

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING MAY 2020

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 - 21
11. Material variances to the SDBIP	22

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.

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

None.

2. Resolutions

IN-YEAR REPORT 2019/20

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 2020.

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 R57,812 million below the year-to-date budget projections for May 2020. The variance is also due to traffic fine income and the iGRAP 1 treatment.

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

Operating expenditure by type

Total expenditure were R19,671 or 6%, below year-to-date budget projections for May 2020.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R12,496 million or 33% of a total adjusted budget of R38,135 million.

Refer to Table C5 for more detail on capital expenditure.

Cash flows

The year to date net increase in cash held were R10,536 million at the end of May 2020. Taking into account the negative opening balance of R12,421 million, the net closing balance is negative R1,855 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for May 2020.

3.4 Remedial or corrective steps

- All income streams of the municipality is under enormous pressure, all expenditure must be stopped and only emergency expenditure affecting basic service delivery should be considered.

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	2018/19	Budget Year 2019/20							
	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	36,239	38,952	38,955	2	38,989	38,955	34	0%	38,955
Service charges	99,321	129,512	126,953	9,697	118,927	116,374	2,553	2%	126,953
Investment revenue	616	1,050	1,050	6	368	963	(595)	-62%	1,050
Transfers and subsidies	30,103	90,676	129,809	727	111,472	118,991	(7,519)	-6%	129,809
Other own revenue	59,512	61,390	71,551	1,929	13,304	65,589	(52,284)	-80%	71,551
Total Revenue (excluding capital transfers and contributions)	225,791	321,580	368,318	12,361	283,060	340,872	(57,812)	-17%	368,318
Employee costs	106,439	114,954	118,186	9,371	108,490	108,338	152	0%	118,186
Remuneration of Councillors	6,008	6,401	6,287	506	5,565	5,763	(197)	-3%	6,287
Depreciation & asset impairment	19,526	20,431	20,431	1,703	18,725	18,728	(3)	-0%	20,431
Finance charges	5,887	1,418	1,436	18	2,482	1,316	1,165	89%	1,436
Materials and bulk purchases	69,829	86,031	81,431	757	63,387	74,645	(11,258)	-15%	81,431
Transfers and subsidies	671	550	550	-	385	504	(119)	-24%	550
Other expenditure	94,367	111,611	149,374	6,707	127,516	136,926	(9,411)	-7%	149,374
Total Expenditure	302,726	341,396	377,696	19,062	326,550	346,221	(19,671)	-6%	377,696
Surplus/(Deficit)	(76,935)	(19,816)	(9,377)	(6,701)	(43,490)	(5,349)	(38,141)	713%	(9,377)
Transfers and subsidies - capital (monetary allocations)	77,530	30,758	36,923	68	13,880	33,846	(19,966)	-59%	36,923
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	595	10,942	27,546	(6,633)	(29,610)	28,497	(58,107)	-204%	27,546
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	595	10,942	27,546	(6,633)	(29,610)	28,497	(58,107)	-204%	27,546
Capital expenditure & funds sources									
Capital expenditure	29,004	31,958	38,135	64	12,496	34,957	(22,462)	-64%	38,135
Capital transfers recognised	26,700	30,758	36,923	60	12,097	33,846	(21,750)	-64%	36,923
Borrowing	439	-	-	-	-	-	-	-	-
Internally generated funds	1,865	1,200	1,212	4	399	1,111	(712)	-64%	1,212
Total sources of capital funds	29,004	31,958	38,135	64	12,496	34,957	(22,462)	-64%	38,135
Financial position									
Total current assets	59,517	83,637	76,231		42,439				76,231
Total non current assets	539,648	546,075	545,825		534,223				545,825
Total current liabilities	73,987	74,883	76,381		76,442				76,381
Total non current liabilities	62,196	78,678	55,146		67,448				55,146
Community wealth/Equity	462,983	476,152	490,529		432,773				490,529
Cash flows									
Net cash from (used) operating	14,243	36,250	56,319	(2,698)	23,949	51,626	27,677	54%	56,319
Net cash from (used) investing	(27,328)	(31,958)	(38,135)	(64)	(12,496)	(34,957)	(22,462)	64%	(38,135)
Net cash from (used) financing	(4,280)	(931)	(4,122)	-	(917)	(3,778)	(2,861)	76%	(4,122)
Cash/cash equivalents at the month/year end	(12,421)	4,777	1,641	-	(1,885)	469	2,354	502%	1,641
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	11,521	4,055	3,333	94,718	-	-	-	-	113,626
Creditors Age Analysis									
Total Creditors	20,415	-	-	-	-	-	-	-	20,415

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	2018/19			Budget Year 2019/20					
		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>		81,527	83,629	92,727	345	109,061	88,246	20,815	24%	92,727
Executive and council		38,042	40,626	38,191	154	64,820	35,008	29,812	85%	38,191
Finance and administration		43,485	43,003	54,411	191	44,116	53,123	(9,007)	-17%	54,411
Internal audit		-	-	125	-	125	115	10	9%	125
<i>Community and public safety</i>		66,324	83,830	119,268	555	48,652	109,329	(60,676)	-55%	119,268
Community and social services		7,301	7,604	8,152	529	6,686	7,473	(787)	-11%	8,152
Sport and recreation		8,303	5,846	4,191	19	1,294	3,841	(2,548)	-66%	4,191
Public safety		50,314	54,495	54,555	(0)	3,677	50,009	(46,333)	-93%	54,555
Housing		406	15,885	52,370	6	36,997	48,005	(11,009)	-23%	52,370
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12,820	5,313	7,410	187	2,708	6,793	(4,084)	-60%	7,410
Planning and development		771	789	789	51	699	723	(24)	-3%	789
Road transport		12,049	4,524	6,621	136	2,009	6,070	(4,061)	-67%	6,621
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		142,651	179,566	185,836	11,343	136,518	170,350	(33,832)	-20%	185,836
Energy sources		79,182	104,942	105,096	8,002	88,991	96,338	(7,346)	-8%	105,096
Water management		32,798	39,317	44,817	1,203	21,851	41,082	(19,231)	-47%	44,817
Waste water management		20,655	22,928	24,074	1,383	16,950	22,067	(5,117)	-23%	24,074
Waste management		10,015	12,379	11,850	754	8,726	10,863	(2,137)	-20%	11,850
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	303,321	352,338	405,242	12,429	296,940	374,718	(77,778)	-21%	405,242
Expenditure - Functional										
<i>Governance and administration</i>		72,470	71,650	70,310	4,575	67,558	64,451	3,107	5%	70,310
Executive and council		18,994	21,498	17,134	996	15,383	15,706	(323)	-2%	17,134
Finance and administration		52,112	48,647	52,049	3,535	51,467	47,711	3,755	8%	52,049
Internal audit		1,364	1,505	1,128	45	709	1,034	(325)	-31%	1,128
<i>Community and public safety</i>		76,779	85,778	125,498	5,472	102,536	115,039	(12,504)	-11%	125,498
Community and social services		10,952	10,197	10,382	822	9,675	9,516	158	2%	10,382
Sport and recreation		7,769	9,376	9,457	657	8,341	8,669	(328)	-4%	9,457
Public safety		55,719	48,639	51,450	3,830	45,859	47,163	(1,304)	-3%	51,450
Housing		2,338	17,566	54,209	163	38,661	49,691	(11,031)	-22%	54,209
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		30,442	28,111	30,093	2,164	26,064	27,585	(1,521)	-6%	30,093
Planning and development		6,488	5,578	7,312	491	6,303	6,702	(399)	-6%	7,312
Road transport		23,953	22,532	22,781	1,673	19,761	20,883	(1,122)	-5%	22,781
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		123,036	155,857	151,795	6,851	130,392	139,145	(8,753)	-6%	151,795
Energy sources		75,962	89,397	86,992	1,606	68,790	79,742	(10,953)	-14%	86,992
Water management		22,828	31,893	27,451	2,017	27,062	25,164	1,899	8%	27,451
Waste water management		10,656	15,020	16,945	1,452	16,325	15,533	792	5%	16,945
Waste management		13,590	19,547	20,407	1,776	18,215	18,706	(492)	-3%	20,407
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	302,726	341,396	377,696	19,062	326,550	346,221	(19,671)	-6%	377,696
Surplus/ (Deficit) for the year		595	10,942	27,546	(6,633)	(29,610)	28,497	(58,107)	-204%	27,546

