

# BEAUFORT WEST MUNICIPALITY



## Monthly Budget Statement FOR THE MONTH ENDING May 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 May 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 May 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 May 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 31,873 million or 13% below year-to-date Adjusted budget projections for May 2018.

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

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

Total expenditure were R 47,239 million below year-to-date adjusted budget projections for May 2018. The variance can be attributed to debt impairment on traffic fines, Eskom bulk electricity account for May 2018 that will only be paid in June 2018, other materials and operating expenditure that is expected to increase as the financial year comes to a close.

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

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

Year-to-date expenditure on capital amounts to R 71,807 million, or 81% 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 decrease in cash held were R 10,950 million during May 2018 resulting in a closing balance of R 14,626 million.

Refer to Table C9 for more detail on cash flows.

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

No comments for May 2018.

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

None.

## 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 - M11 May									
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
R thousands									
<b>Financial Performance</b>									
Property rates	28,915	35,417	34,747	(153)	34,603	34,689	(86)	-0%	34,747
Service charges	102,526	116,065	115,384	8,331	91,752	105,768	(14,016)	-13%	115,384
Investment revenue	1,354	1,260	1,260	124	614	1,155	(541)	-47%	1,260
Transfers and subsidies	62,301	91,621	80,590	1,793	67,457	73,874	(6,417)	-9%	80,590
Other own revenue	78,611	51,366	33,456	1,727	19,855	30,668	(10,812)	-35%	33,456
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>273,706</b>	<b>295,728</b>	<b>265,437</b>	<b>11,822</b>	<b>214,282</b>	<b>246,154</b>	<b>(31,873)</b>	<b>-13%</b>	<b>265,437</b>
Employee costs	87,691	93,514	91,292	7,370	83,626	84,041	(414)	-0%	91,292
Remuneration of Councillors	4,784	5,385	5,510	488	5,185	5,051	134	3%	5,510
Depreciation & asset impairment	16,188	16,935	17,465	1,411	15,524	16,010	(486)	-3%	17,465
Finance charges	6,590	1,713	3,245	329	2,354	2,974	(621)	-21%	3,245
Materials and bulk purchases	75,821	96,035	92,008	6,993	61,919	84,341	(22,421)	-27%	92,008
Transfers and subsidies	98	100	80	1	26	73	(47)	-64%	80
Other expenditure	98,745	90,121	79,934	5,264	49,889	73,273	(23,384)	-32%	79,934
<b>Total Expenditure</b>	<b>289,917</b>	<b>303,804</b>	<b>289,535</b>	<b>21,857</b>	<b>218,524</b>	<b>265,763</b>	<b>(47,239)</b>	<b>-18%</b>	<b>289,535</b>
<b>Surplus/(Deficit)</b>	<b>(16,211)</b>	<b>(8,076)</b>	<b>(24,098)</b>	<b>(10,035)</b>	<b>(4,243)</b>	<b>(19,609)</b>	<b>15,366</b>	<b>-78%</b>	<b>(24,098)</b>
Transfers and subsidies - capital (monetary allocat	42,381	14,640	85,726	4,036	64,795	78,582	(13,787)	-18%	85,726
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>(5,998)</b>	<b>60,553</b>	<b>58,973</b>	<b>1,580</b>	<b>3%</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>(5,998)</b>	<b>60,553</b>	<b>58,973</b>	<b>1,580</b>	<b>3%</b>	<b>61,627</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>4,523</b>	<b>71,831</b>	<b>80,965</b>	<b>(9,134)</b>	<b>-11%</b>	<b>88,326</b>
Capital transfers recognised	42,381	14,640	85,726	4,036	64,795	78,582	(13,787)	-18%	85,726
Public contributions & donations	1,400	-	-	-	-	-	-	-	-
Borrowing	6,898	-	-	-	-	-	-	-	-
Internally generated funds	2,720	1,230	2,600	487	7,036	2,383	4,652	195%	2,600
<b>Total sources of capital funds</b>	<b>53,399</b>	<b>15,870</b>	<b>88,326</b>	<b>4,523</b>	<b>71,831</b>	<b>80,965</b>	<b>(9,134)</b>	<b>-11%</b>	<b>88,326</b>
<b>Financial position</b>									
Total current assets	54,520	52,394	46,778		70,668				46,778
Total non current assets	507,881	470,159	542,328		564,898				542,328
Total current liabilities	59,714	45,286	37,351		72,060				37,351
Total non current liabilities	68,558	66,291	66,291		70,097				66,291
<b>Community wealth/Equity</b>	<b>434,128</b>	<b>410,977</b>	<b>485,464</b>		<b>493,409</b>				<b>485,464</b>
<b>Cash flows</b>									
Net cash from (used) operating	39,841	23,692	89,923	(6,439)	80,499	74,935	(5,563)	-7%	89,923
Net cash from (used) investing	(52,290)	(15,980)	(88,436)	(4,523)	(71,831)	(73,696)	(1,866)	3%	(88,436)
Net cash from (used) financing	2,518	(2,926)	(2,926)	12	(679)	(2,438)	(1,759)	72%	(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>14,626</b>	<b>5,439</b>	<b>(9,188)</b>	<b>-169%</b>	<b>5,199</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	11,792	5,089	5,134	71,737	-	-	-	-	93,752
<b>Creditors Age Analysis</b>									
Total Creditors	6,038	1	3	365	-	17	11	-	6,435

