

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING August 2016

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 - 15
9. Expenditure on councillor and board members allowances and employee benefits	16
10. Capital programme performance	17 - 22
11. Material variances to the SDBIP	23

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 August.

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 unaudited annual financial statements were submitted to the Auditor General on the 31 August 2016. On the 30 August 2016 an adjustments budget was tabled and approved by council. The revised budget for 2016/17 was necessitated to adjust expenditure and revenue projections to provide for the roll-over of conditional grants received from both National and Provincial Treasury in 2015/16.

The in-year report of September 2016 will contain both the unaudited annual financial statements results as well as the adjustments budget figures.

2. Resolutions

IN-YEAR REPORT 2016/17

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 August 2016.

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 (original approved and latest adjustments)

Revenue by Source

Year-to-date revenue accrued amounts 13% or R8,554 million above year-to-date budget projections for August 2016.

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

Operating expenditure by type

Total expenditure is 24% or R10,719 million, below year-to-date budget projections for August 2016. The variance can be attributed to the Eskom bulk electricity account for August 2016 that will only be paid in September and operating expenditure that is expected to pick up as from September onwards.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R1,924 million, or 6%, of a total budget of R34,168 million.

Refer to Table C5 for more detail on capital expenditure.

Cash flows

The municipality started the year with a positive unaudited cash & cash equivalents balance of R12,944 million, this figure is provisional and the final balance will only be known once the annual audit have been concluded. The net decrease in cash held were R2,844 million during August resulting in a closing balance of R32,398 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for August 2016.

3.4 Remedial or corrective steps

No remedial or corrective steps are required at this stage.

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 - M02 August									
Description	2015/16	Budget Year 2016/17							
	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	-	28,305	-	41	28,342	27,805	537	2%	28,305
Service charges	-	110,853	-	10,393	21,991	18,475	3,515	19%	110,853
Investment revenue	-	1,260	-	17	71	210	(139)	-66%	1,260
Transfers recognised - operational	-	63,897	-	1,032	22,450	10,650	11,800	111%	63,897
Other own revenue	-	59,378	-	1,510	2,736	9,896	(7,160)	-72%	59,378
Total Revenue (excluding capital transfers and contributions)	-	263,692	-	12,992	75,590	67,036	8,554	13%	263,692
Employee costs	-	86,951	-	6,590	12,902	13,725	(823)	-6%	86,951
Remuneration of Councillors	-	4,967	-	371	736	828	(92)	-11%	4,967
Depreciation & asset impairment	-	16,152	-	1,346	2,692	2,692	0	0%	16,152
Finance charges	-	1,633	-	118	127	272	(146)	-53%	1,633
Materials and bulk purchases	-	87,136	-	8,451	9,008	14,523	(5,515)	-38%	87,136
Transfers and grants	-	150	-	-	79	25	54	218%	150
Other expenditure	-	80,771	-	3,154	9,264	13,462	(4,198)	-31%	80,771
Total Expenditure	-	277,760	-	20,030	34,808	45,527	(10,719)	-24%	277,760
Surplus/(Deficit)	-	(14,068)	-	(7,038)	40,782	21,509	19,272	90%	(14,068)
Transfers recognised - capital	-	30,545	-	427	1,101	5,091	(3,990)	-78%	30,545
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	16,477	-	(6,611)	41,883	26,600	15,282	57%	16,477
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	16,477	-	(6,611)	41,883	26,600	15,282	57%	16,477
Capital expenditure & funds sources									
Capital expenditure	-	34,168	-	609	1,924	5,695	(3,771)	-66%	34,168
Capital transfers recognised	-	30,545	-	483	1,239	5,091	(3,852)	-76%	30,545
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,623	-	126	685	604	81	13%	3,623
Total sources of capital funds	-	34,168	-	609	1,924	5,695	(3,771)	-66%	34,168
Financial position									
Total current assets	-	59,973	-	-	184,923	-	-	-	59,973
Total non current assets	-	508,329	-	-	471,050	-	-	-	508,329
Total current liabilities	-	53,388	-	-	46,967	-	-	-	53,388
Total non current liabilities	-	47,088	-	-	157,943	-	-	-	47,088
Community wealth/Equity	-	467,826	-	-	451,062	-	-	-	467,826
Cash flows									
Net cash from (used) operating	-	31,125	-	(2,040)	21,579	5,188	(16,391)	-316%	31,125
Net cash from (used) investing	-	(34,278)	-	(609)	(1,924)	(5,713)	(3,790)	66%	(34,278)
Net cash from (used) financing	-	974	-	(195)	(202)	162	364	224%	974
Cash/cash equivalents at the month/year end	-	4,321	-	-	32,398	6,137	(26,260)	-428%	4,321
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	12,675	11,116	3,197	51,145	-	-	-	-	78,134
Creditors Age Analysis									
Total Creditors	8,408	7	-	-	-	-	-	-	8,415

