

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING August 2018

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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 August.

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

The Annual Financial Statements were submitted to the Auditor General for audit purposes by the 31 August 2018 and the budget statement for the month ended September 2018 will contain the unaudited figures for 2017/2018 as at 30 June 2018.

2. Resolutions

IN-YEAR REPORT 2017/18

This is the report will be presented to Council at their next meeting:

RECOMMENDATION:

- a) That Council notes the monthly budget statement and any supporting documentation for August 2018.

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 R45,163 million or 89% above year-to-date budget projections for August 2018. However, the annual billing for rates is reflected in this report as well as the first equitable share installment that was received in July.

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

Operating expenditure by type

Total expenditure were R1,628 million or 3%, below year-to-date budget projections for August 2018. It should be noted that the Eskom bulk electricity account for August is only due in September 2018. The main reason why other expenditure is above the year to date target is due to a payment of R13,045 million towards the completion of the S1 Phase 1 IRDP Housing Project, Top-structures received from the Department Human Settlements in July 2018.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R1,720 million or 7% of a total budget of R24,187 million.

Refer to Table C5 for more detail on capital expenditure.

Cash flows

The municipality started the year with a positive projected cash & cash equivalents balance of R5,199 million, this figure is provisional. The net decrease in cash held were R7,381 million during August resulting in a closing balance of R27,912 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for August 2018.

3.4 Remedial or corrective steps

No remedial or corrective steps are required at this stage.

4. In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1 s71 Monthly Budget Statement Summary

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - M02 August									
Description	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	37,156	-	(412)	36,370	6,193	30,177	487%	37,156
Service charges	-	122,165	-	8,632	19,302	20,361	(1,059)	-5%	122,165
Investment revenue	-	1,260	-	-	-	210	(210)	-100%	1,260
Transfers and subsidies	-	102,893	-	592	37,916	17,149	20,767	121%	102,893
Other own revenue	-	40,499	-	1,150	2,237	6,750	(4,512)	-67%	40,499
Total Revenue (excluding capital transfers and contributions)	-	303,973	-	9,962	95,825	50,662	45,163	89%	303,973
Employee costs	-	103,811	-	8,272	15,682	16,391	(709)	-4%	103,811
Remuneration of Councillors	-	6,225	-	502	990	1,037	(48)	-5%	6,225
Depreciation & asset impairment	-	19,222	-	1,602	3,204	3,204	(0)	-0%	19,222
Finance charges	-	2,308	-	167	260	385	(125)	-32%	2,308
Materials and bulk purchases	-	90,220	-	7,496	8,888	15,037	(6,149)	-41%	90,220
Transfers and subsidies	-	650	-	11	137	108	28	26%	650
Other expenditure	-	97,408	-	5,253	21,608	16,235	5,374	33%	97,408
Total Expenditure	-	319,844	-	23,302	50,768	52,396	(1,628)	-3%	319,844
Surplus/(Deficit)	-	(15,871)	-	(13,340)	45,057	(1,734)	46,791	-2698%	(15,871)
Transfers and subsidies - capital (monetary allocated)	-	23,087	-	1,578	1,696	3,848	(2,152)	-56%	23,087
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	7,216	-	(11,761)	46,753	2,113	44,639	2112%	7,216
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	7,216	-	(11,761)	46,753	2,113	44,639	2112%	7,216
Capital expenditure & funds sources									
Capital expenditure	-	24,187	-	1,580	1,720	4,031	(2,311)	-57%	24,187
Capital transfers recognised	-	23,087	-	1,578	1,696	3,848	(2,152)	-56%	23,087
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1,100	-	2	24	183	(160)	-87%	1,100
Total sources of capital funds	-	24,187	-	1,580	1,720	4,031	(2,311)	-57%	24,187
Financial position									
Total current assets	-	51,766	-	-	97,220	-	-	-	51,766
Total non current assets	-	551,085	-	-	561,109	-	-	-	551,085
Total current liabilities	-	44,988	-	-	122,447	-	-	-	44,988
Total non current liabilities	-	65,186	-	-	66,141	-	-	-	65,186
Community wealth/Equity	-	492,677	-	-	469,741	-	-	-	492,677
Cash flows									
Net cash from (used) operating	-	30,799	-	(5,783)	24,686	5,133	(19,553)	-381%	30,799
Net cash from (used) investing	-	(24,187)	-	(1,580)	(1,720)	(4,031)	(2,311)	57%	(24,187)
Net cash from (used) financing	-	(4,226)	-	(18)	(252)	(704)	(452)	64%	(4,226)
Cash/cash equivalents at the month/year end	-	7,585	-	-	27,912	5,597	(22,316)	-399%	7,585
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	11,274	15,005	2,794	72,117	-	-	-	-	101,190
Creditors Age Analysis									
Total Creditors	12,293	639	677	24	1	1	389	-	14,025