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	2018/19	Budget Year 2019/20							
		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		470	-	502	-	502	460	42	9.1%	502
Vote 2 - Director: Corporate Service		43,921	47,729	44,555	654	70,159	40,842	29,318	71.8%	44,555
Vote 3 - Director: Financial Services		40,588	41,447	52,774	77	42,991	51,622	(8,632)	-16.7%	52,774
Vote 4 - Director: Engineering Services		74,214	74,125	82,153	2,843	43,259	75,307	(32,048)	-42.6%	82,153
Vote 5 - Director: Community Services		62,691	84,095	120,163	853	51,039	110,150	(59,111)	-53.7%	120,163
Vote 6 - Director: Electrical Services		79,182	104,942	105,096	8,002	88,991	96,338	(7,346)	-7.6%	105,096
		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	301,066	352,338	405,242	12,429	296,940	374,718	(77,778)	-20.8%	405,242
Expenditure by Vote	1									
Vote 1 - Municipal Manager		6,091	4,700	4,995	252	4,046	4,579	(533)	-11.6%	4,995
Vote 2 - Director: Corporate Service		35,508	37,788	35,257	2,205	30,702	32,319	(1,617)	-5.0%	35,257
Vote 3 - Director: Financial Services		30,723	28,059	27,508	1,968	30,556	25,216	5,340	21.2%	27,508
Vote 4 - Director: Engineering Services		75,415	92,009	91,193	6,759	83,504	83,594	(90)	-0.1%	91,193
Vote 5 - Director: Community Services		76,772	89,443	131,750	6,273	108,953	120,771	(11,818)	-9.8%	131,750
Vote 6 - Director: Electrical Services		75,962	89,397	86,992	1,606	68,790	79,742	(10,953)	-13.7%	86,992
		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	300,471	341,396	377,696	19,062	326,550	346,221	(19,671)	-5.7%	377,696
Surplus/ (Deficit) for the year	2	595	10,942	27,546	(6,633)	(29,610)	28,497	(58,107)	-203.9%	27,546

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	2018/19	Budget Year 2019/20							
		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		36,239	38,952	38,955	2	38,989	38,955	34	0%	38,955
Service charges - electricity revenue		58,032	82,928	80,264	6,571	76,090	73,575	2,515	3%	80,264
Service charges - water revenue		17,727	20,167	21,151	1,203	19,272	19,388	(116)	-1%	21,151
Service charges - sanitation revenue		15,565	16,758	16,904	1,248	15,601	15,495	106	1%	16,904
Service charges - refuse revenue		7,997	9,660	8,634	675	7,963	7,915	48	1%	8,634
Rental of facilities and equipment		1,076	1,248	1,293	100	1,224	1,186	38	3%	1,293
Interest earned - external investments		616	1,050	1,050	6	368	963	-594,739	-62%	1,050
Interest earned - outstanding debtors		3,716	4,214	4,526	1,765	5,687	4,149	1,538	37%	4,526
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		50,449	53,640	53,640	(0)	3,885	49,170	(45,286)	-92%	53,640
Licences and permits		337	409	409	-	293	374	(81)	-22%	409
Agency services		852	820	880	-	654	807	(152)	-19%	880
Transfers and subsidies		30,103	90,676	129,809	727	111,472	118,991	(7,519)	-6%	129,809
Other revenue		3,082	1,059	10,803	64	1,562	9,903	(8,340)	-84%	10,803
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		225,791	321,580	368,318	12,361	283,060	340,872	(57,812)	-17%	368,318
Expenditure By Type										
Employee related costs		106,439	114,954	118,186	9,371	108,490	108,338	152	0%	118,186
Remuneration of councillors		6,008	6,401	6,287	506	5,565	5,763	(197)	-3%	6,287
Debt impairment		41,590	46,336	46,336	3,861	42,474	42,474	(0)	0%	46,336
Depreciation & asset impairment		19,526	20,431	20,431	1,703	18,725	18,728	(3)	0%	20,431
Finance charges		5,887	1,418	1,436	18	2,482	1,316	1,165	89%	1,436
Bulk purchases		63,088	75,250	71,500	463	58,522	65,542	(7,020)	-11%	71,500
Other materials		6,741	10,781	9,931	295	4,865	9,104	(4,238)	-47%	9,931
Contracted services		28,731	38,112	77,905	1,002	50,516	71,413	(20,897)	-29%	77,905
Transfers and subsidies		671	550	550	-	385	504	(119)	-24%	550
Other expenditure		24,046	27,164	25,133	1,844	34,525	23,039	11,487	50%	25,133
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		302,726	341,396	377,696	19,062	326,550	346,221	(19,671)	-6%	377,696
Surplus/(Deficit)		(76,935)	(19,816)	(9,377)	(6,701)	(43,490)	(5,349)	(38,141)	0	(9,377)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		77,530	30,758	36,923	68	13,880	33,846	(19,966)	(0)	36,923
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		595	10,942	27,546	(6,633)	(29,610)	28,497			27,546
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		595	10,942	27,546	(6,633)	(29,610)	28,497			27,546
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		595	10,942	27,546	(6,633)	(29,610)	28,497			27,546
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		595	10,942	27,546	(6,633)	(29,610)	28,497			27,546