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 (standard classification) - M02 August										
Description	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
Governance and administration		-	69,363	-	364	48,265	34,648	13,617	39%	69,363
Executive and council		-	30,940	-	83	16,571	5,157	11,415	221%	30,940
Budget and treasury office		-	36,812	-	246	31,625	29,223	2,402	8%	36,812
Corporate services		-	1,611	-	35	68	269	(200)	-75%	1,611
Community and public safety		-	78,847	-	1,757	4,593	13,141	(8,548)	-65%	78,847
Community and social services		-	6,901	-	871	925	1,150	(225)	-20%	6,901
Sport and recreation		-	13,812	-	51	176	2,302	(2,126)	-92%	13,812
Public safety		-	49,401	-	822	1,473	8,234	(6,761)	-82%	49,401
Housing		-	8,733	-	13	2,018	1,455	563	39%	8,733
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	4,071	-	141	240	678	(438)	-65%	4,071
Planning and development		-	402	-	24	55	67	(12)	-18%	402
Road transport		-	3,669	-	117	185	611	(426)	-70%	3,669
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	141,957	-	11,157	23,592	23,659	(67)	0%	141,957
Electricity		-	84,319	-	7,905	15,367	14,053	1,314	9%	84,319
Water		-	25,709	-	1,195	2,462	4,285	(1,823)	-43%	25,709
Waste water management		-	23,605	-	1,458	4,170	3,934	236	6%	23,605
Waste management		-	8,324	-	598	1,593	1,387	205	15%	8,324
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	-	294,237	-	13,419	76,691	72,127	4,564	6%	294,237
Expenditure - Standard										
Governance and administration		-	50,025	-	3,536	7,544	8,133	(589)	-7%	50,025
Executive and council		-	15,307	-	1,023	2,239	2,519	(280)	-11%	15,307
Budget and treasury office		-	18,773	-	1,475	2,733	3,026	(292)	-10%	18,773
Corporate services		-	15,945	-	1,038	2,572	2,588	(16)	-1%	15,945
Community and public safety		-	74,062	-	2,377	6,499	12,145	(5,646)	-46%	74,062
Community and social services		-	10,921	-	871	1,634	1,758	(123)	-7%	10,921
Sport and recreation		-	7,729	-	581	1,041	1,236	(195)	-16%	7,729
Public safety		-	45,423	-	848	1,643	7,496	(5,853)	-78%	45,423
Housing		-	9,989	-	76	2,181	1,656	525	32%	9,989
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	28,358	-	2,024	3,695	4,587	(892)	-19%	28,358
Planning and development		-	5,103	-	413	762	824	(62)	-8%	5,103
Road transport		-	23,255	-	1,611	2,935	3,763	(830)	-22%	23,255
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	124,860	-	12,079	17,023	20,587	(3,564)	-17%	124,860
Electricity		-	76,279	-	8,858	10,815	12,655	(1,840)	-15%	76,279
Water		-	24,113	-	1,521	2,834	3,969	(1,135)	-29%	24,113
Waste water management		-	10,718	-	779	1,648	1,745	(96)	-6%	10,718
Waste management		-	13,749	-	921	1,726	2,218	(493)	-22%	13,749
Other		-	455	-	15	47	74	(27)	-37%	455
Total Expenditure - Standard	3	-	277,760	-	20,030	34,808	45,527	(10,719)	-24%	277,760
Surplus/ (Deficit) for the year		-	16,477	-	(6,611)	41,883	26,600	15,282	57%	16,477

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) - M02 August										
Vote Description	Ref	2015/16	Budget Year 2016/17							
		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		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	36,317	-	848	17,367	6,053	11,314	186.9%	36,317
Vote 3 - Director: Financial Services		-	36,867	-	250	31,631	29,232	2,399	8.2%	36,867
Vote 4 - Director: Engineering Services		-	68,121	-	2,801	6,989	11,354	(4,365)	-38.4%	68,121
Vote 5 - Director: Community Services		-	68,613	-	1,614	5,336	11,435	(6,099)	-53.3%	68,613
Vote 6 - Director: Electrical Services		-	84,319	-	7,905	15,367	14,053	1,314	9.4%	84,319
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	294,237	-	13,419	76,691	72,127	4,564	6.3%	294,237
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	4,332	-	309	657	685	(28)	-4.1%	4,332
Vote 2 - Director: Corporate Service		-	28,365	-	1,906	4,454	4,633	(180)	-3.9%	28,365
Vote 3 - Director: Financial Services		-	18,956	-	1,496	2,774	3,055	(280)	-9.2%	18,956
Vote 4 - Director: Engineering Services		-	76,524	-	5,266	9,881	12,453	(2,573)	-20.7%	76,524
Vote 5 - Director: Community Services		-	73,305	-	2,195	6,228	12,045	(5,818)	-48.3%	73,305
Vote 6 - Director: Electrical Services		-	76,279	-	8,858	10,815	12,655	(1,840)	-14.5%	76,279
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	277,760	-	20,030	34,808	45,527	(10,719)	-23.5%	277,760
Surplus/ (Deficit) for the year	2	-	16,477	-	(6,611)	41,883	26,600	15,282	57.5%	16,477

