

# **BEAUFORT WEST MUNICIPALITY**



## **Monthly Budget Statement FOR THE MONTH ENDING January 2018**

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## **PART 1 – IN-YEAR REPORT**

### ***1. Mayor's Report***

#### **1.1 In-Year Report – Monthly Budget Statement**

##### **1.1.1 Implementation of the budget in accordance with the SDBIP**

No comments for January 2018.

##### **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 January 2018.

### ***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 January 2018.

### **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 R44,162 million or 24% below year-to-date budget projections for January 2018.

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

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

Total expenditure were R40,342 million below year-to-date budget projections for January 2018. The variance can be attributed to debt impairment on traffic fines, Eskom bulk electricity account for January 2018 that will only be paid in February 2018, 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 R38,352 million, or 142% 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 decrease in cash held were R3,664 million during January 2018 resulting in a closing balance of R18,176 million.

Refer to Table C9 for more detail on cash flows.

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

No comments for January 2018.

### **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 - M07 January									
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	28,915	35,417	–	78	34,566	35,149	(583)	-2%	35,417
Service charges	102,526	116,065	–	(1,766)	59,027	67,704	(8,678)	-13%	116,065
Investment revenue	1,354	1,260	–	24	339	735	(396)	-54%	1,260
Transfers and subsidies	62,301	91,621	–	3,539	36,660	53,446	(16,785)	-31%	91,621
Other own revenue	78,611	51,366	–	1,719	12,244	29,963	(17,720)	-59%	51,366
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>273,706</b>	<b>295,728</b>	<b>–</b>	<b>3,594</b>	<b>142,836</b>	<b>186,998</b>	<b>(44,162)</b>	<b>-24%</b>	<b>295,728</b>
Employee costs	87,691	93,514	–	7,590	54,048	56,824	(2,776)	-5%	93,514
Remuneration of Councillors	4,784	5,385	–	654	3,309	3,141	168	5%	5,385
Depreciation & asset impairment	16,188	16,935	–	1,411	9,879	9,879	–		16,935
Finance charges	6,590	1,713	–	103	1,648	999	649	65%	1,713
Materials and bulk purchases	75,821	96,035	–	6,841	41,285	56,020	(14,735)	-26%	96,035
Transfers and subsidies	98	100	–	–	2	58	(56)	-96%	100
Other expenditure	98,745	90,121	–	4,418	28,980	52,571	(23,591)	-45%	90,121
<b>Total Expenditure</b>	<b>289,917</b>	<b>303,804</b>	<b>–</b>	<b>21,017</b>	<b>139,151</b>	<b>179,493</b>	<b>(40,342)</b>	<b>-22%</b>	<b>303,804</b>
<b>Surplus/(Deficit)</b>	<b>(16,211)</b>	<b>(8,076)</b>	<b>–</b>	<b>(17,423)</b>	<b>3,685</b>	<b>7,505</b>	<b>(3,820)</b>	<b>-51%</b>	<b>(8,076)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	42,381	14,640	–	1,253	37,448	8,540	28,908	338%	14,640
Contributions & Contributed assets	1,400	–	–	–	–	–	–		–
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>27,570</b>	<b>6,564</b>	<b>–</b>	<b>(16,170)</b>	<b>41,133</b>	<b>16,045</b>	<b>25,088</b>	<b>156%</b>	<b>6,564</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>27,570</b>	<b>6,564</b>	<b>–</b>	<b>(16,170)</b>	<b>41,133</b>	<b>16,045</b>	<b>25,088</b>	<b>156%</b>	<b>6,564</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>53,399</b>	<b>15,870</b>	<b>–</b>	<b>1,340</b>	<b>38,352</b>	<b>9,258</b>	<b>29,095</b>	<b>314%</b>	<b>15,870</b>
Capital transfers recognised	42,381	14,640	–	1,253	37,448	8,540	28,908	338%	14,640
Public contributions & donations	1,400	–	–	–	–	–	–		–
Borrowing	6,898	–	–	–	–	–	–		–
Internally generated funds	2,720	1,230	–	87	905	718	187	26%	1,230
<b>Total sources of capital funds</b>	<b>53,399</b>	<b>15,870</b>	<b>–</b>	<b>1,340</b>	<b>38,352</b>	<b>9,258</b>	<b>29,095</b>	<b>314%</b>	<b>15,870</b>
<b>Financial position</b>									
Total current assets	54,520	52,394	–	–	73,513	–	–	–	52,394
Total non current assets	507,881	470,159	–	–	536,873	–	–	–	470,159
Total current liabilities	59,714	45,286	–	–	68,299	–	–	–	45,286
Total non current liabilities	68,558	66,291	–	–	67,665	–	–	–	66,291
<b>Community wealth/Equity</b>	<b>434,128</b>	<b>410,977</b>	<b>–</b>	<b>–</b>	<b>474,422</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>410,977</b>
<b>Cash flows</b>									
Net cash from (used) operating	39,841	23,692	–	(2,333)	52,766	13,820	(38,946)	-282%	23,692
Net cash from (used) investing	(52,290)	(15,980)	–	(1,340)	(38,352)	(9,322)	29,031	-311%	(15,980)
Net cash from (used) financing	2,518	(2,926)	–	8	(651)	(1,707)	(1,056)	62%	(2,926)
<b>Cash/cash equivalents at the month/year end</b>	<b>6,637</b>	<b>9,199</b>	<b>–</b>	<b>–</b>	<b>18,176</b>	<b>7,205</b>	<b>(10,971)</b>	<b>-152%</b>	<b>9,199</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	11,474	6,476	3,202	70,312	–	–	–	–	91,464
<b>Creditors Age Analysis</b>									
Total Creditors	5,723	395	14	83	1	2	100	–	6,318

