

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING October 2019

TABLE OF CONTENTS

PART 1 – IN-YEAR REPORT

1. Mayor’s Report	2
2. Resolutions	2
3. Executive Summary	3 - 4
4. In-year budget statement tables	5 - 11

PART 2 – SUPPORTING DOCUMENTATION

5. Debtors analysis	12
6. Creditors analysis	12
7. Investment portfolio analysis	13
8. Allocation and grant receipts and expenditure	14 - 15
9. Expenditure on councillor and board members allowances and employee benefits	16
10. Capital programme performance	17 - 20
11. Material variances to the SDBIP	21

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

The Annual Financial Statements for 2018/2019 were submitted to the Auditor General for audit purposes by the legislative date of 31 August 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 October 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 R15,283 million or 11% above year-to-date budget projections for October 2019. However, the annual billing for rates is reflected in this report as well transfers from Department Human Settlements that are above the year-to-date target. The variance is also due to traffic fine income and the iGRAP 1 treatment.

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

Operating expenditure by type

Total expenditure were R8,732 million or 8%, above year-to-date budget projections for October 2019. It should be noted that the Eskom bulk electricity account for September is only due in November 2019. Expenditure is expected to increase as the year progress.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R4,296 million or 13% of a total budget of R31,958 million.

Refer to Table C5 for more detail on capital expenditure.

Cash flows

The municipality started the year with the pre-audited cash & cash equivalents balance of – R12,421 million, this figure is provisional. The year to date net increase in cash held were R25,519 million at the end of October 2019 resulting in a closing balance of R13,098 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for October 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 - M04 October									
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	-	132	39,368	38,952	416	1%	38,952
Service charges	-	129,512	-	12,580	46,042	43,171	2,871	7%	129,512
Investment revenue	-	1,050	-	138	138	350	(212)	-61%	1,050
Transfers and subsidies	-	90,676	-	19,376	58,845	30,225	28,620	95%	90,676
Other own revenue	-	61,390	-	1,023	4,051	20,463	(16,413)	-80%	61,390
Total Revenue (excluding capital transfers and contributions)	-	321,580	-	33,249	148,444	133,161	15,283	11%	321,580
Employee costs	-	114,954	-	9,447	37,128	38,318	(1,190)	-3%	114,954
Remuneration of Councillors	-	6,401	-	506	2,026	2,134	(107)	-5%	6,401
Depreciation & asset impairment	-	20,431	-	1,703	6,810	6,810	(0)	-0%	20,431
Finance charges	-	1,418	-	297	673	473	200	42%	1,418
Materials and bulk purchases	-	86,031	-	7,902	18,311	28,677	(10,366)	-36%	86,031
Transfers and subsidies	-	550	-	9	260	183	76	42%	550
Other expenditure	-	111,611	-	25,136	57,322	37,204	20,118	54%	111,611
Total Expenditure	-	341,396	-	44,998	122,531	113,799	8,732	8%	341,396
Surplus/(Deficit)	-	(19,816)	-	(11,749)	25,913	19,362	6,550	34%	(19,816)
Transfers and subsidies - capital (monetary allocated)	-	30,758	-	1,651	4,807	10,253	(5,446)	-53%	30,758
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	10,942	-	(10,098)	30,720	29,615	1,104	4%	10,942
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	10,942	-	(10,098)	30,720	29,615	1,104	4%	10,942
Capital expenditure & funds sources									
Capital expenditure	-	31,958	-	1,409	4,296	10,653	(6,356)	-60%	31,958
Capital transfers recognised	-	30,758	-	1,409	4,203	10,253	(6,049)	-59%	30,758
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1,200	-	-	93	400	(307)	-77%	1,200
Total sources of capital funds	-	31,958	-	1,409	4,296	10,653	(6,356)	-60%	31,958
Financial position									
Total current assets	-	83,637	-	-	81,768	-	-	-	83,637
Total non current assets	-	546,075	-	-	537,942	-	-	-	546,075
Total current liabilities	-	74,883	-	-	61,896	-	-	-	74,883
Total non current liabilities	-	78,678	-	-	68,088	-	-	-	78,678
Community wealth/Equity	-	476,152	-	-	489,726	-	-	-	476,152
Cash flows									
Net cash from (used) operating	-	36,250	-	(20,384)	30,093	12,083	(18,010)	-149%	36,250
Net cash from (used) investing	-	(31,958)	-	(1,409)	(4,296)	(10,653)	(6,356)	60%	(31,958)
Net cash from (used) financing	-	(931)	-	-	(277)	(310)	(33)	11%	(931)
Cash/cash equivalents at the month/year end	-	4,777	-	-	13,098	2,537	(10,561)	-416%	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	11,330	3,350	6,149	84,927	-	-	-	-	105,757
Creditors Age Analysis									
Total Creditors	6,189	-	-	-	-	-	-	-	6,189

