

# **BEAUFORT WEST MUNICIPALITY**



## **Monthly Budget Statement FOR THE MONTH ENDING September 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**

A comprehensive performance report will be submitted to Council as part of the section 52 report for the first quarter.

##### **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**

No comments for September.

### ***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 September 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**

Year-to-date revenue accrued were R43,812 million or 58% above year-to-date budget projections for September 2018. This is due to the annual rates billing transfers recognized operational received for the construction of the top structure of the S1 IRDP housing project.

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

###### **Operating expenditure by type**

Total expenditure were R1,632 million or 2%, above the year-to-date budget projections for September 2018. It should be noted that the Eskom bulk electricity account for August is only due in October 2018. The main reason why total expenditure is above the year to date target is due to other expenditure. Included is a total payment of R24,596 million towards the completion of the S1 IRDP Housing Project, top-structures received from the Department Human Settlements in over the last three months.

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

###### **Capital expenditure**

Year-to-date expenditure on capital amounts to R3,961 million or 16% of a total budget of R24,187 million.

Refer to Table C5 and Supporting Table SC12 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. The net decrease in cash held were R1,509 million during September resulting in a closing balance of R29,278 million.

Refer to Table C9 for more detail on cash flows.

### **3.3 Material variances from SDBIP**

The first quarter SDBIP report will be completed and submitted as part of the section 52 report for the period July – September 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 - M03 September									
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	-	75	36,445	9,289	27,156	292%	37,156
Service charges	-	122,165	-	11,181	30,482	30,541	(59)	-0%	122,165
Investment revenue	-	1,260	-	-	-	315	(315)	-100%	1,260
Transfers and subsidies	-	102,893	-	12,046	49,962	25,723	24,239	94%	102,893
Other own revenue	-	40,499	-	679	2,916	10,125	(7,209)	-71%	40,499
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>303,973</b>	-	<b>23,980</b>	<b>119,805</b>	<b>75,993</b>	<b>43,812</b>	<b>58%</b>	<b>303,973</b>
Employee costs	-	103,811	-	8,064	23,746	24,587	(841)	-3%	103,811
Remuneration of Councillors	-	6,225	-	488	1,477	1,556	(79)	-5%	6,225
Depreciation & asset impairment	-	19,222	-	1,602	4,805	4,805	(0)	-0%	19,222
Finance charges	-	2,308	-	207	467	577	(110)	-19%	2,308
Materials and bulk purchases	-	90,220	-	3,118	12,006	22,555	(10,549)	-47%	90,220
Transfers and subsidies	-	650	-	3	140	163	(23)	-14%	650
Other expenditure	-	97,408	-	15,976	37,585	24,352	13,233	54%	97,408
<b>Total Expenditure</b>	-	<b>319,844</b>	-	<b>29,459</b>	<b>80,227</b>	<b>78,595</b>	<b>1,632</b>	<b>2%</b>	<b>319,844</b>
<b>Surplus/(Deficit)</b>	-	<b>(15,871)</b>	-	<b>(5,478)</b>	<b>39,578</b>	<b>(2,602)</b>	<b>42,180</b>	<b>-1621%</b>	<b>(15,871)</b>
Transfers and subsidies - capital (monetary allocated)	-	23,087	-	2,202	3,898	5,772	(1,873)	-32%	23,087
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>7,216</b>	-	<b>(3,276)</b>	<b>43,477</b>	<b>3,170</b>	<b>40,306</b>	<b>1271%</b>	<b>7,216</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>7,216</b>	-	<b>(3,276)</b>	<b>43,477</b>	<b>3,170</b>	<b>40,306</b>	<b>1271%</b>	<b>7,216</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>24,187</b>	-	<b>2,241</b>	<b>3,961</b>	<b>6,047</b>	<b>(2,086)</b>	<b>-34%</b>	<b>24,187</b>
Capital transfers recognised	-	23,087	-	2,202	3,898	5,772	(1,873)	-32%	23,087
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1,100	-	39	62	275	(213)	-77%	1,100
<b>Total sources of capital funds</b>	-	<b>24,187</b>	-	<b>2,241</b>	<b>3,961</b>	<b>6,047</b>	<b>(2,086)</b>	<b>-34%</b>	<b>24,187</b>
<b>Financial position</b>									
Total current assets	-	51,766	-	-	105,093	-	-	-	51,766
Total non current assets	-	551,085	-	-	561,748	-	-	-	551,085
Total current liabilities	-	44,988	-	-	57,995	-	-	-	44,988
Total non current liabilities	-	65,186	-	-	65,479	-	-	-	65,186
Community wealth/Equity	-	492,677	-	-	543,367	-	-	-	492,677
<b>Cash flows</b>									
Net cash from (used) operating	-	30,799	-	893	28,454	7,700	(20,754)	-270%	30,799
Net cash from (used) investing	-	(24,187)	-	(2,241)	(3,961)	(6,047)	(2,086)	34%	(24,187)
Net cash from (used) financing	-	(4,226)	-	(161)	(413)	(1,056)	(643)	61%	(4,226)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>7,585</b>	-	<b>-</b>	<b>29,278</b>	<b>5,795</b>	<b>(23,483)</b>	<b>-405%</b>	<b>7,585</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	12,140	4,734	9,964	71,227	-	-	-	-	98,065
<b>Creditors Age Analysis</b>									
Total Creditors	11,619	531	115	640	677	24	1	390	13,998

