

# BEAUFORT WEST MUNICIPALITY



## Monthly Budget Statement FOR THE MONTH ENDING March 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**

A comprehensive performance report will be submitted to Council as part of the section 52 report for the third 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**

An adjustment budget was tabled and approved by Council during February 2018. The adjusted figures are contained in this report.

### ***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 March 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 R 15,813 million or 8% below year-to-date Adjusted budget projections for March 2018.

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

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

Total expenditure were R 41,021 million below year-to-date adjusted budget projections for March 2018. The variance can be attributed to debt impairment on traffic fines, Eskom bulk electricity account for March 2018 that will only be paid in April 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 R 59,291 million, or 67% approved adjusted budget of R 88,326 million.

Refer to Table C5 for more detail on capital expenditure.

## **Cash flows**

The municipality started the year with a cash & cash equivalents balance of R 6,637 million. The net increase in cash held were R 19,792 million during March 2018 resulting in a closing balance of R 41,202 million.

Refer to Table C9 for more detail on cash flows.

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

No comments for March 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 - M09 March									
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	34,747	62	34,710	34,572	138	0%	35,417
Service charges	102,526	116,065	115,384	9,342	76,128	86,538	(10,410)	-12%	116,065
Investment revenue	1,354	1,260	1,260	0	490	945	(455)	-48%	1,260
Transfers and subsidies	62,301	91,621	80,590	25,362	63,447	60,443	3,005	5%	91,621
Other own revenue	78,611	51,366	33,456	2,483	17,002	25,092	(8,090)	-32%	51,366
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>273,706</b>	<b>295,728</b>	<b>265,437</b>	<b>37,249</b>	<b>191,777</b>	<b>207,589</b>	<b>(15,813)</b>	<b>-8%</b>	<b>295,728</b>
Employee costs	87,691	93,514	91,292	7,463	68,767	69,537	(770)	-1%	93,514
Remuneration of Councillors	4,784	5,385	5,510	466	4,209	4,133	76	2%	5,385
Depreciation & asset impairment	16,188	16,935	17,465	1,411	12,701	13,099	(397)	-3%	16,935
Finance charges	6,590	1,713	3,245	206	1,870	2,434	(563)	-23%	1,713
Materials and bulk purchases	75,821	96,035	92,008	9,078	52,551	69,006	(16,455)	-24%	96,035
Transfers and subsidies	98	100	80	9	11	60	(49)	-82%	100
Other expenditure	98,745	90,121	79,934	3,773	37,089	59,951	(22,862)	-38%	90,121
<b>Total Expenditure</b>	<b>289,917</b>	<b>303,804</b>	<b>289,535</b>	<b>22,406</b>	<b>177,199</b>	<b>218,219</b>	<b>(41,021)</b>	<b>-19%</b>	<b>303,804</b>
<b>Surplus/(Deficit)</b>	<b>(16,211)</b>	<b>(8,076)</b>	<b>(24,098)</b>	<b>14,843</b>	<b>14,578</b>	<b>(10,630)</b>	<b>25,208</b>	<b>-237%</b>	<b>(8,076)</b>
Transfers and subsidies - capital (monetary allocation)	42,381	14,640	85,726	10,372	54,960	64,294	(9,334)	-15%	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>61,627</b>	<b>25,215</b>	<b>69,538</b>	<b>53,664</b>	<b>15,874</b>	<b>30%</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>61,627</b>	<b>25,215</b>	<b>69,538</b>	<b>53,664</b>	<b>15,874</b>	<b>30%</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>88,326</b>	<b>13,727</b>	<b>59,291</b>	<b>66,244</b>	<b>(6,954)</b>	<b>-10%</b>	<b>15,870</b>
Capital transfers recognised	42,381	14,640	85,726	10,372	54,960	64,294	(9,334)	-15%	14,640
Public contributions & donations	1,400	-	-	-	-	-	-	-	-
Borrowing	6,898	-	-	-	-	-	-	-	-
Internally generated funds	2,720	1,230	2,600	3,355	4,331	1,950	2,380	122%	1,230
<b>Total sources of capital funds</b>	<b>53,399</b>	<b>15,870</b>	<b>88,326</b>	<b>13,727</b>	<b>59,291</b>	<b>66,244</b>	<b>(6,954)</b>	<b>-10%</b>	<b>15,870</b>
<b>Financial position</b>									
Total current assets	54,520	52,394	46,778		92,526				46,778
Total non current assets	507,881	470,159	542,328		554,880				542,328
Total current liabilities	59,714	45,286	37,351		74,499				37,351
Total non current liabilities	68,558	66,291	66,291		70,618				66,291
<b>Community wealth/Equity</b>	<b>434,128</b>	<b>410,977</b>	<b>485,464</b>		<b>502,290</b>				<b>485,464</b>
<b>Cash flows</b>									
Net cash from (used) operating	39,841	23,692	89,923	33,563	94,545	67,442	(27,103)	-40%	23,692
Net cash from (used) investing	(52,290)	(15,980)	(88,436)	(13,727)	(59,291)	(66,327)	(7,036)	11%	(15,980)
Net cash from (used) financing	2,518	(2,926)	(2,926)	(44)	(689)	(2,194)	(1,505)	69%	(2,926)
<b>Cash/cash equivalents at the month/year end</b>	<b>6,637</b>	<b>9,199</b>	<b>5,199</b>	<b>-</b>	<b>41,202</b>	<b>5,559</b>	<b>(35,644)</b>	<b>-641%</b>	<b>11,424</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	13,615	4,628	2,686	72,641	-	-	-	-	93,570
<b>Creditors Age Analysis</b>									
Total Creditors	5,103	32	0	25	4	82	312	-	5,558

