

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING October 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 October.

1.1.2 Financial problems or risks facing the municipality

The current financial position of the municipality remains under pressure. Directors are urged to identify and promote effectiveness and efficiencies within their respective directorates and to keep their expenditure within budget.

1.1.3 Other relevant information

No comments for October.

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 October 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 R37,056 million or 37% above year-to-date budget projections for October 2018. This is due to the annual rates billing transfers recognized operational received for the construction of the top structure of the S1 IRDP housing project.

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

Operating expenditure by type

Total expenditure were R10,755 million or 10%, above the year-to-date budget projections for October 2018. It should be noted that the Eskom bulk electricity account for October is only due in December 2018. The main reason why total expenditure is above the year to date target is due to other expenditure. Included is a total payment of R31,834 million towards the completion of the S1 IRDP Housing Project, top-structures received from the Department Human Settlements in over the last four months.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R4,694 million or 19% of a total budget of R24,187 million.

Refer to Table C5 and Supporting Table SC12 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 R5,852 million during October resulting in a closing balance of R23,427 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for October 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 - M04 October									
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	-	86	36,531	12,385	24,145	195%	37,156
Service charges	-	122,165	-	9,270	39,752	40,722	(970)	-2%	122,165
Investment revenue	-	1,260	-	-	-	420	(420)	-100%	1,260
Transfers and subsidies	-	102,893	-	8,325	58,286	34,298	23,989	70%	102,893
Other own revenue	-	40,499	-	895	3,811	13,500	(9,689)	-72%	40,499
Total Revenue (excluding capital transfers and contributions)	-	303,973	-	18,575	138,380	101,324	37,056	37%	303,973
Employee costs	-	103,811	-	8,014	31,751	32,782	(1,031)	-3%	103,811
Remuneration of Councillors	-	6,225	-	568	2,046	2,075	(29)	-1%	6,225
Depreciation & asset impairment	-	19,222	-	1,602	6,407	6,407	(0)	-0%	19,222
Finance charges	-	2,308	-	352	819	769	50	6%	2,308
Materials and bulk purchases	-	90,220	-	12,525	24,531	30,073	(5,542)	-18%	90,220
Transfers and subsidies	-	650	-	125	265	217	48	22%	650
Other expenditure	-	97,408	-	12,145	49,729	32,469	17,260	53%	97,408
Total Expenditure	-	319,844	-	35,331	115,548	104,793	10,755	10%	319,844
Surplus/(Deficit)	-	(15,871)	-	(16,756)	22,832	(3,469)	26,300	-758%	(15,871)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	23,087	-	665	4,564	7,696	(3,132)	-41%	23,087
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	7,216	-	(16,091)	27,395	4,227	23,168	548%	7,216
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	7,216	-	(16,091)	27,395	4,227	23,168	548%	7,216
Capital expenditure & funds sources									
Capital expenditure	-	24,187	-	734	4,694	8,062	(3,368)	-42%	24,187
Capital transfers recognised	-	23,087	-	665	4,564	7,696	(3,132)	-41%	23,087
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1,100	-	69	131	367	(236)	-64%	1,100
Total sources of capital funds	-	24,187	-	734	4,694	8,062	(3,368)	-42%	24,187
Financial position									
Total current assets	-	51,766	-	-	99,886	-	-	-	51,766
Total non current assets	-	551,085	-	-	560,880	-	-	-	551,085
Total current liabilities	-	44,988	-	-	68,376	-	-	-	44,988
Total non current liabilities	-	65,186	-	-	65,479	-	-	-	65,186
Community wealth/Equity	-	492,677	-	-	526,911	-	-	-	492,677
Cash flows									
Net cash from (used) operating	-	30,799	-	(5,118)	23,336	10,266	(13,069)	-127%	30,799
Net cash from (used) investing	-	(24,187)	-	(734)	(4,694)	(8,062)	(3,368)	42%	(24,187)
Net cash from (used) financing	-	(4,226)	-	-	(413)	(1,409)	(995)	71%	(4,226)
Cash/cash equivalents at the month/year end	-	7,585	-	-	23,427	5,994	(17,433)	-291%	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	10,786	5,555	3,449	75,247	-	-	-	-	95,037
Creditors Age Analysis									
Total Creditors	9,148	548	26	94	629	677	416	-	11,539

