

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING JUNE 2020

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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 June.

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

A special adjustments budget was tabled and approved by Council in June. This report contain the adjusted figures.

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 June 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 R70,671 million below the year-to-date budget projections for June 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 R43,884 or 12%, below year-to-date budget projections for June 2020.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R24,278 million or 64% 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 R8,550 million at the end of June 2020. Taking into account the negative opening balance of R12,421 million, the net closing balance is negative R3,871 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for June 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 - M12 June									
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	577	39,566	38,955	611	2%	38,955
Service charges	99,321	129,512	126,953	12,519	131,445	126,953	4,492	4%	126,953
Investment revenue	616	1,050	1,050	(187)	181	1,050	(869)	-83%	1,050
Transfers and subsidies	30,103	90,676	129,809	2,028	113,500	129,809	(16,309)	-13%	129,809
Other own revenue	59,512	61,390	71,551	(349)	12,955	71,551	(58,596)	-82%	71,551
Total Revenue (excluding capital transfers and contributions)	225,791	321,580	368,318	14,588	297,648	368,318	(70,671)	-19%	368,318
Employee costs	106,439	114,954	118,186	8,559	117,048	118,186	(1,138)	-1%	118,186
Remuneration of Councillors	6,008	6,401	6,287	721	6,286	6,287	(0)	-0%	6,287
Depreciation & asset impairment	19,526	20,431	20,431	1,703	20,428	20,431	(3)	-0%	20,431
Finance charges	5,887	1,418	1,436	725	3,206	1,436	1,770	123%	1,436
Materials and bulk purchases	69,829	86,031	81,431	(4,418)	58,969	81,431	(22,462)	-28%	81,431
Transfers and subsidies	671	550	550	-	385	550	(165)	-30%	550
Other expenditure	94,367	111,611	149,374	(27)	127,488	149,374	(21,886)	-15%	149,374
Total Expenditure	302,726	341,396	377,696	7,261	333,811	377,696	(43,884)	-12%	377,696
Surplus/(Deficit)	(76,935)	(19,816)	(9,377)	7,327	(36,164)	(9,377)	(26,786)	286%	(9,377)
Transfers and subsidies - capital (monetary allocated)	77,530	30,758	36,923	13,442	27,322	36,923	(9,601)	-26%	36,923
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	595	10,942	27,546	20,768	(8,841)	27,546	(36,388)	-132%	27,546
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	595	10,942	27,546	20,768	(8,841)	27,546	(36,388)	-132%	27,546
Capital expenditure & funds sources									
Capital expenditure	29,004	31,958	38,135	11,782	24,278	38,135	(13,858)	-36%	38,135
Capital transfers recognised	26,700	30,758	36,923	11,663	23,760	36,923	(13,164)	-36%	36,923
Borrowing	439	-	-	-	-	-	-	-	-
Internally generated funds	1,865	1,200	1,212	119	518	1,212	(694)	-57%	1,212
Total sources of capital funds	29,004	31,958	38,135	11,782	24,278	38,135	(13,858)	-36%	38,135
Financial position									
Total current assets	59,517	83,637	76,231		49,954				76,231
Total non current assets	539,648	546,075	545,825		544,303				545,825
Total current liabilities	73,987	74,883	76,381		73,530				76,381
Total non current liabilities	62,196	78,678	55,146		67,186				55,146
Community wealth/Equity	462,983	476,152	490,529		453,541				490,529
Cash flows									
Net cash from (used) operating	14,243	36,250	56,319	10,059	34,008	56,319	22,312	40%	56,319
Net cash from (used) investing	(27,328)	(31,958)	(38,135)	(11,782)	(24,278)	(38,135)	(13,858)	36%	(38,135)
Net cash from (used) financing	(4,280)	(931)	(4,122)	(263)	(1,180)	(4,122)	(2,942)	71%	(4,122)
Cash/cash equivalents at the month/year end	(12,421)	4,777	1,641	-	(3,871)	1,641	5,512	336%	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	12,104	4,214	2,607	98,778	-	-	-	-	117,703
Creditors Age Analysis									
Total Creditors	27,089	-	-	-	-	-	-	-	27,089