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) - M02 August										
Description	Ref	Budget Year 2018/19								
		2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		–	85,861	–	(36)	60,673	14,310	46,363	324%	85,861
Executive and council		–	39,989	–	110	23,969	6,665	17,304	260%	39,989
Finance and administration		–	45,872	–	(146)	36,704	7,645	29,059	380%	45,872
Internal audit		–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		–	42,289	–	523	14,117	7,048	7,069	100%	42,289
Community and social services		–	6,631	–	515	1,020	1,105	(85)	-8%	6,631
Sport and recreation		–	3,034	–	1	36	506	(469)	-93%	3,034
Public safety		–	1	–	1	1	0	1	259%	1
Housing		–	32,623	–	7	13,060	5,437	7,623	140%	32,623
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	39,688	–	856	1,477	6,615	(5,138)	-78%	39,688
Planning and development		–	796	–	41	70	133	(63)	-47%	796
Road transport		–	38,892	–	815	1,406	6,482	(5,076)	-78%	38,892
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	159,222	–	10,197	21,255	26,537	(5,282)	-20%	159,222
Energy sources		–	98,349	–	7,621	12,920	16,391	(3,471)	-21%	98,349
Water management		–	30,146	–	586	2,081	5,024	(2,943)	-59%	30,146
Waste water management		–	20,791	–	1,291	4,422	3,465	957	28%	20,791
Waste management		–	9,936	–	699	1,831	1,656	175	11%	9,936
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	–	327,060	–	11,540	97,521	54,510	43,011	79%	327,060
Expenditure - Functional										
<i>Governance and administration</i>		–	67,854	–	4,872	8,992	11,057	(2,065)	-19%	67,854
Executive and council		–	16,735	–	1,366	2,556	2,786	(231)	-8%	16,735
Finance and administration		–	49,693	–	3,462	6,353	8,042	(1,689)	-21%	49,693
Internal audit		–	1,427	–	43	83	228	(146)	-64%	1,427
<i>Community and public safety</i>		–	56,384	–	2,066	16,601	9,225	7,377	80%	56,384
Community and social services		–	9,430	–	857	1,427	1,511	(84)	-6%	9,430
Sport and recreation		–	8,778	–	671	1,202	1,397	(195)	-14%	8,778
Public safety		–	4,053	–	297	558	642	(85)	-13%	4,053
Housing		–	34,123	–	241	13,414	5,675	7,739	136%	34,123
Health		–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		–	51,943	–	3,122	6,327	8,428	(2,101)	-25%	51,943
Planning and development		–	6,693	–	491	979	1,078	(99)	-9%	6,693
Road transport		–	45,251	–	2,631	5,347	7,350	(2,003)	-27%	45,251
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		–	143,662	–	13,242	18,848	23,687	(4,838)	-20%	143,662
Energy sources		–	82,687	–	7,935	9,786	13,711	(3,925)	-29%	82,687
Water management		–	26,934	–	2,328	4,437	4,437	(971)	-22%	26,934
Waste water management		–	16,444	–	1,463	2,951	2,688	263	10%	16,444
Waste management		–	17,597	–	1,515	2,645	2,851	(206)	-7%	17,597
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	–	319,844	–	23,302	50,768	52,396	(1,628)	-3%	319,844
Surplus/ (Deficit) for the year		–	7,216	–	(11,761)	46,753	2,113	44,639	2112%	7,216

