

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING June 2018

TABLE OF CONTENTS

PART 1 – IN-YEAR REPORT

1. Mayor’s Report	2
2. Resolutions	2
3. Executive Summary	3 - 4
4. In-year budget statement tables	5 - 11

PART 2 – SUPPORTING DOCUMENTATION

5. Debtors analysis	12
6. Creditors analysis	12
7. Investment portfolio analysis	13
8. Allocation and grant receipts and expenditure	14 - 16
9. Expenditure on councillor and board members allowances and employee benefits	17
10. Capital programme performance	18 - 20
11. Material variances to the SDBIP	21

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 fourth 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

The information contained in this report is provisional as the financial year still needs to be closed off and closing journal is still being processed.

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 June 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 24,848 million or 9% below year-to-date Adjusted budget projections for June 2018.

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

Operating expenditure by type

Total expenditure were R 33,553 million below year-to-date adjusted budget projections for June 2018. The variance can be attributed to debt impairment on traffic fines, materials and bulk purchases and operating expenditure. These figures are provisional and will change as the financial year are being closed off.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R 79,652 million, or 90% 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 17,756 million during June 2018 resulting in a closing balance of negative R 3,129 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for June 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 - M12 June									
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									
Financial Performance									
Property rates	28,915	35,417	34,747	111	34,715	34,747	(32)	-0%	34,747
Service charges	102,526	116,065	115,384	15,939	107,690	115,384	(7,693)	-7%	115,384
Investment revenue	1,354	1,260	1,260	109	723	1,260	(537)	-43%	1,260
Transfers and subsidies	62,301	91,621	80,590	7,409	74,866	80,590	(5,724)	-7%	80,590
Other own revenue	78,611	51,366	33,456	2,740	22,595	33,456	(10,861)	-32%	33,456
Total Revenue (excluding capital transfers and contributions)	273,706	295,728	265,437	26,307	240,589	265,437	(24,848)	-9%	265,437
Employee costs	87,691	93,514	91,292	7,318	90,944	91,292	(348)	-0%	91,292
Remuneration of Councillors	4,784	5,385	5,510	1,050	6,235	5,510	725	13%	5,510
Depreciation & asset impairment	16,188	16,935	17,465	1,411	16,935	17,465	(530)	-3%	17,465
Finance charges	6,590	1,713	3,245	822	3,176	3,245	(69)	-2%	3,245
Materials and bulk purchases	75,821	96,035	92,008	20,448	82,368	92,008	(9,640)	-10%	92,008
Transfers and subsidies	98	100	80	9	35	80	(45)	-56%	80
Other expenditure	98,745	90,121	79,934	6,399	56,288	79,934	(23,646)	-30%	79,934
Total Expenditure	289,917	303,804	289,535	37,458	255,982	289,535	(33,553)	-12%	289,535
Surplus/(Deficit)	(16,211)	(8,076)	(24,098)	(11,150)	(15,393)	(24,098)	8,706	-36%	(24,098)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	42,381	14,640	85,726	7,397	72,192	85,726	(13,534)	-16%	85,726
Contributions & Contributed assets	1,400	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	27,570	6,564	61,627	(3,753)	56,799	61,627	(4,828)	-8%	61,627
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	27,570	6,564	61,627	(3,753)	56,799	61,627	(4,828)	-8%	61,627
Capital expenditure & funds sources									
Capital expenditure	53,399	15,870	88,326	7,821	79,652	88,326	(8,674)	-10%	88,326
Capital transfers recognised	42,381	14,640	85,726	7,397	72,192	85,726	(13,534)	-16%	85,726
Public contributions & donations	1,400	-	-	-	-	-	-	-	-
Borrowing	6,898	-	-	-	-	-	-	-	-
Internally generated funds	2,720	1,230	2,600	424	7,460	2,600	4,860	187%	2,600
Total sources of capital funds	53,399	15,870	88,326	7,821	79,652	88,326	(8,674)	-10%	88,326
Financial position									
Total current assets	54,520	52,394	46,778		59,518				46,778
Total non current assets	507,881	470,159	542,328		571,308				542,328
Total current liabilities	59,714	45,286	37,351		71,595				37,351
Total non current liabilities	68,558	66,291	66,291		69,668				66,291
Community wealth/Equity	434,128	410,977	485,464		489,563				485,464
Cash flows									
Net cash from (used) operating	39,841	23,692	89,923	(9,164)	71,335	89,923	18,588	21%	89,923
Net cash from (used) investing	(52,290)	(15,980)	(88,436)	(7,821)	(79,652)	(88,436)	(8,784)	10%	(88,436)
Net cash from (used) financing	2,518	(2,926)	(2,926)	(770)	(1,449)	(2,926)	(1,476)	50%	(2,926)
Cash/cash equivalents at the month/year end	6,637	9,199	5,199	-	(3,129)	5,199	8,328	160%	5,199
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	10,265	4,846	3,006	68,916	-	-	-	-	87,033
Creditors Age Analysis									
Total Creditors	12,960	58	1	1	361	30	-	-	13,410