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) - M04 October										
Description	Ref	2017/18		Budget Year 2018/19						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration			85,861		861	61,998	28,620	33,378	117%	85,861
Executive and council			39,989		145	24,144	13,330	10,815	81%	39,989
Finance and administration			45,872		716	37,853	15,291	22,563	148%	45,872
Internal audit										
Community and public safety			42,289		7,780	33,924	14,096	19,828	141%	42,289
Community and social services			6,631		495	1,984	2,210	(226)	-10%	6,631
Sport and recreation			3,034		39	76	1,011	(935)	-92%	3,034
Public safety			1		0	1	0	1	148%	1
Housing			32,623		7,245	31,863	10,874	20,989	193%	32,623
Health										
Economic and environmental services			39,688		677	2,765	13,229	(10,464)	-79%	39,688
Planning and development			796		56	183	265	(83)	-31%	796
Road transport			38,892		622	2,583	12,964	(10,382)	-80%	38,892
Environmental protection										
Trading services			159,222		9,922	44,256	53,074	(8,818)	-17%	159,222
Energy sources			98,349		6,398	29,354	32,783	(3,429)	-10%	98,349
Water management			30,146		1,563	4,715	10,049	(5,334)	-53%	30,146
Waste water management			20,791		1,270	6,970	6,930	40	1%	20,791
Waste management			9,936		691	3,217	3,312	(95)	-3%	9,936
Other	4									
Total Revenue - Functional	2		327,060		19,240	142,944	109,020	33,924	31%	327,060
Expenditure - Functional										
Governance and administration			67,854		5,459	19,592	22,114	(2,522)	-11%	67,854
Executive and council			16,735		1,203	5,024	5,573	(549)	-10%	16,735
Finance and administration			49,693		4,214	14,287	16,085	(1,797)	-11%	49,693
Internal audit			1,427		41	282	457	(175)	-38%	1,427
Community and public safety			56,384		9,344	39,431	18,450	20,981	114%	56,384
Community and social services			9,430		798	2,903	3,021	(118)	-4%	9,430
Sport and recreation			8,778		805	2,709	2,794	(85)	-3%	8,778
Public safety			4,053		290	1,137	1,285	(148)	-12%	4,053
Housing			34,123		7,452	32,682	11,350	21,332	188%	34,123
Health										
Economic and environmental services			51,943		3,244	12,553	16,856	(4,303)	-26%	51,943
Planning and development			6,693		455	1,892	2,156	(264)	-12%	6,693
Road transport			45,251		2,789	10,661	14,700	(4,039)	-27%	45,251
Environmental protection										
Trading services			143,662		17,284	43,972	47,373	(3,401)	-7%	143,662
Energy sources			82,687		11,897	24,719	27,421	(2,703)	-10%	82,687
Water management			26,934		2,717	8,390	8,873	(484)	-5%	26,934
Waste water management			16,444		1,304	5,456	5,376	80	1%	16,444
Waste management			17,597		1,366	5,408	5,702	(294)	-5%	17,597
Other										
Total Expenditure - Functional	3		319,844		35,331	115,548	104,793	10,755	10%	319,844
Surplus/ (Deficit) for the year			7,216		(16,091)	27,395	4,227	23,168	548%	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) - M04 October										
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		-	-	-	-	89	-	89	#DIV/0!	-
Vote 2 - Director: Corporate Service		-	46,037	-	603	25,876	15,346	10,530	68.6%	46,037
Vote 3 - Director: Financial Services		-	41,720	-	625	37,526	13,907	23,619	169.8%	41,720
Vote 4 - Director: Engineering Services		-	65,890	-	3,351	13,399	21,963	(8,564)	-39.0%	65,890
Vote 5 - Director: Community Services		-	75,064	-	8,264	36,700	25,021	11,678	46.7%	75,064
Vote 6 - Director: Electrical Services		-	98,349	-	6,398	29,354	32,783	(3,429)	-10.5%	98,349
		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	-	327,060	-	19,240	142,944	109,020	33,924	31.1%	327,060
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	4,754	-	315	1,470	1,543	(73)	-4.7%	4,754
Vote 2 - Director: Corporate Service		-	34,966	-	2,439	9,720	11,424	(1,705)	-14.9%	34,966
Vote 3 - Director: Financial Services		-	25,954	-	2,275	7,572	8,405	(833)	-9.9%	25,954
Vote 4 - Director: Engineering Services		-	89,265	-	7,833	27,921	29,038	(1,117)	-3.8%	89,265
Vote 5 - Director: Community Services		-	82,217	-	10,571	44,148	26,962	17,186	63.7%	82,217
Vote 6 - Director: Electrical Services		-	82,687	-	11,897	24,719	27,421	(2,703)	-9.9%	82,687
		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	-	319,844	-	35,331	115,548	104,793	10,755	10.3%	319,844
Surplus/ (Deficit) for the year	2	-	7,216	-	(16,091)	27,395	4,227	23,168	548.1%	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) - M04 October										
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	-	86	36,531	12,385	24,145	195%	37,156
