

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING November 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 November.

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 November 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 R3,269 million or 2% above year-to-date budget projections for November 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 R28,145 million or 20%, above year-to-date budget projections for November 2019. It should be noted that the Eskom bulk electricity account for November is only due in December 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 R6,465 million or 20% of a total budget of R31,958 million.

Refer to Table C5 for more detail on capital expenditure.

Cash flows

The year to date net increase in cash held were R11,854 million at the end of November 2019 resulting in a closing balance of R13,271 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for November 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 - M05 November									
Description	2018/19	Budget Year 2019/20							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	36,239	38,952	-	121	39,489	38,952	537	1%	38,952
Service charges	99,321	129,512	-	9,370	55,412	53,963	1,448	3%	129,512
Investment revenue	616	1,050	-	6	143	438	(294)	-67%	1,050
Transfers and subsidies	30,103	90,676	-	1,024	59,869	37,782	22,088	58%	90,676
Other own revenue	59,512	61,390	-	1,018	5,069	25,579	(20,510)	-80%	61,390
Total Revenue (excluding capital transfers and contributions)	225,791	321,580	-	11,539	159,983	156,714	3,269	2%	321,580
Employee costs	106,439	114,954	-	14,505	51,602	47,897	3,705	8%	114,954
Remuneration of Councillors	6,008	6,401	-	505	2,532	2,667	(136)	-5%	6,401
Depreciation & asset impairment	19,526	20,431	-	1,699	8,510	8,513	(3)	-0%	20,431
Finance charges	5,887	1,418	-	198	871	591	280	47%	1,418
Materials and bulk purchases	69,829	86,031	-	9,975	28,286	35,846	(7,560)	-21%	86,031
Transfers and subsidies	671	550	-	125	385	229	156	68%	550
Other expenditure	94,367	111,611	-	20,855	78,208	46,505	31,703	68%	111,611
Total Expenditure	302,726	341,396	-	47,862	170,393	142,248	28,145	20%	341,396
Surplus/(Deficit)	(76,935)	(19,816)	-	(36,323)	(10,410)	14,465	(24,875)	-172%	(19,816)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	77,530	30,758	-	2,493	7,300	12,816	(5,516)	-43%	30,758
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	595	10,942	-	(33,830)	(3,110)	27,281	(30,392)	-111%	10,942
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	595	10,942	-	(33,830)	(3,110)	27,281	(30,392)	-111%	10,942
Capital expenditure & funds sources									
Capital expenditure	29,004	31,958	-	2,169	6,465	13,316	(6,851)	-51%	31,958
Capital transfers recognised	26,664	30,758	-	2,169	6,372	12,816	(6,444)	-50%	30,758
Borrowing	439	-	-	-	-	-	-	-	-
Internally generated funds	687	1,200	-	-	93	500	(407)	-81%	1,200
Total sources of capital funds	27,789	31,958	-	2,169	6,465	13,316	(6,851)	-51%	31,958
Financial position									
Total current assets	59,517	83,637	-	-	85,435	-	-	-	83,637
Total non current assets	539,648	546,075	-	-	538,409	-	-	-	546,075
Total current liabilities	73,987	74,883	-	-	99,859	-	-	-	74,883
Total non current liabilities	62,196	78,678	-	-	68,088	-	-	-	78,678
Community wealth/Equity	462,983	476,152	-	-	455,896	-	-	-	476,152
Cash flows									
Net cash from (used) operating	14,243	36,250	-	(13,036)	18,597	15,104	(3,493)	-23%	36,250
Net cash from (used) investing	(27,328)	(31,958)	-	(2,169)	(6,465)	(13,316)	(6,851)	51%	(31,973)
Net cash from (used) financing	(4,280)	(931)	-	-	(277)	(388)	(111)	29%	(931)
Cash/cash equivalents at the month/year end	(12,421)	4,777	-	-	13,271	2,817	(10,454)	-371%	4,762
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	9,981	3,690	2,274	87,780	-	-	-	-	103,726
Creditors Age Analysis									
Total Creditors	16,000	343	35	51	34	0	-	-	16,463

