

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING March 2019

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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 third 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

An adjustments budget was passed by Council at the end of February 2019.

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 March 2019.

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 R269,058 million above year-to-date budget projections for March 2019. 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 was R257,882 million or 10%, below the year-to-date budget projections for March 2019. It should be noted that the Eskom bulk electricity account for February is only due in April 2019. The main reason why total expenditure is above the year to date target is due to other expenditure. Included is a total payment of R62,187 million towards the completion of the S1 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 R15,666 million or 54% of a total budget of R28,811 million.

Refer to Table C5 and Supporting Table SC12 for more detail on capital expenditure.

Cash flows

The municipality started the year with a cash & cash equivalents balance of R19,255 million. The net increase in cash held were R5,513 million during March 2019 resulting in a closing balance of R24,767 million.

Refer to Table SC9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for March 2019.

3.4 Remedial or corrective steps

No remedial or corrective steps are required at this stage.

4. In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1 s71 Monthly Budget Statement Summary

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - M09 March

Description	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									
Financial Performance									
Property rates	33,876	37,156	37,243	96	36,982	27,932	9,050	32%	37,243
Service charges	107,422	122,165	115,419	15,563	93,483	86,565	6,919	8%	115,419
Investment revenue	761	1,260	415	-	326	311	14	5%	415
Transfers and subsidies	76,284	102,893	145,752	20,107	128,129	109,314	18,815	17%	145,752
Other own revenue	54,724	40,499	61,676	1,476	10,138	46,257	(36,118)	-78%	61,676
Total Revenue (excluding capital transfers and contributions)	273,067	303,973	360,505	37,242	269,058	270,379	(1,320)	-0%	360,505
Employee costs	94,429	103,811	107,480	8,125	77,725	80,610	(2,884)	-4%	107,480
Remuneration of Councillors	6,068	6,225	6,067	493	4,519	4,550	(31)	-1%	6,067
Depreciation & asset impairment	24,463	19,222	19,222	1,602	14,416	14,416	0	0%	19,222
Finance charges	6,266	2,308	1,719	206	2,071	1,289	782	61%	1,719
Materials and bulk purchases	62,360	90,220	76,434	6,060	51,197	57,326	(6,128)	-11%	76,434
Transfers and subsidies	223	650	610	2	397	458	(61)	-13%	610
Other expenditure	101,388	97,408	169,841	9,585	107,555	127,381	(19,825)	-16%	169,841
Total Expenditure	295,199	319,844	381,372	26,073	257,882	286,029	(28,147)	-10%	381,372
Surplus/(Deficit)	(22,132)	(15,871)	(20,867)	11,169	11,177	(15,650)	26,827	-171%	(20,867)
Transfers and subsidies - capital (monetary allocations)	77,717	23,087	27,511	4,616	15,064	20,634	(5,570)	-27%	27,511
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	55,585	7,216	6,644	15,786	26,240	4,983	21,257	427%	6,644
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	55,585	7,216	6,644	15,786	26,240	4,983	21,257	427%	6,644
Capital expenditure & funds sources									
Capital expenditure	79,631	24,187	28,811	4,616	15,666	21,609	(5,943)	-28%	28,811
Capital transfers recognised	72,222	23,087	27,511	4,616	15,064	20,634	(5,570)	-27%	27,511
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	549	-	-	-	-	-	-	-	-
Internally generated funds	6,860	1,100	1,300	(0)	602	975	(373)	-38%	1,300
Total sources of capital funds	79,631	24,187	28,811	4,616	15,666	21,609	(5,943)	-28%	28,811
Financial position									
Total current assets	74,844	51,766	61,991	-	56,552	-	-	-	61,991
Total non current assets	529,958	551,085	534,298	-	563,843	-	-	-	534,298
Total current liabilities	85,982	44,988	65,733	-	30,454	-	-	-	65,733
Total non current liabilities	60,095	65,186	65,186	-	64,726	-	-	-	65,186
Community wealth/Equity	458,725	492,677	465,369	-	525,214	-	-	-	465,369
Cash flows									
Net cash from (used) operating	81,683	30,799	29,568	10,301	36,745	22,176	(14,569)	-66%	29,568
Net cash from (used) investing	(79,434)	(24,187)	(28,811)	(4,616)	(15,666)	(21,609)	(5,943)	28%	(28,811)
Net cash from (used) financing	(4,032)	(4,226)	(4,194)	(172)	(1,166)	(3,146)	(1,980)	63%	(4,194)
Cash/cash equivalents at the month/year end	4,854	7,585	1,417	-	19,913	2,276	(17,637)	-775%	(3,437)
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	11,557	5,616	3,895	80,846	-	-	-	-	101,914
Creditors Age Analysis									
Total Creditors	11,914	1	70	-	25	-	-	-	12,009

4.1.2 Table C2 Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organizational structures used by the different institutions.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC053 Beaufort West - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March