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	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	-	563	67,137	53,844	13,292	25%	83,629
Executive and council		-	40,626	-	365	26,924	13,542	13,382	99%	40,626
Finance and administration		-	43,003	-	198	40,213	40,302	(89)	0%	43,003
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	83,830	-	19,576	33,147	27,943	5,203	19%	83,830
Community and social services		-	7,604	-	600	2,079	2,535	(455)	-18%	7,604
Sport and recreation		-	5,846	-	545	1,166	1,949	(783)	-40%	5,846
Public safety		-	54,495	-	314	1,201	18,165	(16,964)	-93%	54,495
Housing		-	15,885	-	18,116	28,701	5,295	23,406	442%	15,885
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	5,313	-	709	1,303	1,771	(468)	-26%	5,313
Planning and development		-	789	-	85	271	263	8	3%	789
Road transport		-	4,524	-	624	1,032	1,508	(476)	-32%	4,524
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	179,566	-	14,052	51,664	59,855	(8,191)	-14%	179,566
Energy sources		-	104,942	-	9,324	32,985	34,981	(1,996)	-6%	104,942
Water management		-	39,317	-	2,580	7,980	13,106	(5,126)	-39%	39,317
Waste water management		-	22,928	-	1,389	7,252	7,643	(391)	-5%	22,928
Waste management		-	12,379	-	759	3,448	4,126	(679)	-16%	12,379
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	352,338	-	34,900	153,251	143,414	9,837	7%	352,338
Expenditure - Functional										
Governance and administration		-	71,650	-	4,874	19,882	23,883	(4,001)	-17%	71,650
Executive and council		-	21,498	-	1,355	5,494	7,166	(1,672)	-23%	21,498
Finance and administration		-	48,647	-	3,460	14,194	16,216	(2,021)	-12%	48,647
Internal audit		-	1,505	-	59	194	502	(308)	-61%	1,505
Community and public safety		-	85,778	-	23,723	51,307	28,593	22,714	79%	85,778
Community and social services		-	10,197	-	843	3,319	3,399	(80)	-2%	10,197
Sport and recreation		-	9,376	-	660	2,738	3,125	(388)	-12%	9,376
Public safety		-	48,639	-	3,976	16,001	16,213	(212)	-1%	48,639
Housing		-	17,566	-	18,243	29,250	5,855	23,394	400%	17,566
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	28,111	-	2,323	9,132	9,370	(238)	-3%	28,111
Planning and development		-	5,578	-	556	2,157	1,859	298	16%	5,578
Road transport		-	22,532	-	1,767	6,975	7,511	(536)	-7%	22,532
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	155,857	-	14,079	42,210	51,952	(9,742)	-19%	155,857
Energy sources		-	89,397	-	8,318	21,586	29,799	(8,213)	-28%	89,397
Water management		-	31,893	-	2,813	8,871	10,631	(1,760)	-17%	31,893
Waste water management		-	15,020	-	1,363	5,616	5,007	609	12%	15,020
Waste management		-	19,547	-	1,585	6,137	6,516	(378)	-6%	19,547
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	341,396	-	44,998	122,531	113,799	8,732	8%	341,396
Surplus/ (Deficit) for the year		-	10,942	-	(10,098)	30,720	29,615	1,104	4%	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) - M04 October										
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		-	-	-	63	257	-	257	#DIV/0!	-
Vote 2 - Director: Corporate Service		-	47,729	-	855	28,569	15,910	12,660	79.6%	47,619
Vote 3 - Director: Financial Services		-	41,447	-	83	39,837	39,784	53	0.1%	41,447
Vote 4 - Director: Engineering Services		-	74,125	-	5,185	17,578	24,708	(7,130)	-28.9%	74,125
Vote 5 - Director: Community Services		-	84,095	-	19,391	34,024	28,032	5,993	21.4%	82,921
Vote 6 - Director: Electrical Services		-	104,942	-	9,324	32,985	34,981	(1,996)	-5.7%	104,942
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	352,338	-	34,900	153,251	143,414	9,837	6.9%	351,054
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	4,700	-	397	1,631	1,567	64	4.1%	4,700
Vote 2 - Director: Corporate Service		-	37,788	-	2,609	10,195	12,596	(2,401)	-19.1%	37,788
Vote 3 - Director: Financial Services		-	28,059	-	1,728	7,455	9,353	(1,898)	-20.3%	28,059
Vote 4 - Director: Engineering Services		-	92,009	-	7,598	28,166	30,670	(2,504)	-8.2%	35,172
Vote 5 - Director: Community Services		-	89,443	-	24,348	53,499	29,814	23,684	79.4%	89,443
Vote 6 - Director: Electrical Services		-	89,397	-	8,318	21,586	29,799	(8,213)	-27.6%	89,397
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	341,396	-	44,998	122,531	113,799	8,732	7.7%	284,559
Surplus/ (Deficit) for the year	2	-	10,942	-	(10,098)	30,720	29,615	1,104	3.7%	66,495