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) - M12 June										
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									
Revenue - Functional										
Governance and administration		75,309	74,338	90,233	1,830	98,807	90,233	8,574	10%	90,233
Executive and council		38,694	36,545	38,168	287	54,358	38,168	16,190	42%	38,168
Finance and administration		36,615	37,793	51,765	1,543	44,011	51,765	(7,754)	-15%	51,765
Internal audit		-	-	300	-	437	300	137	46%	300
Community and public safety		15,384	33,704	28,691	1,272	13,674	28,691	(15,017)	-52%	28,691
Community and social services		5,789	6,358	6,316	345	5,779	6,316	(538)	-9%	6,316
Sport and recreation		1,911	2,422	12,145	402	5,111	12,145	(7,034)	-58%	12,145
Public safety		1,404	801	801	4	592	801	(210)	-26%	801
Housing		6,281	24,123	9,428	522	2,192	9,428	(7,236)	-77%	9,428
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		74,840	53,012	22,051	4,680	14,967	22,051	(7,085)	-32%	22,051
Planning and development		370	402	401	46	402	401	2	0%	401
Road transport		74,470	52,610	21,651	4,634	14,564	21,651	(7,086)	-33%	21,651
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		151,954	149,316	210,187	25,922	185,333	210,187	(24,854)	-12%	210,187
Energy sources		75,577	90,523	92,713	20,089	79,646	92,713	(13,067)	-14%	92,713
Water management		26,631	27,589	67,219	4,068	50,382	67,219	(16,836)	-25%	67,219
Waste water management		40,366	21,466	40,519	1,136	46,630	40,519	6,110	15%	40,519
Waste management		9,380	9,738	9,736	630	8,676	9,736	(1,060)	-11%	9,736
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	317,487	310,368	351,162	33,704	312,781	351,162	(38,381)	-11%	351,162
Expenditure - Functional										
Governance and administration		63,988	55,923	72,583	6,236	59,631	72,583	(12,952)	-18%	72,583
Executive and council		16,636	14,625	17,296	1,843	16,215	17,296	(1,081)	-6%	17,296
Finance and administration		46,451	40,807	54,492	4,118	42,193	54,492	(12,299)	-23%	54,492
Internal audit		901	490	795	275	1,223	795	428	54%	795
Community and public safety		24,142	46,226	31,560	2,402	24,923	31,560	(6,637)	-21%	31,560
Community and social services		7,025	9,387	9,068	780	8,235	9,068	(833)	-9%	9,068
Sport and recreation		6,972	8,099	7,910	691	9,394	7,910	1,483	19%	7,910
Public safety		2,828	3,418	3,855	318	3,751	3,855	(104)	-3%	3,855
Housing		7,316	25,322	10,727	613	3,543	10,727	(7,184)	-67%	10,727
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		84,543	64,570	44,920	6,442	41,794	44,920	(3,126)	-7%	44,920
Planning and development		4,982	5,608	5,953	432	5,301	5,953	(652)	-11%	5,953
Road transport		79,561	58,962	38,967	6,010	36,492	38,967	(2,474)	-6%	38,967
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		116,831	136,555	139,990	22,281	129,214	139,990	(10,776)	-8%	139,990
Energy sources		71,183	84,900	84,495	15,889	77,336	84,495	(7,159)	-8%	84,495
Water management		23,327	25,528	24,635	4,152	27,334	24,635	2,699	11%	24,635
Waste water management		9,454	11,088	13,636	1,092	10,689	13,636	(2,947)	-22%	13,636
Waste management		12,867	15,040	17,224	1,148	13,855	17,224	(3,369)	-20%	17,224
Other	3	413	531	482	98	420	482	(62)	-13%	482
Total Expenditure - Functional	3	289,917	303,804	289,535	37,458	255,982	289,535	(33,553)	-12%	289,535
Surplus/ (Deficit) for the year		27,570	6,564	61,627	(3,753)	56,799	61,627	(4,828)	-8%	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) - M12 June										
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										
Revenue by Vote	1									
Vote 1 - Municipal Manager		-	-	1,780	(0)	1,045	1,780	(735)	-41.3%	1,780
Vote 2 - Director: Corporate Service		44,357	42,608	47,950	588	59,192	47,950	11,242	23.4%	47,950
Vote 3 - Director: Financial Services		35,832	37,065	45,802	1,474	43,325	45,802	(2,477)	-5.4%	45,802
Vote 4 - Director: Engineering Services		79,996	59,656	128,323	9,589	109,010	128,323	(19,313)	-15.1%	128,323
Vote 5 - Director: Community Services		81,726	80,516	34,594	1,965	20,564	34,594	(14,030)	-40.6%	34,594
Vote 6 - Director: Electrical Services		75,577	90,523	92,713	20,089	79,646	92,713	(13,067)	-14.1%	92,713
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	317,487	310,368	351,162	33,704	312,781	351,162	(38,381)	-10.9%	351,162
Expenditure by Vote	1									
Vote 1 - Municipal Manager		4,998	4,606	6,178	753	5,912	6,178	(265)	-4.3%	6,178
Vote 2 - Director: Corporate Service		31,762	30,163	36,489	3,154	29,496	36,489	(6,993)	-19.2%	36,489
Vote 3 - Director: Financial Services		25,410	20,602	28,343	2,382	23,014	28,343	(5,329)	-18.8%	28,343
Vote 4 - Director: Engineering Services		67,782	81,055	80,239	12,243	83,736	80,239	3,497	4.4%	80,239
Vote 5 - Director: Community Services		88,782	82,479	53,791	3,037	36,487	53,791	(17,305)	-32.2%	53,791
Vote 6 - Director: Electrical Services		71,183	84,900	84,495	15,889	77,336	84,495	(7,159)	-8.5%	84,495
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	289,917	303,804	289,535	37,458	255,982	289,535	(33,553)	-11.6%	289,535
Surplus/ (Deficit) for the year	2	27,570	6,564	61,627	(3,753)	56,799	61,627	(4,828)	-7.8%	61,627

