

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING September 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 - 16
9. Expenditure on councillor and board members allowances and employee benefits	17
10. Capital programme performance	18 - 23
11. Material variances to the SDBIP	24

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 first 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 audited outcomes for 2015/16 reflected in this report is provisional for June 2016 as the Annual Financial Statements were completed and submitted to the Auditor General on 30 August 2016 and are now awaiting the final report.

An adjustments budget was tabled and approved by Council in August to make provision for roll-overs from both national and provincial government relating to 2015/16 financial year that was unspent at 30 June 2016.

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 September 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 R 113 thousand above year-to-date budget projections for September 2016.

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

Operating expenditure by type

Total expenditure is 20% or R13,514 million, below year-to-date budget projections for September 2016. The variance can be attributed to employee related costs, other materials and debt impairment due to the IGRAP 1 treatment of traffic fines.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R3,315 million, or 8%, of the total adjustments budget of R43,358 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 R 906 thousand during September resulting in a closing balance of R31,629 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

The first quarter SDBIP report will be completed and submitted as part of the section 52 report for the period July – September 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 - M03 September									
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	26,584	28,305	28,305	39	28,381	27,855	527	2%	28,305
Service charges	97,608	110,853	110,853	8,339	30,330	27,713	2,617	9%	110,853
Investment revenue	1,883	1,260	1,260	-	71	315	(244)	-77%	1,260
Transfers recognised - operational	96,002	63,897	65,164	662	23,112	16,291	6,821	42%	65,164
Other own revenue	73,476	59,378	59,378	2,502	5,238	14,844	(9,607)	-65%	59,378
Total Revenue (excluding capital transfers and contributions)	295,553	263,692	264,959	11,542	87,132	87,018	113	0%	264,959
Employee costs	79,879	86,951	86,951	6,486	19,388	20,588	(1,199)	-6%	86,951
Remuneration of Councillors	4,522	4,967	4,967	385	1,121	1,242	(120)	-10%	4,967
Depreciation & asset impairment	15,347	16,152	16,152	1,346	4,038	4,038	0	0%	16,152
Finance charges	5,754	1,633	1,633	62	189	408	(219)	-54%	1,633
Materials and bulk purchases	72,155	87,136	87,225	7,928	16,936	21,806	(4,871)	-22%	87,225
Transfers and grants	35	150	150	-	79	38	42	112%	150
Other expenditure	141,639	80,771	81,949	4,077	13,341	20,487	(7,146)	-35%	81,949
Total Expenditure	319,333	277,760	279,027	20,284	55,092	68,607	(13,514)	-20%	279,027
Surplus/(Deficit)	(23,779)	(14,068)	(14,068)	(8,742)	32,039	18,412	13,628	74%	(14,068)
Transfers recognised - capital	14,486	30,545	39,735	977	2,078	9,934	(7,856)	-79%	39,735
Contributions & Contributed assets	70	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(9,223)	16,477	25,667	(7,765)	34,117	28,345	5,772	20%	25,667
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(9,223)	16,477	25,667	(7,765)	34,117	28,345	5,772	20%	25,667
Capital expenditure & funds sources									
Capital expenditure	18,487	34,168	43,358	1,529	3,315	10,840	(7,525)	-69%	43,358
Capital transfers recognised	14,486	30,545	39,735	977	2,078	9,934	(7,856)	-79%	39,735
Public contributions & donations	70	-	-	-	-	-	-	-	-
Borrowing	2,509	-	-	-	-	-	-	-	-
Internally generated funds	1,421	3,623	3,623	551	1,236	906	331	37%	3,623
Total sources of capital funds	18,487	34,168	43,358	1,529	3,315	10,840	(7,525)	-69%	43,358
Financial position									
Total current assets	57,867	59,973	59,973		182,847				59,973
Total non current assets	471,957	508,329	517,519		469,900				517,519
Total current liabilities	59,047	53,388	53,388		52,910				53,388
Total non current liabilities	60,928	47,088	47,088		157,943				47,088
Community wealth/Equity	409,849	467,826	477,016		441,893				477,016
Cash flows									
Net cash from (used) operating	19,627	31,125	29,858	751	22,330	7,781	(14,548)	-187%	29,858
Net cash from (used) investing	(18,599)	(34,278)	(43,468)	(1,529)	(3,315)	(8,570)	(5,255)	61%	(43,468)
Net cash from (used) financing	(1,200)	974	974	(128)	(330)	243	573	236%	974
Cash/cash equivalents at the month/year end	12,944	4,321	4,321	-	31,629	16,413	(15,217)	-93%	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	10,420	4,086	7,948	52,063	-	-	-	-	74,517
Creditors Age Analysis									
Total Creditors	6,320	20	12	-	-	-	-	-	6,352

