

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING May 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

No comments for May 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 May 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 May 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 6% or R21,063 million below year-to-date budget projections for May 2019. This is due to traffic fines.

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

Operating expenditure by type

Total expenditure was R33,535 million or 10%, below the year-to-date budget projections for May 2019. This is due to debt impairment on traffic fines as well as the Eskom bulk electricity account for May that is only due in July 2019.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R20,848 million or 72% 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 R4,854 million. The net decrease in cash held were R6,464 million during May 2019 resulting in a closing balance of R16,070 million.

Refer to Table SC9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for May 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 - M11 May

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	84	37,148	34,139	3,009	9%	37,243
Service charges	107,422	122,165	115,419	8,822	111,090	105,801	5,289	5%	115,419
Investment revenue	761	1,260	415	43	444	380	63	17%	415
Transfers and subsidies	76,284	102,893	145,752	7,204	146,094	133,606	12,488	9%	145,752
Other own revenue	54,724	40,499	61,676	2,057	14,623	56,536	(41,913)	-74%	61,676
Total Revenue (excluding capital transfers and contributions)	273,067	303,973	360,505	18,210	309,400	330,463	(21,063)	-6%	360,505
Employee costs	94,429	103,811	107,480	8,286	94,400	98,523	(4,123)	-4%	107,480
Remuneration of Councillors	6,068	6,225	6,067	495	5,513	5,561	(48)	-1%	6,067
Depreciation & asset impairment	24,463	19,222	19,222	1,602	17,620	17,620	0	0%	19,222
Finance charges	6,266	2,308	1,719	89	2,308	1,576	732	46%	1,719
Materials and bulk purchases	62,360	90,220	76,434	9,454	66,259	70,065	(3,805)	-5%	76,434
Transfers and subsidies	223	650	610	-	582	559	22	4%	610
Other expenditure	101,388	97,408	169,841	4,864	129,374	155,687	(26,313)	-17%	169,841
Total Expenditure	295,199	319,844	381,372	24,790	316,055	349,591	(33,535)	-10%	381,372
Surplus/(Deficit)	(22,132)	(15,871)	(20,867)	(6,581)	(6,656)	(19,128)	12,473	-65%	(20,867)
Transfers and subsidies - capital (monetary allocations)	77,717	23,087	27,511	3,649	20,102	25,219	(5,116)	-20%	27,511
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	55,585	7,216	6,644	(2,932)	13,447	6,091	7,356	121%	6,644
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	55,585	7,216	6,644	(2,932)	13,447	6,091	7,356	121%	6,644
Capital expenditure & funds sources									
Capital expenditure	79,631	24,187	28,811	3,768	20,848	26,410	(5,562)	-21%	28,811
Capital transfers recognised	72,222	23,087	27,511	3,649	20,102	25,219	(5,116)	-20%	27,511
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	549	-	-	-	-	-	-	-	-
Internally generated funds	6,860	1,100	1,300	119	746	1,192	(446)	-37%	1,300
Total sources of capital funds	79,631	24,187	28,811	3,768	20,848	26,410	(5,562)	-21%	28,811
Financial position									
Total current assets	74,844	51,766	61,991	-	64,104	-	-	-	61,991
Total non current assets	529,958	551,085	534,298	-	533,971	-	-	-	534,298
Total current liabilities	85,982	44,988	65,733	-	60,449	-	-	-	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	-	472,981	-	-	-	465,369
Cash flows									
Net cash from (used) operating	81,683	30,799	29,568	(2,695)	33,229	27,104	(6,125)	-23%	29,568
Net cash from (used) investing	(79,434)	(24,187)	(28,811)	(3,768)	(20,848)	(26,410)	(5,562)	21%	(28,811)
Net cash from (used) financing	(4,032)	(4,226)	(4,194)	-	(1,166)	(3,845)	(2,679)	70%	(4,194)
Cash/cash equivalents at the month/year end	4,854	7,585	1,417	-	16,070	1,703	(14,366)	-843%	1,417
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	9,216	221	7	84	5	284	28	-	9,844