Service charges - electricity revenue		-	78,474	-	5,900	25,467	26,158	(691)	-3%	78,474
Service charges - water revenue		-	20,008	-	1,557	4,697	6,669	(1,972)	-30%	20,008
Service charges - sanitation revenue		-	15,517	-	1,176	6,586	5,172	1,414	27%	15,517
Service charges - refuse revenue		-	8,166	-	637	3,002	2,722	280	10%	8,166
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	1,376	-	127	325	459	(133)	-29%	1,376
Interest earned - external investments		-	1,260	-	-	-	420	(420)	-100%	1,260
Interest earned - outstanding debtors		-	2,940	-	221	901	980	(79)	-8%	2,940
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	30,429	-	319	1,260	10,143	(8,883)	-88%	30,429
Licences and permits		-	629	-	(12)	74	210	(135)	-65%	629
Agency services		-	750	-	6	195	250	(55)	-22%	750
Transfers and subsidies		-	102,893	-	8,325	58,286	34,298	23,989	70%	102,893
Other revenue		-	4,375	-	233	1,056	1,458	(402)	-28%	4,375
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	303,973	-	18,575	138,380	101,324	37,056	37%	303,973
Expenditure By Type										
Employee related costs		-	103,811	-	8,014	31,751	32,782	(1,031)	-3%	103,811
Remuneration of councillors		-	6,225	-	568	2,046	2,075	(29)	-1%	6,225
Debt impairment		-	22,832	-	1,371	5,486	7,611	(2,125)	-28%	22,832
Depreciation & asset impairment		-	19,222	-	1,602	6,407	6,407	(0)	0%	19,222
Finance charges		-	2,308	-	352	819	769	50	6%	2,308
Bulk purchases		-	70,500	-	11,126	19,739	23,500	(3,761)	-16%	70,500
Other materials		-	19,720	-	1,400	4,792	6,573	(1,781)	-27%	19,720
Contracted services		-	8,639	-	566	1,364	2,880	(1,516)	-53%	8,639
Transfers and subsidies		-	650	-	125	265	217	48	22%	650
Other expenditure		-	65,936	-	10,207	42,880	21,979	20,901	95%	65,936
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		-	319,844	-	35,331	115,548	104,793	10,755	10%	319,844
Surplus/(Deficit)		-	(15,871)	-	(16,756)	22,832	(3,469)	26,300	(0)	(15,871)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	23,087	-	665	4,564	7,696	(3,132)	(0)	23,087
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		-	7,216	-	(16,091)	27,395	4,227			7,216
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	7,216	-	(16,091)	27,395	4,227			7,216
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	7,216	-	(16,091)	27,395	4,227			7,216
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	7,216	-	(16,091)	27,395	4,227			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) - M04 October										
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	17	(16)	-95%	50
Vote 2 - Director: Corporate Service		-	250	-	63	98	83	15	18%	250
Vote 3 - Director: Financial Services		-	200	-	-	2	67	(65)	-97%	200
Vote 4 - Director: Engineering Services		-	9,427	-	329	1,133	3,142	(2,009)	-64%	9,427
Vote 5 - Director: Community Services		-	200	-	-	-	67	(67)	-100%	200
Vote 6 - Director: Electrical Services		-	14,060	-	341	3,460	4,687	(1,227)	-26%	14,060
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	24,187	-	734	4,694	8,062	(3,368)	-42%	24,187
Total Capital Expenditure		-	24,187	-	734	4,694	8,062	(3,368)	-42%	24,187
Capital Expenditure - Functional Classification										
Governance and administration		-	500	-	63	101	167	(66)	-39%	500
Executive and council		-	50	-	-	1	17	(16)	-95%	50
Finance and administration		-	450	-	63	100	150	(50)	-33%	450
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	3,009	-	-	21	1,003	(982)	-98%	3,009
Community and social services		-	200	-	-	-	67	(67)	-100%	200
Sport and recreation		-	2,809	-	-	21	936	(915)	-98%	2,809
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	6,301	-	329	1,112	2,100	(988)	-47%	6,301
Planning and development		-	200	-	5	9	67	(58)	-87%	200
Road transport		-	6,101	-	324	1,103	2,034	(930)	-46%	6,101
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	14,377	-	341	3,460	4,792	(1,332)	-28%	14,377
Energy sources		-	14,060	-	341	3,460	4,687	(1,227)	-26%	14,060
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	317	-	-	-	106	(106)	-100%	317
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	24,187	-	734	4,694	8,062	(3,368)	-42%	24,187
Funded by:										
National Government		-	23,087	-	665	4,564	7,696	(3,132)	-41%	23,087
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	23,087	-	665	4,564	7,696	(3,132)	-41%	23,087
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	1,100	-	69	131	367	(236)	-64%	1,100
Total Capital Funding		-	24,187	-	734	4,694	8,062	(3,368)	-42%	24,187