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) - M03 September										
Description	Ref	2015/16			Budget Year 2016/17					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD %	Full Year Forecast
R thousands										
Revenue - Standard	1									
Governance and administration		70,462	69,363	70,162	750	49,015	38,319	10,696	28%	70,162
Executive and council		30,914	30,940	30,940	366	16,937	7,735	9,202	119%	30,940
Budget and treasury office		37,991	36,812	37,611	351	31,976	30,181	1,794	6%	37,611
Corporate services		1,557	1,611	1,611	34	102	403	(301)	-75%	1,611
Community and public safety		93,097	78,847	78,943	1,973	6,566	19,736	(13,169)	-67%	78,943
Community and social services		7,264	6,901	6,998	617	1,543	1,749	(206)	-12%	6,998
Sport and recreation		1,281	13,812	13,812	55	231	3,453	(3,222)	-93%	13,812
Public safety		59,111	49,401	49,401	1,290	2,762	12,350	(9,588)	-78%	49,401
Housing		25,441	8,733	8,733	12	2,030	2,183	(153)	-7%	8,733
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3,778	4,071	4,071	258	498	1,018	(519)	-51%	4,071
Planning and development		719	402	402	86	86	101	(15)	-15%	402
Road transport		3,059	3,669	3,669	227	413	917	(504)	-55%	3,669
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		142,773	141,957	151,519	9,538	33,130	37,880	(4,750)	-13%	151,519
Electricity		83,115	84,319	92,357	6,654	22,021	23,089	(1,068)	-5%	92,357
Water		27,283	25,709	27,233	1,115	3,577	6,808	(3,231)	-47%	27,233
Waste water management		24,157	23,605	23,605	1,172	5,342	5,901	(559)	-9%	23,605
Waste management		8,218	8,324	8,324	596	2,189	2,081	108	5%	8,324
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	310,110	294,237	304,694	12,519	89,210	96,952	(7,742)	-8%	304,694
Expenditure - Standard										
Governance and administration		59,930	50,025	50,824	3,776	11,320	12,399	(1,078)	-9%	50,824
Executive and council		15,673	15,307	15,307	943	3,182	3,779	(597)	-16%	15,307
Budget and treasury office		27,990	18,773	19,572	1,967	4,701	4,738	(37)	-1%	19,572
Corporate services		16,266	15,945	15,945	866	3,438	3,882	(444)	-11%	15,945
Community and public safety		107,838	74,062	74,152	2,482	8,980	18,240	(9,260)	-51%	74,152
Community and social services		9,373	10,921	11,010	809	2,444	2,659	(215)	-8%	11,010
Sport and recreation		6,131	7,729	7,729	563	1,603	1,854	(250)	-14%	7,729
Public safety		65,702	45,423	45,423	1,035	2,677	11,243	(8,566)	-76%	45,423
Housing		26,633	9,989	9,989	75	2,256	2,484	(228)	-9%	9,989
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		23,738	28,358	28,358	1,863	5,558	6,881	(1,323)	-19%	28,358
Planning and development		4,414	5,103	5,103	400	1,162	1,236	(74)	-6%	5,103
Road transport		19,324	23,255	23,255	1,463	4,396	5,644	(1,248)	-22%	23,255
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		127,466	124,860	125,239	12,125	29,148	30,976	(1,827)	-6%	125,239
Electricity		79,906	76,279	76,658	8,657	19,472	19,077	395	2%	76,658
Water		25,739	24,113	24,113	1,715	4,549	5,954	(1,405)	-24%	24,113
Waste water management		8,295	10,718	10,718	789	2,437	2,617	(180)	-7%	10,718
Waste management		13,526	13,749	13,749	965	2,690	3,328	(637)	-19%	13,749
Other		360	455	455	38	85	112	(26)	-24%	455
Total Expenditure - Standard	3	319,333	277,760	279,027	20,284	55,092	68,607	(13,514)	-20%	279,027
Surplus/ (Deficit) for the year		(9,223)	16,477	25,667	(7,765)	34,117	28,345	5,772	20%	25,667

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) - M03 September										
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		302	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		37,850	36,317	36,413	893	18,259	9,103	9,156	100.6%	36,413
Vote 3 - Director: Financial Services		38,036	36,867	37,666	355	31,986	30,195	1,791	5.9%	37,666
Vote 4 - Director: Engineering Services		56,143	68,121	69,645	2,572	9,561	17,411	(7,850)	-45.1%	69,645
Vote 5 - Director: Community Services		94,664	68,613	68,613	2,045	7,382	17,153	(9,771)	-57.0%	68,613
Vote 6 - Director: Electrical Services		83,115	84,319	92,357	6,654	22,021	23,089	(1,068)	-4.6%	92,357
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	310,110	294,237	304,694	12,519	89,210	96,952	(7,742)	-8.0%	304,694
Expenditure by Vote	1									
Vote 1 - Municipal Manager		4,313	4,332	4,332	363	1,021	1,028	(7)	-0.7%	4,332
Vote 2 - Director: Corporate Service		28,577	28,365	28,454	1,615	6,069	6,972	(903)	-13.0%	28,454
Vote 3 - Director: Financial Services		28,087	18,956	19,754	1,987	4,762	4,782	(20)	-0.4%	19,754
Vote 4 - Director: Engineering Services		68,183	76,524	76,524	5,225	15,105	18,680	(3,575)	-19.1%	76,524
Vote 5 - Director: Community Services		110,266	73,305	73,305	2,436	8,664	18,068	(9,404)	-52.0%	73,305
Vote 6 - Director: Electrical Services		79,906	76,279	76,658	8,657	19,472	19,077	395	2.1%	76,658
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	319,333	277,760	279,027	20,284	55,092	68,607	(13,514)	-19.7%	279,027
Surplus/ (Deficit) for the year	2	(9,223)	16,477	25,667	(7,765)	34,117	28,345	5,772	20.4%	25,667