#### 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) - M11 May										
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	1,514	96,977	85,551	11,426	13%	90,233
Executive and council		38,694	36,545	38,168	244	54,071	34,987	19,084	55%	38,168
Finance and administration		36,615	37,793	51,765	833	42,468	50,289	(7,820)	-16%	51,765
Internal audit		-	-	300	437	437	275	162	59%	300
<b>Community and public safety</b>		15,384	33,704	28,691	1,601	12,402	26,300	(13,898)	-53%	28,691
Community and social services		5,789	6,358	6,316	478	5,434	5,790	(356)	-6%	6,316
Sport and recreation		1,911	2,422	12,145	412	4,709	11,133	(6,424)	-58%	12,145
Public safety		1,404	801	801	132	588	735	(147)	-20%	801
Housing		6,281	24,123	9,428	579	1,671	8,642	(6,972)	-81%	9,428
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		74,840	53,012	22,051	449	10,287	20,214	(9,927)	-49%	22,051
Planning and development		370	402	401	19	357	367	(10)	-3%	401
Road transport		74,470	52,610	21,651	430	9,930	19,847	(9,916)	-50%	21,651
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		151,954	149,316	210,187	12,294	159,411	192,671	(33,260)	-17%	210,187
Energy sources		75,577	90,523	92,713	6,255	59,556	84,987	(25,430)	-30%	92,713
Water management		26,631	27,589	67,219	4,217	46,314	61,617	(15,303)	-25%	67,219
Waste water management		40,366	21,466	40,519	1,185	45,494	37,143	8,351	22%	40,519
Waste management		9,380	9,738	9,736	637	8,046	8,925	(879)	-10%	9,736
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	317,487	310,368	351,162	15,858	279,077	324,736	(45,659)	-14%	351,162
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		63,988	55,923	72,583	5,604	53,395	66,632	(13,237)	-20%	72,583
Executive and council		16,636	14,625	17,296	1,333	14,372	15,857	(1,485)	-9%	17,296
Finance and administration		46,451	40,807	54,492	3,735	38,076	50,044	(11,969)	-24%	54,492
Internal audit		901	490	795	536	948	731	217	30%	795
<b>Community and public safety</b>		24,142	46,226	31,560	2,551	22,521	29,000	(6,479)	-22%	31,560
Community and social services		7,025	9,387	9,068	741	7,455	8,339	(884)	-11%	9,068
Sport and recreation		6,972	8,099	7,910	802	8,702	7,277	1,425	20%	7,910
Public safety		2,828	3,418	3,855	340	3,433	3,548	(114)	-3%	3,855
Housing		7,316	25,322	10,727	667	2,931	9,837	(6,906)	-70%	10,727
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		84,543	64,570	44,920	3,985	35,352	41,263	(5,910)	-14%	44,920
Planning and development		4,982	5,608	5,953	442	4,870	5,473	(603)	-11%	5,953
Road transport		79,561	58,962	38,967	3,543	30,482	35,789	(5,307)	-15%	38,967
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		116,831	136,555	139,990	9,695	106,933	128,426	(21,492)	-17%	139,990
Energy sources		71,183	84,900	84,495	5,481	61,448	77,482	(16,034)	-21%	84,495
Water management		23,327	25,528	24,635	2,075	23,181	22,604	578	3%	24,635
Waste water management		9,454	11,088	13,636	1,066	9,597	12,517	(2,920)	-23%	13,636
Waste management		12,867	15,040	17,224	1,072	12,707	15,823	(3,116)	-20%	17,224
<b>Other</b>		413	531	482	22	322	442	(121)	-27%	482
<b>Total Expenditure - Functional</b>	3	289,917	303,804	289,535	21,857	218,524	265,763	(47,239)	-18%	289,535
<b>Surplus/ (Deficit) for the year</b>		27,570	6,564	61,627	(5,998)	60,553	58,973	1,580	3%	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) - M11 May										
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	437	1,045	1,632	(587)	-36.0%	1,780
Vote 2 - Director: Corporate Service		44,357	42,608	47,950	688	58,605	43,954	14,650	33.3%	47,950
Vote 3 - Director: Financial Services		35,832	37,065	45,802	769	41,851	44,823	(2,971)	-6.6%	45,802
Vote 4 - Director: Engineering Services		79,996	59,656	128,323	5,936	99,421	117,629	(18,209)	-15.5%	128,323
Vote 5 - Director: Community Services		81,726	80,516	34,594	1,773	18,599	31,712	(13,113)	-41.3%	34,594
Vote 6 - Director: Electrical Services		75,577	90,523	92,713	6,255	59,556	84,987	(25,430)	-29.9%	92,713
		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>317,487</b>	<b>310,368</b>	<b>351,162</b>	<b>15,858</b>	<b>279,077</b>	<b>324,736</b>	<b>(45,659)</b>	<b>-14.1%</b>	<b>351,162</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		4,998	4,606	6,178	882	5,159	5,672	(512)	-9.0%	6,178
Vote 2 - Director: Corporate Service		31,762	30,163	36,489	2,466	26,342	33,492	(7,150)	-21.3%	36,489
Vote 3 - Director: Financial Services		25,410	20,602	28,343	1,947	20,632	26,029	(5,397)	-20.7%	28,343
Vote 4 - Director: Engineering Services		67,782	81,055	80,239	7,946	71,493	73,693	(2,200)	-3.0%	80,239
Vote 5 - Director: Community Services		88,782	82,479	53,791	3,134	33,449	49,394	(15,945)	-32.3%	53,791
Vote 6 - Director: Electrical Services		71,183	84,900	84,495	5,481	61,448	77,482	(16,034)	-20.7%	84,495
		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>289,917</b>	<b>303,804</b>	<b>289,535</b>	<b>21,857</b>	<b>218,524</b>	<b>265,763</b>	<b>(47,239)</b>	<b>-17.8%</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>(5,998)</b>	<b>60,553</b>	<b>58,973</b>	<b>1,580</b>	<b>2.7%</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) - M11 May										
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	(153)	34,603	34,689	(86)	0%	34,747
Service charges - electricity revenue		63,683	74,602	73,863	5,306	52,987	67,707	(14,720)	-22%	73,863
Service charges - water revenue		18,489	19,442	19,520	1,373	18,378	17,893	485	3%	19,520
Service charges - sanitation revenue		13,355	14,531	14,513	1,067	13,510	13,304	206	2%	14,513
Service charges - refuse revenue		6,999	7,490	7,488	585	6,877	6,864	13	0%	7,488
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,229	1,363	1,267	98	1,129	1,161	(32)	-3%	1,267
Interest earned - external investments		1,354	1,260	1,260	124	614	1,155	(541)	-47%	1,260
Interest earned - outstanding debtors		2,662	2,616	2,716	212	2,561	2,489	72	3%	2,716
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		63,670	44,785	13,323	432	7,441	12,213	(4,772)	-39%	13,323
Licences and permits		523	595	615	(14)	235	564	(329)	-58%	615
Agency services		714	680	750	18	649	688	(39)	-6%	750
Transfers and subsidies		62,301	91,621	80,590	1,793	67,457	73,874	(6,417)	-9%	80,590
Other revenue		9,749	1,326	14,785	983	7,841	13,553	(5,712)	-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>11,822</b>	<b>214,282</b>	<b>246,154</b>	<b>(31,873)</b>	<b>-13%</b>	<b>265,437</b>
<b>Expenditure By Type</b>										
Employee related costs		87,691	93,514	91,292	7,370	83,626	84,041	(414)	0%	91,292
Remuneration of councillors		4,784	5,385	5,510	488	5,185	5,051	134	3%	5,510
Debt impairment		55,572	35,285	19,990	640	7,036	18,324	(11,288)	-62%	19,990
Depreciation & asset impairment		16,188	16,935	17,465	1,411	15,524	16,010	(486)	-3%	17,465
Finance charges		6,590	1,713	3,245	329	2,354	2,974	(621)	-21%	3,245
Bulk purchases		61,512	68,085	67,280	3,646	44,064	61,673	(17,609)	-29%	67,280
Other materials		14,309	27,950	24,728	3,347	17,855	22,668	(4,812)	-21%	24,728
Contracted services		14,263	3,595	7,842	616	6,025	7,189	(1,163)	-16%	7,842
Transfers and subsidies		98	100	80	1	26	73	(47)	-64%	80