## 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) - M09 March										
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	90,233	26,268	94,947	76,187	18,760	25%	90,233
Executive and council		38,694	36,545	38,168	24,726	53,683	28,626	25,057	88%	38,168
Finance and administration		36,615	37,793	51,765	1,541	41,264	47,336	(6,072)	-13%	51,765
Internal audit		-	-	300	-	-	225	(225)	-100%	300
<b>Community and public safety</b>		15,384	33,704	28,691	(1,362)	10,023	21,518	(11,495)	-53%	28,691
Community and social services		5,789	6,358	6,316	445	4,540	4,737	(197)	-4%	6,316
Sport and recreation		1,911	2,422	12,145	(2,414)	4,295	9,109	(4,814)	-53%	12,145
Public safety		1,404	801	801	455	456	601	(145)	-24%	801
Housing		6,281	24,123	9,428	152	732	7,071	(6,339)	-90%	9,428
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		74,840	53,012	22,051	667	8,303	16,538	(8,236)	-50%	22,051
Planning and development		370	402	401	36	307	300	7	2%	401
Road transport		74,470	52,610	21,651	631	7,996	16,238	(8,242)	-51%	21,651
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		151,954	149,316	210,187	22,048	133,464	157,640	(24,176)	-15%	210,187
Energy sources		75,577	90,523	92,713	5,629	48,725	69,534	(20,809)	-30%	92,713
Water management		26,631	27,589	67,219	14,623	38,749	50,414	(11,665)	-23%	67,219
Waste water management		40,366	21,466	40,519	1,161	39,218	30,390	8,828	29%	40,519
Waste management		9,380	9,738	9,736	635	6,772	7,302	(530)	-7%	9,736
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	317,487	310,368	351,162	47,621	246,737	271,883	(25,147)	-9%	351,162
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		63,988	55,923	72,583	4,823	42,213	54,730	(12,517)	-23%	72,583
Executive and council		16,636	14,625	17,296	1,325	11,004	12,978	(1,973)	-15%	17,296
Finance and administration		46,451	40,807	54,492	3,459	30,834	41,148	(10,314)	-25%	54,492
Internal audit		901	490	795	39	374	604	(229)	-38%	795
<b>Community and public safety</b>		24,142	46,226	31,560	1,946	17,797	23,882	(6,085)	-25%	31,560
Community and social services		7,025	9,387	9,068	644	6,066	6,882	(816)	-12%	9,068
Sport and recreation		6,972	8,099	7,910	744	7,135	6,010	1,125	19%	7,910
Public safety		2,828	3,418	3,855	280	2,797	2,934	(137)	-5%	3,855
Housing		7,316	25,322	10,727	279	1,799	8,056	(6,257)	-78%	10,727
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		84,543	64,570	44,920	2,757	27,218	33,947	(6,729)	-20%	44,920
Planning and development		4,982	5,608	5,953	533	3,965	4,514	(549)	-12%	5,953
Road transport		79,561	58,962	38,967	2,224	23,253	29,344	(6,181)	-21%	38,967
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		116,831	136,555	139,990	12,867	89,727	105,297	(15,570)	-15%	139,990
Energy sources		71,183	84,900	84,495	8,740	53,475	63,456	(9,982)	-16%	84,495
Water management		23,327	25,528	24,635	2,198	18,162	18,541	(379)	-2%	24,635
Waste water management		9,454	11,088	13,636	862	7,672	10,281	(2,609)	-25%	13,636
Waste management		12,867	15,040	17,224	1,067	10,419	13,019	(2,599)	-20%	17,224
<b>Other</b>		413	531	482	14	244	364	(120)	-33%	482
<b>Total Expenditure - Functional</b>	3	289,917	303,804	289,535	22,406	177,199	218,219	(41,021)	-19%	289,535
<b>Surplus/ (Deficit) for the year</b>		27,570	6,564	61,627	25,215	69,538	53,664	15,874	30%	61,627