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	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	-	132	39,368	38,952	416	1%	38,952	
Service charges - electricity revenue			82,928	-	8,539	29,514	27,643	1,871	7%	82,928	
Service charges - water revenue			20,167	-	2,074	6,529	6,722	(193)	-3%	20,167	
Service charges - sanitation revenue			16,758	-	1,276	6,809	5,586	1,223	22%	16,758	
Service charges - refuse revenue			9,660	-	691	3,189	3,220	(31)	-1%	9,660	
Rental of facilities and equipment			1,248	-	144	463	416	47	11%	1,248	
Interest earned - external investments			1,050	-	138	138	350	(212)	-61%	1,050	
Interest earned - outstanding debtors			4,214	-	229	1,091	1,405	(313)	-22%	4,214	
Dividends received			-	-	-	-	-	-	-	-	
Fines, penalties and forfeits			53,640	-	336	1,328	17,880	(16,552)	-93%	53,640	
Licences and permits			409	-	25	103	136	(34)	-25%	409	
Agency services			820	-	83	307	273	33	12%	820	
Transfers and subsidies			90,676	-	19,376	58,845	30,225	28,620	95%	90,676	
Other revenue			1,059	-	207	759	353	406	115%	1,059	
Gains on disposal of PPE			-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)			-	321,580	-	33,249	148,444	133,161	15,283	11%	321,580
Expenditure By Type											
Employee related costs			114,954	-	9,447	37,128	38,318	(1,190)	-3%	114,954	
Remuneration of councillors			6,401	-	506	2,026	2,134	(107)	-5%	6,401	
Debt impairment			46,336	-	3,861	15,445	15,445	(0)	0%	46,336	
Depreciation & asset impairment			20,431	-	1,703	6,810	6,810	(0)	0%	20,431	
Finance charges			1,418	-	297	673	473	200	42%	1,418	
Bulk purchases			75,250	-	7,562	17,001	25,083	(8,083)	-32%	75,250	
Other materials			10,781	-	340	1,311	3,594	(2,283)	-64%	10,781	
Contracted services			38,112	-	18,813	32,508	12,704	19,804	156%	38,112	
Transfers and subsidies			550	-	9	260	183	76	42%	550	
Other expenditure			27,164	-	2,461	9,369	9,055	315	3%	27,164	
Loss on disposal of PPE			-	-	-	-	-	-	-	-	
Total Expenditure			-	341,396	-	44,998	122,531	113,799	8,732	8%	341,396
Surplus/(Deficit)											
Surplus/(Deficit)			-	(19,816)	-	(11,749)	25,913	19,362	6,550	0	(19,816)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)			30,758	-	1,651	4,807	10,253	(5,446)	(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	-	(10,098)	30,720	29,615			10,942
Taxation			-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation			-	10,942	-	(10,098)	30,720	29,615			10,942
Attributable to minorities			-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality			-	10,942	-	(10,098)	30,720	29,615			10,942
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	
Surplus/ (Deficit) for the year			-	10,942	-	(10,098)	30,720	29,615			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) - M04 October										
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	-	-	-	267	(267)	-100%	800
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	7,761	-	619	1,002	2,587	(1,585)	-61%	7,761
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	2,800	-	69	676	933	(257)	-28%	2,800
		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	11,361	-	688	1,678	3,787	(2,109)	-56%	11,361
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	50	-	-	-	17	(17)	-100%	50
Vote 2 - Director: Corporate Service		-	385	-	-	-	128	(128)	-100%	385
Vote 3 - Director: Financial Services		-	200	-	-	-	67	(67)	-100%	200
Vote 4 - Director: Engineering Services		-	6,429	-	188	819	2,143	(1,324)	-62%	6,429
Vote 5 - Director: Community Services		-	733	-	-	-	244	(244)	-100%	733
Vote 6 - Director: Electrical Services		-	12,800	-	534	1,799	4,267	(2,468)	-58%	12,800
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	20,597	-	721	2,618	6,866	(4,248)	-62%	20,597
Total Capital Expenditure		-	31,958	-	1,409	4,296	10,653	(6,356)	-60%	31,958
Capital Expenditure - Functional Classification										
Governance and administration		-	635	-	-	-	212	(212)	-100%	635
Executive and council		-	50	-	-	-	17	(17)	-100%	50
Finance and administration		-	585	-	-	-	195	(195)	-100%	585
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	5,982	-	413	1,061	1,994	(933)	-47%	5,982
Community and social services		-	1,940	-	-	-	647	(647)	-100%	1,940
Sport and recreation		-	4,042	-	413	1,061	1,347	(286)	-21%	4,042
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	5,987	-	393	403	1,996	(1,593)	-80%	5,987
Planning and development		-	200	-	-	-	67	(67)	-100%	200
Road transport		-	5,787	-	393	403	1,929	(1,526)	-79%	5,787
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	19,355	-	603	2,833	6,452	(3,619)	-56%	19,355
Energy sources		-	15,600	-	603	2,475	5,200	(2,725)	-52%	15,600
Water management		-	2,482	-	-	358	827	(469)	-57%	2,482
Waste water management		-	740	-	-	-	247	(247)	-100%	740
Waste management		-	533	-	-	-	178	(178)	-100%	533
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	31,958	-	1,409	4,296	10,653	(6,356)	-60%	31,958
Funded by:										
National Government		-	28,673	-	1,409	4,046	9,558	(5,512)	-58%	28,673
Provincial Government		-	2,085	-	-	157	695	(538)	-77%	2,085
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	30,758	-	1,409	4,203	10,253	(6,049)	-59%	30,758
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	1,200	-	-	93	400	(307)	-77%	1,200
Total Capital Funding		-	31,958	-	1,409	4,296	10,653	(6,356)	-60%	31,958