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) - M12 June										
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										
Revenue By Source										
Property rates		28,915	35,417	34,747	111	34,715	34,747	(32)	0%	34,747
Service charges - electricity revenue		63,683	74,602	73,863	13,441	66,428	73,863	(7,435)	-10%	73,863
Service charges - water revenue		18,489	19,442	19,520	882	19,260	19,520	(259)	-1%	19,520
Service charges - sanitation revenue		13,355	14,531	14,513	1,041	14,551	14,513	37	0%	14,513
Service charges - refuse revenue		6,999	7,490	7,488	575	7,452	7,488	(36)	0%	7,488
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,229	1,363	1,267	121	1,250	1,267	(17)	-1%	1,267
Interest earned - external investments		1,354	1,260	1,260	109	723	1,260	(537)	-43%	1,260
Interest earned - outstanding debtors		2,662	2,616	2,716	196	2,757	2,716	42	2%	2,716
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		63,670	44,785	13,323	442	7,883	13,323	(5,440)	-41%	13,323
Licences and permits		523	595	615	283	518	615	(98)	-16%	615
Agency services		714	680	750	93	741	750	(9)	-1%	750
Transfers and subsidies		62,301	91,621	80,590	7,409	74,866	80,590	(5,724)	-7%	80,590
Other revenue		9,749	1,326	14,785	1,604	9,445	14,785	(5,340)	-36%	14,785
Gains on disposal of PPE		64	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		273,706	295,728	265,437	26,307	240,589	265,437	(24,848)	-9%	265,437
Expenditure By Type										
Employee related costs		87,691	93,514	91,292	7,318	90,944	91,292	(348)	0%	91,292
Remuneration of councillors		4,784	5,385	5,510	1,050	6,235	5,510	725	13%	5,510
Debt impairment		55,572	35,285	19,990	640	7,676	19,990	(12,314)	-62%	19,990
Depreciation & asset impairment		16,188	16,935	17,465	1,411	16,935	17,465	(530)	-3%	17,465
Finance charges		6,590	1,713	3,245	822	3,176	3,245	(69)	-2%	3,245
Bulk purchases		61,512	68,085	67,280	13,871	57,935	67,280	(9,345)	-14%	67,280
Other materials		14,309	27,950	24,728	6,577	24,433	24,728	(296)	-1%	24,728
Contracted services		14,263	3,595	7,842	520	6,545	7,842	(1,297)	-17%	7,842
Transfers and subsidies		98	100	80	9	35	80	(45)	-56%	80
Other expenditure		27,487	51,241	52,102	5,239	42,067	52,102	(10,035)	-19%	52,102
Loss on disposal of PPE		1,423	-	-	-	-	-	-	-	-
Total Expenditure		289,917	303,804	289,535	37,458	255,982	289,535	(33,553)	-12%	289,535
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		42,381	14,640	85,726	7,397	72,192	85,726	(13,534)	(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	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		27,570	6,564	61,627	(3,753)	56,799	61,627			61,627
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		27,570	6,564	61,627	(3,753)	56,799	61,627			61,627
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		27,570	6,564	61,627	(3,753)	56,799	61,627			61,627
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		27,570	6,564	61,627	(3,753)	56,799	61,627			61,627