## 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) - M03 September										
Description	Ref	Budget Year 2018/19								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		–	85,861	–	464	61,137	21,465	39,671	185%	85,861
Executive and council		–	39,989	–	31	23,999	9,997	14,002	140%	39,989
Finance and administration		–	45,872	–	433	37,137	11,468	25,669	224%	45,872
Internal audit		–	–	–	–	–	–	–	–	–
<b>Community and public safety</b>		–	42,289	–	12,027	26,144	10,572	15,572	147%	42,289
Community and social services		–	6,631	–	469	1,489	1,658	(169)	-10%	6,631
Sport and recreation		–	3,034	–	1	37	759	(722)	-95%	3,034
Public safety		–	1	–	0	1	0	1	149%	1
Housing		–	32,623	–	11,558	24,618	8,156	16,462	202%	32,623
Health		–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		–	39,688	–	611	2,088	9,922	(7,834)	-79%	39,688
Planning and development		–	796	–	57	127	199	(72)	-36%	796
Road transport		–	38,892	–	555	1,961	9,723	(7,762)	-80%	38,892
Environmental protection		–	–	–	–	–	–	–	–	–
<b>Trading services</b>		–	159,222	–	13,080	34,335	39,805	(5,471)	-14%	159,222
Energy sources		–	98,349	–	10,035	22,956	24,587	(1,631)	-7%	98,349
Water management		–	30,146	–	1,071	3,152	7,537	(4,384)	-58%	30,146
Waste water management		–	20,791	–	1,278	5,700	5,198	502	10%	20,791
Waste management		–	9,936	–	695	2,526	2,484	43	2%	9,936
<b>Other</b>	4	–	–	–	–	–	–	–	–	–
<b>Total Revenue - Functional</b>	2	–	327,060	–	26,182	123,703	81,765	41,938	51%	327,060
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		–	67,854	–	5,151	14,143	16,586	(2,442)	-15%	67,854
Executive and council		–	16,735	–	1,274	3,830	4,180	(350)	-8%	16,735
Finance and administration		–	49,693	–	3,720	10,073	12,063	(1,990)	-17%	49,693
Internal audit		–	1,427	–	158	240	343	(102)	-30%	1,427
<b>Community and public safety</b>		–	56,384	–	13,485	30,086	13,837	16,249	117%	56,384
Community and social services		–	9,430	–	678	2,105	2,266	(161)	-7%	9,430
Sport and recreation		–	8,778	–	702	1,904	2,095	(191)	-9%	8,778
Public safety		–	4,053	–	289	847	964	(116)	-12%	4,053
Housing		–	34,123	–	11,816	25,230	8,512	16,717	196%	34,123
Health		–	–	–	–	–	–	–	–	–
<b>Economic and environmental services</b>		–	51,943	–	2,982	9,309	12,642	(3,333)	-26%	51,943
Planning and development		–	6,693	–	457	1,437	1,617	(180)	-11%	6,693
Road transport		–	45,251	–	2,525	7,872	11,025	(3,153)	-29%	45,251
Environmental protection		–	–	–	–	–	–	–	–	–
<b>Trading services</b>		–	143,662	–	7,840	26,688	35,530	(8,842)	-25%	143,662
Energy sources		–	82,687	–	3,035	12,821	20,566	(7,745)	-38%	82,687
Water management		–	26,934	–	2,206	5,673	6,655	(982)	-15%	26,934
Waste water management		–	16,444	–	1,200	4,152	4,032	120	3%	16,444
Waste management		–	17,597	–	1,397	4,042	4,277	(234)	-5%	17,597
<b>Other</b>		–	–	–	–	–	–	–	–	–
<b>Total Expenditure - Functional</b>	3	–	319,844	–	29,459	80,227	78,595	1,632	2%	319,844
<b>Surplus/ (Deficit) for the year</b>		–	7,216	–	(3,276)	43,477	3,170	40,306	1271%	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) - M03 September										
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
