

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING July 2019

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PART 1 – IN-YEAR REPORT

1. Mayor's Report

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of the budget in accordance with the SDBIP

No comments for July 2019.

1.1.2 Financial problems or risks facing the municipality

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

1.1.3 Other relevant information

No comments for July 2019.

2. Resolutions

IN-YEAR REPORT 2017/18

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

RECOMMENDATION:

- a) That Council notes the monthly budget statement and any supporting documentation for July 2019.

3. Executive Summary

3.1 Introduction

Section 71 of the MFMA states that the Accounting Officer of a Municipality must by no later than 10 working days after the end of each month submit to the mayor of the Municipality and the relevant Provincial Treasury in the prescribe format on the state of the Municipality's budget.

This report presents the current state of the budget implementation and reasons for variances and possible action to be taken.

3.2 Consolidated performance

3.2.1 Against annual budget

Revenue by Source

Year-to-date revenue accrued were 24% above the year-to-date budget projections for July 2019. This is due to the annual billing of Property rates and the first tranche of the Equitable Share that was received during July 2019.

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

Operating expenditure by type

Total expenditure was 8%, below the year-to-date budget projections for July 2019. It is the first month of the new financial year and expenditure are expected to increase as the year progress.

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

Capital expenditure

Year-to-date expenditure for July amounts to zero. Expenditure will increase as Supply Chain Processes are completed.

Refer to Table C5 and Supporting Table SC12 for more detail on capital expenditure.

Cash flows

The municipality started the year with a budgeted cash & cash equivalents balance of R1,417 million. The net decrease in cash held were R36,598 million during July 2019 resulting in a closing balance of R38,015 million. This is mainly due to the first tranche of the Equitable Share and other grants received from National and Provincial.

Refer to Table SC9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for July 2019.

3.4 Remedial or corrective steps

No remedial or corrective steps are required at this stage.

4. In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1 s71 Monthly Budget Statement Summary

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - M01 July									
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	-	38,952	-	38,955	38,955	38,952	4	0%	38,952
Service charges	-	129,512	-	11,515	11,515	10,793	723	7%	129,512
Investment revenue	-	1,050	-	-	-	88	(88)	-100%	1,050
Transfers and subsidies	-	90,676	-	26,014	26,014	7,556	18,458	244%	90,676
Other own revenue	-	61,390	-	1,054	1,054	5,116	(4,062)	-79%	61,390
Total Revenue (excluding capital transfers and contributions)	-	321,580	-	77,539	77,539	62,504	15,035	24%	321,580
Employee costs	-	114,954	-	9,191	9,191	9,579	(388)	-4%	114,954
Remuneration of Councillors	-	6,401	-	506	506	533	(28)	-5%	6,401
Depreciation & asset impairment	-	20,431	-	1,703	1,703	1,703	(0)	-0%	20,431
Finance charges	-	1,418	-	0	0	118	(118)	-100%	1,418
Materials and bulk purchases	-	86,031	-	342	342	7,169	(6,827)	-95%	86,031
Transfers and subsidies	-	550	-	1	1	46	(45)	-97%	550
Other expenditure	-	111,611	-	14,562	14,562	9,301	5,261	57%	111,611
Total Expenditure	-	341,396	-	26,305	26,305	28,450	(2,145)	-8%	341,396
Surplus/(Deficit)	-	(19,816)	-	51,234	51,234	34,054	17,179	50%	(19,816)
Transfers and subsidies - capital (monetary allocated)	-	30,758	-	-	-	2,563	(2,563)	-100%	30,758
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	10,942	-	51,234	51,234	36,618	14,616	40%	10,942
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	10,942	-	51,234	51,234	36,618	14,616	40%	10,942
Capital expenditure & funds sources									
Capital expenditure	-	31,958	-	-	-	2,663	(2,663)	-100%	31,958
Capital transfers recognised	-	30,758	-	-	-	2,563	(2,563)	-100%	30,758
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1,200	-	-	-	100	(100)	-100%	1,200
Total sources of capital funds	-	31,958	-	-	-	2,663	(2,663)	-100%	31,958
Financial position									
Total current assets	-	83,637	-	-	86,348	-	-	-	83,637
Total non current assets	-	546,075	-	-	539,798	-	-	-	546,075
Total current liabilities	-	74,883	-	-	71,717	-	-	-	74,883
Total non current liabilities	-	78,678	-	-	62,196	-	-	-	78,678
Community wealth/Equity	-	476,152	-	-	492,234	-	-	-	476,152
Cash flows									
Net cash from (used) operating	-	36,250	-	36,598	36,598	3,021	(33,578)	-1112%	36,250
Net cash from (used) investing	-	(31,958)	-	-	-	(2,663)	(2,663)	100%	(31,958)
Net cash from (used) financing	-	(931)	-	-	-	(78)	(78)	100%	(931)
Cash/cash equivalents at the month/year end	-	4,777	-	-	38,015	1,697	(36,318)	-2140%	4,777
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	14,821	4,462	2,233	78,963	-	-	-	-	100,478
Creditors Age Analysis									
Total Creditors	14,318	279	37	-	-	-	328	-	14,962