Description	Ref	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									
Revenue - Functional										
Governance and administration		73,669	85,861	88,725	15,654	99,298	66,544	32,754	49%	88,725
Executive and council		36,031	39,989	35,912	14,266	58,123	26,934	31,189	116%	35,912
Finance and administration		37,138	45,872	52,343	1,388	41,174	39,257	1,917	5%	52,343
Internal audit		500	-	470	-	-	353	(353)	-100%	470
Community and public safety		14,748	42,289	77,833	4,657	67,101	58,375	8,726	15%	77,833
Community and social services		6,059	6,631	7,125	489	4,618	5,344	(726)	-14%	7,125
Sport and recreation		5,801	3,034	2,756	27	229	2,067	(1,839)	-89%	2,756
Public safety		676	1	157	0	2	118	(116)	-98%	157
Housing		2,212	32,623	67,795	4,140	62,252	50,846	11,406	22%	67,795
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		57,026	39,688	60,036	1,388	9,680	45,027	(35,347)	-79%	60,036
Planning and development		404	796	794	60	487	596	(109)	-18%	794
Road transport		56,621	38,892	59,241	1,328	9,193	44,431	(35,238)	-79%	59,241
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		205,341	159,222	161,422	20,160	108,043	121,067	(13,023)	-11%	161,422
Energy sources		85,246	98,349	92,844	13,574	67,562	69,633	(2,071)	-3%	92,844
Water management		70,324	30,146	37,793	4,639	20,552	28,345	(7,793)	-27%	37,793
Waste water management		40,019	20,791	20,821	1,264	13,283	15,616	(2,333)	-15%	20,821
Waste management		9,751	9,936	9,964	683	6,647	7,473	(826)	-11%	9,964
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	350,784	327,060	388,016	41,858	284,122	291,012	(6,890)	-2%	388,016
Expenditure - Functional										
Governance and administration		80,865	67,854	77,113	5,118	48,176	57,835	(9,659)	-17%	77,113
Executive and council		19,132	16,735	18,294	1,247	11,823	13,720	(1,897)	-14%	18,294
Finance and administration		60,510	49,693	57,009	3,757	35,423	42,757	(7,334)	-17%	57,009
Internal audit		1,223	1,427	1,810	114	930	1,358	(428)	-32%	1,810
Community and public safety		22,064	56,384	91,867	6,157	80,093	68,900	11,193	16%	91,867
Community and social services		7,402	9,430	9,964	767	6,821	7,473	(651)	-9%	9,964
Sport and recreation		7,457	8,778	8,135	695	6,526	6,101	424	7%	8,135
Public safety		3,696	4,053	3,900	310	2,839	2,925	(86)	-3%	3,900
Housing		3,509	34,123	69,868	4,386	63,906	52,401	11,505	22%	69,868
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		69,102	51,943	68,859	3,362	31,493	51,644	(20,151)	-39%	68,859
Planning and development		5,086	6,693	6,289	435	4,328	4,716	(389)	-8%	6,289
Road transport		64,016	45,251	62,571	2,927	27,165	46,928	(19,763)	-42%	62,571
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		122,759	143,662	143,533	11,436	98,120	107,649	(9,530)	-9%	143,533
Energy sources		74,565	82,687	81,704	5,796	50,655	61,278	(10,624)	-17%	81,704
Water management		23,968	26,934	27,833	2,848	20,874	20,874	714	3%	27,833
Waste water management		9,834	16,444	15,736	1,413	12,922	11,802	1,120	9%	15,736
Waste management		14,392	17,597	18,260	1,378	12,956	13,695	(739)	-5%	18,260
Other		410	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	295,199	319,844	381,372	26,073	257,882	286,029	(28,147)	-10%	381,372
Surplus/ (Deficit) for the year		55,585	7,216	6,644	15,786	26,240	4,983	21,257	427%	6,644

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

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

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March

Vote Description	Ref	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										
Revenue by Vote	1									
Vote 1 - Municipal Manager		966	-	470	-	89	353	(263)	-74.6%	470
Vote 2 - Director: Corporate Service		41,156	46,037	42,800	14,974	62,538	32,100	30,438	94.8%	42,800
Vote 3 - Director: Financial Services		36,500	41,720	50,781	1,052	40,096	38,085	2,010	5.3%	50,781
Vote 4 - Director: Engineering Services		128,319	65,890	70,675	7,039	40,478	53,006	(12,528)	-23.6%	70,675
Vote 5 - Director: Community Services		58,597	75,064	130,447	5,221	73,359	97,835	(24,476)	-25.0%	130,447
Vote 6 - Director: Electrical Services		85,246	98,349	92,844	13,574	67,562	69,633	(2,071)	-3.0%	92,844
Total Revenue by Vote	2	350,784	327,060	388,016	41,858	284,122	291,012	(6,890)	-2.4%	388,016
Expenditure by Vote	1									
Vote 1 - Municipal Manager		5,366	4,754	5,959	527	4,008	4,469	(461)	-10.3%	5,959
Vote 2 - Director: Corporate Service		41,644	34,966	34,949	2,342	22,692	26,212	(3,520)	-13.4%	34,949
Vote 3 - Director: Financial Services		31,718	25,954	34,104	2,083	19,551	25,578	(6,027)	-23.6%	34,104
Vote 4 - Director: Engineering Services		76,068	89,265	88,331	7,756	68,324	66,249	2,076	3.1%	88,331
Vote 5 - Director: Community Services		65,837	82,217	136,324	7,569	92,653	102,243	(9,591)	-9.4%	136,324
Vote 6 - Director: Electrical Services		74,565	82,687	81,704	5,796	50,655	61,278	(10,624)	-17.3%	81,704
Total Expenditure by Vote	2	295,199	319,844	381,372	26,073	257,882	286,029	(28,147)	-9.8%	381,372
Surplus/ (Deficit) for the year	2	55,585	7,216	6,644	15,786	26,240	4,983	21,257	426.6%	6,644