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) - M11 May

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										
<i>Governance and administration</i>		73,669	85,861	88,725	1,041	102,394	81,331	21,063	26%	88,725
Executive and council		36,031	39,989	35,912	170	58,498	32,919	25,579	78%	35,912
Finance and administration		37,138	45,872	52,343	871	43,496	47,981	(4,486)	-9%	52,343
Internal audit		500	-	470	-	400	431	(30)	-7%	470
<i>Community and public safety</i>		14,748	42,289	77,833	6,943	83,271	71,347	11,924	17%	77,833
Community and social services		6,059	6,631	7,125	498	5,632	6,532	(900)	-14%	7,125
Sport and recreation		5,801	3,034	2,756	6,437	6,678	2,527	4,151	164%	2,756
Public safety		676	1	157	0	2	144	(141)	-98%	157
Housing		2,212	32,623	67,795	7	70,959	62,145	8,814	14%	67,795
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		57,026	39,688	60,036	1,880	14,330	55,033	(40,703)	-74%	60,036
Planning and development		404	796	794	54	591	728	(137)	-19%	794
Road transport		56,621	38,892	59,241	1,826	13,739	54,305	(40,566)	-75%	59,241
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		205,341	159,222	161,422	11,995	129,507	147,971	(18,463)	-12%	161,422
Energy sources		85,246	98,349	92,844	8,550	82,108	85,107	(2,999)	-4%	92,844
Water management		70,324	30,146	37,793	1,490	23,561	34,644	(11,082)	-32%	37,793
Waste water management		40,019	20,791	20,821	1,269	15,818	19,086	(3,268)	-17%	20,821
Waste management		9,751	9,936	9,964	687	8,020	9,134	(1,114)	-12%	9,964
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	350,784	327,060	388,016	21,859	329,502	355,682	(26,179)	-7%	388,016
Expenditure - Functional										
<i>Governance and administration</i>		80,865	67,854	77,113	5,089	60,066	70,687	(10,621)	-15%	77,113
Executive and council		19,132	16,735	18,294	1,354	15,575	16,769	(1,194)	-7%	18,294
Finance and administration		60,510	49,693	57,009	3,667	43,196	52,259	(9,063)	-17%	57,009
Internal audit		1,223	1,427	1,810	68	1,295	1,660	(365)	-22%	1,810
<i>Community and public safety</i>		22,064	56,384	91,867	1,976	92,551	84,211	8,340	10%	91,867
Community and social services		7,402	9,430	9,964	717	8,312	9,133	(822)	-9%	9,964
Sport and recreation		7,457	8,778	8,135	709	7,934	7,457	477	6%	8,135
Public safety		3,696	4,053	3,900	323	3,470	3,575	(105)	-3%	3,900
Housing		3,509	34,123	69,868	227	72,836	64,046	8,790	14%	69,868
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		69,102	51,943	68,859	3,836	38,620	63,121	(24,501)	-39%	68,859
Planning and development		5,086	6,693	6,289	464	5,232	5,765	(533)	-9%	6,289
Road transport		64,016	45,251	62,571	3,372	33,389	57,356	(23,968)	-42%	62,571
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		122,759	143,662	143,533	13,889	124,818	131,572	(6,754)	-5%	143,533
Energy sources		74,565	82,687	81,704	8,913	65,948	74,896	(8,948)	-12%	81,704
Water management		23,968	26,934	27,833	2,151	27,238	25,513	1,725	7%	27,833
Waste water management		9,834	16,444	15,736	1,298	15,678	14,424	1,253	9%	15,736
Waste management		14,392	17,597	18,260	1,526	15,954	16,738	(784)	-5%	18,260
<i>Other</i>		410	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	295,199	319,844	381,372	24,790	316,055	349,591	(33,535)	-10%	381,372
Surplus/ (Deficit) for the year		55,585	7,216	6,644	(2,932)	13,447	6,091	7,356	121%	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) - M11 May