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	2018/19		Budget Year 2019/20						
		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		-	800	-	-	-	-	-	-	-
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	7,761	6,915	-	1,825	6,339	(4,514)	-71%	6,915
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	2,800	12,743	-	6,691	11,681	(4,990)	-43%	12,743
		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	11,361	19,659	-	8,516	18,020	(9,504)	-53%	19,659
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		17	50	50	-	-	46	(46)	-100%	50
Vote 2 - Director: Corporate Service		389	385	350	-	84	321	(237)	-74%	350
Vote 3 - Director: Financial Services		59	200	200	-	4	183	(179)	-98%	200
Vote 4 - Director: Engineering Services		14,795	6,429	14,287	60	1,898	13,096	(11,198)	-86%	14,287
Vote 5 - Director: Community Services		1,215	733	733	-	-	672	(672)	-100%	733
Vote 6 - Director: Electrical Services		12,529	12,800	2,857	4	1,993	2,619	(626)	-24%	2,857
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	29,004	20,597	18,477	64	3,979	16,937	(12,958)	-77%	18,477
Total Capital Expenditure		29,004	31,958	38,135	64	12,496	34,957	(22,462)	-64%	38,135
Capital Expenditure - Functional Classification										
Governance and administration		1,585	635	600	-	88	550	(462)	-84%	600
Executive and council		17	50	50	-	-	46	(46)	-100%	50
Finance and administration		1,569	585	550	-	88	504	(416)	-83%	550
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1,872	5,982	5,194	14	1,757	4,761	(3,005)	-63%	5,194
Community and social services		65	1,940	1,140	-	551	1,045	(495)	-47%	1,140
Sport and recreation		1,807	4,042	4,054	14	1,206	3,716	(2,510)	-68%	4,054
Public safety		1	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,868	5,987	5,987	46	743	5,488	(4,745)	-86%	5,987
Planning and development		29	200	200	-	147	183	(36)	-20%	200
Road transport		8,840	5,787	5,787	46	596	5,305	(4,709)	-89%	5,787
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		16,678	19,355	26,355	4	9,908	24,158	(14,251)	-59%	26,355
Energy sources		12,529	15,600	15,600	4	8,684	14,300	(5,616)	-39%	15,600
Water management		4,149	2,482	9,482	-	1,224	8,692	(7,468)	-86%	9,482
Waste water management		-	740	740	-	-	678	(678)	-100%	740
Waste management		-	533	533	-	-	488	(488)	-100%	533
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	29,004	31,958	38,135	64	12,496	34,957	(22,462)	-64%	38,135
Funded by:										
National Government		24,950	28,673	28,673	60	11,074	26,284	(15,210)	-58%	28,673
Provincial Government		1,714	2,085	8,250	-	1,023	7,563	(6,539)	-86%	8,250
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		36	-	-	-	-	-	-	-	-
Transfers recognised - capital		26,700	30,758	36,923	60	12,097	33,846	(21,750)	-64%	36,923
Borrowing	6	439	-	-	-	-	-	-	-	-
Internally generated funds		1,865	1,200	1,212	4	399	1,111	(712)	-64%	1,212
Total Capital Funding		29,004	31,958	38,135	64	12,496	34,957	(22,462)	-64%	38,135

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M11 May						
Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		123	977	1,000	7	1,000
Call investment deposits		386	3,800	641	427	641
Consumer debtors		9,938	27,753	23,770	12,862	23,770
Other debtors		45,264	47,536	47,863	24,616	47,863
Current portion of long-term receivables		808	-	808	-	808
Inventory		2,998	3,571	2,148	4,526	2,148
Total current assets		59,517	83,637	76,231	42,439	76,231
Non current assets						
Long-term receivables		2,522	2,695	2,522	3,330	2,522
Investments		-	-	-	-	-
Investment property		7,033	7,247	7,033	7,033	7,033
Investments in Associate		-	-	-	-	-
Property, plant and equipment		524,584	530,456	530,761	517,090	530,761
Biological		-	-	-	-	-
Intangible		285	400	285	285	285
Other non-current assets		5,225	5,277	5,225	6,486	5,225
Total non current assets		539,648	546,075	545,825	534,223	545,825
TOTAL ASSETS		599,165	629,712	622,056	576,662	622,056
LIABILITIES						
Current liabilities						
Bank overdraft		12,930	-	-	27,386	-
Borrowing		2,377	2,275	4,252	2,377	4,252
Consumer deposits		1,831	1,537	1,922	1,793	1,922
Trade and other payables		38,701	55,632	52,057	33,234	52,057
Provisions		18,149	15,439	18,149	11,652	18,149
Total current liabilities		73,987	74,883	76,381	76,442	76,381
Non current liabilities						
Borrowing		6,993	11,008	12,189	6,075	12,189
Provisions		55,203	67,669	42,958	61,373	42,958
Total non current liabilities		62,196	78,678	55,146	67,448	55,146
TOTAL LIABILITIES		136,183	153,561	131,527	143,890	131,527
NET ASSETS	2	462,983	476,152	490,529	432,773	490,529
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		458,682	468,663	486,228	428,477	486,228
Reserves		4,301	7,489	4,301	4,295	4,301
TOTAL COMMUNITY WEALTH/EQUITY	2	462,983	476,152	490,529	432,773	490,529

