

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING April 2019

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 - 16
9. Expenditure on councillor and board members allowances and employee benefits	17
10. Capital programme performance	18 - 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 April 2019.

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 April 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 April 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 R9,230 million or 3% below year-to-date budget projections for April 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 R26,545 million or 8%, below the year-to-date budget projections for April 2019. It should be noted that the Eskom bulk electricity account for March 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 R70,656 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 R17,080 million or 59% of a total adjusted 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 R24,767 million. The net decrease in cash held were R5,355 million during April 2019 resulting in a closing balance of R19,412 million.

Refer to Table SC9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for April 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 - M10 April

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	83	37,065	31,036	6,029	19%	37,243
Service charges	107,422	122,165	115,419	8,785	102,268	96,183	6,086	6%	115,419
Investment revenue	761	1,260	415	75	401	346	55	16%	415
Transfers and subsidies	76,284	102,893	145,752	10,762	138,891	121,460	17,431	14%	145,752
Other own revenue	54,724	40,499	61,676	2,428	12,566	51,396	(38,830)	-76%	61,676
Total Revenue (excluding capital transfers and contributions)	273,067	303,973	360,505	22,132	291,190	300,421	(9,230)	-3%	360,505
Employee costs	94,429	103,811	107,480	8,388	86,113	89,566	(3,453)	-4%	107,480
Remuneration of Councillors	6,068	6,225	6,067	499	5,018	5,055	(38)	-1%	6,067
Depreciation & asset impairment	24,463	19,222	19,222	1,602	16,018	16,018	0	0%	19,222
Finance charges	6,266	2,308	1,719	147	2,219	1,433	786	55%	1,719
Materials and bulk purchases	62,360	90,220	76,434	5,608	56,805	63,695	(6,890)	-11%	76,434
Transfers and subsidies	223	650	610	185	582	508	73	14%	610
Other expenditure	101,388	97,408	169,841	16,955	124,510	141,534	(17,024)	-12%	169,841
Total Expenditure	295,199	319,844	381,372	33,384	291,265	317,810	(26,545)	-8%	381,372
Surplus/(Deficit)	(22,132)	(15,871)	(20,867)	(11,251)	(75)	(17,389)	17,315	-100%	(20,867)
Transfers and subsidies - capital (monetary allocations)	77,717	23,087	27,511	1,390	16,453	22,926	(6,473)	-28%	27,511
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	55,585	7,216	6,644	(9,862)	16,379	5,537	10,842	196%	6,644
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	55,585	7,216	6,644	(9,862)	16,379	5,537	10,842	196%	6,644
Capital expenditure & funds sources									
Capital expenditure	79,631	24,187	28,811	1,414	17,080	24,010	(6,930)	-29%	28,811
Capital transfers recognised	72,222	23,087	27,511	1,390	16,453	22,926	(6,473)	-28%	27,511
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	549	-	-	-	-	-	-	-	-
Internally generated funds	6,860	1,100	1,300	24	627	1,083	(457)	-42%	1,300
Total sources of capital funds	79,631	24,187	28,811	1,414	17,080	24,010	(6,930)	-29%	28,811
Financial position									
Total current assets	74,844	51,766	61,991		66,144				61,991
Total non current assets	529,958	551,085	534,298		531,805				534,298
Total current liabilities	85,982	44,988	65,733		59,328				65,733
Total non current liabilities	60,095	65,186	65,186		64,645				65,186
Community wealth/Equity	458,725	492,677	465,369		473,976				465,369
Cash flows									
Net cash from (used) operating	81,683	30,799	29,568	-	-	24,640	24,640	100%	29,568
Net cash from (used) investing	(79,434)	(24,187)	(28,811)	-	-	(24,010)	(24,010)	100%	(28,811)
Net cash from (used) financing	(4,032)	(4,226)	(4,194)	-	-	(3,495)	(3,495)	100%	(4,194)
Cash/cash equivalents at the month/year end	4,854	7,585	1,417	-	-	1,990	1,990	100%	(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	9,500	4,958	4,710	82,171	-	-	-	-	101,338
Creditors Age Analysis									
Total Creditors	8,381	13	17	0	286	1	25	-	8,723

