

# **BEAUFORT WEST MUNICIPALITY**



## **Monthly Budget Statement FOR THE MONTH ENDING December 2017**

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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**

A comprehensive performance report will be submitted to Council as part of the section 52 report for the second quarter.

##### **1.1.2 Financial problems or risks facing the municipality**

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

##### **1.1.3 Other relevant information**

No comments for December.

### ***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 December 2017.

### **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 R26,010 million or 16% below year-to-date budget projections for December 2017.

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

###### **Operating expenditure by type**

Total expenditure were R36,497 million below year-to-date budget projections for December 2017. The variance can be attributed to debt impairment on traffic fines, Eskom bulk electricity account for December 2017 that will only be paid in January 2017, other materials and operating expenditure that is expected to pick up from the third quarter of the financial year.

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

###### **Capital expenditure**

Year-to-date expenditure on capital amounts to R37,013 million, or 166% above the approved budget of R15,870 million. The reason for the high percentage is due R25,132 million spent on bulk infrastructure water and sewerage for the S1 IRDP housing project received from the Department of Human Settlements. Another factor is R2,306 million that was spent on the upgrading of Merweville Sports Grounds rollover of 2016-2017. An application was submitted to Nasional Treasury to roll over the unspent balance of R11,835 million on the project to the

2017/2018 financial year. Feedback were received from National Treasury that the roll-over application has been declined. This poses significant risk for the municipality due to the fact that work has commenced on the project and the municipality are not in the position the fund the project from own funds taking into account the outcome of the roll-over application.

These two project are not part of the current approved budget of R15,870 million. These projects will be added during the adjustments budget process.

Refer to Table C5 for more detail on capital expenditure.

### **Cash flows**

The municipality started the year with a positive projected cash & cash equivalents balance of R4,413 million, this figure is provisional. The net increase in cash held were R11,391 million during December resulting in a closing balance of R21,840 million.

Refer to Table C9 for more detail on cash flows.

### **3.3 Material variances from SDBIP**

The first quarter SDBIP report will be completed and submitted as part of the section 52 report for the period October – December 2017.

### **3.4 Remedial or corrective steps**

- The Merweville capital project poses a significant cash flow risk for the municipality and will have a dire effect on the operations of the municipality if the matter is not resolved with National Treasury;
- Spending across the spectrum must be slowed taking into account the latter mentioned;
- Strick control must be enforced with overtime taking into account the current financial position of the municipality as well as the current drought that also poses a significant risk to the municipality;
- Budgetary control within directorates must be enforced strictly.

## 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 - M06 December									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	35,417	-	48	34,488	35,096	(607)	-2%	35,417
Service charges	-	116,065	-	11,571	60,793	58,032	2,761	5%	116,065
Investment revenue	-	1,260	-	-	315	630	(315)	-50%	1,260
Transfers and subsidies	-	91,621	-	5,957	33,121	45,811	(12,689)	-28%	91,621
Other own revenue	-	51,366	-	1,603	10,524	25,683	(15,159)	-59%	51,366
	-	<b>295,728</b>	-	<b>19,179</b>	<b>139,242</b>	<b>165,252</b>	<b>(26,010)</b>	<b>-16%</b>	<b>295,728</b>
<b>Total Revenue (excluding capital transfers and contributions)</b>									
Employee costs	-	93,514	-	7,003	46,458	49,486	(3,028)	-6%	93,514
Remuneration of Councillors	-	5,385	-	396	2,655	2,693	(37)	-1%	5,385
Depreciation & asset impairment	-	16,935	-	1,411	8,468	8,468	-		16,935
Finance charges	-	1,713	-	574	1,546	857	689	80%	1,713
Materials and bulk purchases	-	96,035	-	4,891	34,443	48,017	(13,574)	-28%	96,035
Transfers and subsidies	-	100	-	-	2	50	(48)	-96%	100
Other expenditure	-	90,121	-	5,096	24,561	45,061	(20,499)	-45%	90,121
	-	<b>303,804</b>	-	<b>19,372</b>	<b>118,133</b>	<b>154,631</b>	<b>(36,497)</b>	<b>-24%</b>	<b>303,804</b>
<b>Surplus/(Deficit)</b>									
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	14,640	-	1,255	36,195	7,320	28,875	394%	14,640
Contributions & Contributed assets	-	-	-	-	-	-	-		-
	-	<b>6,564</b>	-	<b>1,062</b>	<b>57,303</b>	<b>17,941</b>	<b>39,362</b>	<b>219%</b>	<b>6,564</b>
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>									
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-		-
	-	<b>6,564</b>	-	<b>1,062</b>	<b>57,303</b>	<b>17,941</b>	<b>39,362</b>	<b>219%</b>	<b>6,564</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>									
Capital transfers recognised	-	14,640	-	1,255	36,195	7,320	28,875	394%	14,640
Public contributions & donations	-	-	-	-	-	-	-		-
Borrowing	-	-	-	-	-	-	-		-
Internally generated funds	-	1,230	-	31	818	615	203	33%	1,230
	-	<b>15,870</b>	-	<b>1,285</b>	<b>37,013</b>	<b>7,935</b>	<b>29,078</b>	<b>366%</b>	<b>15,870</b>
<b>Total sources of capital funds</b>									
<b>Financial position</b>									
Total current assets	-	52,394	-	-	90,718	-	-	-	52,394
Total non current assets	-	470,159	-	-	536,292	-	-	-	470,159
Total current liabilities	-	45,286	-	-	67,594	-	-	-	45,286
Total non current liabilities	-	66,291	-	-	68,558	-	-	-	66,291
	-	<b>410,977</b>	-	-	<b>490,858</b>	-	-	-	<b>410,977</b>
<b>Community wealth/Equity</b>									
<b>Cash flows</b>									
Net cash from (used) operating	-	23,692	-	12,954	55,099	10,084	(45,015)	-446%	23,692
Net cash from (used) investing	-	(15,980)	-	(1,285)	(37,013)	(7,990)	29,023	-363%	(15,980)
Net cash from (used) financing	-	(2,926)	-	(277)	(659)	(1,463)	(804)	55%	(2,926)
	-	<b>9,199</b>	-	<b>-</b>	<b>21,840</b>	<b>5,044</b>	<b>(16,796)</b>	<b>-333%</b>	<b>9,199</b>
<b>Cash/cash equivalents at the month/year end</b>									
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	19,237	4,117	2,666	68,693	-	-	-	-	94,714
<b>Creditors Age Analysis</b>									
Total Creditors	5,526	258	146	2	4	34	64	-	6,033