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) - M12 June										
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	1,312	110,373	92,727	17,646	19%	92,727
Executive and council		38,042	40,626	38,191	403	65,223	38,191	27,032	71%	38,191
Finance and administration		43,485	43,003	54,411	909	45,025	54,411	(9,386)	-17%	54,411
Internal audit		-	-	125	-	125	125	-	-	125
<i>Community and public safety</i>		66,324	83,830	119,268	1,557	50,210	119,268	(69,058)	-58%	119,268
Community and social services		7,301	7,604	8,152	850	7,536	8,152	(616)	-8%	8,152
Sport and recreation		8,303	5,846	4,191	(220)	1,074	4,191	(3,117)	-74%	4,191
Public safety		50,314	54,495	54,555	364	4,041	54,555	(50,515)	-93%	54,555
Housing		406	15,885	52,370	563	37,559	52,370	(14,810)	-28%	52,370
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		12,820	5,313	7,410	1,912	4,621	7,410	(2,790)	-38%	7,410
Planning and development		771	789	789	72	771	789	(18)	-2%	789
Road transport		12,049	4,524	6,621	1,840	3,849	6,621	(2,772)	-42%	6,621
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		142,651	179,566	185,836	23,248	159,766	185,836	(26,071)	-14%	185,836
Energy sources		79,182	104,942	105,096	17,718	106,710	105,096	1,614	2%	105,096
Water management		32,798	39,317	44,817	3,350	25,201	44,817	(19,616)	-44%	44,817
Waste water management		20,655	22,928	24,074	1,384	18,334	24,074	(5,739)	-24%	24,074
Waste management		10,015	12,379	11,850	796	9,521	11,850	(2,329)	-20%	11,850
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	303,321	352,338	405,242	28,029	324,970	405,242	(80,272)	-20%	405,242
Expenditure - Functional										
<i>Governance and administration</i>		72,470	71,650	70,310	3,179	70,737	70,310	427	1%	70,310
Executive and council		18,994	21,498	17,134	966	16,349	17,134	(784)	-5%	17,134
Finance and administration		52,112	48,647	52,049	2,179	53,645	52,049	1,597	3%	52,049
Internal audit		1,364	1,505	1,128	34	743	1,128	(385)	-34%	1,128
<i>Community and public safety</i>		76,779	85,778	125,498	3,829	106,365	125,498	(19,133)	-15%	125,498
Community and social services		10,952	10,197	10,382	470	10,145	10,382	(237)	-2%	10,382
Sport and recreation		7,769	9,376	9,457	293	8,634	9,457	(823)	-9%	9,457
Public safety		55,719	48,639	51,450	2,461	48,320	51,450	(3,130)	-6%	51,450
Housing		2,338	17,566	54,209	605	39,266	54,209	(14,943)	-28%	54,209
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		30,442	28,111	30,093	1,844	27,908	30,093	(2,185)	-7%	30,093
Planning and development		6,488	5,578	7,312	319	6,622	7,312	(689)	-9%	7,312
Road transport		23,953	22,532	22,781	1,524	21,285	22,781	(1,496)	-7%	22,781
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		123,036	155,857	151,795	(1,591)	128,801	151,795	(22,994)	-15%	151,795
Energy sources		75,962	89,397	86,992	(5,185)	63,605	86,992	(23,387)	-27%	86,992
Water management		22,828	31,893	27,451	969	28,032	27,451	580	2%	27,451
Waste water management		10,656	15,020	16,945	1,192	17,517	16,945	572	3%	16,945
Waste management		13,590	19,547	20,407	1,433	19,648	20,407	(759)	-4%	20,407
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	302,726	341,396	377,696	7,261	333,811	377,696	(43,884)	-12%	377,696
Surplus/ (Deficit) for the year		595	10,942	27,546	20,768	(8,841)	27,546	(36,388)	-132%	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) - M12 June										
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	502	(0)	0.0%	502
Vote 2 - Director: Corporate Service		43,921	47,729	44,555	853	71,012	44,555	26,458	59.4%	44,555
Vote 3 - Director: Financial Services		40,588	41,447	52,774	645	43,635	52,774	(9,138)	-17.3%	52,774
Vote 4 - Director: Engineering Services		74,214	74,125	82,153	6,846	50,104	82,153	(32,048)	-39.0%	82,153
Vote 5 - Director: Community Services		62,691	84,095	120,163	1,968	53,006	120,163	(67,157)	-55.9%	120,163
Vote 6 - Director: Electrical Services		79,182	104,942	105,096	17,718	106,710	105,096	1,614	1.5%	105,096
		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	301,066	352,338	405,242	28,029	324,970	405,242	(80,272)	-19.8%	405,242
Expenditure by Vote	1									
Vote 1 - Municipal Manager		6,091	4,700	4,995	242	4,288	4,995	(707)	-14.2%	4,995
Vote 2 - Director: Corporate Service		35,508	37,788	35,257	1,948	32,650	35,257	(2,607)	-7.4%	35,257
Vote 3 - Director: Financial Services		30,723	28,059	27,508	956	31,512	27,508	4,004	14.6%	27,508
Vote 4 - Director: Engineering Services		75,415	92,009	91,193	4,506	88,010	91,193	(3,184)	-3.5%	91,193
Vote 5 - Director: Community Services		76,772	89,443	131,750	4,794	113,746	131,750	(18,004)	-13.7%	131,750
Vote 6 - Director: Electrical Services		75,962	89,397	86,992	(5,185)	63,605	86,992	(23,387)	-26.9%	86,992
		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	300,471	341,396	377,696	7,261	333,811	377,696	(43,884)	-11.6%	377,696
Surplus/ (Deficit) for the year	2	595	10,942	27,546	20,768	(8,841)	27,546	(36,388)	-132.1%	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) - M12 June										
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	577	39,566	38,955	611	2%	38,955
Service charges - electricity revenue		58,032	82,928	80,264	9,059	85,150	80,264	4,886	6%	80,264
Service charges - water revenue		17,727	20,167	21,151	1,494	20,766	21,151	(385)	-2%	21,151
Service charges - sanitation revenue		15,565	16,758	16,904	1,247	16,848	16,904	(56)	0%	16,904