### 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) - M09 March										
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		-	-	1,780	13	596	1,335	(738)	-55.3%	1,780
Vote 2 - Director: Corporate Service		44,357	42,608	47,950	25,123	57,390	35,963	21,428	59.6%	47,950
Vote 3 - Director: Financial Services		35,832	37,065	45,802	1,406	40,746	42,863	(2,117)	-4.9%	45,802
Vote 4 - Director: Engineering Services		79,996	59,656	128,323	13,505	83,919	96,242	(12,323)	-12.8%	128,323
Vote 5 - Director: Community Services		81,726	80,516	34,594	1,943	15,359	25,946	(10,587)	-40.8%	34,594
Vote 6 - Director: Electrical Services		75,577	90,523	92,713	5,629	48,725	69,534	(20,809)	-29.9%	92,713
		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>317,487</b>	<b>310,368</b>	<b>351,162</b>	<b>47,621</b>	<b>246,737</b>	<b>271,883</b>	<b>(25,147)</b>	<b>-9.2%</b>	<b>351,162</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		4,998	4,606	6,178	386	3,911	4,660	(750)	-16.1%	6,178
Vote 2 - Director: Corporate Service		31,762	30,163	36,489	2,433	20,734	27,498	(6,764)	-24.6%	36,489
Vote 3 - Director: Financial Services		25,410	20,602	28,343	1,751	16,734	21,402	(4,668)	-21.8%	28,343
Vote 4 - Director: Engineering Services		67,782	81,055	80,239	6,410	55,321	60,602	(5,281)	-8.7%	80,239
Vote 5 - Director: Community Services		88,782	82,479	53,791	2,687	27,024	40,600	(13,576)	-33.4%	53,791
Vote 6 - Director: Electrical Services		71,183	84,900	84,495	8,740	53,475	63,456	(9,982)	-15.7%	84,495
		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>289,917</b>	<b>303,804</b>	<b>289,535</b>	<b>22,406</b>	<b>177,199</b>	<b>218,219</b>	<b>(41,021)</b>	<b>-18.8%</b>	<b>289,535</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>27,570</b>	<b>6,564</b>	<b>61,627</b>	<b>25,215</b>	<b>69,538</b>	<b>53,664</b>	<b>15,874</b>	<b>29.6%</b>	<b>61,627</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) - M09 March										
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	34,747	62	34,710	34,572	138	0%	34,747
Service charges - electricity revenue		63,683	74,602	73,863	5,474	43,797	55,397	(11,600)	-21%	73,863
Service charges - water revenue		18,489	19,442	19,520	2,219	15,250	14,640	610	4%	19,520
Service charges - sanitation revenue		13,355	14,531	14,513	1,060	11,376	10,885	491	5%	14,513
Service charges - refuse revenue		6,999	7,490	7,488	588	5,705	5,616	89	2%	7,488
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,229	1,363	1,267	121	999	950	49	5%	1,267
Interest earned - external investments		1,354	1,260	1,260	0	490	945	(455)	-48%	1,260
Interest earned - outstanding debtors		2,662	2,616	2,716	266	2,139	2,037	102	5%	2,716
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		63,670	44,785	13,323	517	6,613	9,992	(3,379)	-34%	13,323
Licences and permits		523	595	615	35	240	462	(221)	-48%	615
Agency services		714	680	750	78	578	563	15	3%	750
Transfers and subsidies		62,301	91,621	80,590	25,362	63,447	60,443	3,005	5%	80,590
Other revenue		9,749	1,326	14,785	1,465	6,433	11,089	(4,656)	-42%	14,785
Gains on disposal of PPE		64	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>273,706</b>	<b>295,728</b>	<b>265,437</b>	<b>37,249</b>	<b>191,777</b>	<b>207,589</b>	<b>(15,813)</b>	<b>-8%</b>	<b>265,437</b>
<b>Expenditure By Type</b>										
Employee related costs		87,691	93,514	91,292	7,463	68,767	69,537	(770)	-1%	91,292
Remuneration of councillors		4,784	5,385	5,510	466	4,209	4,133	76	2%	5,510
Debt impairment		55,572	35,285	19,990	640	5,757	14,992	(9,235)	-62%	19,990
Depreciation & asset impairment		16,188	16,935	17,465	1,411	12,701	13,099	(397)	-3%	17,465
Finance charges		6,590	1,713	3,245	206	1,870	2,434	(563)	-23%	3,245
Bulk purchases		61,512	68,085	67,280	7,780	39,907	50,460	(10,553)	-21%	67,280
Other materials		14,309	27,950	24,728	1,297	12,645	18,546	(5,902)	-32%	24,728
Contracted services		14,263	3,595	7,842	508	4,560	5,882	(1,321)	-22%	7,842
Transfers and subsidies		98	100	80	9	11	60	(49)	-82%	80
Other expenditure		27,487	51,241	52,102	2,626	26,772	39,077	(12,305)	-31%	52,102
Loss on disposal of PPE		1,423	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>289,917</b>	<b>303,804</b>	<b>289,535</b>	<b>22,406</b>	<b>177,199</b>	<b>218,219</b>	<b>(41,021)</b>	<b>-19%</b>	<b>289,535</b>
<b>Surplus/(Deficit)</b>		<b>(16,211)</b>	<b>(8,076)</b>	<b>(24,098)</b>	<b>14,843</b>	<b>14,578</b>	<b>(10,630)</b>	<b>25,208</b>	<b>(0)</b>	<b>(24,098)</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		42,381	14,640	85,726	10,372	54,960	64,294	(9,334)	(0)	85,726
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>61,627</b>	<b>25,215</b>	<b>69,538</b>	<b>53,664</b>			<b>61,627</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>27,570</b>	<b>6,564</b>	<b>61,627</b>	<b>25,215</b>	<b>69,538</b>	<b>53,664</b>			<b>61,627</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>27,570</b>	<b>6,564</b>	<b>61,627</b>	<b>25,215</b>	<b>69,538</b>	<b>53,664</b>			<b>61,627</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>27,570</b>	<b>6,564</b>	<b>61,627</b>	<b>25,215</b>	<b>69,538</b>	<b>53,664</b>			<b>61,627</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) - M09 March										
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	-	30	-	-	23	(23)	-100%	30
Vote 2 - Director: Corporate Service		393	200	277	24	113	207	(94)	-45%	277
Vote 3 - Director: Financial Services		1,729	200	245	28	46	184	(138)	-75%	245
Vote 4 - Director: Engineering Services		44,577	10,440	79,974	13,220	58,657	59,981	(1,324)	-2%	79,974
Vote 5 - Director: Community Services		1,276	1,000	1,000	455	455	750	(295)	-39%	1,000
Vote 6 - Director: Electrical Services		5,405	4,030	6,800	-	20	5,100	(5,080)	-100%	6,800
		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	53,399	15,870	88,326	13,727	59,291	66,244	(6,954)	-10%	88,326
<b>Total Capital Expenditure</b>		<b>53,399</b>	<b>15,870</b>	<b>88,326</b>	<b>13,727</b>	<b>59,291</b>	<b>66,244</b>	<b>(6,954)</b>	<b>-10%</b>	<b>88,326</b>
<b>Capital Expenditure - Functional Classification</b>										
<b>Governance and administration</b>		<b>2,625</b>	<b>680</b>	<b>1,604</b>	<b>53</b>	<b>985</b>	<b>1,203</b>	<b>(218)</b>	<b>-18%</b>	<b>1,604</b>
Executive and council		200	-	107	24	24	80	(56)	-71%	107
Finance and administration		2,425	680	1,497	30	961	1,123	(162)	-14%	1,497
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>2,395</b>	<b>3,150</b>	<b>13,676</b>	<b>1,312</b>	<b>7,877</b>	<b>10,257</b>	<b>(2,380)</b>	<b>-23%</b>	<b>13,676</b>
Community and social services		85	200	200	-	-	150	(150)	-100%	200
Sport and recreation		2,000	2,150	12,676	857	7,421	9,507	(2,086)	-22%	12,676
Public safety		163	800	800	455	455	600	(145)	-24%	800
Housing		147	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>8,149</b>	<b>4,624</b>	<b>5,660</b>	<b>6</b>	<b>372</b>	<b>4,245</b>	<b>(3,873)</b>	<b>-91%</b>	<b>5,660</b>
Planning and development		1,710	-	-	6	28	-	28	#DIV/0!	-
Road transport		6,439	4,624	5,660	-	344	4,245	(3,901)	-92%	5,660
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>40,229</b>	<b>7,416</b>	<b>67,386</b>	<b>12,355</b>	<b>50,057</b>	<b>50,540</b>	<b>(482)</b>	<b>-1%</b>	<b>67,386</b>
Energy sources		5,405	4,030	6,800	-	20	5,100	(5,080)	-100%	6,800
Water management		2,547	1,271	39,137	12,355	23,051	29,353	(6,302)	-21%	39,137
Waste water management		31,462	2,114	21,449	-	26,987	16,087	10,900	68%	21,449
Waste management		816	-	-	-	-	-	-	-	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional Classification</b>	3	<b>53,399</b>	<b>15,870</b>	<b>88,326</b>	<b>13,727</b>	<b>59,291</b>	<b>66,244</b>	<b>(6,954)</b>	<b>-10%</b>	<b>88,326</b>
<b>Funded by:</b>										
National Government		16,048	13,840	50,236	8,776	25,196	37,677	(12,481)	-33%	50,236
Provincial Government		26,333	800	35,490	1,596	29,764	26,617	3,147	12%	35,490
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>42,381</b>	<b>14,640</b>	<b>85,726</b>	<b>10,372</b>	<b>54,960</b>	<b>64,294</b>	<b>(9,334)</b>	<b>-15%</b>	<b>85,726</b>
Public contributions & donations	5	1,400	-	-	-	-	-	-	-	-
Borrowing	6	6,898	-	-	-	-	-	-	-	-
Internally generated funds		2,720	1,230	2,600	3,355	4,331	1,950	2,380	122%	2,600
<b>Total Capital Funding</b>		<b>53,399</b>	<b>15,870</b>	<b>88,326</b>	<b>13,727</b>	<b>59,291</b>	<b>66,244</b>	<b>(6,954)</b>	<b>-10%</b>	<b>88,326</b>