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) - M01 July										
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										
Governance and administration		-	83,629	-	65,154	65,154	42,675	22,479	53%	83,629
Executive and council		-	40,626	-	26,128	26,128	3,386	22,742	672%	40,626
Finance and administration		-	43,003	-	39,027	39,027	39,289	(263)	-1%	43,003
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	83,830	-	542	542	6,986	(6,444)	-92%	83,830
Community and social services		-	7,604	-	77	77	634	(557)	-88%	7,604
Sport and recreation		-	5,846	-	36	36	487	(451)	-93%	5,846
Public safety		-	54,495	-	429	429	4,541	(4,112)	-91%	54,495
Housing		-	15,885	-	-	-	1,324	(1,324)	-100%	15,885
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	5,313	-	14	14	443	(429)	-97%	5,313
Planning and development		-	789	-	14	14	66	(52)	-78%	789
Road transport		-	4,524	-	-	-	377	(377)	-100%	4,524
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	179,566	-	11,828	11,828	14,964	(3,136)	-21%	179,566
Energy sources		-	104,942	-	6,600	6,600	8,745	(2,145)	-25%	104,942
Water management		-	39,317	-	981	981	3,276	(2,295)	-70%	39,317
Waste water management		-	22,928	-	3,079	3,079	1,911	1,168	61%	22,928
Waste management		-	12,379	-	1,168	1,168	1,032	136	13%	12,379
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	352,338	-	77,539	77,539	65,067	12,471	19%	352,338
Expenditure - Functional										
Governance and administration		-	71,650	-	4,633	4,633	5,971	(1,337)	-22%	71,650
Executive and council		-	21,498	-	1,432	1,432	1,792	(360)	-20%	21,498
Finance and administration		-	48,647	-	3,157	3,157	4,054	(897)	-22%	48,647
Internal audit		-	1,505	-	45	45	125	(81)	-64%	1,505
Community and public safety		-	85,778	-	13,667	13,667	7,148	6,519	91%	85,778
Community and social services		-	10,197	-	681	681	850	(168)	-20%	10,197
Sport and recreation		-	9,376	-	576	576	781	(205)	-26%	9,376
Public safety		-	48,639	-	1,748	1,748	4,053	(2,305)	-57%	48,639
Housing		-	17,566	-	10,662	10,662	1,464	9,198	628%	17,566
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	28,111	-	2,020	2,020	2,343	(323)	-14%	28,111
Planning and development		-	5,578	-	541	541	465	77	16%	5,578
Road transport		-	22,532	-	1,479	1,479	1,878	(399)	-21%	22,532
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	155,857	-	5,984	5,984	12,988	(7,004)	-54%	155,857
Energy sources		-	89,397	-	1,902	1,902	7,450	(5,548)	-74%	89,397
Water management		-	31,893	-	1,375	1,375	2,658	(1,283)	-48%	31,893
Waste water management		-	15,020	-	1,238	1,238	1,252	(14)	-1%	15,020
Waste management		-	19,547	-	1,470	1,470	1,629	(159)	-10%	19,547
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	341,396	-	26,305	26,305	28,450	(2,145)	-8%	341,396
Surplus/ (Deficit) for the year		-	10,942	-	51,234	51,234	36,618	14,616	40%	10,942