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) - M05 November										
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		81,527	83,629	–	403	67,540	57,567	9,973	17%	83,629
Executive and council		38,042	40,626	–	212	27,136	16,928	10,209	60%	40,626
Finance and administration		43,485	43,003	–	191	40,404	40,640	(236)	-1%	43,003
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		66,324	83,830	–	1,131	34,278	34,929	(652)	-2%	83,830
Community and social services		7,301	7,604	–	817	2,896	3,168	(272)	-9%	7,604
Sport and recreation		8,303	5,846	–	(96)	1,070	2,436	(1,366)	-56%	5,846
Public safety		50,314	54,495	–	385	1,586	22,706	(21,121)	-93%	54,495
Housing		406	15,885	–	25	28,726	6,619	22,107	334%	15,885
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		12,820	5,313	–	407	1,710	2,214	(504)	-23%	5,313
Planning and development		771	789	–	84	355	329	26	8%	789
Road transport		12,049	4,524	–	323	1,354	1,885	(530)	-28%	4,524
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		142,651	179,566	–	12,091	63,755	74,819	(11,064)	-15%	179,566
Energy sources		79,182	104,942	–	7,735	40,720	43,726	(3,006)	-7%	104,942
Water management		32,798	39,317	–	2,211	10,191	16,382	(6,191)	-38%	39,317
Waste water management		20,655	22,928	–	1,390	8,642	9,553	(911)	-10%	22,928
Waste management		10,015	12,379	–	755	4,203	5,158	(955)	-19%	12,379
Other	4	–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	303,321	352,338	–	14,032	167,283	169,530	(2,247)	-1%	352,338
Expenditure - Functional										
Governance and administration		72,470	71,650	–	8,901	28,783	29,854	(1,072)	-4%	71,650
Executive and council		18,994	21,498	–	2,670	8,164	8,958	(793)	-9%	21,498
Finance and administration		52,112	48,647	–	6,151	20,345	20,269	76	0%	48,647
Internal audit		1,364	1,505	–	79	273	627	(354)	-56%	1,505
Community and public safety		76,779	85,778	–	17,952	69,259	35,741	33,518	94%	85,778
Community and social services		10,952	10,197	–	1,415	4,734	4,249	486	11%	10,197
Sport and recreation		7,769	9,376	–	1,254	3,992	3,907	85	2%	9,376
Public safety		55,719	48,639	–	5,895	21,896	20,266	1,630	8%	48,639
Housing		2,338	17,566	–	9,387	38,637	7,319	31,317	428%	17,566
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		30,442	28,111	–	3,183	12,315	11,713	602	5%	28,111
Planning and development		6,488	5,578	–	863	3,021	2,324	697	30%	5,578
Road transport		23,953	22,532	–	2,319	9,294	9,388	(95)	-1%	22,532
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		123,036	155,857	–	17,827	60,037	64,940	(4,904)	-8%	155,857
Energy sources		75,962	89,397	–	10,053	31,639	37,249	(5,610)	-15%	89,397
Water management		22,828	31,893	–	3,726	12,597	13,289	(692)	-5%	31,893
Waste water management		10,656	15,020	–	1,864	7,479	6,258	1,221	20%	15,020
Waste management		13,590	19,547	–	2,185	8,322	8,145	177	2%	19,547
Other		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	302,726	341,396	–	47,862	170,393	142,248	28,145	20%	341,396
Surplus/ (Deficit) for the year		595	10,942	–	(33,830)	(3,110)	27,281	(30,392)	-111%	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) - M05 November										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		470	-	-	60	317	-	317	#DIV/0!	-
Vote 2 - Director: Corporate Service		43,921	47,729	-	930	29,499	19,887	9,612	48.3%	47,619
Vote 3 - Director: Financial Services		40,588	41,447	-	81	39,918	39,992	(74)	-0.2%	41,447
Vote 4 - Director: Engineering Services		74,214	74,125	-	3,874	21,453	30,885	(9,433)	-30.5%	74,125
Vote 5 - Director: Community Services		62,691	84,095	-	1,352	35,377	35,040	337	1.0%	82,921
Vote 6 - Director: Electrical Services		79,182	104,942	-	7,735	40,720	43,726	(3,006)	-6.9%	104,942
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	301,066	352,338	-	14,032	167,283	169,530	(2,247)	-1.3%	351,054
Expenditure by Vote	1									
Vote 1 - Municipal Manager		6,091	4,700	-	526	2,157	1,958	198	10.1%	4,700
Vote 2 - Director: Corporate Service		35,508	37,788	-	4,675	14,870	15,745	(875)	-5.6%	37,788
Vote 3 - Director: Financial Services		30,723	28,059	-	3,506	10,961	11,691	(730)	-6.2%	28,059
Vote 4 - Director: Engineering Services		75,415	92,009	-	10,891	39,057	38,337	720	1.9%	35,172
Vote 5 - Director: Community Services		76,772	89,443	-	18,211	71,709	37,268	34,441	92.4%	89,443
Vote 6 - Director: Electrical Services		75,962	89,397	-	10,053	31,639	37,249	(5,610)	-15.1%	89,397
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	300,471	341,396	-	47,862	170,393	142,248	28,145	19.8%	284,559
Surplus/ (Deficit) for the year	2	595	10,942	-	(33,830)	(3,110)	27,281	(30,392)	-111.4%	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) - M05 November										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		36,239	38,952	-	121	39,489	38,952	537	1%	38,952
Service charges - electricity revenue		58,032	82,928	-	5,210	34,724	34,553	171	0%	82,928
Service charges - water revenue		17,727	20,167	-	2,209	8,738	8,403	336	4%	20,167
Service charges - sanitation revenue		15,565	16,758	-	1,265	8,074	6,982	1,092	16%	16,758
Service charges - refuse revenue		7,997	9,660	-	686	3,875	4,025	(150)	-4%	9,660
Rental of facilities and equipment		1,076	1,248	-	110	573	520	53	10%	1,248
Interest earned - external investments		616	1,050	-	6	143	438	(294)	-67%	1,050
Interest earned - outstanding debtors		3,716	4,214	-	233	1,324	1,756	(432)	-25%	4,214
Fines, penalties and forfeits		50,449	53,640	-	438	1,766	22,350	(20,584)	-92%	53,640
Licences and permits		337	409	-	9	111	170	(59)	-35%	409
Agency services		852	820	-	74	380	342	39	11%	820
Transfers and subsidies		30,103	90,676	-	1,024	59,869	37,782	22,088	58%	90,676
Other revenue		3,082	1,059	-	155	914	441,389.58	473	107%	1,059
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		225,791	321,580	-	11,539	159,983	156,714	3,269	2%	321,580
Expenditure By Type										
Employee related costs		106,439	114,954	-	14,505	51,602	47,897	3,705	8%	114,954
Remuneration of councillors		6,008	6,401	-	505	2,532	2,667	(136)	-5%	6,401
Debt impairment		41,590	46,336	-	3,861	19,306	19,306	(0)	0%	46,336
Depreciation & asset impairment		19,526	20,431	-	1,699	8,510	8,513	(3)	0%	20,431
Finance charges		5,887	1,418	-	198	871	591	280	47%	1,418
Bulk purchases		63,088	75,250	-	9,586	26,587	31,354	(4,767)	-15%	75,250
Other materials		6,741	10,781	-	389	1,699	4,492	(2,793)	-62%	10,781
Contracted services		28,731	38,112	-	12,491	44,999	15,880	29,119	183%	38,112
Transfers and subsidies		671	550	-	125	385	229	156	68%	550
Other expenditure		24,046	27,164	-	4,503	13,902	11,318	2,584	23%	27,164
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		302,726	341,396	-	47,862	170,393	142,248	28,145	20%	341,396
Surplus/(Deficit)										
		(76,935)	(19,816)	-	(36,323)	(10,410)	14,465	(24,875)	(0)	(19,816)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		77,530	30,758	-	2,493	7,300	12,816	(5,516)	(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		595	10,942	-	(33,830)	(3,110)	27,281			10,942
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		595	10,942	-	(33,830)	(3,110)	27,281			10,942
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		595	10,942	-	(33,830)	(3,110)	27,281			10,942
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		595	10,942	-	(33,830)	(3,110)	27,281			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) - M05 November										
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	-	-	-	333	(333)	-100%	800
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	7,761	-	185	1,187	3,234	(2,046)	-63%	7,761
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	2,800	-	1,981	2,657	1,167	1,490	128%	2,800
		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	11,361	-	2,166	3,844	4,734	(890)	-19%	11,361
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		17	50	-	-	-	21	(21)	-100%	50
Vote 2 - Director: Corporate Service		389	385	-	-	-	160	(160)	-100%	385
Vote 3 - Director: Financial Services		59	200	-	-	-	83	(83)	-100%	200
Vote 4 - Director: Engineering Services		14,795	6,429	-	(123)	697	2,679	(1,982)	-74%	6,429
Vote 5 - Director: Community Services		1,215	733	-	-	-	305	(305)	-100%	733
Vote 6 - Director: Electrical Services		12,529	12,800	-	126	1,924	5,333	(3,409)	-64%	12,800
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	29,004	20,597	-	3	2,621	8,582	(5,961)	-69%	20,597
Total Capital Expenditure		29,004	31,958	-	2,169	6,465	13,316	(6,851)	-51%	31,958
Capital Expenditure - Functional Classification										
Governance and administration		371	635	-	-	-	265	(265)	-100%	635
Executive and council		17	50	-	-	-	21	(21)	-100%	50
Finance and administration		354	585	-	-	-	244	(244)	-100%	585
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1,872	5,982	-	(84)	976	2,492	(1,516)	-61%	5,982
Community and social services		65	1,940	-	-	-	808	(808)	-100%	1,940
Sport and recreation		1,807	4,042	-	(84)	976	1,684	(708)	-42%	4,042
Public safety		1	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,868	5,987	-	147	550	2,494	(1,945)	-78%	5,987
Planning and development		29	200	-	-	-	83	(83)	-100%	200
Road transport		8,840	5,787	-	147	550	2,411	(1,861)	-77%	5,787
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		16,678	19,355	-	2,106	4,939	8,064	(3,125)	-39%	19,355
Energy sources		12,529	15,600	-	2,106	4,581	6,500	(1,919)	-30%	15,600
Water management		4,149	2,482	-	-	358	1,034	(676)	-65%	2,482
Waste water management		-	740	-	-	-	308	(308)	-100%	740
Waste management		-	533	-	-	-	222	(222)	-100%	533
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	27,789	31,958	-	2,169	6,465	13,316	(6,851)	-51%	31,958
Funded by:										
National Government		24,950	28,673	-	2,169	6,215	11,947	(5,732)	-48%	28,673
Provincial Government		1,714	2,085	-	-	157	869	(711)	-82%	2,085
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		26,664	30,758	-	2,169	6,372	12,816	(6,444)	-50%	30,758
Borrowing	6	439	-	-	-	-	-	-	-	-
Internally generated funds		687	1,200	-	-	93	500	(407)	-81%	1,200
Total Capital Funding		27,789	31,958	-	2,169	6,465	13,316	(6,851)	-51%	31,958