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M09 March						
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	1,392	7	1,392
Call investment deposits		6,919	3,807	3,807	25,826	3,807
Consumer debtors		17,264	17,664	19,522	62,765	19,522
Other debtors		26,347	21,803	18,328	-	18,328
Current portion of long-term receivables		654	-	-	-	-
Inventory		3,330	3,729	3,729	3,929	3,729
<b>Total current assets</b>		<b>54,520</b>	<b>52,394</b>	<b>46,778</b>	<b>92,526</b>	<b>46,778</b>
<b>Non current assets</b>						
Long-term receivables		2,318	1,738	1,738	2,510	1,738
Investments		-	-	-	-	-
Investment property		7,819	8,150	7,819	7,819	7,819
Investments in Associate		-	-	-	-	-
Property, plant and equipment		491,754	454,405	526,861	538,562	526,861
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		515	471	515	515	515
Other non-current assets		5,474	5,396	5,396	5,474	5,396
<b>Total non current assets</b>		<b>507,881</b>	<b>470,159</b>	<b>542,328</b>	<b>554,880</b>	<b>542,328</b>
<b>TOTAL ASSETS</b>		<b>562,401</b>	<b>522,553</b>	<b>589,106</b>	<b>647,407</b>	<b>589,106</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		288	-	-	5,768	-
Borrowing		3,876	2,986	2,986	3,725	2,986
Consumer deposits		1,497	1,353	1,353	3,694	1,353
Trade and other payables		44,545	32,546	24,611	53,227	24,611
Provisions		9,508	8,401	8,401	8,085	8,401
<b>Total current liabilities</b>		<b>59,714</b>	<b>45,286</b>	<b>37,351</b>	<b>74,499</b>	<b>37,351</b>
<b>Non current liabilities</b>						
Borrowing		12,748	11,120	11,120	11,854	11,120
Provisions		55,810	55,171	55,171	58,764	55,171
<b>Total non current liabilities</b>		<b>68,558</b>	<b>66,291</b>	<b>66,291</b>	<b>70,618</b>	<b>66,291</b>
<b>TOTAL LIABILITIES</b>		<b>128,273</b>	<b>111,576</b>	<b>103,642</b>	<b>145,117</b>	<b>103,642</b>
<b>NET ASSETS</b>	2	<b>434,128</b>	<b>410,977</b>	<b>485,464</b>	<b>502,290</b>	<b>485,464</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		426,474	407,050	481,537	494,631	481,537
Reserves		7,653	3,926	3,926	7,659	3,926
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>434,128</b>	<b>410,977</b>	<b>485,464</b>	<b>502,290</b>	<b>485,464</b>