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) - M12 June										
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									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	-	-	-	-	-	-	-	-
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	-	-	-	-	-	-	-	-
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		19	-	30	1	14	30	(16)	-54%	30
Vote 2 - Director: Corporate Service		393	200	277	48	301	277	25	9%	277
Vote 3 - Director: Financial Services		1,729	200	245	-	67	245	(178)	-73%	245
Vote 4 - Director: Engineering Services		44,577	10,440	79,974	2,949	72,859	79,974	(7,115)	-9%	79,974
Vote 5 - Director: Community Services		1,276	1,000	1,000	13	600	1,000	(400)	-40%	1,000
Vote 6 - Director: Electrical Services		5,405	4,030	6,800	4,811	5,811	6,800	(989)	-15%	6,800
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	53,399	15,870	88,326	7,821	79,652	88,326	(8,674)	-10%	88,326
Total Capital Expenditure		53,399	15,870	88,326	7,821	79,652	88,326	(8,674)	-10%	88,326
Capital Expenditure - Functional Classification										
Governance and administration		2,625	680	1,604	-	1,168	1,604	(435)	-27%	1,604
Executive and council		200	-	107	-	68	107	(39)	-37%	107
Finance and administration		2,425	680	1,497	-	1,101	1,497	(396)	-26%	1,497
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2,395	3,150	13,676	-	10,892	13,676	(2,783)	-20%	13,676
Community and social services		85	200	200	-	-	200	(200)	-100%	200
Sport and recreation		2,000	2,150	12,676	-	10,305	12,676	(2,371)	-19%	12,676
Public safety		163	800	800	-	587	800	(213)	-27%	800
Housing		147	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,149	4,624	5,660	-	386	5,660	(5,275)	-93%	5,660
Planning and development		1,710	-	-	-	37	-	37	#DIV/0!	-
Road transport		6,439	4,624	5,660	-	349	5,660	(5,311)	-94%	5,660
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		40,229	7,416	67,386	-	59,385	67,386	(8,002)	-12%	67,386
Energy sources		5,405	4,030	6,800	-	1,000	6,800	(5,800)	-85%	6,800
Water management		2,547	1,271	39,137	-	27,473	39,137	(11,665)	-30%	39,137
Waste water management		31,462	2,114	21,449	-	30,912	21,449	9,463	44%	21,449
Waste management		816	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	53,399	15,870	88,326	-	71,831	88,326	(16,495)	-19%	88,326
Funded by:										
National Government		16,048	13,840	50,236	7,070	37,996	50,236	(12,240)	-24%	50,236
Provincial Government		26,333	800	35,490	327	34,195	35,490	(1,294)	-4%	35,490
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		42,381	14,640	85,726	7,397	72,192	85,726	(13,534)	-16%	85,726
Public contributions & donations	5	1,400	-	-	-	-	-	-	-	-
Borrowing	6	6,898	-	-	-	-	-	-	-	-
Internally generated funds		2,720	1,230	2,600	424	7,460	2,600	4,860	187%	2,600
Total Capital Funding		53,399	15,870	88,326	7,821	79,652	88,326	(8,674)	-10%	88,326

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M12 June						
Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		6	5,392	1,392	6	1,392
Call investment deposits		6,919	3,807	3,807	9,111	3,807
Consumer debtors		17,264	17,664	19,522	46,787	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	3,613	3,729
Total current assets		54,520	52,394	46,778	59,518	46,778
Non current assets						
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	554,990	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
Total non current assets		507,881	470,159	542,328	571,308	542,328
TOTAL ASSETS		562,401	522,553	589,106	630,826	589,106
LIABILITIES						
Current liabilities						
Bank overdraft		288	-	-	28,345	-
Borrowing		3,876	2,986	2,986	3,725	2,986
Consumer deposits		1,497	1,353	1,353	1,414	1,353
Trade and other payables		44,545	32,546	24,611	29,277	24,611
Provisions		9,508	8,401	8,401	8,835	8,401
Total current liabilities		59,714	45,286	37,351	71,595	37,351
Non current liabilities						
Borrowing		12,748	11,120	11,120	11,546	11,120
Provisions		55,810	55,171	55,171	58,122	55,171
Total non current liabilities		68,558	66,291	66,291	69,668	66,291
TOTAL LIABILITIES		128,273	111,576	103,642	141,263	103,642
NET ASSETS	2	434,128	410,977	485,464	489,563	485,464
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		426,474	407,050	481,537	481,904	481,537
Reserves		7,653	3,926	3,926	7,659	3,926
TOTAL COMMUNITY WEALTH/EQUITY	2	434,128	410,977	485,464	489,563	485,464

