

# **BEAUFORT WEST MUNICIPALITY**



## **Monthly Budget Statement FOR THE MONTH ENDING October 2016**

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## **PART 1 – IN-YEAR REPORT**

### ***1. Mayor's Report***

#### **1.1 In-Year Report – Monthly Budget Statement**

##### **1.1.1 Implementation of the budget in accordance with the SDBIP**

No comments for October.

##### **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. It was communicated by national treasury that the national roll-overs amounting to R 9,2 million were not approved and that the funds must revert back to National Revenue Fund. The outcome of provincial treasury roll-overs are still not known.

### ***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 October 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 were R 11,980 million below year-to-date budget projections for October 2016.

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

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

Total expenditure were 19% or R 17,570 million, below year-to-date budget projections for October 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 R 3,557 million, or 8%, of the total adjustments budget of R 43,358 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 increase in cash held were R 1,711 million during October resulting in a closing balance of R 33,340 million.

Refer to Table C9 for more detail on cash flows.

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

No comments for October 2016.

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

Due to the outcome of the national roll-over unspent conditional grant application for the 2015/16 financial year, the earmarked projects should not proceed until the matter have been resolved with national treasury.

## 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 - M04 October									
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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	26,584	28,305	28,305	61	28,442	27,905	538	2%	28,305
Service charges	97,608	110,853	110,853	4,647	34,976	36,951	(1,975)	-5%	110,853
Investment revenue	1,883	1,260	1,260	274	345	420	(75)	-18%	1,260
Transfers recognised - operational	96,002	63,897	65,164	926	24,060	21,721	2,339	11%	65,164
Other own revenue	73,476	59,378	59,378	1,748	6,986	19,793	(12,807)	-65%	59,378
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>295,553</b>	<b>263,692</b>	<b>264,959</b>	<b>7,655</b>	<b>94,809</b>	<b>106,789</b>	<b>(11,980)</b>	<b>-11%</b>	<b>264,959</b>
Employee costs	79,879	86,951	86,951	6,526	25,914	27,450	(1,536)	-6%	86,951
Remuneration of Councillors	4,522	4,967	4,967	385	1,506	1,656	(149)	-9%	4,967
Depreciation & asset impairment	15,347	16,152	16,152	1,346	5,384	5,384	0	0%	16,152
Finance charges	5,754	1,633	1,633	2	191	544	(353)	-65%	1,633
Materials and bulk purchases	72,155	87,136	87,225	6,083	23,019	29,075	(6,056)	-21%	87,225
Transfers and grants	35	150	150	14	93	50	43	86%	150
Other expenditure	141,639	80,771	81,949	4,434	17,798	27,316	(9,519)	-35%	81,949
<b>Total Expenditure</b>	<b>319,333</b>	<b>277,760</b>	<b>279,027</b>	<b>18,790</b>	<b>73,905</b>	<b>91,476</b>	<b>(17,570)</b>	<b>-19%</b>	<b>279,027</b>
<b>Surplus/(Deficit)</b>	<b>(23,779)</b>	<b>(14,068)</b>	<b>(14,068)</b>	<b>(11,135)</b>	<b>20,904</b>	<b>15,314</b>	<b>5,590</b>	<b>37%</b>	<b>(14,068)</b>
Transfers recognised - capital	14,486	30,545	39,735	237	2,315	13,245	(10,930)	-83%	39,735
Contributions & Contributed assets	70	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(9,223)</b>	<b>16,477</b>	<b>25,667</b>	<b>(10,898)</b>	<b>23,219</b>	<b>28,559</b>	<b>(5,339)</b>	<b>-19%</b>	<b>25,667</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(9,223)</b>	<b>16,477</b>	<b>25,667</b>	<b>(10,898)</b>	<b>23,219</b>	<b>28,559</b>	<b>(5,339)</b>	<b>-19%</b>	<b>25,667</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>18,487</b>	<b>34,168</b>	<b>43,358</b>	<b>243</b>	<b>3,557</b>	<b>14,453</b>	<b>(10,895)</b>	<b>-75%</b>	<b>43,358</b>
Capital transfers recognised	14,486	30,545	39,735	237	2,315	13,245	(10,930)	-83%	39,735
Public contributions & donations	70	-	-	-	-	-	-	-	-
Borrowing	2,509	-	-	-	-	-	-	-	-
Internally generated funds	1,421	3,623	3,623	6	1,242	1,208	34	3%	3,623
<b>Total sources of capital funds</b>	<b>18,487</b>	<b>34,168</b>	<b>43,358</b>	<b>243</b>	<b>3,557</b>	<b>14,453</b>	<b>(10,895)</b>	<b>-75%</b>	<b>43,358</b>
<b>Financial position</b>									
Total current assets	57,867	59,973	59,973		171,796				59,973
Total non current assets	471,957	508,329	517,519		468,797				517,519
Total current liabilities	59,047	53,388	53,388		51,891				53,388
Total non current liabilities	60,928	47,088	47,088		157,943				47,088
<b>Community wealth/Equity</b>	<b>409,849</b>	<b>467,826</b>	<b>477,016</b>		<b>430,758</b>				<b>477,016</b>
<b>Cash flows</b>									
Net cash from (used) operating	19,627	31,125	29,858	1,933	24,262	10,375	(13,887)	-134%	29,858
Net cash from (used) investing	(18,599)	(34,278)	(43,468)	(243)	(3,557)	(11,426)	(7,869)	69%	(43,468)
Net cash from (used) financing	(1,200)	974	974	21	(309)	325	634	195%	974
<b>Cash/cash equivalents at the month/year end</b>	<b>12,944</b>	<b>4,321</b>	<b>4,321</b>	<b>-</b>	<b>33,340</b>	<b>16,231</b>	<b>(17,109)</b>	<b>-105%</b>	<b>4,321</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	8,966	3,987	3,116	56,086	-	-	-	-	72,155
<b>Creditors Age Analysis</b>									
Total Creditors	6,182	1	1	-	-	-	-	-	6,184