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

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M09 March										
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	33,292	1,625	23,956	24,969	(1,013)	-4%	33,292
Service charges		-	108,944	107,067	6,043	77,445	80,300	(2,855)	-4%	108,944
Other revenue		-	21,141	26,120	3,645	13,642	19,590	(5,947)	-30%	21,141
Government - operating		64,520	91,621	79,435	12,870	58,112	59,576	(1,464)	-2%	91,621
Government - capital		54,477	14,640	78,347	29,426	77,246	58,760	18,486	31%	14,640
Interest		4,016	3,794	3,794	266	2,553	2,845	(293)	-10%	3,794
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(209,727)	(247,927)	(234,807)	(20,141)	(156,860)	(176,105)	(19,245)	11%	(247,927)
Finance charges		(6,590)	(1,713)	(3,245)	(162)	(1,539)	(2,434)	(895)	37%	(1,713)
Transfers and Grants		(98)	(100)	(80)	(9)	(11)	(60)	(49)	82%	(100)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>39,841</b>	<b>23,692</b>	<b>89,923</b>	<b>33,563</b>	<b>94,545</b>	<b>67,442</b>	<b>(27,103)</b>	<b>-40%</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)	(110)	-	-	(83)	83	-100%	(110)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(51,962)	(15,870)	(88,326)	(13,727)	(59,291)	(66,244)	(6,954)	10%	(15,870)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(52,290)</b>	<b>(15,980)</b>	<b>(88,436)</b>	<b>(13,727)</b>	<b>(59,291)</b>	<b>(66,327)</b>	<b>(7,036)</b>	<b>11%</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	60	-	10	45	(35)	-77%	60
<b>Payments</b>										
Repayment of borrowing		(4,361)	(2,986)	(2,986)	(44)	(700)	(2,239)	(1,539)	69%	(2,986)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>2,518</b>	<b>(2,926)</b>	<b>(2,926)</b>	<b>(44)</b>	<b>(689)</b>	<b>(2,194)</b>	<b>(1,505)</b>	<b>69%</b>	<b>(2,926)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(9,931)</b>	<b>4,786</b>	<b>(1,439)</b>	<b>19,792</b>	<b>34,565</b>	<b>(1,079)</b>			<b>4,786</b>
Cash/cash equivalents at beginning:		16,569	4,413	6,637		6,637	6,637			6,637
Cash/cash equivalents at month/year end:		6,637	9,199	5,199		41,202	5,559			11,424

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 - M09 March													
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	3,485	660	426	5,493	-	-	-	-	10,064	5,493	-	749
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,990	1,147	222	1,393	-	-	-	-	7,753	1,393	-	274
Receivables from Non-exchange Transactions - Property Rates	1400	1,944	667	464	7,857	-	-	-	-	10,931	7,857	-	1,152
Receivables from Exchange Transactions - Waste Water Management	1500	1,305	665	533	11,829	-	-	-	-	14,331	11,829	-	2,074
Receivables from Exchange Transactions - Waste Management	1600	709	422	351	7,120	-	-	-	-	8,601	7,120	-	1,498
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	4	3	59	-	-	-	-	70	59	-	10
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1,177	1,064	688	38,891	-	-	-	-	41,819	38,891	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>13,615</b>	<b>4,628</b>	<b>2,686</b>	<b>72,641</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>93,570</b>	<b>72,641</b>	<b>-</b>	<b>5,757</b>
<b>2016/17 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1,107	960	209	2,930	-	-	-	-	5,207	2,930	-	-
Commercial	2300	2,299	341	196	3,667	-	-	-	-	6,503	3,667	-	-
Households	2400	7,099	2,730	1,985	59,169	-	-	-	-	70,983	59,169	-	5,757
Other	2500	3,110	596	297	6,874	-	-	-	-	10,877	6,874	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>13,615</b>	<b>4,628</b>	<b>2,686</b>	<b>72,641</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>93,570</b>	<b>72,641</b>	<b>-</b>	<b>5,757</b>

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March										
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
R thousands										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	3,813	-	-	-	-	-	-	-	3,813
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	970	-	-	-	-	-	-	-	970
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	320	32	0	25	4	82	312	-	775
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>5,103</b>	<b>32</b>	<b>0</b>	<b>25</b>	<b>4</b>	<b>82</b>	<b>312</b>	<b>-</b>	<b>5,558</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 - M09 March									
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							1,121	1,742	2,863
STANDARD							2,816	1,000	3,816
ABSA							1,519	2,974	4,493
NEDBANK							7,572	7,672	15,244
<b>Municipality sub-total</b>					-		13,028	13,388	26,416
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		13,028	13,388	26,416