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M11 May										
Description	Ref	2018/19	Budget Year 2019/20							
		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		34,175	35,057	35,060	2,148	29,648	32,138	(2,490)	-8%	35,060
Service charges		101,399	120,706	121,613	7,833	98,533	111,478	(12,946)	-12%	121,613
Other revenue		5,187	28,419	38,268	396	8,174	35,079	(26,904)	-77%	38,268
Government - operating		78,781	90,676	129,809	-	111,295	118,991	(7,696)	-6%	129,809
Government - capital		31,962	30,758	36,923	-	36,942	33,846	3,096	9%	36,923
Interest		4,332	5,264	5,576	423	4,707	5,112	(405)	-8%	5,576
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(240,212)	(272,662)	(308,943)	(13,480)	(262,484)	(283,198)	(20,714)	7%	(308,943)
Finance charges		(1,382)	(1,418)	(1,436)	(18)	(2,482)	(1,316)	1,165	-89%	(1,436)
Transfers and Grants		-	(550)	(550)	-	(385)	(504)	(119)	24%	(550)
NET CASH FROM/(USED) OPERATING ACTIVITIES		14,243	36,250	56,319	(2,698)	23,949	51,626	27,677	54%	56,319
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(188)	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		173	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(27,314)	(31,958)	(38,135)	(64)	(12,496)	(34,957)	(22,462)	64%	(38,135)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(27,328)	(31,958)	(38,135)	(64)	(12,496)	(34,957)	(22,462)	64%	(38,135)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(4,280)	(931)	(4,122)	-	(917)	(3,778)	(2,861)	76%	(4,122)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4,280)	(931)	(4,122)	-	(917)	(3,778)	(2,861)	76%	(4,122)
NET INCREASE/ (DECREASE) IN CASH HELD		(17,366)	3,360	14,062	(2,762)	10,536	12,891			14,062
Cash/cash equivalents at beginning:		4,945	1,417	(12,421)		(12,421)	(12,421)			(12,421)
Cash/cash equivalents at month/year end:		(12,421)	4,777	1,641		(1,885)	469			1,641

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 - M11 May													
Description	NT Code	Budget Year 2019/20									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,045	916	735	8,214	-	-	-	-	11,910	8,214	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,617	783	640	3,041	-	-	-	-	9,080	3,041	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2,381	951	722	14,187	-	-	-	-	18,241	14,187	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,478	778	670	17,791	-	-	-	-	20,716	17,791	-	-
Receivables from Exchange Transactions - Waste Management	1600	806	493	433	10,752	-	-	-	-	12,484	10,752	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	4	3	38	-	-	-	-	49	38	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	188	132	130	40,695	-	-	-	-	41,145	40,695	-	-
Total By Income Source	2000	11,521	4,055	3,333	94,718	-	-	-	-	113,626	94,718	-	-
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,413	683	436	4,560	-	-	-	-	7,092	4,560	-	-
Commercial	2300	4,268	606	571	9,330	-	-	-	-	14,774	9,330	-	-
Households	2400	5,475	2,556	2,148	75,763	-	-	-	-	85,942	75,763	-	-
Other	2500	365	210	178	5,065	-	-	-	-	5,819	5,065	-	-
Total By Customer Group	2600	11,521	4,055	3,333	94,718	-	-	-	-	113,626	94,718	-	-

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 2019/20								
		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	13,506	-	-	-	-	-	-	-	13,506
Bulk Water	0200	1,342	-	-	-	-	-	-	-	1,342
PAYE deductions	0300	2,532	-	-	-	-	-	-	-	2,532
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1,832	-	-	-	-	-	-	-	1,832
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	1,203	-	-	-	-	-	-	-	1,203
Total By Customer Type	1000	20,415	-	-	-	-	-	-	-	20,415

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	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands						
Municipality						
INVESTEC		160	-	-	-	160
STANDARD BANK		21	-	-	-	21
ABSA BANK		47	-	-	-	47
NEDBANK		193	-	-	-	193
						-
						-
Municipality sub-total		421		-	-	421
Entities						
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	421		-	-	421

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	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		59,528	66,757	66,757	-	64,104	61,194	2,910	4.8%	66,757
Local Government Equitable Share		56,543	62,434	62,434	-	59,781	57,231	2,550	4.5%	62,434
Finance Management		1,700	1,700	1,700	-	1,700	1,558	142	9.1%	1,700
EPWP Incentive		1,285	1,924	1,924	-	1,924	1,764	160	9.1%	1,924
Municipal Infrastructure Grant		-	699	699	-	699	640	58	9.1%	699
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		11,423	23,919	63,052	-	47,192	57,798	(11,156)	-19.3%	63,052
Financial Management Support Grant		2,500	330	2,296	-	1,955	2,105	(150)	-7.1%	2,296
Financial Management Capacity Building Grant		360	380	380	-	380	348	32	9.1%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant		250	224	369	-	-	338	(338)	-100.0%	369
Human Settlements Development Grant (Beneficiaries)		-	15,660	52,000	-	36,793	47,667	(10,874)	-22.8%	52,000
Human Settlements Development Grant - Acceleration of Housing Delivery (Toilet Project)		-	-	-	-	-	-	-	-	-
Human Settlements - Municipal Accreditation and Capacity Building Grant		224	-	-	-	-	-	-	-	-
Local Government Support Grant		-	-	-	-	550	-	-	-	-
Human Settlements Development Grant - Title Deeds Restoration		-	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		841	50	50	-	-	46	(46)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,550	5,856	6,212	-	5,856	5,694	162	2.8%	6,212
Thusong Service Centres Grant (Sustainable: Operational Support Grant)		-	-	-	-	-	-	-	-	-
Community Development Workers (CDW) Operational Support Grant		-	169	408	-	408	374	34	9.1%	408
Municipal Service Delivery and Capacity Building Grant		-	-	88	-	-	80	(80)	-100.0%	88
Municipal Drought Relief Grant	4	1,698	1,250	1,250	-	1,250	1,146	104	9.1%	1,250
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	70,951	90,676	129,809	-	111,295	118,991	(8,246)	-6.9%	129,809
Capital Transfers and Grants										
National Government:		35,611	28,673	28,673	-	28,673	26,284	2,389	9.1%	28,673
Municipal Infrastructure Grant (MIG)		25,611	13,273	13,273	-	13,273	12,167	1,106	9.1%	13,273
Fire and Drought relief grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		10,000	15,400	15,400	-	15,400	14,117	1,283	9.1%	15,400
Department Rural Development and Land Reform		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		4,168	2,085	8,250	-	8,269	7,563	706	9.3%	8,250
Human Settlements Development Grant (Beneficiaries)		-	-	-	-	-	-	-	-	-
Human Settlements Development Grant - Acceleration of Housing Delivery (Toilet Project)		-	-	-	-	-	-	-	-	-
Human Settlements Development Grant - Acceleration of Housing Delivery (Bulk Services)		-	-	-	-	-	-	-	-	-
Department of Local Government : Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		-	1,250	8,250	-	8,269	7,563	706	9.3%	8,250
Fire and Drought relief grant		1,913	-	-	-	-	-	-	-	-
Department Rural Development and Land Reform		2,255	-	-	-	-	-	-	-	-
Community Development Workers Support Grant		-	35	-	-	-	-	-	-	-
Community Library Services Grant		-	800	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	39,779	30,758	36,923	-	36,942	33,846	3,096	9.1%	36,923
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	110,730	121,434	166,732	-	148,238	152,838	(5,150)	-3.4%	166,732