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

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March

Description	Ref	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										
Revenue By Source										
Property rates		33,876	37,156	37,243	96	36,982	27,932	9,050	32%	37,243
Service charges - electricity revenue		67,071	78,474	72,934	11,515	59,520	54,700	4,820	9%	72,934
Service charges - water revenue		18,788	20,008	18,771	2,267	15,421	14,078	1,343	10%	18,771
Service charges - sanitation revenue		7,413	15,517	15,657	1,158	12,384	11,743	641	5%	15,657
Service charges - refuse revenue		14,151	8,166	8,057	623	6,157	6,043	114	2%	8,057
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,135	1,376	1,242	105	833	932	(99)	-11%	1,242
Interest earned - external investments		761	1,260	415	-	326	311	14	5%	415
Interest earned - outstanding debtors		3,648	2,940	3,022	183	2,006	2,267	(261)	-12%	3,022
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		44,642	30,429	50,483	243	3,121	37,862	(34,741)	-92%	50,483
Licences and permits		330	629	621	35	380	466	(86)	-18%	621
Agency services		741	750	750	64	584	563	22	4%	750
Transfers and subsidies		76,284	102,893	145,752	20,107	128,129	109,314	18,815	17%	145,752
Other revenue		4,228	4,375	5,558	846	3,216	4,168	(953)	-23%	5,558
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		273,067	303,973	360,505	37,242	269,058	270,379	(1,320)	0%	360,505
Expenditure By Type										
Employee related costs		94,429	103,811	107,480	8,125	77,725	80,610	(2,884)	-4%	107,480
Remuneration of councillors		6,068	6,225	6,067	493	4,519	4,550	(31)	-1%	6,067
Debt impairment		37,656	22,832	42,832	1,371	12,343	32,124	(19,781)	-62%	42,832
Depreciation & asset impairment		24,463	19,222	19,222	1,602	14,416	14,416	0	0%	19,222
Finance charges		6,266	2,308	1,719	206	2,071	1,289	782	61%	1,719
Bulk purchases		59,023	70,500	67,250	4,836	39,558	50,438	(10,880)	-22%	67,250
Other materials		3,338	19,720	9,184	1,224	11,639	6,888	4,751	69%	9,184
Contracted services		38,897	8,639	104,111	644	4,488	78,083	(73,595)	-94%	104,111
Transfers and subsidies		223	650	610	2	397	458	(61)	-13%	610
Other expenditure		23,005	65,936	22,898	7,570	90,725	17,173	73,551	428%	22,898
Loss on disposal of PPE		1,831	-	-	-	-	-	-	-	-
Total Expenditure		295,199	319,844	381,372	26,073	257,882	286,029	(28,147)	-10%	381,372
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(22,132)	(15,871)	(20,867)	11,169	11,177	(15,650)	26,827	(0)	(20,867)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		77,717	23,087	27,511	4,616	15,064	20,634	(5,570)	(0)	27,511
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		55,585	7,216	6,644	15,786	26,240	4,983			6,644
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		55,585	7,216	6,644	15,786	26,240	4,983			6,644
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		55,585	7,216	6,644	15,786	26,240	4,983			6,644
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		55,585	7,216	6,644	15,786	26,240	4,983			6,644

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

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M09 March

Vote Description	Ref	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									
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		14	50	30	(11)	7	23	(15)	-67%	30
Vote 2 - Director: Corporate Service		450	250	521	10	324	391	(67)	-17%	521
Vote 3 - Director: Financial Services		51	200	150	-	121	113	8	7%	150
Vote 4 - Director: Engineering Services		72,157	9,427	13,780	2,594	8,146	10,335	(2,189)	-21%	13,780
Vote 5 - Director: Community Services		1,148	200	270	-	-	203	(203)	-100%	270
Vote 6 - Director: Electrical Services		5,811	14,060	14,060	2,022	7,067	10,545	(3,478)	-33%	14,060
Total Capital single-year expenditure	4	79,631	24,187	28,811	4,616	15,666	21,609	(5,943)	-28%	28,811
Total Capital Expenditure		79,631	24,187	28,811	4,616	15,666	21,609	(5,943)	-28%	28,811
Capital Expenditure - Functional Classification										
Governance and administration		1,181	500	720	(0)	452	540	(88)	-16%	720
Executive and council		100	50	30	(11)	7	23	(15)	-67%	30
Finance and administration		1,081	450	690	10	445	518	(73)	-14%	690
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		11,495	3,009	2,993	4	218	2,245	(2,027)	-90%	2,993
Community and social services		181	200	97	-	-	73	(73)	-100%	97
Sport and recreation		10,360	2,809	2,741	4	218	2,056	(1,838)	-89%	2,741
Public safety		955	-	154	-	-	116	(116)	-100%	154
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		384	6,301	6,666	942	4,319	4,999	(681)	-14%	6,666
Planning and development		36	200	180	-	38	135	(97)	-72%	180
Road transport		349	6,101	6,486	942	4,281	4,864	(584)	-12%	6,486
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		66,570	14,377	18,433	3,671	10,677	13,825	(3,148)	-23%	18,433
Energy sources		5,811	14,060	14,060	2,022	7,067	10,545	(3,478)	-33%	14,060
Water management		29,655	-	4,373	1,649	3,610	3,280	330	10%	4,373
Waste water management		30,912	317	-	-	-	-	-	-	-
Waste management		193	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	79,631	24,187	28,811	4,616	15,666	21,609	(5,943)	-28%	28,811
Funded by:										
National Government		37,845	23,087	25,346	2,968	13,415	19,010	(5,595)	-29%	25,346
Provincial Government		34,222	-	2,165	1,649	1,649	1,624	25	2%	2,165
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		155	-	-	-	-	-	-	-	-
Transfers recognised - capital		72,222	23,087	27,511	4,616	15,064	20,634	(5,570)	-27%	27,511
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	549	-	-	-	-	-	-	-	-
Internally generated funds		6,860	1,100	1,300	(0)	602	975	(373)	-38%	1,300
Total Capital Funding		79,631	24,187	28,811	4,616	15,666	21,609	(5,943)	-28%	28,811