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M04 October						
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	-	5,654	2,162
Call investment deposits		-	5,423	-	7,440	5,423
Consumer debtors		-	20,067	-	25,750	20,067
Other debtors		-	20,161	-	57,302	20,161
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	3,952	-	3,740	3,952
Total current assets		-	51,766	-	99,886	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	-	544,476	535,883
Agricultural		-	-	-	-	-
Biological		-	-	-	-	-
Intangible		-	395	-	400	395
Other non-current assets		-	5,396	-	5,277	5,396
Total non current assets		-	551,085	-	560,880	551,085
TOTAL ASSETS		-	602,850	-	660,766	602,850
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	9,223	-
Borrowing		-	3,206	-	4,113	3,206
Consumer deposits		-	1,456	-	1,418	1,456
Trade and other payables		-	31,522	-	44,020	31,522
Provisions		-	8,804	-	9,602	8,804
Total current liabilities		-	44,988	-	68,376	44,988
Non current liabilities						
Borrowing		-	9,591	-	8,686	9,591
Provisions		-	55,595	-	56,793	55,595
Total non current liabilities		-	65,186	-	65,479	65,186
TOTAL LIABILITIES		-	110,173	-	133,855	110,173
NET ASSETS	2	-	492,677	-	526,911	492,677
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	487,254	-	519,099	487,254
Reserves		-	5,423	-	7,812	5,423
TOTAL COMMUNITY WEALTH/EQUITY	2	-	492,677	-	526,911	492,677