Other expenditure		27,487	51,241	52,102	4,008	36,828	47,760	(10,933)	-23%	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>21,857</b>	<b>218,524</b>	<b>265,763</b>	<b>(47,239)</b>	<b>-18%</b>	<b>289,535</b>
<b>Surplus/(Deficit)</b>										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		42,381	14,640	85,726	4,036	64,795	78,582	(13,787)	(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>(5,998)</b>	<b>60,553</b>	<b>58,973</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>(5,998)</b>	<b>60,553</b>	<b>58,973</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>(5,998)</b>	<b>60,553</b>	<b>58,973</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>(5,998)</b>	<b>60,553</b>	<b>58,973</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) - M11 May										
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>	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	13	13	28	(15)	-53%	30
Vote 2 - Director: Corporate Service		393	200	277	40	253	253	0	0%	277
Vote 3 - Director: Financial Services		1,729	200	245	5	67	225	(158)	-70%	245
Vote 4 - Director: Engineering Services		44,577	10,440	79,974	3,640	69,911	73,310	(3,399)	-5%	79,974
Vote 5 - Director: Community Services		1,276	1,000	1,000	132	587	917	(330)	-36%	1,000
Vote 6 - Director: Electrical Services		5,405	4,030	6,800	693	1,000	6,233	(5,233)	-84%	6,800
		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	53,399	15,870	88,326	4,523	71,831	80,965	(9,134)	-11%	88,326
<b>Total Capital Expenditure</b>		<b>53,399</b>	<b>15,870</b>	<b>88,326</b>	<b>4,523</b>	<b>71,831</b>	<b>80,965</b>	<b>(9,134)</b>	<b>-11%</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>68</b>	<b>1,168</b>	<b>1,470</b>	<b>(301)</b>	<b>-21%</b>	<b>1,604</b>
Executive and council		200	-	107	44	68	98	(30)	-31%	107
Finance and administration		2,425	680	1,497	24	1,101	1,372	(271)	-20%	1,497
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>2,395</b>	<b>3,150</b>	<b>13,676</b>	<b>922</b>	<b>10,892</b>	<b>12,536</b>	<b>(1,644)</b>	<b>-13%</b>	<b>13,676</b>
Community and social services		85	200	200	-	-	183	(183)	-100%	200
Sport and recreation		2,000	2,150	12,676	790	10,305	11,619	(1,314)	-11%	12,676
Public safety		163	800	800	132	587	733	(146)	-20%	800
Housing		147	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>8,149</b>	<b>4,624</b>	<b>5,660</b>	<b>5</b>	<b>386</b>	<b>5,188</b>	<b>(4,803)</b>	<b>-93%</b>	<b>5,660</b>
Planning and development		1,710	-	-	-	37	-	37	#DIV/0!	-
Road transport		6,439	4,624	5,660	5	349	5,188	(4,839)	-93%	5,660
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>40,229</b>	<b>7,416</b>	<b>67,386</b>	<b>3,529</b>	<b>59,385</b>	<b>61,771</b>	<b>(2,386)</b>	<b>-4%</b>	<b>67,386</b>
Energy sources		5,405	4,030	6,800	693	1,000	6,233	(5,233)	-84%	6,800
Water management		2,547	1,271	39,137	2,836	27,473	35,876	(8,403)	-23%	39,137
Waste water management		31,462	2,114	21,449	-	30,912	19,661	11,250	57%	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>4,523</b>	<b>71,831</b>	<b>80,965</b>	<b>(9,134)</b>	<b>-11%</b>	<b>88,326</b>
<b>Funded by:</b>										
National Government		16,048	13,840	50,236	3,905	30,926	46,050	(15,123)	-33%	50,236
Provincial Government		26,333	800	35,490	132	33,869	32,532	1,337	4%	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>4,036</b>	<b>64,795</b>	<b>78,582</b>	<b>(13,787)</b>	<b>-18%</b>	<b>85,726</b>
Public contributions & donations	5	1,400	-	-	-	-	-	-	-	-
Borrowing	6	6,898	-	-	-	-	-	-	-	-
Internally generated funds		2,720	1,230	2,600	487	7,036	2,383	4,652	195%	2,600
<b>Total Capital Funding</b>		<b>53,399</b>	<b>15,870</b>	<b>88,326</b>	<b>4,523</b>	<b>71,831</b>	<b>80,965</b>	<b>(9,134)</b>	<b>-11%</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 - M11 May						
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	6	1,392
Call investment deposits		6,919	3,807	3,807	19,477	3,807
Consumer debtors		17,264	17,664	19,522	47,317	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	3,867	3,729
<b>Total current assets</b>		<b>54,520</b>	<b>52,394</b>	<b>46,778</b>	<b>70,668</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	548,580	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>564,898</b>	<b>542,328</b>
<b>TOTAL ASSETS</b>		<b>562,401</b>	<b>522,553</b>	<b>589,106</b>	<b>635,566</b>	<b>589,106</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		288	-	-	27,939	-
Borrowing		3,876	2,986	2,986	3,725	2,986
Consumer deposits		1,497	1,353	1,353	1,875	1,353
Trade and other payables		44,545	32,546	24,611	29,686	24,611
Provisions		9,508	8,401	8,401	8,835	8,401
<b>Total current liabilities</b>		<b>59,714</b>	<b>45,286</b>	<b>37,351</b>	<b>72,060</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	58,243	55,171
<b>Total non current liabilities</b>		<b>68,558</b>	<b>66,291</b>	<b>66,291</b>	<b>70,097</b>	<b>66,291</b>
<b>TOTAL LIABILITIES</b>		<b>128,273</b>	<b>111,576</b>	<b>103,642</b>	<b>142,157</b>	<b>103,642</b>
<b>NET ASSETS</b>	2	<b>434,128</b>	<b>410,977</b>	<b>485,464</b>	<b>493,409</b>	<b>485,464</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		426,474	407,050	481,537	485,750	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>493,409</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 - M11 May										
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	1,894	27,617	27,743	(126)	0%	33,292
Service charges		-	108,944	107,067	8,508	91,417	89,222	2,195	2%	107,067
Other revenue		-	21,141	26,120	933	15,234	21,766	(6,532)	-30%	26,120
Government - operating		64,520	91,621	79,435	-	59,823	66,196	(6,373)	-10%	79,435
Government - capital		54,477	14,640	78,347	1,696	78,941	65,289	13,652	21%	78,347
Interest		4,016	3,794	3,794	336	3,099	3,161	(63)	-2%	3,794
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(209,727)	(247,927)	(234,807)	(19,475)	(193,584)	(195,672)	(2,088)	1%	(234,807)
Finance charges		(6,590)	(1,713)	(3,245)	(329)	(2,023)	(2,704)	(681)	25%	(3,245)
Transfers and Grants		(98)	(100)	(80)	(1)	(26)	(67)	(41)	61%	(80)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>39,841</b>	<b>23,692</b>	<b>89,923</b>	<b>(6,439)</b>	<b>80,499</b>	<b>74,935</b>	<b>(5,563)</b>	<b>-7%</b>	<b>89,923</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)	-	-	(92)	92	-100%	(110)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(51,962)	(15,870)	(88,326)	(4,523)	(71,831)	(73,605)	(1,774)	2%	(88,326)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(52,290)</b>	<b>(15,980)</b>	<b>(88,436)</b>	<b>(4,523)</b>	<b>(71,831)</b>	<b>(73,696)</b>	<b>(1,866)</b>	<b>3%</b>	<b>(88,436)</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	12	21	50	(29)	-58%	60
<b>Payments</b>										
Repayment of borrowing		(4,361)	(2,986)	(2,986)	-	(700)	(2,488)	(1,788)	72%	(2,986)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>2,518</b>	<b>(2,926)</b>	<b>(2,926)</b>	<b>12</b>	<b>(679)</b>	<b>(2,438)</b>	<b>(1,759)</b>	<b>72%</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>(10,950)</b>	<b>7,989</b>	<b>(1,199)</b>			<b>(1,439)</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		14,626	5,439			5,199