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M09 March

Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		363	2,162	400	7,068	400
Call investment deposits		12,283	5,423	1,017	5,808	1,017
Consumer debtors		16,362	20,067	20,067	22,133	20,067
Other debtors		41,479	20,161	35,972	43,856	35,972
Current portion of long-term receivables		785	-	785	-	785
Inventory		3,571	3,952	3,750	3,267	3,750
Total current assets		74,844	51,766	61,991	82,132	61,991
Non current assets						
Long-term receivables		2,695	1,859	2,695	3,480	2,695
Investments		-	-	-	-	-
Investment property		7,247	7,552	7,003	7,247	7,003
Investments in Associate		-	-	-	-	-
Property, plant and equipment		514,339	535,883	518,929	547,439	518,929
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		400	395	393	400	393
Other non-current assets		5,277	5,396	5,277	5,277	5,277
Total non current assets		529,958	551,085	534,298	563,843	534,298
TOTAL ASSETS		604,802	602,850	596,288	645,975	596,288
LIABILITIES						
Current liabilities						
Bank overdraft		7,792	-	-	-	-
Borrowing		4,194	3,206	3,206	4,113	3,206
Consumer deposits		1,537	1,456	1,456	1,703	1,456
Trade and other payables		57,019	31,522	45,632	40,703	45,632
Provisions		15,439	8,804	15,439	9,516	15,439
Total current liabilities		85,982	44,988	65,733	56,034	65,733
Non current liabilities						
Borrowing		9,017	9,591	9,591	7,934	9,591
Provisions		51,079	55,595	55,595	56,793	55,595
Total non current liabilities		60,095	65,186	65,186	64,726	65,186
TOTAL LIABILITIES		146,077	110,173	130,919	120,761	130,919
NET ASSETS	2	458,725	492,677	465,369	525,214	465,369
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		454,237	487,254	460,821	517,423	460,821
Reserves		4,489	5,423	4,549	7,792	4,549
TOTAL COMMUNITY WEALTH/EQUITY	2	458,725	492,677	465,369	525,214	465,369

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M09 March

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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		33,876	32,629	35,380	1,989	25,828	26,535	(707)	-3%	35,380
Service charges		107,422	113,783	110,651	9,392	77,228	82,988	(5,760)	-7%	110,651
Other revenue		48,636	30,746	26,154	376	5,003	19,616	(14,613)	-74%	26,154
Government - operating		76,284	102,893	145,752	19,547	133,009	109,314	23,695	22%	145,752
Government - capital		77,717	23,087	27,511	1,913	24,479	20,634	3,845	19%	27,511
Interest		4,408	4,200	3,437	183	2,331	2,578	(247)	-10%	3,437
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(263,212)	(274,531)	(316,989)	(22,891)	(228,666)	(237,741)	(9,075)	4%	(316,989)
Finance charges		(3,449)	(1,358)	(1,719)	(206)	(2,071)	(1,289)	782	-61%	(1,719)
Transfers and Grants		-	(650)	(610)	(2)	(397)	(458)	(61)	13%	(610)
NET CASH FROM/(USED) OPERATING ACTIVITIES		81,683	30,799	29,568	10,301	36,745	22,176	(14,569)	-66%	29,568
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debbrs		(131)	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		(377)	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(78,926)	(24,187)	(28,811)	(4,616)	(15,666)	(21,609)	(5,943)	28%	(28,811)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(79,434)	(24,187)	(28,811)	(4,616)	(15,666)	(21,609)	(5,943)	28%	(28,811)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		(71)	103	-	-	(2)	-	(2)	#DIV/0!	-
Payments										
Repayment of borrowing		(3,962)	(4,329)	(4,194)	(172)	(1,164)	(3,146)	(1,982)	63%	(4,194)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4,032)	(4,226)	(4,194)	(172)	(1,166)	(3,146)	(1,980)	63%	(4,194)
NET INCREASE/ (DECREASE) IN CASH HELD		(1,783)	2,386	(3,437)	5,513	19,913	(2,578)			(3,437)
Cash/cash equivalents at beginning:		6,637	5,199	4,854			4,854			-
Cash/cash equivalents at month/year end:		4,854	7,585	1,417		19,913	2,276			(3,437)

Table C7 includes the balance of the Cashbook and Current Investment Deposits.