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	-	490	431	59	13.7%	470
Vote 2 - Director: Corporate Service		41,156	46,037	42,800	660	63,933	39,233	24,700	63.0%	42,800
Vote 3 - Director: Financial Services		36,500	41,720	50,781	731	42,136	46,549	(4,413)	-9.5%	50,781
Vote 4 - Director: Engineering Services		128,319	65,890	70,675	10,100	54,550	64,785	(10,235)	-15.8%	70,675
Vote 5 - Director: Community Services		58,597	75,064	130,447	1,817	86,285	119,576	(33,292)	-27.8%	130,447
Vote 6 - Director: Electrical Services		85,246	98,349	92,844	8,550	82,108	85,107	(2,999)	-3.5%	92,844
Total Revenue by Vote	2	350,784	327,060	388,016	21,859	329,502	355,682	(26,179)	-7.4%	388,016
Expenditure by Vote	1									
Vote 1 - Municipal Manager		5,366	4,754	5,959	506	5,151	5,462	(311)	-5.7%	5,959
Vote 2 - Director: Corporate Service		41,644	34,966	34,949	2,319	28,655	32,037	(3,382)	-10.6%	34,949
Vote 3 - Director: Financial Services		31,718	25,954	34,104	2,125	23,976	31,262	(7,286)	-23.3%	34,104
Vote 4 - Director: Engineering Services		76,068	89,265	88,331	7,075	83,734	80,970	2,763	3.4%	88,331
Vote 5 - Director: Community Services		65,837	82,217	136,324	3,853	108,591	124,964	(16,373)	-13.1%	136,324
Vote 6 - Director: Electrical Services		74,565	82,687	81,704	8,913	65,948	74,896	(8,948)	-11.9%	81,704
Total Expenditure by Vote	2	295,199	319,844	381,372	24,790	316,055	349,591	(33,535)	-9.6%	381,372
Surplus/ (Deficit) for the year	2	55,585	7,216	6,644	(2,932)	13,447	6,091	7,356	120.8%	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) - M11 May

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	84	37,148	34,139	3,009	9%	37,243
Service charges - electricity revenue		67,071	78,474	72,934	5,557	70,574	66,856	3,718	6%	72,934
Service charges - water revenue		18,788	20,008	18,771	1,486	18,412	17,207	1,206	7%	18,771
Service charges - sanitation revenue		7,413	15,517	15,657	1,153	14,696	14,353	343	2%	15,657
Service charges - refuse revenue		14,151	8,166	8,057	625	7,408	7,386	22	0%	8,057
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,135	1,376	1,242	97	1,028	1,139	(110)	-10%	1,242
Interest earned - external investments		761	1,260	415	43	444	380	63	17%	415
Interest earned - outstanding debtors		3,648	2,940	3,022	253	2,478	2,770	(292)	-11%	3,022
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		44,642	30,429	50,483	986	5,565	46,276	(40,711)	-88%	50,483
Licences and permits		330	629	621	23	498	569	(71)	-12%	621
Agency services		741	750	750	70	785	688	97	14%	750
Transfers and subsidies		76,284	102,893	145,752	7,204	146,094	133,606	12,488	9%	145,752
Other revenue		4,228	4,375	5,558	627	4,268	5,095	(826)	-16%	5,558
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		273,067	303,973	360,505	18,210	309,400	330,463	(21,063)	-6%	360,505
Expenditure By Type										
Employee related costs		94,429	103,811	107,480	8,286	94,400	98,523	(4,123)	-4%	107,480
Remuneration of councillors		6,068	6,225	6,067	495	5,513	5,561	(48)	-1%	6,067
Debt impairment		37,656	22,832	42,832	1,371	15,086	39,263	(24,177)	-62%	42,832
Depreciation & asset impairment		24,463	19,222	19,222	1,602	17,620	17,620	0	0%	19,222
Finance charges		6,266	2,308	1,719	89	2,308	1,576	732	46%	1,719
Bulk purchases		59,023	70,500	67,250	8,051	52,114	61,646	(9,532)	-15%	67,250
Other materials		3,338	19,720	9,184	1,403	14,145	8,419	5,726	68%	9,184
Contracted services		38,897	8,639	104,111	571	5,918	95,435	(89,516)	-94%	104,111
Transfers and subsidies		223	650	610	-	582	559	22	4%	610
Other expenditure		23,005	65,936	22,898	2,922	108,370	20,990	87,380	416%	22,898
Loss on disposal of PPE		1,831	-	-	-	-	-	-	-	-
Total Expenditure		295,199	319,844	381,372	24,790	316,055	349,591	(33,535)	-10%	381,372
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		(22,132)	(15,871)	(20,867)	(6,581)	(6,656)	(19,128)	12,473	(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	3,649	20,102	25,219	(5,116)	(0)	27,511
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		55,585	7,216	6,644	(2,932)	13,447	6,091			6,644
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		55,585	7,216	6,644	(2,932)	13,447	6,091			6,644
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		55,585	7,216	6,644	(2,932)	13,447	6,091			6,644
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		55,585	7,216	6,644	(2,932)	13,447	6,091			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) - M11 May

