

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING November 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 November.

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

This report contain the final audited figures for the 2015/16 financial year. The Auditor General expressed the following opinion “the financial statements present fairly, in all material respects, the financial position of the Beaufort West Municipality as at 30 June 2016 and its financial performance and cash flows for the year then ended, in accordance with SA Standards of GRAP and the requirements of the MFMA and DoRA”.

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 November 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 14,525 million below year-to-date budget projections for November 2016.

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

Operating expenditure by type

Total expenditure were 12% or R 13,482 million, below year-to-date budget projections for November 2016. The variance can be attributed to 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 4,065 million, or 9%, 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 audited cash & cash equivalents balance of R17,529 million. The net decrease in cash held were R 8,457 million during November resulting in a closing balance of R 29,468 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for November 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 - M05 November									
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	60	28,502	27,955	547	2%	28,305
Service charges	97,609	110,853	110,853	10,629	45,605	46,189	(583)	-1%	110,853
Investment revenue	1,883	1,260	1,260	-	345	525	(180)	-34%	1,260
Transfers recognised - operational	96,002	63,897	65,164	4,673	28,734	27,152	1,582	6%	65,164
Other own revenue	72,686	59,378	59,378	1,865	8,850	24,741	(15,890)	-64%	59,378
Total Revenue (excluding capital transfers and contributions)	294,765	263,692	264,959	17,227	112,036	126,561	(14,525)	-11%	264,959
Employee costs	79,880	86,951	86,951	11,289	37,203	36,230	973	3%	86,951
Remuneration of Councillors	4,522	4,967	4,967	385	1,891	2,070	(178)	-9%	4,967
Depreciation & asset impairment	15,280	16,152	16,152	1,346	6,730	6,730	0	0%	16,152
Finance charges	5,754	1,633	1,633	0	191	680	(489)	-72%	1,633
Materials and bulk purchases	72,024	87,136	87,225	7,001	30,019	36,344	(6,324)	-17%	87,225
Transfers and grants	35	150	150	4	97	63	35	56%	150
Other expenditure	143,073	80,771	81,949	8,849	26,647	34,145	(7,499)	-22%	81,949
Total Expenditure	320,568	277,760	279,027	28,874	102,779	116,261	(13,482)	-12%	279,027
Surplus/(Deficit)	(25,803)	(14,068)	(14,068)	(11,647)	9,257	10,299	(1,042)	-10%	(14,068)
Transfers recognised - capital	14,486	30,545	39,735	464	2,779	16,556	(13,777)	-83%	39,735
Contributions & Contributed assets	70	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(11,247)	16,477	25,667	(11,183)	12,036	26,856	(14,819)	-55%	25,667
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(11,247)	16,477	25,667	(11,183)	12,036	26,856	(14,819)	-55%	25,667
Capital expenditure & funds sources									
Capital expenditure	18,487	34,168	43,358	507	4,065	18,066	(14,001)	-78%	43,358
Capital transfers recognised	14,486	30,545	39,735	464	2,779	16,556	(13,777)	-83%	39,735
Public contributions & donations	70	-	-	-	-	-	-	-	-
Borrowing	2,509	-	-	-	-	-	-	-	-
Internally generated funds	1,421	3,623	3,623	43	1,285	1,510	(224)	-15%	3,623
Total sources of capital funds	18,487	34,168	43,358	507	4,065	18,066	(14,001)	-78%	43,358
Financial position									
Total current assets	57,501	59,973	59,973		164,705				59,973
Total non current assets	472,134	508,329	517,519		468,136				517,519
Total current liabilities	61,139	53,388	53,388		58,166				53,388
Total non current liabilities	61,026	47,088	47,088		157,943				47,088
Community wealth/Equity	407,470	467,826	477,016		416,732				477,016
Cash flows									
Net cash from (used) operating	24,212	31,125	29,858	(7,948)	16,314	12,969	(3,345)	-26%	29,858
Net cash from (used) investing	(18,599)	(34,278)	(43,468)	(507)	(4,065)	(14,283)	(10,218)	72%	(43,468)
Net cash from (used) financing	(1,200)	974	974	(2)	(311)	406	717	177%	974
Cash/cash equivalents at the month/year end	17,529	4,321	4,321	-	29,468	16,050	(13,418)	-84%	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	11,872	3,443	3,555	56,696	-	-	-	-	75,567
Creditors Age Analysis									
Total Creditors	7,094	91	0	-	-	-	-	-	7,186