#### 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) - M04 October										
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									
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		<b>70,462</b>	<b>69,363</b>	<b>70,162</b>	<b>637</b>	<b>49,653</b>	<b>41,857</b>	7,796	19%	<b>70,162</b>
Executive and council		30,914	30,940	30,940	366	17,303	10,313	6,990	68%	30,940
Budget and treasury office		37,991	36,812	37,611	233	32,209	31,007	1,202	4%	37,611
Corporate services		1,557	1,611	1,611	38	140	537	(397)	-74%	1,611
<b>Community and public safety</b>		<b>93,097</b>	<b>78,847</b>	<b>78,943</b>	<b>2,146</b>	<b>8,713</b>	<b>26,314</b>	(17,602)	-67%	<b>78,943</b>
Community and social services		7,264	6,901	6,998	518	2,061	2,333	(272)	-12%	6,998
Sport and recreation		1,281	13,812	13,812	218	449	4,604	(4,155)	-90%	13,812
Public safety		59,111	49,401	49,401	1,236	3,998	16,467	(12,469)	-76%	49,401
Housing		25,444	8,733	8,733	175	2,205	2,911	(706)	-24%	8,733
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>3,778</b>	<b>4,071</b>	<b>4,071</b>	<b>150</b>	<b>649</b>	<b>1,357</b>	(708)	-52%	<b>4,071</b>
Planning and development		719	402	402	28	113	134	(21)	-15%	402
Road transport		3,059	3,669	3,669	123	536	1,223	(687)	-56%	3,669
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>142,773</b>	<b>141,957</b>	<b>151,519</b>	<b>4,958</b>	<b>38,111</b>	<b>50,506</b>	(12,396)	-25%	<b>151,519</b>
Electricity		83,115	84,319	92,357	2,964	24,985	30,786	(5,801)	-19%	92,357
Water		27,283	25,709	27,233	218	3,796	9,078	(5,282)	-58%	27,233
Waste water management		24,157	23,605	23,605	1,143	6,485	7,868	(1,384)	-18%	23,605
Waste management		8,218	8,324	8,324	633	2,845	2,775	71	3%	8,324
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	<b>310,110</b>	<b>294,237</b>	<b>304,694</b>	<b>7,892</b>	<b>97,125</b>	<b>120,034</b>	<b>(22,910)</b>	<b>-19%</b>	<b>304,694</b>
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		<b>59,930</b>	<b>50,025</b>	<b>50,824</b>	<b>3,799</b>	<b>15,119</b>	<b>16,531</b>	(1,412)	-9%	<b>50,824</b>
Executive and council		15,673	15,307	15,307	1,019	4,201	5,038	(837)	-17%	15,307
Budget and treasury office		27,990	18,773	19,572	1,637	6,338	6,317	20	0%	19,572
Corporate services		16,266	15,945	15,945	1,143	4,580	5,176	(596)	-12%	15,945
<b>Community and public safety</b>		<b>107,838</b>	<b>74,062</b>	<b>74,152</b>	<b>3,547</b>	<b>12,527</b>	<b>24,320</b>	(11,793)	-48%	<b>74,152</b>
Community and social services		9,373	10,921	11,010	941	3,384	3,545	(161)	-5%	11,010
Sport and recreation		6,131	7,729	7,729	800	2,404	2,472	(68)	-3%	7,729
Public safety		65,702	45,423	45,423	1,546	4,223	14,991	(10,768)	-72%	45,423
Housing		26,633	9,989	9,989	260	2,517	3,312	(796)	-24%	9,989
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>23,738</b>	<b>28,358</b>	<b>28,358</b>	<b>2,110</b>	<b>7,669</b>	<b>9,174</b>	(1,506)	-16%	<b>28,358</b>
Planning and development		4,414	5,103	5,103	411	1,574	1,649	(75)	-5%	5,103
Road transport		19,324	23,255	23,255	1,699	6,095	7,526	(1,431)	-19%	23,255
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>127,466</b>	<b>124,860</b>	<b>125,239</b>	<b>9,303</b>	<b>38,474</b>	<b>41,301</b>	(2,827)	-7%	<b>125,239</b>
Electricity		79,906	76,279	76,658	5,787	25,259	25,436	(177)	-1%	76,658
Water		25,739	24,113	24,113	1,739	6,288	7,939	(1,650)	-21%	24,113
Waste water management		8,295	10,718	10,718	815	3,252	3,489	(237)	-7%	10,718
Waste management		13,526	13,749	13,749	962	3,675	4,437	(762)	-17%	13,749
<b>Other</b>		<b>360</b>	<b>455</b>	<b>455</b>	<b>31</b>	<b>116</b>	<b>149</b>	<b>(33)</b>	<b>-22%</b>	<b>455</b>
<b>Total Expenditure - Standard</b>	3	<b>319,333</b>	<b>277,760</b>	<b>279,027</b>	<b>18,790</b>	<b>73,905</b>	<b>91,476</b>	<b>(17,570)</b>	<b>-19%</b>	<b>279,027</b>
<b>Surplus/ (Deficit) for the year</b>		<b>(9,223)</b>	<b>16,477</b>	<b>25,667</b>	<b>(10,898)</b>	<b>23,219</b>	<b>28,559</b>	<b>(5,339)</b>	<b>-19%</b>	<b>25,667</b>

### 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) - M04 October										
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										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		302	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		37,850	36,317	36,413	777	19,037	12,138	6,899	57%	36,413
Vote 3 - Director: Financial Services		38,036	36,867	37,666	238	32,224	31,025	1,199	4%	37,666
Vote 4 - Director: Engineering Services		56,143	68,121	69,645	1,703	11,264	23,215	(11,951)	-51%	69,645
Vote 5 - Director: Community Services		94,664	68,613	68,613	2,211	9,615	22,871	(13,256)	-58%	68,613
Vote 6 - Director: Electrical Services		83,115	84,319	92,357	2,964	24,985	30,786	(5,801)	-19%	92,357
		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>310,110</b>	<b>294,237</b>	<b>304,694</b>	<b>7,892</b>	<b>97,125</b>	<b>120,034</b>	<b>(22,910)</b>	<b>-19%</b>	<b>304,694</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		4,313	4,332	4,332	348	1,369	1,370	(1)	0%	4,332
Vote 2 - Director: Corporate Service		28,577	28,365	28,454	1,854	7,923	9,296	(1,373)	-15%	28,454
Vote 3 - Director: Financial Services		28,087	18,956	19,754	1,662	6,424	6,376	48	1%	19,754
Vote 4 - Director: Engineering Services		68,183	76,524	76,524	5,923	21,028	24,907	(3,878)	-16%	76,524
Vote 5 - Director: Community Services		110,266	73,305	73,305	3,216	11,902	24,091	(12,188)	-51%	73,305
Vote 6 - Director: Electrical Services		79,906	76,279	76,658	5,787	25,259	25,436	(177)	-1%	76,658
		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>319,333</b>	<b>277,760</b>	<b>279,027</b>	<b>18,790</b>	<b>73,905</b>	<b>91,476</b>	<b>(17,570)</b>	<b>-19%</b>	<b>279,027</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(9,223)</b>	<b>16,477</b>	<b>25,667</b>	<b>(10,898)</b>	<b>23,219</b>	<b>28,559</b>	<b>(5,339)</b>	<b>-19%</b>	<b>25,667</b>