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	28	(20)	-73%	30
Vote 2 - Director: Corporate Service		450	250	521	11	335	478	(143)	-30%	521
Vote 3 - Director: Financial Services		51	200	150	0	122	138	(15)	-11%	150
Vote 4 - Director: Engineering Services		72,157	9,427	13,780	894	10,080	12,632	(2,552)	-20%	13,780
Vote 5 - Director: Community Services		1,148	200	270	-	-	248	(248)	-100%	270
Vote 6 - Director: Electrical Services		5,811	14,060	14,060	2,863	10,303	12,888	(2,585)	-20%	14,060
Total Capital single-year expenditure	4	79,631	24,187	28,811	3,768	20,848	26,410	(5,562)	-21%	28,811
Total Capital Expenditure		79,631	24,187	28,811	3,768	20,848	26,410	(5,562)	-21%	28,811
Capital Expenditure - Functional Classification										
Governance and administration		1,181	500	720	11	465	660	(195)	-30%	720
Executive and council		100	50	30	-	7	28	(20)	-73%	30
Finance and administration		1,081	450	690	11	458	633	(175)	-28%	690
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		11,495	3,009	2,993	158	384	2,743	(2,360)	-86%	2,993
Community and social services		181	200	97	-	-	89	(89)	-100%	97
Sport and recreation		10,360	2,809	2,741	158	384	2,513	(2,129)	-85%	2,741
Public safety		955	-	154	-	-	141	(141)	-100%	154
Housing		-	-	-	-	-	-	-		-
Health		-	-	-	-	-	-	-		-
Economic and environmental services		384	6,301	6,666	736	6,087	6,110	(24)	0%	6,666
Planning and development		36	200	180	-	38	165	(127)	-77%	180
Road transport		349	6,101	6,486	736	6,049	5,945	104	2%	6,486
Environmental protection		-	-	-	-	-	-	-		-
Trading services		66,570	14,377	18,433	2,863	13,913	16,897	(2,984)	-18%	18,433
Energy sources		5,811	14,060	14,060	2,863	10,303	12,888	(2,585)	-20%	14,060
Water management		29,655	-	4,373	-	3,610	4,008	(399)	-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	3,768	20,848	26,410	(5,562)	-21%	28,811
Funded by:										
National Government		37,845	23,087	25,346	3,649	18,454	23,234	(4,780)	-21%	25,346
Provincial Government		34,222	-	2,165	-	1,649	1,985	(336)	-17%	2,165
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		155	-	-	-	-	-	-		-
Transfers recognised - capital		72,222	23,087	27,511	3,649	20,102	25,219	(5,116)	-20%	27,511
Public contributions & donations	5	-	-	-	-	-	-	-		-
Borrowing	6	549	-	-	-	-	-	-		-
Internally generated funds		6,860	1,100	1,300	119	746	1,192	(446)	-37%	1,300
Total Capital Funding		79,631	24,187	28,811	3,768	20,848	26,410	(5,562)	-21%	28,811

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M11 May

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	7,864	400
Call investment deposits		12,283	5,423	1,017	354	1,017
Consumer debtors		16,362	20,067	20,067	11,660	20,067
Other debtors		41,479	20,161	35,972	41,158	35,972
Current portion of long-term receivables		785	-	785	-	785
Inventory		3,571	3,952	3,750	3,067	3,750
Total current assets		74,844	51,766	61,991	64,104	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	517,567	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	533,971	534,298
TOTAL ASSETS		604,802	602,850	596,288	598,075	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	1,712	1,456
Trade and other payables		57,019	31,522	45,632	45,041	45,632
Provisions		15,439	8,804	15,439	9,501	15,439
Total current liabilities		85,982	44,988	65,733	60,449	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	125,094	130,919
NET ASSETS	2	458,725	492,677	465,369	472,981	465,369
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		454,237	487,254	460,821	468,524	460,821
Reserves		4,489	5,423	4,549	4,457	4,549
TOTAL COMMUNITY WEALTH/EQUITY	2	458,725	492,677	465,369	472,981	465,369