#### 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) - M06 December										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		-	74,338	-	5,504	65,070	54,556	10,514	19%	74,338
Executive and council		-	36,545	-	5,309	27,981	18,272	9,708	53%	36,545
Finance and administration		-	37,793	-	196	37,089	36,284	805	2%	37,793
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	33,704	-	1,925	9,592	16,852	(7,260)	-43%	33,704
Community and social services		-	6,358	-	491	3,165	3,179	(13)	0%	6,358
Sport and recreation		-	2,422	-	1,258	6,228	1,211	5,016	414%	2,422
Public safety		-	801	-	0	0	401	(400)	-100%	801
Housing		-	24,123	-	176	199	12,061	(11,862)	-98%	24,123
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	53,012	-	987	6,008	26,506	(20,498)	-77%	53,012
Planning and development		-	402	-	47	237	201	36	18%	402
Road transport		-	52,610	-	940	5,771	26,305	(20,533)	-78%	52,610
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	149,316	-	12,019	94,766	74,658	20,109	27%	149,316
Energy sources		-	90,523	-	5,204	36,865	45,262	(8,397)	-19%	90,523
Water management		-	27,589	-	5,010	17,577	13,795	3,783	27%	27,589
Waste water management		-	21,466	-	1,169	35,722	10,733	24,989	233%	21,466
Waste management		-	9,738	-	636	4,602	4,869	(267)	-5%	9,738
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	-	310,368	-	20,434	175,437	172,572	2,865	2%	310,368
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		-	55,923	-	4,880	27,944	28,834	(890)	-3%	55,923
Executive and council		-	14,625	-	1,230	7,160	7,396	(237)	-3%	14,625
Finance and administration		-	40,807	-	3,613	20,525	21,179	(653)	-3%	40,807
Internal audit		-	490	-	37	259	259	(0)	0%	490
<b>Community and public safety</b>		-	46,226	-	1,835	11,885	23,598	(11,713)	-50%	46,226
Community and social services		-	9,387	-	653	4,124	4,892	(768)	-16%	9,387
Sport and recreation		-	8,099	-	589	4,930	4,221	710	17%	8,099
Public safety		-	3,418	-	283	1,961	1,797	163	9%	3,418
Housing		-	25,322	-	310	870	12,688	(11,818)	-93%	25,322
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	64,570	-	3,165	18,622	32,884	(14,262)	-43%	64,570
Planning and development		-	5,608	-	410	2,555	2,942	(387)	-13%	5,608
Road transport		-	58,962	-	2,755	16,068	29,942	(13,875)	-46%	58,962
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	136,555	-	9,454	59,495	69,045	(9,551)	-14%	136,555
Energy sources		-	84,900	-	5,346	35,761	42,686	(6,925)	-16%	84,900
Water management		-	25,528	-	2,077	11,715	12,922	(1,207)	-9%	25,528
Waste water management		-	11,088	-	858	5,027	5,688	(661)	-12%	11,088
Waste management		-	15,040	-	1,173	6,991	7,750	(758)	-10%	15,040
<b>Other</b>		-	531	-	38	187	270	(82)	-31%	531
<b>Total Expenditure - Functional</b>	3	-	303,804	-	19,372	118,133	154,631	(36,497)	-24%	303,804
<b>Surplus/ (Deficit) for the year</b>		-	6,564	-	1,062	57,303	17,941	39,362	219%	6,564