## 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 - M09 March										
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	60,719	12,890	60,719	45,539	15,180	33.3%	60,719
Local Government Equitable Share		46,569	51,060	51,060	12,765	51,060	38,295	12,765	33.3%	51,060
Energy Efficiency and Demand Management		-	6,000	6,000	-	6,000	4,500	1,500	33.3%	6,000
Finance Management		1,611	1,700	1,700	-	1,700	1,275	425	33.3%	1,700
EPWP Incentive		1,617	1,659	1,659	-	1,659	1,244	415	33.3%	1,659
Integrated National Electrification Programme	3	553	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		1,914	300	300	125	300	225	75	33.3%	300
<b>Provincial Government:</b>		12,257	30,902	18,716	1,035	10,763	14,037	2,596	18.5%	18,716
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		340	240	240	-	240	180	60	33.3%	240
Provincial Treasury - Western Cape Financial Management Support Grant		-	-	2,530	-	2,530	1,898	633	33.3%	2,530
Human Settlements - Human Settlements Development Grant		6,918	24,000	8,399	-	430	6,299	-	-	8,399
Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure		-	1,048	1,048	1,035	1,035	786	249	31.6%	1,048
Cultural Affairs & Sport - Library Service : Replacement Funding		4,733	5,080	5,080	-	5,110	3,810	1,300	34.1%	5,080
Local government - Fire Service Capacity Building Grant	4	-	-	-	-	-	-	-	-	-
Local government - Thusong Service Centres Grant		-	330	330	-	330	248	83	33.3%	330
Local government - Community Development Workers (CDW)		206	204	204	-	204	153	51	33.3%	204
Local government - Internship Programme		60	-	-	-	-	-	-	-	-
Local government - Drought Relief		-	-	405	-	405	304	101	33.3%	405
Local government - Integrated Recovery		-	-	480	-	480	360	120	33.3%	480
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	64,520	91,621	79,435	13,925	71,482	59,576	17,775	29.8%	79,435
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		27,883	13,840	43,436	23,599	41,730	32,577	9,153	28.1%	43,436
Municipal Infrastructure Grant (MIG)		23,921	13,840	13,840	2,893	13,840	10,380	3,460	33.3%	13,840
Integrated National Electrification Programme		3,947	-	6,600	6,600	6,600	4,950	1,650	33.3%	6,600
Finance Management		14	-	-	-	-	-	-	-	-
Department Rural Development & Land Reform		-	-	22,996	14,106	21,290	17,247	4,043	23.4%	22,996
<b>Provincial Government:</b>		26,594	800	34,911	5,702	34,911	26,183	8,728	33.3%	34,911
Local government - Fire Service Capacity Building Grant		-	800	800	-	800	600	200	33.3%	800
Human Settlements - Human Settlements Development Grant		26,017	-	29,216	3,702	29,216	21,912	7,304	33.3%	29,216
Local government - Drought Relief		67	-	4,895	2,000	4,895	3,671	1,224	33.3%	4,895
Cultural Affairs & Sport - Development of Sport and Recreation Facilities		510	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	54,477	14,640	78,347	29,301	76,641	58,760	17,881	30.4%	78,347
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	118,996	106,261	157,782	43,225	148,123	118,337	35,656	30.1%	157,782

## 8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March										
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
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	60,719	60,719	184	58,018	45,539	12,479	27.4%	60,719
Local Government Equitable Share		-	51,060	51,060	-	51,060	38,295	12,765	33.3%	51,060
Energy Efficiency and Demand Management		-	6,000	6,000	-	4,094	4,500	(406)	-9.0%	6,000
Finance Management		-	1,700	1,700	37	1,329	1,275	54	4.2%	1,700
EPWP Incentive		-	1,659	1,659	120	1,300	1,244	56	4.5%	1,659
Municipal Infrastructure Grant (MIG)		-	300	300	26	235	225	10	4.4%	300
<b>Provincial Government:</b>		-	30,902	18,716	376	6,098	14,037	(7,939)	-56.6%	18,716
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		-	240	240	-	-	180	(180)	-100.0%	240
Provincial Treasury - Western Cape Financial Management Support Grant		-	-	2,530	-	830	1,898	(1,068)	-56.3%	2,530
Human Settlements - Human Settlements Development Grant		-	24,000	8,399	-	429	6,299	(5,870)	-93.2%	8,399
Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure		-	1,048	1,048	-	-	786	(786)	-100.0%	1,048
Cultural Affairs & Sport - Library Service : Replacement Funding		-	5,080	5,080	367	3,893	3,810	83	2.2%	5,080
Local government - Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Local government - Thusong Service Centres Grant		-	330	330	-	-	248	(248)	-100.0%	330
Local government - Community Development Workers (CDW)		-	204	204	8	141	153	(12)	-7.7%	204
Local government - Drought Relief		-	-	405	-	405	304	101	33.3%	405
Local government - Integrated Recovery		-	-	480	-	400	360	40	11.1%	480
<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	79,435	560	64,116	59,576	4,539	7.6%	79,435
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	13,840	43,436	12,784	28,722	32,577	(3,855)	-11.8%	43,436
Municipal Infrastructure Grant (MIG)		-	13,840	13,840	429	9,183	10,380	(1,197)	-11.5%	13,840
Integrated National Electrification Programme		-	-	6,600	-	-	4,950	(4,950)	-100.0%	6,600
Department Rural Development & Land Reform		-	-	22,996	12,355	19,539	17,247	2,292	13.3%	22,996
<b>Provincial Government:</b>		-	800	34,911	1,414	30,007	26,183	3,824	14.6%	34,911
Local government - Fire Service Capacity Building Grant		-	800	800	519	519	600	(81)	-13.5%	800
Human Settlements - Human Settlements Development Grant		-	-	29,216	-	25,132	21,912	-	-	29,216
Local government - Drought Relief		-	-	4,895	895	4,357	3,671	-	-	4,895
Department Local Government		-	-	-	-	-	-	-	-	-
<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	78,347	14,198	58,729	58,760	(31)	-0.1%	78,347
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	106,261	157,782	14,758	122,845	118,337	4,508	3.8%	157,782



