

THE ADMINISTRATOR



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MUNISIPALITEIT - MUNICIPALITY - U MASIPALA WASE

BEAUFORT-WES - BEAUFORT-WEST - BHOBHOFOLO

KANTOOR VAN DIE UITVOERENDE BURGEMEESTER : OFFICE OF THE EXECUTIVE MAYOR

Verwysing
Reference 5/1/2/1
Isalathiso

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MEMORANDUM TO THE MUNICIPAL MANAGER

REPORT ON THE IMPLEMENTATION OF THE BUDGET AND FINANCIAL STATE OF AFFAIRS OF THE MUNICIPALITY - SECTION 52(d) AND SECTION 54 OF THE MFMA – 4th QUARTER OF 2016/17 FINANCIAL YEAR

I refer to the abovementioned matter and wish to advise that in terms of section 52(d) of the MFMA, the Mayor must within 30 days of the end of each quarter, submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality.

In terms of section 54 of the MFMA, the Mayor must consider the section 71 report and check whether the Municipality's approved budget is implemented in accordance with the SDBIP and issue appropriate instructions to the Accounting officer.

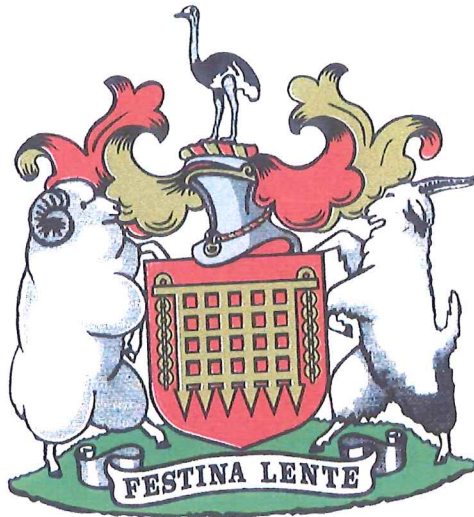
Kindly submit the report to Council.

Mr. Stalder

EXECUTIVE MAYOR

SIRKULASIE		OPDRAG

BEAUFORT WEST MUNICIPALITY



Quarterly Budget Statement

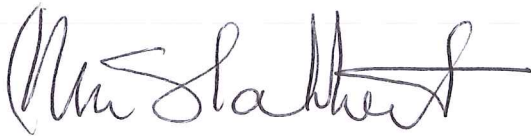
April – June 2017

TO THE COUNCIL

I hereby wish to submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality for the third quarter as required by section 52(d) of the MFMA.

In terms of section 54 of the MFMA, the Mayor must consider the section 71 report and check whether the Municipality's approved budget is implemented in accordance with the SDBIP and issue appropriate instructions to the Accounting Officer. Furthermore section 54(2) of the MFMA states that if the Municipality faces serious financial problems, the Mayor must promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems.

The submission of this report is part of my general responsibilities as the Mayor of the Beaufort West Municipality. This report is intended to inform the Council on the financial affairs of the Municipality to enable Council to exercise its oversight responsibility.



 Cllr. JJ van der Linde

EXECUTIVE MAYOR

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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

Tables and graphs on budget implementation in accordance with the SDBIP are contained in section 11.

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

An Adjustments Budget was tabled in Council and approved on the 30 May 2017.

The financial year (2016/17) of the Municipality ended on the 30 June 2017. The figures contained in this report is provisional and closing journals are still being processed in order to prepare the pre-audited financial statements to be submitted to the Auditor General by 31 August 2017, after which the annual audit will commence.

2. Resolutions

IN-YEAR REPORT 2016/17

This is the resolution that will be presented to Council when the In-Year-Report is tabled:

RECOMMENDATION:

- a) That the Council notes the quarterly report (April – June 2017) on the implementation of the budget and the financial affairs of Beaufort West Municipality referred to in section 52(d) of the MFMA.

3. Executive Summary

3.1 Introduction

The Mayor, who must provide general political guidance over the fiscal and financial affairs of the Municipality, is required by section 52(d) of the MFMA to submit a report on the implementation of the budget and the financial affairs of the Municipality, to the Council within 30 days after the end of each quarter.

3.2 Consolidated performance

3.2.1 Against annual budget (original approved and latest adjustments)

Revenue by Source

Year-to-date revenue accrued were 20% or R 53,455 million below year-to-date budget projections for June 2017.

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

Operating expenditure by type

Total expenditure were 15% or R 42,160 million, below year-to-date budget projections for June 2017. The variance can be attributed to employee related cost, bulk purchases, other materials, contracted services and debt impairment due to the IGRAP 1 treatment of traffic fines.

It should be noted that these figures are provisional and will increase as closing journals are still being processed.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R 45,236 million, or 75%, of the total adjustments budget of R 60,199 million.

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

Cash flows

The municipality started the year with a positive audited cash & cash equivalents balance of R17,529 million. The net decrease in cash held were R 10,934 million during June resulting in a provisional closing balance of R 21,505 million.

Refer to Table C7 for more detail.

3.3 Material variances from SDBIP

Section 11 of this report contains the SDBIP financial reports and summarized year-to-date performance reports on achievement of targets.

3.4 Remedial or corrective steps

1. All directorates must caution and monitor their expenditure to ensure that overspending can be avoided given the fact that the February adjustments budget were not approved;
2. Capital expenditure specifically on grant funded projects must be accelerated in the last quarter to avoid roll-overs;
3. Overtime should be worked only in emergency cases.

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 - Q4 Fourth Quarter									
Description	2015/16	Budget Year 2016/17							
	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	26,584	28,305	28,861	69	28,907	28,861	47	0%	28,861
Service charges	97,609	110,853	112,462	(3,583)	95,093	112,462	(17,369)	-15%	112,462
Investment revenue	1,883	1,260	1,260	0	914	1,260	(346)	-27%	1,260
Transfers recognised - operational	96,002	63,897	63,597	—	61,322	63,597	(2,275)	-4%	63,597
Other own revenue	72,686	59,378	56,206	2,511	22,693	56,206	(33,513)	-60%	56,206
Total Revenue (excluding capital transfers and contributions)	294,765	263,692	262,385	(1,003)	208,930	262,385	(53,455)	-20%	262,385
Employee costs	79,880	86,951	84,558	6,384	83,887	84,558	(671)	-1%	84,558
Remuneration of Councillors	4,522	4,967	5,021	390	4,604	5,021	(417)	-8%	5,021
Depreciation & asset impairment	15,280	16,152	16,152	1,346	16,152	16,152	0	0%	16,152
Finance charges	5,754	1,633	1,612	449	1,447	1,612	(164)	-10%	1,612
Materials and bulk purchases	72,024	87,136	84,614	6,475	68,161	84,614	(16,453)	-19%	84,614
Transfers and grants	35	150	171	—	159	171	(12)	-7%	171
Other expenditure	143,073	80,771	85,578	6,243	61,135	85,578	(24,443)	-29%	85,578
Total Expenditure	320,568	277,760	277,707	21,286	235,547	277,707	(42,160)	-15%	277,707
Surplus/(Deficit)	(25,803)	(14,068)	(15,322)	(22,290)	(26,617)	(15,322)	(11,295)	74%	(15,322)
Transfers recognised - capital	14,486	30,545	56,996	11,383	42,793	56,996	(14,203)	-25%	56,996
Contributions & Contributed assets	70	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	(11,247)	16,477	41,674	(10,907)	16,176	41,674	(25,498)	-61%	41,674
Share of surplus/ (deficit) of associate	—	—	—	—	—	—	—	—	—
Surplus/ (Deficit) for the year	(11,247)	16,477	41,674	(10,907)	16,176	41,674	(25,498)	-61%	41,674
Capital expenditure & funds sources									
Capital expenditure	18,487	34,168	60,199	11,600	45,236	60,199	(14,963)	-25%	60,199
Capital transfers recognised	14,486	30,545	56,996	11,383	42,793	56,996	(14,203)	-25%	56,996
Public contributions & donations	70	—	—	—	—	—	—	—	—
Borrowing	2,509	—	—	—	—	—	—	—	—
Internally generated funds	1,421	3,623	3,203	217	2,443	3,203	(760)	-24%	3,203
Total sources of capital funds	18,487	34,168	60,199	11,600	45,236	60,199	(14,963)	-25%	60,199
Financial position									
Total current assets	57,501	59,973	51,257		132,174				51,257
Total non current assets	472,134	508,329	516,509		499,316				516,509
Total current liabilities	61,139	53,388	54,531		96,117				54,531
Total non current liabilities	61,026	47,088	64,020		157,943				64,020
Community wealth/Equity	407,470	467,826	449,215		377,430				449,215
Cash flows									
Net cash from (used) operating	24,212	31,125	50,552	1,332	51,154	50,552	(601)	-1%	50,552
Net cash from (used) investing	(18,599)	(34,278)	(60,638)	(11,600)	(45,236)	(60,638)	(15,402)	25%	(60,638)
Net cash from (used) financing	(1,200)	974	1,559	(665)	(1,941)	1,559	3,500	225%	1,559
Cash/cash equivalents at the month/year end	17,529	4,321	9,003	—	21,505	9,003	(12,503)	-139%	9,003
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	14,227	4,534	2,658	58,344	—	—	—	—	79,763
Creditors Age Analysis									
Total Creditors	7,457	140	104	13	14	—	—	—	7,728