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) - M01 July										
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		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	47,729	-	26,163	26,163	3,977	22,186	557.8%	47,729
Vote 3 - Director: Financial Services		-	41,447	-	38,985	38,985	39,160	(175)	-0.4%	41,447
Vote 4 - Director: Engineering Services		-	74,125	-	4,180	4,180	6,177	(1,998)	-32.3%	74,125
Vote 5 - Director: Community Services		-	84,095	-	1,611	1,611	7,008	(5,397)	-77.0%	84,095
Vote 6 - Director: Electrical Services		-	104,942	-	6,600	6,600	8,745	(2,145)	-24.5%	104,942
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	352,338	-	77,539	77,539	65,067	12,471	19.2%	352,338
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	4,700	-	303	303	392	(88)	-22.6%	4,700
Vote 2 - Director: Corporate Service		-	37,788	-	1,876	1,876	3,149	(1,273)	-40.4%	37,788
Vote 3 - Director: Financial Services		-	28,059	-	3,908	3,908	2,338	1,570	67.1%	28,059
Vote 4 - Director: Engineering Services		-	92,009	-	5,102	5,102	7,667	(2,565)	-33.5%	92,009
Vote 5 - Director: Community Services		-	89,443	-	13,697	13,697	7,454	6,244	83.8%	89,443
Vote 6 - Director: Electrical Services		-	89,397	-	1,418	1,418	7,450	(6,032)	-81.0%	89,397
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	341,396	-	26,305	26,305	28,450	(2,145)	-7.5%	341,396
Surplus/ (Deficit) for the year	2	-	10,942	-	51,234	51,234	36,618	14,616	39.9%	10,942

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) - M01 July										
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		-	38,952	-	38,955	38,955	38,952	4	0%	38,952
Service charges - electricity revenue		-	82,928	-	6,456	6,456	6,911	(455)	-7%	82,928
Service charges - water revenue		-	20,167	-	981	981	1,681	(700)	-42%	20,167
Service charges - sanitation revenue		-	16,758	-	2,974	2,974	1,396	1,578	113%	16,758
Service charges - refuse revenue		-	9,660	-	1,104	1,104	805	299	37%	9,660
Rental of facilities and equipment		-	1,248	-	122	122	104	18	17%	1,248
Interest earned - external investments		-	1,050	-	-	-	88	(88)	-100%	1,050
Interest earned - outstanding debtors		-	4,214	-	347	347	351	(4)	-1%	4,214
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	53,640	-	329	329	4,470	(4,141)	-93%	53,640
Licences and permits		-	409	-	29	29	34	(5)	-14%	409
Agency services		-	820	-	87	87	68	18	27%	820
Transfers and subsidies		-	90,676	-	26,014	26,014	7,556	18,458	244%	90,676
Other revenue		-	1,059	-	139	139	88	51	58%	1,059
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	321,580	-	77,539	77,539	62,504	15,035	24%	321,580
Expenditure By Type										
Employee related costs		-	114,954	-	9,191	9,191	9,579	(388)	-4%	114,954
Remuneration of councillors		-	6,401	-	506	506	533	(28)	-5%	6,401
Debt impairment		-	46,336	-	1,465	1,465	3,861	(2,396)	-62%	46,336
Depreciation & asset impairment		-	20,431	-	1,703	1,703	1,703	(0)	0%	20,431
Finance charges		-	1,418	-	0	0	118	(118)	-100%	1,418
Bulk purchases		-	75,250	-	273	273	6,271	(5,998)	-96%	75,250
Other materials		-	10,781	-	69	69	898	(829)	-92%	10,781
Contracted services		-	38,112	-	11,407	11,407	3,176	8,231	259%	38,112
Transfers and subsidies		-	550	-	1	1	46	(45)	-97%	550
Other expenditure		-	27,164	-	1,690	1,690	2,264	(574)	-25%	27,164
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		-	341,396	-	26,305	26,305	28,450	(2,145)	-8%	341,396
Surplus/(Deficit)		-	(19,816)	-	51,234	51,234	34,054	17,179	0	(19,816)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	30,758	-	-	-	2,563	(2,563)	(0)	30,758
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		-	10,942	-	51,234	51,234	36,618			10,942
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	10,942	-	51,234	51,234	36,618			10,942
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	10,942	-	51,234	51,234	36,618			10,942
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	10,942	-	51,234	51,234	36,618			10,942