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) - M02 August										
Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		-	-	-	-	160	-	160	#DIV/0!	-
Vote 2 - Director: Corporate Service		-	46,037	-	581	24,740	7,673	17,067	222.4%	46,037
Vote 3 - Director: Financial Services		-	41,720	-	(227)	36,556	6,953	29,602	425.7%	41,720
Vote 4 - Director: Engineering Services		-	65,890	-	2,189	6,945	10,982	(4,037)	-36.8%	65,890
Vote 5 - Director: Community Services		-	75,064	-	1,377	16,200	12,511	3,689	29.5%	75,064
Vote 6 - Director: Electrical Services		-	98,349	-	7,621	12,920	16,391	(3,471)	-21.2%	98,349
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	327,060	-	11,540	97,521	54,510	43,011	78.9%	327,060
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	4,754	-	386	673	771	(99)	-12.8%	4,754
Vote 2 - Director: Corporate Service		-	34,966	-	2,610	4,733	5,712	(979)	-17.1%	34,966
Vote 3 - Director: Financial Services		-	25,954	-	1,739	3,349	4,202	(854)	-20.3%	25,954
Vote 4 - Director: Engineering Services		-	89,265	-	7,214	13,325	14,519	(1,194)	-8.2%	89,265
Vote 5 - Director: Community Services		-	82,217	-	3,417	18,902	13,481	5,421	40.2%	82,217
Vote 6 - Director: Electrical Services		-	82,687	-	7,935	9,786	13,711	(3,925)	-28.6%	82,687
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	319,844	-	23,302	50,768	52,396	(1,628)	-3.1%	319,844
Surplus/ (Deficit) for the year	2	-	7,216	-	(11,761)	46,753	2,113	44,639	2112.1%	7,216

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) - M02 August										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		-	37,156	-	(412)	36,370	6,193	30,177	487%	37,156
Service charges - electricity revenue		-	78,474	-	6,212	11,278	13,079	(1,801)	-14%	78,474
Service charges - water revenue		-	20,008	-	582	2,073	3,335	(1,262)	-38%	20,008
Service charges - sanitation revenue		-	15,517	-	1,193	4,227	2,586	1,641	63%	15,517
Service charges - refuse revenue		-	8,166	-	645	1,723	1,361	362	27%	8,166
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	1,376	-	(17)	110	229	(119)	-52%	1,376
Interest earned - external investments		-	1,260	-	-	-	210	(210)	-100%	1,260
Interest earned - outstanding debtors		-	2,940	-	234	453	490	(37)	-8%	2,940
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	30,429	-	427	983	5,072	(4,088)	-81%	30,429
Licences and permits		-	629	-	81	90	105	(15)	-14%	629
Agency services		-	750	-	115	171	125	46	37%	750
Transfers and subsidies		-	102,893	-	592	37,916	17,149	20,767	121%	102,893
Other revenue		-	4,375	-	309	430	729	(299)	-41%	4,375
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	303,973	-	9,962	95,825	50,662	45,163	89%	303,973
Expenditure By Type										
Employee related costs		-	103,811	-	8,272	15,682	16,391	(709)	-4%	103,811
Remuneration of councillors		-	6,225	-	502	990	1,037	(48)	-5%	6,225
Debt impairment		-	22,832	-	1,371	2,743	3,805	(1,063)	-28%	22,832
Depreciation & asset impairment		-	19,222	-	1,602	3,204	3,204	(0)	0%	19,222
Finance charges		-	2,308	-	167	260	385	(125)	-32%	2,308
Bulk purchases		-	70,500	-	6,417	6,793	11,750	(4,957)	-42%	70,500
Other materials		-	19,720	-	1,079	2,094	3,287	(1,192)	-36%	19,720
Contracted services		-	8,639	-	515	590	1,440	(850)	-59%	8,639
Transfers and subsidies		-	650	-	11	137	108	28	26%	650
Other expenditure		-	65,936	-	3,366	18,275	10,989	7,286	66%	65,936
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		-	319,844	-	23,302	50,768	52,396	(1,628)	-3%	319,844
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	(15,871)	-	(13,340)	45,057	(1,734)	46,791	(0)	(15,871)
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	23,087	-	1,578	1,696	3,848	(2,152)	(0)	23,087
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	7,216	-	(11,761)	46,753	2,113			7,216
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	7,216	-	(11,761)	46,753	2,113			7,216
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	7,216	-	(11,761)	46,753	2,113			7,216
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	7,216	-	(11,761)	46,753	2,113			7,216