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M12 June										
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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		133,244	33,292	33,292	2,693	30,310	33,292	(2,982)	-9%	33,292
Service charges		-	108,944	107,067	8,087	99,503	107,067	(7,563)	-7%	107,067
Other revenue		-	21,141	26,120	577	15,811	26,120	(10,309)	-39%	26,120
Government - operating		64,520	91,621	79,435	3,799	63,623	79,435	(15,813)	-20%	79,435
Government - capital		54,477	14,640	78,347	-	78,941	78,347	595	1%	78,347
Interest		4,016	3,794	3,794	295	3,394	3,794	(400)	-11%	3,794
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(209,727)	(247,927)	(234,807)	(23,783)	(217,367)	(234,807)	(17,440)	7%	(234,807)
Finance charges		(6,590)	(1,713)	(3,245)	(822)	(2,845)	(3,245)	(400)	12%	(3,245)
Transfers and Grants		(98)	(100)	(80)	(9)	(35)	(80)	(45)	56%	(80)
NET CASH FROM/(USED) OPERATING ACTIVITIES		39,841	23,692	89,923	(9,164)	71,335	89,923	18,588	21%	89,923
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		142	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		(470)	(110)	(110)	-	-	(110)	110	-100%	(110)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(51,962)	(15,870)	(88,326)	(7,821)	(79,652)	(88,326)	(8,674)	10%	(88,326)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(52,290)	(15,980)	(88,436)	(7,821)	(79,652)	(88,436)	(8,784)	10%	(88,436)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		6,879	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	60	60	(461)	(441)	60	(501)	-834%	60
Payments										
Repayment of borrowing		(4,361)	(2,986)	(2,986)	(309)	(1,009)	(2,986)	(1,977)	66%	(2,986)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,518	(2,926)	(2,926)	(770)	(1,449)	(2,926)	(1,476)	50%	(2,926)
NET INCREASE/ (DECREASE) IN CASH HELD		(9,931)	4,786	(1,439)	(17,755)	(9,766)	(1,439)			(1,439)
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		(3,129)	5,199			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 - M12 June													
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													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,383	375	206	5,182	-	-	-	-	7,146	5,182	-	999
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,108	255	72	666	-	-	-	-	5,100	666	-	366
Receivables from Non-exchange Transactions - Property Rates	1400	1,775	540	333	6,781	-	-	-	-	9,429	6,781	-	1,536
Receivables from Exchange Transactions - Waste Water Management	1500	1,224	533	465	11,858	-	-	-	-	14,081	11,858	-	2,765
Receivables from Exchange Transactions - Waste Management	1600	666	306	281	6,958	-	-	-	-	8,210	6,958	-	1,997
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	1	1	57	-	-	-	-	63	57	-	13
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1,105	2,835	1,648	37,415	-	-	-	-	43,003	37,415	-	-
Total By Income Source	2000	10,265	4,846	3,006	68,916	-	-	-	-	87,033	68,916	-	7,676
2016/17 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,055	224	118	2,412	-	-	-	-	3,809	2,412	-	-
Commercial	2300	2,772	1,136	109	2,333	-	-	-	-	6,350	2,333	-	-
Households	2400	5,345	2,173	2,591	58,145	-	-	-	-	68,255	58,145	-	7,676
Other	2500	1,092	1,313	189	6,026	-	-	-	-	8,620	6,026	-	-
Total By Customer Group	2600	10,265	4,846	3,006	68,916	-	-	-	-	87,033	68,916	-	7,676

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June												
Description	NT Code	Budget Year 2017/18									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	10,166	-	-	-	-	-	-	-	-	10,166	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	1,172	-	-	-	-	-	-	-	-	1,172	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,621	58	1	1	361	30	-	-	-	2,072	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	12,960	58	1	1	361	30	-	-	-	13,410	-

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 - M12 June									
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									
Municipality									
INVESTEC							3,490	(2,018)	1,472
STANDARD							3,549	(1,784)	1,765
ABSA							2,988	(171)	2,817
NEDBANK							9,450	(6,394)	3,057
Municipality sub-total					-		19,477	(10,366)	9,111
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		19,477	(10,366)	9,111

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 - M12 June										
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										
RECEIPTS:	1.2									
Operating Transfers and Grants										
National Government:		52,263	60,719	60,719	-	60,719	60,719	-		60,719
Local Government Equitable Share		46,569	51,060	51,060	-	51,060	51,060	-		51,060
Energy Efficiency and Demand Management		-	6,000	6,000	-	6,000	6,000	-		6,000
Finance Management		1,611	1,700	1,700	-	1,700	1,700	-		1,700
EPWP Incentive		1,617	1,659	1,659	-	1,659	1,659	-		1,659
Integrated National Electrification Programme	3	553	-	-	-	-	-	-		-
Municipal Infrastructure Grant (MIG)		1,914	300	300	-	300	300	-		300
Provincial Government:		12,257	30,902	18,716	3,799	16,274	18,716	3,816	20.4%	18,716
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		340	240	240	-	240	240	-		240
Provincial Treasury - Western Cape Financial Management Support Grant		-	-	2,530	-	2,530	2,530	-		2,530
Human Settlements - Human Settlements Development Grant		6,918	24,000	8,399	-	2,141	8,399	-		8,399
Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure		-	1,048	1,048	3,799	4,834	1,048	3,786	361.3%	1,048
Cultural Affairs & Sport - Library Service : Replacement Funding		4,733	5,080	5,080	-	5,110	5,080	30	0.6%	5,080
Local government - Thusong Service Centres Grant	4	-	330	330	-	330	330	-		330
Local government - Community Development Workers (CDW)		206	204	204	-	204	204	-		204
Local government - Internship Programme		60	-	-	-	-	-	-		-
Local government - Drought Relief		-	-	405	-	405	405	-		405
Local government - Integrated Recovery		-	-	480	-	480	480	-		480
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	64,520	91,621	79,435	3,799	76,993	79,435	3,816	4.8%	79,435
Capital Transfers and Grants										
National Government:		27,883	13,840	43,436	-	43,426	43,436	(10)	0.0%	43,436
Municipal Infrastructure Grant (MIG)		23,921	13,840	13,840	-	13,840	13,840	-		13,840
Integrated National Electrification Programme		3,947	-	6,600	-	6,600	6,600	-		6,600
Finance Management		14	-	-	-	-	-	-		-
Department Rural Development & Land Reform		-	-	22,996	-	22,986	22,996	(10)	0.0%	22,996
Provincial Government:		26,594	800	34,911	-	34,911	34,911	-		34,911
Local government - Fire Service Capacity Building Grant		-	800	800	-	800	800	-		800
Human Settlements - Human Settlements Development Grant		26,017	-	29,216	-	29,216	29,216	-		29,216
Local government - Drought Relief		67	-	4,895	-	4,895	4,895	-		4,895
Cultural Affairs & Sport - Development of Sport and Recreation Facilities		510	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	54,477	14,640	78,347	-	78,336	78,347	(10)	0.0%	78,347
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	118,996	106,261	157,782	3,799	155,329	157,782	3,805	2.4%	157,782