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) - M03 September										
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		26,031	27,705	27,705	(1)	28,260	27,705	555	2%	27,705
Property rates - penalties & collection charges		553	600	600	40	122	150	(28)	-19%	600
Service charges - electricity revenue		63,226	72,655	72,655	5,682	20,096	18,164	1,932	11%	72,655
Service charges - water revenue		15,590	17,993	17,993	1,111	3,552	4,498	(946)	-21%	17,993
Service charges - sanitation revenue		12,327	13,361	13,361	998	4,632	3,340	1,292	39%	13,361
Service charges - refuse revenue		6,465	6,843	6,843	548	2,050	1,711	339	20%	6,843
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,085	1,275	1,275	255	460	319	141	44%	1,275
Interest earned - external investments		1,883	1,260	1,260	-	71	315	(244)	-77%	1,260
Interest earned - outstanding debtors		2,041	2,087	2,087	291	805	522	283	54%	2,087
Dividends received		-	-	-	-	-	-	-	-	-
Fines		59,217	49,409	49,409	1,374	2,903	12,352	(9,449)	-76%	49,409
Licences and permits		563	610	610	13	64	153	(89)	-58%	610
Agency services		660	670	670	58	189	168	22	13%	670
Transfers recognised - operational		96,002	63,897	65,164	662	23,112	16,291	6,821	42%	65,164
Other revenue		9,912	5,327	5,327	511	817	1,332	(515)	-39%	5,327
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		295,553	263,692	264,959	11,542	87,132	87,018	113	0%	264,959
Expenditure By Type										
Employee related costs		79,879	86,951	86,951	6,486	19,388	20,588	(1,199)	-6%	86,951
Remuneration of councillors		4,522	4,967	4,967	385	1,121	1,242	(120)	-10%	4,967
Debt impairment		68,252	37,233	37,233	599	1,798	9,308	(7,511)	-81%	37,233
Depreciation & asset impairment		15,347	16,152	16,152	1,346	4,038	4,038	0	0%	16,152
Finance charges		5,754	1,633	1,633	62	189	408	(219)	-54%	1,633
Bulk purchases		48,047	65,244	65,244	7,440	15,592	16,311	(719)	-4%	65,244
Other materials		24,108	21,892	21,981	488	1,344	5,495	(4,151)	-76%	21,981
Contracted services		11,249	7,982	7,982	484	1,044	1,996	(952)	-48%	7,982
Transfers and grants		35	150	150	-	79	38	42	112%	150
Other expenditure		62,115	35,556	36,734	2,994	10,499	9,183	1,316	14%	36,734
Loss on disposal of PPE		23	-	-	-	-	-	-	-	-
Total Expenditure		319,333	277,760	279,027	20,284	55,092	68,607	(13,514)	-20%	279,027
Surplus/(Deficit)		(23,779)	(14,068)	(14,068)	(8,742)	32,039	18,412	13,628	74%	(14,068)
Transfers recognised - capital		14,486	30,545	39,735	977	2,078	9,934	(7,856)	-79%	39,735
Contributions recognised - capital		70	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(9,223)	16,477	25,667	(7,765)	34,117	28,345			25,667
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(9,223)	16,477	25,667	(7,765)	34,117	28,345			25,667
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(9,223)	16,477	25,667	(7,765)	34,117	28,345			25,667
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(9,223)	16,477	25,667	(7,765)	34,117	28,345			25,667

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) - M03 September										
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		48	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		1,905	-	7	-	1	2	(1)	-37%	7
Vote 3 - Director: Financial Services		292	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		13,508	27,614	29,138	818	2,019	7,285	(5,266)	-72%	29,138
Vote 5 - Director: Community Services		33	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		2,701	6,554	14,213	711	1,294	3,553	(2,259)	-64%	14,213
Total Capital single-year expenditure	4	18,487	34,168	43,358	1,529	3,315	10,840	(7,525)	-69%	43,358
Total Capital Expenditure		18,487	34,168	43,358	1,529	3,315	10,840	(7,525)	-69%	43,358
Capital Expenditure - Standard Classification										
Governance and administration		863	1,200	1,200	4	159	300	(141)	-47%	1,200
Executive and council		53	-	-	-	-	-	-	-	-
Budget and treasury office		292	-	-	-	-	-	-	-	-
Corporate services		518	1,200	1,200	4	159	300	(141)	-47%	1,200
Community and public safety		2,238	13,592	13,599	54	194	3,398	(3,204)	-94%	13,599
Community and social services		1,189	-	7	-	-	-	-	-	7
Sport and recreation		1,029	13,592	13,592	54	194	3,398	(3,204)	-94%	13,592
Public safety		20	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3,994	6,064	6,064	667	1,197	1,516	(319)	-21%	6,064
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3,994	6,064	6,064	667	1,197	1,516	(319)	-21%	6,064
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		11,392	13,312	22,495	804	1,764	5,624	(3,859)	-69%	22,495
Electricity		2,701	6,554	14,213	711	1,294	3,553	(2,259)	-64%	14,213
Water		651	100	1,624	-	-	406	(406)	-100%	1,624
Waste water management		8,038	6,658	6,658	93	470	1,665	(1,195)	-72%	6,658
Waste management		1	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	18,487	34,168	43,358	1,529	3,315	10,838	(7,523)	-69%	43,358
Funded by:										
National Government		12,679	30,035	39,218	977	2,078	9,804	(7,726)	-79%	39,218
Provincial Government		1,807	510	517	-	-	129	(129)	-100%	517
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		14,486	30,545	39,735	977	2,078	9,934	(7,856)	-79%	39,735
Public contributions & donations	5	70	-	-	-	-	-	-	-	-
Borrowing	6	2,509	-	-	-	-	-	-	-	-
Internally generated funds		1,421	3,623	3,623	551	1,236	906	331	37%	3,623
Total Capital Funding		18,487	34,168	43,358	1,529	3,315	10,840	(7,525)	-69%	43,358

