,591)	19,996
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		12,405	(7,591)	19,996

## 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 - M01 July										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	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	-	-	-	107	(107)	-100.0%	1,285
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	42,564	-	14,895	14,895	3,547	11,348	319.9%	42,564
Western Cape Financial Management Support Grant		-	330	-	-	-	28	(28)	-100.0%	330
Western Cape Financial Management Capacity Building Grant		-	360	-	-	-	30	(30)	-100.0%	360
Human Settlement Development Grant		-	35,160	-	13,045	13,045	2,930	10,115	345.2%	35,160
Main Road Subsidy	4	-	850	-	-	-	71	(71)	-100.0%	850
Library Services : Municipal Replacement Grant		-	5,550	-	1,850	1,850	463	1,388	300.0%	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)	-100.0%	110
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	-	102,893	-	38,127	38,127	8,574	29,553	344.7%	102,893
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	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]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	23,087	-	8,725	8,725	1,924	6,801	353.5%	23,087
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	125,980	-	46,852	46,852	10,498	36,354	346.3%	125,980

## 8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	60,329	-	23,129	23,129	5,027	18,102	360.1%	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	-	19	19	57	(39)	-67.6%	689
Finance Management		-	1,700	-	9	9	142	(133)	-93.6%	1,700
EPWP Incentive		-	1,285	-	42	42	107	(65)	-61.1%	1,285
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	42,564	-	13,489	13,489	3,547	9,942	280.3%	42,564
Western Cape Financial Management Support Grant		-	330	-	-	-	28	(28)	-100.0%	330
Western Cape Financial Management Capacity Building Grant		-	360	-	-	-	30	(30)	-100.0%	360
Human Settlement Development Grant		-	35,160	-	13,045	13,045	2,930	10,115	345.2%	35,160
Main Road Subsidy		-	850	-	-	-	71	(71)	-100.0%	850
Library Services : Municipal Replacement Grant		-	5,550	-	429	429	463	(34)	-7.3%	5,550
Community Development Workers (CDW): Operational Support Grant		-	204	-	15	15	17	(2)	-11.1%	204
Thusong Services Centres Grant: Operational Support Grant		-	110	-	-	-	9	(9)	-100.0%	110
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		-	102,893	-	36,618	36,618	8,574	28,044	327.1%	102,893
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	23,087	-	136	136	1,924	(1,788)	-93.0%	23,087
Municipal Infrastructure Grant (MIG)		-	13,087	-	136	136	1,091	(955)	-87.6%	13,087
Integrated National Electrification Programme		-	10,000	-	-	-	833	(833)	-100.0%	10,000
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	23,087	-	136	136	1,924	(1,788)	-93.0%	23,087
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	125,980	-	36,754	36,754	10,498	26,255	250.1%	125,980



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

### 9.1 Supporting Table SC8

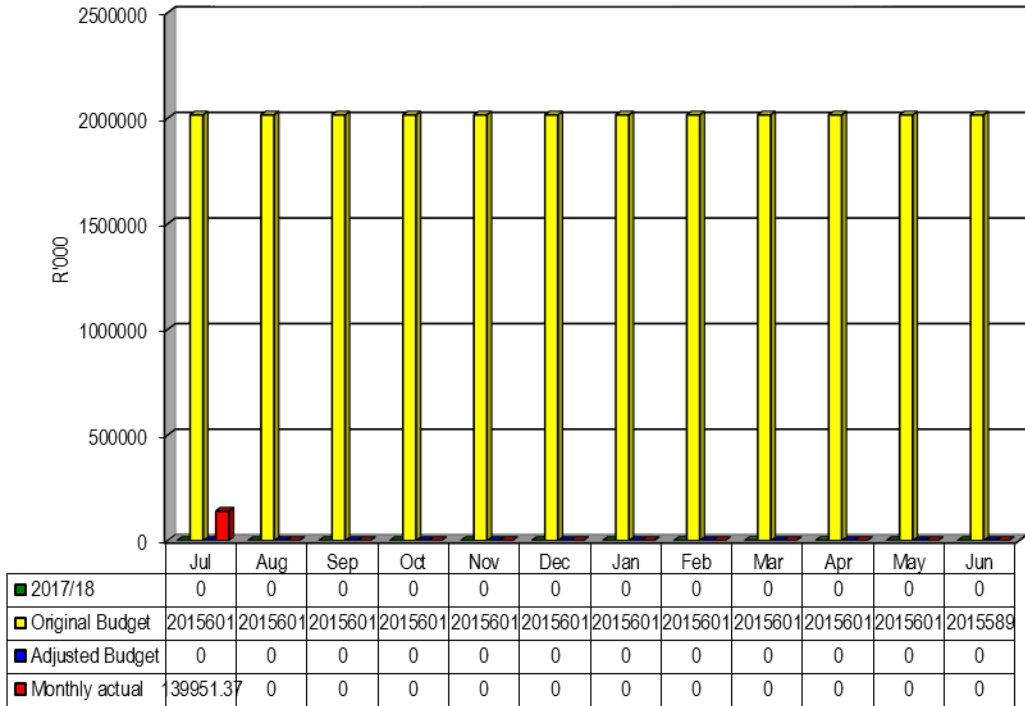
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July										
Summary of Employee and Councillor remuneration	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>										
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 Allowance		-	440	-	55	55	37	18	49%	440
Cellphone Allowance		-	530	-	44	44	44	-	-	530
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	47	-	4	4	4	-	-	47
<b>Sub Total - Councillors</b>		-	<b>6,225</b>	-	<b>488</b>	<b>488</b>	<b>519</b>	<b>(31)</b>	<b>-6%</b>	<b>6,225</b>
<b>Senior Managers of the Municipality</b>	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 Allowance		-	348	-	29	29	29	-	-	348
Cellphone Allowance		-	66	-	4	4	6	(2)	-27%	66
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		-	<b>7,721</b>	-	<b>361</b>	<b>361</b>	<b>643</b>	<b>(283)</b>	<b>-44%</b>	<b>7,721</b>
<b>Other Municipal Staff</b>										
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)	-18%	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 Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	899	-	75	75	75	0	0%	899
Other benefits and allowances		-	1,667	-	138	138	139	(1)	-1%	1,667
Payments in lieu of leave		-	360	-	100	100	30	70	233%	360
Long service awards		-	189	-	-	-	16	(16)	-100%	189
Post-retirement benefit obligations	2	-	1,016	-	180	180	85	95	112%	1,016
<b>Sub Total - Other Municipal Staff</b>		-	<b>96,090</b>	-	<b>7,050</b>	<b>7,050</b>	<b>7,552</b>	<b>(502)</b>	<b>-7%</b>	<b>96,090</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	<b>110,036</b>	-	<b>7,899</b>	<b>7,899</b>	<b>8,714</b>	<b>(816)</b>	<b>-9%</b>	<b>110,036</b>
<b>TOTAL MANAGERS AND STAFF</b>		-	<b>103,811</b>	-	<b>7,411</b>	<b>7,411</b>	<b>8,196</b>	<b>(785)</b>	<b>-10%</b>	<b>103,811</b>