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) - M02 August										
Description	Ref	2015/16	Budget Year 2016/17							
		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		-	27,705	-	(4)	28,261	27,705	556	2%	27,705
Property rates - penalties & collection charges		-	600	-	44	81	100	(19)	-19%	600
Service charges - electricity revenue		-	72,655	-	7,650	14,414	12,109	2,305	19%	72,655
Service charges - water revenue		-	17,993	-	1,190	2,441	2,999	(558)	-19%	17,993
Service charges - sanitation revenue		-	13,361	-	1,000	3,634	2,227	1,407	63%	13,361
Service charges - refuse revenue		-	6,843	-	552	1,501	1,140	361	32%	6,843
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	1,275	-	88	205	212	(7)	-3%	1,275
Interest earned - external investments		-	1,260	-	17	71	210	(139)	-66%	1,260
Interest earned - outstanding debtors		-	2,087	-	338	514	348	166	48%	2,087
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	49,409	-	836	1,530	8,235	(6,705)	-81%	49,409
Licences and permits		-	610	-	28	51	102	(51)	-50%	610
Agency services		-	670	-	78	131	112	19	17%	670
Transfers recognised - operational		-	63,897	-	1,032	22,450	10,650	11,800	111%	63,897
Other revenue		-	5,327	-	143	306	888	(582)	-66%	5,327
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	263,692	-	12,992	75,590	67,036	8,554	13%	263,692
Expenditure By Type										
Employee related costs		-	86,951	-	6,590	12,902	13,725	(823)	-6%	86,951
Remuneration of councillors		-	4,967	-	371	736	828	(92)	-11%	4,967
Debt impairment		-	37,233	-	599	1,199	6,206	(5,007)	-81%	37,233
Depreciation & asset impairment		-	16,152	-	1,346	2,692	2,692	0	0%	16,152
Finance charges		-	1,633	-	118	127	272	(146)	-53%	1,633
Bulk purchases		-	65,244	-	7,634	8,151	10,874	(2,723)	-25%	65,244
Other materials		-	21,892	-	818	856	3,649	(2,792)	-77%	21,892
Contracted services		-	7,982	-	287	560	1,330	(771)	-58%	7,982
Transfers and grants		-	150	-	-	79	25	54	218%	150
Other expenditure		-	35,556	-	2,268	7,506	5,926	1,580	27%	35,556
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		-	277,760	-	20,030	34,808	45,527	(10,719)	-24%	277,760
Surplus/(Deficit)		-	(14,068)	-	(7,038)	40,782	21,509	19,272	90%	(14,068)
Transfers recognised - capital		-	30,545	-	427	1,101	5,091	(3,990)	-78%	30,545
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	16,477	-	(6,611)	41,883	26,600			16,477
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	16,477	-	(6,611)	41,883	26,600			16,477
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	16,477	-	(6,611)	41,883	26,600			16,477
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	16,477	-	(6,611)	41,883	26,600			16,477

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, standard classification and funding) - M02 August										
Vote Description	Ref	2015/16	Budget Year 2016/17							
		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		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	-	-	1	1	-	1	#DIV/0!	-
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	27,614	-	608	1,257	4,602	(3,345)	-73%	27,614
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	6,554	-	-	665	1,092	(427)	-39%	6,554
Total Capital single-year expenditure	4	-	34,168	-	609	1,924	5,695	(3,771)	-66%	34,168
Total Capital Expenditure		-	34,168	-	609	1,924	5,695	(3,771)	-66%	34,168
Capital Expenditure - Standard Classification										
Governance and administration		-	1,200	-	126	155	200	(45)	-22%	1,200
Executive and council		-	-	-	-	-	-	-	-	-
Budget and treasury office		-	-	-	-	-	-	-	-	-
Corporate services		-	1,200	-	126	155	200	(45)	-22%	1,200
Community and public safety		-	13,592	-	53	143	2,265	(2,122)	-94%	13,592
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	13,592	-	53	143	2,265	(2,122)	-94%	13,592
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	6,064	-	-	530	1,011	(481)	-48%	6,064
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	6,064	-	-	530	1,011	(481)	-48%	6,064
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	13,312	-	430	1,095	2,219	(1,124)	-51%	13,312
Electricity		-	6,554	-	-	665	1,092	(427)	-39%	6,554
Water		-	100	-	-	-	17	(17)	-100%	100
Waste water management		-	6,658	-	430	430	1,110	(680)	-61%	6,658
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	34,168	-	609	1,924	5,695	(3,771)	-66%	34,168
Funded by:										
National Government		-	30,035	-	483	1,239	5,006	(3,767)	-75%	30,035
Provincial Government		-	510	-	-	-	85	(85)	-100%	510
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	30,545	-	483	1,239	5,091	(3,852)	-76%	30,545
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3,623	-	126	685	604	81	13%	3,623
Total Capital Funding		-	34,168	-	609	1,924	5,695	(3,771)	-66%	34,168