### 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) - M06 December										
Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	42,608	-	5,785	31,011	21,304	9,707	45.6%	42,608
Vote 3 - Director: Financial Services		-	37,065	-	160	36,855	35,920	935	2.6%	37,065
Vote 4 - Director: Engineering Services		-	59,656	-	7,548	60,707	29,828	30,879	103.5%	59,656
Vote 5 - Director: Community Services		-	80,516	-	1,738	9,999	40,258	(30,259)	-75.2%	80,516
Vote 6 - Director: Electrical Services		-	90,523	-	5,204	36,865	45,262	(8,397)	-18.6%	90,523
		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	-	<b>310,368</b>	-	<b>20,434</b>	<b>175,437</b>	<b>172,572</b>	<b>2,865</b>	<b>1.7%</b>	<b>310,368</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	4,606	-	556	2,575	2,445	129	5.3%	4,606
Vote 2 - Director: Corporate Service		-	30,163	-	2,011	13,868	15,433	(1,566)	-10.1%	30,163
Vote 3 - Director: Financial Services		-	20,602	-	2,331	11,225	10,670	555	5.2%	20,602
Vote 4 - Director: Engineering Services		-	81,055	-	5,707	36,613	41,559	(4,946)	-11.9%	81,055
Vote 5 - Director: Community Services		-	82,479	-	3,421	18,092	41,837	(23,746)	-56.8%	82,479
Vote 6 - Director: Electrical Services		-	84,900	-	5,346	35,761	42,686	(6,925)	-16.2%	84,900
		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	-	<b>303,804</b>	-	<b>19,372</b>	<b>118,133</b>	<b>154,631</b>	<b>(36,497)</b>	<b>-23.6%</b>	<b>303,804</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>6,564</b>	-	<b>1,062</b>	<b>57,303</b>	<b>17,941</b>	<b>39,362</b>	<b>219.4%</b>	<b>6,564</b>



#### 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) - M06 December										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		-	35,417	-	48	34,488	35,096	(607)	-2%	35,417
Service charges - electricity revenue		-	74,602	-	4,908	34,074	37,301	(3,227)	-9%	74,602
Service charges - water revenue		-	19,442	-	5,002	14,601	9,721	4,880	50%	19,442
Service charges - sanitation revenue		-	14,531	-	1,075	8,174	7,266	908	13%	14,531
Service charges - refuse revenue		-	7,490	-	587	3,945	3,745	200	5%	7,490
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	1,363	-	115	679	682	(3)	0%	1,363
Interest earned - external investments		-	1,260	-	-	315	630	(315)	-50%	1,260
Interest earned - outstanding debtors		-	2,616	-	230	1,410	1,308	102	8%	2,616
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	44,785	-	878	4,813	22,393	(17,580)	-79%	44,785
Licences and permits		-	595	-	13	156	298	(141)	-48%	595
Agency services		-	680	-	47	395	340	55	16%	680
Transfers and subsidies		-	91,621	-	5,957	33,121	45,811	(12,689)	-28%	91,621
Other revenue		-	1,326	-	320	3,070	663	2,407	363%	1,326
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>295,728</b>	-	<b>19,179</b>	<b>139,242</b>	<b>165,252</b>	<b>(26,010)</b>	<b>-16%</b>	<b>295,728</b>
<b>Expenditure By Type</b>										
Employee related costs		-	93,514	-	7,003	46,458	49,486	(3,028)	-6%	93,514
Remuneration of councillors		-	5,385	-	396	2,655	2,693	(37)	-1%	5,385
Debt impairment		-	35,285	-	640	3,838	17,643	(13,805)	-78%	35,285
Depreciation & asset impairment		-	16,935	-	1,411	8,468	8,468	-	-	16,935
Finance charges		-	1,713	-	574	1,546	857	689	80%	1,713
Bulk purchases		-	68,085	-	4,237	27,009	34,043	(7,034)	-21%	68,085
Other materials		-	27,950	-	654	7,435	13,975	(6,540)	-47%	27,950
Contracted services		-	3,595	-	875	2,687	1,797	890	50%	3,595
Transfers and subsidies		-	100	-	-	2	50	(48)	-96%	100
Other expenditure		-	51,241	-	3,582	18,036	25,621	(7,585)	-30%	51,241
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	<b>303,804</b>	-	<b>19,372</b>	<b>118,133</b>	<b>154,631</b>	<b>(36,497)</b>	<b>-24%</b>	<b>303,804</b>
<b>Surplus/(Deficit)</b>		-	<b>(8,076)</b>	-	<b>(193)</b>	<b>21,109</b>	<b>10,621</b>	<b>10,488</b>	<b>0</b>	<b>(8,076)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	14,640	-	1,255	36,195	7,320	28,875	0	14,640
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)		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	<b>6,564</b>	-	<b>1,062</b>	<b>57,303</b>	<b>17,941</b>			<b>6,564</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	<b>6,564</b>	-	<b>1,062</b>	<b>57,303</b>	<b>17,941</b>			<b>6,564</b>
Attributable to minorities		-	-	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>6,564</b>	-	<b>1,062</b>	<b>57,303</b>	<b>17,941</b>			<b>6,564</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>		-	<b>6,564</b>	-	<b>1,062</b>	<b>57,303</b>	<b>17,941</b>			<b>6,564</b>