Service charges - refuse revenue		7,997	9,660	8,634	719	8,681	8,634	47	1%	8,634
Rental of facilities and equipment		1,076	1,248	1,293	132	1,356	1,293	63	5%	1,293
Interest earned - external investments		616	1,050	1,050	(187)	181	1,050	-869,261	-83%	1,050
Interest earned - outstanding debtors		3,716	4,214	4,526	(951)	4,736	4,526	209	5%	4,526
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		50,449	53,640	53,640	388	4,273	53,640	(49,368)	-92%	53,640
Licences and permits		337	409	409	-	293	409	(115)	-28%	409
Agency services		852	820	880	-	654	880	(226)	-26%	880
Transfers and subsidies		30,103	90,676	129,809	2,028	113,500	129,809	(16,309)	-13%	129,809
Other revenue		3,082	1,059	10,803	82	1,644	10,803	(9,159)	-85%	10,803
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		225,791	321,580	368,318	14,588	297,648	368,318	(70,671)	-19%	368,318
Expenditure By Type										
Employee related costs		106,439	114,954	118,186	8,559	117,048	118,186	(1,138)	-1%	118,186
Remuneration of councillors		6,008	6,401	6,287	721	6,286	6,287	(0)	0%	6,287
Debt impairment		41,590	46,336	46,336	3,861	46,336	46,336	(0)	0%	46,336
Depreciation & asset impairment		19,526	20,431	20,431	1,703	20,428	20,431	(3)	0%	20,431
Finance charges		5,887	1,418	1,436	725	3,206	1,436	1,770	123%	1,436
Bulk purchases		63,088	75,250	71,500	(6,907)	51,615	71,500	(19,885)	-28%	71,500
Other materials		6,741	10,781	9,931	2,489	7,354	9,931	(2,577)	-26%	9,931
Contracted services		28,731	38,112	77,905	(2,628)	47,888	77,905	(30,017)	-39%	77,905
Transfers and subsidies		671	550	550	-	385	550	(165)	-30%	550
Other expenditure		24,046	27,164	25,133	(1,261)	33,264	25,133	8,131	32%	25,133
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		302,726	341,396	377,696	7,261	333,811	377,696	(43,884)	-12%	377,696
Surplus/(Deficit)										
		(76,935)	(19,816)	(9,377)	7,327	(36,164)	(9,377)	(26,786)	0	(9,377)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		77,530	30,758	36,923	13,442	27,322	36,923	(9,601)	(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	20,768	(8,841)	27,546			27,546
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		595	10,942	27,546	20,768	(8,841)	27,546			27,546
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		595	10,942	27,546	20,768	(8,841)	27,546			27,546
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		595	10,942	27,546	20,768	(8,841)	27,546			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) - M12 June										
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	6,149	1,785	3,610	6,149	(2,539)	-41%	6,149
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	2,800	12,743	4,351	11,041	12,743	(1,702)	-13%	12,743
		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	11,361	18,893	6,135	14,651	18,893	(4,241)	-22%	18,893
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		17	50	50	-	-	50	(50)	-100%	50
Vote 2 - Director: Corporate Service		389	385	350	70	158	350	(192)	-55%	350
Vote 3 - Director: Financial Services		59	200	200	-	-	200	(200)	-100%	200
Vote 4 - Director: Engineering Services		14,795	6,429	11,061	1,306	3,204	11,061	(7,857)	-71%	11,061
Vote 5 - Director: Community Services		1,215	733	200	-	-	200	(200)	-100%	200
Vote 6 - Director: Electrical Services		12,529	12,800	7,382	4,271	6,264	7,382	(1,118)	-15%	7,382
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	29,004	20,597	19,243	5,647	9,626	19,243	(9,617)	-50%	19,243
Total Capital Expenditure		29,004	31,958	38,135	11,782	24,278	38,135	(13,858)	-36%	38,135
Capital Expenditure - Functional Classification										
Governance and administration		1,585	635	600	70	158	600	(442)	-74%	600
Executive and council		17	50	50	-	-	50	(50)	-100%	50
Finance and administration		1,569	585	550	70	158	550	(392)	-71%	550
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1,872	5,982	4,056	71	1,827	4,056	(2,229)	-55%	4,056
Community and social services		65	1,940	1,822	319	870	1,822	(952)	-52%	1,822
Sport and recreation		1,807	4,042	2,234	(248)	958	2,234	(1,277)	-57%	2,234
Public safety		1	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,868	5,987	3,583	1,474	2,218	3,583	(1,365)	-38%	3,583
Planning and development		29	200	200	(98)	49	200	(151)	-75%	200
Road transport		8,840	5,787	3,383	1,572	2,168	3,383	(1,214)	-36%	3,383
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		16,678	19,355	29,897	10,167	20,075	29,897	(9,822)	-33%	29,897
Energy sources		12,529	15,600	20,125	8,621	17,305	20,125	(2,820)	-14%	20,125
Water management		4,149	2,482	9,772	1,546	2,770	9,772	(7,002)	-72%	9,772
Waste water management		-	740	-	-	-	-	-	-	-
Waste management		-	533	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	29,004	31,958	38,135	11,782	24,278	38,135	(13,858)	-36%	38,135
Funded by:										
National Government		24,950	28,673	28,673	10,535	21,609	28,673	(7,065)	-25%	28,673
Provincial Government		1,714	2,085	8,250	1,128	2,151	8,250	(6,099)	-74%	8,250
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		36	-	-	-	-	-	-	-	-
Transfers recognised - capital		26,700	30,758	36,923	11,663	23,760	36,923	(13,164)	-36%	36,923
Borrowing	6	439	-	-	-	-	-	-	-	-
Internally generated funds		1,865	1,200	1,212	119	518	1,212	(694)	-57%	1,212
Total Capital Funding		29,004	31,958	38,135	11,782	24,278	38,135	(13,858)	-36%	38,135