#### 4.1.4 Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October										
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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		26,031	27,705	27,705	(3)	28,256	27,705	551	2%	27,705
Property rates - penalties & collection charges		553	600	600	65	186	200	(14)	-7%	600
Service charges - electricity revenue		63,226	72,655	72,655	2,888	22,984	24,218	(1,234)	-5%	72,655
Service charges - water revenue		15,590	17,993	17,993	214	3,766	5,998	(2,231)	-37%	17,993
Service charges - sanitation revenue		12,327	13,361	13,361	995	5,627	4,454	1,173	26%	13,361
Service charges - refuse revenue		6,465	6,843	6,843	550	2,599	2,281	318	14%	6,843
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,085	1,275	1,275	129	588	425	164	39%	1,275
Interest earned - external investments		1,883	1,260	1,260	274	345	420	(75)	-18%	1,260
Interest earned - outstanding debtors		2,041	2,087	2,087	143	948	696	252	36%	2,087
Dividends received		-	-	-	-	-	-	-	-	-
Fines		59,217	49,409	49,409	1,259	4,162	16,470	(12,307)	-75%	49,409
Licences and permits		563	610	610	26	90	203	(114)	-56%	610
Agency services		660	670	670	61	250	223	27	12%	670
Transfers recognised - operational		96,002	63,897	65,164	926	24,060	21,721	2,339	11%	65,164
Other revenue		9,912	5,327	5,327	131	947	1,776	(828)	-47%	5,327
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>295,553</b>	<b>263,692</b>	<b>264,959</b>	<b>7,655</b>	<b>94,809</b>	<b>106,789</b>	<b>(11,980)</b>	<b>-11%</b>	<b>264,959</b>
<b>Expenditure By Type</b>										
Employee related costs		79,879	86,951	86,951	6,526	25,914	27,450	(1,536)	-6%	86,951
Remuneration of councillors		4,522	4,967	4,967	385	1,506	1,656	(149)	-9%	4,967
Debt impairment		68,252	37,233	37,233	599	2,397	12,411	(10,014)	-81%	37,233
Depreciation & asset impairment		15,347	16,152	16,152	1,346	5,384	5,384	0	0%	16,152
Finance charges		5,754	1,633	1,633	2	191	544	(353)	-65%	1,633
Bulk purchases		48,047	65,244	65,244	4,336	19,928	21,748	(1,820)	-8%	65,244
Other materials		24,108	21,892	21,981	1,747	3,091	7,327	(4,236)	-58%	21,981
Contracted services		11,249	7,982	7,982	715	1,758	2,661	(902)	-34%	7,982
Transfers and grants		35	150	150	14	93	50	43	86%	150
Other expenditure		62,115	35,556	36,734	3,120	13,642	12,245	1,398	11%	36,734
Loss on disposal of PPE		23	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>319,333</b>	<b>277,760</b>	<b>279,027</b>	<b>18,790</b>	<b>73,905</b>	<b>91,476</b>	<b>(17,570)</b>	<b>-19%</b>	<b>279,027</b>
<b>Surplus/(Deficit)</b>		<b>(23,779)</b>	<b>(14,068)</b>	<b>(14,068)</b>	<b>(11,135)</b>	<b>20,904</b>	<b>15,314</b>	<b>5,590</b>	<b>37%</b>	<b>(14,068)</b>
Transfers recognised - capital		14,486	30,545	39,735	237	2,315	13,245	(10,930)	-83%	39,735
Contributions recognised - capital		70	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(9,223)</b>	<b>16,477</b>	<b>25,667</b>	<b>(10,898)</b>	<b>23,219</b>	<b>28,559</b>			<b>25,667</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(9,223)</b>	<b>16,477</b>	<b>25,667</b>	<b>(10,898)</b>	<b>23,219</b>	<b>28,559</b>			<b>25,667</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(9,223)</b>	<b>16,477</b>	<b>25,667</b>	<b>(10,898)</b>	<b>23,219</b>	<b>28,559</b>			<b>25,667</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(9,223)</b>	<b>16,477</b>	<b>25,667</b>	<b>(10,898)</b>	<b>23,219</b>	<b>28,559</b>			<b>25,667</b>