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M05 November						
Description	Ref	2018/19	Budget Year 2019/20			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		123	977	-	7	977
Call investment deposits		386	3,800	-	8,588	3,800
Consumer debtors		9,938	27,753	-	6,039	27,753
Other debtors		45,264	47,536	-	67,350	47,536
Current portion of long-term receivables		808	-	-	-	-
Inventory		2,998	3,571	-	3,451	3,571
Total current assets		59,517	83,637	-	85,435	83,637
Non current assets						
Long-term receivables		2,522	2,695	-	3,330	2,695
Investments		-	-	-	-	-
Investment property		7,033	7,247	-	7,033	7,247
Investments in Associate		-	-	-	-	-
Property, plant and equipment		524,584	530,456	-	521,275	530,456
Biological		-	-	-	-	-
Intangible		285	400	-	285	400
Other non-current assets		5,225	5,277	-	6,486	5,277
Total non current assets		539,648	546,075	-	538,409	546,075
TOTAL ASSETS		599,165	629,712	-	623,843	629,712
LIABILITIES						
Current liabilities						
Bank overdraft		12,930	-	-	36,956	-
Borrowing		2,377	2,275	-	2,377	2,275
Consumer deposits		1,831	1,537	-	1,812	1,537
Trade and other payables		38,701	55,632	-	46,806	55,632
Provisions		18,149	15,439	-	11,909	15,439
Total current liabilities		73,987	74,883	-	99,859	74,883
Non current liabilities						
Borrowing		6,993	11,008	-	6,715	11,008
Provisions		55,203	67,669	-	61,373	67,669
Total non current liabilities		62,196	78,678	-	68,088	78,678
TOTAL LIABILITIES		136,183	153,561	-	167,948	153,561
NET ASSETS	2	462,983	476,152	-	455,896	476,152
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		458,682	468,663	-	451,600	468,663
Reserves		4,301	7,489	-	4,295	7,489
TOTAL COMMUNITY WEALTH/EQUITY	2	462,983	476,152	-	455,896	476,152