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M12 June						
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	1,220	1,000
Call investment deposits		386	3,800	641	2,740	641
Consumer debtors		9,938	27,753	23,770	23,647	23,770
Other debtors		45,264	47,536	47,863	19,070	47,863
Current portion of long-term receivables		808	-	808	-	808
Inventory		2,998	3,571	2,148	3,277	2,148
Total current assets		59,517	83,637	76,231	49,954	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	527,170	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	544,303	545,825
TOTAL ASSETS		599,165	629,712	622,056	594,257	622,056
LIABILITIES						
Current liabilities						
Bank overdraft		12,930	-	-	35,532	-
Borrowing		2,377	2,275	4,252	2,377	4,252
Consumer deposits		1,831	1,537	1,922	1,796	1,922
Trade and other payables		38,701	55,632	52,057	22,174	52,057
Provisions		18,149	15,439	18,149	11,652	18,149
Total current liabilities		73,987	74,883	76,381	73,530	76,381
Non current liabilities						
Borrowing		6,993	11,008	12,189	5,813	12,189
Provisions		55,203	67,669	42,958	61,373	42,958
Total non current liabilities		62,196	78,678	55,146	67,186	55,146
TOTAL LIABILITIES		136,183	153,561	131,527	140,716	131,527
NET ASSETS	2	462,983	476,152	490,529	453,541	490,529
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		458,682	468,663	486,228	449,245	486,228
Reserves		4,301	7,489	4,301	4,295	4,301
TOTAL COMMUNITY WEALTH/EQUITY	2	462,983	476,152	490,529	453,541	490,529