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) - M02 August										
Vote Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	-	-	-	-	-	-	-	-
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	-	-	-	-	-	-	-	-
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4.7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	50	-	-	1	8	(7)	-89%	50
Vote 2 - Director: Corporate Service		-	250	-	2	2	42	(40)	-96%	250
Vote 3 - Director: Financial Services		-	200	-	-	-	33	(33)	-100%	200
Vote 4 - Director: Engineering Services		-	9,427	-	175	197	1,571	(1,374)	-87%	9,427
Vote 5 - Director: Community Services		-	200	-	-	-	33	(33)	-100%	200
Vote 6 - Director: Electrical Services		-	14,060	-	1,403	1,521	2,343	(823)	-35%	14,060
Total Capital single-year expenditure	4	-	24,187	-	1,580	1,720	4,031	(2,311)	-57%	24,187
Total Capital Expenditure		-	24,187	-	1,580	1,720	4,031	(2,311)	-57%	24,187
Capital Expenditure - Functional Classification										
Governance and administration		-	500	-	2	2	83	(81)	-97%	500
Executive and council		-	50	-	-	1	8	(7)	-89%	50
Finance and administration		-	450	-	2	2	75	(73)	-98%	450
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	3,009	-	-	21	501	(480)	-96%	3,009
Community and social services		-	200	-	-	-	33	(33)	-100%	200
Sport and recreation		-	2,809	-	-	21	468	(447)	-95%	2,809
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	6,301	-	175	175	1,050	(875)	-83%	6,301
Planning and development		-	200	-	-	-	33	(33)	-100%	200
Road transport		-	6,101	-	175	175	1,017	(841)	-83%	6,101
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	14,377	-	1,403	1,521	2,396	(875)	-37%	14,377
Energy sources		-	14,060	-	1,403	1,521	2,343	(823)	-35%	14,060
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	317	-	-	-	53	(53)	-100%	317
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	24,187	-	1,580	1,720	4,031	(2,311)	-57%	24,187
Funded by:										
National Government		-	23,087	-	1,578	1,696	3,848	(2,152)	-56%	23,087
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	23,087	-	1,578	1,696	3,848	(2,152)	-56%	23,087
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	1,100	-	2	24	183	(160)	-87%	1,100
Total Capital Funding		-	24,187	-	1,580	1,720	4,031	(2,311)	-57%	24,187

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M02 August						
Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		-	2,162	-	4,318	2,162
Call investment deposits		-	5,423	-	22,812	5,423
Consumer debtors		-	20,067	-	27,147	20,067
Other debtors		-	20,161	-	39,281	20,161
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	3,952	-	3,663	3,952
Total current assets		-	51,766	-	97,220	51,766
Non current assets						
Long-term receivables		-	1,859	-	3,480	1,859
Investments		-	-	-	-	-
Investment property		-	7,552	-	7,247	7,552
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	535,883	-	544,705	535,883
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		-	395	-	400	395
Other non-current assets		-	5,396	-	5,277	5,396
Total non current assets		-	551,085	-	561,109	551,085
TOTAL ASSETS		-	602,850	-	658,329	602,850
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	11,518	-
Borrowing		-	3,206	-	4,113	3,206
Consumer deposits		-	1,456	-	1,529	1,456
Trade and other payables		-	31,522	-	95,440	31,522
Provisions		-	8,804	-	9,848	8,804
Total current liabilities		-	44,988	-	122,447	44,988
Non current liabilities						
Borrowing		-	9,591	-	9,349	9,591
Provisions		-	55,595	-	56,793	55,595
Total non current liabilities		-	65,186	-	66,141	65,186
TOTAL LIABILITIES		-	110,173	-	188,589	110,173
NET ASSETS	2	-	492,677	-	469,741	492,677
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	487,254	-	461,928	487,254
Reserves		-	5,423	-	7,812	5,423
TOTAL COMMUNITY WEALTH/EQUITY	2	-	492,677	-	469,741	492,677