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June										
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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	60,719	60,719	2,054	60,612	60,719	(107)	-0.2%	60,719
Local Government Equitable Share		-	51,060	51,060	-	51,060	51,060	-		51,060
Energy Efficiency and Demand Management		-	6,000	6,000	1,880	5,973	6,000	(27)	-0.4%	6,000
Finance Management		-	1,700	1,700	39	1,700	1,700	-		1,700
EPWP Incentive		-	1,659	1,659	105	1,579	1,659	(80)	-4.8%	1,659
Municipal Infrastructure Grant (MIG)		-	300	300	31	300	300	-		300
Provincial Government:		-	30,902	18,716	5,539	14,235	18,716	(4,481)	-23.9%	18,716
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		-	240	240	-	-	240	(240)	-100.0%	240
Provincial Treasury - Western Cape Financial Management Support Grant		-	-	2,530	1,000	2,330	2,530	(200)	-7.9%	2,530
Human Settlements - Human Settlements Development Grant		-	24,000	8,399	514	1,201	8,399	(7,199)	-85.7%	8,399
Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure		-	1,048	1,048	3,799	4,834	1,048	3,786	361.3%	1,048
Cultural Affairs & Sport - Library Service : Replacement Funding		-	5,080	5,080	184	4,847	5,080	(233)	-4.6%	5,080
Local government - Thusong Service Centres Grant		-	330	330	-	-	330	(330)	-100.0%	330
Local government - Community Development Workers (CDW)		-	204	204	43	219	204	15	7.1%	204
Local government - Drought Relief		-	-	405	-	405	405	-		405
Local government - Integrated Recovery		-	-	480	-	400	480	(80)	-16.7%	480
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		-	91,621	79,435	7,593	74,847	79,435	(4,588)	-5.8%	79,435
Capital expenditure of Transfers and Grants										
National Government:		-	13,840	43,436	8,144	43,426	43,436	(10)	0.0%	43,436
Municipal Infrastructure Grant (MIG)		-	13,840	13,840	2,635	13,840	13,840	-		13,840
Integrated National Electrification Programme		-	-	6,600	5,509	6,600	6,600	-		6,600
Department Rural Development & Land Reform		-	-	22,996	-	22,986	22,996	(10)	0.0%	22,996
Provincial Government:		-	800	34,911	327	34,462	34,911	(449)	-1.3%	34,911
Local government - Fire Service Capacity Building Grant		-	800	800	4	675	800	(125)	-15.6%	800
Human Settlements - Human Settlements Development Grant		-	-	29,216	-	29,057	29,216	(159)	-0.5%	29,216
Local government - Drought Relief		-	-	4,895	318	4,730	4,895	(165)	-3.4%	4,895
Cultural Affairs & Sport - Library Service : Replacement Funding		-	-	-	4	-	-	-		-
Department Local Government		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	14,640	78,347	8,471	77,887	78,347	(459)	-0.6%	78,347
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	106,261	157,782	16,064	152,735	157,782	(5,047)	-3.2%	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 - M12 June						
Description	Ref	Budget Year 2017/18				
		Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share		-	-	-	-	
Energy Efficiency and Demand Management		-	-	-	-	
Finance Management		-	-	-	-	
EPWP Incentive		-	-	-	-	
Municipal Systems Improvement		-	-	-	-	
Integrated National Electrification Programme		-	-	-	-	
Provincial Government:		1,202	906	967	234	19.5%
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	-	61	-	
Human Settlements - Human Settlements Development Grant		906	906	906	-	
District Municipality:		-	-	-	-	
[insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
[insert description]		-	-	-	-	
Total operating expenditure of Approved Roll-overs		1,202	906	967	234	19.5%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
Provincial Government:		522	16	16	506	97.0%
Cultural Affairs & Sport - Development of Sport and Recreation Facilities		522	-	-	522	100.0%
Local government - Community Development Workers (CDW)		-	16	16	(16)	
District Municipality:		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
Other capital transfers [insert description]		-	-	-	-	
Total capital expenditure of Approved Roll-overs		522	16	16	506	97.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		1,724	922	983	740	43.0%