PART 2 – SUPPORTING DOCUMENTATION

5. Debtors' analysis

5.1 Supporting Table SC3

Debtors' age analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March

Description	NT Code	Budget Year 2018/19									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.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			Total over 90 days
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,925	2,154	776	5,560	-	-	-	-	11,415	5,560	-	89
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,594	573	397	3,025	-	-	-	-	7,589	3,025	-	33
Receivables from Non-exchange Transactions - Property Rates	1400	2,074	725	510	9,748	-	-	-	-	13,057	9,748	-	226
Receivables from Exchange Transactions - Waste Water Management	1500	1,398	682	565	12,730	-	-	-	-	15,375	12,730	-	577
Receivables from Exchange Transactions - Waste Management	1600	757	430	366	7,765	-	-	-	-	9,319	7,765	-	446
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	3	2	48	-	-	-	-	58	48	-	1
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	805	1,049	1,278	41,969	-	-	-	-	45,101	41,969	-	-
Total By Income Source	2000	11,557	5,616	3,895	80,846	-	-	-	-	101,914	80,846	-	1,371
2017/18 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	969	436	366	4,097	-	-	-	-	5,869	4,097	-	-
Commercial	2300	3,105	440	586	7,405	-	-	-	-	11,536	7,405	-	-
Households	2400	6,908	4,465	2,685	65,853	-	-	-	-	79,911	65,853	-	1,371
Other	2500	575	274	258	3,491	-	-	-	-	4,598	3,491	-	-
Total By Customer Group	2600	11,557	5,616	3,895	80,846	-	-	-	-	101,914	80,846	-	1,371

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March

Description	NT Code	Budget Year 2018/19									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	4,452	-	-	-	-	-	-	-	4,452	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	1,184	-	-	-	-	-	-	-	1,184	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1,334	-	-	-	-	-	-	-	1,334	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	659	1	70	-	25	-	-	-	754	-
Auditor General	0800	2,929	-	-	-	-	-	-	-	2,929	-
Other	0900	1,356	-	-	-	-	-	-	-	1,356	-
Total By Customer Type	1000	11,914	1	70	-	25	-	-	-	12,009	-

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
INVESTEC							532	-	532
STANDARD							250	-	250
ABSA							2,521	-	2,521
NEDBANK							2,505	-	2,505
Municipality sub-total					-		5,808	-	5,808
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		5,808	-	5,808

8. Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant receipts

WC053 Beaufort West - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March

Description	Ref	2017/18	Budget Year 2018/19							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		60,419	60,329	60,329	14,549	59,984	45,247	14,737	32.6%	60,329
Local Government Equitable Share		51,060	56,655	56,655	14,164	56,655	42,491	14,163	33.3%	56,655
Municipal Infrastructure Grant		-	689	1,700	-	344	1,275	(931)	-73.0%	1,700
Finance Management		1,700	1,700	1,285	-	1,700	964	736	76.4%	1,285
EPWP Incentive		1,659	1,285	-	385	1,285	-	1,285	#DIV/0!	-
Energy Efficiency and Demand Side Management Grant		-	-	689	-	-	517	(517)	-100.0%	689
Energy Efficiency and Demand Management		6,000	-	-	-	-	-	-	-	-
Provincial Government:		14,424	42,564	80,731	4,998	73,026	60,548	12,092	20.0%	80,731
Western Cape Financial Management Support Grant		2,770	330	2,500	-	2,500	1,875	625	33.3%	2,500
Western Cape Financial Management Capacity Building Grant		-	360	360	-	-	270	(270)	-100.0%	360
Human Settlements Development Grant (Beneficiaries)		-	35,160	69,480	4,133	62,187	52,110	10,077	19.3%	69,480
Human Settlements Development Grant - Title Deeds Restoration		696	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		4,834	850	841	-	841	630	210	33.3%	841
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,110	5,550	5,550	-	5,550	4,163	1,388	33.3%	5,550
Community Development Workers (CDW): Operational Support Grant		204	204	-	-	-	-	-	-	-
Thusong Services Centres Grant: Operational Support Grant		330	110	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	-	1,750	865	1,698	1,313	-	-	1,750
Municipal Service Delivery and Capacity Building Grant		480	-	250	-	250	188	63	33.3%	250
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	3,750	-	-	2,813	(2,813)	-100.0%	3,750
DBSA		-	-	3,750	-	-	2,813	(2,813)	-100.0%	3,750
Total Operating Transfers and Grants	5	74,843	102,893	144,809	19,547	133,009	108,607	24,017	22.1%	144,809
Capital Transfers and Grants										
National Government:		43,726	23,087	25,346	-	22,566	19,010	3,556	18.7%	25,346
Municipal Infrastructure Grant (MIG)		14,140	13,087	13,087	-	10,311	9,815	495	5.0%	13,087
Integrated National Electrification Grant		6,600	10,000	10,000	-	10,000	7,500	2,500	33.3%	10,000
Department Rural Development and Land Reform		22,986	-	2,259	-	2,255	1,694	561	33.1%	2,259
Provincial Government:		36,761	-	1,914	1,913	1,913	1,435	478	33.3%	1,914
Human Settlements Development Grant (Beneficiaries)		23,346	-	-	-	-	-	-	-	-
Human Settlements Development Grant - Acceleration of Housing Delivery (Toilet Project)		1,015	-	-	-	-	-	-	-	-
Human Settlements Development Grant - Acceleration of Housing Delivery (Bulk Services)		6,300	-	-	-	-	-	-	-	-
Fire and Drought Relief Grant		800	-	1,914	1,913	1,913	1,435	-	-	1,914
Municipal Drought Relief Grant		5,300	-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant		-	-	-	-	-	-	-	-	-
Community Library Services Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	80,486	23,087	27,260	1,913	24,479	20,445	4,034	19.7%	27,260
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	155,329	125,980	172,069	21,460	157,488	129,052	28,051	21.7%	172,069