## 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) - M07 January										
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>		75,309	74,338	-	1,342	66,412	57,853	8,559	15%	74,338
Executive and council		38,694	36,545	-	705	28,686	21,318	7,368	35%	36,545
Finance and administration		36,615	37,793	-	637	37,726	36,535	1,190	3%	37,793
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		15,384	33,704	-	1,195	10,788	19,661	(8,873)	-45%	33,704
Community and social services		5,789	6,358	-	478	3,643	3,709	(65)	-2%	6,358
Sport and recreation		1,911	2,422	-	448	6,676	1,413	5,263	372%	2,422
Public safety		1,404	801	-	0	0	467	(467)	-100%	801
Housing		6,281	24,123	-	269	468	14,071	(13,604)	-97%	24,123
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		74,840	53,012	-	883	6,891	30,923	(24,032)	-78%	53,012
Planning and development		370	402	-	8	245	235	10	4%	402
Road transport		74,470	52,610	-	876	6,647	30,689	(24,042)	-78%	52,610
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		151,954	149,316	-	1,427	96,193	87,101	9,092	10%	149,316
Energy sources		75,577	90,523	-	255	37,120	52,805	(15,685)	-30%	90,523
Water management		26,631	27,589	-	(856)	16,721	16,094	627	4%	27,589
Waste water management		40,366	21,466	-	1,167	36,889	12,522	24,368	195%	21,466
Waste management		9,380	9,738	-	860	5,462	5,680	(218)	-4%	9,738
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	317,487	310,368	-	4,847	180,284	195,538	(15,254)	-8%	310,368
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		63,988	55,923	-	5,091	33,035	33,349	(314)	-1%	55,923
Executive and council		16,636	14,625	-	1,525	8,685	8,601	84	1%	14,625
Finance and administration		46,451	40,807	-	3,528	24,053	24,450	(397)	-2%	40,807
Internal audit		901	490	-	38	297	298	(1)	0%	490
<b>Community and public safety</b>		24,142	46,226	-	1,989	13,874	27,369	(13,495)	-49%	46,226
Community and social services		7,025	9,387	-	633	4,757	5,641	(884)	-16%	9,387
Sport and recreation		6,972	8,099	-	711	5,641	4,867	774	16%	8,099
Public safety		2,828	3,418	-	274	2,235	2,068	168	8%	3,418
Housing		7,316	25,322	-	371	1,240	14,794	(13,553)	-92%	25,322
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		84,543	64,570	-	2,781	21,404	38,165	(16,761)	-44%	64,570
Planning and development		4,982	5,608	-	425	2,979	3,386	(407)	-12%	5,608
Road transport		79,561	58,962	-	2,357	18,424	34,779	(16,355)	-47%	58,962
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		116,831	136,555	-	11,138	70,633	80,297	(9,664)	-12%	136,555
Energy sources		71,183	84,900	-	6,845	42,606	49,721	(7,116)	-14%	84,900
Water management		23,327	25,528	-	2,133	13,848	15,023	(1,174)	-8%	25,528
Waste water management		9,454	11,088	-	841	5,868	6,588	(720)	-11%	11,088
Waste management		12,867	15,040	-	1,319	8,310	8,965	(655)	-7%	15,040
<b>Other</b>		413	531	-	19	206	313	(107)	-34%	531
<b>Total Expenditure - Functional</b>	3	289,917	303,804	-	21,017	139,151	179,493	(40,342)	-22%	303,804
<b>Surplus/ (Deficit) for the year</b>		27,570	6,564	-	(16,170)	41,133	16,045	25,088	156%	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) - M07 January										
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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		-	-	-	572	572	-	572	#DIV/0!	-
Vote 2 - Director: Corporate Service		44,357	42,608	-	573	31,584	24,855	6,729	27.1%	42,608
Vote 3 - Director: Financial Services		35,832	37,065	-	590	37,445	36,111	1,334	3.7%	37,065
Vote 4 - Director: Engineering Services		79,996	59,656	-	938	61,645	34,800	26,846	77.1%	59,656
Vote 5 - Director: Community Services		81,726	80,516	-	1,918	11,917	46,967	(35,051)	-74.6%	80,516
Vote 6 - Director: Electrical Services		75,577	90,523	-	255	37,120	52,805	(15,685)	-29.7%	90,523
		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	2	<b>317,487</b>	<b>310,368</b>	<b>-</b>	<b>4,847</b>	<b>180,284</b>	<b>195,538</b>	<b>(15,254)</b>	<b>-7.8%</b>	<b>310,368</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		4,998	4,606	-	597	3,172	2,805	366	13.0%	4,606
Vote 2 - Director: Corporate Service		31,762	30,163	-	2,353	16,221	17,888	(1,667)	-9.3%	30,163
Vote 3 - Director: Financial Services		25,410	20,602	-	2,082	13,306	12,325	981	8.0%	20,602
Vote 4 - Director: Engineering Services		67,782	81,055	-	6,135	42,748	48,142	(5,393)	-11.2%	81,055
Vote 5 - Director: Community Services		88,782	82,479	-	3,006	21,098	48,611	(27,513)	-56.6%	82,479
Vote 6 - Director: Electrical Services		71,183	84,900	-	6,845	42,606	49,721	(7,116)	-14.3%	84,900
		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	2	<b>289,917</b>	<b>303,804</b>	<b>-</b>	<b>21,017</b>	<b>139,151</b>	<b>179,493</b>	<b>(40,342)</b>	<b>-22.5%</b>	<b>303,804</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>27,570</b>	<b>6,564</b>	<b>-</b>	<b>(16,170)</b>	<b>41,133</b>	<b>16,045</b>	<b>25,088</b>	<b>156.4%</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) - M07 January										
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		28,915	35,417	-	78	34,566	35,149	(583)	-2%	35,417
Service charges - electricity revenue		63,683	74,602	-	(1,599)	32,475	43,518	(11,042)	-25%	74,602
Service charges - water revenue		18,489	19,442	-	(1,826)	12,775	11,341	1,434	13%	19,442
Service charges - sanitation revenue		13,355	14,531	-	1,071	9,245	8,476	769	9%	14,531