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M03 September						
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		12	321	321	12	321
Call investment deposits		18,037	4,000	4,000	22,948	4,000
Consumer debtors		24,986	31,778	31,778	96,834	31,778
Other debtors		11,102	20,544	20,544	58,583	20,544
Current portion of long-term receivables		-	-	-	-	-
Inventory		3,729	3,330	3,330	4,470	3,330
Total current assets		57,867	59,973	59,973	182,847	59,973
Non current assets						
Long-term receivables		1,848	1,950	1,950	1,386	1,950
Investments		-	-	-	-	-
Investment property		8,197	8,115	8,115	8,197	8,115
Investments in Associate		-	-	-	-	-
Property, plant and equipment		456,045	490,518	499,708	459,675	499,708
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		471	618	618	471	618
Other non-current assets		5,396	7,128	7,128	171	7,128
Total non current assets		471,957	508,329	517,519	469,900	517,519
TOTAL ASSETS		529,824	568,302	577,492	652,747	577,492
LIABILITIES						
Current liabilities						
Bank overdraft		5,105	-	-	5,968	-
Borrowing		3,084	4,398	4,398	2,757	4,398
Consumer deposits		1,293	1,429	1,429	1,288	1,429
Trade and other payables		35,899	33,912	33,912	27,801	33,912
Provisions		13,666	13,648	13,648	15,097	13,648
Total current liabilities		59,047	53,388	53,388	52,910	53,388
Non current liabilities						
Borrowing		11,022	11,098	11,098	11,022	11,098
Provisions		49,906	35,990	35,990	146,922	35,990
Total non current liabilities		60,928	47,088	47,088	157,943	47,088
TOTAL LIABILITIES		119,974	100,476	100,476	210,854	100,476
NET ASSETS	2	409,849	467,826	477,016	441,893	477,016
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		402,865	464,101	473,291	434,904	473,291
Reserves		6,984	3,725	3,725	6,989	3,725
TOTAL COMMUNITY WEALTH/EQUITY	2	409,849	467,826	477,016	441,893	477,016

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M03 September										
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		201,328	26,594	26,594	4,069	8,440	6,648	1,792	27%	26,594
Service charges		-	104,151	104,151	8,802	27,044	26,038	1,006	4%	104,151
Other revenue		-	28,214	28,214	2,267	4,559	7,053	(2,495)	-35%	28,214
Government - operating		107,961	63,897	63,897	1,660	25,136	15,974	9,162	57%	63,897
Government - capital		14,486	30,545	30,545	2,000	5,548	7,636	(2,088)	-27%	30,545
Interest		3,924	3,220	3,220	291	860	805	55	7%	3,220
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(302,283)	(223,713)	(224,980)	(18,277)	(48,988)	(55,928)	(6,940)	12%	(224,980)
Finance charges		(5,754)	(1,633)	(1,633)	(62)	(189)	(408)	(219)	54%	(1,633)
Transfers and Grants		(35)	(150)	(150)	-	(79)	(38)	42	-112%	(150)
NET CASH FROM/(USED) OPERATING ACTIVITIES		19,627	31,125	29,858	751	22,330	7,781	(14,548)	-187%	29,858
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		(112)	(110)	(110)	-	-	(28)	28	-100%	(110)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(18,487)	(34,168)	(43,358)	(1,529)	(3,315)	(8,542)	(5,228)	61%	(43,358)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(18,599)	(34,278)	(43,468)	(1,529)	(3,315)	(8,570)	(5,255)	61%	(43,468)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		2,802	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	55	55	(5)	5	14	(9)	-65%	55
Payments										
Repayment of borrowing		(4,003)	919	919	(123)	(335)	230	565	246%	919
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,200)	974	974	(128)	(330)	243	573	236%	974
NET INCREASE/ (DECREASE) IN CASH HELD		(172)	(2,179)	(12,636)	(906)	18,685	(545)			(12,636)
Cash/cash equivalents at beginning:		13,116	6,501	16,958		12,944	16,958			16,958
Cash/cash equivalents at month/year end:		12,944	4,321	4,321		31,629	16,413			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 - M03 September													
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	1,174	388	265	3,270	-	-	-	-	5,098	3,270	-	156
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,704	820	207	1,256	-	-	-	-	5,988	1,256	-	60
Receivables from Non-exchange Transactions - Property Rates	1400	1,535	446	4,234	3,598	-	-	-	-	9,813	3,598	-	239
Receivables from Exchange Transactions - Waste Water Management	1500	1,159	505	1,423	8,716	-	-	-	-	11,803	8,716	-	431
Receivables from Exchange Transactions - Waste Management	1600	647	338	517	5,694	-	-	-	-	7,196	5,694	-	311
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	2	1	52	-	-	-	-	61	52	-	2
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2,194	1,588	1,301	29,476	-	-	-	-	34,559	29,476	-	-
Total By Income Source	2000	10,420	4,086	7,948	52,063	-	-	-	-	74,517	52,063	-	1,199
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	861	353	852	541	-	-	-	-	2,607	541	-	-
Commercial	2300	1,432	371	1,697	1,877	-	-	-	-	5,377	1,877	-	-
Households	2400	7,282	3,000	3,299	44,732	-	-	-	-	58,313	44,732	-	1,199
Other	2500	845	363	2,100	4,912	-	-	-	-	8,220	4,912	-	-
Total By Customer Group	2600	10,420	4,086	7,948	52,063	-	-	-	-	74,517	52,063	-	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 - M03 September											
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	4,372	-	-	-	-	-	-	-	-	4,372
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	861	-	-	-	-	-	-	-	-	861
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,087	20	12	-	-	-	-	-	-	1,118
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	6,320	20	12	-	-	-	-	-	-	6,352

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September									
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							7,459	(733)	6,726
Standard Bank							5,996	(931)	5,064
ABSA Bank							5,200	(340)	4,860
Nedbank							3,360	2,938	6,298
Municipality sub-total					-		22,015	933	22,948
Entities									
Entities sub-total					-		-	-	-