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 organisational 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 (standard classification) - Q4 Fourth Quarter										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Standard	1									
Governance and administration		68,676	69,363	69,420	570	82,425	69,420	13,006	19%	69,420
Executive and council		30,916	30,940	30,422	521	46,332	30,422	15,910	52%	30,422
Budget and treasury office		36,791	36,812	37,161	9	35,638	37,161	(1,523)	-4%	37,161
Corporate services		969	1,611	1,837	40	455	1,837	(1,381)	-75%	1,837
Community and public safety		94,093	78,847	72,794	1,739	27,317	72,794	(45,476)	-62%	72,794
Community and social services		7,269	6,901	6,748	114	6,098	6,748	(650)	-10%	6,748
Sport and recreation		1,281	13,812	14,429	63	1,910	14,429	(12,519)	-87%	14,429
Public safety		60,103	49,401	44,577	1,565	13,261	44,577	(31,316)	-70%	44,577
Housing		25,441	8,733	7,040	(3)	6,049	7,040	(991)	-14%	7,040
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3,778	4,071	12,130	915	5,451	12,130	(6,679)	-55%	12,130
Planning and development		719	402	382	21	476	382	94	25%	382
Road transport		3,059	3,669	11,748	894	4,975	11,748	(6,773)	-58%	11,748
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		142,774	141,957	165,038	7,155	136,529	165,038	(28,509)	-17%	165,038
Electricity		83,116	84,319	85,699	(4,255)	66,669	85,699	(19,030)	-22%	85,699
Water		27,283	25,709	29,166	1,460	15,941	29,166	(13,224)	-45%	29,166
Waste water management		24,157	23,605	41,326	9,355	46,064	41,326	4,738	11%	41,326
Waste management		8,218	8,324	8,847	596	7,854	8,847	(993)	-11%	8,847
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	309,321	294,237	319,381	10,379	251,723	319,381	(67,658)	-21%	319,381
Expenditure - Standard										
Governance and administration		59,914	50,025	53,137	3,889	48,787	53,137	(4,350)	-8%	53,137
Executive and council		15,675	15,307	16,887	1,148	15,065	16,887	(1,822)	-11%	16,887
Budget and treasury office		27,990	18,773	21,024	1,853	20,406	21,024	(619)	-3%	21,024
Corporate services		16,249	15,945	15,225	887	13,316	15,225	(1,910)	-13%	15,225
Community and public safety		105,298	74,062	72,873	4,684	44,680	72,873	(28,192)	-39%	72,873
Community and social services		9,373	10,921	10,299	844	10,612	10,299	313	3%	10,299
Sport and recreation		6,131	7,729	7,319	584	8,303	7,319	984	13%	7,319
Public safety		63,161	45,423	47,083	3,151	18,505	47,083	(28,578)	-61%	47,083
Housing		26,633	9,989	8,172	104	7,261	8,172	(911)	-11%	8,172
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		23,738	28,358	27,450	1,998	24,643	27,450	(2,807)	-10%	27,450
Planning and development		4,414	5,103	5,246	303	5,023	5,246	(223)	-4%	5,246
Road transport		19,324	23,255	22,204	1,695	19,620	22,204	(2,585)	-12%	22,204
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		131,258	124,860	123,812	10,624	117,017	123,812	(6,795)	-5%	123,812
Electricity		83,965	76,279	76,121	5,407	67,674	76,121	(8,447)	-11%	76,121
Water		25,472	24,113	23,631	3,289	26,890	23,631	3,259	14%	23,631
Waste water management		8,295	10,718	10,541	878	10,193	10,541	(348)	-3%	10,541
Waste management		13,527	13,749	13,519	1,050	12,260	13,519	(1,259)	-9%	13,519
Other		360	455	435	92	420	435	(15)	-4%	435
Total Expenditure - Standard	3	320,568	277,760	277,707	21,286	235,547	277,707	(42,160)	-15%	277,707
Surplus/ (Deficit) for the year		(11,247)	16,477	41,674	(10,907)	16,176	41,674	(25,498)	-61%	41,674

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 organisational 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) - Q4 Fourth Quarter										
Vote Description	Ref	2015/16	Budget Year 2016/17							
		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		302	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		37,268	36,317	36,132	607	51,496	36,132	15,364	42.5%	36,132
Vote 3 - Director: Financial Services		36,836	36,867	37,217	11	35,672	37,217	(1,545)	-4.2%	37,217
Vote 4 - Director: Engineering Services		56,143	68,121	98,000	11,761	69,006	98,000	(28,994)	-29.6%	98,000
Vote 5 - Director: Community Services		95,656	68,613	62,334	2,255	28,880	62,334	(33,454)	-53.7%	62,334
Vote 6 - Director: Electrical Services		83,116	84,319	85,699	(4,255)	66,669	85,699	(19,030)	-22.2%	85,699
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	309,321	294,237	319,381	10,379	251,723	319,381	(67,658)	-21.2%	319,381
Expenditure by Vote	1									
Vote 1 - Municipal Manager		4,311	4,332	5,548	319	4,864	5,548	(684)	-12.3%	5,548
Vote 2 - Director: Corporate Service		28,563	28,365	28,580	2,098	26,098	28,580	(2,482)	-8.7%	28,580
Vote 3 - Director: Financial Services		28,087	18,956	21,191	1,871	20,655	21,191	(535)	-2.5%	21,191
Vote 4 - Director: Engineering Services		67,916	76,524	73,342	7,001	74,048	73,342	706	1.0%	73,342
Vote 5 - Director: Community Services		107,726	73,305	72,925	4,590	42,207	72,925	(30,718)	-42.1%	72,925
Vote 6 - Director: Electrical Services		83,965	76,279	76,121	5,407	67,674	76,121	(8,447)	-11.1%	76,121
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	320,568	277,760	277,707	21,286	235,547	277,707	(42,160)	-15.2%	277,707
Surplus/ (Deficit) for the year	2	(11,247)	16,477	41,674	(10,907)	16,176	41,674	(25,498)	-61.2%	41,674

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) - Q4 Fourth Quarter										
Description	Ref	2015/16	Budget Year 2016/17							
		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		26,031	27,705	28,261	20	28,315	28,261	54	0%	28,261
Property rates - penalties & collection charges		553	600	600	48	593	600	(7)	-1%	600
Service charges - electricity revenue		63,227	72,655	73,617	(6,218)	59,437	73,617	(14,181)	-19%	73,617
Service charges - water revenue		15,590	17,993	18,232	1,069	15,092	18,232	(3,139)	-17%	18,232
Service charges - sanitation revenue		12,327	13,361	13,615	1,018	13,582	13,615	(33)	0%	13,615
Service charges - refuse revenue		6,465	6,843	6,998	548	6,983	6,998	(15)	0%	6,998
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,085	1,275	1,389	88	1,328	1,389	(61)	-4%	1,389
Interest earned - external investments		1,883	1,260	1,260	0	914	1,260	(346)	-27%	1,260
Interest earned - outstanding debtors		2,041	2,087	2,563	208	2,646	2,563	83	3%	2,563
Dividends received		-	-	-	-	-	-	-	-	-
Fines		60,208	49,409	44,685	1,606	13,683	44,685	(31,002)	-69%	44,685
Licences and permits		563	610	612	30	370	612	(242)	-40%	612
Agency services		660	670	670	73	715	670	45	7%	670
Transfers recognised - operational		96,002	63,897	63,597	-	61,322	63,597	(2,275)	-4%	63,597
Other revenue		8,130	5,327	6,287	507	3,950	6,287	(2,337)	-37%	6,287
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		294,765	263,692	262,385	(1,003)	208,930	262,385	(53,455)	-20%	262,385
Expenditure By Type										
Employee related costs		79,880	86,951	84,558	6,384	83,887	84,558	(671)	-1%	84,558
Remuneration of councillors		4,522	4,967	5,021	390	4,604	5,021	(417)	-8%	5,021
Debt impairment		69,311	37,233	34,800	599	7,191	34,800	(27,609)	-79%	34,800
Depreciation & asset impairment		15,280	16,152	16,152	1,346	16,152	16,152	0	0%	16,152
Finance charges		5,754	1,633	1,612	449	1,447	1,612	(164)	-10%	1,612
Bulk purchases		47,916	65,244	65,604	5,065	54,279	65,604	(11,325)	-17%	65,604
Other materials		24,108	21,892	19,010	1,410	13,882	19,010	(5,128)	-27%	19,010
Contracted services		11,957	7,982	12,041	2,264	10,466	12,041	(1,575)	-13%	12,041
Transfers and grants		35	150	171	-	159	171	(12)	-7%	171
Other expenditure		61,782	35,556	38,737	3,380	43,478	38,737	4,741	12%	38,737
Loss on disposal of PPE		23	-	-	-	-	-	-	-	-
Total Expenditure		320,568	277,760	277,707	21,286	235,547	277,707	(42,160)	-15%	277,707
Surplus/(Deficit)		(25,803)	(14,068)	(15,322)	(22,290)	(26,617)	(15,322)	(11,295)	74%	(15,322)
Transfers recognised - capital		14,486	30,545	56,996	11,383	42,793	56,996	(14,203)	-25%	56,996
Contributions recognised - capital		70	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(11,247)	16,477	41,674	(10,907)	16,176	41,674			41,674
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(11,247)	16,477	41,674	(10,907)	16,176	41,674			41,674
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(11,247)	16,477	41,674	(10,907)	16,176	41,674			41,674
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(11,247)	16,477	41,674	(10,907)	16,176	41,674			41,674