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) - M10 April

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									
Revenue - Functional										
<i>Governance and administration</i>		73,669	85,861	88,725	2,056	101,353	73,937	27,416	37%	88,725
Executive and council		36,031	39,989	35,912	205	58,329	29,927	28,402	95%	35,912
Finance and administration		37,138	45,872	52,343	1,450	42,624	43,619	(995)	-2%	52,343
Internal audit		500	-	470	400	400	392	9	2%	470
<i>Community and public safety</i>		14,748	42,289	77,833	9,227	76,328	64,861	11,467	18%	77,833
Community and social services		6,059	6,631	7,125	516	5,134	5,938	(804)	-14%	7,125
Sport and recreation		5,801	3,034	2,756	12	241	2,297	(2,056)	-90%	2,756
Public safety		676	1	157	0	2	131	(128)	-98%	157
Housing		2,212	32,623	67,795	8,699	70,952	56,496	14,456	26%	67,795
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		57,026	39,688	60,036	2,770	12,450	50,030	(37,580)	-75%	60,036
Planning and development		404	796	794	50	537	662	(125)	-19%	794
Road transport		56,621	38,892	59,241	2,720	11,913	49,368	(37,455)	-76%	59,241
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		205,341	159,222	161,422	9,469	117,512	134,519	(17,006)	-13%	161,422
Energy sources		85,246	98,349	92,844	5,996	73,558	77,370	(3,812)	-5%	92,844
Water management		70,324	30,146	37,793	1,519	22,071	31,494	(9,423)	-30%	37,793
Waste water management		40,019	20,791	20,821	1,267	14,549	17,351	(2,802)	-16%	20,821
Waste management		9,751	9,936	9,964	687	7,333	8,303	(970)	-12%	9,964
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	350,784	327,060	388,016	23,522	307,644	323,347	(15,703)	-5%	388,016
Expenditure - Functional										
<i>Governance and administration</i>		80,865	67,854	77,113	6,801	54,977	64,261	(9,284)	-14%	77,113
Executive and council		19,132	16,735	18,294	2,398	14,222	15,245	(1,023)	-7%	18,294
Finance and administration		60,510	49,693	57,009	4,105	39,528	47,508	(7,980)	-17%	57,009
Internal audit		1,223	1,427	1,810	297	1,227	1,509	(282)	-19%	1,810
<i>Community and public safety</i>		22,064	56,384	91,867	10,482	90,575	76,556	14,020	18%	91,867
Community and social services		7,402	9,430	9,964	773	7,595	8,303	(709)	-9%	9,964
Sport and recreation		7,457	8,778	8,135	699	7,225	6,779	446	7%	8,135
Public safety		3,696	4,053	3,900	308	3,147	3,250	(103)	-3%	3,900
Housing		3,509	34,123	69,868	8,702	72,608	58,223	14,385	25%	69,868
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		69,102	51,943	68,859	3,291	34,784	57,383	(22,598)	-39%	68,859
Planning and development		5,086	6,693	6,289	440	4,767	5,241	(473)	-9%	6,289
Road transport		64,016	45,251	62,571	2,852	30,017	52,142	(22,125)	-42%	62,571
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		122,759	143,662	143,533	12,809	110,929	119,610	(8,682)	-7%	143,533
Energy sources		74,565	82,687	81,704	6,380	57,034	68,087	(11,053)	-16%	81,704
Water management		23,968	26,934	27,833	3,499	25,087	23,194	1,893	8%	27,833
Waste water management		9,834	16,444	15,736	1,457	14,379	13,113	1,266	10%	15,736
Waste management		14,392	17,597	18,260	1,473	14,428	15,217	(789)	-5%	18,260
<i>Other</i>		410	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	295,199	319,844	381,372	33,384	291,265	317,810	(26,545)	-8%	381,372
Surplus/ (Deficit) for the year		55,585	7,216	6,644	(9,862)	16,379	5,537	10,842	196%	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) - M10 April