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 - M03 September										
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:		66,580	50,111	50,111	1,625	21,508	12,528	8,980	71.7%	50,111
Local Government Equitable Share		44,160	46,569	46,569	-	19,404	11,642	7,762	66.7%	46,569
Finance Management		1,600	1,625	1,625	1,625	1,625	406	1,219	300.0%	1,625
EPWP Incentive		1,743	1,617	1,617	-	404	404	(0)	-0.1%	1,617
Municipal Infrastructure Grant (MIG) PMU		263	300	300	-	75	75	-	-	300
Accelerated Community Water Supply (ACIP) - DWAF		3,079	-	-	-	-	-	-	-	-
Municipal Systems Improvement		930	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Management		8,000	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		6,805	-	-	-	-	-	-	-	-
Provincial Government:		31,421	13,786	13,786	-	3,593	3,447	146	4.3%	13,786
Human Settlements Development Grant		25,205	8,610	8,610	-	1,993	2,153	(160)	-7.4%	8,610
Library Service		4,570	4,800	4,800	-	1,600	1,200	400	33.3%	4,800
Community Development Workers (CDW)		234	206	206	-	-	52	(52)	-100.0%	206
Management Support Grant		-	120	120	-	-	30	(30)	-100.0%	120
Transport and Public Works		-	50	50	-	-	13	(13)	-100.0%	50
Thusong Service Centres Grant		100	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		250	-	-	-	-	-	-	-	-
Western Cape Management Support Grant		1,062	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		567	-	-	35	35	-	35	#DIV/0!	-
Private -Electrification Central Karoo		250	-	-	35	35	-	35	#DIV/0!	-
Eskom -Electrification of Central Karoo		317	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	98,568	63,897	63,897	1,660	25,136	15,974	9,162	57.4%	63,897
Capital Transfers and Grants										
National Government:		23,579	30,035	30,035	2,000	5,548	7,509	(1,961)	-26.1%	30,035
Municipal Infrastructure Grant (MIG)		15,384	25,535	25,535	-	3,548	6,384	(2,836)	-44.4%	25,535
Integrated National Electrification Programme Capital		8,195	4,500	4,500	2,000	2,000	1,125	875	77.8%	4,500
Provincial Government:		550	510	510	-	-	128	(128)	-100.0%	510
Municipal Infrastructure Support Grant		550	-	-	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	510	510	-	-	128	(128)	-100.0%	510
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	24,129	30,545	30,545	2,000	5,548	7,636	(2,088)	-27.3%	30,545
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	122,697	94,442	94,442	3,660	30,684	23,611	7,073	30.0%	94,442

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September										
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:		19,315	50,111	50,111	391	20,090	12,528	7,562	60.4%	50,111
Local Government Equitable Share		-	46,569	46,569	-	19,404	11,642	7,762	66.7%	46,569
Finance Management		1,444	1,625	1,625	244	398	406	(8)	-2.0%	1,625
EPWP Incentive		1,736	1,617	1,617	124	226	404	(178)	-44.0%	1,617
Municipal Infrastructure Grant (MIG) PMU		264	300	300	23	62	75	(13)	-17.7%	300
Accelerated Community Water Supply (ACIP) - DWAF		2,792	-	-	-	-	-	-	-	-
Municipal Systems Improvement		924	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Management		6,931	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		5,223	-	-	-	-	-	-	-	-
Provincial Government:		31,965	13,736	13,736	334	3,078	3,434	(356)	-10.4%	13,736
Human Settlements Development Grant		25,205	8,610	8,610	-	1,993	2,153	(160)	-7.4%	8,610
Library Service		4,231	4,800	4,800	325	1,058	1,200	(142)	-11.8%	4,800
Community Development Workers (CDW)		205	206	206	9	27	52	(24)	-47.4%	206
Thusong Service Centres Grant		327	-	-	-	-	-	-	-	-
Organisational Structure Review		427	-	-	-	-	-	-	-	-
Management Support Grant		2	120	120	-	-	30	(30)	-100.0%	120
IDP Review		76	-	-	-	-	-	-	-	-
Consumer Housing Education Program		4	-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant		96	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		250	-	-	-	-	-	-	-	-
Western Cape Management Support Grant		1,141	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		563	-	-	-	-	-	-	-	-
Private -Electrification Central Karoo		250	-	-	-	-	-	-	-	-
Eskom -Electrification of Central Karoo		313	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		51,842	63,847	63,847	725	23,168	15,962	7,207	45.1%	63,847
Capital expenditure of Transfers and Grants										
National Government:		12,679	30,035	30,035	1,114	2,353	7,509	(5,156)	-68.7%	30,035
Municipal Infrastructure Grant (MIG)		12,196	25,535	25,535	922	2,160	6,384	(4,224)	-66.2%	25,535
Accelerated Community Water Supply (ACIP) - DWAF		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Capital		470	4,500	4,500	192	192	1,125	(933)	-82.9%	4,500
Regional Bulk Infrastructure		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership		-	-	-	-	-	-	-	-	-
Finance Management		14	-	-	-	-	-	-	-	-
Provincial Government:		1,807	510	510	-	-	43	(43)	-100.0%	510
Municipal Infrastructure Support Grant		-	-	-	-	-	-	-	-	-
Library Service		1,133	-	-	-	-	-	-	-	-
Human Settlements Development Grant		-	-	-	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	510	510	-	-	43	(43)	-100.0%	510
Municipal Infrastructure Support Grant		292	-	-	-	-	-	-	-	-
Western Cape Management Support Grant		117	-	-	-	-	-	-	-	-
Disaster Recovery Plan		265	-	-	-	-	-	-	-	-
Housing Consumer Education Programme		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		70	-	-	-	-	-	-	-	-
Merweville Library Alteration		70	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		14,556	30,545	30,545	1,114	2,353	7,551	(5,199)	-68.8%	30,545
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		66,398	94,392	94,392	1,839	25,521	23,513	2,008	8.5%	94,392

8.2 Supporting Table SC7 – Expenditure approved roll-overs

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September						
Description	Ref	Budget Year 2016/17				
		Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		66	-	-	66	100.0%
Municipal Systems Improvement		66	-	-	66	100.0%
					-	
Provincial Government:		1,201	-	-	1,201	100.0%
Library Service		89	-	-	89	100.0%
Management Support Grant		732	-	-	732	100.0%
Municipal Infrastructure Support Grant		379	-	-	379	100.0%
					-	
District Municipality:		-	-	-	-	
		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
		-	-	-	-	
					-	
Total operating expenditure of Approved Roll-overs		1,267	-	-	1,267	100.0%
Capital expenditure of Approved Roll-overs						
National Government:		9,183	-	-	9,183	100.0%
Municipal Infrastructure Grant (MIG)		1,524	-	-	1,524	100.0%
Integrated National Electrification Programme Capital		7,659	-	-	7,659	100.0%
					-	
Provincial Government:		7	-	-	7	100.0%
Library Service Capital		7	-	-	7	100.0%
					-	
District Municipality:		-	-	-	-	
		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		9,190	-	-	9,190	100.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		10,457	-	-	10,457	100.0%