Service charges - refuse revenue		6,999	7,490	-	587	4,532	4,369	162	4%	7,490
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,229	1,363	-	89	768	795	(27)	-3%	1,363
Interest earned - external investments		1,354	1,260	-	24	339	735	(396)	-54%	1,260
Interest earned - outstanding debtors		2,662	2,616	-	223	1,633	1,526	107	7%	2,616
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		63,670	44,785	-	693	5,506	26,125	(20,619)	-79%	44,785
Licences and permits		523	595	-	26	183	347	(165)	-47%	595
Agency services		714	680	-	53	449	397	52	13%	680
Transfers and subsidies		62,301	91,621	-	3,539	36,660	53,446	(16,785)	-31%	91,621
Other revenue		9,749	1,326	-	634	3,705	774	2,931	379%	1,326
Gains on disposal of PPE		64	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>273,706</b>	<b>295,728</b>	<b>-</b>	<b>3,594</b>	<b>142,836</b>	<b>186,998</b>	<b>(44,162)</b>	<b>-24%</b>	<b>295,728</b>
<b>Expenditure By Type</b>										
Employee related costs		87,691	93,514	-	7,590	54,048	56,824	(2,776)	-5%	93,514
Remuneration of councillors		4,784	5,385	-	654	3,309	3,141	168	5%	5,385
Debt impairment		55,572	35,285	-	640	4,478	20,583	(16,105)	-78%	35,285
Depreciation & asset impairment		16,188	16,935	-	1,411	9,879	9,879	-	-	16,935
Finance charges		6,590	1,713	-	103	1,648	999	649	65%	1,713
Bulk purchases		61,512	68,085	-	4,192	31,200	39,716	(8,516)	-21%	68,085
Other materials		14,309	27,950	-	2,650	10,085	16,304	(6,219)	-38%	27,950
Contracted services		14,263	3,595	-	262	2,950	2,097	852	41%	3,595
Transfers and subsidies		98	100	-	-	2	58	(56)	-96%	100
Other expenditure		27,487	51,241	-	3,517	21,552	29,891	(8,338)	-28%	51,241
Loss on disposal of PPE		1,423	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>289,917</b>	<b>303,804</b>	<b>-</b>	<b>21,017</b>	<b>139,151</b>	<b>179,493</b>	<b>(40,342)</b>	<b>-22%</b>	<b>303,804</b>
<b>Surplus/(Deficit)</b>		<b>(16,211)</b>	<b>(8,076)</b>	<b>-</b>	<b>(17,423)</b>	<b>3,685</b>	<b>7,505</b>	<b>(3,820)</b>	<b>(0)</b>	<b>(8,076)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		42,381	14,640	-	1,253	37,448	8,540	28,908	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)		1,400	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>27,570</b>	<b>6,564</b>	<b>-</b>	<b>(16,170)</b>	<b>41,133</b>	<b>16,045</b>			<b>6,564</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>27,570</b>	<b>6,564</b>	<b>-</b>	<b>(16,170)</b>	<b>41,133</b>	<b>16,045</b>			<b>6,564</b>
Attributable to minorities		-	-	-	-	-	-			-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>27,570</b>	<b>6,564</b>	<b>-</b>	<b>(16,170)</b>	<b>41,133</b>	<b>16,045</b>			<b>6,564</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
<b>Surplus/ (Deficit) for the year</b>		<b>27,570</b>	<b>6,564</b>	<b>-</b>	<b>(16,170)</b>	<b>41,133</b>	<b>16,045</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) - M07 January										
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		19	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		393	200	-	70	88	117	(28)	-24%	200
Vote 3 - Director: Financial Services		1,729	200	-	4	14	117	(102)	-88%	200
Vote 4 - Director: Engineering Services		44,577	10,440	-	1,266	38,250	6,090	32,160	528%	10,440
Vote 5 - Director: Community Services		1,276	1,000	-	-	-	583	(583)	-100%	1,000
Vote 6 - Director: Electrical Services		5,405	4,030	-	-	-	2,351	(2,351)	-100%	4,030
		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	53,399	15,870	-	1,340	38,352	9,258	29,095	314%	15,870
<b>Total Capital Expenditure</b>		53,399	15,870	-	1,340	38,352	9,258	29,095	314%	15,870
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		2,625	680	-	74	879	397	482	122%	680
Executive and council		200	-	-	-	-	-	-	-	-
Finance and administration		2,425	680	-	74	879	397	482	122%	680
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		2,395	3,150	-	415	6,563	1,838	4,725	257%	3,150
Community and social services		85	200	-	-	-	117	(117)	-100%	200
Sport and recreation		2,000	2,150	-	415	6,563	1,254	5,309	423%	2,150
Public safety		163	800	-	-	-	467	(467)	-100%	800
Housing		147	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		8,149	4,624	-	13	368	2,698	(2,329)	-86%	4,624
Planning and development		1,710	-	-	13	24	-	24	#DIV/0!	-
Road transport		6,439	4,624	-	-	344	2,698	(2,354)	-87%	4,624
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		40,229	7,416	-	838	30,542	4,326	26,217	606%	7,416
Energy sources		5,405	4,030	-	-	-	2,351	(2,351)	-100%	4,030
Water management		2,547	1,271	-	838	3,556	741	2,814	380%	1,271
Waste water management		31,462	2,114	-	-	26,987	1,233	25,753	2088%	2,114
Waste management		816	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional Classification</b>	3	53,399	15,870	-	1,340	38,352	9,258	29,095	314%	15,870
<b>Funded by:</b>										
National Government		16,048	13,840	-	415	10,003	8,073	1,930	24%	13,840
Provincial Government		26,333	800	-	838	27,444	467	26,978	5781%	800
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		42,381	14,640	-	1,253	37,448	8,540	28,908	338%	14,640
<b>Public contributions &amp; donations</b>	5	1,400	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	6,898	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		2,720	1,230	-	87	905	718	187	26%	1,230
<b>Total Capital Funding</b>		53,399	15,870	-	1,340	38,352	9,258	29,095	314%	15,870