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										
Revenue by Vote	1									
Vote 1 - Municipal Manager		966	-	470	400	490	392	98	25.1%	470
Vote 2 - Director: Corporate Service		41,156	46,037	42,800	736	63,274	35,666	27,607	77.4%	42,800
Vote 3 - Director: Financial Services		36,500	41,720	50,781	1,310	41,405	42,317	(912)	-2.2%	50,781
Vote 4 - Director: Engineering Services		128,319	65,890	70,675	3,971	44,449	58,896	(14,446)	-24.5%	70,675
Vote 5 - Director: Community Services		58,597	75,064	130,447	11,109	84,468	108,706	(24,238)	-22.3%	130,447
Vote 6 - Director: Electrical Services		85,246	98,349	92,844	5,996	73,558	77,370	(3,812)	-4.9%	92,844
Total Revenue by Vote	2	350,784	327,060	388,016	23,522	307,644	323,347	(15,703)	-4.9%	388,016
Expenditure by Vote	1									
Vote 1 - Municipal Manager		5,366	4,754	5,959	638	4,646	4,965	(320)	-6.4%	5,959
Vote 2 - Director: Corporate Service		41,644	34,966	34,949	3,644	26,336	29,124	(2,788)	-9.6%	34,949
Vote 3 - Director: Financial Services		31,718	25,954	34,104	2,301	21,851	28,420	(6,569)	-23.1%	34,104
Vote 4 - Director: Engineering Services		76,068	89,265	88,331	8,335	76,659	73,609	3,050	4.1%	88,331
Vote 5 - Director: Community Services		65,837	82,217	136,324	12,086	104,738	113,604	(8,865)	-7.8%	136,324
Vote 6 - Director: Electrical Services		74,565	82,687	81,704	6,380	57,034	68,087	(11,053)	-16.2%	81,704
Total Expenditure by Vote	2	295,199	319,844	381,372	33,384	291,265	317,810	(26,545)	-8.4%	381,372
Surplus/ (Deficit) for the year	2	55,585	7,216	6,644	(9,862)	16,379	5,537	10,842	195.8%	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) - M10 April

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	83	37,065	31,036	6,029	19%	37,243
Service charges - electricity revenue		67,071	78,474	72,934	5,496	65,016	60,778	4,238	7%	72,934
Service charges - water revenue		18,788	20,008	18,771	1,505	16,926	15,642	1,284	8%	18,771
Service charges - sanitation revenue		7,413	15,517	15,657	1,158	13,543	13,048	495	4%	15,657
Service charges - refuse revenue		14,151	8,166	8,057	626	6,783	6,715	69	1%	8,057
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,135	1,376	1,242	98	931	1,035	(104)	-10%	1,242
Interest earned - external investments		761	1,260	415	75	401	346	55	16%	415
Interest earned - outstanding debtors		3,648	2,940	3,022	220	2,225	2,519	(293)	-12%	3,022
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		44,642	30,429	50,483	1,458	4,579	42,069	(37,490)	-89%	50,483
Licences and permits		330	629	621	96	476	518	(42)	-8%	621
Agency services		741	750	750	130	714	625	89	14%	750
Transfers and subsidies		76,284	102,893	145,752	10,762	138,891	121,460	17,431	14%	145,752
Other revenue		4,228	4,375	5,558	426	3,641	4,631	(990)	-21%	5,558
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		273,067	303,973	360,505	22,132	291,190	300,421	(9,230)	-3%	360,505
Expenditure By Type										
Employee related costs		94,429	103,811	107,480	8,388	86,113	89,566	(3,453)	-4%	107,480
Remuneration of councillors		6,068	6,225	6,067	499	5,018	5,055	(38)	-1%	6,067
Debt impairment		37,656	22,832	42,832	1,371	13,714	35,694	(21,979)	-62%	42,832
Depreciation & asset impairment		24,463	19,222	19,222	1,602	16,018	16,018	0	0%	19,222
Finance charges		6,266	2,308	1,719	147	2,219	1,433	786	55%	1,719
Bulk purchases		59,023	70,500	67,250	4,505	44,063	56,042	(11,979)	-21%	67,250
Other materials		3,338	19,720	9,184	1,103	12,742	7,653	5,089	66%	9,184
Contracted services		38,897	8,639	104,111	860	5,348	86,759	(81,411)	-94%	104,111
Transfers and subsidies		223	650	610	185	582	508	73	14%	610
Other expenditure		23,005	65,936	22,898	14,724	105,448	19,081	86,367	453%	22,898
Loss on disposal of PPE		1,831	-	-	-	-	-	-	-	-
Total Expenditure		295,199	319,844	381,372	33,384	291,265	317,810	(26,545)	-8%	381,372
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(22,132)	(15,871)	(20,867)	(11,251)	(75)	(17,389)	17,315	(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	1,390	16,453	22,926	(6,473)	(0)	27,511
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		55,585	7,216	6,644	(9,862)	16,379	5,537			6,644
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		55,585	7,216	6,644	(9,862)	16,379	5,537			6,644
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		55,585	7,216	6,644	(9,862)	16,379	5,537			6,644
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		55,585	7,216	6,644	(9,862)	16,379	5,537			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) - M10 April