## 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) - M06 December										
Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Multi-Year expenditure appropriation</b>	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		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	200	-	-	18	100	(82)	-82%	200
Vote 3 - Director: Financial Services		-	200	-	5	11	100	(89)	-89%	200
Vote 4 - Director: Engineering Services		-	10,440	-	1,281	36,984	5,220	31,764	609%	10,440
Vote 5 - Director: Community Services		-	1,000	-	-	-	500	(500)	-100%	1,000
Vote 6 - Director: Electrical Services		-	4,030	-	-	-	2,015	(2,015)	-100%	4,030
		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	15,870	-	1,285	37,013	7,935	29,078	366%	15,870
<b>Total Capital Expenditure</b>		-	15,870	-	1,285	37,013	7,935	29,078	366%	15,870
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		-	680	-	31	805	340	465	137%	680
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	680	-	31	805	340	465	137%	680
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		-	3,150	-	1,255	6,148	1,575	4,573	290%	3,150
Community and social services		-	200	-	-	-	100	(100)	-100%	200
Sport and recreation		-	2,150	-	1,255	6,148	1,075	5,073	472%	2,150
Public safety		-	800	-	-	-	400	(400)	-100%	800
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	4,624	-	-	355	2,312	(1,957)	-85%	4,624
Planning and development		-	-	-	-	11	-	11	#DIV/0!	-
Road transport		-	4,624	-	-	344	2,312	(1,968)	-85%	4,624
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	7,416	-	-	29,705	3,708	25,997	701%	7,416
Energy sources		-	4,030	-	-	-	2,015	(2,015)	-100%	4,030
Water management		-	1,271	-	-	2,718	635	2,082	328%	1,271
Waste water management		-	2,114	-	-	26,987	1,057	25,929	2453%	2,114
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	-	15,870	-	1,285	37,013	7,935	29,078	366%	15,870
<b>Funded by:</b>										
National Government		-	13,840	-	1,255	9,588	6,920	2,668	39%	13,840
Provincial Government		-	800	-	-	26,607	400	26,207	6552%	800
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		-	14,640	-	1,255	36,195	7,320	28,875	394%	14,640
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		-	1,230	-	31	818	615	203	33%	1,230
<b>Total Capital Funding</b>		-	15,870	-	1,285	37,013	7,935	29,078	366%	15,870

#### 4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M06 December						
Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		-	5,392	-	6,270	5,392
Call investment deposits		-	3,807	-	15,312,499	3,807
Consumer debtors		-	17,664	-	45,326,340	17,664
Other debtors		-	21,803	-	25,851,590	21,803
Current portion of long-term receivables		-	-	-	653,553	-
Inventory		-	3,729	-	3,568,112	3,729
<b>Total current assets</b>		-	<b>52,394</b>	-	<b>90,718,364</b>	<b>52,394</b>
<b>Non current assets</b>						
Long-term receivables		-	1,738	-	2,318,233	1,738
Investments		-	-	-	-	-
Investment property		-	8,150	-	7,685,034	8,150
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	454,405	-	520,299,470	454,405
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		-	471	-	514,895	471
Other non-current assets		-	5,396	-	5,474,416	5,396
<b>Total non current assets</b>		-	<b>470,159</b>	-	<b>536,292,048</b>	<b>470,159</b>
<b>TOTAL ASSETS</b>		-	<b>522,553</b>	-	<b>627,010,412</b>	<b>522,553</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	4,841,028	-
Borrowing		-	2,986	-	3,217,951	2,986
Consumer deposits		-	1,353	-	1,501,094	1,353
Trade and other payables		-	32,546	-	44,661,306	32,546
Provisions		-	8,401	-	13,372,526	8,401
<b>Total current liabilities</b>		-	<b>45,286</b>	-	<b>67,593,905</b>	<b>45,286</b>
<b>Non current liabilities</b>						
Borrowing		-	11,120	-	12,748,353	11,120
Provisions		-	55,171	-	55,810,091	55,171
<b>Total non current liabilities</b>		-	<b>66,291</b>	-	<b>68,558,444</b>	<b>66,291</b>
<b>TOTAL LIABILITIES</b>		-	<b>111,576</b>	-	<b>136,152,349</b>	<b>111,576</b>
<b>NET ASSETS</b>	2	-	<b>410,977</b>	-	<b>490,858,063</b>	<b>410,977</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		-	407,050	-	483,203,870	407,050
Reserves		-	3,926	-	7,654,193	3,926
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	<b>410,977</b>	-	<b>490,858,063</b>	<b>410,977</b>

#### 4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates		-	33,292	-	1,855	18,835	16,646	2,189	13%	33,292
Service charges		-	108,944	-	9,062	54,186	54,472	(286)	-1%	108,944
Other revenue		-	21,141	-	1,172	8,134	8,809	(675)	-8%	21,141
Government - operating		-	91,621	-	6,199	37,209	45,811	(8,601)	-19%	91,621
Government - capital		-	14,640	-	11,469	40,636	7,320	33,316	455%	14,640
Interest		-	3,794	-	230	1,639	1,897	(258)	-14%	3,794
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		-	(247,927)	-	(16,747)	(104,280)	(123,963)	(19,684)	16%	(247,927)
Finance charges		-	(1,713)	-	(287)	(1,259)	(857)	402	-47%	(1,713)
Transfers and Grants		-	(100)	-	-	(2)	(50)	(48)	96%	(100)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	<b>23,692</b>	-	<b>12,954</b>	<b>55,099</b>	<b>10,084</b>	<b>(45,015)</b>	<b>-446%</b>	<b>23,692</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	(110)	-	-	-	(55)	55	-100%	(110)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		-	(15,870)	-	(1,285)	(37,013)	(7,935)	29,078	-366%	(15,870)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	<b>(15,980)</b>	-	<b>(1,285)</b>	<b>(37,013)</b>	<b>(7,990)</b>	<b>29,023</b>	<b>-363%</b>	<b>(15,980)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	60	-	9	(3)	30	(33)	-111%	60
<b>Payments</b>										
Repayment of borrowing		-	(2,986)	-	(287)	(656)	(1,493)	(837)	56%	(2,986)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	<b>(2,926)</b>	-	<b>(277)</b>	<b>(659)</b>	<b>(1,463)</b>	<b>(804)</b>	<b>55%</b>	<b>(2,926)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	<b>4,786</b>	-	<b>11,391</b>	<b>17,427</b>	<b>631</b>			<b>4,786</b>
Cash/cash equivalents at beginning:		-	4,413	-		4,413	4,413			4,413
Cash/cash equivalents at month/year end:		-	9,199	-		21,840	5,044			9,199