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M07 January						
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		6	5,392	-	6	5,392
Call investment deposits		6,919	3,807	-	19,564	3,807
Consumer debtors		17,264	17,664	-	49,631	17,664
Other debtors		26,347	21,803	-	-	21,803
Current portion of long-term receivables		654	-	-	654	-
Inventory		3,330	3,729	-	3,659	3,729
<b>Total current assets</b>		<b>54,520</b>	<b>52,394</b>	<b>-</b>	<b>73,513</b>	<b>52,394</b>
<b>Non current assets</b>						
Long-term receivables		2,318	1,738	-	2,318	1,738
Investments		-	-	-	-	-
Investment property		7,819	8,150	-	7,819	8,150
Investments in Associate		-	-	-	-	-
Property, plant and equipment		491,754	454,405	-	520,746	454,405
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		515	471	-	515	471
Other non-current assets		5,474	5,396	-	5,474	5,396
<b>Total non current assets</b>		<b>507,881</b>	<b>470,159</b>	<b>-</b>	<b>536,873</b>	<b>470,159</b>
<b>TOTAL ASSETS</b>		<b>562,401</b>	<b>522,553</b>	<b>-</b>	<b>610,386</b>	<b>522,553</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		288	-	-	21,891	-
Borrowing		3,876	2,986	-	3,876	2,986
Consumer deposits		1,497	1,353	-	3,680	1,353
Trade and other payables		44,545	32,546	-	29,379	32,546
Provisions		9,508	8,401	-	9,473	8,401
<b>Total current liabilities</b>		<b>59,714</b>	<b>45,286</b>	<b>-</b>	<b>68,299</b>	<b>45,286</b>
<b>Non current liabilities</b>						
Borrowing		12,748	11,120	-	11,854	11,120
Provisions		55,810	55,171	-	55,810	55,171
<b>Total non current liabilities</b>		<b>68,558</b>	<b>66,291</b>	<b>-</b>	<b>67,665</b>	<b>66,291</b>
<b>TOTAL LIABILITIES</b>		<b>128,273</b>	<b>111,576</b>	<b>-</b>	<b>135,964</b>	<b>111,576</b>
<b>NET ASSETS</b>	2	<b>434,128</b>	<b>410,977</b>	<b>-</b>	<b>474,422</b>	<b>410,977</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		426,474	407,050	-	7,659	407,050
Reserves		7,653	3,926	-	466,763	3,926
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>434,128</b>	<b>410,977</b>	<b>-</b>	<b>474,422</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 - M07 January										
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		133,244	33,292	-	1,889	20,724	19,420	1,304	7%	33,292
Service charges		-	108,944	-	9,856	64,043	63,551	492	1%	108,944
Other revenue		-	21,141	-	1,047	9,181	12,332	(3,151)	-26%	21,141
Government - operating		64,520	91,621	-	3,602	40,811	53,446	(12,634)	-24%	91,621
Government - capital		54,477	14,640	-	-	40,636	8,540	32,096	376%	14,640
Interest		4,016	3,794	-	239	1,878	2,213	(335)	-15%	3,794
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(209,727)	(247,927)	-	(18,864)	(123,144)	(144,624)	(21,480)	15%	(247,927)
Finance charges		(6,590)	(1,713)	-	(103)	(1,361)	(999)	362	-36%	(1,713)
Transfers and Grants		(98)	(100)	-	-	(2)	(58)	(56)	96%	(100)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>39,841</b>	<b>23,692</b>	<b>-</b>	<b>(2,333)</b>	<b>52,766</b>	<b>13,820</b>	<b>(38,946)</b>	<b>-282%</b>	<b>23,692</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		142	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		(470)	(110)	-	-	-	(64)	64	-100%	(110)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(51,962)	(15,870)	-	(1,340)	(38,352)	(9,258)	29,095	-314%	(15,870)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(52,290)</b>	<b>(15,980)</b>	<b>-</b>	<b>(1,340)</b>	<b>(38,352)</b>	<b>(9,322)</b>	<b>29,031</b>	<b>-311%</b>	<b>(15,980)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		6,879	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	60	-	8	5	35	(30)	-86%	60
<b>Payments</b>										
Repayment of borrowing		(4,361)	(2,986)	-	-	(656)	(1,742)	(1,086)	62%	(2,986)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>2,518</b>	<b>(2,926)</b>	<b>-</b>	<b>8</b>	<b>(651)</b>	<b>(1,707)</b>	<b>(1,056)</b>	<b>62%</b>	<b>(2,926)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(9,931)</b>	<b>4,786</b>	<b>-</b>	<b>(3,664)</b>	<b>13,763</b>	<b>2,792</b>			<b>4,786</b>
Cash/cash equivalents at beginning:		16,569	4,413	-		4,413	4,413			4,413
Cash/cash equivalents at month/year end:		6,637	9,199	-		18,176	7,205			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 - M07 January													
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			
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	2,082	1,937	422	5,415	-	-	-	-	9,856	5,415	-	583
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,565	502	204	1,272	-	-	-	-	6,533	1,272	-	213
Receivables from Non-exchange Transactions - Property Rates	1400	1,947	618	456	7,964	-	-	-	-	10,985	7,964	-	896
Receivables from Exchange Transactions - Waste Water Management	1500	1,303	628	503	11,303	-	-	-	-	13,737	11,303	-	1,613
Receivables from Exchange Transactions - Waste Management	1600	708	392	331	6,610	-	-	-	-	8,041	6,610	-	1,165
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	3	2	56	-	-	-	-	66	56	-	7
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	875	2,395	1,283	37,692	-	-	-	-	42,245	37,692	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>11,474</b>	<b>6,476</b>	<b>3,202</b>	<b>70,312</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91,464</b>	<b>70,312</b>	<b>-</b>	<b>4,478</b>
<b>2016/17 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	971	386	207	2,697	-	-	-	-	4,261	2,697	-	-
Commercial	2300	2,406	1,086	100	2,896	-	-	-	-	6,488	2,896	-	-
Households	2400	5,633	4,198	2,600	56,447	-	-	-	-	68,877	56,447	-	4,478
Other	2500	2,463	806	295	8,272	-	-	-	-	11,837	8,272	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>11,474</b>	<b>6,476</b>	<b>3,202</b>	<b>70,312</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>91,464</b>	<b>70,312</b>	<b>-</b>	<b>4,478</b>