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) - M01 July										
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	-	-	-	67	(67)	-100%	800
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	7,761	-	-	-	647	(647)	-100%	7,761
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	2,800	-	-	-	233	(233)	-100%	2,800
		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	11,361	-	-	-	947	(947)	-100%	11,361
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	50	-	-	-	4	(4)	-100%	50
Vote 2 - Director: Corporate Service		-	385	-	-	-	32	(32)	-100%	385
Vote 3 - Director: Financial Services		-	200	-	-	-	17	(17)	-100%	200
Vote 4 - Director: Engineering Services		-	6,429	-	-	-	536	(536)	-100%	6,429
Vote 5 - Director: Community Services		-	733	-	-	-	61	(61)	-100%	733
Vote 6 - Director: Electrical Services		-	12,800	-	-	-	1,067	(1,067)	-100%	12,800
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	20,597	-	-	-	1,716	(1,716)	-100%	20,597
Total Capital Expenditure		-	31,958	-	-	-	2,663	(2,663)	-100%	31,958
Capital Expenditure - Functional Classification										
Governance and administration		-	635	-	-	-	53	(53)	-100%	635
Executive and council		-	50	-	-	-	4	(4)	-100%	50
Finance and administration		-	585	-	-	-	49	(49)	-100%	585
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	5,982	-	-	-	498	(498)	-100%	5,982
Community and social services		-	1,940	-	-	-	162	(162)	-100%	1,940
Sport and recreation		-	4,042	-	-	-	337	(337)	-100%	4,042
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	5,987	-	-	-	499	(499)	-100%	5,987
Planning and development		-	200	-	-	-	17	(17)	-100%	200
Road transport		-	5,787	-	-	-	482	(482)	-100%	5,787
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	19,355	-	-	-	1,613	(1,613)	-100%	19,355
Energy sources		-	15,600	-	-	-	1,300	(1,300)	-100%	15,600
Water management		-	2,482	-	-	-	207	(207)	-100%	2,482
Waste water management		-	740	-	-	-	62	(62)	-100%	740
Waste management		-	533	-	-	-	44	(44)	-100%	533
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	31,958	-	-	-	2,663	(2,663)	-100%	31,958
Funded by:										
National Government		-	28,673	-	-	-	2,389	(2,389)	-100%	28,673
Provincial Government		-	2,085	-	-	-	174	(174)	-100%	2,085
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	30,758	-	-	-	2,563	(2,563)	-100%	30,758
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	1,200	-	-	-	100	(100)	-100%	1,200
Total Capital Funding		-	31,958	-	-	-	2,663	(2,663)	-100%	31,958

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M01 July						
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		-	977	-	20,500	977
Call investment deposits		-	3,800	-	386	3,800
Consumer debtors		-	27,753	-	16,446	27,753
Other debtors		-	47,536	-	45,157	47,536
Current portion of long-term receivables		-	-	-	808	-
Inventory		-	3,571	-	3,052	3,571
Total current assets		-	83,637	-	86,348	83,637
Non current assets						
Long-term receivables		-	2,695	-	2,522	2,695
Investments		-	-	-	-	-
Investment property		-	7,247	-	7,033	7,247
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	530,456	-	523,473	530,456
Biological		-	-	-	-	-
Intangible		-	400	-	285	400
Other non-current assets		-	5,277	-	6,486	5,277
Total non current assets		-	546,075	-	539,798	546,075
TOTAL ASSETS		-	629,712	-	626,146	629,712
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	2,275	-	2,377	2,275
Consumer deposits		-	1,537	-	1,831	1,537
Trade and other payables		-	55,632	-	49,209	55,632
Provisions		-	15,439	-	18,301	15,439
Total current liabilities		-	74,883	-	71,717	74,883
Non current liabilities						
Borrowing		-	11,008	-	6,993	11,008
Provisions		-	67,669	-	55,203	67,669
Total non current liabilities		-	78,678	-	62,196	78,678
TOTAL LIABILITIES		-	153,561	-	133,913	153,561
NET ASSETS	2	-	476,152	-	492,234	476,152
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	468,663	-	487,933	468,663
Reserves		-	7,489	-	4,301	7,489
TOTAL COMMUNITY WEALTH/EQUITY	2	-	476,152	-	492,234	476,152