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M02 August										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	32,629	-	3,040	4,464	5,438	(974)	-18%	32,629
Service charges		-	113,783	-	8,307	13,885	18,964	(5,078)	-27%	113,783
Other revenue		-	30,746	-	942	1,831	5,124	(3,294)	-64%	30,746
Government - operating		-	102,893	-	2,022	40,149	17,149	23,001	134%	102,893
Government - capital		-	23,087	-	-	8,725	3,848	4,877	127%	23,087
Interest		-	4,200	-	234	453	700	(247)	-35%	4,200
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(274,531)	-	(20,151)	(44,425)	(45,755)	(1,330)	3%	(274,531)
Finance charges		-	(1,358)	-	(167)	(260)	(226)	34	-15%	(1,358)
Transfers and Grants		-	(650)	-	(11)	(137)	(108)	28	-26%	(650)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	30,799	-	(5,783)	24,686	5,133	(19,553)	-381%	30,799
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(24,187)	-	(1,580)	(1,720)	(4,031)	(2,311)	57%	(24,187)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(24,187)	-	(1,580)	(1,720)	(4,031)	(2,311)	57%	(24,187)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	103	-	(18)	(2)	17	(19)	-109%	103
Payments										
Repayment of borrowing		-	(4,329)	-	-	(251)	(721)	(471)	65%	(4,329)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(4,226)	-	(18)	(252)	(704)	(452)	64%	(4,226)
NET INCREASE/ (DECREASE) IN CASH HELD		-	2,386	-	(7,381)	22,713	398			2,386
Cash/cash equivalents at beginning:		-	5,199	-		5,199	5,199			5,199
Cash/cash equivalents at month/year end:		-	7,585	-		27,912	5,597			7,585

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 - M02 August													
Description	NT Code	Budget Year 2018/19									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	1,247	565	397	4,647	-	-	-	-	6,856	4,647	-	89
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,092	574	187	722	-	-	-	-	5,574	722	-	33
Receivables from Non-exchange Transactions - Property Rates	1400	2,069	10,134	427	7,064	-	-	-	-	19,694	7,064	-	226
Receivables from Exchange Transactions - Waste Water Management	1500	1,447	2,292	494	12,045	-	-	-	-	16,278	12,045	-	577
Receivables from Exchange Transactions - Waste Management	1600	779	813	319	7,143	-	-	-	-	9,054	7,143	-	446
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	3	2	59	-	-	-	-	68	59	-	1
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1,634	624	969	40,439	-	-	-	-	43,667	40,439	-	-
Total By Income Source	2000	11,274	15,005	2,794	72,117	-	-	-	-	101,190	72,117	-	1,371
2017/18 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,037	5,507	200	2,637	-	-	-	-	9,381	2,637	-	-
Commercial	2300	3,422	3,707	334	7,095	-	-	-	-	14,559	7,095	-	-
Households	2400	6,372	4,041	2,107	59,487	-	-	-	-	72,007	59,487	-	1,371
Other	2500	444	1,750	152	2,898	-	-	-	-	5,243	2,898	-	-
Total By Customer Group	2600	11,274	15,005	2,794	72,117	-	-	-	-	101,190	72,117	-	1,371

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August											
Description	NT Code	Budget Year 2018/19									Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	8,173	-	-	-	-	-	-	-	-	8,173
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	1,203	-	-	-	-	-	-	-	-	1,203
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1,398	-	-	-	-	-	-	-	-	1,398
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	655	639	677	24	1	1	389	-	-	2,388
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	863	-	-	-	-	-	-	-	-	863
Total By Customer Type	1000	12,293	639	677	24	1	1	389	-	-	14,025

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August									
Investments by maturity	Ref	Period of	Type of	Expiry date	Accrued	Yield for the	Market value	Change in	Market value
Name of institution & investment ID		Investment	Investment	of	interest for	month 1	at beginning	market value	at end of the
R thousands		Yrs/Months		investment	the month	(%)	of the month		month
Municipality									
INVESTEC							843	-	843
STANDARD							2,656	(26)	2,681
ABSA							2,734	(997)	3,731
NEDBANK							13,763	(1,793)	15,556
Municipality sub-total					-		19,996	(2,815)	22,812
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		19,996	(2,815)	22,812