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) - M05 November										
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									
Revenue - Standard										
Governance and administration		68,676	69,363	70,162	242	49,894	45,395	4,499	10%	70,162
Executive and council		30,916	30,940	30,940	94	17,397	12,892	4,506	35%	30,940
Budget and treasury office		36,791	36,812	37,611	112	32,321	31,832	489	2%	37,611
Corporate services		969	1,611	1,611	36	176	671	(496)	-74%	1,611
Community and public safety		94,093	78,847	78,943	5,878	14,590	32,893	(18,303)	-56%	78,943
Community and social services		7,269	6,901	6,998	759	2,819	2,916	(96)	-3%	6,998
Sport and recreation		1,281	13,812	13,812	148	597	5,755	(5,158)	-90%	13,812
Public safety		60,103	49,401	49,401	1,170	5,168	20,584	(15,415)	-75%	49,401
Housing		25,441	8,733	8,733	3,801	6,006	3,639	2,367	65%	8,733
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3,778	4,071	4,071	159	808	1,696	(888)	-52%	4,071
Planning and development		719	402	402	47	161	168	(7)	-4%	402
Road transport		3,059	3,669	3,669	112	647	1,529	(881)	-58%	3,669
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		142,774	141,957	151,519	11,412	49,523	63,133	(13,610)	-22%	151,519
Electricity		83,116	84,319	92,357	7,955	32,940	38,482	(5,542)	-14%	92,357
Water		27,283	25,709	27,233	1,363	5,158	11,347	(6,189)	-55%	27,233
Waste water management		24,157	23,605	23,605	1,437	7,922	9,835	(1,913)	-19%	23,605
Waste management		8,218	8,324	8,324	657	3,502	3,468	34	1%	8,324
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	309,321	294,237	304,694	17,691	114,815	143,117	(28,302)	-20%	304,694
Expenditure - Standard										
Governance and administration		59,914	50,025	50,824	5,356	20,475	21,177	(701)	-3%	50,824
Executive and council		15,675	15,307	15,307	2,166	6,367	6,378	(11)	0%	15,307
Budget and treasury office		27,990	18,773	19,572	1,708	8,045	8,155	(110)	-1%	19,572
Corporate services		16,249	15,945	15,945	1,483	6,063	6,644	(580)	-9%	15,945
Community and public safety		105,298	74,062	74,152	9,178	21,705	30,896	(9,191)	-30%	74,152
Community and social services		9,373	10,921	11,010	1,252	4,636	4,588	48	1%	11,010
Sport and recreation		6,131	7,729	7,729	1,091	3,495	3,221	274	9%	7,729
Public safety		63,161	45,423	45,423	2,903	7,126	18,926	(11,800)	-62%	45,423
Housing		26,633	9,989	9,989	3,931	6,448	4,162	2,286	55%	9,989
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		23,738	28,358	28,358	2,962	10,631	11,816	(1,185)	-10%	28,358
Planning and development		4,414	5,103	5,103	634	2,207	2,126	81	4%	5,103
Road transport		19,324	23,255	23,255	2,328	8,423	9,690	(1,266)	-13%	23,255
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		131,258	124,860	125,239	11,337	49,810	52,183	(2,372)	-5%	125,239
Electricity		83,965	76,279	76,658	6,153	31,412	31,941	(529)	-2%	76,658
Water		25,472	24,113	24,113	2,795	9,084	10,047	(964)	-10%	24,113
Waste water management		8,295	10,718	10,718	932	4,184	4,466	(282)	-6%	10,718
Waste management		13,527	13,749	13,749	1,457	5,132	5,729	(597)	-10%	13,749
Other		360	455	455	42	158	190	(32)	-17%	455
Total Expenditure - Standard	3	320,568	277,760	279,027	28,874	102,779	116,261	(13,482)	-12%	279,027
Surplus/ (Deficit) for the year		(11,247)	16,477	25,667	(11,183)	12,036	26,856	(14,819)	-55%	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) - M05 November										
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		37,268	36,317	36,413	731	19,768	15,172	4,595	30.3%	36,413
Vote 3 - Director: Financial Services		36,836	36,867	37,666	114	32,338	31,855	482	1.5%	37,666
Vote 4 - Director: Engineering Services		56,143	68,121	69,645	3,093	14,357	29,019	(14,662)	-50.5%	69,645
Vote 5 - Director: Community Services		95,656	68,613	68,613	5,798	15,413	28,589	(13,176)	-46.1%	68,613
Vote 6 - Director: Electrical Services		83,116	84,319	92,357	7,955	32,940	38,482	(5,542)	-14.4%	92,357
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	309,321	294,237	304,694	17,691	114,815	143,117	(28,302)	-19.8%	304,694
Expenditure by Vote	1									
Vote 1 - Municipal Manager		4,311	4,332	4,332	1,391	2,760	1,805	955	52.9%	4,332
Vote 2 - Director: Corporate Service		28,563	28,365	28,454	2,529	10,452	11,856	(1,403)	-11.8%	28,454
Vote 3 - Director: Financial Services		28,087	18,956	19,754	1,740	8,164	8,231	(67)	-0.8%	19,754
Vote 4 - Director: Engineering Services		67,916	76,524	76,524	8,299	29,328	31,885	(2,557)	-8.0%	76,524
Vote 5 - Director: Community Services		107,726	73,305	73,305	8,762	20,664	30,544	(9,879)	-32.3%	73,305
Vote 6 - Director: Electrical Services		83,965	76,279	76,658	6,153	31,412	31,941	(529)	-1.7%	76,658
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	320,568	277,760	279,027	28,874	102,779	116,261	(13,482)	-11.6%	279,027
Surplus/ (Deficit) for the year	2	(11,247)	16,477	25,667	(11,183)	12,036	26,856	(14,819)	-55.2%	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) - M05 November										
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	4	28,260	27,705	555	2%	27,705
Property rates - penalties & collection charges		553	600	600	56	243	250	(7)	-3%	600
Service charges - electricity revenue		63,227	72,655	72,655	7,719	30,703	30,273	430	1%	72,655
Service charges - water revenue		15,590	17,993	17,993	1,358	5,124	7,497	(2,373)	-32%	17,993
Service charges - sanitation revenue		12,327	13,361	13,361	999	6,626	5,567	1,059	19%	13,361
Service charges - refuse revenue		6,465	6,843	6,843	553	3,152	2,851	301	11%	6,843
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,085	1,275	1,275	92	680	531	149	28%	1,275
Interest earned - external investments		1,883	1,260	1,260	-	345	525	(180)	-34%	1,260
Interest earned - outstanding debtors		2,041	2,087	2,087	219	1,167	869	297	34%	2,087
Dividends received		-	-	-	-	-	-	-	-	-
Fines		60,208	49,409	49,409	1,195	5,357	20,587	(15,230)	-74%	49,409
Licences and permits		563	610	610	107	197	254	(58)	-23%	610
Agency services		660	670	670	54	304	279	25	9%	670
Transfers recognised - operational		96,002	63,897	65,164	4,673	28,734	27,152	1,582	6%	65,164
Other revenue		8,130	5,327	5,327	198	1,146	2,220	(1,074)	-48%	5,327
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		294,765	263,692	264,959	17,227	112,036	126,561	(14,525)	-11%	264,959
Expenditure By Type										
Employee related costs		79,880	86,951	86,951	11,289	37,203	36,230	973	3%	86,951
Remuneration of councillors		4,522	4,967	4,967	385	1,891	2,070	(178)	-9%	4,967
Debt impairment		69,311	37,233	37,233	599	2,996	15,514	(12,518)	-81%	37,233
Depreciation & asset impairment		15,280	16,152	16,152	1,346	6,730	6,730	0	0%	16,152
Finance charges		5,754	1,633	1,633	0	191	680	(489)	-72%	1,633
Bulk purchases		47,916	65,244	65,244	4,876	24,804	27,185	(2,381)	-9%	65,244
Other materials		24,108	21,892	21,981	2,125	5,216	9,159	(3,943)	-43%	21,981
Contracted services		11,957	7,982	7,982	1,647	3,405	3,326	79	2%	7,982
Transfers and grants		35	150	150	4	97	63	35	56%	150
Other expenditure		61,782	35,556	36,734	6,603	20,245	15,306	4,940	32%	36,734
Loss on disposal of PPE		23	-	-	-	-	-	-	-	-
Total Expenditure		320,568	277,760	279,027	28,874	102,779	116,261	(13,482)	-12%	279,027
Surplus/(Deficit)		(25,803)	(14,068)	(14,068)	(11,647)	9,257	10,299	(1,042)	-10%	(14,068)
Transfers recognised - capital		14,486	30,545	39,735	464	2,779	16,556	(13,777)	-83%	39,735
Contributions recognised - capital		70	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(11,247)	16,477	25,667	(11,183)	12,036	26,856			25,667
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(11,247)	16,477	25,667	(11,183)	12,036	26,856			25,667
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(11,247)	16,477	25,667	(11,183)	12,036	26,856			25,667
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(11,247)	16,477	25,667	(11,183)	12,036	26,856			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) - M05 November										
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	3	(2)	-62%	7
Vote 3 - Director: Financial Services		292	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		13,508	27,614	29,138	507	2,767	12,141	(9,374)	-77%	29,138
Vote 5 - Director: Community Services		33	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		2,701	6,554	14,213	-	1,297	5,922	(4,625)	-78%	14,213
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	18,487	34,168	43,358	507	4,065	18,066	(14,001)	-78%	43,358
Total Capital Expenditure		18,487	34,168	43,358	507	4,065	18,066	(14,001)	-78%	43,358
Capital Expenditure - Standard Classification										
Governance and administration		863	1,200	1,200	43	203	500	(297)	-59%	1,200
Executive and council		53	-	-	-	-	-	-	-	-
Budget and treasury office		292	-	-	-	-	-	-	-	-
Corporate services		518	1,200	1,200	43	203	500	(297)	-59%	1,200
Community and public safety		2,238	13,592	13,599	120	484	5,666	(5,182)	-91%	13,599
Community and social services		1,189	-	7	-	-	3	(3)	-100%	7
Sport and recreation		1,029	13,592	13,592	120	484	5,664	(5,179)	-91%	13,592
Public safety		20	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3,994	6,064	6,064	-	1,197	2,527	(1,330)	-53%	6,064
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3,994	6,064	6,064	-	1,197	2,527	(1,330)	-53%	6,064
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		11,392	13,312	22,495	344	2,180	9,373	(7,192)	-77%	22,495
Electricity		2,701	6,554	14,213	-	1,297	5,922	(4,625)	-78%	14,213
Water		651	100	1,624	-	2	677	(675)	-100%	1,624
Waste water management		8,038	6,658	6,658	344	882	2,774	(1,893)	-68%	6,658
Waste management		1	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	18,487	34,168	43,358	507	4,065	18,066	(14,001)	-78%	43,358
Funded by:										
National Government		12,679	30,035	39,218	464	2,779	16,341	(13,562)	-83%	39,218
Provincial Government		1,807	510	517	-	-	215	(215)	-100%	517
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		14,486	30,545	39,735	464	2,779	16,556	(13,777)	-83%	39,735
Public contributions & donations	5	70	-	-	-	-	-	-	-	-
Borrowing	6	2,509	-	-	-	-	-	-	-	-
Internally generated funds		1,421	3,623	3,623	43	1,285	1,510	(224)	-15%	3,623
Total Capital Funding		18,487	34,168	43,358	507	4,065	18,066	(14,001)	-78%	43,358