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, standard classification and funding) - Q4 Fourth Quarter										
Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	-	-	-	-	-	-	-	-
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	-	-	-	-	-	-	-	-
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		48	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		1,905	-	114	78	131	114	17	15%	114
Vote 3 - Director: Financial Services		292	-	4	2	3	4	(1)	-31%	4
Vote 4 - Director: Engineering Services		13,508	27,614	53,904	9,692	39,675	53,904	(14,229)	-26%	53,904
Vote 5 - Director: Community Services		33	-	354	-	345	354	(9)	-3%	354
Vote 6 - Director: Electrical Services		2,701	6,554	5,823	1,828	5,083	5,823	(740)	-13%	5,823
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	18,487	34,168	60,199	11,600	45,236	60,199	(14,963)	-25%	60,199
Total Capital Expenditure		18,487	34,168	60,199	11,600	45,236	60,199	(14,963)	-25%	60,199
Capital Expenditure - Standard Classification										
Governance and administration		863	1,200	698	217	466	698	(232)	-33%	698
Executive and council		53	-	-	-	-	-	-	-	-
Budget and treasury office		292	-	4	2	3	4	(1)	-31%	4
Corporate services		518	1,200	694	215	463	694	(231)	-33%	694
Community and public safety		2,238	13,592	14,297	114	1,787	14,297	(12,510)	-87%	14,297
Community and social services		1,189	-	96	78	115	96	19	20%	96
Sport and recreation		1,029	13,592	14,183	36	1,663	14,183	(12,520)	-88%	14,183
Public safety		20	-	18	-	9	18	(9)	-53%	18
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3,994	6,064	11,774	813	5,321	11,774	(6,452)	-55%	11,774
Planning and development		-	-	-	12	90	-	90	#DIV/0!	-
Road transport		3,994	6,064	11,774	801	5,232	11,774	(6,542)	-56%	11,774
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		11,392	13,312	33,431	10,455	37,662	33,431	4,231	13%	33,431
Electricity		2,701	6,554	5,823	1,828	5,083	5,823	(740)	-13%	5,823
Water		651	100	3,357	378	767	3,357	(2,590)	-77%	3,357
Waste water management		8,038	6,658	23,915	8,249	31,476	23,915	7,561	32%	23,915
Waste management		1	-	336	-	336	336	-	-	336
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	18,487	34,168	60,199	11,600	45,236	60,199	(14,963)	-25%	60,199
Funded by:										
National Government		12,679	30,035	30,072	3,400	16,411	30,072	(13,660)	-45%	30,072
Provincial Government		1,807	510	26,925	7,983	26,382	26,925	(543)	-2%	26,925
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		14,486	30,545	56,996	11,383	42,793	56,996	(14,203)	-25%	56,996
Public contributions & donations	5	70	-	-	-	-	-	-	-	-
Borrowing	6	2,509	-	-	-	-	-	-	-	-
Internally generated funds		1,421	3,623	3,203	217	2,443	3,203	(760)	-24%	3,203
Total Capital Funding		18,487	34,168	60,199	11,600	45,236	60,199	(14,963)	-25%	60,199

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - Q4 Fourth Quarter						
Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		12	321	5,278	6	5,278
Call investment deposits		18,037	4,000	3,725	7,536	3,725
Consumer debtors		29,628	31,778	16,546	65,851	16,546
Other debtors		6,095	20,544	21,756	55,510	21,756
Current portion of long-term receivables		-	-	-	-	-
Inventory		3,729	3,330	3,952	3,271	3,952
Total current assets		57,501	59,973	51,257	132,174	51,257
Non current assets						
Long-term receivables		1,848	1,950	2,176	1,386	2,176
Investments		-	-	-	-	-
Investment property		8,150	8,115	7,883	8,197	7,883
Investments in Associate		-	-	-	-	-
Property, plant and equipment		456,270	490,518	500,793	489,091	500,793
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		471	618	262	471	262
Other non-current assets		5,396	7,128	5,396	171	5,396
Total non current assets		472,134	508,329	516,509	499,316	516,509
TOTAL ASSETS		529,636	568,302	567,766	631,490	567,766
LIABILITIES						
Current liabilities						
Bank overdraft		520	-	-	5,953	-
Borrowing		2,986	4,398	4,398	1,123	4,398
Consumer deposits		1,293	1,429	1,440	1,371	1,440
Trade and other payables		42,674	33,912	34,344	74,885	34,344
Provisions		13,666	13,648	14,349	12,786	14,349
Total current liabilities		61,139	53,388	54,531	96,117	54,531
Non current liabilities						
Borrowing		11,120	11,098	11,120	11,022	11,120
Provisions		49,906	35,990	52,900	146,922	52,900
Total non current liabilities		61,026	47,088	64,020	157,943	64,020
TOTAL LIABILITIES		122,165	100,476	118,552	254,060	118,552
NET ASSETS	2	407,470	467,826	449,215	377,430	449,215
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		400,486	464,101	445,490	370,441	445,490
Reserves		6,984	3,725	3,725	6,989	3,725
TOTAL COMMUNITY WEALTH/EQUITY	2	407,470	467,826	449,215	377,430	449,215

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - Q4 Fourth Quarter										
Description	Ref	2015/16	Budget Year 2016/17							
		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, penalties & collection charges		199,145	26,594	28,861	1,299	24,894	28,861	(3,967)	-14%	28,861
Service charges		-	104,151	96,716	8,521	101,439	96,716	4,723	5%	96,716
Other revenue		-	28,214	34,396	2,751	23,481	34,396	(10,915)	-32%	34,396
Government - operating		107,961	63,897	53,199	-	52,994	53,199	(205)	0%	53,199
Government - capital		14,486	30,545	56,598	7,893	56,788	56,598	190	0%	56,598
Interest		3,924	3,220	3,823	208	3,738	3,823	(85)	-2%	3,823
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(295,515)	(223,713)	(221,258)	(18,892)	(210,574)	(221,258)	(10,684)	5%	(221,258)
Finance charges		(5,754)	(1,633)	(1,612)	(449)	(1,447)	(1,612)	(164)	10%	(1,612)
Transfers and Grants		(35)	(150)	(171)	-	(159)	(171)	(12)	7%	(171)
NET CASH FROM/(USED) OPERATING ACTIVITIES		24,212	31,125	50,552	1,332	51,154	50,552	(601)	-1%	50,552
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		(112)	(110)	(438)	-	-	(438)	438	-100%	(438)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(18,487)	(34,168)	(60,199)	(11,600)	(45,236)	(60,199)	(14,963)	25%	(60,199)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(18,599)	(34,278)	(60,638)	(11,600)	(45,236)	(60,638)	(15,402)	25%	(60,638)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		2,802	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	55	147	12	114	147	(33)	-23%	147
Payments										
Repayment of borrowing		(4,003)	919	1,412	(677)	(2,055)	1,412	3,467	246%	1,412
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,200)	974	1,559	(665)	(1,941)	1,559	3,500	225%	1,559
NET INCREASE/ (DECREASE) IN CASH HELD		4,413	(2,179)	(8,526)	(10,934)	3,976	(8,526)			(8,526)
Cash/cash equivalents at beginning:		13,116	6,501	17,529		17,529	17,529			17,529
Cash/cash equivalents at month/year end:		17,529	4,321	9,003		21,505	9,003			9,003

PART 2 – SUPPORTING DOCUMENTATION

5. Material variance explanations

5.1 Supporting Table SC1 Material variance explanations

The information contained in this report is provisional as closing journals are still being prepared to close the 2016/17 financial year.

The annual financial statements will be submitted at the end of August to the Auditor General for the annual Audit. The true extent of the variances will only be known at the annual financial statements have been prepared. These variances will be explained in the annual financial statements.

6. Debtors' analysis

6.1 Supporting Table SC3

Debtors' age analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - Q4 Fourth Quarter													
Description	NT Code	Budget Year 2016/17								Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				Total
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,532	472	431	3,440	-	-	-	-	5,675	3,440	-	933
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,790	235	75	1,128	-	-	-	-	6,227	1,128	-	359
Receivables from Non-exchange Transactions - Property Rates	1400	1,423	360	294	4,566	-	-	-	-	6,643	4,566	-	1,436
Receivables from Exchange Transactions - Waste Water Management	1500	1,134	472	401	9,702	-	-	-	-	11,710	9,702	-	2,584
Receivables from Exchange Transactions - Waste Management	1600	616	277	243	6,262	-	-	-	-	7,397	6,262	-	1,867
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	1	1	46	-	-	-	-	53	46	-	12
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	4,727	2,717	1,214	33,200	-	-	-	-	41,857	33,200	-	-
Total By Income Source	2000	14,227	4,534	2,658	58,344	-	-	-	-	79,763	58,344	-	7,191
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,132	157	48	955	-	-	-	-	2,292	955	-	-
Commercial	2300	2,071	373	142	3,141	-	-	-	-	5,727	3,141	-	-
Households	2400	8,738	3,824	2,199	47,240	-	-	-	-	62,002	47,240	-	7,191
Other	2500	2,286	179	269	7,008	-	-	-	-	9,742	7,008	-	-
Total By Customer Group	2600	14,227	4,534	2,658	58,344	-	-	-	-	79,763	58,344	-	7,191

7. Creditors analysis

7.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter										
Description	NT Code	Budget Year 2016/17								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	6,092	-	-	-	-	-	-	-	6,092
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	771	-	-	-	-	-	-	-	771
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	594	140	104	13	14	-	-	-	865
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	7,457	140	104	13	14	-	-	-	7,728

8. Investment portfolio analysis

8.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q4 Fourth Quarter									
Investments by maturity	Ref	Period of	Type of	Expiry date	Accrued	Yield for the	Market	Change in	Market
Name of institution & investment ID		Investment	Investment	of	interest for	month 1	value at	market	value at end
R thousands		Yrs/Months		investment	the month	(%)	beginning	value	of the
Municipality									
Investec							3,196	(2,124)	1,072
Standard Bank							10,671	(11,107)	(436)
ABSA Bank							5,586	(2,055)	3,531
Nedbank							3,558	(189)	3,369
Municipality sub-total					-		23,011	(15,475)	7,536
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		23,011	(15,475)	7,536