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M02 August						
Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		-	321	-	12	321
Call investment deposits		-	4,000	-	22,016	4,000
Consumer debtors		-	31,778	-	99,168	31,778
Other debtors		-	20,544	-	59,370	20,544
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	3,330	-	4,357	3,330
Total current assets		-	59,973	-	184,923	59,973
Non current assets						
Long-term receivables		-	1,950	-	1,848	1,950
Investments		-	-	-	-	-
Investment property		-	8,115	-	8,197	8,115
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	490,518	-	460,363	490,518
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		-	618	-	471	618
Other non-current assets		-	7,128	-	171	7,128
Total non current assets		-	508,329	-	471,050	508,329
TOTAL ASSETS		-	568,302	-	655,973	568,302
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	2,656	-
Borrowing		-	4,398	-	2,879	4,398
Consumer deposits		-	1,429	-	1,293	1,429
Trade and other payables		-	33,912	-	25,639	33,912
Provisions		-	13,648	-	14,500	13,648
Total current liabilities		-	53,388	-	46,967	53,388
Non current liabilities						
Borrowing		-	11,098	-	11,022	11,098
Provisions		-	35,990	-	146,922	35,990
Total non current liabilities		-	47,088	-	157,943	47,088
TOTAL LIABILITIES		-	100,476	-	204,910	100,476
NET ASSETS	2	-	467,826	-	451,062	467,826
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	464,101	-	444,074	464,101
Reserves		-	3,725	-	6,989	3,725
TOTAL COMMUNITY WEALTH/EQUITY	2	-	467,826	-	451,062	467,826

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M02 August										
Description	Ref	2015/16	Budget Year 2016/17							
		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, penalties & collection charges		-	26,594	-	2,917	4,371	4,432	(62)	-1%	26,594
Service charges		-	104,151	-	9,551	18,242	17,359	883	5%	104,151
Other revenue		-	28,214	-	1,236	2,292	4,702	(2,410)	-51%	28,214
Government - operating		-	63,897	-	2,004	23,476	10,650	12,826	120%	63,897
Government - capital		-	30,545	-	-	3,548	5,091	(1,543)	-30%	30,545
Interest		-	3,220	-	338	568	537	32	6%	3,220
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		-	(223,713)	-	(17,967)	(30,711)	(37,286)	(6,574)	18%	(223,713)
Finance charges		-	(1,633)	-	(118)	(127)	(272)	(146)	53%	(1,633)
Transfers and Grants		-	(150)	-	-	(79)	(25)	54	-218%	(150)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	31,125	-	(2,040)	21,579	5,188	(16,391)	-316%	31,125
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	(110)	-	-	-	(18)	18	-100%	(110)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		-	(34,168)	-	(609)	(1,924)	(5,695)	(3,771)	66%	(34,168)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(34,278)	-	(609)	(1,924)	(5,713)	(3,790)	66%	(34,278)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	55	-	9	10	9	1	11%	55
Payments										
Repayment of borrowing		-	919	-	(205)	(212)	153	365	238%	919
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	974	-	(195)	(202)	162	364	224%	974
NET INCREASE/ (DECREASE) IN CASH HELD		-	(2,179)	-	(2,844)	19,453	(363)			(2,179)
Cash/cash equivalents at beginning:		-	6,501	-		12,944	6,501			6,501
Cash/cash equivalents at month/year end:		-	4,321	-		32,398	6,137			4,321

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 - M02 August													
Description	NT Code	Budget Year 2016/17									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	1,318	352	257	3,344	-	-	-	-	5,271	3,344	-	156
Trade and Other Receivables from Exchange Transactions - Electricity	1300	6,155	312	190	1,118	-	-	-	-	7,775	1,118	-	60
Receivables from Non-exchange Transactions - Property Rates	1400	1,601	6,675	262	3,783	-	-	-	-	12,321	3,783	-	239
Receivables from Exchange Transactions - Waste Water Management	1500	1,187	1,789	402	8,839	-	-	-	-	12,218	8,839	-	431
Receivables from Exchange Transactions - Waste Management	1600	658	651	274	5,729	-	-	-	-	7,313	5,729	-	311
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	2	2	60	-	-	-	-	70	60	-	2
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1,749	1,336	1,810	28,273	-	-	-	-	33,167	28,273	-	-
Total By Income Source	2000	12,675	11,116	3,197	51,145	-	-	-	-	78,134	51,145	-	1,199
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,202	2,125	67	639	-	-	-	-	4,033	639	-	-
Commercial	2300	1,867	1,949	66	1,835	-	-	-	-	5,718	1,835	-	-
Households	2400	8,283	4,162	1,817	44,836	-	-	-	-	59,098	44,836	-	1,199
Other	2500	1,321	2,881	1,247	3,835	-	-	-	-	9,285	3,835	-	-
Total By Customer Group	2600	12,675	11,116	3,197	51,145	-	-	-	-	78,134	51,145	-	1,199