R thousands										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		-	-	-	(71)	89	-	89	#DIV/0!	-
Vote 2 - Director: Corporate Service		-	46,037	-	533	25,273	11,509	13,764	119.6%	46,037
Vote 3 - Director: Financial Services		-	41,720	-	345	36,901	10,430	26,471	253.8%	41,720
Vote 4 - Director: Engineering Services		-	65,890	-	3,103	10,048	16,472	(6,424)	-39.0%	65,890
Vote 5 - Director: Community Services		-	75,064	-	12,236	28,436	18,766	9,670	51.5%	75,064
Vote 6 - Director: Electrical Services		-	98,349	-	10,035	22,956	24,587	(1,631)	-6.6%	98,349
		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	<b>327,060</b>	-	<b>26,182</b>	<b>123,703</b>	<b>81,765</b>	<b>41,938</b>	<b>51.3%</b>	<b>327,060</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	4,754	-	492	1,164	1,157	7	0.6%	4,754
Vote 2 - Director: Corporate Service		-	34,966	-	2,547	7,280	8,568	(1,288)	-15.0%	34,966
Vote 3 - Director: Financial Services		-	25,954	-	1,948	5,296	6,304	(1,007)	-16.0%	25,954
Vote 4 - Director: Engineering Services		-	89,265	-	6,762	20,088	21,779	(1,691)	-7.8%	89,265
Vote 5 - Director: Community Services		-	82,217	-	14,674	33,576	20,221	13,355	66.0%	82,217
Vote 6 - Director: Electrical Services		-	82,687	-	3,035	12,821	20,566	(7,745)	-37.7%	82,687
		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	<b>319,844</b>	-	<b>29,459</b>	<b>80,227</b>	<b>78,595</b>	<b>1,632</b>	<b>2.1%</b>	<b>319,844</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>7,216</b>	-	<b>(3,276)</b>	<b>43,477</b>	<b>3,170</b>	<b>40,306</b>	<b>1271.4%</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) - M03 September										
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	-	75	36,445	9,289	27,156	292%	37,156
Service charges - electricity revenue		-	78,474	-	8,289	19,567	19,619	(52)	0%	78,474
Service charges - water revenue		-	20,008	-	1,068	3,141	5,002	(1,862)	-37%	20,008
Service charges - sanitation revenue		-	15,517	-	1,182	5,410	3,879	1,530	39%	15,517
Service charges - refuse revenue		-	8,166	-	642	2,365	2,041	324	16%	8,166
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	1,376	-	88	198	344	(146)	-42%	1,376
Interest earned - external investments		-	1,260	-	-	-	315	(315)	-100%	1,260
Interest earned - outstanding debtors		-	2,940	-	227	680	735	(55)	-8%	2,940
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	30,429	-	(43)	940	7,607	(6,667)	-88%	30,429
Licences and permits		-	629	-	(4)	86	157	(71)	-45%	629
Agency services		-	750	-	17	188	188	1	0%	750
Transfers and subsidies		-	102,893	-	12,046	49,962	25,723	24,239	94%	102,893
Other revenue		-	4,375	-	393	823	1,094	(270)	-25%	4,375
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>303,973</b>	-	<b>23,980</b>	<b>119,805</b>	<b>75,993</b>	<b>43,812</b>	<b>58%</b>	<b>303,973</b>
<b>Expenditure By Type</b>										
Employee related costs		-	103,811	-	8,064	23,746	24,587	(841)	-3%	103,811
Remuneration of councillors		-	6,225	-	488	1,477	1,556	(79)	-5%	6,225
Debt impairment		-	22,832	-	1,371	4,114	5,708	(1,594)	-28%	22,832
Depreciation & asset impairment		-	19,222	-	1,602	4,805	4,805	(0)	0%	19,222
Finance charges		-	2,308	-	207	467	577	(110)	-19%	2,308
Bulk purchases		-	70,500	-	1,820	8,614	17,625	(9,011)	-51%	70,500