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January											
Description	NT Code	Budget Year 2017/18									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											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	3,970	-	-	-	-	-	-	-	-	3,970
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	1,071	-	-	-	-	-	-	-	-	1,071
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	681	395	14	83	1	2	100	-	-	1,276
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>5,723</b>	<b>395</b>	<b>14</b>	<b>83</b>	<b>1</b>	<b>2</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>6,318</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 - M07 January									
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							2,228	-	2,228
STANDARD							2,087	-	2,087
ABSA							2,379	2,223	4,601
NEDBANK							8,575	2,162	10,737
<b>Municipality sub-total</b>					-		15,269	4,385	19,654
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		15,269	4,385	19,654

## 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 - M07 January										
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>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		52,263	60,719	-	-	33,496	35,419	(1,923)	-5.4%	60,719
Local Government Equitable Share		46,569	51,060	-	-	26,460	29,785	(3,325)	-11.2%	51,060
Energy Efficiency and Demand Management		-	6,000	-	-	4,000	3,500	500	14.3%	6,000
Finance Management		1,611	1,700	-	-	1,700	992	708	71.4%	1,700
EPWP Incentive		1,617	1,659	-	-	1,161	968	193	20.0%	1,659
Integrated National Electrification Programme	3	553	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		1,914	300	-	-	175	175	-	-	300
<b>Provincial Government:</b>		12,257	30,902	-	3,602	7,390	18,026	2,934	16.3%	30,902
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		340	240	-	2,530	2,530	140	2,390	1707.1%	240
Human Settlements - Human Settlements Development Grant		6,918	24,000	-	262	430	14,000	-	-	24,000
Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure		-	1,048	-	-	-	611	(611)	-100.0%	1,048
Cultural Affairs & Sport - Library Service : Replacement Funding	4	4,733	5,080	-	-	3,416	2,963	453	15.3%	5,080
Local government - Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Local government - Thusong Service Centres Grant		-	330	-	330	330	193	138	71.4%	330
Local government - Community Development Workers (CDW)		206	204	-	-	204	119	85	71.4%	204
Local government - Internship Programme		60	-	-	-	-	-	-	-	-
Local government - Integrated Recovery		-	-	-	480	480	-	480	#DIV/0!	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	64,520	91,621	-	3,602	40,886	53,446	1,011	1.9%	91,621
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		27,883	13,840	-	-	10,947	8,073	2,874	35.6%	13,840
Municipal Infrastructure Grant (MIG)		23,921	13,840	-	-	10,947	8,073	2,874	35.6%	13,840
Integrated National Electrification Programme		3,947	-	-	-	-	-	-	-	-
Finance Management		14	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		26,594	800	-	-	29,614	467	29,148	6245.9%	800
Local government - Fire Service Capacity Building Grant		-	800	-	-	800	467	333	71.4%	800
Human Settlements - Human Settlements Development Grant		26,017	-	-	-	25,514	-	25,514	#DIV/0!	-
Cultural Affairs & Sport - Library Service : Replacement Funding		67	-	-	-	3,300	-	3,300	#DIV/0!	-
Cultural Affairs & Sport - Development of Sport and Recreation Facilities		510	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	54,477	14,640	-	-	40,561	8,540	32,021	375.0%	14,640
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	118,996	106,261	-	3,602	81,447	61,986	33,032	53.3%	106,261