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M04 October							
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	-	1,402	977	
Call investment deposits			3,800	-	386	3,800	
Consumer debtors			27,753	-	8,665	27,753	
Other debtors			47,536	-	67,863	47,536	
Current portion of long-term receivables			-	-	-	-	
Inventory			3,571	-	3,451	3,571	
Total current assets			-	83,637	-	81,768	83,637
Non current assets							
Long-term receivables			2,695	-	3,330	2,695	
Investments			-	-	-	-	
Investment property			7,247	-	7,033	7,247	
Investments in Associate			-	-	-	-	
Property, plant and equipment			530,456	-	520,809	530,456	
Biological			-	-	-	-	
Intangible			400	-	285	400	
Other non-current assets			5,277	-	6,486	5,277	
Total non current assets			-	546,075	-	537,942	546,075
TOTAL ASSETS			-	629,712	-	619,710	629,712
LIABILITIES							
Current liabilities							
Bank overdraft			-	-	11,606	-	
Borrowing			2,275	-	2,377	2,275	
Consumer deposits			1,537	-	1,799	1,537	
Trade and other payables			55,632	-	34,206	55,632	
Provisions			15,439	-	11,909	15,439	
Total current liabilities			-	74,883	-	61,896	74,883
Non current liabilities							
Borrowing			11,008	-	6,715	11,008	
Provisions			67,669	-	61,373	67,669	
Total non current liabilities			-	78,678	-	68,088	78,678
TOTAL LIABILITIES			-	153,561	-	129,984	153,561
NET ASSETS	2		-	476,152	-	489,726	476,152
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)			468,663	-	485,430	468,663	
Reserves			7,489	-	4,295	7,489	
TOTAL COMMUNITY WEALTH/EQUITY	2		-	476,152	-	489,726	476,152

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M04 October											
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	-	3,603	14,168	11,686	2,482	21%	35,057	
Service charges			120,706	-	11,288	35,066	40,235	(5,169)	-13%	120,706	
Other revenue			28,419	-	907	3,265	9,473	(6,208)	-66%	28,419	
Government - operating			90,676	-	2,754	62,724	30,225	32,499	108%	90,676	
Government - capital			30,758	-	-	13,533	10,253	3,281	32%	30,758	
Interest			5,264	-	499	1,612	1,755	(142)	-8%	5,264	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(272,662)	-	(39,129)	(99,343)	(90,887)	8,456	-9%	(272,662)	
Finance charges			(1,418)	-	(297)	(673)	(473)	200	-42%	(1,418)	
Transfers and Grants			(550)	-	(9)	(260)	(183)	76	-42%	(550)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	36,250	-	(20,384)	30,093	12,083	(18,010)	-149%	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)	-	(1,409)	(4,296)	(10,653)	(6,356)	60%	(31,958)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(31,958)	-	(1,409)	(4,296)	(10,653)	(6,356)	60%	(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)	-	-	(277)	(310)	(33)	11%	(931)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(931)	-	-	(277)	(310)	(33)	11%	(931)
NET INCREASE/ (DECREASE) IN CASH HELD			-	3,360	-	(21,793)	25,519	1,120		3,360	
Cash/cash equivalents at beginning:			1,417	-	-	(12,421)	1,417			1,417	
Cash/cash equivalents at month/year end:			-	4,777	-	-	13,098	2,537		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 - M04 October													
Description	NT Code	Budget Year 2019/20									Total	Total over 90 days	Actual Bad Debts Written Off against Debtors
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,338	777	491	5,473	-	-	-	-	-	9,080	5,473	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,637	436	236	2,824	-	-	-	-	-	7,133	2,824	-
Receivables from Non-exchange Transactions - Property Rates	1400	2,299	766	4,235	10,475	-	-	-	-	-	17,775	10,475	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,573	742	658	15,304	-	-	-	-	-	18,277	15,304	-
Receivables from Exchange Transactions - Waste Management	1600	826	469	412	9,067	-	-	-	-	-	10,775	9,067	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	31	2	28	-	-	-	-	-	65	28	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	651	129	115	41,756	-	-	-	-	-	42,651	41,756	-
Total By Income Source	2000	11,330	3,350	6,149	84,927	-	-	-	-	-	105,757	84,927	-
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,419	512	667	3,486	-	-	-	-	-	6,083	3,486	-
Commercial	2300	3,183	347	1,995	8,857	-	-	-	-	-	14,382	8,857	-
Households	2400	6,095	2,374	2,495	68,454	-	-	-	-	-	79,416	68,454	-
Other	2500	633	117	993	4,131	-	-	-	-	-	5,875	4,131	-
Total By Customer Group	2600	11,330	3,350	6,149	84,927	-	-	-	-	-	105,757	84,927	-