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M04 October										
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	-	3,658	14,279	10,876	3,403	31%	32,629
Service charges		-	113,783	-	8,955	34,325	37,928	(3,602)	-9%	113,783
Other revenue		-	30,746	-	317	2,437	10,249	(7,812)	-76%	30,746
Government - operating		-	102,893	-	9,088	61,334	34,298	27,037	79%	102,893
Government - capital		-	23,087	-	5,000	13,725	7,696	6,029	78%	23,087
Interest		-	4,200	-	221	901	1,400	(499)	-36%	4,200
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(274,531)	-	(31,881)	(102,581)	(91,510)	11,071	-12%	(274,531)
Finance charges		-	(1,358)	-	(352)	(819)	(453)	367	-81%	(1,358)
Transfers and Grants		-	(650)	-	(125)	(265)	(217)	48	-22%	(650)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	30,799	-	(5,118)	23,336	10,266	(13,069)	-127%	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)	-	(734)	(4,694)	(8,062)	(3,368)	42%	(24,187)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(24,187)	-	(734)	(4,694)	(8,062)	(3,368)	42%	(24,187)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	103	-	-	(2)	34	(36)	-104%	103
Payments										
Repayment of borrowing		-	(4,329)	-	-	(412)	(1,443)	(1,031)	71%	(4,329)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(4,226)	-	-	(413)	(1,409)	(995)	71%	(4,226)
NET INCREASE/ (DECREASE) IN CASH HELD		-	2,386	-	(5,852)	18,228	795			2,386
Cash/cash equivalents at beginning:		-	5,199	-		5,199	5,199			5,199
Cash/cash equivalents at month/year end:		-	7,585	-		23,427	5,994			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 - M04 October													
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	1,520	507	269	4,771	-	-	-	-	7,068	4,771	-	89
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,543	1,048	374	862	-	-	-	-	5,828	862	-	33
Receivables from Non-exchange Transactions - Property Rates	1400	2,062	732	439	10,651	-	-	-	-	13,884	10,651	-	226
Receivables from Exchange Transactions - Waste Water Management	1500	1,424	768	556	12,255	-	-	-	-	15,002	12,255	-	577
Receivables from Exchange Transactions - Waste Management	1600	768	458	350	7,215	-	-	-	-	8,790	7,215	-	446
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	3	2	48	-	-	-	-	58	48	-	1
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1,463	2,039	1,460	39,445	-	-	-	-	44,406	39,445	-	-
Total By Income Source	2000	10,786	5,555	3,449	75,247	-	-	-	-	95,037	75,247	-	1,371
2017/18 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	982	674	266	4,792	-	-	-	-	6,715	4,792	-	-
Commercial	2300	2,910	661	178	1,676	-	-	-	-	5,425	1,676	-	-
Households	2400	6,506	3,520	2,388	59,735	-	-	-	-	72,150	59,735	-	1,371
Other	2500	387	699	617	9,044	-	-	-	-	10,748	9,044	-	-
Total By Customer Group	2600	10,786	5,555	3,449	75,247	-	-	-	-	95,037	75,247	-	1,371