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

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

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M11 May

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	1,879	30,155	32,432	(2,277)	-7%	35,380
Service charges		107,422	113,783	110,651	7,820	93,616	101,430	(7,814)	-8%	110,651
Other revenue		48,636	30,746	26,154	1,131	7,792	23,975	(16,183)	-68%	26,154
Government - operating		76,284	102,893	145,752	6,743	148,221	133,606	14,615	11%	145,752
Government - capital		77,717	23,087	27,511	420	33,052	25,219	7,833	31%	27,511
Interest		4,408	4,200	3,437	297	2,923	3,151	(228)	-7%	3,437
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(263,212)	(274,531)	(316,989)	(20,896)	(279,640)	(290,573)	(10,933)	4%	(316,989)
Finance charges		(3,449)	(1,358)	(1,719)	(89)	(2,308)	(1,576)	732	-46%	(1,719)
Transfers and Grants		-	(650)	(610)	-	(582)	(559)	22	-4%	(610)
NET CASH FROM/(USED) OPERATING ACTIVITIES		81,683	30,799	29,568	(2,695)	33,229	27,104	(6,125)	-23%	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)	(3,768)	(20,848)	(26,410)	(5,562)	21%	(28,811)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(79,434)	(24,187)	(28,811)	(3,768)	(20,848)	(26,410)	(5,562)	21%	(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)	(3,845)	(2,681)	70%	(4,194)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4,032)	(4,226)	(4,194)	-	(1,166)	(3,845)	(2,679)	70%	(4,194)
NET INCREASE/ (DECREASE) IN CASH HELD										
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		16,070	1,703			1,417

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 - M11 May

Description	NT Code	Budget Year 2018/19									Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts L.L.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	9,518	–	–	–	–	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	–	–	–	–	–	–	–	–	–	–	–	–
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	652	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 - M11 May

Description	NT Code	Budget Year 2018/19									Total	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			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	4,395	–	–	–	–	–	–	–	–	4,395	–
Bulk Water	0200	–	–	–	–	–	–	–	–	–	–	–
PAYE deductions	0300	1,032	–	–	–	–	–	–	–	–	1,032	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	–	–	–
Pensions / Retirement deductions	0500	1,475	–	–	–	–	–	–	–	–	1,475	–
Loan repayments	0600	–	–	–	–	–	–	–	–	–	–	–
Trade Creditors	0700	749	221	7	84	5	284	28	–	–	1,377	–
Auditor General	0800	–	–	–	–	–	–	–	–	–	–	–
Other	0900	1,566	–	–	–	–	–	–	–	–	1,566	–
Total By Customer Type	1000	9,216	221	7	84	5	284	28	–	–	9,844	–

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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							-	-	-
STANDARD							-	-	-
ABSA							-	-	-
NEDBANK							354	-	354
Municipality sub-total					-		354	-	354
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		354	-	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 - M11 May										
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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		60,419	60,329	60,329	6,383	66,711	55,301	11,410	20.6%	60,329
Local Government Equitable Share		51,060	56,655	56,655	-	56,655	51,934	4,721	9.1%	56,655
Municipal Infrastructure Grant		-	689	689	6,383	7,072	631	6,440	1020.0%	689
Finance Management		1,700	1,700	1,700	-	1,700	1,558	142	9.1%	1,700
EPWP Incentive		1,659	1,285	1,285	-	1,285	1,178	107	9.1%	1,285
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Management		6,000	-	-	-	-	-	-	-	-
Provincial Government:		14,424	42,564	80,731	360	81,855	74,003	7,758	10.5%	80,731
Western Cape Financial Management Support Grant		2,770	330	2,500	-	2,500	2,292	208	9.1%	2,500
Western Cape Financial Management Capacity Building Grant		-	360	360	360	360	330	30	9.1%	360
Human Settlements Development Grant (Beneficiaries)		-	35,160	69,480	-	70,656	63,690	6,966	10.9%	69,480
Human Settlements Development Grant - Title Deeds Restoration		696	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		4,834	850	841	-	841	771	70	9.1%	841
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,110	5,550	5,550	-	5,550	5,088	463	9.1%	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	1,604	-	-	1,750
Municipal Service Delivery and Capacity Building Grant		480	-	250	-	250	229	21	9.1%	250
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	3,750	-	-	3,438	(3,438)	-100.0%	3,750
DBSA		-	-	3,750	-	-	3,438	(3,438)	-100.0%	3,750
Total Operating Transfers and Grants	5	74,843	102,893	144,809	6,743	148,566	132,742	15,730	11.9%	144,809
Capital Transfers and Grants										
National Government:		43,726	23,087	25,346	420	30,795	23,234	7,560	32.5%	25,346
Municipal Infrastructure Grant (MIG)		14,140	13,087	13,087	420	18,539	11,997	6,543	54.5%	13,087
Integrated National Electrification Grant		6,600	10,000	10,000	-	10,000	9,167	833	9.1%	10,000
Department Rural Development and Land Reform		22,986	-	2,259	-	2,255	2,071	184	8.9%	2,259
Provincial Government:		36,761	-	1,914	-	1,913	1,754	159	9.1%	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	1,754	-	-	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	420	32,708	24,988	7,719	30.9%	27,260
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	155,329	125,980	172,069	7,163	181,273	157,730	23,449	14.9%	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 - M11 May