8.2.1 Supporting Table SC7(1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		59,838	60,329	60,329	14,374	58,847	45,247	13,600	30.1%	60,329
Local Government Equitable Share		51,060	56,655	56,655	14,164	56,655	42,491	14,163	33.3%	56,655
Municipal Infrastructure Grant		446	689	689	55	426	517	(91)	-17.6%	689
Finance Management		1,500	1,700	1,700	47	892	1,275	(383)	-30.0%	1,700
EPWP Incentive		1,570	1,285	1,285	107	875	964	(89)	-9.3%	1,285
Energy Efficiency and Demand Management		5,262	-	-	-	-	-	-	-	-
Provincial Government:		15,284	42,564	80,731	5,845	69,631	60,548	9,083	15.0%	80,731
Western Cape Financial Management Support Grant		2,119	330	2,500	422	752	1,875	(1,123)	-59.9%	2,500
Western Cape Financial Management Capacity Building Grant		66	360	360	-	-	270	(270)	-100.0%	360
Human Settlements Development Grant (Beneficiaries)		429	35,160	69,480	4,133	62,187	52,110	10,077	19.3%	69,480
Human Settlements Development Grant - Acceleration of Housing Delivery (Toilet Project)		1,694	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		4,834	850	841	-	841	630	210	33.3%	841
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,014	5,550	5,550	424	3,966	4,163	(196)	-4.7%	5,550
Community Development Workers (CDW): Operational Support Grant		220	204	-	17	142	-	142	#DIV/0!	-
Thusong Services Centres Grant: Operational Support Grant		-	110	-	-	-	-	-	-	-
Municipal Drought Relief Grant		508	-	1,750	829	1,698	1,313	385	29.4%	1,750
Municipal Service Delivery and Capacity Building Grant		400	-	250	19	45	188	(142)	-75.8%	250
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	3,750	-	-	2,813	(2,813)	-100.0%	3,750
DBSA		-	-	3,750	-	-	2,813	(2,813)	-100.0%	3,750
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		75,122	102,893	144,809	20,218	128,478	108,607	19,871	18.3%	144,809
Capital expenditure of Transfers and Grants										
National Government:		37,845	23,087	25,346	3,337	15,074	19,010	(3,936)	-20.7%	25,346
Municipal Infrastructure Grant (MIC)		11,956	13,087	13,087	1,011	8,463	9,815	(1,353)	-13.8%	13,087
Integrated National Electrification Grant		5,739	10,000	10,000	2,326	4,366	7,500	(3,144)	-41.9%	10,000
Department Rural Development and Land Reform		20,150	-	2,259	-	2,255	1,694	561	33.1%	2,259
Provincial Government:		34,222	-	1,914	1,896	1,896	1,435	461	32.1%	1,914
Human Settlements Development Grant (Beneficiaries)		22,916	-	1,914	-	-	1,435	(1,435)	-100.0%	1,914
Human Settlements Development Grant - Acceleration of Housing Delivery (Toilet Project)		-	-	-	-	-	-	-	-	-
Human Settlements Development Grant - Acceleration of Housing Delivery (Bulk Services)		6,141	-	-	-	-	-	-	-	-
Fire and Drought Relief Grant		591	-	-	1,896	1,896	-	-	-	-
Municipal Drought Relief Grant		4,502	-	-	-	-	-	-	-	-
Community Development Workers (CDW) Operational Support Grant		47	-	-	-	-	-	-	-	-
Library Services : Municipal Replacement Grant		25	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		72,067	23,087	27,260	5,232	16,970	20,445	(3,475)	-17.0%	27,260
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		147,189	125,980	172,069	25,451	145,448	129,052	16,396	12.7%	172,069

8.2.2 Supporting Table SC7(2) – Grant approved rollovers

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March

Description	Ref	Budget Year 2018/19				
		Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:						
Local Government Equitable Share		-	-	-	-	
Municipal Infrastructure Grant		-	-	-	-	
Finance Management		-	-	-	-	
EPWP Incentive		-	-	-	-	
Energy Efficiency and Demand Management		-	-	-	-	
Provincial Government:		943	-	-	377	40.0%
Western Cape Financial Management Support Grant		240	-	-	240	100.0%
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		137	-	-	137	100.0%
Municipal Service Delivery and Capacity Building Grant		-	-	-	-	
Thusong services centres grant (Sustainability: Operational Support Grant)		338	-	-	338	100.0%
Provincial Contribution Towards the Acceleration of Housing Delivery		227	-	-	227	100.0%
District Municipality:		-	-	-	-	
<i>[insert description]</i>		-	-	-	-	
Other grant providers:		-	-	-	-	
<i>[insert description]</i>		-	-	-	-	
Total operating expenditure of Approved Roll-overs		943	-	-	377	40.0%
Capital expenditure of Approved Roll-overs						
National Government:						
Municipal Infrastructure Grant (MIG)		-	-	-	-	
Integrated National Electrification Grant		-	-	-	-	
Other capital transfers <i>[insert description]</i>		-	-	-	-	
Provincial Government:		251	-	-	97	38.7%
<i>Library service: Replacement funding for most vulnerable B3 municipalities</i>		97	-	-	97	100.0%
<i>Fire Services Capacity Building Grant</i>		154	-	-	-	
District Municipality:		-	-	-	-	
<i>[insert description]</i>		-	-	-	-	
Other grant providers:		-	-	-	-	
<i>[insert description]</i>		-	-	-	-	
Total capital expenditure of Approved Roll-overs		251	-	-	97	38.7%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1,194	-	-	474	39.7%