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

Supporting Table SC 4 reflects trade creditors only

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August											
Description	NT Code	Budget Year 2016/17									Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	7,330	-	-	-	-	-	-	-	-	7,330
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	820	-	-	-	-	-	-	-	-	820
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	258	7	-	-	-	-	-	-	-	265
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	8,408	7	-	-	-	-	-	-	-	8,415

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning	Change in market value	Market value at end of the
R thousands		Yrs/Months							
Municipality									
Investec							5,271	598	5,869
Standard Bank							8,040	(930)	7,110
ABSA Bank							5,547	97	5,644
Nedbank							7,408	(4,015)	3,393
Municipality sub-total					-		26,266	(4,250)	22,016
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		26,266	(4,250)	22,016

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 - M02 August										
Description	Ref	2015/16	Budget Year 2016/17							
		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:		-	50,111	-	404	19,883	8,352	11,531	138.1%	50,111
Local Government Equitable Share		-	46,569	-	-	19,404	7,762	11,643	150.0%	46,569
Finance Management		-	1,625	-	-	-	271	(271)	-100.0%	1,625
EPWP Incentive		-	1,617	-	404	404	270	135	49.9%	1,617
Municipal Infrastructure Grant (MIG) PMU		-	300	-	-	75	50	25	50.0%	300
Provincial Government:		-	13,786	-	1,600	3,593	2,298	1,295	56.4%	13,786
Human Settlements Development Grant		-	8,610	-	-	1,993	1,435	558	38.9%	8,610
Library Service		-	4,800	-	1,600	1,600	800	800	100.0%	4,800
Community Development Workers (CDW)		-	206	-	-	-	34	(34)	-100.0%	206
Management Support Grant		-	120	-	-	-	20	(20)	-100.0%	120
Transport and Public Works		-	50	-	-	-	8	(8)	-100.0%	50
District Municipality:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	63,897	-	2,004	23,476	10,650	12,826	120.4%	63,897
Capital Transfers and Grants										
National Government:		-	30,035	-	-	3,548	5,006	(1,458)	-29.1%	30,035
Municipal Infrastructure Grant (MIG)		-	25,535	-	-	3,548	4,256	(708)	-16.6%	25,535
Integrated National Electrification Programme Capital		-	4,500	-	-	-	750	(750)	-100.0%	4,500
Provincial Government:		-	510	-	-	-	85	(85)	-100.0%	510
Development of Sport and Recreation Facilities		-	510	-	-	-	85	(85)	-100.0%	510
District Municipality:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	30,545	-	-	3,548	5,091	(1,543)	-30.3%	30,545
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	94,442	-	2,004	27,024	15,740	11,284	71.7%	94,442

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August										
Description	Ref	2015/16	Budget Year 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:		-	50,111	-	245	19,699	8,352	11,347	135.9%	50,111
Local Government Equitable Share		-	46,569	-	-	19,404	7,762	11,643	150.0%	46,569
Finance Management		-	1,625	-	125	154	271	(117)	-43.2%	1,625
EPWP Incentive		-	1,617	-	102	102	270	(168)	-62.2%	1,617
Municipal Infrastructure Grant (MIG) PMU		-	300	-	18	39	50	(11)	-22.1%	300
Provincial Government:		-	13,786	-	743	2,745	2,298	447	19.5%	13,786
Human Settlements Development Grant		-	8,610	-	-	1,993	1,435	558	38.9%	8,610
Library Service		-	4,800	-	733	733	800	(67)	-8.4%	4,800
Community Development Workers (CDW)		-	206	-	10	19	34	(16)	-46.1%	206
Management Support Grant		-	120	-	-	-	20	(20)	-100.0%	120
Transport and Public Works		-	50	-	-	-	8	(8)	-100.0%	50
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	63,897	-	987	22,443	10,650	11,794	110.7%	63,897
Capital expenditure of Transfers and Grants										
National Government:		-	30,035	-	483	1,239	5,006	(3,767)	-75.3%	30,035
Municipal Infrastructure Grant (MIG)		-	25,535	-	483	1,239	4,256	(3,017)	-70.9%	25,535
Integrated National Electrification Programme Capital		-	4,500	-	-	-	750	(750)	-100.0%	4,500
Provincial Government:		-	510	-	-	-	85	(85)	-100.0%	510
Development of Sport and Recreation Facilities		-	510	-	-	-	85	(85)	-100.0%	510
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	30,545	-	483	1,239	5,091	(3,852)	-75.7%	30,545
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	94,442	-	1,470	23,682	15,740	7,942	50.5%	94,442