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M01 July										
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		-	35,057	-	1,671	1,671	2,921	(1,250)	-43%	35,057
Service charges		-	120,706	-	7,673	7,673	10,059	(2,386)	-24%	120,706
Other revenue		-	28,419	-	554	554	2,368	(1,814)	-77%	28,419
Government - operating		-	90,676	-	38,954	38,954	7,556	31,398	416%	90,676
Government - capital		-	30,758	-	14,051	14,051	2,563	11,488	448%	30,758
Interest		-	5,264	-	-	-	439	(439)	-100%	5,264
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(272,662)	-	(26,304)	(26,304)	(22,722)	3,582	-16%	(272,662)
Finance charges		-	(1,418)	-	(0)	(0)	(118)	(118)	100%	(1,418)
Transfers and Grants		-	(550)	-	(1)	(1)	(46)	(45)	97%	(550)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	36,250	-	36,598	36,598	3,021	(33,578)	-1112%	36,250
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		-	(31,958)	-	-	-	(2,663)	(2,663)	100%	(31,958)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(31,958)	-	-	-	(2,663)	(2,663)	100%	(31,958)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	(931)	-	-	-	(78)	(78)	100%	(931)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(931)	-	-	-	(78)	(78)	100%	(931)
NET INCREASE/ (DECREASE) IN CASH HELD		-	3,360	-	36,598	36,598	280			3,360
Cash/cash equivalents at beginning:		-	1,417	-		1,417	1,417			1,417
Cash/cash equivalents at month/year end:		-	4,777	-		38,015	1,697			4,777

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 - M01 July													
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	2,282	721	394	4,467	-	-	-	-	7,865	4,467	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,256	515	203	2,629	-	-	-	-	8,604	2,629	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2,543	569	408	9,333	-	-	-	-	12,852	9,333	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	3,345	642	522	13,301	-	-	-	-	17,809	13,301	-	-
Receivables from Exchange Transactions - Waste Management	1600	1,196	385	326	8,081	-	-	-	-	9,988	8,081	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	3	2	49	-	-	-	-	58	49	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	195	1,627	378	41,102	-	-	-	-	43,302	41,102	-	-
Total By Income Source	2000	14,821	4,462	2,233	78,963	-	-	-	-	100,478	78,963	-	-
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,297	196	101	3,066	-	-	-	-	5,661	3,066	-	-
Commercial	2300	4,391	541	374	8,094	-	-	-	-	13,400	8,094	-	-
Households	2400	6,307	3,578	1,586	63,993	-	-	-	-	75,465	63,993	-	-
Other	2500	1,825	146	172	3,809	-	-	-	-	5,952	3,809	-	-
Total By Customer Group	2600	14,821	4,462	2,233	78,963	-	-	-	-	100,478	78,963	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July											
Description	NT Code	Budget Year 2019/20									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	8,529	-	-	-	-	-	-	-	-	8,529
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	1,314	-	-	-	-	-	-	-	-	1,314
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1,061	-	-	-	-	-	-	-	-	1,061
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,489	279	37	-	-	-	328	-	-	2,132
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	1,925	-	-	-	-	-	-	-	-	1,925
Total By Customer Type	1000	14,318	279	37	-	-	-	328	-	-	14,962

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July						
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		136	-	-	-	136
STANDARD BANK		18	-	-	-	18
ABSA BANK		43	-	-	-	43
NEDBANK		189	-	-	-	189
						-
						-
Municipality sub-total		386		-	-	386
Entities						
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	386		-	-	386