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	-	7	25	(18)	-71%	30
Vote 2 - Director: Corporate Service		450	250	521	-	324	434	(110)	-25%	521
Vote 3 - Director: Financial Services		51	200	150	1	122	125	(3)	-2%	150
Vote 4 - Director: Engineering Services		72,157	9,427	13,780	1,040	9,187	11,483	(2,297)	-20%	13,780
Vote 5 - Director: Community Services		1,148	200	270	-	-	225	(225)	-100%	270
Vote 6 - Director: Electrical Services		5,811	14,060	14,060	372	7,440	11,717	(4,277)	-37%	14,060
Total Capital single-year expenditure	4	79,631	24,187	28,811	1,414	17,080	24,010	(6,930)	-29%	28,811
Total Capital Expenditure		79,631	24,187	28,811	1,414	17,080	24,010	(6,930)	-29%	28,811
Capital Expenditure - Functional Classification										
Governance and administration		1,181	500	720	1	452	600	(148)	-25%	720
Executive and council		100	50	30	-	7	25	(18)	-71%	30
Finance and administration		1,081	450	690	1	445	575	(130)	-23%	690
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		11,495	3,009	2,993	8	226	2,494	(2,268)	-91%	2,993
Community and social services		181	200	97	-	-	81	(81)	-100%	97
Sport and recreation		10,360	2,809	2,741	8	226	2,285	(2,059)	-90%	2,741
Public safety		955	-	154	-	-	128	(128)	-100%	154
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		384	6,301	6,666	1,032	5,351	5,555	(204)	-4%	6,666
Planning and development		36	200	180	-	38	150	(112)	-75%	180
Road transport		349	6,101	6,486	1,032	5,313	5,405	(92)	-2%	6,486
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		66,570	14,377	18,433	372	11,050	15,361	(4,311)	-28%	18,433
Energy sources		5,811	14,060	14,060	372	7,440	11,717	(4,277)	-37%	14,060
Water management		29,655	-	4,373	-	3,610	3,644	(34)	-1%	4,373
Waste water management		30,912	317	-	-	-	-	-	-	-
Waste management		193	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	79,631	24,187	28,811	1,414	17,079	24,010	(6,931)	-29%	28,811
Funded by:										
National Government		37,845	23,087	25,346	1,390	14,805	21,122	(6,317)	-30%	25,346
Provincial Government		34,222	-	2,165	-	1,649	1,804	(156)	-9%	2,165
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		155	-	-	-	-	-	-	-	-
Transfers recognised - capital		72,222	23,087	27,511	1,390	16,453	22,926	(6,473)	-28%	27,511
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	549	-	-	-	-	-	-	-	-
Internally generated funds		6,860	1,100	1,300	24	627	1,083	(457)	-42%	1,300
Total Capital Funding		79,631	24,187	28,811	1,414	17,080	24,010	(6,930)	-29%	28,811

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M10 April

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	9,570	400
Call investment deposits		12,283	5,423	1,017	354	1,017
Consumer debtors		16,362	20,067	20,067	11,645	20,067
Other debtors		41,479	20,161	35,972	41,327	35,972
Current portion of long-term receivables		785	-	785	-	785
Inventory		3,571	3,952	3,750	3,247	3,750
Total current assets		74,844	51,766	61,991	66,144	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	515,401	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	531,805	534,298
TOTAL ASSETS		604,802	602,850	596,288	597,949	596,288
LIABILITIES						
Current liabilities						
Bank overdraft		7,792	-	-	-	-
Borrowing		4,194	3,206	3,206	4,194	3,206
Consumer deposits		1,537	1,456	1,456	1,704	1,456
Trade and other payables		57,019	31,522	45,632	43,919	45,632
Provisions		15,439	8,804	15,439	9,511	15,439
Total current liabilities		85,982	44,988	65,733	59,328	65,733
Non current liabilities						
Borrowing		9,017	9,591	9,591	7,852	9,591
Provisions		51,079	55,595	55,595	56,793	55,595
Total non current liabilities		60,095	65,186	65,186	64,645	65,186
TOTAL LIABILITIES		146,077	110,173	130,919	123,973	130,919
NET ASSETS	2	458,725	492,677	465,369	473,976	465,369
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		454,237	487,254	460,821	469,520	460,821
Reserves		4,489	5,423	4,549	4,457	4,549
TOTAL COMMUNITY WEALTH/EQUITY	2	458,725	492,677	465,369	473,976	465,369