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 - M02 August										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	60,329	-	2,022	25,254	10,055	15,199	151.2%	60,329
Local Government Equitable Share		-	56,655	-	-	23,060	9,443	13,618	144.2%	56,655
Municipal Infrastructure Grant (MIG)		-	689	-	-	172	115	57	50.0%	689
Finance Management		-	1,700	-	1,700	1,700	283	1,417	500.0%	1,700
EPWP Incentive		-	1,285	-	322	322	214	108	50.4%	1,285
								-		
Provincial Government:		-	42,564	-	-	14,895	7,094	7,801	110.0%	42,564
Western Cape Financial Management Support Grant		-	330	-	-	-	55	(55)	-100.0%	330
Western Cape Financial Management Capacity Building Grant		-	360	-	-	-	60	(60)	-100.0%	360
Human Settlement Development Grant		-	35,160	-	-	13,045	5,860	7,185	122.6%	35,160
Main Road Subsidy	4	-	850	-	-	-	142	(142)	-100.0%	850
Library Services : Municipal Replacement Grant		-	5,550	-	-	1,850	925	925	100.0%	5,550
Community Development Workers (CDW): Operational Support Grant		-	204	-	-	-	34	(34)	-100.0%	204
Thusong Services Centres Grant: Operational Support Grant		-	110	-	-	-	18	(18)	-100.0%	110
								-		
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	102,893	-	2,022	40,149	17,149	23,001	134.1%	102,893
Capital Transfers and Grants										
National Government:		-	23,087	-	-	8,725	3,848	4,877	126.7%	23,087
Municipal Infrastructure Grant (MIG)		-	13,087	-	-	6,225	2,181	4,044	185.4%	13,087
Integrated National Electrification Programme		-	10,000	-	-	2,500	1,667	833	50.0%	10,000
								-		
Provincial Government:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	23,087	-	-	8,725	3,848	4,877	126.7%	23,087
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	125,980	-	2,022	48,874	20,997	27,878	132.8%	125,980

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August										
Description	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	60,329	-	136	23,265	10,055	13,210	131.4%	60,329
Local Government Equitable Share		-	56,655	-	-	23,060	9,443	13,618	144.2%	56,655
Municipal Infrastructure Grant (MIG)		-	689	-	37	55	115	(60)	-52.0%	689
Finance Management		-	1,700	-	14	23	283	(260)	-91.9%	1,700
EPWP Incentive		-	1,285	-	85	127	214	(87)	-40.7%	1,285
Provincial Government:		-	42,564	-	458	13,948	7,094	6,854	96.6%	42,564
Western Cape Financial Management Support Grant		-	330	-	-	-	55	(55)	-100.0%	330
Western Cape Financial Management Capacity Building Grant		-	360	-	-	-	60	(60)	-100.0%	360
Human Settlement Development Grant		-	35,160	-	-	13,045	5,860	7,185	122.6%	35,160
Main Road Subsidy		-	850	-	-	-	142	(142)	-100.0%	850
Library Services : Municipal Replacement Grant		-	5,550	-	437	866	925	(59)	-6.4%	5,550
Community Development Workers (CDW): Operational Support Grant		-	204	-	22	37	34	3	8.3%	204
Thusong Services Centres Grant: Operational Support Grant		-	110	-	-	-	18	(18)	-100.0%	110
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	102,893	-	594	37,213	17,149	20,064	117.0%	102,893
Capital expenditure of Transfers and Grants										
National Government:		-	23,087	-	1,769	1,904	3,848	(1,944)	-50.5%	23,087
Municipal Infrastructure Grant (MIG)		-	13,087	-	1,430	1,566	2,181	(616)	-28.2%	13,087
Integrated National Electrification Programme		-	10,000	-	338	338	1,667	(1,328)	-79.7%	10,000
Provincial Government:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	23,087	-	1,769	1,904	3,848	(1,944)	-50.5%	23,087
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	125,980	-	2,363	39,117	20,997	18,120	86.3%	125,980