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 - M11 May													
Description	NT Code	Budget Year 2017/18									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,570	829	2,359	4,936	-	-	-	-	9,694	4,936	-	915
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,349	551	328	1,207	-	-	-	-	5,435	1,207	-	335
Receivables from Non-exchange Transactions - Property Rates	1400	1,913	699	484	7,922	-	-	-	-	11,017	7,922	-	1,408
Receivables from Exchange Transactions - Waste Water Management	1500	1,298	680	556	12,281	-	-	-	-	14,815	12,281	-	2,535
Receivables from Exchange Transactions - Waste Management	1600	704	437	368	7,495	-	-	-	-	9,004	7,495	-	1,831
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	4	4	65	-	-	-	-	77	65	-	12
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2,953	1,890	1,035	37,832	-	-	-	-	43,710	37,832	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>11,792</b>	<b>5,089</b>	<b>5,134</b>	<b>71,737</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>93,752</b>	<b>71,737</b>	<b>-</b>	<b>7,036</b>
<b>2016/17 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1,056	467	413	3,209	-	-	-	-	5,145	3,209	-	-
Commercial	2300	3,060	323	173	2,537	-	-	-	-	6,092	2,537	-	-
Households	2400	5,645	3,981	3,739	59,873	-	-	-	-	73,238	59,873	-	7,036
Other	2500	2,031	317	810	6,118	-	-	-	-	9,276	6,118	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>11,792</b>	<b>5,089</b>	<b>5,134</b>	<b>71,737</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>93,752</b>	<b>71,737</b>	<b>-</b>	<b>7,036</b>