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 - M03 September										
Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3,287	3,459	3,459	334	945	865	80	9%	3,459
Pension and UIF Contributions		287	339	339	4	24	85	(60)	-71%	339
Medical Aid Contributions		45	47	47	4	12	12	0	0%	47
Motor Vehicle Allowance		642	830	830	21	76	208	(132)	-64%	830
Cellphone Allowance		261	292	292	23	65	73	(8)	-11%	292
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		4,522	4,967	4,967	385	1,121	1,242	(120)	-10%	4,967
% increase	4		9.8%	9.8%						9.8%
Senior Managers of the Municipality										
Basic Salaries and Wages		4,204	5,064	5,064	346	1,037	1,266	(229)	-18%	5,064
Pension and UIF Contributions		581	637	637	52	157	159	(3)	-2%	637
Medical Aid Contributions		28	30	30	2	7	7	(0)	-5%	30
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		480	661	661	-	-	-	-	-	661
Motor Vehicle Allowance		517	540	540	45	135	135	-	-	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		5,810	6,931	6,931	445	1,336	1,568	(232)	-15%	6,931
% increase	4		19.3%	19.3%						19.3%
Other Municipal Staff										
Basic Salaries and Wages		55,991	61,472	61,472	4,506	13,352	14,383	(1,031)	-7%	61,472
Pension and UIF Contributions		7,969	10,082	10,082	772	2,269	2,520	(252)	-10%	10,082
Medical Aid Contributions		1,310	1,347	1,347	109	328	337	(9)	-3%	1,347
Overtime		2,800	1,594	1,594	271	716	398	317	80%	1,594
Performance Bonus		32	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,369	1,583	1,583	148	401	396	5	1%	1,583
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		902	885	885	77	231	221	10	4%	885
Other benefits and allowances		1,761	1,457	1,457	133	447	364	82	23%	1,457
Payments in lieu of leave		714	300	300	5	146	75	71	95%	300
Long service awards		329	452	452	11	11	113	(102)	-90%	452
Post-retirement benefit obligations	2	891	850	850	8	152	213	(60)	-28%	850
Sub Total - Other Municipal Staff		74,070	80,020	80,020	6,041	18,052	19,020	(968)	-5%	80,020
% increase	4		8.0%	8.0%						8.0%
Total Parent Municipality		84,402	91,918	91,918	6,871	20,510	21,829	(1,320)	-6%	91,918
			8.9%	8.9%						8.9%
TOTAL SALARY, ALLOWANCES & BENEFITS		84,402	91,918	91,918	6,871	20,510	21,829	(1,320)	-6%	91,918
% increase	4		8.9%	8.9%						8.9%
TOTAL MANAGERS AND STAFF		79,879	86,951	86,951	6,486	19,388	20,588	(1,199)	-6%	86,951

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September									
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 Adjustments Budget
R thousands								%	
Monthly expenditure performance trend									
July	-	2,847	2,847	1,233	1,233	2,847	1,614	56.7%	3%
August	-	2,847	2,847	553	1,786	5,695	3,909	68.6%	4%
September	-	2,847	3,766	1,529	3,315	9,461	6,146	65.0%	8%
October	-	2,847	3,766	-	-	13,227	-		
November	-	2,847	3,766	-	-	16,994	-		
December	-	2,847	3,766	-	-	20,760	-		
January	-	2,847	3,766	-	-	24,526	-		
February	-	2,847	3,766	-	-	28,293	-		
March	-	2,847	3,766	-	-	32,059	-		
April	-	2,847	3,766	-	-	35,825	-		
May	-	2,847	3,766	-	-	39,592	-		
June	-	2,847	3,766	-	-	43,358	-		
Total Capital expenditure	-	34,168	43,358	3,315					