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 - M02 August										
Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	3,459	-	334	611	577	34	6%	3,459
Pension and UIF Contributions		-	339	-	3	20	56	(36)	-64%	339
Medical Aid Contributions		-	47	-	4	8	8	0	0%	47
Motor Vehicle Allowance		-	830	-	9	55	138	(84)	-60%	830
Cellphone Allowance		-	292	-	21	42	49	(6)	-13%	292
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		-	4,967	-	371	736	828	(92)	-11%	4,967
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	5,064	-	346	691	844	(153)	-18%	5,064
Pension and UIF Contributions		-	637	-	52	104	106	(2)	-2%	637
Medical Aid Contributions		-	30	-	2	5	5	(0)	-5%	30
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	661	-	-	-	-	-	-	661
Motor Vehicle Allowance		-	540	-	45	90	90	-	-	540
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	6,931	-	445	891	1,045	(154)	-15%	6,931
Other Municipal Staff										
Basic Salaries and Wages		-	61,472	-	4,474	8,847	9,589	(742)	-8%	61,472
Pension and UIF Contributions		-	10,082	-	766	1,497	1,680	(184)	-11%	10,082
Medical Aid Contributions		-	1,347	-	109	219	224	(6)	-3%	1,347
Overtime		-	1,594	-	232	445	266	179	67%	1,594
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	1,583	-	127	252	264	(12)	-4%	1,583
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	885	-	78	154	147	7	5%	885
Other benefits and allowances		-	1,457	-	135	313	243	71	29%	1,457
Payments in lieu of leave		-	300	-	81	142	50	92	183%	300
Long service awards		-	452	-	-	-	75	(75)	-100%	452
Post-retirement benefit obligations	2	-	850	-	142	144	142	2	2%	850
Sub Total - Other Municipal Staff		-	80,020	-	6,144	12,012	12,680	(668)	-5%	80,020
Total Parent Municipality		-	91,918	-	6,961	13,638	14,553	(914)	-6%	91,918
TOTAL SALARY, ALLOWANCES & BENEFITS		-	91,918	-	6,961	13,638	14,553	(914)	-6%	91,918
TOTAL MANAGERS AND STAFF		-	86,951	-	6,590	12,902	13,725	(823)	-6%	86,951

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August									
Month	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	-	2,847	-	1,315	1,315	2,847	1,532	53.8%	4%
August	-	2,847	-	609	1,924	5,695	3,771	66.2%	6%
September	-	2,847	-	-	-	8,542	-	-	-
October	-	2,847	-	-	-	11,389	-	-	-
November	-	2,847	-	-	-	14,237	-	-	-
December	-	2,847	-	-	-	17,084	-	-	-
January	-	2,847	-	-	-	19,931	-	-	-
February	-	2,847	-	-	-	22,779	-	-	-
March	-	2,847	-	-	-	25,626	-	-	-
April	-	2,847	-	-	-	28,473	-	-	-
May	-	2,847	-	-	-	31,321	-	-	-
June	-	2,847	-	-	-	34,168	-	-	-
Total Capital expenditure	-	34,168	-	1,924					