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 - M12 June										
Summary of Employee and Councillor remuneration	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	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4,006	4,632	4,365	916	5,014	4,365	649	15%	4,365
Pension and UIF Contributions		114	58	157	29	209	157	53	33%	157
Medical Aid Contributions		50	56	-	2	10	-	10	#DIV/0!	-
Motor Vehicle Allowance		293	276	411	55	563	411	152	37%	411
Cellphone Allowance		275	312	530	44	415	530	(115)	-22%	530
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		45	51	47	4	23	47	(24)	-50%	47
Sub Total - Councillors		4,784	5,385	5,510	1,050	6,235	5,510	725	13%	5,510
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	4,496	4,496	305	4,359	4,496	(137)	-3%	4,496
Pension and UIF Contributions		-	877	374	24	355	374	(19)	-5%	374
Medical Aid Contributions		-	39	59	3	52	59	(7)	-13%	59
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	670	545	-	-	545	(545)	-100%	545
Motor Vehicle Allowance		-	456	370	29	359	370	(11)	-3%	370
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	467	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	7,005	5,843	361	5,125	5,843	(718)	-12%	5,843
Other Municipal Staff										
Basic Salaries and Wages		-	66,600	65,497	5,290	64,732	65,497	(765)	-1%	65,497
Pension and UIF Contributions		-	11,090	10,033	839	9,832	10,033	(201)	-2%	10,033
Medical Aid Contributions		-	1,507	1,509	123	1,493	1,509	(16)	-1%	1,509
Overtime		-	2,098	2,384	148	3,283	2,384	899	38%	2,384
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	1,748	1,791	159	1,773	1,791	(19)	-1%	1,791
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	939	929	76	915	929	(14)	-2%	929
Other benefits and allowances		-	897	1,661	163	1,766	1,661	105	6%	1,661
Payments in lieu of leave		-	240	240	27	384	240	144	60%	240
Long service awards		-	455	455	52	749	455	294	65%	455
Post-retirement benefit obligations	2	-	936	950	82	892	950	(58)	-6%	950
Sub Total - Other Municipal Staff		-	86,510	85,449	6,957	85,820	85,449	371	0%	85,449
TOTAL SALARY, ALLOWANCES & BENEFITS		4,784	98,900	96,803	8,368	97,180	96,803	377	0%	96,803
% increase	4		1967.4%	1923.5%						1923.5%
TOTAL MANAGERS AND STAFF		-	93,514	91,292	7,318	90,944	91,292	(348)	0%	91,292

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June									
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								%	
Monthly expenditure performance trend									
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	7,821	79,628	88,326	8,697	9.8%	90%
Total Capital expenditure	-	15,870	88,326	79,628					

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

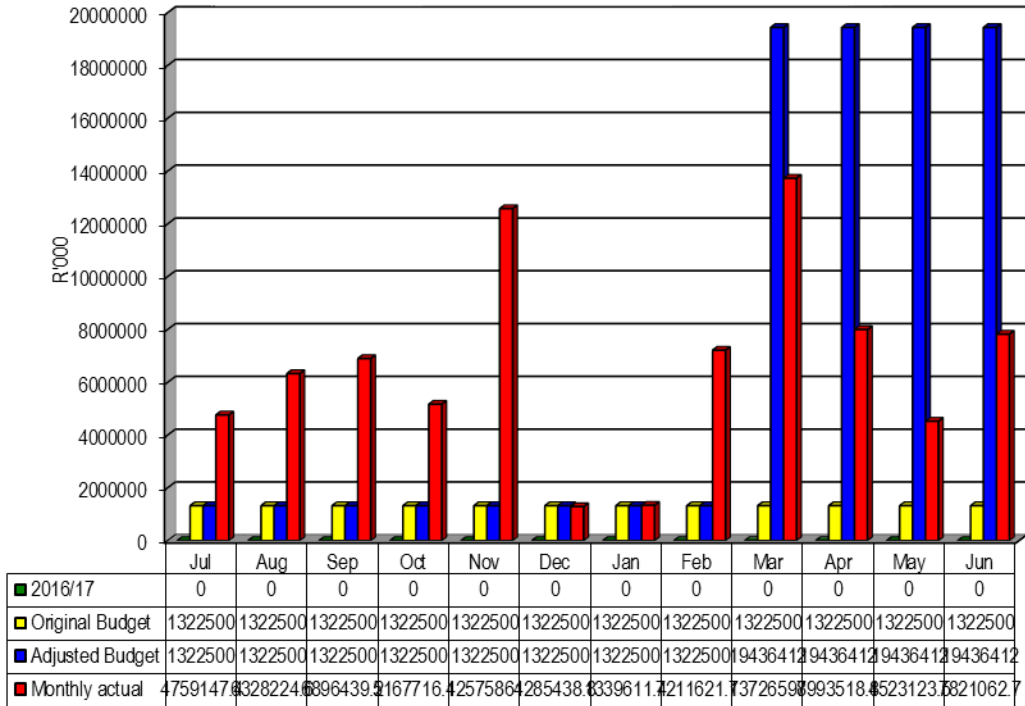
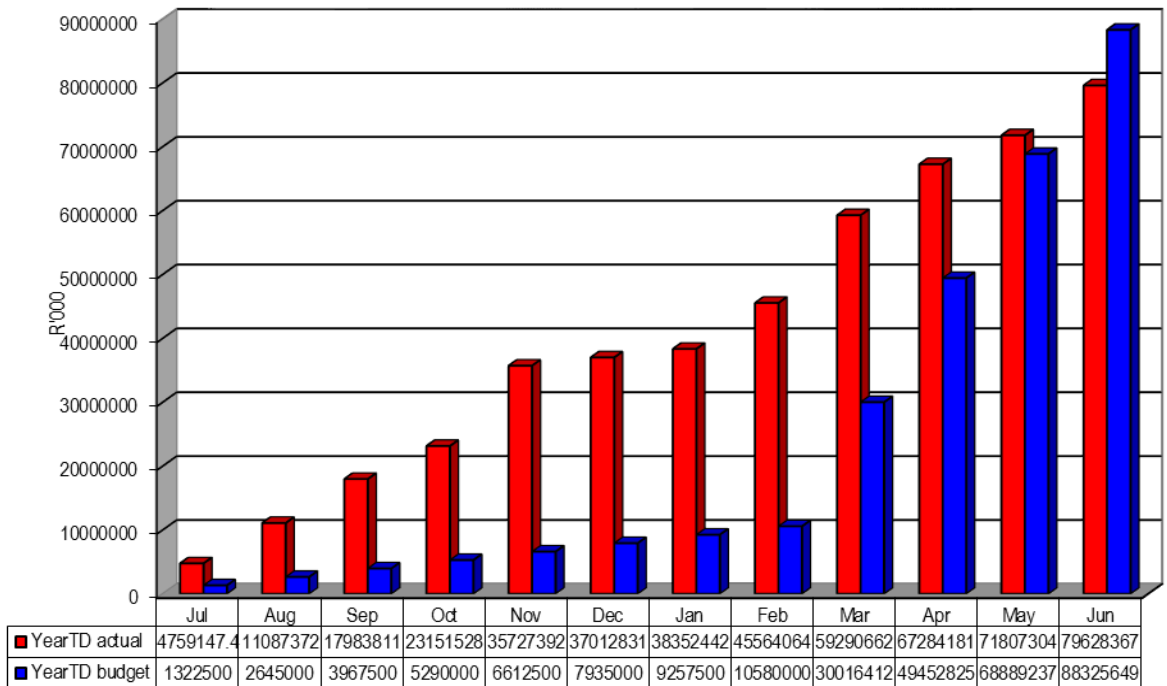