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

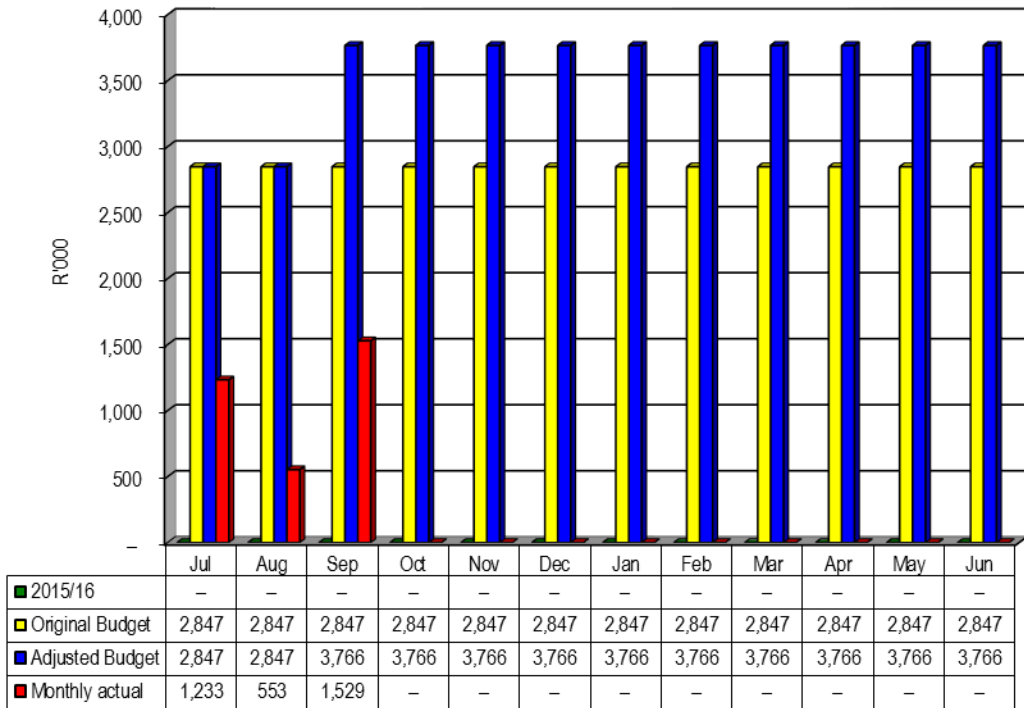
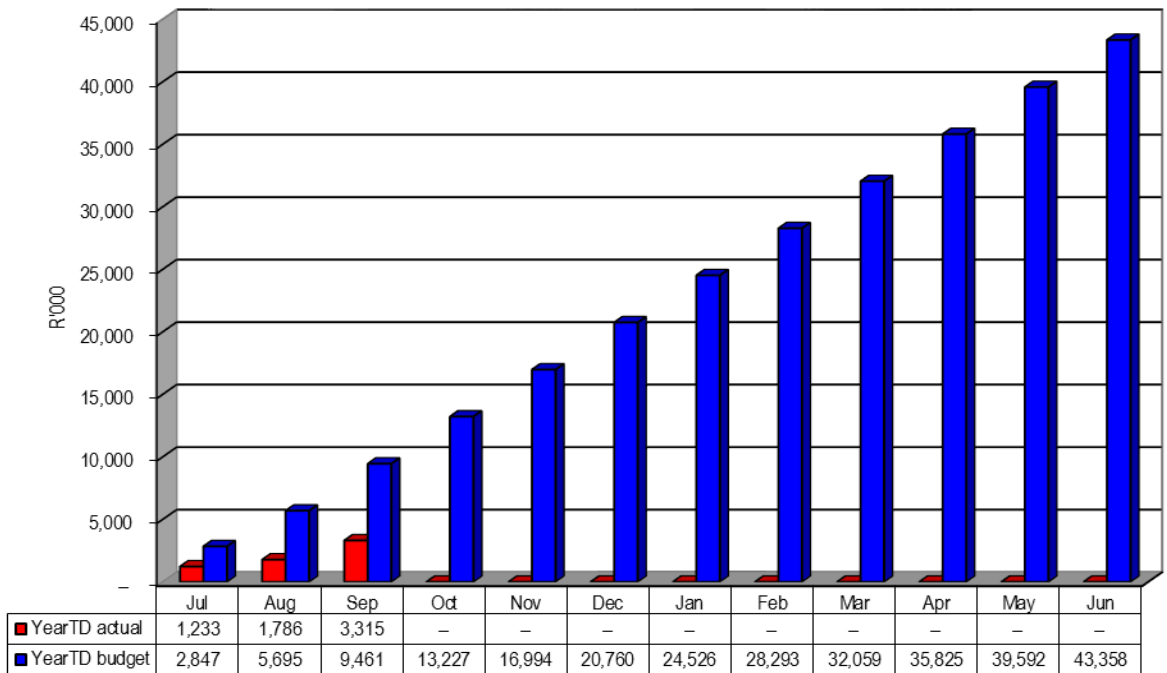


Chart C2 2016/17 Capital Expenditure: YTD actual v YTD target



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 - M03 September										
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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		14,888	2,154	3,678	542	1,126	919	(206)	-22.4%	3,678
Infrastructure - Road transport		3,771	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		3,771	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		2,618	2,054	2,054	542	1,126	513	(612)	-119.2%	2,054
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2,618	2,054	2,054	542	1,126	513	(612)	-119.2%	2,054
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		362	100	1,624	-	-	406	406	100.0%	1,624
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		362	-	-	-	-	-	-	-	-
Reticulation		-	100	1,624	-	-	406	406	100.0%	1,624
Infrastructure - Sanitation		8,136	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		8,136	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	510	517	-	-	129	129	100.0%	517
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	510	510	-	-	128	128	100.0%	510
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	7	-	-	2	2	100.0%	7
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		3,324	1,200	1,200	-	1	300	299	99.6%	1,200
General vehicles		267	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		331	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		1,182	-	-	-	1	-	(1)	#DIV/0!	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	1,200	1,200	-	-	300	300	100.0%	1,200
Other Buildings		1,544	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		275	-	-	-	-	-	-	-	-
Computers - software & programming		275	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	18,487	3,864	5,395	542	1,127	1,349	222	16.4%	5,395
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-