9. Allocation and grant receipts and expenditure

9.1 Supporting Table SC6 – Grant receipts

WC053 Beaufort West - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - Q4 Fourth Quarter										
Description	Ref	2015/16	Budget Year 2016/17							
		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:		66,580	50,111	40,826	-	40,862	40,826	37	0.1%	40,826
Local Government Equitable Share		44,160	46,569	37,320	-	37,320	37,320	-		37,320
Finance Management		1,600	1,625	1,609	-	1,625	1,609	17	1.0%	1,609
EPWP Incentive		1,743	1,617	1,617	-	1,617	1,617	-		1,617
Municipal Infrastructure Grant (MIG) PMU		263	300	280	-	300	280	20	7.1%	280
Accelerated Community Water Supply (ACIP) - DWAF		3,079	-	-	-	-	-	-		-
Municipal Systems Improvement		930	-	-	-	-	-	-		-
Energy Efficiency and Demand Management		8,000	-	-	-	-	-	-		-
Integrated National Electrification Programme		6,805	-	-	-	-	-	-		-
Provincial Government:		31,421	13,786	12,374	-	12,322	12,374	(51)	-0.4%	12,374
Human Settlements Development Grant		25,205	8,610	6,918	-	6,916	6,918	(1)	0.0%	6,918
Library Service		4,570	4,800	4,800	-	4,800	4,800	-		4,800
Community Development Workers (CDW)		234	206	206	-	206	206	-		206
Management Support Grant		-	120	340	-	340	340	-		340
Transport and Public Works		-	50	50	-	-	50	(50)	-100.0%	50
Thusong Service Centres Grant		100	-	-	-	-	-	-		-
Municipal Capacity Building Grant		250	-	-	-	-	-	-		-
Western Cape Management Support Grant		1,062	-	-	-	-	-	-		-
Department Local Government		-	-	60	-	60	60	-		60
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		567	-	-	-	35	-	35	#DIV/0!	-
Private -Electrification Central Karoo		250	-	-	-	35	-	35	#DIV/0!	-
Eskom -Electrification of Central Karoo		317	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	98,568	63,897	53,199	-	53,219	53,199	20	0.0%	53,199
Capital Transfers and Grants										
National Government:		23,579	30,035	30,072	-	30,035	30,072	(37)	-0.1%	30,072
Municipal Infrastructure Grant (MIG)		15,384	25,535	25,555	-	25,535	25,555	(20)	-0.1%	25,555
Integrated National Electrification Programme Capital		8,195	4,500	4,500	-	4,500	4,500	-		4,500
Finance Management		-	-	17	-	-	17	(17)	-100.0%	17
Provincial Government:		550	510	26,527	7,893	26,528	26,527	1	0.0%	26,527
Municipal Infrastructure Support Grant		550	-	-	-	-	-	-		-
Development of Sport and Recreation Facilities		-	510	510	-	510	510	-		510
Human Settlements Development Grant		-	-	26,017	7,893	26,018	26,017	1	0.0%	26,017
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	24,129	30,545	56,598	7,893	56,563	56,598	(35)	-0.1%	56,598
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	122,697	94,442	109,797	7,893	109,782	109,797	(15)	0.0%	109,797

9.2 Supporting Table SC7 (1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q4 Fourth Quarter										
Description	Ref	2015/16	Budget Year 2016/17							
		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:		19,315	50,111	50,075	262	50,065	50,075	(10)	0.0%	50,075
Local Government Equitable Share		-	46,569	46,569	-	46,569	46,569	-		46,569
Finance Management		1,444	1,625	1,609	87	1,609	1,609	0	0.0%	1,609
EPWP Incentive		1,736	1,617	1,617	157	1,617	1,617	-		1,617
Municipal Infrastructure Grant (MIG) PMU		264	300	280	19	270	280	(10)	-3.6%	280
Accelerated Community Water Supply (ACIP) - DWAF		2,792	-	-	-	-	-	-		-
Municipal Systems Improvement		924	-	-	-	-	-	-		-
Energy Efficiency and Demand Management		6,931	-	-	-	-	-	-		-
Integrated National Electrification Programme		5,223	-	-	-	-	-	-		-
Provincial Government:		31,965	13,786	12,374	445	11,153	12,374	(1,160)	-9.4%	12,374
Human Settlements Development Grant		25,205	8,610	6,918	-	5,944	6,918	(974)	-14.1%	6,918
Library Service		4,231	4,800	4,800	432	4,832	4,800	32	0.7%	4,800
Community Development Workers (CDW)		205	206	206	13	157	206	(49)	-23.7%	206
Thusong Service Centres Grant		327	-	-	-	-	-	-		-
Organisational Structure Review		427	-	-	-	-	-	-		-
Management Support Grant		2	120	120	-	-	120	(120)	-100.0%	120
IDP Review		76	-	-	-	-	-	-		-
Consumer Housing Education Program		4	-	-	-	-	-	-		-
Transport and Public Works		-	50	50	-	-	50	(50)	-100.0%	50
Municipal Infrastructure Support Grant		96	-	-	-	-	-	-		-
Municipal Capacity Building Grant		250	-	-	-	-	-	-		-
Western Cape Management Support Grant		1,141	-	220	-	220	220	-		220
Department Local Government		-	-	60	-	-	60	-		60
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		563	-	-	-	-	-	-		-
Private -Electrification Central Karoo		250	-	-	-	-	-	-		-
Eskom -Electrification of Central Karoo		313	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		51,842	63,897	62,448	707	61,218	62,448	(1,170)	-1.9%	62,448
Capital expenditure of Transfers and Grants										
National Government:		12,679	30,035	30,072	3,879	18,246	30,072	(11,825)	-39.3%	30,072
Municipal Infrastructure Grant (MIG)		12,196	25,535	25,555	1,795	13,730	25,555	(11,825)	-46.3%	25,555
Integrated National Electrification Programme Capital		470	4,500	4,500	2,084	4,500	4,500	0	0.0%	4,500
Finance Management		14	-	17	-	16	17	(0)	-0.8%	17
Provincial Government:		1,807	510	26,527	7,893	26,017	26,527	(510)	-1.9%	26,527
Library Service		1,133	-	-	-	-	-	-		-
Human Settlements Development Grant		-	-	26,017	7,893	26,017	26,017	-		26,017
Development of Sport and Recreation Facilities		-	510	510	-	-	510	(510)	-100.0%	510
Municipal Infrastructure Support Grant		292	-	-	-	-	-	-		-
Western Cape Management Support Grant		117	-	-	-	-	-	-		-
Disaster Recovery Plan		265	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
Other grant providers:		70	-	-	-	-	-	-		-
Merweville Library Alteration		70	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		14,556	30,545	56,598	11,771	44,263	56,598	(12,335)	-21.8%	56,598
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		66,398	94,442	119,046	12,478	105,481	119,046	(13,505)	-11.3%	119,046

9.3 Supporting Table SC7 (2) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q4 Fourth Quarter						
Description	Ref	Budget Year 2016/17				
		Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
		-	-	-	-	
Provincial Government:		1,149	73	1,153	(4)	-0.4%
Management Support Grant		654	5	698	(44)	-6.8%
Municipal Infrastructure Support Grant		495	67	455	40	8.1%
District Municipality:		-	-	-	-	
		-	-	-	-	
Other grant providers:		-	-	-	-	
		-	-	-	-	
Total operating expenditure of Approved Roll-overs		1,149	73	1,153	(4)	-0.4%
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
		-	-	-	-	
Provincial Government:		398	14	322	76	19.1%
Library Service Capital		96	-	37	59	61.2%
Municipal Infrastructure Support Grant		302	14	284	17	5.7%
District Municipality:		-	-	-	-	
		-	-	-	-	
Other grant providers:		-	-	-	-	
		-	-	-	-	
Total capital expenditure of Approved Roll-overs		398	14	322	76	19.1%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1,546	86	1,474	72	4.6%

10. Expenditure on councillor and board members allowances and employee benefits

10.1 Supporting Table SC8

WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q4 Fourth Quarter										
Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							
		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		3,287	3,459	3,514	311	3,894	3,514	381	11%	3,514
Pension and UIF Contributions		287	339	339	12	114	339	(225)	-66%	339
Medical Aid Contributions		45	47	47	4	50	47	4	8%	47
Motor Vehicle Allowance		642	830	830	39	283	830	(548)	-66%	830
Cellphone Allowance		261	292	292	23	263	292	(28)	-10%	292
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		4,522	4,967	5,021	390	4,604	5,021	(417)	-8%	5,021
% increase	4		9.8%	11.0%						11.0%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	4,204	5,064	5,064	276	4,976	5,064	(88)	-2%	5,064
Pension and UIF Contributions		581	637	637	20	481	637	(156)	-25%	637
Medical Aid Contributions		28	30	30	3	38	30	8	26%	30
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		480	661	661	-	488	661	(173)	-26%	661
Motor Vehicle Allowance		517	540	540	24	444	540	(96)	-18%	540
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	222	-	222	#DIV/0!	-
Long service awards		-	-	-	-	84	-	84	#DIV/0!	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,810	6,931	6,931	323	6,733	6,931	(198)	-3%	6,931
% increase	4		19.3%	19.3%						19.3%
Other Municipal Staff										
Basic Salaries and Wages		55,991	61,472	58,671	4,519	57,448	58,671	(1,224)	-2%	58,671
Pension and UIF Contributions		7,969	10,082	9,226	741	9,113	9,226	(113)	-1%	9,226
Medical Aid Contributions		1,310	1,347	1,415	121	1,372	1,415	(43)	-3%	1,415
Overtime		2,800	1,594	2,716	239	3,391	2,716	675	25%	2,716
Performance Bonus		32	-	(161)	-	-	(161)	161	-100%	(161)
Motor Vehicle Allowance		1,369	1,583	1,521	139	1,656	1,521	134	9%	1,521
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		902	885	955	77	926	955	(29)	-3%	955
Other benefits and allowances		1,761	1,457	1,683	130	1,647	1,683	(36)	-2%	1,683
Payments in lieu of leave		714	300	300	2	421	300	121	40%	300
Long service awards		329	452	452	14	288	452	(164)	-36%	452
Post-retirement benefit obligations	2	891	850	850	78	895	850	45	5%	850
Sub Total - Other Municipal Staff		74,070	80,020	77,627	6,061	77,155	77,627	(473)	-1%	77,627
% increase	4		8.0%	4.8%						4.8%
Total Parent Municipality		84,402	91,918	89,580	6,774	88,492	89,580	(1,088)	-1%	89,580
			8.9%	6.1%						6.1%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		84,402	91,918	89,580	6,774	88,492	89,580	(1,088)	-1%	89,580
% increase	4		8.9%	6.1%						6.1%
TOTAL MANAGERS AND STAFF		79,879	86,951	84,558	6,384	83,887	84,558	(671)	-1%	84,558