## 8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January										
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	-	2,266	32,911	35,419	(2,509)	-7.1%	60,719
Local Government Equitable Share		-	51,060	-	-	26,460	29,785	(3,325)	-11.2%	51,060
Energy Efficiency and Demand Management		-	6,000	-	2,007	3,994	3,500	494	14.1%	6,000
Finance Management		-	1,700	-	85	1,260	992	268	27.0%	1,700
EPWP Incentive		-	1,659	-	171	1,010	968	42	4.3%	1,659
Municipal Infrastructure Grant (MIG)		-	300	-	3	187	175	12	7.1%	300
<b>Provincial Government:</b>		-	30,902	-	1,064	4,089	18,026	(13,937)	-77.3%	30,902
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		-	240	-	-	-	140	(140)	-100.0%	240
Human Settlements - Human Settlements Development Grant		-	24,000	-	261	429	14,000	(13,571)	-96.9%	24,000
Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure		-	1,048	-	-	-	611	(611)	-100.0%	1,048
Cultural Affairs & Sport - Library Service : Replacement Funding		-	5,080	-	388	3,144	2,963	181	6.1%	5,080
Local government - Thusong Service Centres Grant		-	330	-	-	-	193	(193)	-100.0%	330
Local government - Community Development Workers (CDW)		-	204	-	14	116	119	(3)	-2.6%	204
Local government - Integrated Recovery		-	-	-	400	400	-	400	#DIV/0!	-
<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	-	3,329	37,000	53,446	(16,446)	-30.8%	91,621
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	13,840	-	-	8,622	8,073	549	6.8%	-
Municipal Infrastructure Grant (MIG)		-	13,840	-	-	8,622	8,073	549	6.8%	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	800	-	955	27,768	467	27,302	5850.3%	-
Local government - Fire Service Capacity Building Grant		-	800	-	-	-	467	(467)	-100.0%	-
Human Settlements - Human Settlements Development Grant		-	-	-	-	25,132	-	-	-	-
Local government - Drought Relief		-	-	-	955	2,637	-	-	-	-
<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	-	955	36,391	8,540	27,851	326.1%	-
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	106,261	-	4,284	73,390	61,986	11,405	18.4%	91,621