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 - M01 July										
Description	Ref	Budget Year 2019/20								
		2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	66,757	-	26,495	26,495	5,563	20,932	376.3%	66,757
Local Government Equitable Share		-	62,434	-	26,014	26,014	5,203	20,811	400.0%	62,434
Finance Management		-	1,700	-	-	-	142	(142)	-100.0%	1,700
EPWP Incentive		-	1,924	-	481	481	160	321	200.0%	1,924
Municipal Infrastructure Grant		-	699	-	-	-	58	(58)	-100.0%	699
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	23,919	-	12,459	12,459	1,993	10,466	525.1%	23,919
Financial Management Support Grant		-	330	-	-	-	28	(28)	-100.0%	330
Financial Management Capacity Building Grant		-	380	-	-	-	32	(32)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant		-	224	-	-	-	19	(19)	-100.0%	224
Human Settlements Development Grant (Beneficiaries)		-	15,660	-	10,507	10,507	1,305	9,202	705.2%	15,660
Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	4	(4)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		-	5,856	-	1,952	1,952	488	1,464	300.0%	5,856
Community Development Workers (CDW) Operational Support Grant		-	169	-	-	-	14	(14)	-100.0%	169
Municipal Drought Relief Grant		-	1,250	-	-	-	104	(104)	-100.0%	1,250
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	90,676	-	38,954	38,954	7,556	31,398	415.5%	90,676
Capital Transfers and Grants										
National Government:		-	28,673	-	14,051	14,051	2,389	7,545	315.8%	28,673
Municipal Infrastructure Grant (MIG)		-	13,273	-	8,651	8,651	1,106	7,545	682.1%	13,273
Integrated National Electrification Programme		-	15,400	-	5,400	5,400	1,283	-	-	15,400
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	2,085	-	-	-	174	(174)	-100.0%	2,085
Municipal Drought Relief Grant		-	1,250	-	-	-	104	(104)	-100.0%	1,250
Community Development Workers Support Grant		-	35	-	-	-	3	-	-	35
Community Library Services Grant		-	800	-	-	-	67	-	-	800
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	30,758	-	14,051	14,051	2,563	7,371	287.6%	30,758
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	121,434	-	53,005	53,005	10,120	38,769	383.1%	121,434

8.2.1 Supporting Table SC7(1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July										
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:		-	66,757	-	26,014	26,014	5,563	20,451	367.6%	66,757
Local Government Equitable Share		-	62,434	-	26,014	26,014	5,203	20,811	400.0%	62,434
Finance Management		-	1,700	-	-	-	142	(142)	-100.0%	1,700
EPWP Incentive		-	1,924	-	-	-	160	(160)	-100.0%	1,924
Municipal Infrastructure Grant		-	699	-	-	-	58	(58)	-100.0%	699
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	23,919	-	-	-	1,993	(1,993)	-100.0%	23,919
Financial Management Support Grant		-	330	-	-	-	28	(28)	-100.0%	330
Financial Management Capacity Building Grant		-	380	-	-	-	32	(32)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant		-	224	-	-	-	19	(19)	-100.0%	224
Human Settlements Development Grant (Beneficiaries)		-	15,660	-	-	-	1,305	(1,305)	-100.0%	15,660
Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	4	(4)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		-	5,856	-	-	-	488	(488)	-100.0%	5,856
Community Development Workers (CDW) Operational Support Grant		-	169	-	-	-	14	(14)	-100.0%	169
Municipal Drought Relief Grant		-	1,250	-	-	-	104	(104)	-100.0%	1,250
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	90,676	-	26,014	26,014	7,556	18,458	244.3%	90,676
Capital expenditure of Transfers and Grants										
National Government:		-	28,673	-	-	-	2,389	(2,389)	-100.0%	28,673
Municipal Infrastructure Grant (MIG)		-	13,273	-	-	-	1,106	(1,106)	-100.0%	13,273
Integrated National Electrification Programme		-	15,400	-	-	-	1,283	(1,283)	-100.0%	15,400
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	2,085	-	-	-	174	(174)	-100.0%	2,085
Municipal Drought Relief Grant		-	1,250	-	-	-	104	(104)	-100.0%	1,250
Community Development Workers Support Grant		-	35	-	-	-	3	(3)	-100.0%	35
Community Library Services Grant		-	800	-	-	-	67	(67)	-100.0%	800
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	30,758	-	-	-	2,563	(2,563)	-100.0%	30,758
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	121,434	-	26,014	26,014	10,120	15,895	157.1%	121,434