11. Capital programme performance

11.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter									
Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Adjustments Budget
R thousands								%	
Monthly expenditure performance trend									
July	-	2,847	2,847	1,233	1,233	2,847	1,614	56.7%	2%
August	-	2,847	2,847	553	1,786	5,695	3,909	68.6%	3%
September	-	2,847	3,766	1,529	3,315	9,461	6,146	65.0%	6%
October	-	2,847	3,766	243	3,557	13,227	9,670	73.1%	6%
November	-	2,847	3,766	507	4,065	16,994	12,929	76.1%	7%
December	-	2,847	3,766	8,336	12,400	20,760	8,360	40.3%	21%
January	-	2,847	3,766	2,320	14,721	24,526	9,806	40.0%	24%
February	-	2,847	3,766	3,769	18,490	28,293	9,803	34.6%	31%
March	-	2,847	3,766	5,055	23,545	32,059	8,514	26.6%	39%
April	-	2,847	3,766	5,495	29,039	35,825	6,786	18.9%	48%
May	-	2,847	3,766	4,597	33,636	39,592	5,955	15.0%	56%
June	-	2,847	20,608	11,600	45,236	60,199	14,963	24.9%	75%
Total Capital expenditure	-	34,168	60,199	45,236					

Chart C1 2016/17 Capital Expenditure Monthly Trend: actual v target

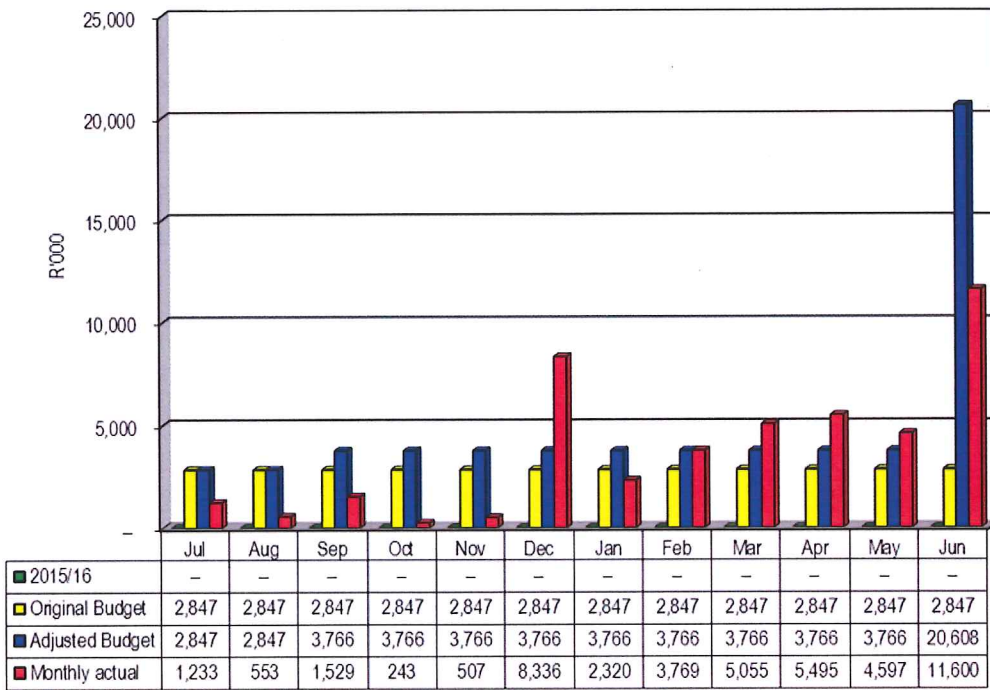
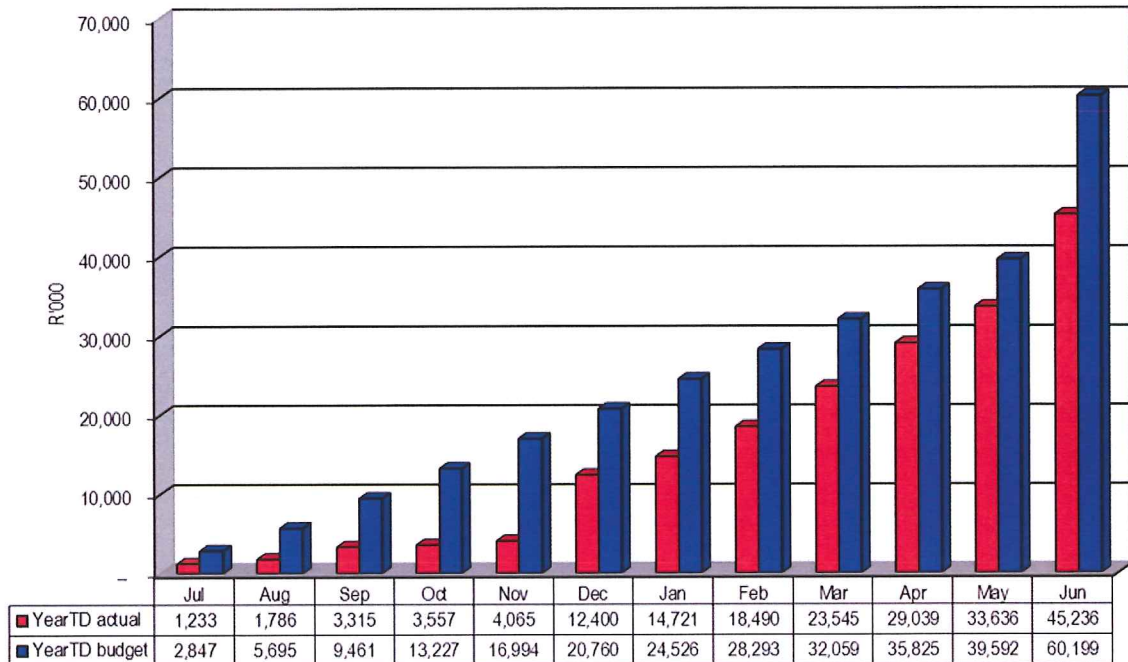


Chart C2 2016/17 Capital Expenditure: YTD actual v YTD target



11.2 Supporting Table SC13

11.2.1 Supporting Table SC13a

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - Q4 Fourth Quarter										
Description	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		14,888	2,154	27,970	8,271	27,890	27,970	80	0.3%	27,970
Infrastructure - Road transport		3,771	-	5,984	-	-	5,984	5,984	100.0%	5,984
Roads, Pavements & Bridges		3,771	-	-	-	-	-	-	-	-
Storm water		-	-	5,984	-	-	5,984	5,984	100.0%	5,984
Infrastructure - Electricity		2,618	2,054	1,283	-	1,126	1,283	158	12.3%	1,283
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2,618	2,054	-	-	1,126	-	(1,126)	#DIV/0!	-
Street Lighting		-	-	1,283	-	-	1,283	1,283	100.0%	1,283
Infrastructure - Water		362	100	3,011	378	747	3,011	2,264	75.2%	3,011
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		362	-	-	378	588	-	(588)	#DIV/0!	-
Reticulation		-	100	3,011	-	160	3,011	2,852	94.7%	3,011
Infrastructure - Sanitation		8,136	-	17,692	7,893	26,017	17,692	(8,325)	-47.1%	17,692
Reticulation		-	-	-	7,893	26,017	-	(26,017)	#DIV/0!	-
Sewerage purification		8,136	-	17,692	-	-	17,692	17,692	100.0%	17,692
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	510	510	-	-	510	510	100.0%	510
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	510	510	-	-	510	510	100.0%	510
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		3,324	1,200	757	215	740	757	17	2.2%	757
General vehicles		267	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	336	-	(336)	#DIV/0!	-
Plant & equipment		331	-	285	-	129	285	155	54.6%	285
Computers - hardware/equipment		-	-	17	-	14	17	2	12.2%	17
Furniture and other office equipment		1,182	-	5	-	1	5	4	79.1%	5
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	1,200	450	215	258	450	192	42.6%	450
Other Buildings		1,544	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		275	-	-	-	-	-	-	-	-
Computers - software & programming		275	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	18,487	3,864	29,237	8,486	28,630	29,237	607	2.1%	29,237
Specialised vehicles		-	-	-	-	336	-	(336)	#DIV/0!	-
Refuse		-	-	-	-	336	-	(336)	#DIV/0!	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

11.2.2 Supporting Table SC13b

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - Q4										
Description	Ref	2015/16			Budget Year 2016/17					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	17,222	16,753	2,986	14,605	16,753	2,148	12.8%	16,753
Infrastructure - Road transport		–	6,064	5,757	801	5,224	5,757	533	9.3%	5,757
Roads, Pavements & Bridges		–	6,064	5,757	801	5,224	5,757	533	9.3%	5,757
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	4,500	4,500	1,828	3,947	4,500	553	12.3%	4,500
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	4,500	4,500	1,828	3,947	4,500	553	12.3%	4,500
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	311	–	–	311	311	100.0%	311
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		–	–	311	–	–	311	311	100.0%	311
Infrastructure - Sanitation		–	6,658	6,186	357	5,434	6,186	752	12.2%	6,186
Reticulation		–	–	–	–	–	–	–	–	–
Sewerage purification		–	6,658	6,186	357	5,434	6,186	752	12.2%	6,186
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Community		–	13,082	13,673	36	1,663	13,673	12,010	87.8%	13,673
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	13,082	13,673	36	1,663	13,673	12,010	87.8%	13,673
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Recreational facilities		–	–	–	–	–	–	–	–	–
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	–	–	–	–	–	–	–	–
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		–	–	536	92	338	536	199	37.0%	536
General vehicles		–	–	336	–	–	336	336	100.0%	336
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	–	–	–	–	–	–	–	–
Computers - hardware/equipment		–	–	–	–	–	–	–	–	–
Furniture and other office equipment		–	–	200	92	338	200	(138)	-68.9%	200
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	–	–	–	–	–	–	–
Other Buildings		–	–	–	–	–	–	–	–	–
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total Capital Expenditure on renewal of existing assets	1	–	30,304	30,963	3,114	16,606	30,963	14,357	46.4%	30,963
Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