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M05 November										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		34,175	35,057	-	2,878	17,046	14,607	2,439	17%	35,057
Service charges		101,399	120,706	-	8,084	43,599	50,294	(6,695)	-13%	120,706
Other revenue		5,187	28,419	-	882	5,238	11,841	(6,603)	-56%	28,419
Government - operating		78,781	90,676	-	9,062	71,786	37,782	34,004	90%	90,676
Government - capital		31,962	30,758	-	8,000	21,533	12,816	8,717	68%	30,758
Interest		4,332	5,264	-	359	1,972	2,193	(221)	-10%	5,264
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(240,212)	(272,662)	-	(41,979)	(141,321)	(113,609)	27,712	-24%	(272,662)
Finance charges		(1,382)	(1,418)	-	(198)	(871)	(591)	280	-47%	(1,418)
Transfers and Grants		-	(550)	-	(125)	(385)	(229)	156	-68%	(550)
NET CASH FROM/(USED) OPERATING ACTIVITIES		14,243	36,250	-	(13,036)	18,597	15,104	(3,493)	-23%	36,250
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(188)	-	-	-	-	-	-		(188)
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		173	-	-	-	-	-	-		173
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(27,314)	(31,958)	-	(2,169)	(6,465)	(13,316)	(6,851)	51%	(31,958)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(27,328)	(31,958)	-	(2,169)	(6,465)	(13,316)	(6,851)	51%	(31,973)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		(4,280)	(931)	-	-	(277)	(388)	(111)	29%	(931)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4,280)	(931)	-	-	(277)	(388)	(111)	29%	(931)
NET INCREASE/ (DECREASE) IN CASH HELD		(17,366)	3,360	-	(15,205)	11,854	1,400			3,346
Cash/cash equivalents at beginning:		4,945	1,417	-		1,417	1,417			1,417
Cash/cash equivalents at month/year end:		(12,421)	4,777	-		13,271	2,817			4,762