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May										
Description	Ref	2018/19	Budget Year 2019/20							
		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:		66,705	66,757	66,757	258	63,416	61,194	2,223	3.6%	66,757
Local Government Equitable Share		56,655	62,434	62,434	-	59,781	57,231	2,550	4.5%	62,434
Finance Management		1,700	1,700	1,700	43	1,579	1,558	20	1.3%	1,700
EPWP Incentive		1,285	1,924	1,924	165	1,428	1,764	(335)	-19.0%	1,924
Municipal Infrastructure Grant		7,066	699	699	50	628	640	(12)	-1.9%	699
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		10,819	23,919	62,137	914	45,748	56,959	(11,438)	-20.1%	62,137
Financial Management Support Grant		2,159	330	1,955	-	1,860	1,792	68	3.8%	1,955
Financial Management Capacity Building Grant		-	380	380	-	-	348	(348)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant		162	224	-	-	-	-	-	-	-
Human Settlements Development Grant (Beneficiaries)		-	15,660	52,000	-	36,793	47,667	(10,874)	-22.8%	52,000
Human Settlements Development Grant - Acceleration of Housing Delivery (Toilet Project)		227	-	238	-	-	218	-	-	238
Human Settlements - Municipal Accreditation and Capacity Building Grant		93	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		841	50	50	-	-	46	(46)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,373	5,856	5,856	468	5,254	5,368	(114)	-2.1%	5,856
Local Government Support Grant		-	-	-	445	445	-	-	-	-
Municipal Service Delivery and Capacity Building Grant		-	-	-	-	-	-	-	-	-
Community Development Workers (CDW) Operational Support Grant		-	169	408	-	270	374	(104)	-27.9%	408
Department of Local Government : Thusong Services Centres Grant (Operational Support Grant)		265	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		1,698	1,250	1,250	-	1,126	1,146	(20)	-1.7%	1,250
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		77,525	90,676	128,894	1,172	109,164	118,152	(9,216)	-7.8%	128,894
Capital expenditure of Transfers and Grants										
National Government:		25,892	28,673	28,673	68	12,704	26,284	(13,580)	-51.7%	28,673
Municipal Infrastructure Grant (MIG)		15,892	13,273	13,273	68	2,722	12,167	(9,445)	-77.6%	13,273
Integrated National Electrification Programme		10,000	15,400	15,400	-	9,982	14,117	(4,135)	-29.3%	15,400
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		4,216	2,085	8,250	-	1,177	7,563	(6,386)	-84.4%	8,250
Municipal Drought Relief Grant		-	1,250	8,250	-	1,177	7,563	(6,386)	-84.4%	8,250
Fire and Drought relief grant		1,896	-	-	-	-	-	-	-	-
Department Rural Development and Land Reform		2,255	-	-	-	-	-	-	-	-
Community Library Services Grant		-	800	-	-	-	-	-	-	-
Community Development Workers Support Grant		-	35	-	-	-	-	-	-	-
Department of Cultural Affairs and Sport : Library Service: Replacement Funding		65	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		30,109	30,758	36,923	68	13,880	33,846	(19,966)	-59.0%	36,923
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		107,633	121,434	165,817	1,241	123,045	151,999	(28,182)	-19.2%	165,817

8.3 Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May						
Description	Ref	Budget Year 2019/20				
		Approved Rollover 2018/19	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Other transfers and grants [insert description]						
Provincial Government:		915	-	559	356	38.9%
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		356	-	-	356	100.0%
Financial Management Support Grant		341	-	341	0	0.0%
Human Settlements - Municipal Accreditation and Capacity Building Grant		131	-	131	0	0.0%
Municipal Service Delivery and Capacity Building Grant		88	-	88	(0)	0.0%
Other transfers and grants [insert description]		-				
District Municipality:		-	-	-	-	
[insert description]						
Other grant providers:		-	-	-	-	
[insert description]						
Total operating expenditure of Approved Roll-overs		915	-	559	356	38.9%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Other capital transfers [insert description]						
Provincial Government:		-	-	-	-	
Other capital transfers [insert description]						
District Municipality:		-	-	-	-	
Other capital transfers [insert description]						
Other grant providers:		-	-	-	-	
Other capital transfers [insert description]						
Total capital expenditure of Approved Roll-overs		-	-	-	-	
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		915	-	559	356	38.9%

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	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4,354	4,703	4,795	389	4,205	4,396	(191)	-4%	4,795
Pension and UIF Contributions		384	379	361	23	327	331	(4)	-1%	361
Medical Aid Contributions		37	59	28	3	28	25	2	9%	28
Motor Vehicle Allowance		-	683	525	43	474	481	(7)	-1%	525
Cellphone Allowance		530	577	577	48	532	529	2	0%	577
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		703	-	-	-	-	-	-	-	-
Sub Total - Councillors		6,008	6,401	6,287	506	5,565	5,763	(197)	-3%	6,287
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,048	5,547	4,279	150	3,585	3,922	(337)	-9%	4,279
Pension and UIF Contributions		514	440	469	33	435	430	5	1%	469
Medical Aid Contributions		31	33	34	3	37	31	6	20%	34
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		619	698	698	-	-	640	(640)	-100%	698
Motor Vehicle Allowance		430	300	374	15	310	343	(32)	-9%	374
Cellphone Allowance		68	108	88	4	79	81	(3)	-3%	88
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	1	(89)	64	257	(81)	339	-417%	(89)
Payments in lieu of leave		156	-	-	-	89	-	89	#DIV/0!	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6,867	7,127	5,853	269	4,792	5,366	(573)	-11%	5,853
% increase	4		3.8%	-14.8%						-14.8%
Other Municipal Staff										
Basic Salaries and Wages		73,106	83,911	87,422	6,580	76,558	80,137	(3,579)	-4%	87,422
Pension and UIF Contributions		11,142	13,226	12,042	1,071	11,664	11,039	625	6%	12,042
Medical Aid Contributions		1,631	1,939	1,862	156	1,651	1,707	(56)	-3%	1,862
Overtime		4,919	1,500	5,083	437	4,936	4,660	276	6%	5,083
Performance Bonus		56	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,842	2,469	2,639	210	2,212	2,419	(207)	-9%	2,639
Cellphone Allowance		143	128	169	14	147	155	(7)	-5%	169
Housing Allowances		924	967	672	79	863	616	247	40%	672
Other benefits and allowances		2,696	2,057	2,598	414	3,848	2,381	1,467	62%	2,598
Payments in lieu of leave		2,049	-	274	1	219	251	(32)	-13%	274
Long service awards		375	191	(428)	37	522	(392)	914	-233%	(428)
Post-retirement benefit obligations	2	688	1,439	-	102	1,078	-	1,078	#DIV/0!	-
Sub Total - Other Municipal Staff		99,572	107,827	112,333	9,103	103,698	102,972	726	1%	112,333
TOTAL SALARY, ALLOWANCES & BENEFITS		112,447	121,355	124,473	9,877	114,055	114,100	(45)	0%	124,473
TOTAL MANAGERS AND STAFF		106,439	114,954	118,186	9,371	108,490	108,338	152	0%	118,186