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May										
Description	NT Code	Budget Year 2017/18								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	3,813	-	-	-	-	-	-	-	3,813
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	952	-	-	-	-	-	-	-	952
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,273	1	3	365	-	17	11	-	1,670
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>6,038</b>	<b>1</b>	<b>3</b>	<b>365</b>	<b>-</b>	<b>17</b>	<b>11</b>	<b>-</b>	<b>6,435</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 - M11 May									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	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									
<b>Municipality</b>									
INVESTEC							2,367	1,123	3,490
STANDARD							3,839	(290)	3,549
ABSA							6,645	(3,657)	2,988
NEDBANK							17,236	(7,785)	9,450
<b>Municipality sub-total</b>					-		30,087	(10,610)	19,477
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		30,087	(10,610)	19,477

## 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 - M11 May										
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	-	60,719	55,659	5,060	9.1%	60,719
Local Government Equitable Share		46,569	51,060	51,060	-	51,060	46,805	4,255	9.1%	51,060
Energy Efficiency and Demand Management		-	6,000	6,000	-	6,000	5,500	500	9.1%	6,000
Finance Management		1,611	1,700	1,700	-	1,700	1,558	142	9.1%	1,700
EPWP Incentive		1,617	1,659	1,659	-	1,659	1,521	138	9.1%	1,659
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme	3	553	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		1,914	300	300	-	300	275	25	9.1%	300
<b>Provincial Government:</b>		12,257	30,902	18,716	-	12,474	17,157	876	5.1%	18,716
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		340	240	240	-	240	220	20	9.1%	240
Provincial Treasury - Western Cape Financial Management Support Grant		-	-	2,530	-	2,530	2,319	211	9.1%	2,530
Human Settlements - Human Settlements Development Grant		6,918	24,000	8,399	-	2,141	7,699	-	-	8,399
Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure		-	1,048	1,048	-	1,035	961	74	7.7%	1,048
Cultural Affairs & Sport - Library Service : Replacement Funding	4	4,733	5,080	5,080	-	5,110	4,657	453	9.7%	5,080
Local government - Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Local government - Thusing Service Centres Grant		-	330	330	-	330	303	28	9.1%	330
Local government - Community Development Workers (CDW)		206	204	204	-	204	187	17	9.1%	204
Local government - Internship Programme		60	-	-	-	-	-	-	-	-
Local government - Drought Relief		-	-	405	-	405	371	34	9.1%	405
Local government - Integrated Recovery		-	-	480	-	480	440	40	9.1%	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	-	73,193	72,816	5,936	8.2%	79,435
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		27,883	13,840	43,436	1,696	43,426	39,816	3,609	9.1%	43,436
Municipal Infrastructure Grant (MIG)		23,921	13,840	13,840	-	13,840	12,687	1,153	9.1%	13,840
Integrated National Electrification Programme		3,947	-	6,600	-	6,600	6,050	550	9.1%	6,600
Finance Management		14	-	-	-	-	-	-	-	-
Department Rural Development & Land Reform		-	-	22,996	1,696	22,986	21,080	1,906	9.0%	22,996
<b>Provincial Government:</b>		26,594	800	34,911	-	34,911	32,002	2,909	9.1%	34,911
Local government - Fire Service Capacity Building Grant		-	800	800	-	800	733	67	9.1%	800
Human Settlements - Human Settlements Development Grant		26,017	-	29,216	-	29,216	26,781	2,435	9.1%	29,216
Local government - Drought Relief		67	-	4,895	-	4,895	4,487	408	9.1%	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	1,696	78,336	71,818	6,519	9.1%	78,347
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	118,996	106,261	157,782	1,696	151,530	144,634	12,455	8.6%	157,782