## 4.1.5 Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M04 October										
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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	-	-	-	-	-	-	-	-
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	-	-	-	-	-	-	-	-
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		48	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		1,905	-	7	-	1	2	(1)	-53%	7
Vote 3 - Director: Financial Services		292	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		13,508	27,614	29,138	240	2,259	9,713	(7,453)	-77%	29,138
Vote 5 - Director: Community Services		33	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		2,701	6,554	14,213	2	1,297	4,738	(3,441)	-73%	14,213
		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	18,487	34,168	43,358	243	3,557	14,453	(10,895)	-75%	43,358
<b>Total Capital Expenditure</b>		<b>18,487</b>	<b>34,168</b>	<b>43,358</b>	<b>243</b>	<b>3,557</b>	<b>14,453</b>	<b>(10,895)</b>	<b>-75%</b>	<b>43,358</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		<b>863</b>	<b>1,200</b>	<b>1,200</b>	<b>0</b>	<b>160</b>	<b>400</b>	<b>(240)</b>	<b>-60%</b>	<b>1,200</b>
Executive and council		53	-	-	-	-	-	-	-	-
Budget and treasury office		292	-	-	-	-	-	-	-	-
Corporate services		518	1,200	1,200	0	160	400	(240)	-60%	1,200
<b>Community and public safety</b>		<b>2,238</b>	<b>13,592</b>	<b>13,599</b>	<b>170</b>	<b>364</b>	<b>4,533</b>	<b>(4,169)</b>	<b>-92%</b>	<b>13,599</b>
Community and social services		1,189	-	7	-	-	2	(2)	-100%	7
Sport and recreation		1,029	13,592	13,592	170	364	4,531	(4,167)	-92%	13,592
Public safety		20	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>3,994</b>	<b>6,064</b>	<b>6,064</b>	<b>-</b>	<b>1,197</b>	<b>2,021</b>	<b>(824)</b>	<b>-41%</b>	<b>6,064</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3,994	6,064	6,064	-	1,197	2,021	(824)	-41%	6,064
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>11,392</b>	<b>13,312</b>	<b>22,495</b>	<b>73</b>	<b>1,837</b>	<b>7,498</b>	<b>(5,661)</b>	<b>-76%</b>	<b>22,495</b>
Electricity		2,701	6,554	14,213	2	1,297	4,738	(3,441)	-73%	14,213
Water		651	100	1,624	2	2	541	(539)	-100%	1,624
Waste water management		8,038	6,658	6,658	68	538	2,219	(1,681)	-76%	6,658
Waste management		1	-	-	-	-	-	-	-	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>18,487</b>	<b>34,168</b>	<b>43,358</b>	<b>243</b>	<b>3,557</b>	<b>14,453</b>	<b>(10,895)</b>	<b>-75%</b>	<b>43,358</b>
<b>Funded by:</b>										
National Government		12,679	30,035	39,218	237	2,315	13,073	(10,757)	-82%	39,218
Provincial Government		1,807	510	517	-	-	172	(172)	-100%	517
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>14,486</b>	<b>30,545</b>	<b>39,735</b>	<b>237</b>	<b>2,315</b>	<b>13,245</b>	<b>(10,930)</b>	<b>-83%</b>	<b>39,735</b>
<b>Public contributions &amp; donations</b>	5	70	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	2,509	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		1,421	3,623	3,623	6	1,242	1,208	34	3%	3,623
<b>Total Capital Funding</b>		<b>18,487</b>	<b>34,168</b>	<b>43,358</b>	<b>243</b>	<b>3,557</b>	<b>14,453</b>	<b>(10,895)</b>	<b>-75%</b>	<b>43,358</b>

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M04 October						
Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		12	321	321	12	321
Call investment deposits		18,037	4,000	4,000	20,771	4,000
Consumer debtors		24,986	31,778	31,778	87,778	31,778
Other debtors		11,102	20,544	20,544	59,227	20,544
Current portion of long-term receivables		-	-	-	-	-
Inventory		3,729	3,330	3,330	4,008	3,330
<b>Total current assets</b>		<b>57,867</b>	<b>59,973</b>	<b>59,973</b>	<b>171,796</b>	<b>59,973</b>
<b>Non current assets</b>						
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	458,572	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
<b>Total non current assets</b>		<b>471,957</b>	<b>508,329</b>	<b>517,519</b>	<b>468,797</b>	<b>517,519</b>
<b>TOTAL ASSETS</b>		<b>529,824</b>	<b>568,302</b>	<b>577,492</b>	<b>640,593</b>	<b>577,492</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		5,105	-	-	6,036	-
Borrowing		3,084	4,398	4,398	2,743	4,398
Consumer deposits		1,293	1,429	1,429	1,309	1,429
Trade and other payables		35,899	33,912	33,912	26,500	33,912
Provisions		13,666	13,648	13,648	15,304	13,648
<b>Total current liabilities</b>		<b>59,047</b>	<b>53,388</b>	<b>53,388</b>	<b>51,891</b>	<b>53,388</b>
<b>Non current liabilities</b>						
Borrowing		11,022	11,098	11,098	11,022	11,098
Provisions		49,906	35,990	35,990	146,922	35,990
<b>Total non current liabilities</b>		<b>60,928</b>	<b>47,088</b>	<b>47,088</b>	<b>157,943</b>	<b>47,088</b>
<b>TOTAL LIABILITIES</b>		<b>119,974</b>	<b>100,476</b>	<b>100,476</b>	<b>209,835</b>	<b>100,476</b>
<b>NET ASSETS</b>	2	<b>409,849</b>	<b>467,826</b>	<b>477,016</b>	<b>430,758</b>	<b>477,016</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		402,865	464,101	473,291	423,769	473,291
Reserves		6,984	3,725	3,725	6,989	3,725
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>409,849</b>	<b>467,826</b>	<b>477,016</b>	<b>430,758</b>	<b>477,016</b>