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 - M01 July										
Summary of Employee and Councillor remuneration	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	4,703	-	378	378	392	(14)	-3%	4,703
Pension and UIF Contributions		-	379	-	34	34	32	2	7%	379
Medical Aid Contributions		-	59	-	2	2	5	(3)	-55%	59
Motor Vehicle Allowance		-	683	-	43	43	57	(14)	-24%	683
Cellphone Allowance		-	577	-	48	48	48	-		577
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Sub Total - Councillors		-	6,401	-	506	506	533	(28)	-5%	6,401
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	5,547	-	450	450	462	(12)	-3%	5,547
Pension and UIF Contributions		-	440	-	60	60	37	23	62%	440
Medical Aid Contributions		-	33	-	6	6	3	3	113%	33
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	698	-	-	-	58	(58)	-100%	698
Motor Vehicle Allowance		-	300	-	41	41	25	16	65%	300
Cellphone Allowance		-	108	-	10	10	9	1	11%	108
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	1	-	0	0	0	0	12%	1
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		-	7,127	-	567	567	594	(27)	-5%	7,127
Other Municipal Staff										
Basic Salaries and Wages		-	83,911	-	6,155	6,155	6,993	(838)	-12%	83,911
Pension and UIF Contributions		-	13,226	-	1,028	1,028	1,102	(74)	-7%	13,226
Medical Aid Contributions		-	1,939	-	141	141	162	(21)	-13%	1,939
Overtime		-	1,500	-	454	454	125	329	263%	1,500
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	2,469	-	186	186	206	(19)	-9%	2,469
Cellphone Allowance		-	128	-	11	11	11	1	6%	128
Housing Allowances		-	967	-	78	78	81	(3)	-3%	967
Other benefits and allowances		-	2,057	-	424	424	171	253	148%	2,057
Payments in lieu of leave		-	-	-	50	50	-	50	#DIV/0!	-
Long service awards		-	191	-	-	-	16	(16)	-100%	191
Post-retirement benefit obligations	2	-	1,439	-	96	96	120	(24)	-20%	1,439
Sub Total - Other Municipal Staff		-	107,827	-	8,624	8,624	8,986	(361)	-4%	107,827
Total Parent Municipality		-	121,355	-	9,697	9,697	10,113	(416)	-4%	121,355
TOTAL SALARY, ALLOWANCES & BENEFITS		-	121,355	-	9,697	9,697	10,113	(416)	-4%	121,355
TOTAL MANAGERS AND STAFF		-	114,954	-	9,191	9,191	9,579	(388)	-4%	114,954

10. Capital programme performance

10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July									
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 Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	-	2,663	-	-		2,663	-		
August	-	2,663	-	-		5,326	-		
September	-	2,663	-	-		7,990	-		
October	-	2,663	-	-		10,653	-		
November	-	2,663	-	-		13,316	-		
December	-	2,663	-	-		15,979	-		
January	-	2,663	-	-		18,642	-		
February	-	2,663	-	-		21,306	-		
March	-	2,663	-	-		23,969	-		
April	-	2,663	-	-		26,632	-		
May	-	2,663	-	-		29,295	-		
June	-	2,663	-	-		31,958	-		
Total Capital expenditure	-	31,958	-	-					