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M12 June										
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	2,023	31,672	35,060	(3,388)	-10%	35,060
Service charges		101,399	120,706	121,613	7,545	106,078	121,613	(15,535)	-13%	121,613
Other revenue		5,187	28,419	38,268	589	8,764	38,268	(29,504)	-77%	38,268
Government - operating		78,781	90,676	130,646	1,386	112,682	130,646	(17,964)	-14%	130,646
Government - capital		31,962	30,758	36,923	-	36,942	36,923	19	0%	36,923
Interest		4,332	5,264	5,576	212	4,918	5,576	(658)	-12%	5,576
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(240,212)	(272,662)	(309,780)	(973)	(263,457)	(309,780)	(46,323)	15%	(309,780)
Finance charges		(1,382)	(1,418)	(1,436)	(725)	(3,206)	(1,436)	1,770	-123%	(1,436)
Transfers and Grants		-	(550)	(550)	-	(385)	(550)	(165)	30%	(550)
NET CASH FROM/(USED) OPERATING ACTIVITIES		14,243	36,250	56,319	10,059	34,008	56,319	22,312	40%	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)	(11,782)	(24,278)	(38,135)	(13,858)	36%	(38,135)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(27,328)	(31,958)	(38,135)	(11,782)	(24,278)	(38,135)	(13,858)	36%	(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)	(263)	(1,180)	(4,122)	(2,942)	71%	(4,122)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4,280)	(931)	(4,122)	(263)	(1,180)	(4,122)	(2,942)	71%	(4,122)
NET INCREASE/ (DECREASE) IN CASH HELD		(17,366)	3,360	14,062	(1,986)	8,550	14,062			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		(3,871)	1,641			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 - M12 June													
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	2,059	1,065	501	7,080	-	-	-	-	10,705	7,080	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,076	660	416	10,881	-	-	-	-	17,033	10,881	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2,423	1,195	610	14,339	-	-	-	-	18,568	14,339	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,503	720	619	17,457	-	-	-	-	20,298	17,457	-	-
Receivables from Exchange Transactions - Waste Management	1600	820	468	375	10,473	-	-	-	-	12,136	10,473	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	1	1	28	-	-	-	-	35	28	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	218	104	85	38,521	-	-	-	-	38,928	38,521	-	-
Total By Income Source	2000	12,104	4,214	2,607	98,778	-	-	-	-	117,703	98,778	-	-
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,595	1,003	490	4,853	-	-	-	-	7,941	4,853	-	-
Commercial	2300	3,049	886	330	17,301	-	-	-	-	21,566	17,301	-	-
Households	2400	5,693	2,117	1,624	71,810	-	-	-	-	81,243	71,810	-	-
Other	2500	1,768	208	163	4,814	-	-	-	-	6,953	4,814	-	-
Total By Customer Group	2600	12,104	4,214	2,607	98,778	-	-	-	-	117,703	98,778	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June											
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	18,915	-	-	-	-	-	-	-	18,915	
Bulk Water	0200	476	-	-	-	-	-	-	-	476	
PAYE deductions	0300	1,066	-	-	-	-	-	-	-	1,066	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	4,088	-	-	-	-	-	-	-	4,088	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	2,543	-	-	-	-	-	-	-	2,543	
Total By Customer Type	1000	27,089	-	-	-	-	-	-	-	27,089	