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 - M02 August										
Summary of Employee and Councillor remuneration	Ref	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	5,040	-	367	721	840	(119)	-14%	5,040
Pension and UIF Contributions		-	168	-	29	58	28	30	107%	168
Medical Aid Contributions		-	-	-	2	5	-	5	#DIV/0!	-
Motor Vehicle Allowance		-	440	-	55	109	73	36	49%	440
Cellphone Allowance		-	530	-	44	88	88	-	-	530
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	47	-	4	8	8	-	-	47
Sub Total - Councillors		-	6,225	-	502	990	1,037	(48)	-5%	6,225
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	6,141	-	310	622	1,024	(402)	-39%	6,141
Pension and UIF Contributions		-	314	-	37	75	52	23	43%	314
Medical Aid Contributions		-	32	-	3	5	5	(0)	-5%	32
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	820	-	158	158	137	21	16%	820
Motor Vehicle Allowance		-	348	-	29	58	58	-	-	348
Cellphone Allowance		-	66	-	4	8	11	(3)	-27%	66
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	7,721	-	541	926	1,287	(361)	-28%	7,721
Other Municipal Staff										
Basic Salaries and Wages		-	73,087	-	5,868	11,130	11,270	(140)	-1%	73,087
Pension and UIF Contributions		-	12,466	-	926	1,776	2,078	(302)	-15%	12,466
Medical Aid Contributions		-	1,502	-	126	248	250	(2)	-1%	1,502
Overtime		-	1,912	-	186	329	319	10	3%	1,912
Performance Bonus		-	820	-	-	-	137	(137)	-100%	820
Motor Vehicle Allowance		-	2,172	-	294	449	362	87	24%	2,172
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	899	-	91	167	150	17	11%	899
Other benefits and allowances		-	1,667	-	157	295	278	17	6%	1,667
Payments in lieu of leave		-	360	-	43	143	60	83	138%	360
Long service awards		-	189	-	31	31	31	0	0%	189
Post-retirement benefit obligations	2	-	1,016	-	9	189	169	20	12%	1,016
Sub Total - Other Municipal Staff		-	96,090	-	7,731	14,756	15,104	(348)	-2%	96,090
TOTAL SALARY, ALLOWANCES & BENEFITS		-	110,036	-	8,773	16,672	17,429	(757)	-4%	110,036
TOTAL MANAGERS AND STAFF		-	103,811	-	8,272	15,682	16,391	(709)	-4%	103,811

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August									
Month	2017/18	Budget Year 2018/19							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	-	2,016	-	140	140	2,016	1,876	93.1%	1%
August	-	2,016	-	1,580	1,720	4,031	2,311	57.3%	7%
September	-	2,016	-	-	-	6,047	-		
October	-	2,016	-	-	-	8,062	-		
November	-	2,016	-	-	-	10,078	-		
December	-	2,016	-	-	-	12,094	-		
January	-	2,016	-	-	-	14,109	-		
February	-	2,016	-	-	-	16,125	-		
March	-	2,016	-	-	-	18,140	-		
April	-	2,016	-	-	-	20,156	-		
May	-	2,016	-	-	-	22,172	-		
June	-	2,016	-	-	-	24,187	-		
Total Capital expenditure	-	24,187	-	1,720					