### 8.3 Supporting Table SC7 – Roll-over Grant expenditure

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March						
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>		-	-	-	-	
[insert description]		-	-	-	-	
<b>Provincial Government:</b>		1,202	157	308	894	74.4%
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		122	-	-	122	100.0%
Cultural Affairs & Sport - Library Service : Replacement Funding		54	-	-	54	100.0%
Local government - Community Development Workers (CDW)		58	-	-	58	100.0%
Local government - Internship Programme		61	13	53	8	13.1%
Human Settlements - Human Settlements Development Grant		906	144	254	652	71.9%
<b>District Municipality:</b>		-	-	-	-	
[insert description]		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
[insert description]		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		1,202	157	308	894	74.4%
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
<b>Provincial Government:</b>		522	-	-	522	100.0%
Cultural Affairs & Sport - Development of Sport and Recreation Facilities		522	-	-	522	100.0%
Other capital transfers [insert description]		-	-	-	-	
<b>District Municipality:</b>		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		522	-	-	522	100.0%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		1,724	157	308	1,416	82.2%

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

### 9.1 Supporting Table SC8

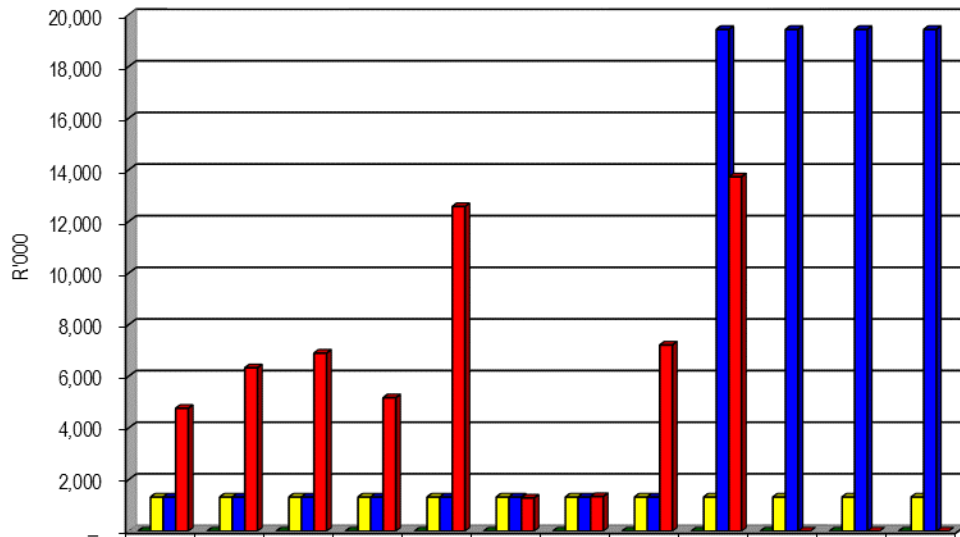
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		4,006	4,632	4,365	348	3,381	3,274	107	3%	4,365
Pension and UIF Contributions		114	58	157	20	125	118	8	7%	157
Medical Aid Contributions		50	56	-	2	2	-	2	#DIV/0!	-
Motor Vehicle Allowance		293	276	411	48	406	308	98	32%	411
Cellphone Allowance		275	312	530	44	283	398	(115)	-29%	530
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allow ances		45	51	47	4	12	35	(24)	-67%	47
<b>Sub Total - Councillors</b>		<b>4,784</b>	<b>5,385</b>	<b>5,510</b>	<b>466</b>	<b>4,209</b>	<b>4,133</b>	<b>76</b>	<b>2%</b>	<b>5,510</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		-	4,496	4,496	442	3,392	3,372	21	1%	4,496
Pension and UIF Contributions		-	877	374	33	273	281	(8)	-3%	374
Medical Aid Contributions		-	39	59	6	41	44	(4)	-8%	59
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	670	545	-	-	409	(409)	-100%	545
Motor Vehicle Allowance		-	456	370	34	267	278	(10)	-4%	370
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allow ances		-	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>5,843</b>	<b>515</b>	<b>3,973</b>	<b>4,382</b>	<b>(409)</b>	<b>-9%</b>	<b>5,843</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	66,600	65,497	5,061	49,156	50,078	(922)	-2%	65,497
Pension and UIF Contributions		-	11,090	10,033	805	7,310	7,525	(215)	-3%	10,033
Medical Aid Contributions		-	1,507	1,509	129	1,123	1,132	(9)	-1%	1,509
Overtime		-	2,098	2,384	293	2,336	1,788	548	31%	2,384
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	1,748	1,791	174	1,309	1,343	(35)	-3%	1,791
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	939	929	76	688	697	(9)	-1%	929
Other benefits and allow ances		-	897	1,661	135	1,322	1,246	76	6%	1,661
Payments in lieu of leave		-	240	240	64	282	180	102	56%	240
Long service awards		-	455	455	57	562	341	220	65%	455
Post-retirement benefit obligations	2	-	936	950	153	707	713	(5)	-1%	950
<b>Sub Total - Other Municipal Staff</b>		<b>-</b>	<b>86,510</b>	<b>85,449</b>	<b>6,948</b>	<b>64,794</b>	<b>65,042</b>	<b>(249)</b>	<b>0%</b>	<b>85,449</b>
<b>Total Parent Municipality</b>		<b>4,784</b>	<b>98,900</b>	<b>96,803</b>	<b>7,929</b>	<b>72,976</b>	<b>73,558</b>	<b>(581)</b>	<b>-1%</b>	<b>96,803</b>
			1967.4%	1923.5%						1923.5%
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>4,784</b>	<b>98,900</b>	<b>96,803</b>	<b>7,929</b>	<b>72,976</b>	<b>73,558</b>	<b>(581)</b>	<b>-1%</b>	<b>96,803</b>
<b>% increase</b>	4		1967.4%	1923.5%						1923.5%
<b>TOTAL MANAGERS AND STAFF</b>		<b>-</b>	<b>93,514</b>	<b>91,292</b>	<b>7,463</b>	<b>68,767</b>	<b>69,425</b>	<b>(658)</b>	<b>-1%</b>	<b>91,292</b>