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M10 April										
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	2,448	28,277	29,484	(1,207)	-4%	35,380
Service charges		107,422	113,783	110,651	8,568	85,796	92,209	(6,413)	-7%	110,651
Other revenue		48,636	30,746	26,154	1,658	6,661	21,795	(15,135)	-69%	26,154
Government - operating		76,284	102,893	145,752	8,469	141,478	121,460	20,018	16%	145,752
Government - capital		77,717	23,087	27,511	5,032	29,511	22,926	6,585	29%	27,511
Interest		4,408	4,200	3,437	295	2,626	2,864	(238)	-8%	3,437
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(263,212)	(274,531)	(316,989)	(30,078)	(258,744)	(264,157)	(5,413)	2%	(316,989)
Finance charges		(3,449)	(1,358)	(1,719)	(147)	(2,219)	(1,433)	786	-55%	(1,719)
Transfers and Grants		-	(650)	(610)	(185)	(582)	(508)	73	-14%	(610)
NET CASH FROM/(USED) OPERATING ACTIVITIES		81,683	30,799	29,568	(3,941)	32,804	24,640	(8,164)	-33%	29,568
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		(131)	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		(377)	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(78,926)	(24,187)	(28,811)	(1,414)	(17,080)	(24,010)	(6,930)	29%	(28,811)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(79,434)	(24,187)	(28,811)	(1,414)	(17,080)	(24,010)	(6,930)	29%	(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)	-	(1,164)	(3,495)	(2,331)	67%	(4,194)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4,032)	(4,226)	(4,194)	-	(1,166)	(3,495)	(2,330)	67%	(4,194)
NET INCREASE/ (DECREASE) IN CASH HELD		(1,783)	2,386	(3,437)	(5,355)	14,558	(2,864)			(3,437)
Cash/cash equivalents at beginning:		6,637	5,199	4,854		4,854	4,854			4,854
Cash/cash equivalents at month/year end:		4,854	7,585	1,417		19,412	1,990			1,417

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 - M10 April

Description	NT Code	Budget Year 2018/19									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			Total over 90 days
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,867	1,866	1,955	5,882	-	-	-	-	11,570	5,882	-	89
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,258	649	347	3,039	-	-	-	-	7,294	3,039	-	33
Receivables from Non-exchange Transactions - Property Rates	1400	2,025	657	500	9,516	-	-	-	-	12,700	9,518	-	226
Receivables from Exchange Transactions - Waste Water Management	1500	1,392	689	554	13,102	-	-	-	-	15,736	13,102	-	577
Receivables from Exchange Transactions - Waste Management	1600	750	430	359	8,027	-	-	-	-	9,566	8,027	-	446
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	3	3	49	-	-	-	-	60	49	-	1
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	203	664	992	42,552	-	-	-	-	44,412	42,552	-	-
Total By Income Source	2000	9,500	4,958	4,710	82,171	-	-	-	-	101,338	82,171	-	1,371
2017/18 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	824	507	305	3,655	-	-	-	-	5,291	3,655	-	-
Commercial	2300	2,898	552	289	7,822	-	-	-	-	11,562	7,822	-	-
Households	2400	5,459	3,576	3,880	67,083	-	-	-	-	79,997	67,083	-	1,371
Other	2500	318	322	236	3,611	-	-	-	-	4,488	3,611	-	-
Total By Customer Group	2600	9,500	4,958	4,710	82,171	-	-	-	-	101,338	82,171	-	1,371

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

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	4,287	-	-	-	-	-	-	-	4,287	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	1,162	-	-	-	-	-	-	-	1,162	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1,438	-	-	-	-	-	-	-	1,438	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	157	13	17	0	286	1	25	-	498	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	1,338	-	-	-	-	-	-	-	1,338	-
Total By Customer Type	1000	8,381	13	17	0	286	1	25	-	8,723	-

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

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	(2,150)	354
Municipality sub-total					-		5,808	(5,453)	354
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		5,808	(5,453)	354