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 - M03										
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 renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	17,222	24,881	929	1,835	6,220	4,385	70.5%	24,881
Infrastructure - Road transport		-	6,064	6,064	667	1,197	1,516	319	21.1%	6,064
Roads, Pavements & Bridges		-	6,064	6,064	667	1,197	1,516	319	21.1%	6,064
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	4,500	12,159	169	169	3,040	2,871	94.4%	12,159
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	4,500	12,159	169	169	3,040	2,871	94.4%	12,159
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	6,658	6,658	93	470	1,665	1,195	71.8%	6,658
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	6,658	6,658	93	470	1,665	1,195	71.8%	6,658
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	13,082	13,082	54	194	3,271	3,076	94.1%	13,082
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	13,082	13,082	54	194	3,271	3,076	94.1%	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		-	-	-	4	158	-	(158)	#DIV/0!	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	4	158	-	(158)	#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 ass	1	-	30,304	37,963	987	2,188	9,491	7,303	76.9%	37,963
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 - M03										
Description	Ref	2015/16 Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2016/17					
					Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	9,573	9,573	213	588	2,393	1,806	75.4%	9,573
Infrastructure - Road transport		-	3,400	3,400	76	209	850	641	75.4%	3,400
Roads, Pavements & Bridges		-	3,290	3,290	73	202	823	621	75.4%	3,290
Storm water		-	110	110	2	7	28	21	75.4%	110
Infrastructure - Electricity		-	2,726	2,726	61	167	682	514	75.4%	2,726
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	2,504	2,504	56	154	626	472	75.4%	2,504
Street Lighting		-	222	222	5	14	56	42	75.4%	222
Infrastructure - Water		-	2,070	2,070	46	127	518	390	75.4%	2,070
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	960	960	21	59	240	181	75.4%	960
Reticulation		-	1,110	1,110	25	68	278	209	75.4%	1,110
Infrastructure - Sanitation		-	397	397	9	24	99	75	75.4%	397
Reticulation		-	117	117	3	7	29	22	75.4%	117
Sewerage purification		-	280	280	6	17	70	53	75.4%	280
Infrastructure - Other		-	980	980	22	60	245	185	75.4%	980
Waste Management		-	980	980	22	60	245	185	75.4%	980
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	995	1,002	22	62	251	189	75.4%	1,002
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	215	215	5	13	54	41	75.4%	215
Community halls		-	253	253	6	16	63	48	75.4%	253
Libraries		-	22	29	1	2	7	6	75.4%	29
Recreational facilities		-	310	310	7	19	78	58	75.4%	310
Fire, safety & emergency		-	105	105	2	6	26	20	75.4%	105
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	88	88	2	5	22	17	75.4%	88
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	2	2	0	0	1	0	75.4%	2
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	11,324	11,324	252	695	2,831	2,136	75.4%	11,324
General vehicles		-	6,713	6,713	149	412	1,678	1,266	75.4%	6,713
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	1,899	1,899	42	117	475	358	75.4%	1,899
Computers - hardware/equipment		-	123	123	3	8	31	23	75.4%	123
Furniture and other office equipment		-	742	742	17	46	185	140	75.4%	742
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	1,847	1,847	41	113	462	348	75.4%	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	21,899	488	1,344	5,475	4,131	75.4%	21,899
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 - M03 September										
Description	Ref	2015/16	Budget Year 2016/17					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		11,236	11,874	11,874	989	2,968	2,968	-		11,874
Infrastructure - Road transport		4,942	4,997	4,997	416	1,249	1,249	-		4,997
<i>Roads, Pavements & Bridges</i>		3,489	4,997	4,997	416	1,249	1,249	-		4,997
<i>Storm water</i>		1,453	-	-	-	-	-	-		-
Infrastructure - Electricity		2,166	2,421	2,421	202	605	605	-		2,421
<i>Generation</i>		-	-	-	-	-	-	-		-
<i>Transmission & Reticulation</i>		2,166	2,421	2,421	202	605	605	-		2,421
<i>Street Lighting</i>		-	-	-	-	-	-	-		-
Infrastructure - Water		2,179	2,189	2,189	182	547	547	-		2,189
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-		-
<i>Water purification</i>		2,179	2,189	2,189	182	547	547	-		2,189
<i>Reticulation</i>		-	-	-	-	-	-	-		-
Infrastructure - Sanitation		1,765	1,934	1,934	161	484	484	-		1,934
<i>Reticulation</i>		-	1,934	1,934	161	484	484	-		1,934
<i>Sewerage purification</i>		1,765	-	-	-	-	-	-		-
Infrastructure - Other		184	332	332	28	83	83	-		332
<i>Waste Management</i>		45	332	332	28	83	83	-		332
<i>Transportation</i>		-	-	-	-	-	-	-		-
<i>Gas</i>		-	-	-	-	-	-	-		-
<i>Other</i>		139	-	-	-	-	-	-		-
Community		429	531	531	44	133	133	-		531
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	239	239	20	60	60	-		239
Swimming pools		-	-	-	-	-	-	-		-
Community halls		260	260	260	22	65	65	-		260
Libraries		6	32	32	3	8	8	-		32
Recreational facilities		163	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Buses		-	-	-	-	-	-	-		-
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	-	-	-	-	-	-		-
Cemeteries		0	0	0	0	0	0	-		0
Social rental housing		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Heritage assets		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Investment properties		267	266	266	22	67	67	-		266
Housing development		-	-	-	-	-	-	-		-
Other		267	266	266	22	67	67	-		266
Other assets		3,295	3,273	3,273	273	818	818	-		3,273
General vehicles		1,657	1,326	1,326	110	331	331	-		1,326
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		145	400	400	33	100	100	-		400
Computers - hardware/equipment		289	483	483	40	121	121	-		483
Furniture and other office equipment		367	395	395	33	99	99	-		395
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	154	154	13	39	39	-		154
Other Buildings		667	514	514	43	128	128	-		514
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		170	-	-	-	-	-	-		-
Agricultural assets		-	-	-	-	-	-	-		-
<i>List sub-class</i>		-	-	-	-	-	-	-		-
Biological assets		-	-	-	-	-	-	-		-
<i>List sub-class</i>		-	-	-	-	-	-	-		-
Intangibles		120	209	209	17	52	52	-		209
Computers - software & programming		120	209	209	17	52	52	-		209
Other		-	-	-	-	-	-	-		-
Total Depreciation		15,347	16,152	16,152	1,346	4,038	4,038	-		16,152
Specialised vehicles		-	-	-	-	-	-	-		-
Refuse		-	-	-	-	-	-	-		-
Fire		-	-	-	-	-	-	-		-
Conservancy		-	-	-	-	-	-	-		-
Ambulances		-	-	-	-	-	-	-		-

11. Material variances to the SDBIP

11.1 Over view

The first quarter review of the SDBIP is scheduled to take place October 2016. A comprehensive performance report will be submitted to Council after the reviews and assessments have been held.