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October											
Description	NT Code	Budget Year 2018/19									
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	4,672	-	-	-	-	-	-	-	4,672	
Bulk Water	0200	495	-	-	-	-	-	-	-	495	
PAYE deductions	0300	1,084	-	-	-	-	-	-	-	1,084	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	1,402	-	-	-	-	-	-	-	1,402	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	559	548	26	94	629	677	416	-	2,950	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	936	-	-	-	-	-	-	-	936	
Total By Customer Type	1000	9,148	548	26	94	629	677	416	-	11,539	

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning	Change in market value	Market value at end of the
R thousands									
Municipality									
INVESTEC							532	-	532
STANDARD							2,570	-	2,570
ABSA							3,607	1,246	2,361
NEDBANK							1,977	-	1,977
Municipality sub-total					-		8,686	1,246	7,440
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		8,686	1,246	7,440

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 - M04 October										
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	-	-	25,800	20,110	5,691	28.3%	60,329
Local Government Equitable Share		-	56,655	-	-	23,606	18,885	4,721	25.0%	56,655
Municipal Infrastructure Grant (MIG)		-	689	-	-	172	230	(57)	-25.0%	689
Finance Management		-	1,700	-	-	1,700	567	1,133	200.0%	1,700
EPWP Incentive		-	1,285	-	-	322	428	(106)	-24.8%	1,285
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	42,564	-	9,088	35,534	14,188	21,346	150.5%	42,564
Western Cape Financial Management Support Grant		-	330	-	-	-	110	(110)	-100.0%	330
Western Cape Financial Management Capacity Building Grant		-	360	-	-	-	120	(120)	-100.0%	360
Human Settlement Development Grant		-	35,160	-	7,238	31,834	11,720	20,114	171.6%	35,160
Main Road Subsidy	4	-	850	-	-	-	283	(283)	-100.0%	850
Library Services : Municipal Replacement Grant		-	5,550	-	1,850	3,700	1,850	1,850	100.0%	5,550
Community Development Workers (CDW): Operational Support Grant		-	204	-	-	-	68	(68)	-100.0%	204
Thusong Services Centres Grant: Operational Support Grant		-	110	-	-	-	37	(37)	-100.0%	110
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	102,893	-	9,088	61,334	34,298	27,037	78.8%	102,893
Capital Transfers and Grants										
National Government:		-	23,087	-	5,000	13,725	7,696	6,029	78.3%	23,087
Municipal Infrastructure Grant (MIG)		-	13,087	-	-	6,225	4,362	1,862	42.7%	13,087
Integrated National Electrification Programme		-	10,000	-	5,000	7,500	3,333	4,167	125.0%	10,000
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	23,087	-	5,000	13,725	7,696	6,029	78.3%	23,087
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	125,980	-	14,088	75,059	41,993	33,066	78.7%	125,980