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 - M05 November													
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	2,203	1,034	440	5,533	-	-	-	-	9,210	5,533	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,370	236	147	2,721	-	-	-	-	6,474	2,721	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2,106	731	602	13,392	-	-	-	-	16,830	13,392	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,393	739	624	15,609	-	-	-	-	18,364	15,609	-	-
Receivables from Exchange Transactions - Waste Management	1600	749	408	376	9,044	-	-	-	-	10,577	9,044	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	2	2	28	-	-	-	-	36	28	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	156	540	84	41,454	-	-	-	-	42,234	41,454	-	-
Total By Income Source	2000	9,981	3,690	2,274	87,780	-	-	-	-	103,726	87,780	-	-
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,280	404	224	4,094	-	-	-	-	6,002	4,094	-	-
Commercial	2300	2,925	337	209	9,703	-	-	-	-	13,174	9,703	-	-
Households	2400	5,459	2,561	1,758	69,185	-	-	-	-	78,964	69,185	-	-
Other	2500	317	388	83	4,798	-	-	-	-	5,586	4,798	-	-
Total By Customer Group	2600	9,981	3,690	2,274	87,780	-	-	-	-	103,726	87,780	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November										
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	7,581	-	-	-	-	-	-	-	7,581
Bulk Water	0200	593	-	-	-	-	-	-	-	593
PAYE deductions	0300	1,441	-	-	-	-	-	-	-	1,441
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1,601	-	-	-	-	-	-	-	1,601
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	105	343	35	51	34	0	-	-	568
Auditor General	0800	3,409	-	-	-	-	-	-	-	3,409
Other	0900	1,270	-	-	-	-	-	-	-	1,270
Total By Customer Type	1000	16,000	343	35	51	34	0	-	-	16,463

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November						
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	0	-	8,196	8,332
STANDARD BANK		18	3	-	-	20
ABSA BANK		43	1	-	-	44
NEDBANK		189	2	-	-	191
						-
						-
						-
Municipality sub-total		386		-	8,196	8,588
Entities						
						-
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	386		-	8,196	8,588