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 2019/20								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	1,368	-	-	-	-	-	-	-	1,368
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1,569	-	-	-	-	-	-	-	1,569
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,851	-	-	-	-	-	-	-	1,851
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	1,402	-	-	-	-	-	-	-	1,402
Total By Customer Type	1000	6,189	-	-	-	-	-	-	-	6,189

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	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 - M04 October										
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	-	-	28,894	22,252	6,641	29.8%	66,757
Local Government Equitable Share			62,434	-	-	26,014	20,811	5,203	25.0%	62,434
Finance Management			1,700	-	-	1,700	567	1,133	200.0%	1,700
EPWP Incentive			1,924	-	-	481	641	(160)	-25.0%	1,924
Municipal Infrastructure Grant			699	-	-	699	233	466	200.0%	699
Other transfers and grants [insert description]										
Provincial Government:		-	23,919	-	2,754	33,830	7,973	25,857	324.3%	23,919
Financial Management Support Grant			330	-	330	330	110	220	200.0%	330
Financial Management Capacity Building Grant			380	-	-	-	127	(127)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant			224	-	-	-	75	(75)	-100.0%	224
Human Settlements Development Grant (Beneficiaries)			15,660	-	-	28,597	5,220	23,377	447.8%	15,660
Maintenance and Construction of Transport Infrastructure			50	-	-	-	17	(17)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities			5,856	-	1,952	3,904	1,952	1,952	100.0%	5,856
Community Development Workers (CDW) Operational Support Grant			169	-	-	-	56	(56)	-100.0%	169
Municipal Drought Relief Grant	4		1,250	-	472	999	417	583	139.8%	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	-	2,754	62,724	30,225	32,499	107.5%	90,676
Capital Transfers and Grants										
National Government:		-	28,673	-	-	13,352	9,558	3,795	39.7%	28,673
Municipal Infrastructure Grant (MIG)			13,273	-	-	7,952	4,424	3,528	79.7%	13,273
Integrated National Electrification Programme			15,400	-	-	5,400	5,133	267	5.2%	15,400
Other capital transfers [insert description]										
Provincial Government:		-	2,085	-	-	181	695	(514)	-73.9%	2,085
Municipal Drought Relief Grant			1,250	-	-	181	417	(236)	-56.5%	1,250
Community Development Workers Support Grant			35	-	-	-	12	(12)	-100.0%	35
Community Library Services Grant			800	-	-	-	267	(267)	-100.0%	800
[insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	-	30,758	-	-	13,533	10,253	3,281	32.0%	30,758
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	121,434	-	2,754	76,257	40,478	35,779	88.4%	121,434