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

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M04 October										
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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates, penalties & collection charges		201,328	26,594	26,594	3,741	12,181	8,865	3,316	37%	26,594
Service charges		-	104,151	104,151	8,893	35,937	34,717	1,220	4%	104,151
Other revenue		-	28,214	28,214	2,192	6,751	9,405	(2,653)	-28%	28,214
Government - operating		107,961	63,897	63,897	2,040	27,176	21,299	5,877	28%	63,897
Government - capital		14,486	30,545	30,545	1,500	7,048	10,182	(3,134)	-31%	30,545
Interest		3,924	3,220	3,220	411	1,270	1,073	197	18%	3,220
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(302,283)	(223,713)	(224,980)	(16,829)	(65,817)	(74,571)	(8,754)	12%	(224,980)
Finance charges		(5,754)	(1,633)	(1,633)	(2)	(191)	(544)	(353)	65%	(1,633)
Transfers and Grants		(35)	(150)	(150)	(14)	(93)	(50)	43	-86%	(150)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>19,627</b>	<b>31,125</b>	<b>29,858</b>	<b>1,933</b>	<b>24,262</b>	<b>10,375</b>	<b>(13,887)</b>	<b>-134%</b>	<b>29,858</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		(112)	(110)	(110)	-	-	(37)	37	-100%	(110)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(18,487)	(34,168)	(43,358)	(243)	(3,557)	(11,389)	(7,832)	69%	(43,358)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(18,599)</b>	<b>(34,278)</b>	<b>(43,468)</b>	<b>(243)</b>	<b>(3,557)</b>	<b>(11,426)</b>	<b>(7,869)</b>	<b>69%</b>	<b>(43,468)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		2,802	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	55	55	21	26	18	8	41%	55
<b>Payments</b>										
Repayment of borrowing		(4,003)	919	919	-	(335)	306	641	209%	919
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1,200)</b>	<b>974</b>	<b>974</b>	<b>21</b>	<b>(309)</b>	<b>325</b>	<b>634</b>	<b>195%</b>	<b>974</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(172)</b>	<b>(2,179)</b>	<b>(12,636)</b>	<b>1,711</b>	<b>20,396</b>	<b>(726)</b>			<b>(12,636)</b>
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		33,340	16,231			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 - M04 October													
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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,418	333	280	3,323	-	-	-	-	5,353	3,323	-	311
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,059	419	323	1,295	-	-	-	-	5,096	1,295	-	120
Receivables from Non-exchange Transactions - Property Rates	1400	1,511	386	290	6,119	-	-	-	-	8,306	6,119	-	479
Receivables from Exchange Transactions - Waste Water Management	1500	1,170	492	425	9,498	-	-	-	-	11,585	9,498	-	861
Receivables from Exchange Transactions - Waste Management	1600	645	337	290	5,981	-	-	-	-	7,253	5,981	-	622
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	2	1	54	-	-	-	-	63	54	-	4
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1,157	2,017	1,507	29,817	-	-	-	-	34,497	29,817	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>8,966</b>	<b>3,987</b>	<b>3,116</b>	<b>56,086</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,155</b>	<b>56,086</b>	<b>-</b>	<b>2,397</b>
<b>2015/16 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	867	172	69	766	-	-	-	-	1,876	766	-	-
Commercial	2300	1,197	119	208	3,042	-	-	-	-	4,566	3,042	-	-
Households	2400	6,156	3,499	2,537	45,625	-	-	-	-	57,818	45,625	-	2,397
Other	2500	745	196	302	6,652	-	-	-	-	7,896	6,652	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>8,966</b>	<b>3,987</b>	<b>3,116</b>	<b>56,086</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,155</b>	<b>56,086</b>	<b>-</b>	<b>2,397</b>

### 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 - M04 October											
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		
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	4,460	-	-	-	-	-	-	-	-	4,460
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	874	-	-	-	-	-	-	-	-	874
VAT (output less input)	0400	343	-	-	-	-	-	-	-	-	343
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	505	1	1	-	-	-	-	-	-	507
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>6,182</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,184</b>

## 7. Investment portfolio analysis

### 7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October									
Investments by maturity	Ref	Period of	Type of	Expiry date	Accrued	Yield for the	Market	Change in	Market
Name of institution & investment ID		Investment	Investment	of	interest for	month 1	value at	market	value at end
R thousands		Yrs/Months		investment	the month	(%)	beginning	value	of the
<b>Municipality</b>									
Investec							6,726	(2,193)	4,533
Standard Bank							5,064	(423)	4,641
ABSA Bank							4,860	591	5,450
Nedbank							6,298	(151)	6,147
<b>Municipality sub-total</b>					-		22,948	(2,177)	20,771
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		22,948	(2,177)	20,771

## 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 - M04 October										
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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		66,580	50,111	50,111	-	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	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	-	-	-	-	-	-		-
<b>Provincial Government:</b>		31,421	13,786	13,786	2,040	5,633	3,447	2,187	63.4%	13,786
Human Settlements Development Grant		25,205	8,610	8,610	234	2,227	2,153	75	3.5%	8,610
Library Service		4,570	4,800	4,800	1,600	3,200	1,200	2,000	166.7%	4,800
Community Development Workers (CDW)		234	206	206	206	206	52	155	300.0%	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	-	-	-	-	-	-		-
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		567	-	-	-	35	-	35	#DIV/0!	-
Private -Electrification Central Karoo		250	-	-	-	35	-	35	#DIV/0!	-
Eskom -Electrification of Central Karoo		317	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	98,568	63,897	63,897	2,040	27,176	15,974	11,202	70.1%	63,897
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		23,579	30,035	30,035	1,500	7,048	7,509	(461)	-6.1%	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	1,500	3,500	1,125	2,375	211.1%	4,500
<b>Provincial Government:</b>		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
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
Merweville Library Alteration		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	24,129	30,545	30,545	1,500	7,048	7,636	(588)	-7.7%	30,545
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	122,697	94,442	94,442	3,540	34,224	23,611	10,614	45.0%	94,442

## 8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October										
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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		19,315	50,111	50,111	392	20,483	12,528	7,955	63.5%	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	202	600	406	194	47.8%	1,625
EPWP Incentive		1,736	1,617	1,617	171	397	404	(7)	-1.8%	1,617
Municipal Infrastructure Grant (MIG) PMU		264	300	300	19	81	75	6	8.2%	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	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		31,965	13,736	13,736	556	3,634	3,434	200	5.8%	13,736
Human Settlements Development Grant		25,205	8,610	8,610	162	2,155	2,153	2	0.1%	8,610
Library Service		4,231	4,800	4,800	380	1,438	1,200	238	19.9%	4,800
Community Development Workers (CDW)		205	206	206	13	41	52	(11)	-21.3%	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	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		563	-	-	-	-	-	-	-	-
Private -Electrification Central Karoo		250	-	-	-	-	-	-	-	-
Eskom -Electrification of Central Karoo		313	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		51,842	63,847	63,847	948	24,116	15,962	8,155	51.1%	63,847
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		12,679	30,035	30,035	266	2,618	7,509	(4,890)	-65.1%	30,035
Municipal Infrastructure Grant (MIG)		12,196	25,535	25,535	266	2,426	6,384	(3,958)	-62.0%	25,535
Integrated National Electrification Programme Capital		470	4,500	4,500	-	192	1,125	(933)	-82.9%	4,500
Finance Management		14	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		1,807	510	510	-	-	43	(43)	-100.0%	510
Library Service		1,133	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		70	-	-	-	-	-	-	-	-
Merweville Library Alteration		70	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		14,556	30,545	30,545	266	2,618	7,551	(4,933)	-65.3%	30,545
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		66,398	94,392	94,392	1,214	26,735	23,513	3,222	13.7%	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 - M04 October						
Description	Ref	Budget Year 2016/17				
		Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
<b>EXPENDITURE</b>						
<u>Operating expenditure of Approved Roll-overs</u>						
<b>National Government:</b>		66	-	-	66	100.0%
Municipal Systems Improvement		66	-	-	66	100.0%
					-	
<b>Provincial Government:</b>		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%
					-	
<b>District Municipality:</b>		-	-	-	-	
		-	-	-	-	
					-	
<b>Other grant providers:</b>		-	-	-	-	
		-	-	-	-	
					-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>1,267</b>	<b>-</b>	<b>-</b>	<b>1,267</b>	<b>100.0%</b>
<u>Capital expenditure of Approved Roll-overs</u>						
<b>National Government:</b>		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%
					-	
<b>Provincial Government:</b>		7	-	-	7	100.0%
Library Service Capital		7	-	-	7	100.0%
					-	
<b>District Municipality:</b>		-	-	-	-	
		-	-	-	-	
					-	
<b>Other grant providers:</b>		-	-	-	-	
		-	-	-	-	
					-	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>9,190</b>	<b>-</b>	<b>-</b>	<b>9,190</b>	<b>100.0%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>10,457</b>	<b>-</b>	<b>-</b>	<b>10,457</b>	<b>100.0%</b>