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 - M05 November										
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:		59,528	66,757	-	866	29,760	27,815	1,944	7.0%	66,757
Local Government Equitable Share		56,543	62,434	-	-	26,014	26,014	(0)	0.0%	62,434
Finance Management		1,700	1,700	-	-	1,700	708	992	140.0%	1,700
EPWP Incentive		1,285	1,924	-	866	1,347	802	545	68.0%	1,924
Municipal Infrastructure Grant		-	699	-	-	699	291	408	140.0%	699
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		11,423	23,919	-	8,196	42,026	9,966	32,060	321.7%	23,919
Financial Management Support Grant		2,500	330	-	-	330	138	193	140.0%	330
Financial Management Capacity Building Grant		360	380	-	-	-	158	(158)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant		250	224	-	-	-	93	(93)	-100.0%	224
Human Settlements Development Grant (Beneficiaries)		-	15,660	-	8,196	36,793	6,525	30,268	463.9%	15,660
Human Settlements - Municipal Accreditation and Capacity Building Grant		224	-	-	-	-	-	-	-	-
Human Settlements Development Grant - Title Deeds Restoration		-	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		841	50	-	-	-	21	(21)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,550	5,856	-	-	3,904	2,440	1,464	60.0%	5,856
Thusong Service Centres Grant (Sustainable: Operational Support Grant)		-	-	-	-	-	-	-	-	-
Community Development Workers (CDW) Operational Support Grant		-	169	-	-	-	70	(70)	-100.0%	169
Municipal Drought Relief Grant	4	1,698	1,250	-	-	999	521	479	91.9%	1,250
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	70,951	90,676	-	9,062	71,786	37,782	34,004	90.0%	90,676
Capital Transfers and Grants										
National Government:		35,611	28,673	-	8,000	21,352	11,947	9,405	78.7%	28,673
Municipal Infrastructure Grant (MIG)		25,611	13,273	-	-	7,952	5,531	2,422	43.8%	13,273
Fire and Drought relief grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		10,000	15,400	-	8,000	13,400	6,417	6,983	108.8%	15,400
Department Rural Development and Land Reform		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		4,168	2,085	-	-	181	869	(688)	-79.2%	2,085
Municipal Drought Relief Grant		-	1,250	-	-	181	521	(340)	-65.2%	1,250
Fire and Drought relief grant		1,913	-	-	-	-	-	-	-	-
Department Rural Development and Land Reform		2,255	-	-	-	-	-	-	-	-
Community Development Workers Support Grant		-	35	-	-	-	15	(15)	-100.0%	35
Community Library Services Grant		-	800	-	-	-	333	(333)	-100.0%	800
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	39,779	30,758	-	8,000	21,533	12,816	8,717	68.0%	30,758
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	110,730	121,434	-	17,062	93,319	50,598	42,722	84.4%	121,434