11.2.3 Supporting Table SC13c

WC053 Beaufort West - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - Q4 Fourth										
Description	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	9,573	7,002	519	5,113	7,002	1,889	27.0%	7,002
Infrastructure - Road transport		–	3,400	1,550	115	1,132	1,550	418	27.0%	1,550
Roads, Pavements & Bridges		–	3,290	1,440	107	1,052	1,440	388	27.0%	1,440
Storm water		–	110	110	8	80	110	30	27.0%	110
Infrastructure - Electricity		–	2,726	1,922	143	1,404	1,922	518	27.0%	1,922
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	2,504	1,700	126	1,241	1,700	459	27.0%	1,700
Street Lighting		–	222	222	16	162	222	60	27.0%	222
Infrastructure - Water		–	2,070	2,360	175	1,723	2,360	637	27.0%	2,360
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	960	960	71	701	960	259	27.0%	960
Reticulation		–	1,110	1,400	104	1,022	1,400	378	27.0%	1,400
Infrastructure - Sanitation		–	397	449	33	328	449	121	27.0%	449
Reticulation		–	117	89	7	65	89	24	27.0%	89
Sewerage purification		–	280	360	27	263	360	97	27.0%	360
Infrastructure - Other		–	980	721	53	527	721	194	27.0%	721
Waste Management		–	980	721	53	527	721	194	27.0%	721
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Community		–	995	968	72	707	968	261	27.0%	968
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	215	160	12	117	160	43	27.0%	160
Community halls		–	253	238	18	174	238	64	27.0%	238
Libraries		–	22	22	2	16	22	6	27.0%	22
Recreational facilities		–	310	385	29	281	385	104	27.0%	385
Fire, safety & emergency		–	105	93	7	68	93	25	27.0%	93
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	88	68	5	50	68	18	27.0%	68
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	2	2	0	1	2	1	27.0%	2
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		–	11,324	11,040	819	8,062	11,040	2,978	27.0%	11,040
General vehicles		–	6,713	5,752	426	4,200	5,752	1,551	27.0%	5,752
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	1,899	2,968	220	2,167	2,968	800	27.0%	2,968
Computers - hardware/equipment		–	123	128	10	94	128	35	27.0%	128
Furniture and other office equipment		–	742	746	55	545	746	201	27.0%	746
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	1,847	1,447	107	1,056	1,447	390	27.0%	1,447
Other Buildings		–	–	–	–	–	–	–	–	–
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure		–	21,892	19,010	1,410	13,882	19,010	5,128	27.0%	19,010
Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

11.2.4 Supporting Table SC13d

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q4 Fourth Quarter										
Description	Ref	2015/16			Budget Year 2016/17					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		11,187	11,874	11,874	989	11,874	11,874	--		11,874
Infrastructure - Road transport		4,942	4,997	4,997	416	4,997	4,997	--		4,997
Roads, Pavements & Bridges		3,489	4,097	4,097	416	4,997	4,997	--		4,997
Storm water		1,453	--	--	--	--	--	--		--
Infrastructure - Electricity		2,119	2,421	2,421	202	2,421	2,421	--		2,421
Generation		--	--	--	--	--	--	--		--
Transmission & Reticulation		2,119	2,421	2,421	202	2,421	2,421	--		2,421
Street Lighting		--	--	--	--	--	--	--		--
Infrastructure - Water		2,176	2,189	2,189	182	2,189	2,189	--		2,189
Dams & Reservoirs		--	--	--	--	--	--	--		--
Water purification		2,176	2,189	2,189	182	2,189	2,189	--		2,189
Reticulation		--	--	--	--	--	--	--		--
Infrastructure - Sanitation		1,765	1,934	1,934	161	1,934	1,934	--		1,934
Reticulation		--	1,934	1,934	161	1,934	1,934	--		1,934
Sewerage purification		1,765	--	--	--	--	--	--		--
Infrastructure - Other		184	332	332	28	332	332	--		332
Waste Management		45	332	332	28	332	332	--		332
Transportation		--	--	--	--	--	--	--		--
Gas		--	--	--	--	--	--	--		--
Other		139	--	--	--	--	--	--		--
Community		429	531	531	44	531	531	--		531
Parks & gardens		--	--	--	--	--	--	--		--
Sportsfields & stadia		--	239	239	20	239	239	--		239
Swimming pools		--	--	--	--	--	--	--		--
Community halls		260	260	260	22	260	260	--		260
Libraries		6	32	32	3	32	32	--		32
Recreational facilities		163	--	--	--	--	--	--		--
Fire, safety & emergency		--	--	--	--	--	--	--		--
Security and policing		--	--	--	--	--	--	--		--
Buses		--	--	--	--	--	--	--		--
Clinics		--	--	--	--	--	--	--		--
Museums & Art Galleries		--	--	--	--	--	--	--		--
Cemeteries		0	0	0	0	0	0	--		0
Social rental housing		--	--	--	--	--	--	--		--
Other		--	--	--	--	--	--	--		--
Heritage assets		--	--	--	--	--	--	--		--
Buildings		--	--	--	--	--	--	--		--
Other		--	--	--	--	--	--	--		--
Investment properties		249	266	266	22	266	266	--		266
Housing development		--	--	--	--	--	--	--		--
Other		249	266	266	22	266	266	--		266
Other assets		3,295	3,273	3,273	273	3,273	3,273	--		3,273
General vehicles		1,657	1,326	1,326	110	1,326	1,326	--		1,326
Specialised vehicles		--	--	--	--	--	--	--		--
Plant & equipment		145	400	400	33	400	400	--		400
Computers - hardware/equipment		289	483	483	40	483	483	--		483
Furniture and other office equipment		367	395	395	33	395	395	--		395
Abattoirs		--	--	--	--	--	--	--		--
Markets		--	--	--	--	--	--	--		--
Civic Land and Buildings		--	154	154	13	154	154	--		154
Other Buildings		667	514	514	43	514	514	--		514
Other Land		--	--	--	--	--	--	--		--
Surplus Assets - (Investment or inventory)		--	--	--	--	--	--	--		--
Other		170	--	--	--	--	--	--		--
Agricultural assets		--	--	--	--	--	--	--		--
List sub-class		--	--	--	--	--	--	--		--
Biological assets		--	--	--	--	--	--	--		--
List sub-class		--	--	--	--	--	--	--		--
Intangibles		120	209	209	17	209	209	--		209
Computers - software & programming		120	209	209	17	209	209	--		209
Other		--	--	--	--	--	--	--		--
Total Depreciation		15,280	16,152	16,152	1,346	16,152	16,152	--		16,152
Specialised vehicles		--	--	--	--	--	--	--		--
Refuse		--	--	--	--	--	--	--		--
Fire		--	--	--	--	--	--	--		--
Conservancy		--	--	--	--	--	--	--		--
Ambulances		--	--	--	--	--	--	--		--

12. Material variances to the SDBIP

12.1 Over view

The quarterly SDBIP information has been prepared using the schedules as required by the Municipal Budget and Reporting Regulations.

12.2 Material variances to the service delivery and budget implementation plan (MBRR)

In the monthly financial statements provide a disclosure on monthly targets for revenue, expenditure and cash flow that includes a consolidated projection of cash flow for the budget year setting out receipts by source and payments by type, per month for the budget year with actual for past months and revised forecasts for future months, and shown in total for the two years following the budget year.

In the quarterly report on the implementation of the budget and the financial affairs for the municipality provide –

- a) a review of actual performance against the quarterly targets for measurable performance objectives and service delivery;
- b) a consolidated projection of revenue and operating expenditure per month for the budget year with actual for past months and revised forecast for future months, and the total for the two following budget year; and
- c) a projection of capital expenditure by project broken down per month for the budget year showing actual for past periods and revised forecasts for future periods, and shown in total for the two years following the budget year.