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	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	-	279	27,410	22,252	5,158	23.2%	66,757
Local Government Equitable Share			62,434	-	-	26,014	20,811	5,203	25.0%	62,434
Finance Management			1,700	-	43	722	567	155	27.3%	1,700
EPWP Incentive			1,924	-	155	432	641	(209)	-32.6%	1,924
Municipal Infrastructure Grant			699	-	81	242	233	9	4.0%	699
Other transfers and grants [insert description]										
Provincial Government:		-	23,919	-	19,078	31,360	7,973	23,387	293.3%	23,919
Financial Management Support Grant			330	-	-	-	110	(110)	-100.0%	330
Financial Management Capacity Building Grant			380	-	-	-	127	(127)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant			224	-	-	-	75	(75)	-100.0%	224
Human Settlements Development Grant (Beneficiaries)			15,660	-	18,090	28,597	5,220	23,377	447.8%	15,660
Maintenance and Construction of Transport Infrastructure			50	-	-	-	17	(17)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities			5,856	-	516	1,764	1,952	(188)	-9.6%	5,856
Community Development Workers (CDW) Operational Support Grant			169	-	-	-	56	(56)	-100.0%	169
Municipal Drought Relief Grant			1,250	-	472	999	417	583	139.8%	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	-	19,357	58,770	30,225	28,545	94.4%	90,676
Capital expenditure of Transfers and Grants										
National Government:		-	28,673	-	1,879	4,626	9,558	(4,932)	-51.6%	28,673
Municipal Infrastructure Grant (MIG)			13,273	-	1,186	1,780	4,424	(2,645)	-59.8%	13,273
Integrated National Electrification Programme			15,400	-	693	2,846	5,133	(2,287)	-44.6%	15,400
Other capital transfers [insert description]										
Provincial Government:		-	2,085	-	-	181	695	(514)	-73.9%	2,085
Municipal Drought Relief Grant			1,250	-	-	181	417	(236)	-56.5%	1,250
Community Library Services Grant			800	-	-	-	267	(267)	-100.0%	800
Community Development Workers Support Grant			35	-	-	-	12	(12)	-100.0%	35
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		-	30,758	-	1,879	4,807	10,253	(5,446)	-53.1%	30,758
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	121,434	-	21,236	63,577	40,478	23,099	57.1%	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 - M04 October											
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	1,518	1,568	(50)	-3%	4,703	
Pension and UIF Contributions			379	-	34	135	126	8	7%	379	
Medical Aid Contributions			59	-	2	9	20	(11)	-55%	59	
Motor Vehicle Allowance			683	-	43	172	228	(55)	-24%	683	
Cellphone Allowance			577	-	48	192	192	-		577	
Housing Allowances			-	-	-	-	-	-		-	
Other benefits and allowances			-	-	-	-	-	-		-	
Sub Total - Councillors			-	6,401	-	506	2,026	2,134	(107)	-5%	6,401
Senior Managers of the Municipality	3										
Basic Salaries and Wages			5,547	-	384	1,735	1,849	(114)	-6%	5,547	
Pension and UIF Contributions			440	-	44	223	147	76	52%	440	
Medical Aid Contributions			33	-	3	17	11	6	56%	33	
Overtime			-	-	-	-	-	-		-	
Performance Bonus			698	-	-	-	233	(233)	-100%	698	
Motor Vehicle Allowance			300	-	35	159	100	59	59%	300	
Cellphone Allowance			108	-	9	39	36	3	7%	108	
Housing Allowances			-	-	-	-	-	-		-	
Other benefits and allowances			1	-	31	90	0	90	45127%	1	
Payments in lieu of leave			-	-	-	-	-	-		-	
Long service awards			-	-	-	-	-	-		-	
Post-retirement benefit obligations	2		-	-	-	-	-	-		-	
Sub Total - Senior Managers of Municipality			-	7,127	-	506	2,263	2,376	(113)	-5%	7,127
Other Municipal Staff											
Basic Salaries and Wages			83,911	-	6,419	25,292	27,970	(2,679)	-10%	83,911	
Pension and UIF Contributions			13,226	-	1,039	4,142	4,409	(266)	-6%	13,226	
Medical Aid Contributions			1,939	-	145	577	646	(69)	-11%	1,939	
Overtime			1,500	-	485	1,754	500	1,254	251%	1,500	
Performance Bonus			-	-	-	-	-	-		-	
Motor Vehicle Allowance			2,469	-	208	772	823	(51)	-6%	2,469	
Cellphone Allowance			128	-	11	45	43	2	4%	128	
Housing Allowances			967	-	77	312	322	(10)	-3%	967	
Other benefits and allowances			2,057	-	323	1,322	686	636	93%	2,057	
Payments in lieu of leave			-	-	15	94	-	94	#DIV/0!	-	
Long service awards			191	-	116	175	64	111	175%	191	
Post-retirement benefit obligations	2		1,439	-	102	382	480	(98)	-20%	1,439	
Sub Total - Other Municipal Staff			-	107,827	-	8,941	34,866	35,942	(1,077)	-3%	107,827
TOTAL SALARY, ALLOWANCES & BENEFITS			-	121,355	-	9,952	39,155	40,452	(1,297)	-3%	121,355
TOTAL MANAGERS AND STAFF			-	114,954	-	9,447	37,128	38,318	(1,190)	-3%	114,954