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November										
Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		66,705	66,757	-	261	27,671	27,815	(144)	-0.5%	66,757
Local Government Equitable Share		56,655	62,434	-	-	26,014	26,014	(0)	0.0%	62,434
Finance Management		1,700	1,700	-	43	764	708	56	7.9%	1,700
EPWP Incentive		1,285	1,924	-	139	571	802	(231)	-28.8%	1,924
Municipal Infrastructure Grant		7,066	699	-	80	322	291	31	10.5%	699
Other transfers and grants [insert description]										
Provincial Government:		10,819	23,919	-	763	32,198	9,966	22,232	223.1%	23,919
Financial Management Support Grant		2,159	330	-	-	-	138	(138)	-100.0%	330
Financial Management Capacity Building Grant		-	380	-	-	-	158	(158)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant		162	224	-	19	94	93	1	0.8%	224
Human Settlements Development Grant (Beneficiaries)		-	15,660	-	-	28,597	6,525	22,072	338.3%	15,660
Human Settlements Development Grant - Acceleration of Housing Delivery (Toilet Project)		227	-	-	-	-	-	-	-	-
Human Settlements - Municipal Accreditation and Capacity Building Grant		93	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		841	50	-	-	-	21	(21)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,373	5,856	-	744	2,508	2,440	68	2.8%	5,856
Community Development Workers (CDW) Operational Support Grant		-	169	-	-	-	70	(70)	-100.0%	169
Department of Local Government : Thusing Services Centres Grant (Operational Support Grant)		265	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		1,698	1,250	-	-	999	521	479	91.9%	1,250
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		77,525	90,676	-	1,024	59,869	37,782	22,088	58.5%	90,676
Capital expenditure of Transfers and Grants										
National Government:		25,892	28,673	-	2,493	7,119	11,947	(4,828)	-40.4%	28,673
Municipal Infrastructure Grant (MIG)		15,892	13,273	-	71	1,851	5,531	(3,680)	-66.5%	13,273
Integrated National Electrification Programme		10,000	15,400	-	2,422	5,268	6,417	(1,148)	-17.9%	15,400
Other capital transfers [insert description]										
Provincial Government:		4,216	2,085	-	-	181	869	(688)	-79.2%	2,085
Municipal Drought Relief Grant		-	1,250	-	-	181	521	(340)	-65.2%	1,250
Fire and Drought relief grant		1,896	-	-	-	-	-	-	-	-
Department Rural Development and Land Reform		2,255	-	-	-	-	-	-	-	-
Community Library Services Grant		-	800	-	-	-	333	(333)	-100.0%	800
Community Development Workers Support Grant		-	35	-	-	-	15	(15)	-100.0%	35
Department of Cultural Affairs and Sport : Library Service: Replacement Funding		65	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		30,109	30,758	-	2,493	7,300	12,816	(5,516)	-43.0%	30,758
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		107,633	121,434	-	3,517	67,169	50,598	16,572	32.8%	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 - M05 November										
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		4,354	4,703	-	378	1,896	1,960	(64)	-3%	4,703
Pension and UIF Contributions		384	379	-	34	168	158	11	7%	379
Medical Aid Contributions		37	59	-	2	11	25	(14)	-55%	59
Motor Vehicle Allowance		-	683	-	43	216	284	(69)	-24%	683
Cellphone Allowance		530	577	-	48	241	241	-		577
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		703	-	-	-	-	-	-		-
Sub Total - Councillors		6,008	6,401	-	505	2,532	2,667	(136)	-5%	6,401
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,048	5,547	-	377	2,112	2,311	(199)	-9%	5,547
Pension and UIF Contributions		514	440	-	29	252	183	68	37%	440
Medical Aid Contributions		31	33	-	3	20	14	6	45%	33
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		619	698	-	-	-	291	(291)	-100%	698
Motor Vehicle Allowance		430	300	-	27	187	125	62	49%	300
Cellphone Allowance		68	108	-	7	46	45	1	1%	108
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	1	-	(28)	62	0	62	24944%	1
Payments in lieu of leave		156	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		6,867	7,127	-	415	2,678	2,970	(292)	-10%	7,127
Other Municipal Staff										
Basic Salaries and Wages		73,106	83,911	-	11,691	36,953	34,963	1,989	6%	83,911
Pension and UIF Contributions		11,142	13,226	-	1,069	5,211	5,511	(300)	-5%	13,226
Medical Aid Contributions		1,631	1,939	-	147	724	808	(84)	-10%	1,939
Overtime		4,919	1,500	-	415	2,170	625	1,545	247%	1,500
Performance Bonus		56	-	-	-	-	-	-		-
Motor Vehicle Allowance		1,842	2,469	-	203	974	1,029	(54)	-5%	2,469
Cellphone Allowance		143	128	-	14	59	53	5	10%	128
Housing Allowances		924	967	-	78	390	403	(13)	-3%	967
Other benefits and allowances		2,696	2,057	-	319	1,640	857	783	91%	2,057
Payments in lieu of leave		2,049	-	-	13	106	-	106	#DIV/0!	-
Long service awards		375	191	-	50	225	80	146	183%	191
Post-retirement benefit obligations	2	688	1,439	-	90	472	599	(128)	-21%	1,439
Sub Total - Other Municipal Staff		99,572	107,827	-	14,089	48,924	44,928	3,997	9%	107,827
TOTAL SALARY, ALLOWANCES & BENEFITS		112,447	121,355	-	15,010	54,134	50,565	3,570	7%	121,355
% increase	4		7.9%							7.9%
TOTAL MANAGERS AND STAFF		106,439	114,954	-	14,505	51,602	47,897	3,705	8%	114,954

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November									
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	-	2,169	6,465	13,316	6,851	51.4%	20%
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	-	6,465					