## 8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May										
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	410	58,558	50,599	7,959	15.7%	60,719
Local Government Equitable Share		-	51,060	51,060	-	51,060	42,550	8,510	20.0%	51,060
Energy Efficiency and Demand Management		-	6,000	6,000	-	4,094	5,000	(906)	-18.1%	6,000
Finance Management		-	1,700	1,700	314	1,661	1,417	244	17.2%	1,700
EPWP Incentive		-	1,659	1,659	87	1,474	1,383	92	6.6%	1,659
Municipal Infrastructure Grant (MIG)		-	300	300	9	269	250	19	7.8%	300
<b>Provincial Government:</b>		-	30,902	18,716	1,173	8,696	15,597	(6,901)	-44.2%	18,716
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		-	240	240	-	-	200	(200)	-100.0%	240
Provincial Treasury - Western Cape Financial Management Support Grant		-	-	2,530	500	1,330	2,108	(778)	-36.9%	2,530
Human Settlements - Human Settlements Development Grant		-	24,000	8,399	258	687	6,999	(6,312)	-90.2%	8,399
Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure		-	1,048	1,048	-	1,035	873	161	18.5%	1,048
Cultural Affairs & Sport - Library Service : Replacement Funding		-	5,080	5,080	401	4,664	4,233	430	10.2%	5,080
Local government - Thusong Service Centres Grant		-	330	330	-	-	275	(275)	-100.0%	330
Local government - Community Development Workers (CDW)		-	204	204	14	176	170	6	3.4%	204
Local government - Drought Relief		-	-	405	-	405	338	68	20.0%	405
Local government - Integrated Recovery		-	-	480	-	400	400	-	-	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	1,583	67,254	66,196	1,058	1.6%	79,435
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	13,840	43,436	4,476	35,282	36,197	(915)	-2.5%	43,436
Municipal Infrastructure Grant (MIG)		-	13,840	13,840	2,022	11,205	11,533	(328)	-2.8%	13,840
Integrated National Electrification Programme		-	-	6,600	761	1,091	5,500	(4,409)	-80.2%	6,600
Department Rural Development & Land Reform		-	-	22,996	1,693	22,986	19,163	3,822	19.9%	22,996
<b>Provincial Government:</b>		-	800	34,911	151	34,139	29,092	5,047	17.3%	34,911
Local government - Fire Service Capacity Building Grant		-	800	800	151	671	667	4	0.6%	800
Human Settlements - Human Settlements Development Grant		-	-	29,216	-	29,057	24,346	4,710	19.3%	29,216
Local government - Drought Relief		-	-	4,895	-	4,411	4,079	332	8.1%	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	4,628	69,421	65,289	4,132	6.3%	78,347
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	106,261	157,782	6,211	136,675	131,485	5,190	3.9%	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 - M11 May						
Description	Ref	Budget Year 2017/18				
		Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>						
Local Government Equitable Share		-	-	-	-	
Energy Efficiency and Demand Management		-	-	-	-	
Finance Management		-	-	-	-	
EPWP Incentive		-	-	-	-	
Municipal Systems Improvement		-	-	-	-	
Integrated National Electrification Programme		-	-	-	-	
<b>Provincial Government:</b>						
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		1,202	314	987	215	17.9%
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	-	64	(3)	-4.4%
Human Settlements - Human Settlements Development Grant		906	314	923	(16)	-1.8%
<b>District Municipality:</b>						
[insert description]		-	-	-	-	
<b>Other grant providers:</b>						
[insert description]		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>1,202</b>	<b>314</b>	<b>987</b>	<b>215</b>	<b>17.9%</b>
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>						
Municipal Infrastructure Grant (MIG)		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
<b>Provincial Government:</b>						
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>		<b>522</b>	<b>-</b>	<b>-</b>	<b>522</b>	<b>100.0%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>1,724</b>	<b>314</b>	<b>987</b>	<b>737</b>	<b>42.8%</b>