Other materials		-	19,720	-	1,298	3,393	4,930	(1,537)	-31%	19,720
Contracted services		-	8,639	-	208	798	2,160	(1,362)	-63%	8,639
Transfers and subsidies		-	650	-	3	140	163	(23)	-14%	650
Other expenditure		-	65,936	-	14,397	32,673	16,484	16,188	98%	65,936
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	<b>319,844</b>	-	<b>29,459</b>	<b>80,227</b>	<b>78,595</b>	<b>1,632</b>	<b>2%</b>	<b>319,844</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	(15,871)	-	(5,478)	39,578	(2,602)	42,180	(0)	(15,871)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	23,087	-	2,202	3,898	5,772	(1,873)	(0)	23,087
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	<b>7,216</b>	-	<b>(3,276)</b>	<b>43,477</b>	<b>3,170</b>			<b>7,216</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	<b>7,216</b>	-	<b>(3,276)</b>	<b>43,477</b>	<b>3,170</b>			<b>7,216</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>7,216</b>	-	<b>(3,276)</b>	<b>43,477</b>	<b>3,170</b>			<b>7,216</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		-	<b>7,216</b>	-	<b>(3,276)</b>	<b>43,477</b>	<b>3,170</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) - M03 September										
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	13	(12)	-93%	50
Vote 2 - Director: Corporate Service		-	250	-	33	35	63	(28)	-44%	250
Vote 3 - Director: Financial Services		-	200	-	2	2	50	(48)	-96%	200
Vote 4 - Director: Engineering Services		-	9,427	-	608	805	2,357	(1,552)	-66%	9,427
Vote 5 - Director: Community Services		-	200	-	-	-	50	(50)	-100%	200
Vote 6 - Director: Electrical Services		-	14,060	-	1,598	3,119	3,515	(396)	-11%	14,060
<b>Total Capital single-year expenditure</b>	4	-	24,187	-	2,241	3,961	6,047	(2,086)	-34%	24,187
<b>Total Capital Expenditure</b>		-	24,187	-	2,241	3,961	6,047	(2,086)	-34%	24,187
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	500	-	35	38	125	(87)	-70%	500
Executive and council		-	50	-	-	1	13	(12)	-93%	50
Finance and administration		-	450	-	35	37	113	(76)	-67%	450
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	3,009	-	-	21	752	(731)	-97%	3,009
Community and social services		-	200	-	-	-	50	(50)	-100%	200
Sport and recreation		-	2,809	-	-	21	702	(681)	-97%	2,809
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	6,301	-	608	783	1,575	(792)	-50%	6,301
Planning and development		-	200	-	4	4	50	(46)	-93%	200
Road transport		-	6,101	-	604	780	1,525	(746)	-49%	6,101
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	14,377	-	1,598	3,119	3,594	(476)	-13%	14,377
Energy sources		-	14,060	-	1,598	3,119	3,515	(396)	-11%	14,060
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	317	-	-	-	79	(79)	-100%	317
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	24,187	-	2,241	3,961	6,047	(2,086)	-34%	24,187
<b>Funded by:</b>										
National Government		-	23,087	-	2,202	3,898	5,772	(1,873)	-32%	23,087
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	23,087	-	2,202	3,898	5,772	(1,873)	-32%	23,087
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	1,100	-	39	62	275	(213)	-77%	1,100
<b>Total Capital Funding</b>		-	24,187	-	2,241	3,961	6,047	(2,086)	-34%	24,187