Chart C2 2017/18 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

W0053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - Capital expenditure on new assets by asset class - M12 June											
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
Capital expenditure on new assets by Asset Class/sub-class											
	INFRASTRUCTURE			11,952	72,111	6,972	66,648	72,111	5,463	7.6%	72,111
	Roads Infrastructure			4,624	5,660		342	5,660	5,318	94.0%	5,660
	Roads			4,624	5,660		342	5,660	5,318	94.0%	5,660
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure			3,952	6,600	4,790	5,739	6,600	861	13.0%	6,600
	Power Plants										
	HV Substations			3,952	6,600	4,790	5,739	6,600	861	13.0%	6,600
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure			1,271	38,402	2,182	29,655	38,402	8,747	22.8%	38,402
	Dams and Weirs				27,891	2,182	26,659	27,891	1,332	4.8%	27,891
	Boreholes										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution			1,271	10,511		3,096	10,511	7,415	70.5%	10,511
	Distribution Points										
	PV Stations										
	Capital Spares										
	Sewerage Infrastructure			2,114	21,449		30,912	21,449	(9,463)	-44.1%	21,449
	Pump Station			2,114	21,449		30,912	21,449	(9,463)	-44.1%	21,449
	Resuscitation										
	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										
	HV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Cable Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets			2,150	12,676	746	11,047	12,676	1,629	12.9%	12,676
	Community Facilities			150							
	Halls										
	Centres										
	Clubs										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Parks										
	Public Open Space			150							
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Astroturf										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities			2,000	12,676	746	11,047	12,676	1,629	12.9%	12,676
	Indoor Facilities										
	Outdoor Facilities			2,000	12,676	746	11,047	12,676	1,629	12.9%	12,676
	Capital Spares										
	Heritage Assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment Properties										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other Assets			80	852		857	852	(5)	-0.6%	852
	Operational Buildings			80	852		857	852	(5)	-0.6%	852
	Municipal Offices			80	80		80	80	100.0%	80	
	Pay/Equity Points						657	772	(65)	-11.0%	772
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Land Settlement Software Applications										
	Unspecified										
	Computer Equipment			200	200		199	200	1	0.7%	200
	Computer Equipment			200	200		199	200	1	0.7%	200
	Furniture and Office Equipment			600	932	77	210	932	721	77.4%	932
	Furniture and Office Equipment			600	932	77	210	932	721	77.4%	932
	Machinery and Equipment			79	756	22	101	756	655	86.7%	756
	Machinery and Equipment			79	756	22	101	756	655	86.7%	756
	Transport Assets			800	800	4	591	800	209	26.1%	800
	Transport Assets			800	800	4	591	800	209	26.1%	800
	Libraries										
	Libraries										
	Zoo, Marine and Non-biological Animals										
	Zoo, Marine and Non-biological Animals										
	Total Capital Expenditure on new assets	1		15,670	88,326	7,821	79,652	88,326	8,674	9.8%	88,326

11. Material variances to the SDBIP

11.1 Over view

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