Chart C1 2016/17 Capital Expenditure Monthly Trend: actual v target

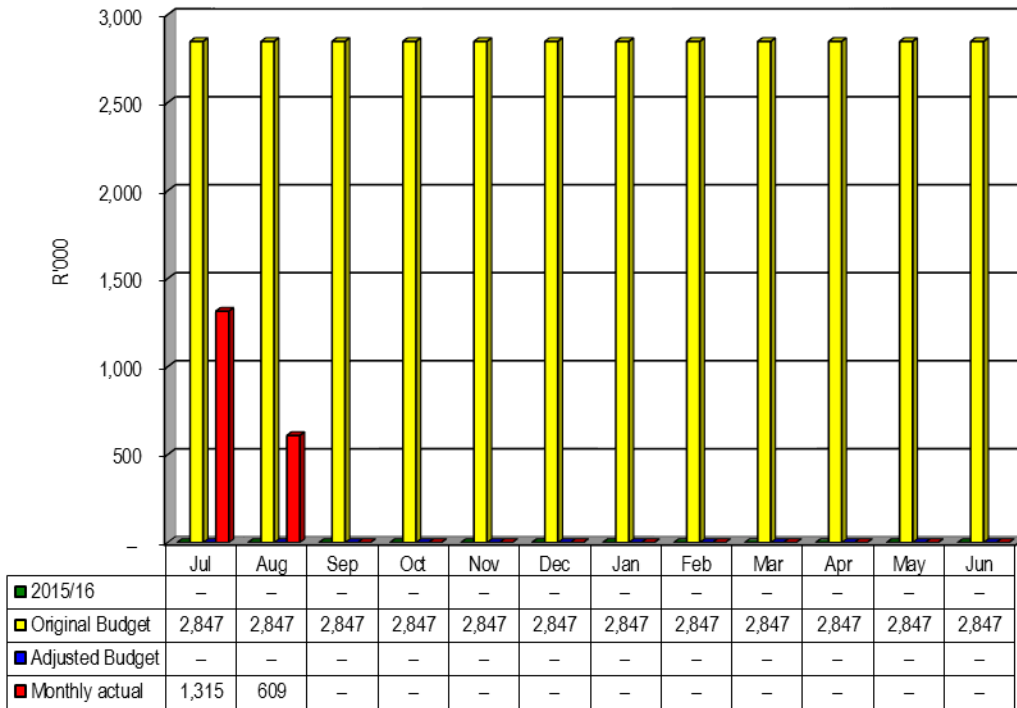
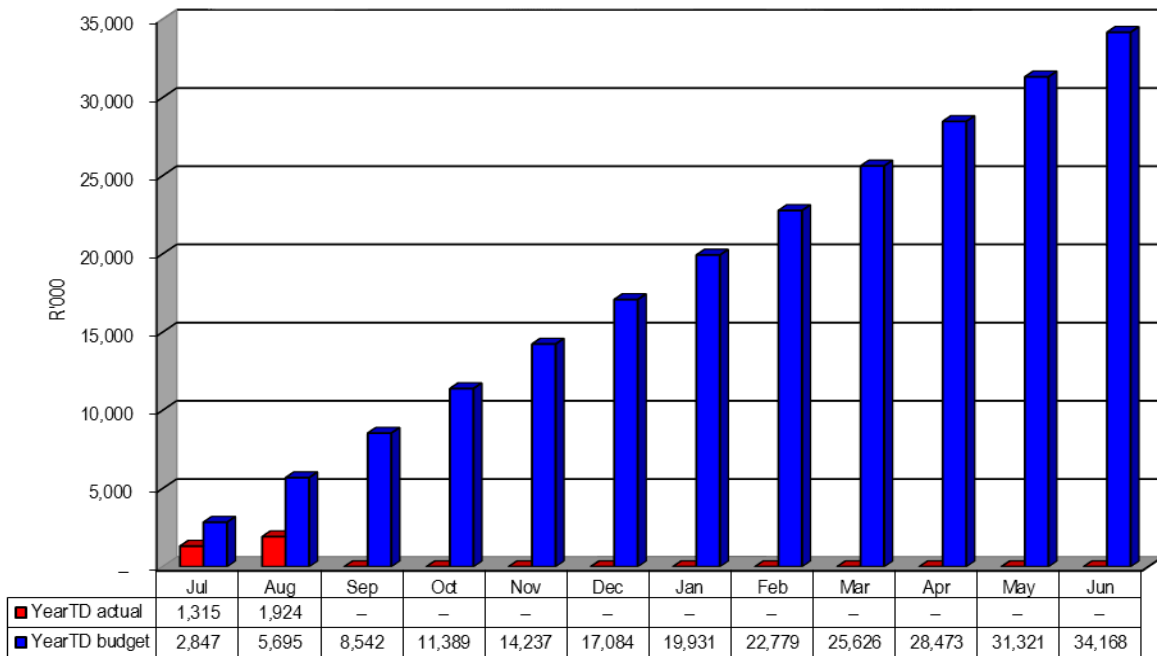


Chart C2 2016/17 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		-	2,154	-	-	665	359	(306)	-85.4%	2,154
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	2,054	-	-	665	342	(323)	-94.4%	2,054
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	2,054	-	-	665	342	(323)	-94.4%	2,054
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	100	-	-	-	17	17	100.0%	100
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	100	-	-	-	17	17	100.0%	100
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	510	-	-	-	85	85	100.0%	510
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	510	-	-	-	85	85	100.0%	510
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	1,200	-	1	1	200	199	99.4%	1,200
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	1	1	-	(1)	#DIV/0!	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	1,200	-	-	-	200	200	100.0%	1,200
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	3,864	-	1	667	644	(23)	-3.5%	3,864
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

10.2.2 Supporting Table SC13b

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M02 August										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	17,222	-	430	959	2,870	1,911	66.6%	17,222
Infrastructure - Road transport		-	6,064	-	-	530	1,011	481	47.6%	6,064
Roads, Pavements & Bridges		-	6,064	-	-	530	1,011	481	47.6%	6,064
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	4,500	-	-	-	750	750	100.0%	4,500
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	4,500	-	-	-	750	750	100.0%	4,500
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	6,658	-	430	430	1,110	680	61.3%	6,658
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	6,658	-	430	430	1,110	680	61.3%	6,658
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	13,082	-	53	143	2,180	2,037	93.4%	13,082
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	13,082	-	53	143	2,180	2,037	93.4%	13,082
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	125	154	-	(154)	#DIV/0!	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	125	154	-	(154)	#DIV/0!	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	30,304	-	608	1,257	5,051	3,794	75.1%	30,304
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