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M03 September						
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	–	4,735	2,162
Call investment deposits		–	5,423	–	8,590	5,423
Consumer debtors		–	20,067	–	26,170	20,067
Other debtors		–	20,161	–	61,862	20,161
Current portion of long-term receivables		–	–	–	–	–
Inventory		–	3,952	–	3,736	3,952
<b>Total current assets</b>		–	<b>51,766</b>	–	<b>105,093</b>	<b>51,766</b>
<b>Non current assets</b>						
Long-term receivables		–	1,859	–	3,480	1,859
Investments		–	–	–	–	–
Investment property		–	7,552	–	7,247	7,552
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	535,883	–	545,344	535,883
Agricultural		–	–	–	–	–
Biological		–	–	–	–	–
Intangible		–	395	–	400	395
Other non-current assets		–	5,396	–	5,277	5,396
<b>Total non current assets</b>		–	<b>551,085</b>	–	<b>561,748</b>	<b>551,085</b>
<b>TOTAL ASSETS</b>		–	<b>602,850</b>	–	<b>666,842</b>	<b>602,850</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	8,993	–
Borrowing		–	3,206	–	4,113	3,206
Consumer deposits		–	1,456	–	1,411	1,456
Trade and other payables		–	31,522	–	33,875	31,522
Provisions		–	8,804	–	9,602	8,804
<b>Total current liabilities</b>		–	<b>44,988</b>	–	<b>57,995</b>	<b>44,988</b>
<b>Non current liabilities</b>						
Borrowing		–	9,591	–	8,686	9,591
Provisions		–	55,595	–	56,793	55,595
<b>Total non current liabilities</b>		–	<b>65,186</b>	–	<b>65,479</b>	<b>65,186</b>
<b>TOTAL LIABILITIES</b>		–	<b>110,173</b>	–	<b>123,474</b>	<b>110,173</b>
<b>NET ASSETS</b>	2	–	<b>492,677</b>	–	<b>543,367</b>	<b>492,677</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		–	487,254	–	535,555	487,254
Reserves		–	5,423	–	7,812	5,423
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	–	<b>492,677</b>	–	<b>543,367</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 - M03 September										
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>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	32,629	-	5,868	10,621	8,157	2,463	30%	32,629
Service charges		-	113,783	-	9,379	25,370	28,446	(3,075)	-11%	113,783
Other revenue		-	30,746	-	354	2,119	7,686	(5,567)	-72%	30,746
Government - operating		-	102,893	-	11,551	52,246	25,723	26,523	103%	102,893
Government - capital		-	23,087	-	-	8,725	5,772	2,953	51%	23,087
Interest		-	4,200	-	227	680	1,050	(370)	-35%	4,200
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		-	(274,531)	-	(26,275)	(70,700)	(68,633)	2,067	-3%	(274,531)
Finance charges		-	(1,358)	-	(207)	(467)	(340)	128	-38%	(1,358)
Transfers and Grants		-	(650)	-	(3)	(140)	(163)	(23)	14%	(650)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	<b>30,799</b>	-	<b>893</b>	<b>28,454</b>	<b>7,700</b>	<b>(20,754)</b>	<b>-270%</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)	-	(2,241)	(3,961)	(6,047)	(2,086)	34%	(24,187)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	<b>(24,187)</b>	-	<b>(2,241)</b>	<b>(3,961)</b>	<b>(6,047)</b>	<b>(2,086)</b>	<b>34%</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	-	-	(2)	26	(27)	-106%	103
<b>Payments</b>										
Repayment of borrowing		-	(4,329)	-	(161)	(412)	(1,082)	(670)	62%	(4,329)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	<b>(4,226)</b>	-	<b>(161)</b>	<b>(413)</b>	<b>(1,056)</b>	<b>(643)</b>	<b>61%</b>	<b>(4,226)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	<b>2,386</b>	-	<b>(1,509)</b>	<b>24,080</b>	<b>597</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	-		29,278	5,795			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 - M03 September													
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	1,245	502	329	4,658	-	-	-	-	6,734	4,658	-	89
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,441	948	249	2,344	-	-	-	-	7,981	2,344	-	33
Receivables from Non-exchange Transactions - Property Rates	1400	810	469	152	9,160	-	-	-	-	10,591	9,160	-	226
Receivables from Exchange Transactions - Waste Water Management	1500	1,436	709	1,612	11,827	-	-	-	-	15,584	11,827	-	577
Receivables from Exchange Transactions - Waste Management	1600	771	439	644	7,065	-	-	-	-	8,919	7,065	-	446
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	2	2	47	-	-	-	-	56	47	-	1
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	3,434	1,665	6,977	36,126	-	-	-	-	48,201	36,126	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>12,140</b>	<b>4,734</b>	<b>9,964</b>	<b>71,227</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98,065</b>	<b>71,227</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	1,332	470	2,680	2,666	-	-	-	-	7,148	2,666	-	-
Commercial	2300	3,098	903	2,768	6,727	-	-	-	-	13,496	6,727	-	-
Households	2400	6,762	3,150	3,090	59,336	-	-	-	-	72,338	59,336	-	1,371
Other	2500	948	210	1,426	2,499	-	-	-	-	5,083	2,499	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>12,140</b>	<b>4,734</b>	<b>9,964</b>	<b>71,227</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>98,065</b>	<b>71,227</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 - M03 September										
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	7,030	-	-	-	-	-	-	-	7,030
Bulk Water	0200	453	-	-	-	-	-	-	-	453
PAYE deductions	0300	1,067	-	-	-	-	-	-	-	1,067
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1,306	-	-	-	-	-	-	-	1,306
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	378	531	115	640	677	24	1	390	2,757
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	1,386	-	-	-	-	-	-	-	1,386
<b>Total By Customer Type</b>	<b>1000</b>	<b>11,619</b>	<b>531</b>	<b>115</b>	<b>640</b>	<b>677</b>	<b>24</b>	<b>1</b>	<b>390</b>	<b>13,998</b>