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October										
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	-	726	24,692	20,110	4,582	22.8%	60,329
Local Government Equitable Share		-	56,655	-	-	23,606	18,885	4,721	25.0%	56,655
Municipal Infrastructure Grant (MIG)		-	689	-	48	151	230	(78)	-34.0%	689
Finance Management		-	1,700	-	561	593	567	27	4.7%	1,700
EPWP Incentive		-	1,285	-	116	341	428	(88)	-20.5%	1,285
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	42,564	-	7,665	33,575	14,188	19,387	136.6%	42,564
Western Cape Financial Management Support Grant		-	330	-	-	-	110	(110)	-100.0%	330
Western Cape Financial Management Capacity Building Grant		-	360	-	-	-	120	(120)	-100.0%	360
Human Settlement Development Grant		-	35,160	-	7,238	31,834	11,720	20,114	171.6%	35,160
Main Road Subsidy		-	850	-	-	-	283	(283)	-100.0%	850
Library Services : Municipal Replacement Grant		-	5,550	-	420	1,682	1,850	(168)	-9.1%	5,550
Community Development Workers (CDW): Operational Support Grant		-	204	-	6	58	68	(10)	-14.3%	204
Thusong Services Centres Grant: Operational Support Grant		-	110	-	-	-	37	(37)	-100.0%	110
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	102,893	-	8,390	58,266	34,298	23,969	69.9%	102,893
Capital expenditure of Transfers and Grants										
National Government:		-	23,087	-	698	5,124	7,696	(2,572)	-33.4%	23,087
Municipal Infrastructure Grant (MIG)		-	13,087	-	441	4,528	4,362	166	3.8%	13,087
Integrated National Electrification Programme		-	10,000	-	257	596	3,333	(2,738)	-82.1%	10,000
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	23,087	-	698	5,124	7,696	(2,572)	-33.4%	23,087
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	125,980	-	9,089	63,390	41,993	21,397	51.0%	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 - M04 October										
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	-	354	1,429	1,680	(251)	-15%	5,040
Pension and UIF Contributions		-	168	-	29	116	56	60	107%	168
Medical Aid Contributions		-	-	-	83	90	-	90	#DIV/0!	-
Motor Vehicle Allowance		-	440	-	55	219	147	72	49%	440
Cellphone Allowance		-	530	-	44	177	177	-	-	530
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	47	-	4	16	16	-	-	47
Sub Total - Councillors		-	6,225	-	568	2,046	2,075	(29)	-1%	6,225
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	6,141	-	310	1,241	2,047	(806)	-39%	6,141
Pension and UIF Contributions		-	314	-	37	150	105	45	43%	314
Medical Aid Contributions		-	32	-	3	10	11	(1)	-5%	32
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	820	-	-	158	273	(115)	-42%	820
Motor Vehicle Allowance		-	348	-	29	116	116	-	-	348
Cellphone Allowance		-	66	-	4	16	22	(6)	-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	-	383	1,691	2,574	(883)	-34%	7,721
Other Municipal Staff										
Basic Salaries and Wages		-	73,087	-	5,584	22,334	22,541	(206)	-1%	73,087
Pension and UIF Contributions		-	12,466	-	928	3,637	4,155	(519)	-12%	12,466
Medical Aid Contributions		-	1,502	-	134	516	501	15	3%	1,502
Overtime		-	1,912	-	447	1,098	637	461	72%	1,912
Performance Bonus		-	820	-	-	-	273	(273)	-100%	820
Motor Vehicle Allowance		-	2,172	-	185	819	724	95	13%	2,172
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	899	-	77	322	300	23	8%	899
Other benefits and allowances		-	1,667	-	248	691	556	135	24%	1,667
Payments in lieu of leave		-	360	-	-	159	120	39	33%	360
Long service awards		-	189	-	18	113	63	50	80%	189
Post-retirement benefit obligations	2	-	1,016	-	11	370	339	31	9%	1,016
Sub Total - Other Municipal Staff		-	96,090	-	7,632	30,060	30,208	(149)	0%	96,090
TOTAL SALARY, ALLOWANCES & BENEFITS		-	110,036	-	8,582	33,796	34,857	(1,061)	-3%	110,036
TOTAL MANAGERS AND STAFF		-	103,811	-	8,014	31,751	32,782	(1,031)	-3%	103,811

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October									
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	-	2,241	3,961	6,047	2,086	34.5%	16%
October	-	2,016	-	734	4,694	8,062	3,368	41.8%	19%
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	-	4,694					