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 - M10 April

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	–	60,328	50,274	10,054	20.0%	60,329
Local Government Equitable Share		51,060	56,655	56,655	–	56,655	47,213	9,442	20.0%	56,655
Municipal Infrastructure Grant		–	689	689	–	689	574	115	20.0%	689
Finance Management		1,700	1,700	1,700	–	1,700	1,417	283	20.0%	1,700
EPWP Incentive		1,659	1,285	1,285	–	1,285	1,071	214	20.0%	1,285
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Management		6,000	–	–	–	–	–	–	–	–
Provincial Government:		14,424	42,564	80,731	8,469	81,495	67,275	13,979	20.8%	80,731
Western Cape Financial Management Support Grant		2,770	330	2,500	–	2,500	2,083	417	20.0%	2,500
Western Cape Financial Management Capacity Building Grant		–	360	360	–	–	300,000	(300)	-100.0%	360
Human Settlements Development Grant (Beneficiaries)		–	35,160	69,480	8,469	70,656	57,900,000	12,756	22.0%	69,480
Human Settlements Development Grant - Title Deeds Restoration		696	–	–	–	–	–	–	–	–
Maintenance and Construction of Transport Infrastructure		4,834	850	841	–	841	700,492	140	20.0%	841
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,110	5,550	5,550	–	5,550	4,625,000	925	20.0%	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	–	1,698	1,458,333	–	–	1,750
Municipal Service Delivery and Capacity Building Grant		480	–	250	–	250	208,333	42	20.0%	250
District Municipality:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	3,750	–	–	3,125	(3,125)	-100.0%	3,750
DBSA		–	–	3,750	–	–	3,125	(3,125)	-100.0%	3,750
Total Operating Transfers and Grants	5	74,843	102,893	144,809	8,469	141,823	120,674	20,909	17.3%	144,809
Capital Transfers and Grants										
National Government:		43,726	23,087	25,346	5,032	30,374	21,122	9,252	43.8%	25,346
Municipal Infrastructure Grant (MIG)		14,140	13,087	13,087	5,032	18,119	10,906	7,213	66.1%	13,087
Integrated National Electrification Grant		6,600	10,000	10,000	–	10,000	8,333	1,667	20.0%	10,000
Department Rural Development and Land Reform		22,986	–	2,259	–	2,255	1,883	373	19.8%	2,259
Provincial Government:		36,761	–	1,914	–	1,913	1,595	318	20.0%	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	1,595	–	–	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	5,032	32,287	22,717	9,571	42.1%	27,260
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	155,329	125,980	172,069	13,501	174,110	143,391	30,479	21.3%	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 - M10 April

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	860	59,706	50,274	9,432	18.8%	60,329
Local Government Equitable Share		51,060	56,655	56,655	-	56,655	47,213	9,442	20.0%	56,655
Municipal Infrastructure Grant		446	689	689	45	470	574	(104)	-18.1%	689
Finance Management		1,500	1,700	1,700	708	1,600	1,417	183	12.9%	1,700
EPWP Incentive		1,570	1,285	1,285	107	982	1,071	(89)	-8.3%	1,285
Energy Efficiency and Demand Management		5,262	-	-	-	-	-	-	-	-
Provincial Government:		15,284	42,564	80,731	9,765	79,396	67,275	12,121	18.0%	80,731
Western Cape Financial Management Support Grant		2,119	330	2,500	835	1,588	2,083	(496)	-23.8%	2,500
Western Cape Financial Management Capacity Building Grant		66	360	360	-	-	300	(300)	-100.0%	360
Human Settlements Development Grant (Beneficiaries)		429	35,160	69,480	8,469	70,656	57,900	12,756	22.0%	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	700	140	20.0%	841
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,014	5,550	5,550	403	4,369	4,625	(256)	-5.5%	5,550
Community Development Workers (CDW): Operational Support Grant		220	204	-	18	160	-	160	#DIV/0!	-
Thusong Services Centres Grant: Operational Support Grant		-	110	-	-	-	-	-	-	-
Municipal Drought Relief Grant		508	-	1,750	-	1,698	1,458	240	16.4%	1,750
Municipal Service Delivery and Capacity Building Grant		400	-	250	40	85	208	(123)	-59.3%	250
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	3,750	-	-	3,125	(3,125)	-100.0%	3,750
DBSA		-	-	3,750	-	-	3,125	(3,125)	-100.0%	3,750
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		75,122	102,893	144,809	10,624	139,102	120,674	18,428	15.3%	144,809
Capital expenditure of Transfers and Grants										
National Government:		37,845	23,087	25,346	1,326	16,401	21,122	(4,721)	-22.4%	25,346
Municipal Infrastructure Grant (MIG)		11,956	13,087	13,087	925	9,387	10,906	(1,519)	-13.9%	13,087
Integrated National Electrification Grant		5,739	10,000	10,000	402	4,758	8,333	(3,575)	-42.9%	10,000
Department Rural Development and Land Reform		20,150	-	2,259	-	2,255	1,883	373	19.8%	2,259
Provincial Government:		34,222	-	1,914	-	1,896	1,595	301	18.9%	1,914
Human Settlements Development Grant (Beneficiaries)		22,916	-	-	-	-	-	-	-	-
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	-	1,914	-	1,896	1,595	-	-	1,914
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	1,326	18,297	22,717	(4,420)	-19.5%	27,260
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		147,189	125,980	172,069	11,951	157,399	143,391	14,008	9.8%	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 - M10 April