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		59,838	60,329	60,329	208	59,914	55,301	4,613	8.3%	60,329
Local Government Equitable Share		51,060	56,655	56,655	–	56,655	51,934	4,721	9.1%	56,655
Municipal Infrastructure Grant		446	689	689	49	519	631	(112)	-17.8%	689
Finance Management		1,500	1,700	1,700	48	1,648	1,558	89	5.7%	1,700
EPWP Incentive		1,570	1,285	1,285	112	1,093	1,178	(85)	-7.2%	1,285
Energy Efficiency and Demand Management		5,262	–	–	–	–	–	–	–	–
Provincial Government:		15,284	42,564	80,731	630	80,026	74,003	6,023	8.1%	80,731
Western Cape Financial Management Support Grant		2,119	330	2,500	160	1,747	2,292	(545)	-23.8%	2,500
Western Cape Financial Management Capacity Building Grant		66	360	360	–	–	330	(330)	-100.0%	360
Human Settlements Development Grant (Beneficiaries)		429	35,160	69,480	–	70,656	63,690	6,966	10.9%	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	771	70	9.1%	841
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,014	5,550	5,550	417	4,785	5,088	(302)	-5.9%	5,550
Community Development Workers (CDW): Operational Support Grant		220	204	–	18	178	–	178	#DIV/0!	–
Thusong Services Centres Grant: Operational Support Grant		–	110	–	–	–	–	–	–	–
Municipal Drought Relief Grant		508	–	1,750	–	1,698	1,604	94	5.8%	1,750
Municipal Service Delivery and Capacity Building Grant		400	–	250	36	121	229	(108)	-47.2%	250
District Municipality:		–	–	–	–	–	–	–	–	–
<i>[insert description]</i>		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	3,750	–	–	3,438	(3,438)	-100.0%	3,750
DBSA		–	–	3,750	–	–	3,438	(3,438)	-100.0%	3,750
Total operating expenditure of Transfers and Grants:		75,122	102,893	144,809	839	139,941	132,742	7,199	5.4%	144,809
Capital expenditure of Transfers and Grants										
National Government:		37,845	23,087	25,346	4,301	20,702	23,234	(2,533)	-10.9%	25,346
Municipal Infrastructure Grant (MIG)		11,956	13,087	13,087	1,008	10,395	11,997	(1,601)	-13.3%	13,087
Integrated National Electrification Grant		5,739	10,000	10,000	3,293	8,051	9,167	(1,116)	-12.2%	10,000
Department Rural Development and Land Reform		20,150	–	2,259	–	2,255	2,071	184	8.9%	2,259
Provincial Government:		34,222	–	1,914	–	1,896	1,754	142	8.1%	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	1,754	–	–	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	4,301	22,597	24,988	(2,391)	-9.6%	27,260
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		147,189	125,980	172,069	5,140	162,538	157,730	4,808	3.0%	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 - M11 May						
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:						
Western Cape Financial Management Support Grant		943	-	281	377	40.0%
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		240	-	-	240	100.0%
Municipal Service Delivery and Capacity Building Grant		137	-	-	137	100.0%
Thusong services centres grant (Sustainability: Operational Support Grant)		-	-	-	-	
Thusong services centres grant (Sustainability: Operational Support Grant)		338	-	54	284	84.0%
Provincial Contribution Towards the Acceleration of Housing Delivery		227	-	227	-	
District Municipality:						
<i>[insert description]</i>		-	-	-	-	
<i>[insert description]</i>		-	-	-	-	
Other grant providers:						
<i>[insert description]</i>		-	-	-	-	
<i>[insert description]</i>		-	-	-	-	
Total operating expenditure of Approved Roll-overs		943	-	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:						
<i>Fire Services Capacity Building Grant</i>		251	-	-	251	100.0%
<i>Library Services : Municipal Replacement Grant</i>		154	-	-	154	100.0%
<i>Library Services : Municipal Replacement Grant</i>		97	-	-	97	100.0%
District Municipality:						
<i>[insert description]</i>		-	-	-	-	
<i>[insert description]</i>		-	-	-	-	
Other grant providers:						
<i>[insert description]</i>		-	-	-	-	
<i>[insert description]</i>		-	-	-	-	
Total capital expenditure of Approved Roll-overs		251	-	-	251	100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1,194	-	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 - M11 May