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June						
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	-	319	-	366
NEDBANK		193	-	2,000	-	2,193
						-
						-
Municipality sub-total		421		2,319	-	2,740
Entities						
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	421		2,319	-	2,740

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 - M12 June										
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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		59,528	66,757	67,044	287	64,391	67,044	(2,653)	-4.0%	67,044
Local Government Equitable Share		56,543	62,434	62,434	-	59,781	62,434	(2,653)	-4.2%	62,434
Finance Management		1,700	1,700	1,700	-	1,700	1,700	-		1,700
EPWP Incentive		1,285	1,924	1,924	-	1,924	1,924	-		1,924
Municipal Infrastructure Grant		-	699	699	-	699	699	-		699
Municipal Disaster Relief Grant		-	-	287	287	287	287	-		287
Provincial Government:		11,423	23,919	63,602	699	47,891	63,602	(15,949)	-25.1%	63,602
Financial Management Support Grant		2,500	330	2,296	-	1,955	2,296	(341)	-14.8%	2,296
Financial Management Capacity Building Grant		360	380	380	-	380	380	-		380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant		250	224	369	-	-	369	(369)	-100.0%	369
Human Settlements Development Grant (Beneficiaries)		-	15,660	52,000	461	37,254	52,000	(14,746)	-28.4%	52,000
Human Settlements - Municipal Accreditation and Capacity Building Grant		224	-	-	238	238	-	-		-
Local Government Support Grant		-	-	550	-	550	550	-		550
Maintenance and Construction of Transport Infrastructure		841	50	50	-	-	50	(50)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,550	5,856	6,212	-	5,856	6,212	(356)	-5.7%	6,212
Community Development Workers (CDW) Operational Support Grant		-	169	408	-	408	408	-		408
Municipal Service Delivery and Capacity Building Grant		-	-	88	-	-	88	(88)	-100.0%	88
Municipal Drought Relief Grant	4	1,698	1,250	1,250	-	1,250	1,250	-		1,250
District Municipality:		-	-	-	400	400	-	400	#DIV/0!	-
Central Karoo District Municipality		-	-	-	400	400	-	400	#DIV/0!	-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	70,951	90,676	130,646	1,386	112,682	130,646	(18,202)	-13.9%	130,646
Capital Transfers and Grants										
National Government:		35,611	28,673	28,673	-	28,673	28,673	-		28,673
Municipal Infrastructure Grant (MIG)		25,611	13,273	13,273	-	13,273	13,273	-		13,273
Fire and Drought relief grant		-	-	-	-	-	-	-		-
Integrated National Electrification Programme		10,000	15,400	15,400	-	15,400	15,400	-		15,400
Department Rural Development and Land Reform		-	-	-	-	-	-	-		-
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		4,168	2,085	8,250	-	8,269	8,250	19	0.2%	8,250
Municipal Drought Relief Grant		-	1,250	8,250	-	8,269	8,250	19	0.2%	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	36,923	19	0.1%	36,923
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	110,730	121,434	167,569	1,386	149,624	167,569	(18,183)	-10.9%	167,569

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June										
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	67,044	619	64,035	67,044	(3,008)	-4.5%	67,044
Local Government Equitable Share		56,655	62,434	62,434	-	59,781	62,434	(2,653)	-4.2%	62,434
Finance Management		1,700	1,700	1,700	121	1,700	1,700	-	-	1,700
EPWP Incentive		1,285	1,924	1,924	140	1,569	1,924	(355)	-18.5%	1,924
Municipal Infrastructure Grant		7,066	699	699	70	699	699	-	-	699
Municipal Disaster Relief Grant		-	-	287	287	287	287	-	-	287
Provincial Government:		10,819	23,919	62,687	1,147	46,895	62,687	(15,792)	-25.2%	62,687
Financial Management Support Grant		2,159	330	1,955	95	1,955	1,955	0	0.0%	1,955
Financial Management Capacity Building Grant		-	380	380	-	-	380	(380)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant		162	224	238	94	94	238	(144)	-60.5%	238
Human Settlements Development Grant (Beneficiaries)		-	15,660	52,000	461	37,254	52,000	(14,746)	-28.4%	52,000
Human Settlements Development Grant - Acceleration of Housing Delivery (Toilet Project)		227	-	-	-	-	-	-	-	-
Human Settlements - Municipal Accreditation and Capacity Building Grant		93	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		841	50	50	-	-	50	(50)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,373	5,856	5,856	417	5,671	5,856	(185)	-3.2%	5,856
Local Government Support Grant		-	-	550	2	447	550	(103)	-18.7%	550
Municipal Service Delivery and Capacity Building Grant		-	-	-	-	-	-	-	-	-
Community Development Workers (CDW) Operational Support Grant		-	169	408	-	270	408	(138)	-33.9%	408
Department of Local Government : Thusong Services Centres Grant (Operational Support Grant)		265	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		1,698	1,250	1,250	77	1,204	1,250	(46)	-3.7%	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	129,731	1,766	110,930	129,731	(18,801)	-14.5%	129,731
Capital expenditure of Transfers and Grants										
National Government:		25,892	28,673	28,673	12,438	25,142	28,673	(3,531)	-12.3%	28,673
Municipal Infrastructure Grant (MIG)		15,892	13,273	13,273	7,066	9,788	13,273	(3,486)	-26.3%	13,273
Integrated National Electrification Programme		10,000	15,400	15,400	5,373	15,354	15,400	(46)	-0.3%	15,400
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		4,216	2,085	8,250	1,297	2,473	8,250	(5,777)	-70.0%	8,250
Municipal Drought Relief Grant		-	1,250	8,250	1,297	2,473	8,250	(5,777)	-70.0%	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	13,735	27,616	36,923	(9,308)	-25.2%	36,923
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		107,633	121,434	166,654	15,501	138,545	166,654	(28,108)	-16.9%	166,654