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	281	281	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	54	54	284	84.0%
Provincial Contribution Towards the Acceleration of Housing Delivery		227	227	227	-	
District Municipality:		-	-	-	-	
<i>[insert description]</i>		-	-	-	-	
Other grant providers:		-	-	-	-	
<i>[insert description]</i>		-	-	-	-	
Total operating expenditure of Approved Roll-overs		943	281	281	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	-	-	251	100.0%
<i>Fire Services Capacity Building Grant</i>		154	-	-	154	100.0%
Library Services : Municipal Replacement Grant		97	-	-	97	100.0%
District Municipality:		-	-	-	-	
<i>[insert description]</i>		-	-	-	-	
Other grant providers:		-	-	-	-	
<i>[insert description]</i>		-	-	-	-	
Total capital expenditure of Approved Roll-overs		251	-	-	251	100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1,194	281	281	628	52.6%

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 - M10 April

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	351	3,638	3,668	(31)	-1%	4,402
Pension and UIF Contributions		209	168	361	39	311	301	10	3%	361
Medical Aid Contributions		10	-	44	4	32	36	(4)	-11%	44
Motor Vehicle Allowance		555	440	683	57	556	569	(13)	-2%	683
Cellphone Allowance		405	530	577	44	442	481	(39)	-8%	577
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		23	47	-	4	39	-	39	#DIV/0!	-
Sub Total - Councillors		6,068	6,225	6,067	499	5,018	5,055	(38)	-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	302	3,031	3,418	(387)	-11%	4,101
Pension and UIF Contributions		381	314	572	44	417	477	(59)	-12%	572
Medical Aid Contributions		52	32	31	3	26	26	(0)	-2%	31
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	820	299	214	670	249	422	169%	299
Motor Vehicle Allowance		370	348	348	27	287	290	(3)	-1%	348
Cellphone Allowance		37	66	48	7	46	40	6	15%	48
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		96	-	-	71	334	-	334	#DIV/0!	-
Payments in lieu of leave		17	-	147	-	62	122	(60)	-49%	147
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,327	7,721	5,546	667	4,873	4,621	251	5%	5,546
% increase	4		44.9%	4.1%						4.1%
Other Municipal Staff										
Basic Salaries and Wages		62,407	73,087	76,559	5,708	60,988	63,799	(2,811)	-4%	76,559
Pension and UIF Contributions		9,806	12,466	11,569	937	9,220	9,641	(421)	-4%	11,569
Medical Aid Contributions		1,493	1,502	1,731	139	1,351	1,443	(92)	-6%	1,731
Overtime		3,283	1,912	3,681	473	4,008	3,068	941	31%	3,681
Performance Bonus		18	820	-	-	-	-	-	-	-
Motor Vehicle Allowance		(10)	2,172	2,315	181	1,906	1,930	(23)	-1%	2,315
Cellphone Allowance		(37)	-	21	-	-	17	(17)	-100%	21
Housing Allowances		2,688	899	1,009	74	776	841	(65)	-8%	1,009
Other benefits and allowances		7,895	1,667	2,833	109	1,405	2,361	(956)	-40%	2,833
Payments in lieu of leave		311	360	377	3	216	314	(98)	-31%	377
Long service awards		356	189	492	-	356	410	(54)	-13%	492
Post-retirement benefit obligations	2	893	1,016	1,347	96	1,015	1,123	(108)	-10%	1,347
Sub Total - Other Municipal Staff		89,101	96,090	101,934	7,721	81,240	84,945	(3,704)	-4%	101,934
% increase	4		7.8%	14.4%						14.4%
Total Parent Municipality		100,497	110,036	113,546	8,886	91,131	94,622	(3,491)	-4%	113,546
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		100,497	110,036	113,546	8,886	91,131	94,622	(3,491)	-4%	113,546
% increase	4		9.5%	13.0%						13.0%
TOTAL MANAGERS AND STAFF		94,429	103,811	107,480	8,388	86,113	89,566	(3,453)	-4%	107,480

10. Capital programme performance

10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April

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	1,414	17,080	22,351	5,271	23.6%	0
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	17,080					