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

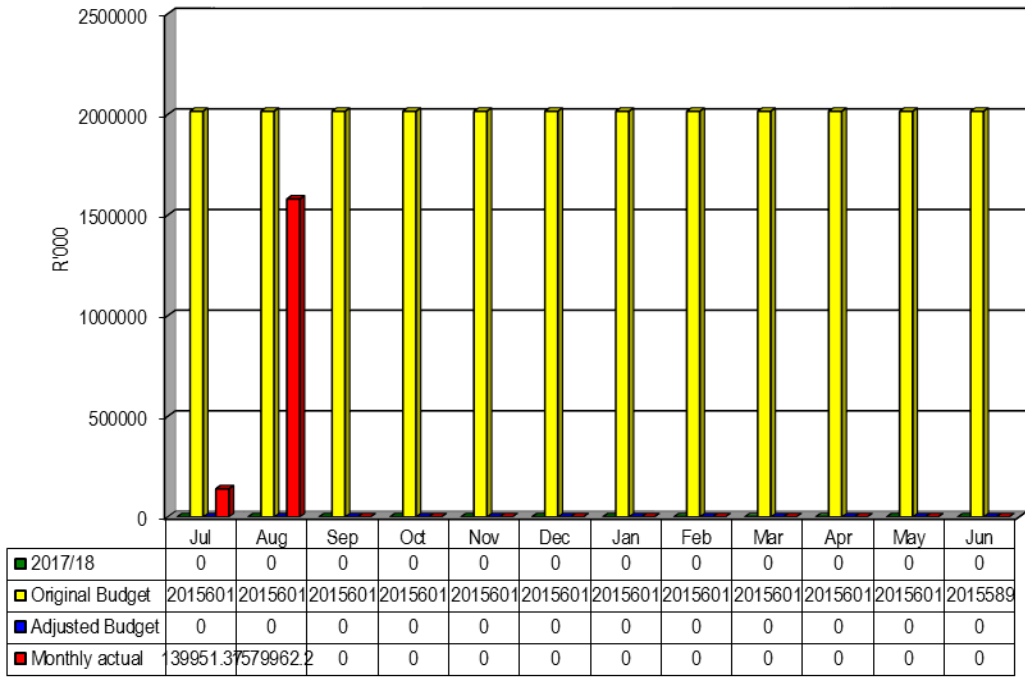
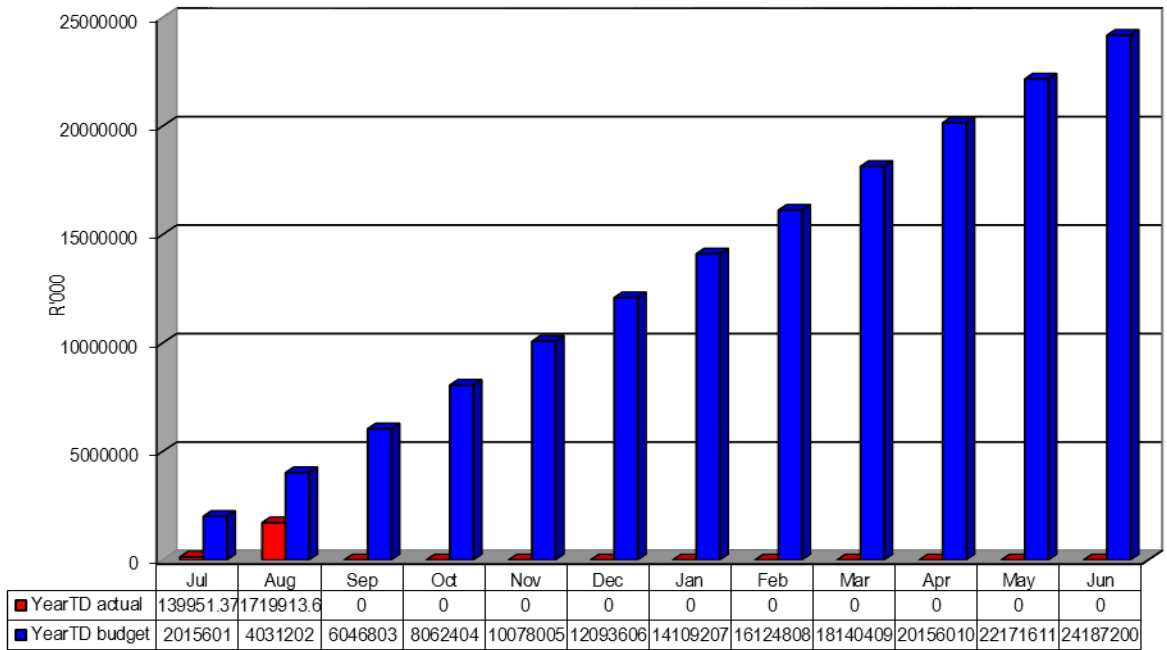


Chart C2 2018/19 Capital Expenditure: YTD actual v YTD target



11. Material variances to the SDBIP

11.1 Over view

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