## 10. Capital programme performance

### 10.1 Supporting Table C12

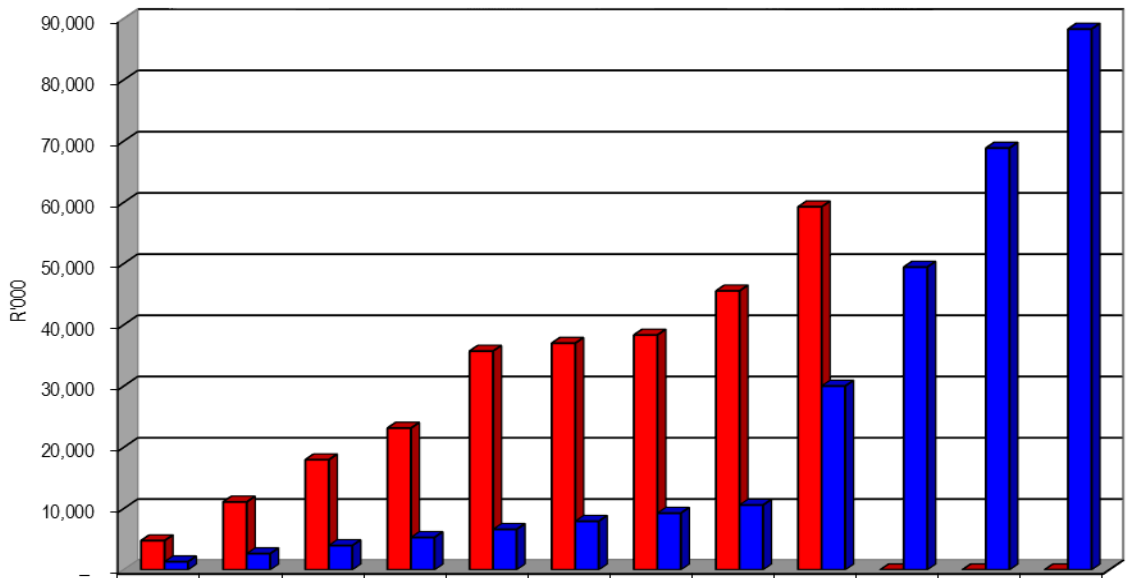
WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
Month	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Adjusted Budget
R thousands								%	
<b>Monthly expenditure performance trend</b>									
July	-	1,323	1,323	4,759	4,759	1,323	(3,437)	-259.9%	5%
August	-	1,323	1,323	6,328	11,087	2,645	(8,442)	-319.2%	13%
September	-	1,323	1,323	6,896	17,984	3,968	(14,016)	-353.3%	20%
October	-	1,323	1,323	5,168	23,152	5,290	(17,862)	-337.6%	26%
November	-	1,323	1,323	12,576	35,727	6,613	(29,115)	-440.3%	40%
December	-	1,323	1,323	1,285	37,013	7,935	(29,078)	-366.5%	42%
January	-	1,323	1,323	1,340	38,352	9,258	(29,095)	-314.3%	43%
February	-	1,323	1,323	7,212	45,564	10,580	(34,984)	-330.7%	52%
March	-	1,323	19,436	13,727	59,291	30,016	(29,274)	-97.5%	67%
April	-	1,323	19,436	-	-	49,453	-	-	-
May	-	1,323	19,436	-	-	68,889	-	-	-
June	-	1,323	19,436	-	-	88,326	-	-	-
<b>Total Capital expenditure</b>	-	<b>15,870</b>	<b>88,326</b>	<b>59,291</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	1,323	1,323	1,323	1,323	1,323	1,323	1,323	1,323	19,436	19,436	19,436	19,436
Monthly actual	4,759	6,328	6,896	5,168	12,576	1,285	1,340	7,212	13,727	-	-	-

**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	38,352	45,564	59,291	-	-	-
YearTD budget	1,323	2,645	3,968	5,290	6,613	7,935	9,258	10,580	30,016	49,453	68,889	88,326



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

### **11.1 Over view**

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