12.2 (a) review of actual performance against the quarterly targets for measurable performance objectives and service delivery – See Annexure A

12.2 (b) Revenue by source quarterly report April 2017 till June 2017

Beaufort West Municipality									
SDBIP 2016/2017: Revenue By Source Report									
Line Item	17-Apr		17-May		17-Jun		Total for the Period		
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
Property rates	2,308,726	1,217,433	2,308,726	1,628,055	2,308,726	1,250,708	27,704,712	24,300,936	
Property rates - penalties & collection charges	50,000	49,372	50,000	48,921	50,000	48,328	600,000	592,667	
Service charges - electricity revenue	6,054,593	4,970,395	6,054,593	6,485,501	6,054,593	6,323,426	72,655,116	73,937,898	
Service charges - water revenue	1,499,448	1,104,888	1,499,448	1,281,856	1,499,448	1,130,600	17,993,375	12,871,380	
Service charges - sanitation revenue	1,113,447	665,156	1,113,447	884,062	1,113,447	294,178	13,361,364	10,166,856	
Service charges - refuse revenue	570,232	264,514	570,232	334,364	570,232	-	6,842,784	3,682,772	
Service charges - other	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	106,211	3,030	106,211	420	106,211	390	1,274,532	17,423	
Interest earned - external investments	105,000	-	105,000	338,335	105,000	-	1,260,000	899,892	
Interest earned - outstanding debtors	173,883	251,309	173,883	197,067	173,883	208,225	2,086,596	2,845,083	
Dividends received	-	-	-	-	-	-	-	-	-
Fines	4,117,424	-	4,117,424	1,741,420	4,117,424	1,553,330	49,409,088	13,053,300	
Licences and permits	50,871	22,818	50,871	74,206	50,871	56,549	610,452	596,474	
Agency services	55,833	34,896	55,833	89,103	55,833	72,552	669,996	715,306	
Transfers recognised - operating	1,439,833	-	1,439,833	-	1,489,833	-	63,896,996	62,077,133	
Other revenue	348,079	1,089,035	348,079	277,552	1,498,082	1,068,606	5,326,951	9,098,742	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-
Total	17,993,580	9,672,846	17,993,580	13,380,862	19,193,583	12,006,892	263,691,962	214,855,862	

12.2 (b) Cash flow quarterly report April 2017 till June 2017

Beaufort West Municipality									
SDBIP 2016/2017: Monthly Cashflow Report									
Apr-17									
Directorate	Revenue			Operational Expenditure			Capital Expenditure		
	Original Budget	Monthly Actual	Original Budget	Monthly Actual	Original Budget	Monthly Actual	Original Budget	Monthly Actual	
Municipal Manager	-	-	360,964.21	158,040.01	-	-	-	-	
Community Services	5,632,230.81	661,576.77	6,108,783.54	2,113,802.20	-	-	-	-	
Corporate Services	636,471.66	523,647.05	2,363,711.28	1,620,464.92	-	-	-	-	
Electricity	6,639,709.26	-4,463,428.10	6,356,583.69	4,447,159.57	546,152.58	-	-	-	
Engineering Services	4,683,321.00	6,991,045.33	6,277,009.75	4,912,543.82	2,301,188.58	5,494,698.64	-	-	
Financial Services	2,863,931.00	241,197.52	1,579,630.28	1,375,594.36	-	-	-	-	
Total	20,455,663.73	3,954,038.57	23,046,682.75	14,627,604.88	2,847,341.16	5,494,698.64	2,847,341.16	5,494,698.64	

Beaufort West Municipality									
SDBIP 2016/2017: Monthly Cashflow Report									
May-17									
Directorate	Revenue			Operational Expenditure			Capital Expenditure		
	Original Budget	Monthly Actual	Original Budget	Monthly Actual	Original Budget	Monthly Actual	Original Budget	Monthly Actual	
Municipal Manager	-	-	360,964.21	172,740.26	-	-	-	-	
Community Services	5,632,230.81	2,485,651.17	6,108,783.54	2,272,961.33	-	-	-	-	
Corporate Services	636,471.66	901,789.07	2,363,711.28	2,320,239.28	-	-	-	-	
Electricity	6,639,709.26	8,042,557.20	6,356,583.69	5,585,163.52	546,152.58	1,169,752.04	37,375.63	-	
Engineering Services	4,683,321.00	5,805,544.75	6,277,009.75	5,965,371.20	2,301,188.58	3,389,012.67	-	-	
Financial Services	2,863,931.00	372,142.26	1,579,630.28	1,718,605.18	-	-	-	-	
Total	20,455,663.73	17,607,684.45	23,046,682.75	18,035,080.77	2,847,341.16	4,596,950.56	2,847,341.16	4,596,950.56	

12.2 (b) Cash flow quarterly report April 2017 till June 2017

Bearfort West Municipality																					
SCBP 2016/2017 - Monthly Cashflow Report																					
Jun-17																					
Directorate	Revenue						Operational Expenditure						Capital Expenditure								
	Original Budget	Monthly Adjusted Budget	Monthly Actual	Total Adjusted Budget	Total Actual	Total Variance	Total % Spent	Original Budget	Monthly Adjusted Budget	Monthly Actual	Total Adjusted Budget	Total Actual	Total Variance	Total % Spent	Original Budget	Monthly Adjusted Budget	Monthly Actual	Total Adjusted Budget	Total Actual	Total Variance	Total % Spent
Municipal Manager	-	-	-	-	-	-	100.00%	300,964.17	1,577,772.17	319,183.00	5,548,378	4,864,119.01	684,258.99	87.67%	-	-	-	-	-	-	100.00%
Community Services	5,632,230.89	-646,801.11	2,254,744.20	67,333,645	28,857,205.59	33,476,439.41	46.29%	6,108,783.58	5,728,295.58	4,389,625.63	7,994,916	42,104,691.12	30,740,224.88	57.85%	-	354,400.00	-	354,400	344,919.22	9,480.78	97.32%
Corporate Services	656,471.66	450,805.66	607,447.77	36,131,521	51,495,983.50	-15,364,461.50	142.52%	2,363,711.64	2,579,439.64	2,098,082.57	28,580,764	26,098,389.66	2,482,374.34	91.32%	-	113,925.00	77,918.66	113,925	130,890.63	-16,965.63	114.85%
Electricity	7,639,709.22	9,020,263.22	4,255,261.68	85,689,265	66,669,493.59	19,019,771.41	77.79%	6,355,583.73	6,198,094.73	5,407,200.74	76,120,515	67,673,872.22	8,446,642.78	88.90%	546,152.62	-184,395.38	1,827,654.00	5,823,283	5,082,820.56	740,462.44	87.28%
Engineering Services	5,883,326.00	35,762,234.00	11,765,355.29	98,000,132	68,642,973.02	29,357,158.98	70.04%	7,477,089.95	4,294,804.95	7,001,270.90	73,341,912	74,047,747.32	-705,835.32	100.96%	2,301,188.62	28,590,666.62	9,682,220.24	53,903,741	39,674,602.69	14,229,138.31	73.60%
Financial Services	2,863,933.00	3,213,365.00	11,340.65	37,216,688	35,671,521.39	1,545,086.61	95.85%	1,579,630.04	3,814,920.04	1,670,874.84	21,160,653	20,655,448.09	505,404.91	97.47%	-	4,100.00	2,086.83	4,100	2,847.05	1,252.95	69.44%
Total	22,655,670.77	47,799,867.77	10,379,327.23	319,381,171	251,337,162.09	68,044,008.91	78.70%	24,246,683.11	24,193,328.11	21,065,237.68	277,706,838	235,524,267.42	42,182,570.38	84.81%	2,847,342.24	28,878,696.24	11,599,829.73	60,199,449	45,296,080.15	14,903,368.85	75.10%

12.2 (C) Capital project quarterly report April 2017 till June 2017 – See Annexure B

13. Municipal manager's quality certification

QUALITY CERTIFICATE

I, Roelof van Staden, the acting municipal manager of Beaufort West Municipality, hereby certify that – (mark as appropriate)

the monthly budget statement

the quarterly report on the implementation of the budget and financial state of affairs of the municipality

The mid-year budget and performance assessment

For the month of June 2017 of 2016/17 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: Roelof van Staden

Municipal Manager of Beaufort West Municipality (WC053)

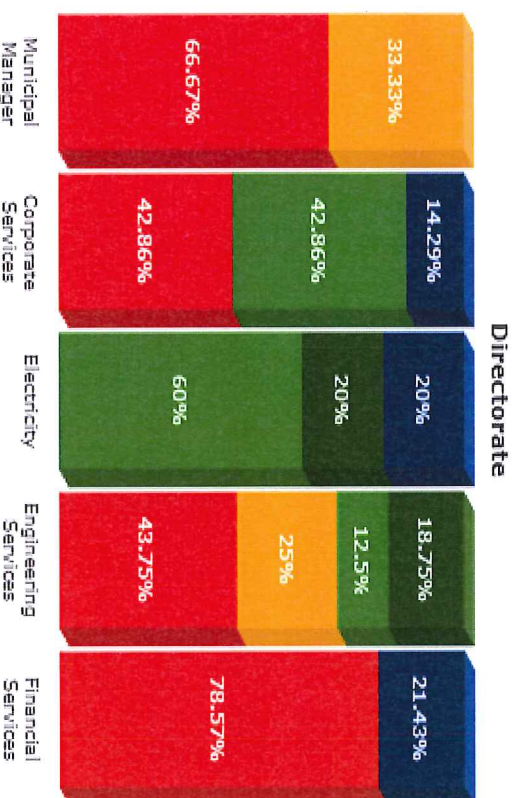
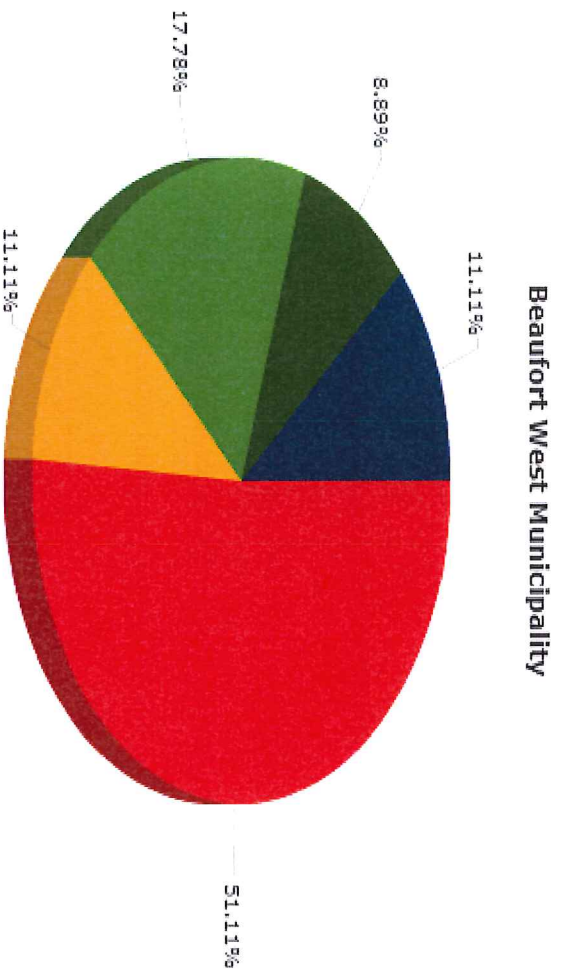
Signature: 

Date: 31/07/2017

12.2 (a) Annexure A : Review of actual performance against the quarterly targets for measurable performance objectives and service delivery

Top Layer SDBIP Report

Report drawn on 31 July 2017 at 13:22
for the months of September 2016 to June 2017.