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M05 November						
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	13	321
Call investment deposits		18,037	4,000	4,000	15,576	4,000
Consumer debtors		29,628	31,778	31,778	90,209	31,778
Other debtors		6,095	20,544	20,544	55,313	20,544
Current portion of long-term receivables		-	-	-	-	-
Inventory		3,729	3,330	3,330	3,595	3,330
Total current assets		57,501	59,973	59,973	164,705	59,973
Non current assets						
Long-term receivables		1,848	1,950	1,950	1,386	1,950
Investments		-	-	-	-	-
Investment property		8,150	8,115	8,115	8,197	8,115
Investments in Associate		-	-	-	-	-
Property, plant and equipment		456,270	490,518	499,708	457,911	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		472,134	508,329	517,519	468,136	517,519
TOTAL ASSETS		529,636	568,302	577,492	632,841	577,492
LIABILITIES						
Current liabilities						
Bank overdraft		520	-	-	5,185	-
Borrowing		2,986	4,398	4,398	2,743	4,398
Consumer deposits		1,293	1,429	1,429	1,307	1,429
Trade and other payables		42,674	33,912	33,912	36,134	33,912
Provisions		13,666	13,648	13,648	12,796	13,648
Total current liabilities		61,139	53,388	53,388	58,166	53,388
Non current liabilities						
Borrowing		11,120	11,098	11,098	11,022	11,098
Provisions		49,906	35,990	35,990	146,922	35,990
Total non current liabilities		61,026	47,088	47,088	157,943	47,088
TOTAL LIABILITIES		122,165	100,476	100,476	216,109	100,476
NET ASSETS	2	407,470	467,826	477,016	416,732	477,016
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		400,486	464,101	473,291	409,743	473,291
Reserves		6,984	3,725	3,725	6,989	3,725
TOTAL COMMUNITY WEALTH/EQUITY	2	407,470	467,826	477,016	416,732	477,016