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

9.1 Supporting Table SC8

WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March

Summary of Employee and Councillor remuneration	Ref	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
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		4,866	5,040	4,402	345	3,287	3,301	(14)	0%	4,402
Pension and UIF Contributions		209	168	361	39	272	271	1	0%	361
Medical Aid Contributions		10	-	44	4	28	33	(5)	-14%	44
Motor Vehicle Allowance		555	440	683	57	499	512	(13)	-3%	683
Cellphone Allowance		405	530	577	44	398	433	(35)	-8%	577
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		23	47	-	4	35	-	35	#DIV/0!	-
Sub Total - Councillors		6,068	6,225	6,067	493	4,519	4,550	(31)	-1%	6,067
% increase	4		2.6%	0.0%						0.0%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4,375	6,141	4,101	373	2,992	3,076	(84)	-3%	4,101
Pension and UIF Contributions		381	314	572	44	373	429	(56)	-13%	572
Medical Aid Contributions		52	32	31	3	23	24	(1)	-2%	31
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	820	299	512	670	224	446	199%	299
Motor Vehicle Allowance		370	348	348	27	259	261	(2)	-1%	348
Cellphone Allowance		37	66	48	7	39	36	3	8%	48
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		96	-	-	-	-	-	-	-	-
Payments in lieu of leave		17	-	147	-	62	110	(48)	-43%	147
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,327	7,721	5,546	967	4,419	4,159	260	6%	5,546
% increase	4		44.9%	4.1%						4.1%
Other Municipal Staff										
Basic Salaries and Wages		62,407	73,087	76,559	5,324	55,107	57,419	(2,312)	-4%	76,559
Pension and UIF Contributions		9,806	12,466	11,569	914	8,283	8,677	(394)	-5%	11,569
Medical Aid Contributions		1,493	1,502	1,731	139	1,211	1,299	(87)	-7%	1,731
Overtime		3,283	1,912	3,681	477	3,535	2,761	775	28%	3,681
Performance Bonus		18	820	-	(214)	(265)	-	(265)	#DIV/0!	-
Motor Vehicle Allowance		(10)	2,172	2,315	181	1,725	1,737	(11)	-1%	2,315
Cellphone Allowance		(37)	-	21	(7)	(39)	15	(54)	-354%	21
Housing Allowances		2,688	899	1,009	75	702	757	(55)	-7%	1,009
Other benefits and allowances		7,895	1,667	2,833	165	1,559	2,125	(566)	-27%	2,833
Payments in lieu of leave		311	360	377	1	213	283	(70)	-25%	377
Long service awards		356	189	492	5	356	369	(13)	-4%	492
Post-retirement benefit obligations	2	893	1,016	1,347	96	919	1,010	(91)	-9%	1,347
Sub Total - Other Municipal Staff		89,101	96,090	101,934	7,158	73,306	76,450	(3,144)	-4%	101,934
% increase	4		7.8%	14.4%						14.4%
Total Parent Municipality		100,497	110,036	113,546	8,617	82,245	85,160	(2,915)	-3%	113,546
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		100,497	110,036	113,546	8,617	82,245	85,160	(2,915)	-3%	113,546
% increase	4		9.5%	13.0%						13.0%
TOTAL MANAGERS AND STAFF		94,429	103,811	107,480	8,125	77,725	80,610	(2,884)	-4%	107,480

10. Capital programme performance

10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March

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									
Monthly expenditure performance trend									
July	4,759	2,016	140	140	140	140	0	0.0%	1%
August	6,328	2,016	1,580	1,580	1,720	1,720	0	0.0%	7%
September	6,896	2,016	2,241	2,241	3,961	3,961	0	0.0%	16%
October	5,168	2,016	734	734	4,694	4,694	0	0.0%	19%
November	12,576	2,016	1,231	1,231	5,925	5,925	0	0.0%	24%
December	1,285	2,016	3,505	3,505	9,431	9,431	0	0.0%	39%
January	1,340	2,016	3,230	1,210	10,641	12,661	2,020	16.0%	44%
February	7,212	2,016	3,230	409	11,050	15,891	4,841	30.5%	46%
March	13,727	2,016	3,230	4,616	15,666	19,121	3,455	18.1%	65%
April	7,994	2,016	3,230	-	-	22,351	-	-	-
May	4,523	2,016	3,230	-	-	25,581	-	-	-
June	7,824	2,016	3,230	-	-	28,811	-	-	-
Total Capital expenditure	79,631	24,187	28,811	15,666					