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

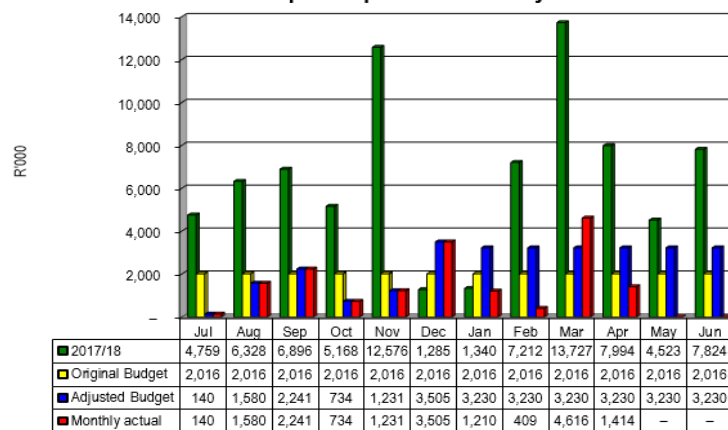
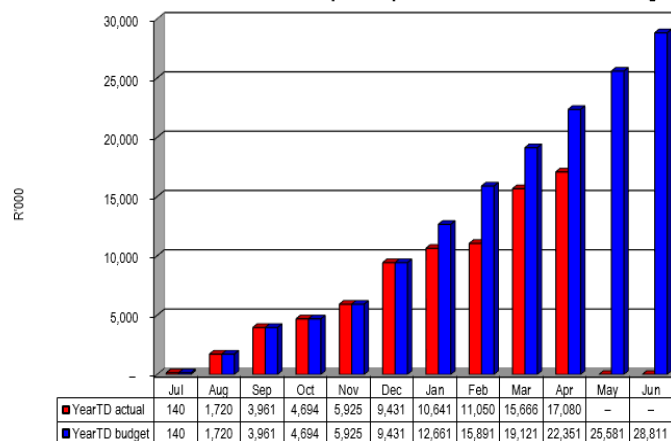


Chart C2 2018/19 Capital Expenditure: YTD actual v YTD target



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 - M10 April

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		66,648	14,177	16,119	349	9,372	13,433	4,061	30.2%	16,119
Roads Infrastructure		16,284	-	-	-	-	-	-	-	-
Roads		16,284	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5,739	13,860	13,860	349	7,411	11,550	4,139	35.8%	13,860
Power Plants		5,739	-	-	-	-	-	-	-	-
HV Substations		-	717	717	-	365	597	232	38.9%	717
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	2,800	2,800	-	659	2,333	1,674	71.8%	2,800
MV Switching Stations		-	2,500	2,500	-	580	2,083	1,503	72.2%	2,500
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	7,844	7,844	349	5,807	6,536	729	11.2%	7,844
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		35,637	-	2,259	-	1,961	1,883	(78)	-4.2%	2,259
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	2,259	-	1,961	1,883	(78)	-4.2%	2,259
Distribution		35,637	-	-	-	-	-	-	-	-
Sanitation Infrastructure		8,987	317	-	-	-	-	-	-	-
Pump Station		-	317	-	-	-	-	-	-	-
Reticulation		8,987	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		840	-	-	-	-	-	-	-	-
Operational Buildings		840	-	-	-	-	-	-	-	-
Municipal Offices		839	-	-	-	-	-	-	-	-
Capital Spares		1	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
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	-	257	312	54	17.4%	374
Computer Equipment		306	200	374	-	257	312	54	17.4%	374
Furniture and Office Equipment		220	300	327	1	139	273	134	49.2%	327
Furniture and Office Equipment		220	300	327	1	139	273	134	49.2%	327
Machinery and Equipment		144	600	650	23	67	542	475	87.7%	650
Machinery and Equipment		144	600	650	23	67	542	475	87.7%	650
Transport Assets		1,107	-	-	-	-	-	-	-	-
Transport Assets		1,107	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	79,631	15,277	17,471	374	9,892	14,559	4,666	32.1%	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 - M10

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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	6,101	8,599	1,032	6,962	7,166	205	2.9%	8,599
Roads Infrastructure		-	6,101	6,486	1,032	5,313	5,405	92	1.7%	6,486
<i>Roads</i>		-	6,101	6,486	1,032	5,313	5,405	92	1.7%	6,486
<i>Road Structures</i>		-	-	-	-	-	-	-	-	-
<i>Road Furniture</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	2,114	-	1,649	1,761	113	6.4%	2,114
<i>Boreholes</i>		-	-	1,942	-	1,500	1,619	119	7.3%	1,942
<i>Distribution</i>		-	-	171	-	149	143	(6)	-4.1%	171
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	2,809	2,741	8	226	2,285	2,059	90.1%	2,741
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	2,809	2,741	8	226	2,285	2,059	90.1%	2,741
<i>Indoor Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>		-	2,809	2,741	8	226	2,285	2,059	90.1%	2,741
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	8,910	11,341	1,040	7,188	9,451	2,263	23.9%	11,341

11. Material variances to the SDBIP

11.1 Over view

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