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
Month	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Adjusted Budget
R thousands								%	
Monthly expenditure performance trend									
July		2,663	2,663	-		2,663	-		
August		2,663	2,663	1,532	1,532	5,326	(3,795)	-71.2%	4%
September		2,663	2,663	1,356	2,887	7,990	5,102	63.9%	8%
October		2,663	2,663	1,409	4,296	10,653	6,356	59.7%	11%
November		2,663	2,663	2,169	6,465	13,316	6,851	51.4%	17%
December		2,663	2,663	2,388	8,853	15,979	7,126	44.6%	23%
January		2,663	2,663	11	8,864	18,642	9,778	52.5%	23%
February		2,663	2,663	176	9,040	21,306	12,266	57.6%	24%
March		2,663	4,207	3,157	12,197	25,513	13,316	52.2%	32%
April		2,663	4,207	235	12,432	29,721	17,289	58.2%	33%
May		2,663	4,207	64	12,496	33,928	21,432	63.2%	33%
June		2,663	4,207	-		38,135	-		
Total Capital expenditure	-	31,958	38,135	12,496					

Chart C1 2019/20 Capital Expenditure Monthly Trend: actual v target

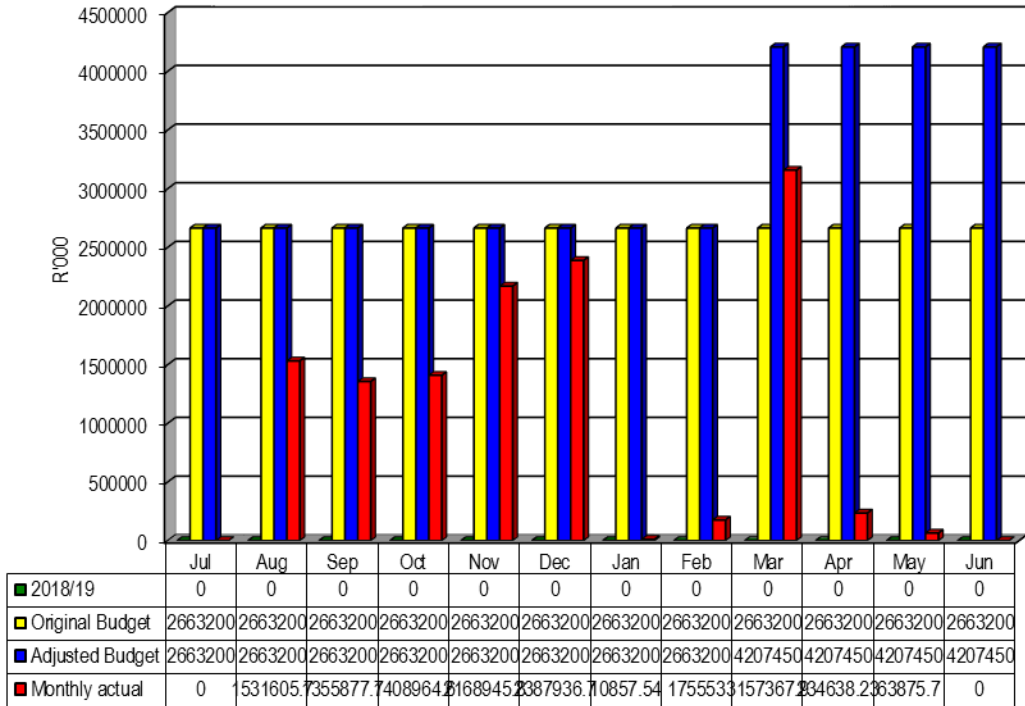
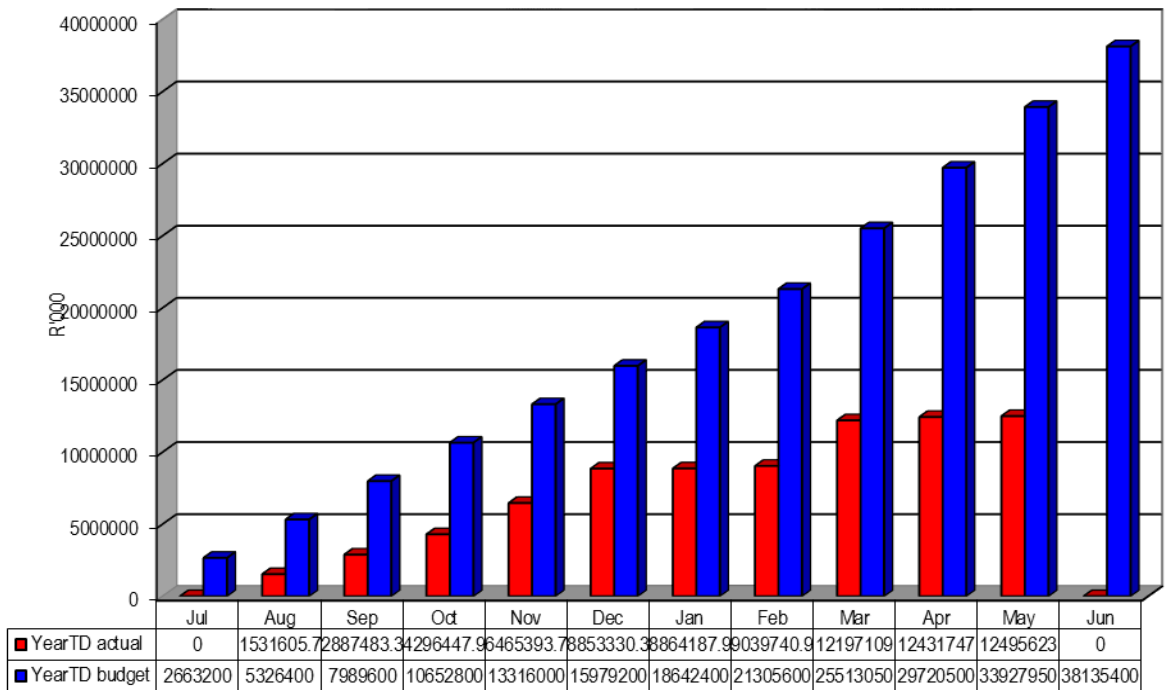