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M05 November										
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		199,145	26,594	26,594	1,816	13,997	11,081	2,916	26%	26,594
Service charges		-	104,151	104,151	7,791	43,728	43,396	332	1%	104,151
Other revenue		-	28,214	28,214	3,637	10,388	11,756	(1,368)	-12%	28,214
Government - operating		107,961	63,897	63,897	4,517	31,693	26,624	5,069	19%	63,897
Government - capital		14,486	30,545	30,545	1,000	8,048	12,727	(4,679)	-37%	30,545
Interest		3,924	3,220	3,220	219	1,489	1,342	148	11%	3,220
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(295,515)	(223,713)	(224,980)	(26,924)	(92,742)	(93,214)	(472)	1%	(224,980)
Finance charges		(5,754)	(1,633)	(1,633)	-	(191)	(680)	(490)	72%	(1,633)
Transfers and Grants		(35)	(150)	(150)	(4)	(97)	(63)	35	-56%	(150)
NET CASH FROM/(USED) OPERATING ACTIVITIES		24,212	31,125	29,858	(7,948)	16,314	12,969	(3,345)	-26%	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)	-	-	(46)	46	-100%	(110)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(18,487)	(34,168)	(43,358)	(507)	(4,065)	(14,237)	(10,172)	71%	(43,358)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(18,599)	(34,278)	(43,468)	(507)	(4,065)	(14,283)	(10,218)	72%	(43,468)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		2,802	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	55	55	(2)	24	23	1	5%	55
Payments										
Repayment of borrowing		(4,003)	919	919		(335)	383	718	187%	919
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,200)	974	974	(2)	(311)	406	717	177%	974
NET INCREASE/ (DECREASE) IN CASH HELD		4,413	(2,179)	(12,636)	(8,457)	11,939	(908)			(12,636)
Cash/cash equivalents at beginning:		13,116	6,501	16,958		17,529	16,958			16,958
Cash/cash equivalents at month/year end:		17,529	4,321	4,321		29,468	16,050			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 - M05 November													
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	1,341	514	238	3,499	-	-	-	-	5,592	3,499	-	389
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,300	603	313	1,462	-	-	-	-	7,678	1,462	-	150
Receivables from Non-exchange Transactions - Property Rates	1400	1,521	427	310	5,237	-	-	-	-	7,495	5,237	-	598
Receivables from Exchange Transactions - Waste Water Management	1500	1,177	521	443	9,429	-	-	-	-	11,570	9,429	-	1,077
Receivables from Exchange Transactions - Waste Management	1600	649	349	302	6,111	-	-	-	-	7,411	6,111	-	778
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	3	2	55	-	-	-	-	65	55	-	5
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1,878	1,026	1,948	30,904	-	-	-	-	35,756	30,904	-	-
Total By Income Source	2000	11,872	3,443	3,555	56,696	-	-	-	-	75,567	56,696	-	2,996
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,996	220	288	799	-	-	-	-	4,303	799	-	-
Commercial	2300	2,466	273	116	2,548	-	-	-	-	5,403	2,548	-	-
Households	2400	5,297	2,755	3,165	46,514	-	-	-	-	57,731	46,514	-	2,996
Other	2500	1,113	195	(13)	6,835	-	-	-	-	8,129	6,835	-	-
Total By Customer Group	2600	11,872	3,443	3,555	56,696	-	-	-	-	75,567	56,696	-	2,996