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 - M12 June						
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:		-	-	-	-	
[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 - M12 June										
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		A	B	C					D	
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		4,354	4,703	4,795	606	4,811	4,795	15	0%	4,795
Pension and UIF Contributions		384	379	361	23	350	361	(11)	-3%	361
Medical Aid Contributions		37	59	28	3	31	28	3	11%	28
Motor Vehicle Allowance		-	683	525	43	517	525	(8)	-1%	525
Cellphone Allowance		530	577	577	46	577	577	-		577
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		703	-	-	-	-	-	-		-
Sub Total - Councillors		6,008	6,401	6,287	721	6,286	6,287	(0)	0%	6,287
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,048	5,547	4,279	150	3,735	4,279	(543)	-13%	4,279
Pension and UIF Contributions		514	440	469	33	468	469	(1)	0%	469
Medical Aid Contributions		31	33	34	3	40	34	6	18%	34
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		619	698	698	-	-	698	(698)	-100%	698
Motor Vehicle Allowance		430	300	374	15	325	374	(49)	-13%	374
Cellphone Allowance		68	108	88	4	83	88	(6)	-7%	88
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	1	(89)	0	257	(89)	346	-390%	(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	205	4,997	5,853	(856)	-15%	5,853
Other Municipal Staff										
Basic Salaries and Wages		73,106	83,911	87,422	6,661	83,219	87,422	(4,203)	-5%	87,422
Pension and UIF Contributions		11,142	13,226	12,042	1,070	12,734	12,042	692	6%	12,042
Medical Aid Contributions		1,631	1,939	1,862	156	1,807	1,862	(55)	-3%	1,862
Overtime		4,919	1,500	5,083	-	4,936	5,083	(147)	-3%	5,083
Performance Bonus		56	-	-	-	-	-	-		-
Motor Vehicle Allowance		1,842	2,469	2,639	184	2,396	2,639	(243)	-9%	2,639
Cellphone Allowance		143	128	169	14	162	169	(7)	-4%	169
Housing Allowances		924	967	672	79	942	672	270	40%	672
Other benefits and allowances		2,696	2,057	2,598	8	3,855	2,598	1,258	48%	2,598
Payments in lieu of leave		2,049	-	274	79	299	274	25	9%	274
Long service awards		375	191	(428)	-	522	(428)	950	-222%	(428)
Post-retirement benefit obligations	2	688	1,439	-	102	1,179	-	1,179	#DIV/0!	-
Sub Total - Other Municipal Staff		99,572	107,827	112,333	8,354	112,051	112,333	(282)	0%	112,333
TOTAL SALARY, ALLOWANCES & BENEFITS		112,447	121,355	124,473	9,279	123,335	124,473	(1,138)	-1%	124,473
TOTAL MANAGERS AND STAFF		106,439	114,954	118,186	8,559	117,048	118,186	(1,138)	-1%	118,186

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June									
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	11,782	24,278	38,135	13,858	36.3%	64%
Total Capital expenditure	-	31,958	38,135	24,278					