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 - M06 December													
Description	NT Code	Budget Year 2017/18									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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	5,249	569	459	5,093	-	-	-	-	11,371	5,093	-	499
Trade and Other Receivables from Exchange Transactions - Electricity	1300	7,683	533	244	1,086	-	-	-	-	9,546	1,086	-	183
Receivables from Non-exchange Transactions - Property Rates	1400	1,876	616	450	7,898	-	-	-	-	10,840	7,898	-	768
Receivables from Exchange Transactions - Waste Water Management	1500	1,249	665	489	10,989	-	-	-	-	13,391	10,989	-	1,383
Receivables from Exchange Transactions - Waste Management	1600	680	396	324	6,356	-	-	-	-	7,757	6,356	-	999
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	3	14	45	-	-	-	-	66	45	-	6
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2,496	1,335	686	37,226	-	-	-	-	41,743	37,226	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>19,237</b>	<b>4,117</b>	<b>2,666</b>	<b>68,693</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,714</b>	<b>68,693</b>	<b>-</b>	<b>3,838</b>
<b>2016/17 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	928	341	140	2,575	-	-	-	-	3,983	2,575	-	-
Commercial	2300	5,970	329	286	2,771	-	-	-	-	9,356	2,771	-	-
Households	2400	10,798	3,018	1,884	55,221	-	-	-	-	70,921	55,221	-	3,838
Other	2500	1,542	428	356	8,127	-	-	-	-	10,453	8,127	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>19,237</b>	<b>4,117</b>	<b>2,666</b>	<b>68,693</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,714</b>	<b>68,693</b>	<b>-</b>	<b>3,838</b>

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December											
Description	NT Code	Budget Year 2017/18									
		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	
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	3,808	-	-	-	-	-	-	-	-	3,808
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	940	-	-	-	-	-	-	-	-	940
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	777	258	146	2	4	34	64	-	-	1,285
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>5,526</b>	<b>258</b>	<b>146</b>	<b>2</b>	<b>4</b>	<b>34</b>	<b>64</b>	<b>-</b>	<b>-</b>	<b>6,033</b>

Supporting Table SC 4 reflects trade creditors only

## 7. Investment portfolio analysis

### 7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning	Change in market value	Market value at end of the
R thousands		Yrs/Months							
<b>Municipality</b>									
INVESTEC							264	1,964	2,228
STANDARD							5,417	(3,330)	2,087
ABSA							1,821	558	2,379
NEDBANK							6,087	2,488	8,575
<b>Municipality sub-total</b>					-		13,589	1,680	15,269
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		13,589	1,680	15,269

## 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 - M06 December										
Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	60,719	-	6,031	33,496	30,360	3,137	10.3%	60,719
Local Government Equitable Share		-	51,060	-	5,185	26,460	25,530	930	3.6%	51,060
Energy Efficiency and Demand Management		-	6,000	-	-	4,000	3,000	1,000	33.3%	6,000
Finance Management		-	1,700	-	-	1,700	850	850	100.0%	1,700
EPWP Incentive		-	1,659	-	746	1,161	830	332	40.0%	1,659
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme	3	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		-	300	-	100	175	150	25	16.7%	300
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	30,902	-	168	3,788	15,451	(11,663)	-75.5%	30,902
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		-	240	-	-	-	120	(120)	-100.0%	240
Human Settlements - Human Settlements Development Grant		-	24,000	-	168	168	12,000	(11,832)	-98.6%	24,000
Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure		-	1,048	-	-	-	524	(524)	-100.0%	1,048
Cultural Affairs & Sport - Library Service : Replacement Funding	4	-	5,080	-	-	3,416	2,540	876	34.5%	5,080
Local government - Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Local government - Thusong Service Centres Grant		-	330	-	-	-	165	(165)	-100.0%	330
Local government - Community Development Workers (CDW)		-	204	-	-	204	102	102	100.0%	204
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	-	91,621	-	6,199	37,284	45,811	(8,526)	-18.6%	91,621
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	13,840	-	6,956	10,947	6,920	4,027	58.2%	13,840
Municipal Infrastructure Grant (MIG)		-	13,840	-	6,956	10,947	6,920	4,027	58.2%	13,840
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	800	-	4,513	29,614	400	29,214	7303.6%	800
Local government - Fire Service Capacity Building Grant		-	800	-	-	800	400	400	100.0%	800
Human Settlements - Human Settlements Development Grant		-	-	-	4,513	25,514	-	25,514	#DIV/0!	-
Local government - Drought Relief		-	-	-	-	3,300	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	14,640	-	11,469	40,561	7,320	33,241	454.1%	14,640
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	106,261	-	17,668	77,846	53,131	24,715	46.5%	106,261