## 7. Investment portfolio analysis

### 7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September									
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							817	285	532
STANDARD							2,681	111	2,570
ABSA							3,731	124	3,607
NEDBANK							15,582	13,701	1,881
<b>Municipality sub-total</b>					-		22,812	14,221	8,590
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		22,812	14,221	8,590

## 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 - M03 September										
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	-	-	25,800	15,082	10,718	71.1%	60,329
Local Government Equitable Share		-	56,655	-	-	23,606	14,164	9,442	66.7%	56,655
Municipal Infrastructure Grant (MIG)		-	689	-	-	172	172	-	-	689
Finance Management		-	1,700	-	-	1,700	425	1,275	300.0%	1,700
EPWP Incentive		-	1,285	-	-	322	321	1	0.2%	1,285
<b>Provincial Government:</b>		-	42,564	-	11,551	26,446	10,641	15,805	148.5%	42,564
Western Cape Financial Management Support Grant		-	330	-	-	-	83	(83)	-100.0%	330
Western Cape Financial Management Capacity Building Grant		-	360	-	-	-	90	(90)	-100.0%	360
Human Settlement Development Grant		-	35,160	-	11,551	24,596	8,790	15,806	179.8%	35,160
Main Road Subsidy	4	-	850	-	-	-	213	(213)	-100.0%	850
Library Services : Municipal Replacement Grant		-	5,550	-	-	1,850	1,388	463	33.3%	5,550
Community Development Workers (CDW): Operational Support Grant		-	204	-	-	-	51	(51)	-100.0%	204
Thusong Services Centres Grant: Operational Support Grant		-	110	-	-	-	28	(28)	-100.0%	110
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	-	102,893	-	11,551	52,246	25,723	26,523	103.1%	102,893
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	23,087	-	-	8,725	5,772	2,953	51.2%	23,087
Municipal Infrastructure Grant (MIG)		-	13,087	-	-	6,225	3,272	2,953	90.3%	13,087
Integrated National Electrification Programme		-	10,000	-	-	2,500	2,500	-	-	10,000
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	23,087	-	-	8,725	5,772	2,953	51.2%	23,087
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	125,980	-	11,551	60,971	31,495	29,476	93.6%	125,980

## 8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September										
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	-	155	23,966	15,082	8,884	58.9%	60,329
Local Government Equitable Share		-	56,655	-	-	23,606	14,164	9,442	66.7%	56,655
Municipal Infrastructure Grant (MIG)		-	689	-	48	103	172	(69)	-40.0%	689
Finance Management		-	1,700	-	9	32	425	(393)	-92.5%	1,700
EPWP Incentive		-	1,285	-	98	225	321	(96)	-30.0%	1,285
								-		
<b>Provincial Government:</b>		-	42,564	-	11,962	25,910	10,641	15,269	143.5%	42,564
Western Cape Financial Managenet Support Grant		-	330	-	-	-	83	(83)	-100.0%	330
Western Cape Financial Management Capacity Building Grant		-	360	-	-	-	90	(90)	-100.0%	360
Human Settlement Development Grant		-	35,160	-	11,551	24,596	8,790	15,806	179.8%	35,160
Main Road Subsidy		-	850	-	-	-	213	(213)	-100.0%	850
Library Services : Municipal Replacement Grant		-	5,550	-	397	1,262	1,388	(125)	-9.0%	5,550
Community Development Workers (CDW): Operational Support Grant		-	204	-	15	52	51	1	1.8%	204
Thusong Services Centres Grant: Operational Support Grant		-	110	-	-	-	28	(28)	-100.0%	110
								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
								-		
<b>Total operating expenditure of Transfers and Grants:</b>		-	102,893	-	12,117	49,876	25,723	24,153	93.9%	102,893
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	23,087	-	2,521	4,426	5,772	(1,346)	-23.3%	23,087
Municipal Infrastructure Grant (MIG)		-	13,087	-	2,521	4,087	3,272	815	24.9%	13,087
Integrated National Electrification Programme		-	10,000	-	-	338	2,500	(2,162)	-86.5%	10,000
								-		
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
								-		
<b>Total capital expenditure of Transfers and Grants</b>		-	23,087	-	2,521	4,426	5,772	(1,346)	-23.3%	23,087
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	125,980	-	14,638	54,301	31,495	22,806	72.4%	125,980