	Beaufort West Municipality		Directorate				
	Municipal Manager	Corporate Services	Electricity	Engineering Services	Financial Services	Total	
KPI Not Met	23 (51.11%)	2 (66.7%)	-	7 (43.8%)	11 (78.6%)	23	
KPI Almost Met	5 (11.11%)	1 (33.3%)	-	4 (25%)	-	5	
KPI Met	8 (17.8%)	3 (42.9%)	3 (60%)	2 (12.5%)	-	13	
KPI Well Met	4 (8.9%)	-	1 (20%)	3 (18.8%)	-	8	
KPI Extremely Well Met	3 (6.7%)	-	1 (20%)	-	3 (21.4%)	7	
Total:	45	3	5	16	14	83	

Summary of Results

0	Not Measured
1	Not Measured
2	Not Measured
3	Not Measured
4	Not Measured
5	Not Measured
6	Not Measured
7	Not Measured
8	Not Measured
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10	Not Measured
11	Not Measured
12	Not Measured
13	Not Measured
14	Not Measured
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22	Not Measured
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92	Not Measured
93	Not Measured
94	Not Measured
95	Not Measured
96	Not Measured
97	Not Measured
98	Not Measured
99	Not Measured
100	Not Measured

Report generated on 06/20/2017 11:21 AM

12.2 (C) Capital project quarterly report April 2017 till June 2017 – See Annexure B

Beaufort West Municipality

SDBIP 2016/2017: Capital Projects Report

Directorate	Project name	Funding source	Apr-17		May-17		Jun-17		Year to date		% Spent	
			Monthly Financials		Monthly Financials		Monthly Financials		Total Financials			
			Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual		Variance
Engineering Services	Upgrading of Michael de Villiers Avenue / James Smith Avenue, Beaufort West	MIG	-	-	-	-	-	-	-	-	-	0.00%
Engineering Services	Municipal Building Equipment	CRR	-	-	-	-	26 000.00	-	26 000.00	20 751.39	20 751.39	20.19%
Engineering Services	New Kwa Mandlenkosi Office	CRR	-	-	-	-	-750 000.00	215 102.96	450 000.00	258 468.38	191 531.62	57.44%
Engineering Services	Upgrade Murraysburg Office	Other	-	-	-	-	200 000.00	-	200 000.00	183 633.13	16 366.87	91.82%
Engineering Services	External Sewerage Pipeline - Rustdene Buitekant Street (Ph4 Housing)	MIG	-	-	-	-	-	-	-	-	-	0.00%
Engineering Services	Rehabilitate Sanitation: Oxidation Ponds: Murraysburg	MIG	-	652 846.65	-	153 302.02	-472 402.00	356 566.85	5 762 689.00	5 054 990.78	707 698.22	87.72%
Engineering Services	Rehabilitate Sanitation: Oxidation Ponds: Murraysburg	CRR	100 000.00	-	150 000.00	371 135.09	23 094.00	-	423 094.00	371 135.09	51 958.91	87.72%
Engineering Services	Rehabilitate Sanitation: Oxidation Ponds: Nelspoort	MIG	-	-	-	-	-	-	-	-	-	0.00%
Engineering Services	Rehabilitate Sanitation: Oxidation Ponds: Nelspoort Ph2	MIG	-	-	-	-	-	-	-	-	-	0.00%
Engineering Services	Sewerage Equipment	CRR	-	-	-	-	24 250.00	-	24 250.00	23 990.00	260.00	98.93%
Engineering Services	Civil Services : S1 IRDP Housing Project 264 Sites	PAWC	-	4 165 920.00	-	2 100 284.00	26 016 926.00	7 892 500.00	26 016 926.00	26 016 926.00	-	100.00%
Engineering Services	Plant and Equipment	CRR	-	-	-	-	4 000.00	-	4 000.00	2 221.43	1 778.57	55.54%
Engineering Services	Investigation for New Aquifers: Beaufort West	MIG	-	-	-	-	669 802.00	378 338.23	669 802.00	587 545.31	82 256.69	87.72%
Engineering Services	New Bulk Water Supply: Nelspoort	MIG	-	-	-	-	-	-	-	-	-	0.00%
Engineering Services	New Total Pressure Reduction of Water Network: Beaufort West	MIG	-	-	-	-	-99 858.00	-	-	-	-	100.00%
Engineering Services	S8 Bulk Sewer Pumpstation	MIG	-	-	-	7 917.27	9 026.00	-	9 026.00	7 917.27	1 108.73	87.72%
Engineering Services	Upgrade & Extend Water Supply: Murraysburg	MIG	-	-	-	-	-	-	-	-	-	0.00%
Engineering Services	Mechanical Workshop Equipment	CRR	-	-	-	-	-	-	-	4 808.24	-4 808.24	100.00%
Financial Services	Furniture and other equipment	CRR	-	-	-	810.22	4 100.00	2 036.83	4 100.00	2 847.05	1 252.95	69.44%
	Total		1 190 407.00	5 494 678.64	1 273 385.00	4 596 950.56	26 054 449.00	11 599 829.73	60 199 449.00	45 236 060.15	14 963 388.85	75.14%

Beaufort West Municipality
SDBIP 2016/2017: Top Layer SDBIP Report

Ref	KPI	Unit of Measurement	Wards	Sep-15			Dec-16			Mar-17			Jun-17			Overall Performance for Sep 2016 to Jun 2017
				Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R	
T11	50% of the municipality's approved budget on implementing the job plan by 30 June 2017 (Actual amount spent on training/total personnel budget/50)	% of the municipality's approved budget spent on implementing the job plan	All	0.50	0	0	0	0	0	0	0	0	0	0	0	
T14	Complete the Risk based audit plan for 2017/18 and submit to Audit committee for consideration by 30 June 2017	Risk based audit plan submitted to Audit committee	All	1	0	0	0	0	0	0	0	0	0	0	0	
T15	70% of the Risk based audit plan for 2017/17 implemented by 30 June 2017 (Number of risks and tasks identified in the Risk Audit)	% of the Risk based Audit plan implemented	All	70%	0%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	

Summary of Results: Municipal Manager

2 of 16 KPIs Measured	2
1 of 17 Almost Met	1
0 of 17 Met	0
0 of 17 Exceeded Well Met	0
0 of 17 Exceeded Well Met	0
Total KPIs	3

Ref	KPI	Unit of Measurement	Wards	Sep-16			Dec-16			Mar-17			Jun-17			Overall Performance for Sep 2016 to Jun 2017
				Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R	
T11	Appoint people from the employment equity target to vacant positions in accordance with a municipality's approved employment equity plan	Number of people appointed in the three highest levels of management	All	1	0	0	0	0	0	0	0	0	0	0	0	
T13	Use vacancy rate to 50% of budgeted post by 30 June 2017 (Number of funded posts vacant divided by number of budgeted funded posts)	% vacancy rate	All	50%	7.42%	0	50%	6.00%	0	50%	0%	50%	0%	0	0	
T14	Facilitate the meeting of ward committees	Number of ward committee meetings held	All	28	7	0	28	7	0	28	7	0	28	7	0	
T15	Complete and submit the final annual report and oversight report for 2015/16 to Council by 31 March 2017	Final annual report and oversight report for 2015/16 submitted to Council	All	1	0	0	1	0	0	1	0	0	1	0	0	
T16	Submit the Top Layer SDBIP for the 2017/18 budget oversight report for 2017/18 to the Auditor General by 31 August 2016	Top layer SDBIP for the 2017/18 budget oversight report for 2017/18 submitted to the Auditor General by 31 August 2016	All	1	0	0	1	0	0	1	0	0	1	0	0	
T17	Submit the annual performance report for 2015/16 and annual performance report for 2015/16 to the Auditor General by 31 August 2016	Annual performance report for 2015/16 submitted to the Auditor General by 31 August 2016	All	1	0	0	1	0	0	1	0	0	1	0	0	
T18	Spent 100% of the grant for the maintenance of library services by 30 June 2017 (Actual expenditure divided by the total grant received)	% of grant spent for library services	All	100%	0%	0	100%	25%	0	100%	0%	100%	0%	100%	0	

Ref	KPI	Unit of Measurement	Wards	Sep-16			Dec-16			Mar-17			Jun-17			Overall Performance for Sep 2016 to Jun 2017
				Target	Actual	R	Target	Actual	R	Target	Actual	R	Target	Actual	R	
T11	50% of the municipality's approved budget on implementing the job plan by 30 June 2017 (Actual amount spent on training/total personnel budget/50)	% of the municipality's approved budget spent on implementing the job plan	All	0.50	0	0	0	0	0	0	0	0	0	0	0	
T14	Complete the Risk based audit plan for 2017/18 and submit to Audit committee for consideration by 30 June 2017	Risk based audit plan submitted to Audit committee	All	1	0	0	0	0	0	0	0	0	0	0	0	
T15	70% of the Risk based audit plan for 2017/17 implemented by 30 June 2017 (Number of risks and tasks identified in the Risk Audit)	% of the Risk based Audit plan implemented	All	70%	0%	0	0%	0%	0%	0%	0%	0%	0%	0%	0%	

Summary of Results: Corporate Services

0 of 17 KPIs Measured	0
0 of 17 Almost Met	0
0 of 17 Met	0
0 of 17 Exceeded Well Met	0
0 of 17 Exceeded Well Met	0
Total KPIs	7