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

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January					
Description	Ref	Budget Year 2017/18			
		Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance
R thousands					YTD variance %
<b>EXPENDITURE</b>					
<b>Operating expenditure of Approved Roll-overs</b>					
<b>National Government:</b>		-	-	-	-
[insert description]					
<b>Provincial Government:</b>		-	-	-	-
[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	-	2,780	9,056 76.5%
Municipal Infrastructure Grant (MIG)		11,835	-	2,780	9,056 76.5%
<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	-	2,780	9,056 76.5%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		11,835	-	2,780	9,056 76.5%

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

### 9.1 Supporting Table SC8

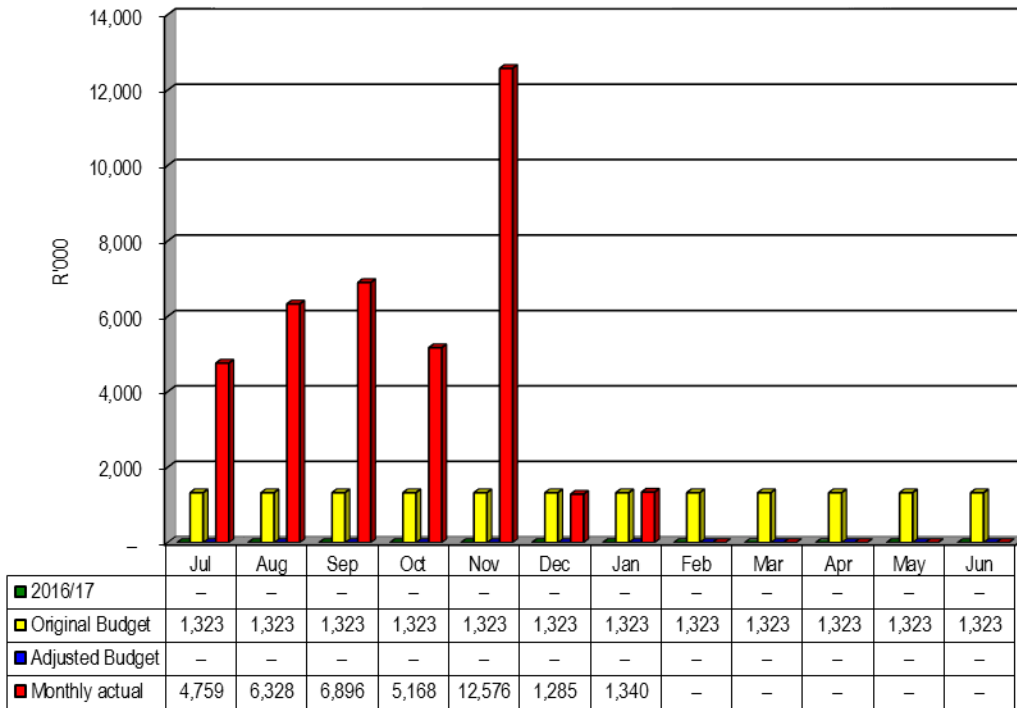
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2017/18								
		2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					%	D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		4,006	4,632	-	573	2,702	2,702	0	0%	4,632
Pension and UIF Contributions		114	58	-	14	92	34	58	171%	58
Medical Aid Contributions		50	56	-	-	-	33	(33)	-100%	56
Motor Vehicle Allowance		293	276	-	46	313	161	152	94%	276
Cellphone Allowance		275	312	-	41	198	182	16	9%	312
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		45	51	-	(19)	4	30	(26)	-86%	51
<b>Sub Total - Councillors</b>		<b>4,784</b>	<b>5,385</b>	<b>-</b>	<b>654</b>	<b>3,309</b>	<b>3,141</b>	<b>168</b>	<b>5%</b>	<b>5,385</b>
<b>% increase</b>	4		<b>12.6%</b>							<b>12.6%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	-	4,496	-	443	2,507	2,622	(115)	-4%	4,496
Pension and UIF Contributions		-	877	-	34	206	511	(305)	-60%	877
Medical Aid Contributions		-	39	-	6	29	23	6	28%	39
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	670	-	-	-	391	(391)	-100%	670
Motor Vehicle Allowance		-	456	-	34	199	266	(67)	-25%	456
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	467	-	-	-	273	(273)	-100%	467
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>-</b>	<b>7,005</b>	<b>-</b>	<b>518</b>	<b>2,941</b>	<b>4,086</b>	<b>(1,145)</b>	<b>-28%</b>	<b>7,005</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	66,600	-	5,327	39,135	41,124	(1,988)	-5%	66,600
Pension and UIF Contributions		-	11,090	-	805	5,695	6,469	(774)	-12%	11,090
Medical Aid Contributions		-	1,507	-	130	865	879	(14)	-2%	1,507
Overtime		-	2,098	-	385	1,731	1,224	508	41%	2,098
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	1,748	-	136	991	1,020	(29)	-3%	1,748
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	939	-	75	537	548	(11)	-2%	939
Other benefits and allowances		-	897	-	159	1,040	523	517	99%	897
Payments in lieu of leave		-	240	-	31	217	140	77	55%	240
Long service awards		-	455	-	11	421	265	156	59%	455
Post-retirement benefit obligations	2	-	936	-	13	473	546	(73)	-13%	936
<b>Sub Total - Other Municipal Staff</b>		<b>-</b>	<b>86,510</b>	<b>-</b>	<b>7,072</b>	<b>51,106</b>	<b>52,738</b>	<b>(1,632)</b>	<b>-3%</b>	<b>86,510</b>
<b>Total Parent Municipality</b>		<b>4,784</b>	<b>98,900</b>	<b>-</b>	<b>8,244</b>	<b>57,357</b>	<b>59,965</b>	<b>(2,608)</b>	<b>-4%</b>	<b>98,900</b>
			<b>1967.4%</b>							<b>1967.4%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>4,784</b>	<b>98,900</b>	<b>-</b>	<b>8,244</b>	<b>57,357</b>	<b>59,965</b>	<b>(2,608)</b>	<b>-4%</b>	<b>98,900</b>
<b>% increase</b>	4		<b>1967.4%</b>							<b>1967.4%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>-</b>	<b>93,514</b>	<b>-</b>	<b>7,590</b>	<b>54,048</b>	<b>56,824</b>	<b>(2,776)</b>	<b>-5%</b>	<b>93,514</b>