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

### 9.1 Supporting Table SC8

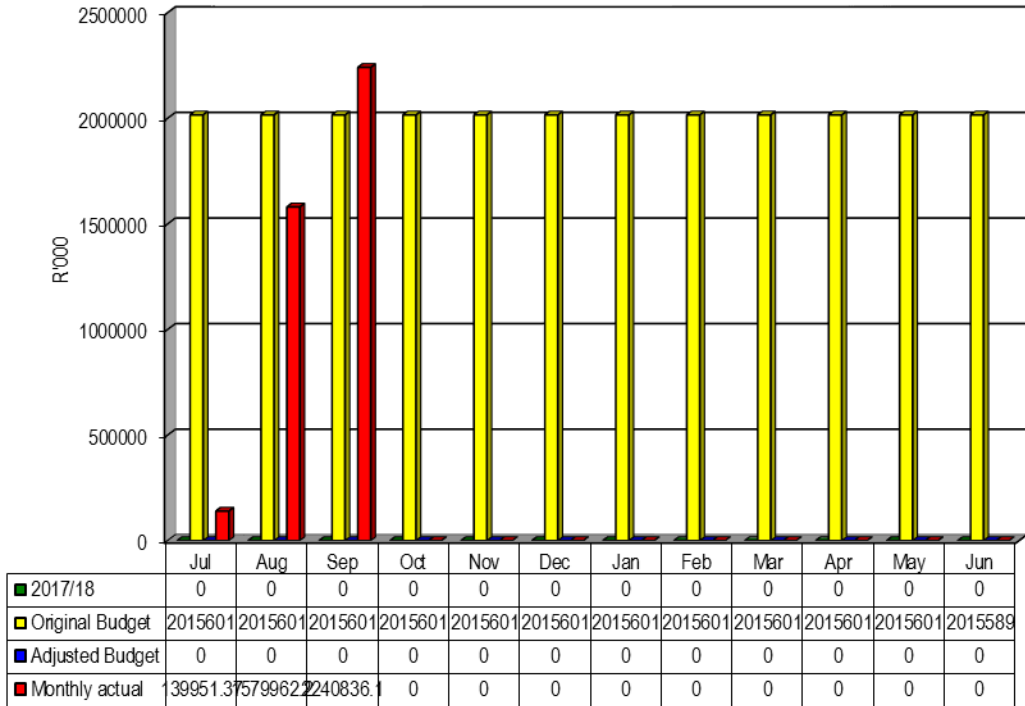
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September										
Summary of Employee and Councillor remuneration	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C					D	
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		-	5,040	-	354	1,075	1,260	(185)	-15%	5,040
Pension and UIF Contributions		-	168	-	29	87	42	45	107%	168
Medical Aid Contributions		-	-	-	2	7	-	7	#DIV/0!	-
Motor Vehicle Allowance		-	440	-	55	164	110	54	49%	440
Cellphone Allowance		-	530	-	44	133	133	-	-	530
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	47	-	4	12	12	-	-	47
<b>Sub Total - Councillors</b>		-	<b>6,225</b>	-	<b>488</b>	<b>1,477</b>	<b>1,556</b>	<b>(79)</b>	<b>-5%</b>	<b>6,225</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		-	6,141	-	310	931	1,535	(604)	-39%	6,141
Pension and UIF Contributions		-	314	-	37	112	78	34	43%	314
Medical Aid Contributions		-	32	-	3	8	8	(0)	-5%	32
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	820	-	-	158	205	(47)	-23%	820
Motor Vehicle Allowance		-	348	-	29	87	87	-	-	348
Cellphone Allowance		-	66	-	4	12	17	(5)	-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>383</b>	<b>1,308</b>	<b>1,930</b>	<b>(622)</b>	<b>-32%</b>	<b>7,721</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	73,087	-	5,629	16,760	16,905	(146)	-1%	73,087
Pension and UIF Contributions		-	12,466	-	934	2,709	3,117	(407)	-13%	12,466
Medical Aid Contributions		-	1,502	-	134	382	375	6	2%	1,502
Overtime		-	1,912	-	323	651	478	173	36%	1,912
Performance Bonus		-	820	-	-	-	205	(205)	-100%	820
Motor Vehicle Allowance		-	2,172	-	186	635	543	92	17%	2,172
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	899	-	78	245	225	20	9%	899
Other benefits and allowances		-	1,667	-	148	442	417	25	6%	1,667
Payments in lieu of leave		-	360	-	16	159	90	69	77%	360
Long service awards		-	189	-	63	95	47	48	101%	189
Post-retirement benefit obligations	2	-	1,016	-	171	359	254	105	42%	1,016
<b>Sub Total - Other Municipal Staff</b>		-	<b>96,090</b>	-	<b>7,681</b>	<b>22,438</b>	<b>22,656</b>	<b>(219)</b>	<b>-1%</b>	<b>96,090</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	<b>110,036</b>	-	<b>8,552</b>	<b>25,223</b>	<b>26,143</b>	<b>(919)</b>	<b>-4%</b>	<b>110,036</b>
<b>TOTAL MANAGERS AND STAFF</b>		-	<b>103,811</b>	-	<b>8,064</b>	<b>23,746</b>	<b>24,587</b>	<b>(841)</b>	<b>-3%</b>	<b>103,811</b>