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

### 9.1 Supporting Table SC8

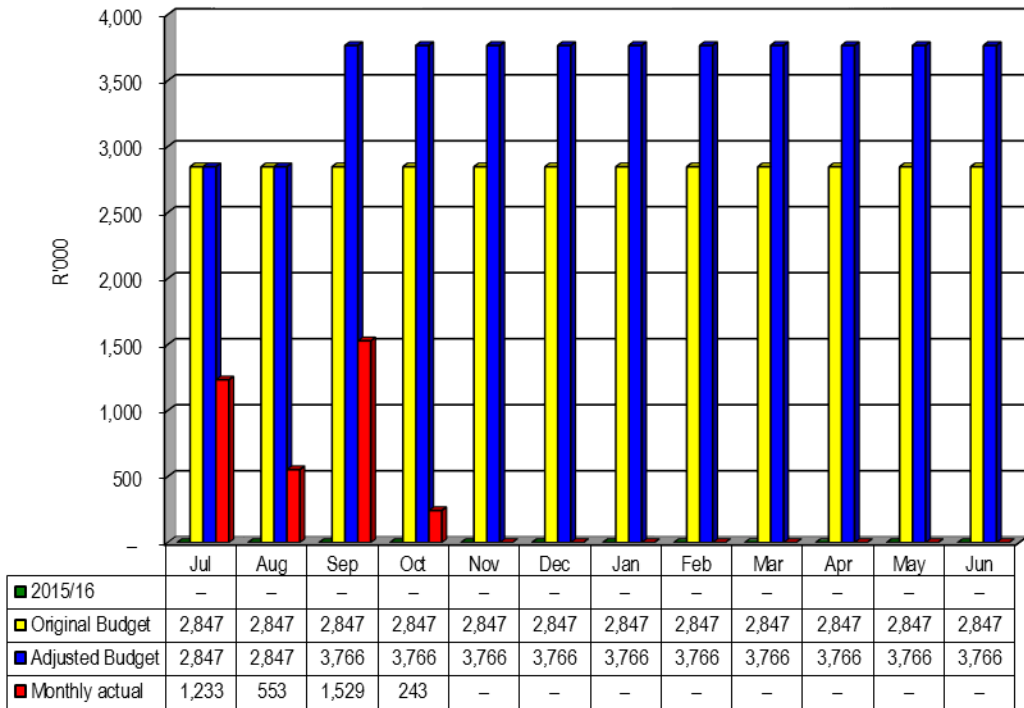
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3,287	3,459	3,459	334	1,279	1,153	125	11%	3,459
Pension and UIF Contributions		287	339	339	4	28	113	(85)	-75%	339
Medical Aid Contributions		45	47	47	4	16	16	0	0%	47
Motor Vehicle Allowance		642	830	830	21	96	277	(180)	-65%	830
Cellphone Allowance		261	292	292	23	88	97	(10)	-10%	292
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>4,522</b>	<b>4,967</b>	<b>4,967</b>	<b>385</b>	<b>1,506</b>	<b>1,656</b>	<b>(149)</b>	<b>-9%</b>	<b>4,967</b>
<b>% increase</b>	4		<b>9.8%</b>	<b>9.8%</b>						<b>9.8%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		4,204	5,064	5,064	394	1,431	1,688	(257)	-15%	5,064
Pension and UIF Contributions		581	637	637	61	217	212	5	2%	637
Medical Aid Contributions		28	30	30	5	12	10	2	24%	30
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		480	661	661	-	-	-	-	-	661
Motor Vehicle Allowance		517	540	540	50	185	180	5	3%	540
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,810</b>	<b>6,931</b>	<b>6,931</b>	<b>510</b>	<b>1,846</b>	<b>2,090</b>	<b>(244)</b>	<b>-12%</b>	<b>6,931</b>
<b>% increase</b>	4		<b>19.3%</b>	<b>19.3%</b>						<b>19.3%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		55,991	61,472	61,472	4,441	17,793	19,177	(1,384)	-7%	61,472
Pension and UIF Contributions		7,969	10,082	10,082	772	3,041	3,361	(320)	-10%	10,082
Medical Aid Contributions		1,310	1,347	1,347	109	437	449	(12)	-3%	1,347
Overtime		2,800	1,594	1,594	237	952	531	421	79%	1,594
Performance Bonus		32	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,369	1,583	1,583	138	539	528	11	2%	1,583
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		902	885	885	76	308	295	13	4%	885
Other benefits and allowances		1,761	1,457	1,457	130	576	486	91	19%	1,457
Payments in lieu of leave		714	300	300	41	188	100	88	88%	300
Long service awards		329	452	452	-	11	151	(140)	-93%	452
Post-retirement benefit obligations	2	891	850	850	72	224	283	(59)	-21%	850
<b>Sub Total - Other Municipal Staff</b>		<b>74,070</b>	<b>80,020</b>	<b>80,020</b>	<b>6,016</b>	<b>24,068</b>	<b>25,360</b>	<b>(1,292)</b>	<b>-5%</b>	<b>80,020</b>
<b>% increase</b>	4		<b>8.0%</b>	<b>8.0%</b>						<b>8.0%</b>
<b>Total Parent Municipality</b>		<b>84,402</b>	<b>91,918</b>	<b>91,918</b>	<b>6,911</b>	<b>27,420</b>	<b>29,106</b>	<b>(1,685)</b>	<b>-6%</b>	<b>91,918</b>
			<b>8.9%</b>	<b>8.9%</b>						<b>8.9%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>84,402</b>	<b>91,918</b>	<b>91,918</b>	<b>6,911</b>	<b>27,420</b>	<b>29,106</b>	<b>(1,685)</b>	<b>-6%</b>	<b>91,918</b>
<b>% increase</b>	4		<b>8.9%</b>	<b>8.9%</b>						<b>8.9%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>79,879</b>	<b>86,951</b>	<b>86,951</b>	<b>6,526</b>	<b>25,914</b>	<b>27,450</b>	<b>(1,536)</b>	<b>-6%</b>	<b>86,951</b>