10.2.3 Supporting Table SC13c

WC053 Beaufort West - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	9,573	–	357	374	1,595	1,221	76.5%	9,573
Infrastructure - Road transport		–	3,400	–	127	133	567	434	76.5%	3,400
Roads, Pavements & Bridges		–	3,290	–	123	129	548	420	76.5%	3,290
Storm water		–	110	–	4	4	18	14	76.5%	110
Infrastructure - Electricity		–	2,726	–	102	107	454	348	76.5%	2,726
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	2,504	–	94	98	417	319	76.5%	2,504
Street Lighting		–	222	–	8	9	37	28	76.5%	222
Infrastructure - Water		–	2,070	–	77	81	345	264	76.5%	2,070
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	960	–	36	38	160	122	76.5%	960
Reticulation		–	1,110	–	41	43	185	142	76.5%	1,110
Infrastructure - Sanitation		–	397	–	15	16	66	51	76.5%	397
Reticulation		–	117	–	4	5	19	15	76.5%	117
Sewerage purification		–	280	–	10	11	47	36	76.5%	280
Infrastructure - Other		–	980	–	37	38	163	125	76.5%	980
Waste Management		–	980	–	37	38	163	125	76.5%	980
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Community		–	995	–	37	39	166	127	76.5%	995
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	215	–	8	8	36	27	76.5%	215
Community halls		–	253	–	9	10	42	32	76.5%	253
Libraries		–	22	–	1	1	4	3	76.5%	22
Recreational facilities		–	310	–	12	12	52	40	76.5%	310
Fire, safety & emergency		–	105	–	4	4	18	13	76.5%	105
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	88	–	3	3	15	11	76.5%	88
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	2	–	0	0	0	0	76.5%	2
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		–	11,324	–	423	443	1,887	1,444	76.5%	11,324
General vehicles		–	6,713	–	251	263	1,119	856	76.5%	6,713
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	1,899	–	71	74	317	242	76.5%	1,899
Computers - hardware/equipment		–	123	–	5	5	20	16	76.5%	123
Furniture and other office equipment		–	742	–	28	29	124	95	76.5%	742
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	1,847	–	69	72	308	236	76.5%	1,847
Other Buildings		–	–	–	–	–	–	–	–	–
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure		–	21,892	–	818	856	3,649	2,792	76.5%	21,892
Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

10.2.3 Supporting Table SC13d

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		–	11,874	–	989	1,979	1,979	–		11,874
Infrastructure - Road transport		–	4,997	–	416	833	833	–		4,997
Roads, Pavements & Bridges		–	4,997	–	416	833	833	–		4,997
Storm water		–	–	–	–	–	–	–		–
Infrastructure - Electricity		–	2,421	–	202	403	403	–		2,421
Generation		–	–	–	–	–	–	–		–
Transmission & Reticulation		–	2,421	–	202	403	403	–		2,421
Street Lighting		–	–	–	–	–	–	–		–
Infrastructure - Water		–	2,189	–	182	365	365	–		2,189
Dams & Reservoirs		–	–	–	–	–	–	–		–
Water purification		–	2,189	–	182	365	365	–		2,189
Reticulation		–	–	–	–	–	–	–		–
Infrastructure - Sanitation		–	1,934	–	161	322	322	–		1,934
Reticulation		–	1,934	–	161	322	322	–		1,934
Sewerage purification		–	–	–	–	–	–	–		–
Infrastructure - Other		–	332	–	28	55	55	–		332
Waste Management		–	332	–	28	55	55	–		332
Transportation		–	–	–	–	–	–	–		–
Gas		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Community		–	531	–	44	88	88	–		531
Parks & gardens		–	–	–	–	–	–	–		–
Sportsfields & stadia		–	239	–	20	40	40	–		239
Swimming pools		–	–	–	–	–	–	–		–
Community halls		–	260	–	22	43	43	–		260
Libraries		–	32	–	3	5	5	–		32
Recreational facilities		–	–	–	–	–	–	–		–
Fire, safety & emergency		–	–	–	–	–	–	–		–
Security and policing		–	–	–	–	–	–	–		–
Buses		–	–	–	–	–	–	–		–
Clinics		–	–	–	–	–	–	–		–
Museums & Art Galleries		–	–	–	–	–	–	–		–
Cemeteries		–	0	–	0	0	0	–		0
Social rental housing		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Heritage assets		–	–	–	–	–	–	–		–
Buildings		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Investment properties		–	266	–	22	44	44	–		266
Housing development		–	–	–	–	–	–	–		–
Other		–	266	–	22	44	44	–		266
Other assets		–	3,273	–	273	545	545	–		3,273
General vehicles		–	1,326	–	110	221	221	–		1,326
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment		–	400	–	33	67	67	–		400
Computers - hardware/equipment		–	483	–	40	81	81	–		483
Furniture and other office equipment		–	395	–	33	66	66	–		395
Abattoirs		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Civic Land and Buildings		–	154	–	13	26	26	–		154
Other Buildings		–	514	–	43	86	86	–		514
Other Land		–	–	–	–	–	–	–		–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class		–	–	–	–	–	–	–		–
Biological assets		–	–	–	–	–	–	–		–
List sub-class		–	–	–	–	–	–	–		–
Intangibles		–	209	–	17	35	35	–		209
Computers - software & programming		–	209	–	17	35	35	–		209
Other		–	–	–	–	–	–	–		–
Total Depreciation		–	16,152	–	1,346	2,692	2,692	–		16,152
Specialised vehicles		–	–	–	–	–	–	–		–
Refuse		–	–	–	–	–	–	–		–
Fire		–	–	–	–	–	–	–		–
Conservancy		–	–	–	–	–	–	–		–
Ambulances		–	–	–	–	–	–	–		–

11. Material variances to the SDBIP

11.1 Over view

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