## 8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
Description	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	60,719	-	5,554	30,645	30,360	286	0.9%	60,719
Local Government Equitable Share		-	51,060	-	5,185	26,460	25,530	930	3.6%	51,060
Energy Efficiency and Demand Management		-	6,000	-	-	1,986	3,000	(1,014)	-33.8%	6,000
Finance Management		-	1,700	-	155	1,175	850	325	38.3%	1,700
EPWP Incentive		-	1,659	-	175	839	830	10	1.2%	1,659
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		-	300	-	39	184	150	34	23.0%	300
<b>Provincial Government:</b>		-	30,902	-	641	3,025	15,451	(12,426)	-80.4%	30,902
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		-	240	-	-	-	120	(120)	-100.0%	240
Human Settlements - Human Settlements Development Grant		-	24,000	-	168	168	12,000	(11,832)	-98.6%	24,000
Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure		-	1,048	-	-	-	524	(524)	-100.0%	1,048
Cultural Affairs & Sport - Library Service : Replacement Funding		-	5,080	-	437	2,756	2,540	216	8.5%	5,080
Local government - Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Local government - Thusong Service Centres Grant		-	330	-	-	-	165	(165)	-100.0%	330
Local government - Community Development Workers (CDW)		-	204	-	36	101	102	(1)	-0.5%	204
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		-	91,621	-	6,195	33,671	45,811	(12,140)	-26.5%	91,621
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	13,840	-	-	8,622	6,920	1,702	24.6%	13,840
Municipal Infrastructure Grant (MIG)		-	13,840	-	-	8,622	6,920	1,702	24.6%	13,840
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	800	-	4,513	26,813	400	26,413	6603.3%	800
Local government - Fire Service Capacity Building Grant		-	800	-	-	-	400	(400)	-100.0%	800
Human Settlements - Human Settlements Development Grant		-	-	-	4,513	25,132	-	25,132	#DIV/0!	-
Local government - Drought Relief		-	-	-	-	1,681	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	14,640	-	4,513	35,435	7,320	28,115	384.1%	14,640
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	106,261	-	10,708	69,106	53,131	15,976	30.1%	106,261



### 8.3 Supporting Table SC7 (2) – Expenditure against approved rollovers

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December						
Description	Ref	Budget Year 2017/18				
		Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	
<b>Provincial Government:</b>		-	-	-	-	
Other transfers and grants [insert description]		-	-	-	-	
<b>District Municipality:</b>		-	-	-	-	
[insert description]		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
[insert description]		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		-	-	-	-	
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		11,835	1,255	2,306	9,529	80.5%
Municipal Infrastructure Grant (MIG)		11,835	1,255	2,306	9,529	80.5%
<b>Provincial Government:</b>		-	-	-	-	
[insert description]		-	-	-	-	
<b>District Municipality:</b>		-	-	-	-	
[insert description]		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
[insert description]		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		11,835	1,255	2,306	9,529	80.5%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		11,835	1,255	2,306	9,529	80.5%