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

### 9.1 Supporting Table SC8

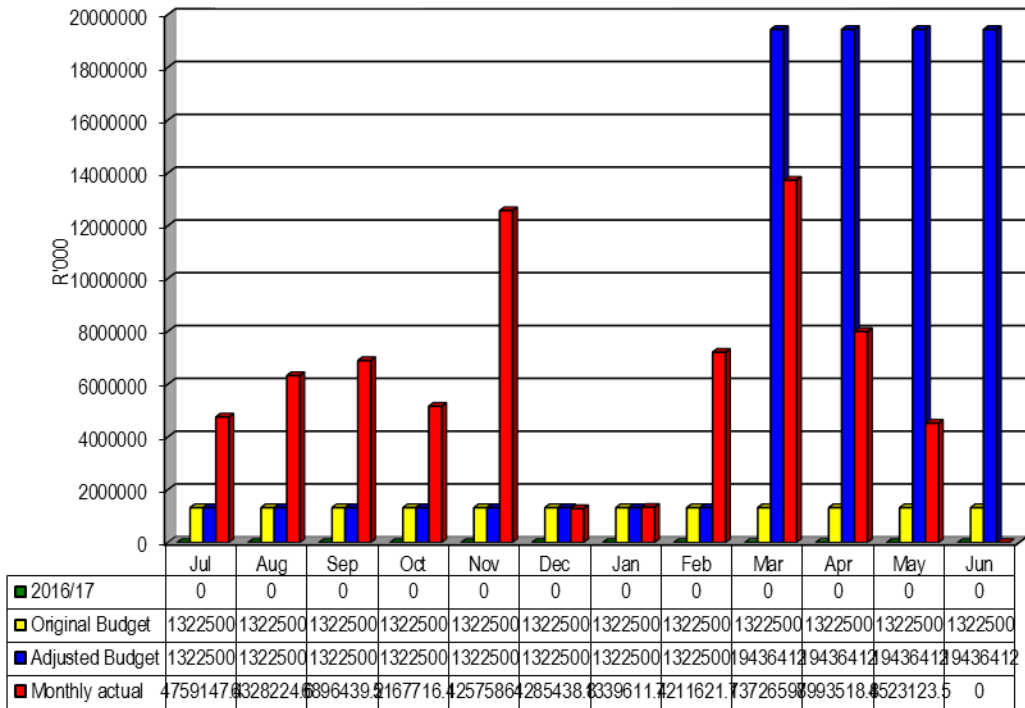
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2017/18								
		2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C					%	D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		4,006	4,632	4,365	354	4,098	4,001	97	2%	4,365
Pension and UIF Contributions		114	58	157	29	181	144	37	25%	157
Medical Aid Contributions		50	56	-	2	7	-	7	#DIV/0!	-
Motor Vehicle Allowance		293	276	411	55	508	377	132	35%	411
Cellphone Allowance		275	312	530	44	371	486	(115)	-24%	530
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		45	51	47	4	19	43	(24)	-55%	47
<b>Sub Total - Councillors</b>		<b>4,784</b>	<b>5,385</b>	<b>5,510</b>	<b>488</b>	<b>5,185</b>	<b>5,051</b>	<b>134</b>	<b>3%</b>	<b>5,510</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		-	4,496	4,496	305	4,054	4,121	(67)	-2%	4,496
Pension and UIF Contributions		-	877	374	24	331	343	(12)	-4%	374
Medical Aid Contributions		-	39	59	3	49	54	(5)	-9%	59
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	670	545	-	-	499	(499)	-100%	545
Motor Vehicle Allowance		-	456	370	29	330	339	(9)	-3%	370
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	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>361</b>	<b>4,764</b>	<b>5,356</b>	<b>(592)</b>	<b>-11%</b>	<b>5,843</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	66,600	65,497	5,161	59,443	59,994	(552)	-1%	65,497
Pension and UIF Contributions		-	11,090	10,033	845	8,993	9,197	(204)	-2%	10,033
Medical Aid Contributions		-	1,507	1,509	123	1,370	1,383	(13)	-1%	1,509
Overtime		-	2,098	2,384	336	3,135	2,185	950	43%	2,384
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	1,748	1,791	159	1,613	1,642	(29)	-2%	1,791
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	939	929	76	839	852	(13)	-1%	929
Other benefits and allowances		-	897	1,661	141	1,604	1,522	81	5%	1,661
Payments in lieu of leave		-	240	240	7	358	220	138	63%	240
Long service awards		-	455	455	71	697	417	280	67%	455
Post-retirement benefit obligations	2	-	936	950	91	811	871	(60)	-7%	950
<b>Sub Total - Other Municipal Staff</b>		<b>-</b>	<b>86,510</b>	<b>85,449</b>	<b>7,009</b>	<b>78,862</b>	<b>78,284</b>	<b>579</b>	<b>1%</b>	<b>85,449</b>
<b>Total Parent Municipality</b>		<b>4,784</b>	<b>98,900</b>	<b>96,803</b>	<b>7,858</b>	<b>88,812</b>	<b>88,691</b>	<b>120</b>	<b>0%</b>	<b>96,803</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>4,784</b>	<b>98,900</b>	<b>96,803</b>	<b>7,858</b>	<b>88,812</b>	<b>88,691</b>	<b>120</b>	<b>0%</b>	<b>96,803</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>-</b>	<b>93,514</b>	<b>91,292</b>	<b>7,370</b>	<b>83,626</b>	<b>83,640</b>	<b>(14)</b>	<b>0%</b>	<b>91,292</b>