## 10. Capital programme performance

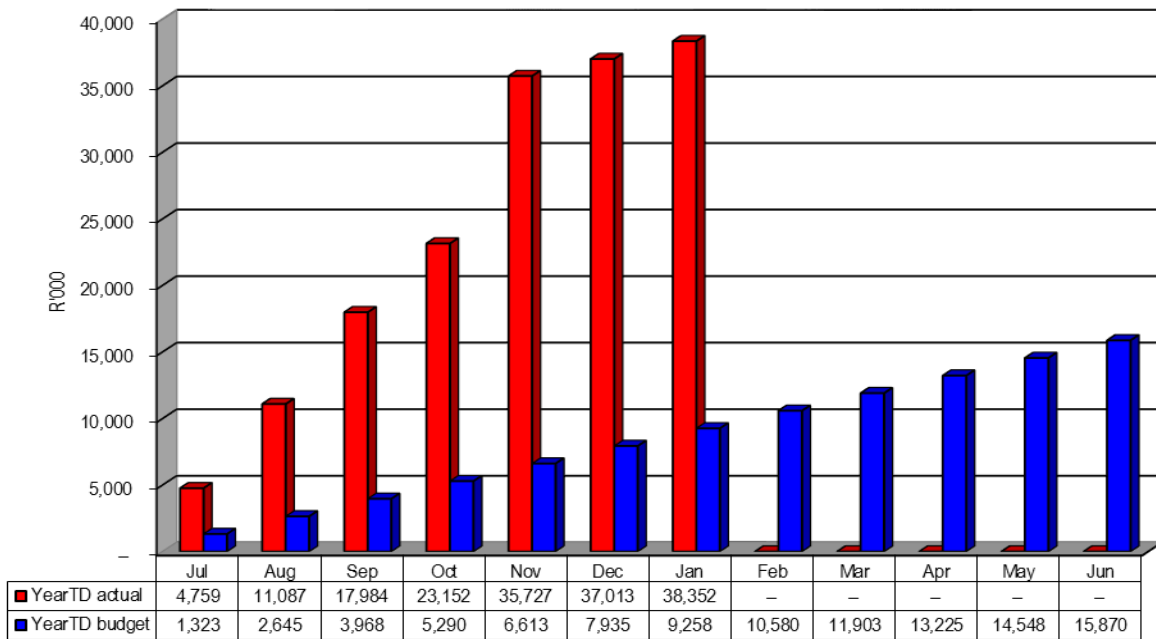
### 10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January									
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	-	1,340	38,352	9,258	(29,095)	-314.3%	242%
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>38,352</b>					

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



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





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

### **11.1 Over view**

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