## 10. Capital programme performance

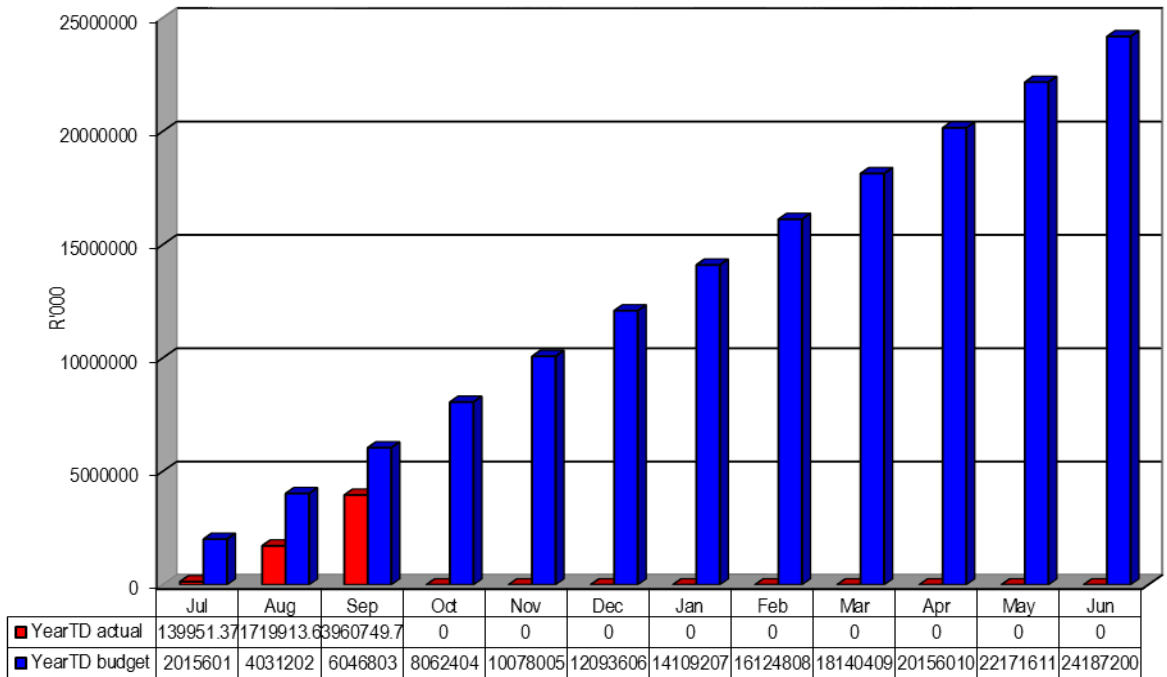
### 10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September									
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	-	1,580	1,720	4,031	2,311	57.3%	7%
September	-	2,016	-	2,241	3,961	6,047	2,086	34.5%	16%
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>3,961</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**

The first quarter review of the SDBIP is scheduled to take place October 2018. A comprehensive performance report will be submitted to Council after the reviews and assessments have been held.