Chart C2 2019/20 Capital Expenditure: YTD actual v YTD target



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												
R thousands	Description	Ref	2018/19	Original	Adjusted	Monthly	Budget	Budget	YTD	YTD	Full Year	
			Audited	Budget	Budget	actual	YearTD	YearTD	Variance	Variance	Forecast	
			Outcome				2019/20	2019/20		%		
Capital expenditure on new assets by Asset Class/sub-class												
	Infrastructure		26,041	17,472	22,472	-	8,801	20,899	11,708	57.3%	22,472	
	Roads Infrastructure		8,840	-	-	-	-	-	-	-	-	
	Roads		8,840	-	-	-	-	-	-	-	-	
	Road Structures		-	-	-	-	-	-	-	-	-	
	Road Furniture		-	-	-	-	-	-	-	-	-	
	Cracking		-	-	-	-	-	-	-	-	-	
	Storm Water Infrastructure		-	1,539	1,539	-	121	1,411	1,290	91.4%	1,539	
	Drainage Collection		-	1,539	1,539	-	121	1,290	1,290	91.4%	1,539	
	Storm water Conveyance		-	-	-	-	-	-	-	-	-	
	Attenuation		-	-	-	-	-	-	-	-	-	
	Electrical Infrastructure		12,052	15,400	15,400	-	8,680	14,117	5,437	36.5%	15,400	
	Power Plants		12,052	-	-	-	-	-	-	-	-	
	HV Substations		-	2,800	12,743	-	6,601	11,681	4,980	42.7%	12,743	
	HV Switching Station		-	-	-	-	-	-	-	-	-	
	HV Transmission Conductors		-	-	-	-	-	-	-	-	-	
	HV Substations		-	2,800	-	-	-	-	-	-	-	
	HV Switching Stations		-	-	-	-	-	-	-	-	-	
	HV Networks		-	-	-	-	-	-	-	-	-	
	Capital Spares		-	4,714	2,657	-	1,989	2,435	446	18.3%	2,657	
	Water Supply Infrastructure		4,140	-	5,000	-	-	-	4,583	4,583	100.0%	5,000
	Grave and Water		-	-	-	-	-	-	-	-	-	
	Boreholes		-	-	5,000	-	-	-	4,583	4,583	100.0%	5,000
	Reservoirs		-	-	-	-	-	-	-	-	-	
	Pump Stations		-	-	-	-	-	-	-	-	-	
	Water Treatment Works		-	-	-	-	-	-	-	-	-	
	Bulk Mains		-	-	-	-	-	-	-	-	-	
	Distribution		4,140	-	-	-	-	-	-	-	-	
	Distribution Points		-	-	-	-	-	-	-	-	-	
	PSV Stations		-	-	-	-	-	-	-	-	-	
	Capital Spares		-	-	-	-	-	-	-	-	-	
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	
	Pump Station		-	-	-	-	-	-	-	-	-	
	Reticulation		-	-	-	-	-	-	-	-	-	
	Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	
	Outfall Sewers		-	-	-	-	-	-	-	-	-	
	Toilet Facilities		-	-	-	-	-	-	-	-	-	
	Capital Spares		-	-	-	-	-	-	-	-	-	
	Solid Waste Infrastructure		-	-	533	-	-	488	488	100.0%	533	
	Landfill Sites		-	-	533	-	-	488	488	100.0%	533	
	Waste Transfer Stations		-	-	-	-	-	-	-	-	-	
	Waste Processing Facilities		-	533	533	-	-	488	488	100.0%	533	
	Waste Drop-off Points		-	-	-	-	-	-	-	-	-	
	Waste Separation Facilities		-	-	-	-	-	-	-	-	-	
	Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	
	Capital Spares		-	-	-	-	-	-	-	-	-	
	Rail Infrastructure		-	-	-	-	-	-	-	-	-	
	Rail Lines		-	-	-	-	-	-	-	-	-	
	Rail Structures		-	-	-	-	-	-	-	-	-	
	Rail Furniture		-	-	-	-	-	-	-	-	-	
	Drainage Collection		-	-	-	-	-	-	-	-	-	
	Storm water Conveyance		-	-	-	-	-	-	-	-	-	
	Attenuation		-	-	-	-	-	-	-	-	-	
	HV Substations		-	-	-	-	-	-	-	-	-	
	HV Networks		-	-	-	-	-	-	-	-	-	
	Capital Spares		-	-	-	-	-	-	-	-	-	
	Coastal Infrastructure		-	-	-	-	-	-	-	-	-	
	Seal Curbs		-	-	-	-	-	-	-	-	-	
	Piers		-	-	-	-	-	-	-	-	-	
	Revetments		-	-	-	-	-	-	-	-	-	
	Protections		-	-	-	-	-	-	-	-	-	
	Capital Spares		-	-	-	-	-	-	-	-	-	
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	
	Data Centres		-	-	-	-	-	-	-	-	-	
	Core Layers		-	-	-	-	-	-	-	-	-	
	Distribution Layers		-	-	-	-	-	-	-	-	-	
	Capital Spares		-	-	-	-	-	-	-	-	-	
	Community Assets		1,607	-	-	-	-	-	-	-	-	
	Community Facilities		1,607	-	-	-	-	-	-	-	-	
	Halls		-	-	-	-	-	-	-	-	-	
	Centres		-	-	-	-	-	-	-	-	-	
	Clubs		-	-	-	-	-	-	-	-	-	
	Clinics/Care Centres		-	-	-	-	-	-	-	-	-	
	Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	
	Testing Stations		-	-	-	-	-	-	-	-	-	
	Museums		-	-	-	-	-	-	-	-	-	
	Galleries		-	-	-	-	-	-	-	-	-	
	Theatres		-	-	-	-	-	-	-	-	-	
	Libraries		-	-	-	-	-	-	-	-	-	
	Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	
	Parks		-	-	-	-	-	-	-	-	-	
	Public Open Space		-	-	-	-	-	-	-	-	-	
	Nature Reserves		-	-	-	-	-	-	-	-	-	
	Public Abolition Facilities		-	-	-	-	-	-	-	-	-	
	Markets		-	-	-	-	-	-	-	-	-	
	Stalls		-	-	-	-	-	-	-	-	-	
	Abolition		-	-	-	-	-	-	-	-	-	
	Airports		-	-	-	-	-	-	-	-	-	
	Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	
	Capital Spares		-	-	-	-	-	-	-	-	-	
	Sport and Recreation Facilities		1,607	-	-	-	-	-	-	-	-	
	Indoor Facilities		1,607	-	-	-	-	-	-	-	-	
	Outdoor Facilities		-	-	-	-	-	-	-	-	-	
	Capital Spares		-	-	-	-	-	-	-	-	-	
	Heritage Assets		-	-	-	-	-	-	-	-	-	
	Monuments		-	-	-	-	-	-	-	-	-	
	Historic Buildings		-	-	-	-	-	-	-	-	-	
	Works of Art		-	-	-	-	-	-	-	-	-	
	Conservation Areas		-	-	-	-	-	-	-	-	-	
	Other Heritage		-	-	-	-	-	-	-	-	-	
	Investment Acquisition		-	-	-	-	-	-	-	-	-	
	Revenue Generating		-	-	-	-	-	-	-	-	-	
	Improved Property		-	-	-	-	-	-	-	-	-	
	Unimproved Property		-	-	-	-	-	-	-	-	-	
	Non-revenue Generating		-	-	-	-	-	-	-	-	-	
	Improved Property		-	-	-	-	-	-	-	-	-	
	Unimproved Property		-	-	-	-	-	-	-	-	-	
	Other Assets		-	-	-	-	-	-	-	-	-	
	Operational Buildings		-	-	-	-	-	-	-	-	-	
	Municipal Offices		-	-	-	-	-	-	-	-	-	
	Pay/Utility Points		-	-	-	-	-	-	-	-	-	
	Building Plan Offices		-	-	-	-	-	-	-	-	-	
	Workshops		-	-	-	-	-	-	-	-	-	
	Yards		-	-	-	-	-	-	-	-	-	
	Stores		-	-	-	-	-	-	-	-	-	
	Laboratories		-	-	-	-	-	-	-	-	-	
	Training Centres		-	-	-	-	-	-	-	-	-	
	Manufacturing Plant		-	-	-	-	-	-	-	-	-	
	Depots		-	-	-	-	-	-	-	-	-	
	Capital Spares		-	-	-	-	-	-	-	-	-	
	Housing		-	-	-	-	-	-	-	-	-	
	Staff Housing		-	-	-	-	-	-	-	-	-	
	Social Housing		-	-	-	-	-	-	-	-	-	
	Capital Spares		-	-	-	-	-	-	-	-	-	
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	
	Intangible Assets		13	-	-	-	-	-	-	-	-	
	Services		13	-	-	-	-	-	-	-	-	
	Licences and Rights		-	-	-	-	-	-	-	-	-	
	Water Rights		-	-	-	-	-	-	-	-	-	
	Effluent Licences		-	-	-	-	-	-	-	-	-	
	Solid Waste Licences		-	-	-	-	-	-	-	-	-	
	Computer Software and Applications		-	-	-	-	-	-	-	-	-	
	Local Settlement Software Applications		-	-	-	-	-	-	-	-	-	
	Unspecified		-	-	-	-	-	-	-	-	-	
	Computer Equipment		303	138	138	-	-	127	127	100.0%	138	
	Computer Equipment		303	138	138	-	-	127	127	100.0%	138	
	Furniture and Office Equipment		120	435	400	-	12	367	355	96.7%	400	
	Furniture and Office Equipment		120	435	400	-	12	367	355	96.7%	400	
	Machinery and Equipment		67	550	550	4	152	504	353	69.9%	550	
	Machinery and Equipment		67	550	550	4	152	504	353	69.9%	550	
	Transport Assets		436	-	-	-	-	-	-	-	-	
	Transport Assets		436	-								