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

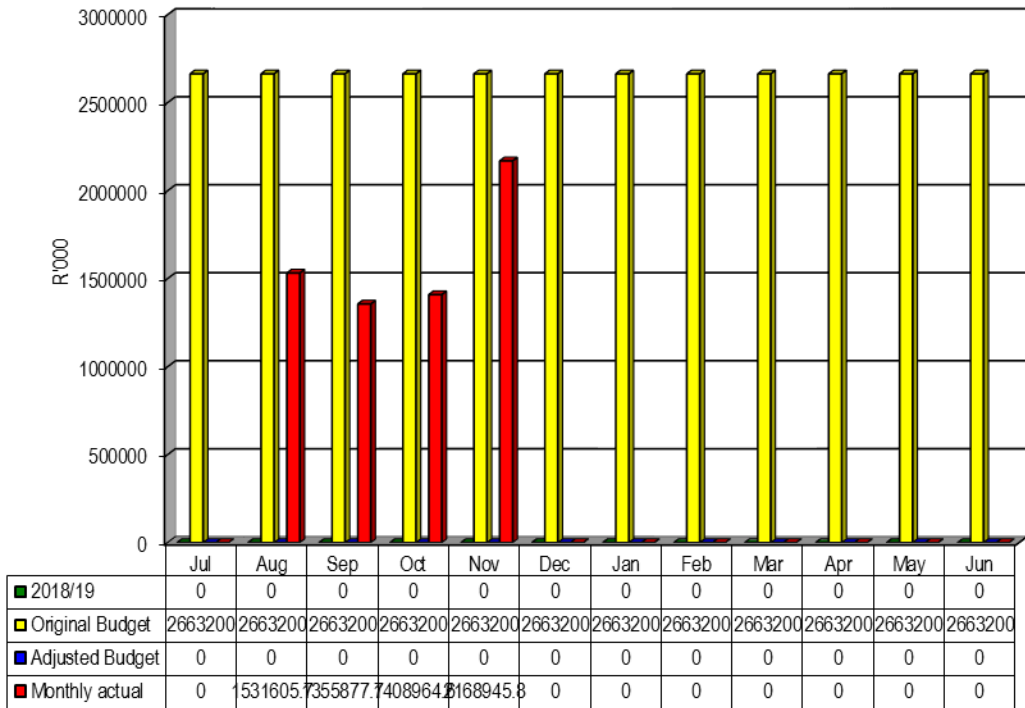
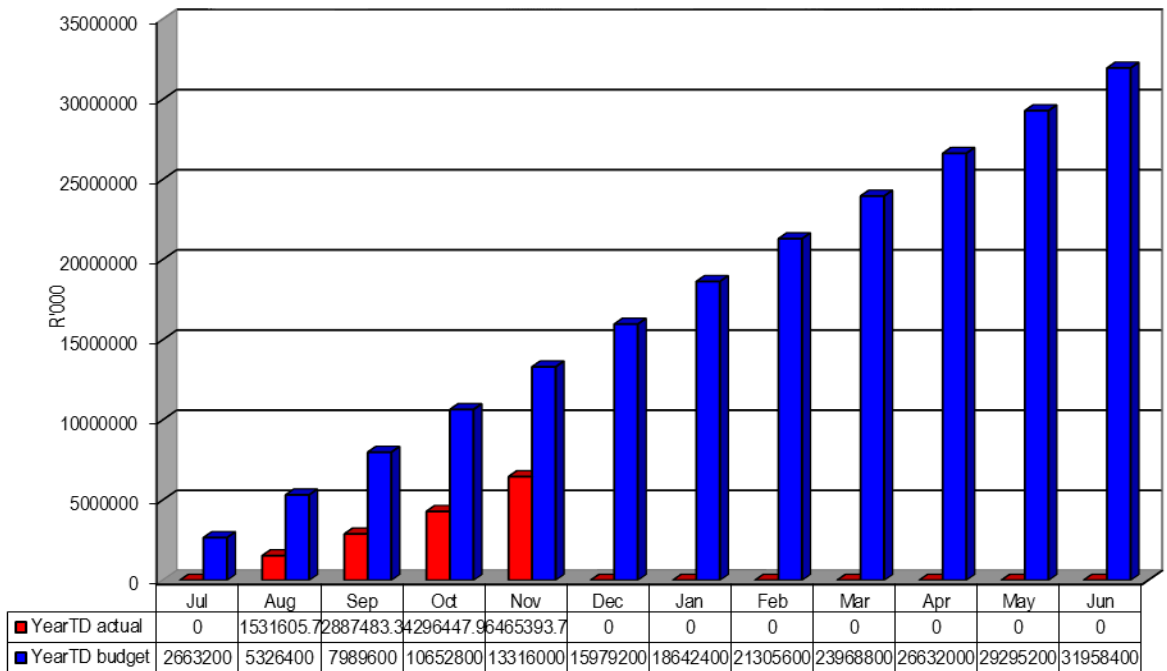


Chart C2 2019/20 Capital Expenditure: YTD actual v YTD target



11. Material variances to the SDBIP

11.1 Over view

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