## 9. Expenditure on councillor and board members allowances and employee benefits

### 9.1 Supporting Table SC8

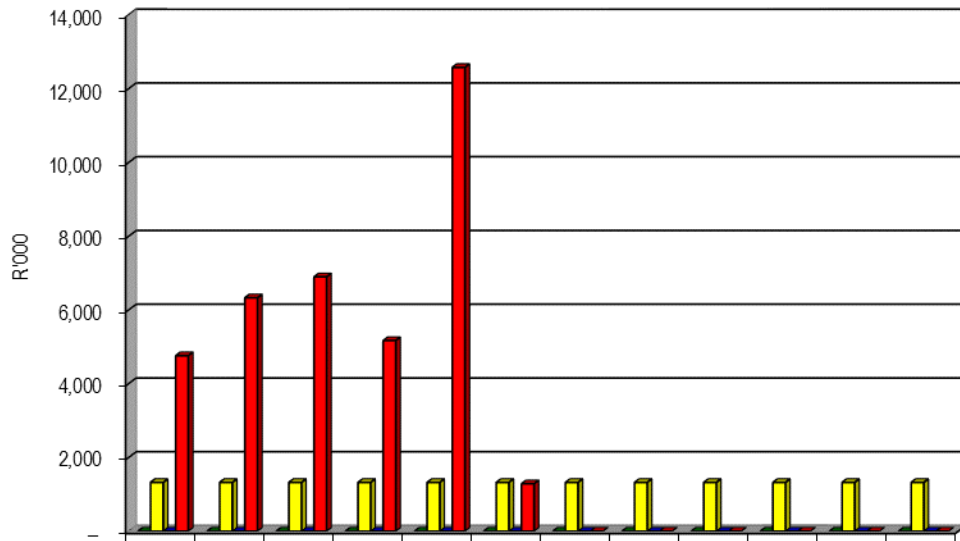
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		-	4,632	-	314	2,130	2,316	(186)	-8%	4,632
Pension and UIF Contributions		-	58	-	13	78	29	49	169%	58
Medical Aid Contributions		-	56	-	-	-	28	(28)	-100%	56
Motor Vehicle Allowance		-	276	-	43	267	138	129	94%	276
Cellphone Allowance		-	312	-	23	157	156	1	1%	312
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	51	-	4	23	25	(2)	-9%	51
<b>Sub Total - Councillors</b>		-	<b>5,385</b>	-	<b>396</b>	<b>2,655</b>	<b>2,693</b>	<b>(37)</b>	<b>-1%</b>	<b>5,385</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		-	4,496	-	442	2,063	2,248	(184)	-8%	4,496
Pension and UIF Contributions		-	877	-	33	173	438	(266)	-61%	877
Medical Aid Contributions		-	39	-	6	23	19	4	20%	39
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	670	-	-	-	335	(335)	-100%	670
Motor Vehicle Allowance		-	456	-	34	165	228	(63)	-27%	456
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	467	-	-	-	234	(234)	-100%	467
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		-	<b>7,005</b>	-	<b>515</b>	<b>2,425</b>	<b>3,502</b>	<b>(1,077)</b>	<b>-31%</b>	<b>7,005</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	66,600	-	4,853	33,808	36,028	(2,220)	-6%	67,357
Pension and UIF Contributions		-	11,090	-	821	4,889	5,545	(656)	-12%	11,090
Medical Aid Contributions		-	1,507	-	126	736	753	(18)	-2%	1,507
Overtime		-	2,098	-	103	1,346	1,049	297	28%	2,098
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	1,748	-	143	854	874	(20)	-2%	1,748
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	939	-	77	461	469	(8)	-2%	939
Other benefits and allowances		-	897	-	138	881	449	433	96%	140
Payments in lieu of leave		-	240	-	108	187	120	67	55%	240
Long service awards		-	455	-	44	410	228	183	80%	455
Post-retirement benefit obligations	2	-	936	-	76	460	468	(8)	-2%	936
<b>Sub Total - Other Municipal Staff</b>		-	<b>86,510</b>	-	<b>6,488</b>	<b>44,033</b>	<b>45,983</b>	<b>(1,950)</b>	<b>-4%</b>	<b>86,510</b>
<b>Total Parent Municipality</b>		-	<b>98,900</b>	-	<b>7,399</b>	<b>49,113</b>	<b>52,178</b>	<b>(3,065)</b>	<b>-6%</b>	<b>98,900</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	<b>98,900</b>	-	<b>7,399</b>	<b>49,113</b>	<b>52,178</b>	<b>(3,065)</b>	<b>-6%</b>	<b>98,900</b>
<b>TOTAL MANAGERS AND STAFF</b>		-	<b>93,514</b>	-	<b>7,003</b>	<b>46,458</b>	<b>49,486</b>	<b>(3,028)</b>	<b>-6%</b>	<b>93,514</b>

## 10. Capital programme performance

### 10.1 Supporting Table C12

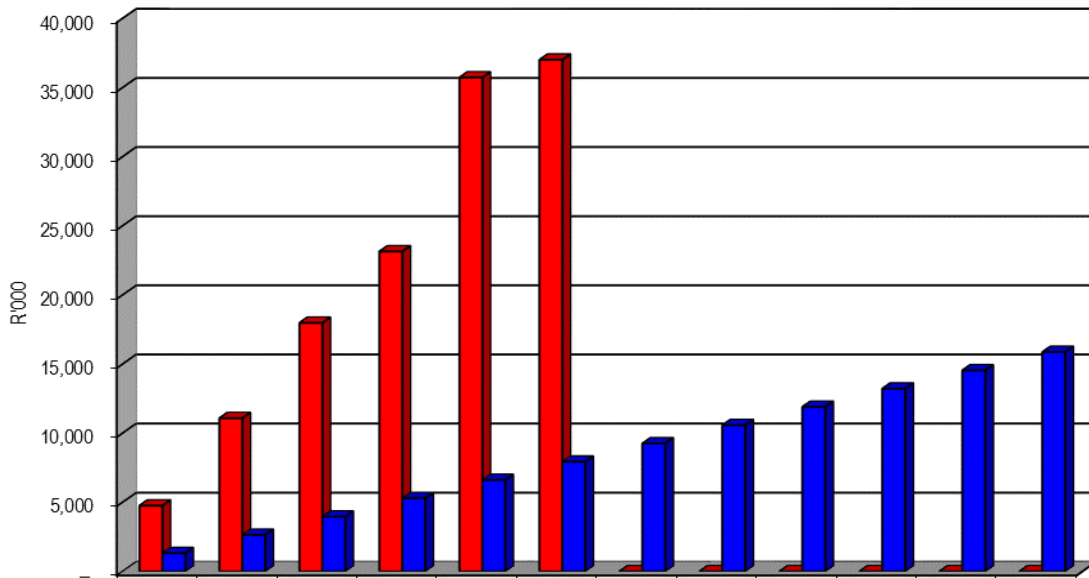
WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
Month	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
<b>Monthly expenditure performance trend</b>									
July	-	1,323	-	4,759	4,759	1,323	(3,437)	-259.9%	30%
August	-	1,323	-	6,328	11,087	2,645	(8,442)	-319.2%	70%
September	-	1,323	-	6,896	17,984	3,968	(14,016)	-353.3%	113%
October	-	1,323	-	5,168	23,152	5,290	(17,862)	-337.6%	146%
November	-	1,323	-	12,576	35,727	6,613	(29,115)	-440.3%	225%
December	-	1,323	-	1,285	37,013	7,935	(29,078)	-366.5%	233%
January	-	1,323	-	-	-	9,258	-		
February	-	1,323	-	-	-	10,580	-		
March	-	1,323	-	-	-	11,903	-		
April	-	1,323	-	-	-	13,225	-		
May	-	1,323	-	-	-	14,548	-		
June	-	1,323	-	-	-	15,870	-		
<b>Total Capital expenditure</b>	-	<b>15,870</b>	-	<b>37,013</b>					