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October									
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	-	1,532	1,532	5,326	(3,795)	-71.2%	5%
September		2,663	-	1,356	2,887	7,990	5,102	63.9%	9%
October		2,663	-	1,409	4,296	10,653	6,356	59.7%	13%
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	-	4,296					

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

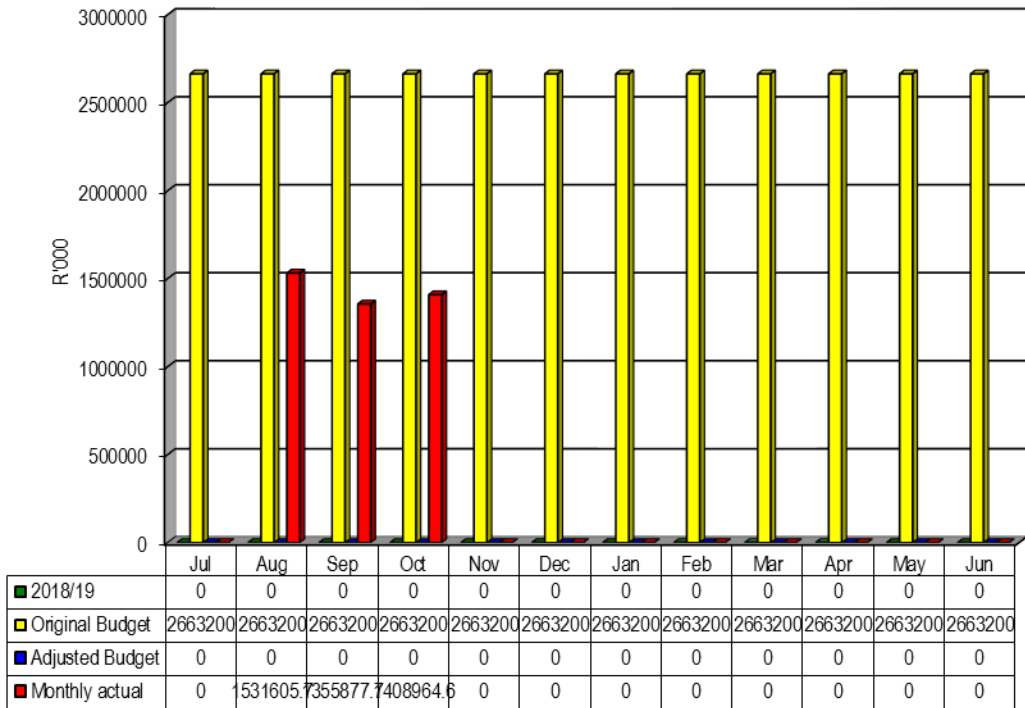
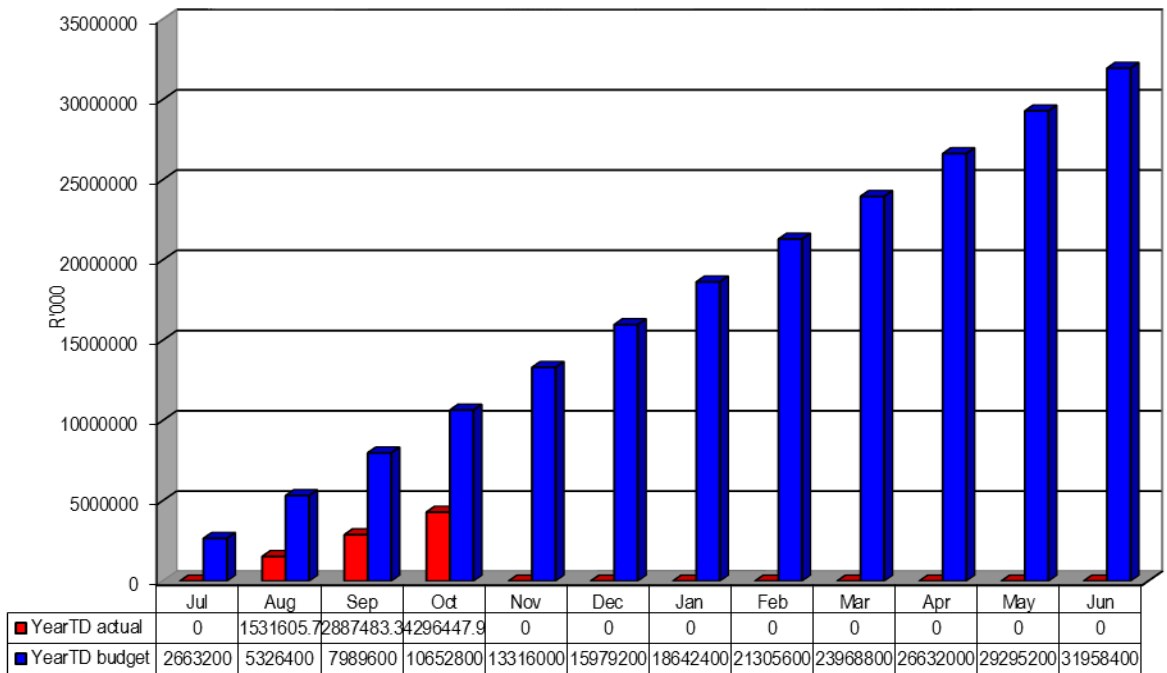