## 10. Capital programme performance

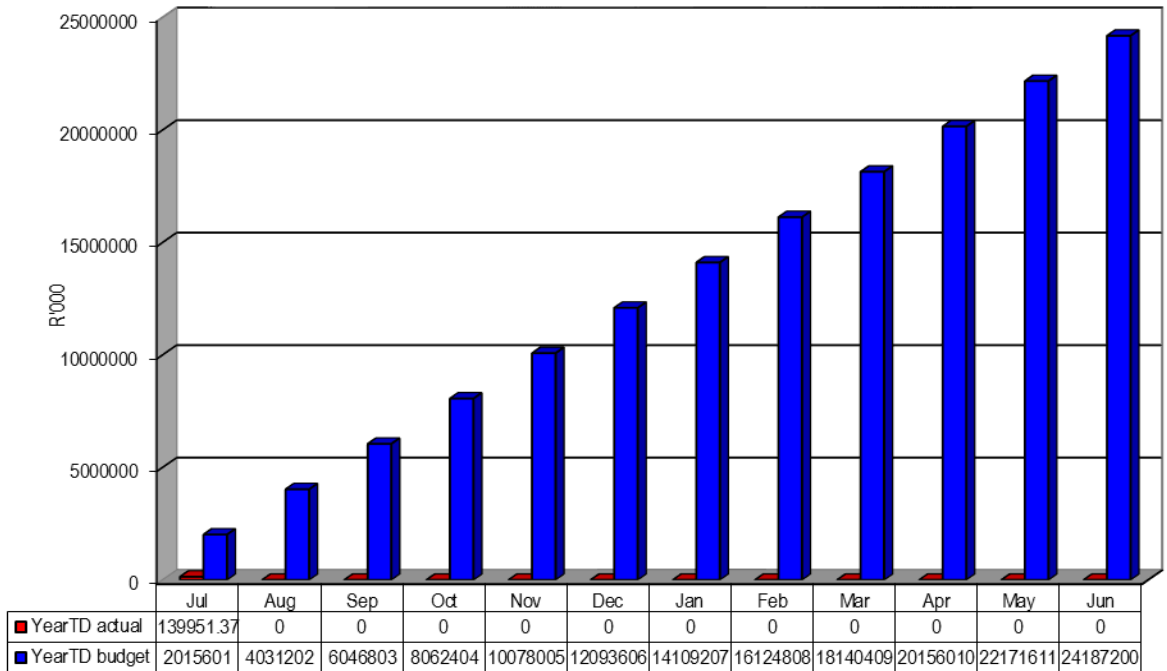
### 10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July									
Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
<b>Monthly expenditure performance trend</b>									
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	-		
May	-	2,016	-	-	-	22,172	-		
June	-	2,016	-	-	-	24,187	-		
<b>Total Capital expenditure</b>	-	<b>24,187</b>	-	<b>140</b>					

**Chart C1 2018/19 Capital Expenditure Monthly Trend: actual v target**



**Chart C2 2018/19 Capital Expenditure: YTD actual v YTD target**







## **11. Material variances to the SDBIP**

### **11.1 Over view**

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