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	349	3,987	4,035	(48)	-1%	4,402
Pension and UIF Contributions		209	168	361	39	350	331	19	6%	361
Medical Aid Contributions		10	-	44	2	35	40	(5)	-13%	44
Motor Vehicle Allowance		555	440	683	57	613	626	(13)	-2%	683
Cellphone Allowance		405	530	577	44	486	529	(43)	-8%	577
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		23	47	-	4	43	-	43	#DIV/0!	-
Sub Total - Councillors		6,068	6,225	6,067	495	5,513	5,561	(48)	-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	3,333	3,759	(427)	-11%	4,101
Pension and UIF Contributions		381	314	572	44	461	524	(63)	-12%	572
Medical Aid Contributions		52	32	31	3	28	29	(0)	-1%	31
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	820	299	-	670	274	397	145%	299
Motor Vehicle Allowance		370	348	348	27	314	319	(5)	-2%	348
Cellphone Allowance		37	66	48	7	53	44	9	20%	48
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		96	-	-	-	334	-	334	#DIV/0!	-
Payments in lieu of leave		17	-	147	-	62	134	(72)	-54%	147
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,327	7,721	5,546	383	5,255	5,084	172	3%	5,546
% increase	4		44.9%	4.1%						4.1%
Other Municipal Staff										
Basic Salaries and Wages		62,407	73,087	76,559	5,673	66,668	70,179	(3,511)	-5%	76,559
Pension and UIF Contributions		9,806	12,466	11,569	962	10,182	10,605	(422)	-4%	11,569
Medical Aid Contributions		1,493	1,502	1,731	138	1,489	1,587	(98)	-6%	1,731
Overtime		3,283	1,912	3,681	580	4,588	3,374	1,213	36%	3,681
Performance Bonus		18	820	-	-	-	-	-	-	-
Motor Vehicle Allowance		(10)	2,172	2,315	188	2,095	2,122	(28)	-1%	2,315
Cellphone Allowance		(37)	-	21	-	-	19	(19)	-100%	21
Housing Allowances		2,688	899	1,009	74	850	925	(75)	-8%	1,009
Other benefits and allowances		7,895	1,667	2,833	186	1,592	2,597	(1,006)	-39%	2,833
Payments in lieu of leave		311	360	377	6	222	346	(124)	-36%	377
Long service awards		356	189	492	0	356	451	(95)	-21%	492
Post-retirement benefit obligations	2	893	1,016	1,347	96	1,111	1,235	(124)	-10%	1,347
Sub Total - Other Municipal Staff		89,101	96,090	101,934	7,904	89,152	93,439	(4,288)	-5%	101,934
% increase	4		7.8%	14.4%						14.4%
Total Parent Municipality		100,497	110,036	113,546	8,782	99,920	104,084	(4,164)	-4%	113,546
Unpaid salary, allowances & benefits in arrears:										
% increase	4									
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		100,497	110,036	113,546	8,782	99,920	104,084	(4,164)	-4%	113,546
% increase	4		9.5%	13.0%						13.0%
TOTAL MANAGERS AND STAFF		94,429	103,811	107,480	8,286	94,407	98,523	(4,116)	-4%	107,480

10. Capital programme performance

10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May

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%	0%
August	6,328	2,016	1,580	1,580	1,720	1,720	0	0.0%	6%
September	6,896	2,016	2,241	2,241	3,961	3,961	0	0.0%	14%
October	5,168	2,016	734	734	4,694	4,694	0	0.0%	16%
November	12,576	2,016	1,231	1,231	5,925	5,925	0	0.0%	21%
December	1,285	2,016	3,505	3,505	9,431	9,431	0	0.0%	33%
January	1,340	2,016	3,230	1,210	10,641	12,661	2,020	16.0%	37%
February	7,212	2,016	3,230	409	11,050	15,891	4,841	30.5%	38%
March	13,727	2,016	3,230	4,616	15,666	19,121	3,455	18.1%	54%
April	7,994	2,016	3,230	1,414	17,080	22,351	5,271	23.6%	59%
May	4,523	2,016	3,230	3,768	20,848	25,581	4,733	18.5%	72%
June	7,824	2,016	3,230	-	-	28,811	-	-	-
Total Capital expenditure	79,631	24,187	28,811	20,848					