## 10. Capital programme performance

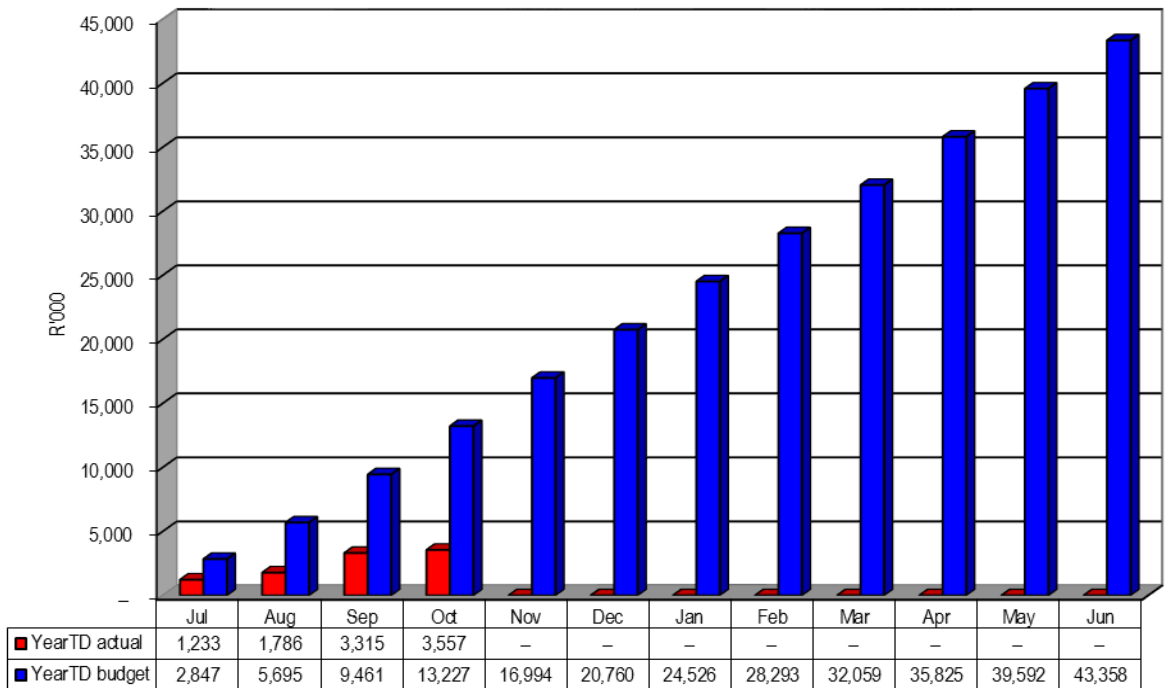
### 10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October									
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								%	
<b>Monthly expenditure performance trend</b>									
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	243	3,557	13,227	9,670	73.1%	8%
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	-		
<b>Total Capital expenditure</b>	-	<b>34,168</b>	<b>43,358</b>	<b>3,557</b>					