**Chart C1 2017/18 Capital Expenditure Monthly Trend: actual v target**



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2016/17	-	-	-	-	-	-	-	-	-	-	-	-
Original Budget	1,323	1,323	1,323	1,323	1,323	1,323	1,323	1,323	1,323	1,323	1,323	1,323
Adjusted Budget	-	-	-	-	-	-	-	-	-	-	-	-
Monthly actual	4,759	6,328	6,896	5,168	12,576	1,285	-	-	-	-	-	-

**Chart C2 2017/18 Capital Expenditure: YTD actual v YTD target**



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD actual	4,759	11,087	17,984	23,152	35,727	37,013	-	-	-	-	-	-
YearTD budget	1,323	2,645	3,968	5,290	6,613	7,935	9,258	10,580	11,903	13,225	14,548	15,870

# 10.2 Supporting Table SC13

## 10.2.1 Supporting Table SC13a

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December											
R thousands	Description	Ref	2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2017/18 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Capital expenditure on new assets by Asset Class/Subclass</b>											
	<b>Infrastructure</b>			11,962			30,947	5,981	(24,065)	-402.4%	11,962
	Roads Infrastructure			4,634			342	2,312	1,970	65.2%	4,634
	Roads			4,634			342	2,312	1,970	65.2%	4,634
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure			3,952				1,976	1,976	100.0%	3,952
	Power Plants			3,952				1,976	1,976	100.0%	3,952
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	Capital Spares										
	Water Supply Infrastructure			1,271			2,716	636	(2,082)	-327.7%	1,271
	Dams and Weirs										
	Boreholes						1,476		(1,476)	#DIV/0!	
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution			1,271			1,243	636	(607)	-95.6%	1,271
	Distribution Points										
	PIV Stations										
	Capital Spares										
	Sanitation Infrastructure			2,114			26,987	1,057	(25,929)	-2452.7%	2,114
	Pump Station										
	Reticulation			2,114			26,987	1,057	(25,929)	-2452.7%	2,114
	Waste Water Treatment Works										
	Outfall Sewers										
	Tollie Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revolments										
	Proteoides										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Cable Layers										
	Distribution Layers										
	Capital Spares										
	<b>Community Assets</b>			2,150		1,255	6,148	1,075	(5,023)	-471.9%	2,150
	Community Facilities			150				75	75	100.0%	150
	Halls										
	Centres										
	Crèches										
	Clinics/Care Centres										
	Fire/Amulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Parks										
	Public Open Space			150				75	75	100.0%	150
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Adaptors										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities			2,000		1,255	6,148	1,000	(5,148)	-514.8%	2,000
	Indoor Facilities										
	Outdoor Facilities			2,000		1,255	6,148	1,000	(5,148)	-514.8%	2,000
	Capital Spares										
	<b>Heritage Assets</b>										
	Museums										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	<b>Investment Properties</b>										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	<b>Other Assets</b>			80		26	771	40	(731)	-1827.9%	80
	Operational Buildings			80		26	771	40	(731)	-1827.9%	80
	Municipal Offices										
	Pay/Entry Points										
	Building Plan Offices					26	771	40	(731)	#DIV/0!	80
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	<b>Biological or Cultivated Assets</b>										
	Biological or Cultivated Assets										
	<b>Intangible Assets</b>										
	Intangible Assets										
	Leases and Rights										
	Water Rights										
	Effluent Licenses										
	Solid Waste Licenses										
	Computer Software and Applications										
	Local Settlement Software Applications										
	Unspecified										
	<b>Computer Equipment</b>			200			4	100	96	96.5%	200
	Computer Equipment			200			4	100	96	96.5%	200
	<b>Furniture and Office Equipment</b>			600		5	43	300	257	85.5%	600
	Furniture and Office Equipment			600		5	43	300	257	85.5%	600
	<b>Machinery and Equipment</b>			79				39	39	100.0%	79
	Machinery and Equipment			79				39	39	100.0%	79
	<b>Transport Assets</b>			800				400	400	100.0%	800
	Transport Assets			800				400	400	100.0%	800
	<b>Libraries</b>										
	Libraries										
	<b>Zoo's, Marine and Non-biological Animals</b>										
	Zoo's, Marine and Non-biological Animals										
	<b>Total Capital Expenditure on new assets</b>	1		15,870		1,255	37,013	7,935	(29,078)	-366.5%	15,870

## **11. Material variances to the SDBIP**

### **11.1 Over view**

The second quarter review of the SDBIP is scheduled to take place January 2018. A comprehensive performance report will be submitted to Council after the reviews and assessments have been held.