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

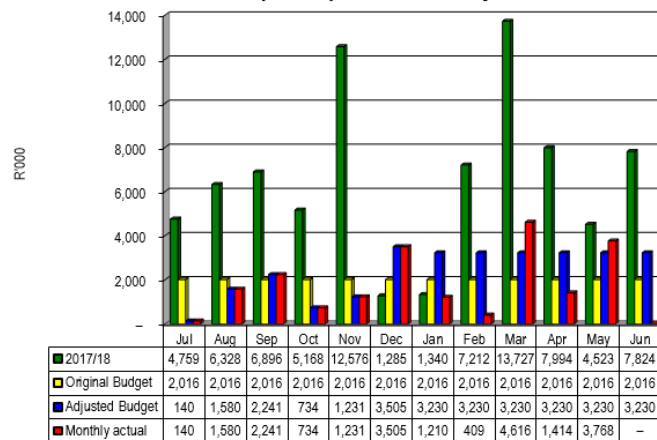
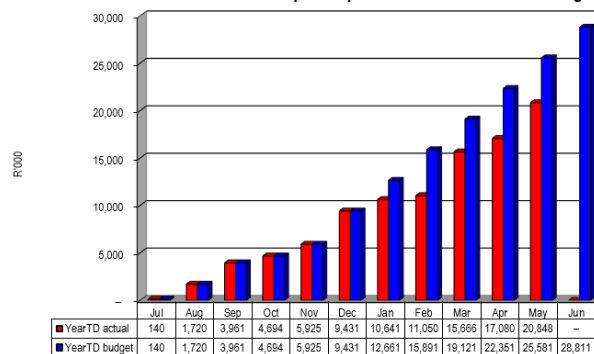


Chart C2 2018/19 Capital Expenditure: YTD actual v YTD target



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 - M11 May

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		66,648	14,177	16,119	2,863	12,235	14,776	2,541	17.2%	16,119
Roads Infrastructure		16,284	-	-	-	-	-	-	-	-
Roads		16,284	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		5,739	13,860	13,860	2,863	10,274	12,705	2,431	19.1%	13,860
Power Plants		5,739	-	-	-	-	-	-	-	-
HV Substations		-	717	717	140	505	657	151	23.0%	717
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	2,800	2,800	842	1,501	2,567	1,065	41.5%	2,800
MV Switching Stations		-	2,500	2,500	671	1,251	2,292	1,041	45.4%	2,500
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	7,844	7,844	1,209	7,016	7,190	174	2.4%	7,844
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		35,637	-	2,259	-	1,961	2,071	110	5.3%	2,259
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	2,259	-	1,961	2,071	110	5.3%	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		-	317	-	-	-	-	-	-	-
Reticulation		8,987	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		10,354	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		10,354	-	-	-	-	-	-	-	-
Outdoor Facilities		10,354	-	-	-	-	-	-	-	-
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	11	268	343	74	21.7%	374
Computer Equipment		306	200	374	11	268	343	74	21.7%	374
Furniture and Office Equipment		220	300	327	0	139	300	161	53.7%	327
Furniture and Office Equipment		220	300	327	0	139	300	161	53.7%	327
Machinery and Equipment		144	600	650	-	67	596	529	88.8%	650
Machinery and Equipment		144	600	650	-	67	596	529	88.8%	650
Transport Assets		1,107	-	-	-	-	-	-	-	-
Transport Assets		1,107	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	79,631	15,277	17,471	2,875	12,767	16,015	3,248	20.3%	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 - M11

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										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	6,101	8,599	736	7,697	7,883	185	2.4%	8,599
Roads Infrastructure		-	6,101	6,486	736	6,049	5,945	(104)	-1.7%	6,486
Roads		-	6,101	6,486	736	6,049	5,945	(104)	-1.7%	6,486
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	2,114	-	1,649	1,937	289	14.9%	2,114
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	1,942	-	1,500	1,780	280	15.8%	1,942
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	171	-	149	157	8	5.3%	171
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Community Assets		-	2,809	2,741	158	384	2,513	2,129	84.7%	2,741
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	2,809	2,741	158	384	2,513	2,129	84.7%	2,741
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	2,809	2,741	158	384	2,513	2,129	84.7%	2,741
Capital Spares		-	-	-	-	-	-	-	-	-
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	894	8,081	10,396	2,315	22.3%	11,341

11. Material variances to the SDBIP

11.1 Over view

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