**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 - M04 October										
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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		14,888	2,154	3,678	–	1,126	1,226	100	8.2%	3,678
Infrastructure - Road transport		3,771	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges		3,771	–	–	–	–	–	–	–	–
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		2,618	2,054	2,054	–	1,126	685	(441)	-64.4%	2,054
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		2,618	2,054	2,054	–	1,126	685	(441)	-64.4%	2,054
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		362	100	1,624	–	–	541	541	100.0%	1,624
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		362	–	–	–	–	–	–	–	–
Reticulation		–	100	1,624	–	–	541	541	100.0%	1,624
Infrastructure - Sanitation		8,136	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Sewerage purification		8,136	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Community</b>		–	510	517	–	–	172	172	100.0%	517
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	510	510	–	–	170	170	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		–	–	–	–	–	–	–	–	–
<b>Heritage assets</b>		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Investment properties</b>		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Other assets</b>		3,324	1,200	1,200	4	5	400	395	98.6%	1,200
General vehicles		267	–	–	–	–	–	–	–	–
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		331	–	–	4	4	–	(4)	#DIV/0!	–
Computers - hardware/equipment		–	–	–	–	–	–	–	–	–
Furniture and other office equipment		1,182	–	–	–	1	–	(1)	#DIV/0!	–
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	1,200	1,200	–	–	400	400	100.0%	1,200
Other Buildings		1,544	–	–	–	–	–	–	–	–
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Agricultural assets</b>		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
<b>Biological assets</b>		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
<b>Intangibles</b>		275	–	–	–	–	–	–	–	–
Computers - software & programming		275	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure on new assets</b>	1	18,487	3,864	5,395	4	1,131	1,798	667	37.1%	5,395
<b>Specialised vehicles</b>		–	–	–	–	–	–	–	–	–
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 - M04										
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										
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		–	17,222	24,881	68	1,904	8,294	6,390	77.0%	24,881
Infrastructure - Road transport		–	6,064	6,064	–	1,197	2,021	824	40.8%	6,064
Roads, Pavements & Bridges		–	6,064	6,064	–	1,197	2,021	824	40.8%	6,064
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	4,500	12,159	–	169	4,053	3,884	95.8%	12,159
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	4,500	12,159	–	169	4,053	3,884	95.8%	12,159
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	6,658	6,658	68	538	2,219	1,681	75.8%	6,658
Reticulation		–	–	–	–	–	–	–	–	–
Sewerage purification		–	6,658	6,658	68	538	2,219	1,681	75.8%	6,658
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Community</b>		–	13,082	13,082	170	364	4,361	3,997	91.7%	13,082
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	13,082	13,082	170	364	4,361	3,997	91.7%	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		–	–	–	–	–	–	–	–	–
<b>Heritage assets</b>		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Investment properties</b>		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Other assets</b>		–	–	–	0	159	–	(159)	#DIV/0!	–
General vehicles		–	–	–	–	–	–	–	–	–
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	–	–	–	–	–	–	–	–
Computers - hardware/equipment		–	–	–	–	–	–	–	–	–
Furniture and other office equipment		–	–	–	0	159	–	(159)	#DIV/0!	–
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	–	–	–	–	–	–	–
Other Buildings		–	–	–	–	–	–	–	–	–
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Agricultural assets</b>		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
<b>Biological assets</b>		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
<b>Intangibles</b>		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure on renewal of existing assets</b>	1	–	30,304	37,963	238	2,426	12,654	10,228	80.8%	37,963
<b>Specialised vehicles</b>		–	–	–	–	–	–	–	–	–
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 - M04 October										
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										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		–	9,573	9,573	764	1,351	3,203	1,852	57.8%	9,573
Infrastructure - Road transport		–	3,400	3,400	271	480	1,138	658	57.8%	3,400
Roads, Pavements & Bridges		–	3,290	3,290	262	464	1,101	636	57.8%	3,290
Storm water		–	110	110	9	16	37	21	57.8%	110
Infrastructure - Electricity		–	2,726	2,726	217	385	912	527	57.8%	2,726
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	2,504	2,504	200	353	838	484	57.8%	2,504
Street Lighting		–	222	222	18	31	74	43	57.8%	222
Infrastructure - Water		–	2,070	2,070	165	292	693	400	57.8%	2,070
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	960	960	77	135	321	186	57.8%	960
Reticulation		–	1,110	1,110	89	157	371	215	57.8%	1,110
Infrastructure - Sanitation		–	397	397	32	56	133	77	57.8%	397
Reticulation		–	117	117	9	16	39	23	57.8%	117
Sewerage purification		–	280	280	22	40	94	54	57.8%	280
Infrastructure - Other		–	980	980	78	138	328	190	57.8%	980
Waste Management		–	980	980	78	138	328	190	57.8%	980
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Community</b>		–	995	1,002	80	141	335	194	57.8%	1,002
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	215	215	17	30	72	42	57.8%	215
Community halls		–	253	253	20	36	85	49	57.8%	253
Libraries		–	22	29	2	4	10	6	57.8%	29
Recreational facilities		–	310	310	25	44	104	60	57.8%	310
Fire, safety & emergency		–	105	105	8	15	35	20	57.8%	105
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	88	88	7	12	29	17	57.8%	88
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	2	2	0	0	1	0	57.8%	2
<b>Heritage assets</b>		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Investment properties</b>		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Other assets</b>		–	11,324	11,324	903	1,598	3,789	2,191	57.8%	11,324
General vehicles		–	6,713	6,713	535	947	2,246	1,299	57.8%	6,713
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	1,899	1,899	151	268	635	367	57.8%	1,899
Computers - hardware/equipment		–	123	123	10	17	41	24	57.8%	123
Furniture and other office equipment		–	742	742	59	105	248	143	57.8%	742
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	1,847	1,847	147	261	618	357	57.8%	1,847
Other Buildings		–	–	–	–	–	–	–	–	–
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Agricultural assets</b>		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
<b>Biological assets</b>		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
<b>Intangibles</b>		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Total Repairs and Maintenance Expenditure</b>		–	21,892	21,899	1,747	3,091	7,327	4,236	57.8%	21,899
<b>Specialised vehicles</b>		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

## 10.2.3 Supporting Table SC13d

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October										
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									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		11,236	11,874	11,874	989	3,958	3,958	-		11,874
Infrastructure - Road transport		4,942	4,997	4,997	416	1,666	1,666	-		4,997
Roads, Pavements & Bridges		3,489	4,997	4,997	416	1,666	1,666	-		4,997
Storm water		1,453	-	-	-	-	-	-		-
Infrastructure - Electricity		2,166	2,421	2,421	202	807	807	-		2,421
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		2,166	2,421	2,421	202	807	807	-		2,421
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		2,179	2,189	2,189	182	730	730	-		2,189
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		2,179	2,189	2,189	182	730	730	-		2,189
Reticulation		-	-	-	-	-	-	-		-
Infrastructure - Sanitation		1,765	1,934	1,934	161	645	645	-		1,934
Reticulation		-	1,934	1,934	161	645	645	-		1,934
Sewerage purification		1,765	-	-	-	-	-	-		-
Infrastructure - Other		184	332	332	28	111	111	-		332
Waste Management		45	332	332	28	111	111	-		332
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		139	-	-	-	-	-	-		-
<b>Community</b>		429	531	531	44	177	177	-		531
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	239	239	20	80	80	-		239
Swimming pools		-	-	-	-	-	-	-		-
Community halls		260	260	260	22	87	87	-		260
Libraries		6	32	32	3	11	11	-		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		-	-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Investment properties</b>		267	266	266	22	89	89	-		266
Housing development		-	-	-	-	-	-	-		-
Other		267	266	266	22	89	89	-		266
<b>Other assets</b>		3,295	3,273	3,273	273	1,091	1,091	-		3,273
General vehicles		1,657	1,326	1,326	110	442	442	-		1,326
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		145	400	400	33	133	133	-		400
Computers - hardware/equipment		289	483	483	40	161	161	-		483
Furniture and other office equipment		367	395	395	33	132	132	-		395
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	154	154	13	51	51	-		154
Other Buildings		667	514	514	43	171	171	-		514
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		170	-	-	-	-	-	-		-
<b>Agricultural assets</b>		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
<b>Biological assets</b>		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
<b>Intangibles</b>		120	209	209	17	70	70	-		209
Computers - software & programming		120	209	209	17	70	70	-		209
Other		-	-	-	-	-	-	-		-
<b>Total Depreciation</b>		15,347	16,152	16,152	1,346	5,384	5,384	-		16,152
<b>Specialised vehicles</b>		-	-	-	-	-	-	-		-
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.