Chart C2 2019/20 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

WCS3 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October											
Description		Ref	2019/20 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year Year TD actual	2019/20 Year TD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure											
Basic Infrastructure			17,472			603	2,475	5,824	3,349	57.5%	17,472
Roads											
Road Structures											
Road Furniture											
Capital Spares											
Storm water Infrastructure			1,639					613	513	100.0%	1,639
Drainage Collection								613	513	100.0%	1,639
Storm water Conveyance			1,639								
Attenuation											
Electrical Infrastructure			15,400			603	2,475	5,133	2,656	51.8%	15,400
Power Plants											
HV Substations						66	676	933	257	27.6%	2,800
HV Switching Station			2,800								
HV Transmission Conductors											
MV Substations			7,886					2,629	100.0%	7,886	
MV Switching Stations											
MV Networks											
LV Networks			4,714			534	1,799	1,571	(227)	-14.5%	4,714
Water Supply Infrastructure											
Dams and Weirs											
Boreholes											
Reservoirs											
Pump Stations											
Water Treatment Works											
Bulk Mains											
Distribution											
Distribution Points											
PRV Stations											
Capital Spares											
Sanitation Infrastructure											
Pump Station											
Collection											
Waste Water Treatment Works											
Outfall Sewers											
Toilet Facilities											
Capital Spares											
Solid Waste Infrastructure			533					178	178	100.0%	533
Landfill Sites											
Waste Transfer Stations			533					178	178	100.0%	533
Waste Processing Facilities											
Waste Drop-off Points											
Waste Separation Facilities											
Electricity Generation Facilities											
Capital Spares											
Rail Infrastructure											
Rail Lines											
Rail Structures											
Rail Furniture											
Drainage Collection											
Storm water Conveyance											
Attenuation											
MV Substations											
LV Networks											
Capital Spares											
Coastal Infrastructure											
Sand Pumps											
Dams											
Revetments											
Piers											
Capital Spares											
Information and Communication Infrastructure											
Data Centres											
Cable Layers											
Distribution Layers											
Capital Spares											
Community Assets											
Community Facilities											
Halls											
Centres											
Clubs											
Clinics/Care Centres											
Fire/Amulance Stations											
Testing Stations											
Museums											
Galleries											
Theatres											
Libraries											
Cemeteries/Crematoria											
Police											
Ports											
Public Open Space											
Nature Reserves											
Public Toilet Facilities											
Markets											
Stalls											
Abattoirs											
Airports											
Taxi Ranks/Bus Terminals											
Capital Spares											
Sport and Recreation Facilities											
Indoor Facilities											
Outdoor Facilities											
Capital Spares											
Heritage Assets											
Monuments											
Historic Buildings											
Works of Art											
Conservation Areas											
Other Heritage											
Investment Properties											
Revenue Generating											
Improved Property											
Unimproved Property											
Non-revenue Generating											
Improved Property											
Unimproved Property											
Other Assets											
Operational Buildings											
Municipal Offices											
Pay/Enquiry Points											
Building Plan Offices											
Workshops											
Yards											
Stores											
Laboratories											
Training Centres											
Manufacturing Plant											
Depots											
Capital Spares											
Housing											
Staff Housing											
Social Housing											
Capital Spares											
Biological or Cultivated Assets											
Biological or Cultivated Assets											
Intangible Assets											
Services											
Licences and Rights											
Water Rights											
Effluent Licences											
Solid Waste Licences											
Computer Software and Applications											
Local Government Software Applications											
Unspecified											
Computer Equipment											
Computer Equipment			136					46	46	100.0%	136
Furniture and Office Equipment											
Furniture and Office Equipment			435					145	145	100.0%	435
Machinery and Equipment											
Machinery and Equipment			550					183	183	100.0%	550
Transport Assets											
Transport Assets											
Land											
Land											
Zoo's, Marine and Non-biological Animals											
Zoo's, Marine and Non-biological Animals											
Total Capital Expenditure on new assets		1		18,595		603	2,475	6,198	3,723	60.1%	18,595

11. Material variances to the SDBIP

11.1 Over view

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