10.2.2 Supporting Table SC13e

WC093 Beaufort West - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M11 May											
R \$ thousands	Description	Ref	2018/19		Budget Year 2019/20						
			Actual Outcomes	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD Budget	YTD Variance	YTD Variance %	Full Year Forecast
Capital Expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure											
	Roads Infrastructure			7,592	9,592	46	1,775	6,783	7,009	79.8%	9,592
	Roads			3,692	3,692	46	475	3,385	2,910	86.0%	3,692
	Road Structures			3,692	3,692	46	475	3,385	2,910	86.0%	3,692
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure			556	556			509	509	100.0%	556
	Drainage Collection										
	Storm water Conveyance			556	556			509	509	100.0%	556
	Attenuation										
	Electrical Infrastructure										
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	Capital Spares										
	Water Supply Infrastructure			2,482	4,482		1,224	4,109	2,885	70.2%	4,482
	Dams and Weirs										
	Boreholes			2,482	2,482		1,224	2,275	1,052	46.2%	2,482
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points				2,000						
	PRV Stations							1,633	1,633	100.0%	2,000
	Capital Spares										
	Sewerage Infrastructure			740	740			678	678	100.0%	740
	Pump Station										
	Reticulation										
	Waste Water Treatment Works			740	740			678	678	100.0%	740
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Docks										
	Revolvents										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure			112	112		76	103	27	26.0%	112
	Data Centres			92	92		23	48	24	51.0%	92
	Core Layers			60	60		53	55	2	4.3%	60
	Distribution Layers										
	Capital Spares										
	Community Assets			5,782	4,994	14	1,757	4,578	2,821	61.6%	4,994
	Community Facilities			1,740	940		551	862	311	36.1%	940
	Halls										
	Centres										
	Clubs										
	Clinic/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries			800							
	Crematoriums/Crematoria			940	940		551	862	311	36.1%	940
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Ports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities			4,042	4,054	14	1,206	3,716	2,510	67.6%	4,054
	Indoor Facilities										
	Outdoor Facilities			4,042	4,054	14	1,206	3,716	2,510	67.6%	4,054
	Capital Spares										
	Heritage Assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment Properties										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other Assets										
	Operational Buildings										
	Municipal Offices										
	Pay/Equity Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Land Settlement Software Applications										
	Unspecified										
	Computer Equipment										
	Computer Equipment										
	Furniture and Office Equipment										
	Furniture and Office Equipment										
	Machinery and Equipment										
	Machinery and Equipment										
	Transport Assets										
	Transport Assets										
	Land										
	Land										
	Zoos, Marine and Non-biological Animals										
	Zoos, Marine and Non-biological Animals										
	Total Capital Expenditure on upgrading of existing assets			13,364	14,576	60	3,531	13,361	9,630	73.6%	14,576

11. Material variances to the SDBIP

11.1 Over view

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