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

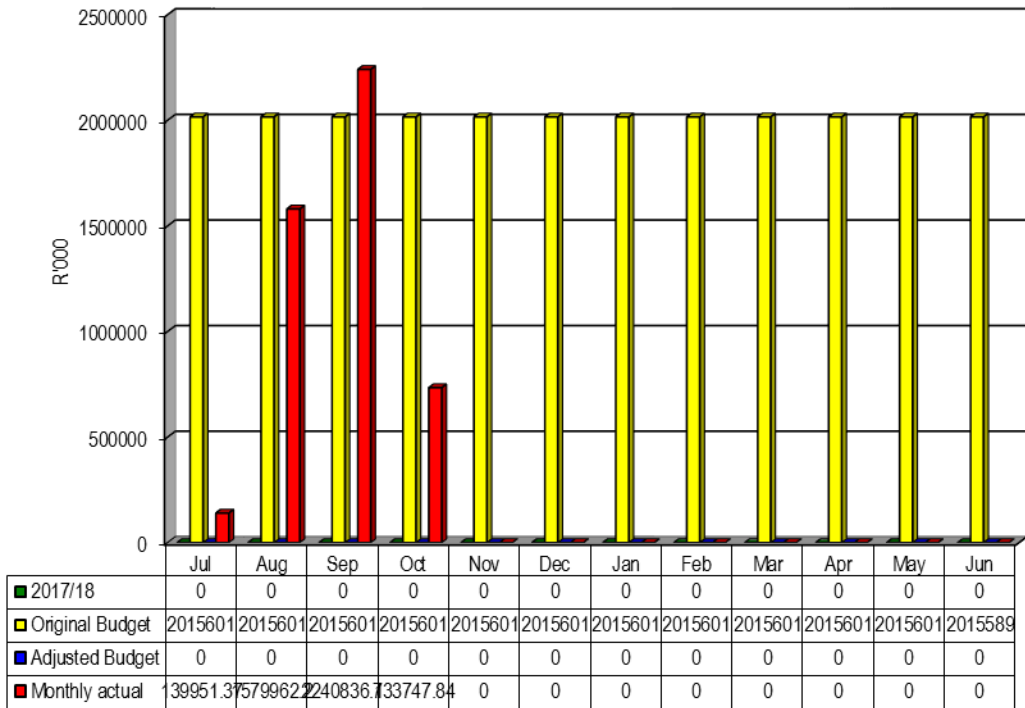
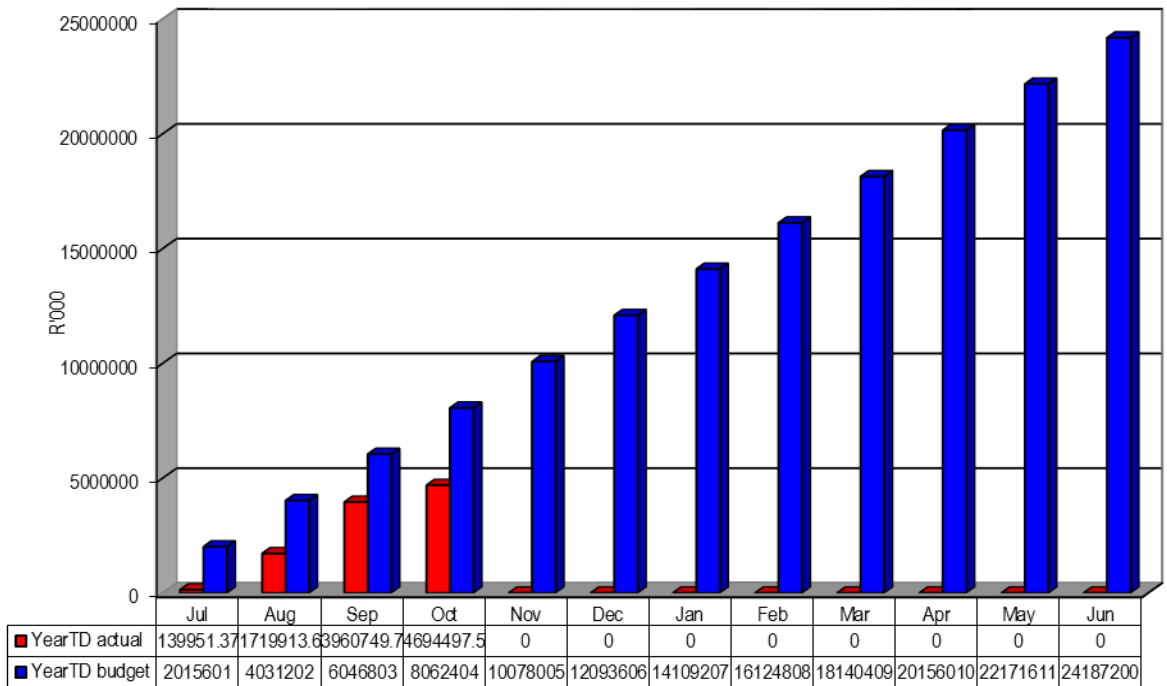


Chart C2 2018/19 Capital Expenditure: YTD actual v YTD target



11. Material variances to the SDBIP

11.1 Over view

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