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

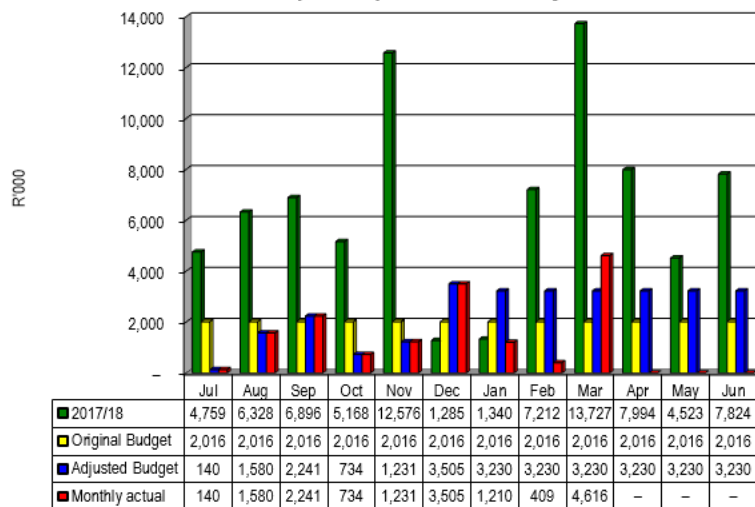
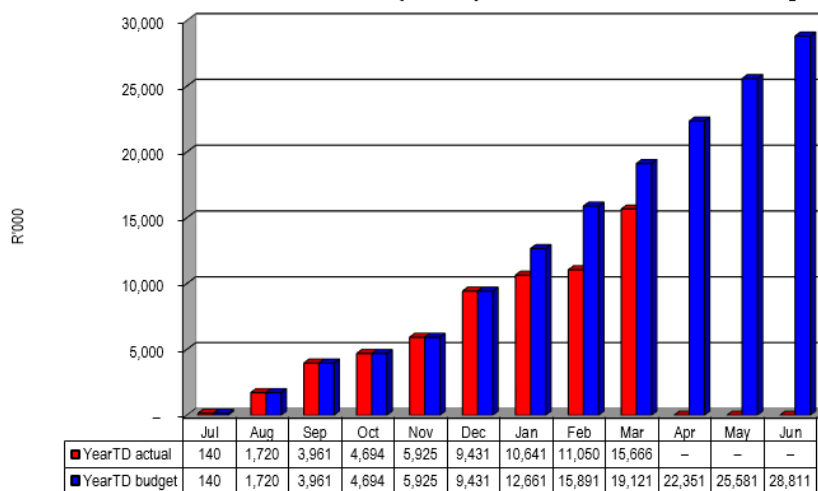


Chart C2 2018/19 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M09 March

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										
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		66,648	14,177	16,119	2,022	9,023	12,089	3,067	25.4%	16,119
Roads Infrastructure		16,284	-	-	-	-	-	-	-	-
Roads		16,284	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5,739	13,860	13,860	2,022	7,062	10,395	3,333	32.1%	13,860
Power Plants		5,739	-	-	-	-	-	-	-	-
HV Substations		-	717	717	326	365	537	172	32.1%	717
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
NV Substations		-	2,800	2,800	521	659	2,100	1,441	68.6%	2,800
NV Switching Stations		-	2,500	2,500	24	580	1,875	1,295	69.1%	2,500
NV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	7,844	7,844	1,151	5,458	5,883	425	7.2%	7,844
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		35,637	-	2,259	-	1,961	1,694	(267)	-15.7%	2,259
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	2,259	-	1,961	1,694	(267)	-15.7%	2,259
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		35,637	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		8,987	317	-	-	-	-	-	-	-
Pump Station		8,987	317	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		10,354	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		10,354	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		10,354	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		840	-	-	-	-	-	-	-	-
Operational Buildings		840	-	-	-	-	-	-	-	-
Municipal Offices		839	-	-	-	-	-	-	-	-
Capital Spares		1	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		12	-	-	-	57	-	(57)	#DIV/0!	-
Servitudes		12	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	57	-	(57)	#DIV/0!	-
Computer Software and Applications		-	-	-	-	57	-	(57)	#DIV/0!	-
Computer Equipment		306	200	374	10	257	281	23	8.2%	374
Computer Equipment		306	200	374	10	257	281	23	8.2%	374
Furniture and Office Equipment		220	300	327	(10)	137	245	108	44.0%	327
Furniture and Office Equipment		220	300	327	(10)	137	245	108	44.0%	327
Machinery and Equipment		144	600	650	-	44	488	444	91.0%	650
Machinery and Equipment		144	600	650	-	44	488	444	91.0%	650
Transport Assets		1,107	-	-	-	-	-	-	-	-
Transport Assets		1,107	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	79,631	15,277	17,471	2,022	9,519	13,103	3,584	27.4%	17,471

10.2.2 Supporting Table SC13b

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M09

Description	Ref	2017/18		Budget Year 2018/19			YTD variance	YTD variance %	Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual				YearTD budget
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure			6,101	8,599	2,590	5,929	6,450	520	8.1%	8,599
Roads Infrastructure			6,101	6,486	942	4,281	4,864	584	12.0%	6,486
Roads			6,101	6,486	942	4,281	4,864	584	12.0%	6,486
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure										
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure				2,114	1,649	1,649	1,585	(63)	-4.0%	2,114
Dams and Weirs										
Boreholes				1,942	1,500	1,500	1,457	(43)	-3.0%	1,942
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution				171	149	149	129	(20)	-15.7%	171
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure										
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure										
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets			2,809	2,741	4	218	2,056	1,838	89.4%	2,741
Community Facilities										
Sport and Recreation Facilities			2,809	2,741	4	218	2,056	1,838	89.4%	2,741
Indoor Facilities										
Outdoor Facilities			2,809	2,741	4	218	2,056	1,838	89.4%	2,741
Capital Spares										
Heritage assets										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Servitudes										
Licences and Rights										
Computer Equipment										
Computer Equipment										
Furniture and Office Equipment										
Furniture and Office Equipment										
Machinery and Equipment										
Machinery and Equipment										
Transport Assets										
Transport Assets										
Land										
Land										
Zoo's, Marine and Non-biological Animals										
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on renewal of existing assets	1		8,910	11,341	2,594	6,147	8,506	2,358	27.7%	11,341

11. Material variances to the SDBIP

11.1 Over view

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