## 10. Capital programme performance

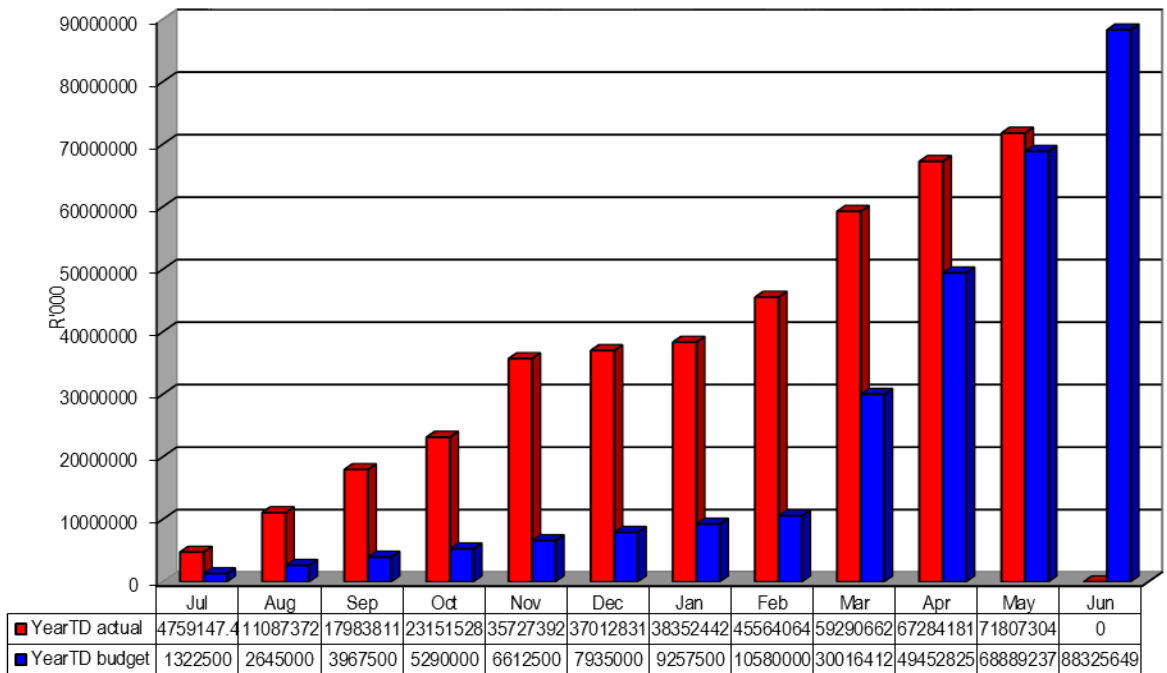
### 10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
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%	30%
August	-	1,323	1,323	6,328	11,087	2,645	(8,442)	-319.2%	70%
September	-	1,323	1,323	6,896	17,984	3,968	(14,016)	-353.3%	113%
October	-	1,323	1,323	5,168	23,152	5,290	(17,862)	-337.6%	146%
November	-	1,323	1,323	12,576	35,727	6,613	(29,115)	-440.3%	225%
December	-	1,323	1,323	1,285	37,013	7,935	(29,078)	-366.5%	233%
January	-	1,323	1,323	1,340	38,352	9,258	(29,095)	-314.3%	242%
February	-	1,323	1,323	7,212	45,564	10,580	(34,984)	-330.7%	287%
March	-	1,323	19,436	13,727	59,291	30,016	(29,274)	-97.5%	67%
April	-	1,323	19,436	7,994	67,284	49,453	(17,831)	-36.1%	76%
May	-	1,323	19,436	4,523	71,807	68,889	(2,918)	-4.2%	81%
June	-	1,323	19,436	-		88,326	-		
<b>Total Capital expenditure</b>	-	<b>15,870</b>	<b>88,326</b>	<b>71,807</b>					

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



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



# 10.2 Supporting Table SC13

## 10.2.1 Supporting Table SC13a

W023 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May											
R thousands	Description	Ref	2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2017/18 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>Capital expenditure on new assets by Asset Class/Subclass</b>											
	<b>Infrastructure</b>			11,952	72,111	3,497	59,676	66,101	6,425	9.7%	72,111
	Roads Infrastructure		4,624	5,600		342	5,188	4,846	3,846	93.4%	5,600
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure		3,952	6,600		662	949	6,050	5,101	84.3%	6,600
	Power Plants										
	HV Substations										
	HV Switching Station		3,952	6,600		662	949	6,050	5,101	84.3%	6,600
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure		1,271	38,402		2,630	27,473	35,202	7,729	22.0%	38,402
	Dams and Weirs										
	Reservoirs										
	Pumps Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution		1,271	10,511		1,361	3,096	6,635	6,539	67.9%	10,511
	Distribution Points										
	PSV Stations										
	Capital Spares										
	Sanitation Infrastructure		2,114	21,449		30,912	19,661	(11,250)	-57.2%	21,449	
	Pumps Station										
	Retreatment		2,114	21,449		30,912	19,661	(11,250)	-57.2%	21,449	
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Dams										
	Revetments										
	Protections										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Cable Layers										
	Distribution Layers										
	Capital Spares										
	<b>Community Assets</b>		2,159	12,676		788	10,300	11,619	1,319	11.4%	12,676
	Community Facilities		150								
	Halls										
	Centres										
	Clubs										
	Child/Care Centres										
	Emergency Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Comptines/Crematoria										
	Parks										
	Paths										
	Public Open Space		150								
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Alpines										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities		2,000	12,676		788	10,300	11,619	1,319	11.4%	12,676
	Indoor Facilities										
	Outdoor Facilities		2,000	12,676		788	10,300	11,619	1,319	11.4%	12,676
	Capital Spares										
	<b>Heritage Assets</b>										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	<b>Investment Properties</b>										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	<b>Other assets</b>		80	852		41	857	781	(76)	-9.8%	852
	Operational Buildings		80	852		41	857	781	(76)	-9.8%	852
	Municipal Offices		80	852		41	857	781	(76)	-9.8%	852
	Pay/Inquiry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Dumps										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	<b>Biological or Cultivated Assets</b>										
	Biological or Cultivated Assets										
	<b>Intangible Assets</b>										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licenses										
	Computer Software and Applications										
	Local Government Software Applications										
	Unspecified										
	<b>Consumable Equipment</b>		200	200		9	199	193	(6)	-3.4%	200
	Computer Equipment		200	200		9	199	193	(6)	-3.4%	200
	<b>Furniture and Office Equipment</b>		600	932		16	133	854	721	84.4%	932
	Furniture and Office Equipment		600	932		16	133	854	721	84.4%	932
	<b>Machinery and Equipment</b>		79	756		36	79	693	614	88.6%	756
	Machinery and Equipment		79	756		36	79	693	614	88.6%	756
	<b>Transport Assets</b>		800	800		132	587	733	146	19.5%	800
	Transport Assets		800	800		132	587	733	146	19.5%	800
	<b>Libraries</b>										
	Libraries										
	<b>Zoo's, Marine and Non-Biological Animals</b>										
	Zoo's, Marine and Non-Biological Animals										
	<b>Total Capital Expenditure on new assets</b>	1		15,870	88,326	4,523	71,831	80,965	9,134	11.3%	88,326

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

### **11.1 Over view**

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