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

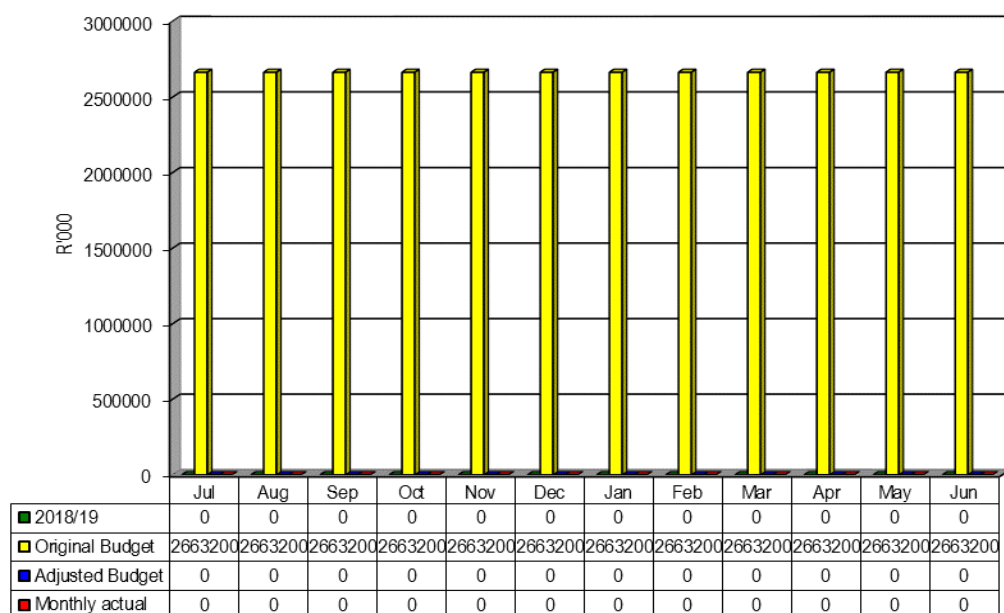
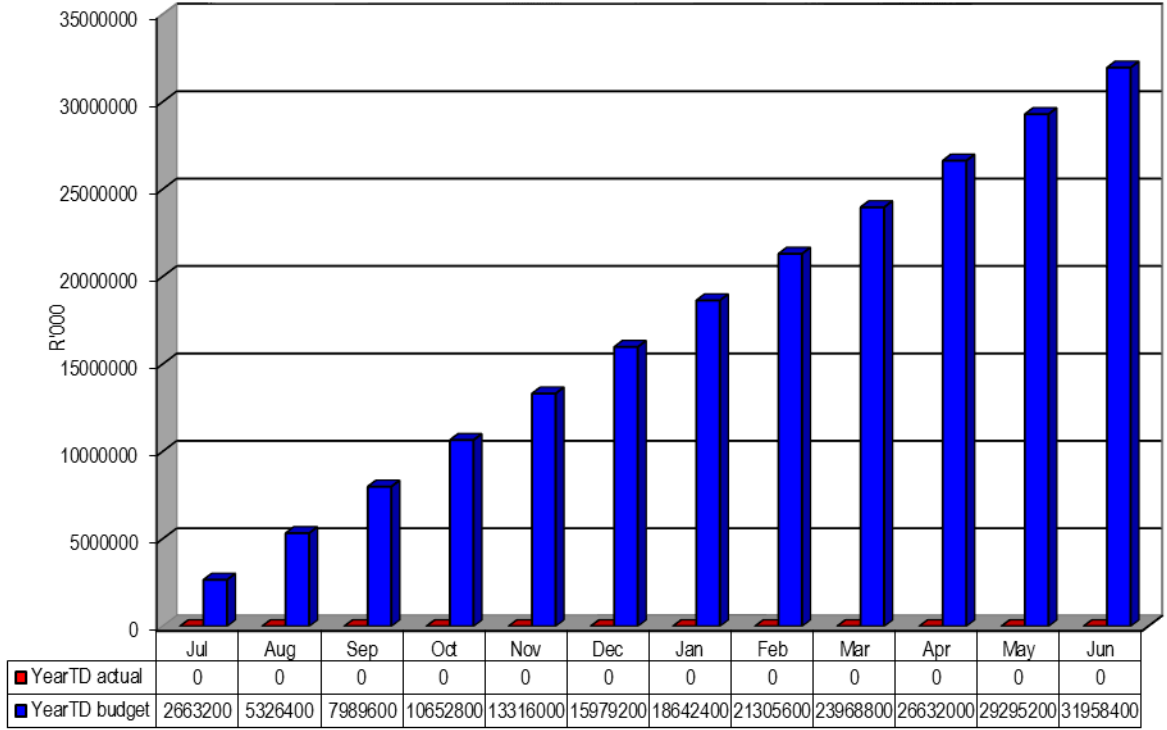


Chart C2 2019/20 Capital Expenditure: YTD actual v YTD target



11. Material variances to the SDBIP

11.1 Over view

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