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

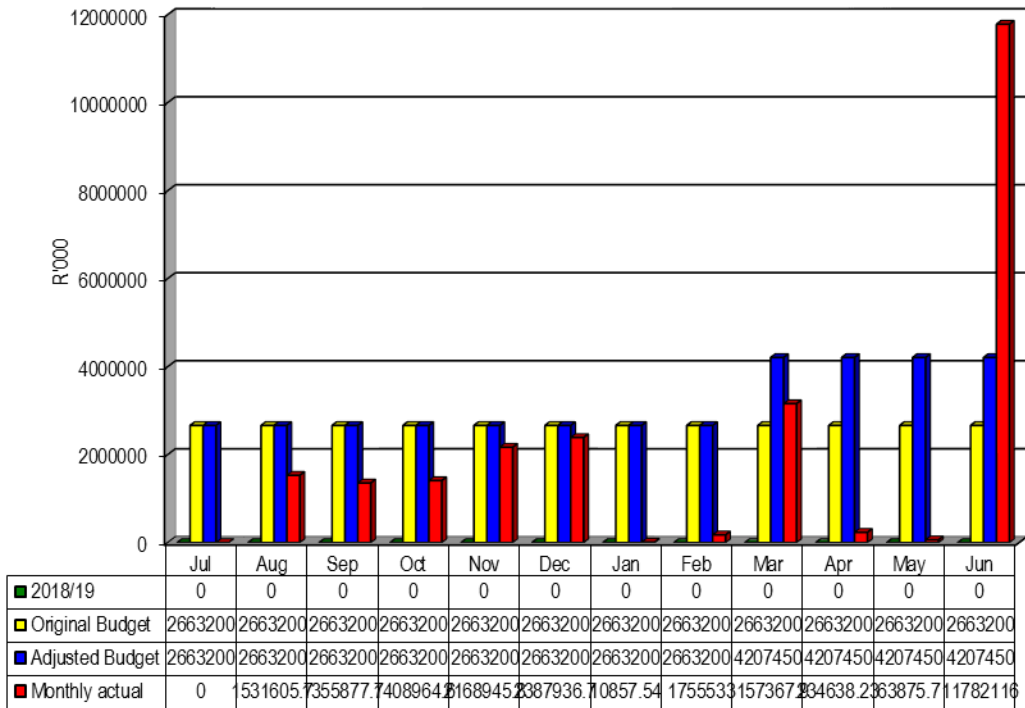
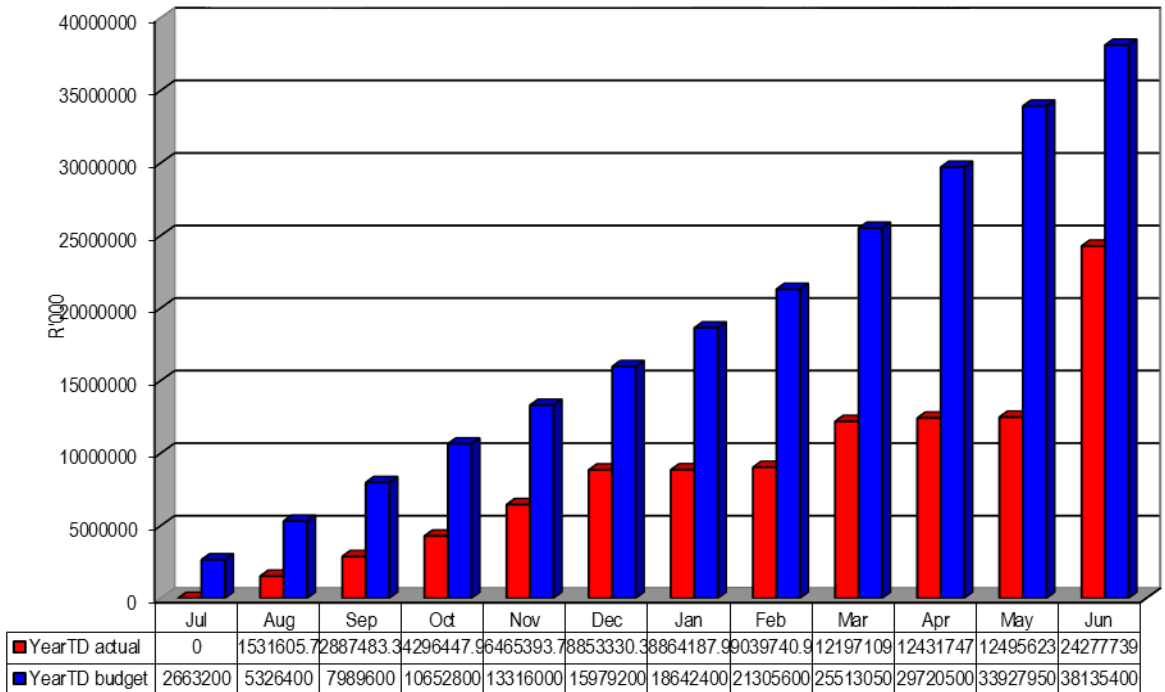


Chart C2 2019/20 Capital Expenditure: YTD actual v YTD target



11. Material variances to the SDBIP

11.1 Over view

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