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 - M05 November										
Description	NT Code	Budget Year 2016/17								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	4,506	-	-	-	-	-	-	-	4,506
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	1,357	-	-	-	-	-	-	-	1,357
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,231	91	0	-	-	-	-	-	1,323
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	7,094	91	0	-	-	-	-	-	7,186

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning	Change in market value	Market value at end of the
R thousands		Yrs/Months							
Municipality									
Investec							4,533	(45)	4,488
Standard Bank							4,641	(3,593)	1,048
ABSA Bank							5,450	2,674	8,124
Nedbank							6,147	(4,231)	1,916
Municipality sub-total					-		20,771	(5,194)	15,576
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		20,771	(5,194)	15,576

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 - M05 November										
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	728	22,236	20,880	1,356	6.5%	50,111
Local Government Equitable Share		44,160	46,569	46,569	-	19,404	19,404	0	0.0%	46,569
Finance Management		1,600	1,625	1,625	-	1,625	677	948	140.0%	1,625
EPWP Incentive		1,743	1,617	1,617	728	1,132	674	458	68.0%	1,617
Municipal Infrastructure Grant (MIG) PMU		263	300	300	-	75	125	(50)	-40.0%	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	3,789	9,422	5,744	3,678	64.0%	13,786
Human Settlements Development Grant		25,205	8,610	8,610	3,789	6,016	3,588	2,429	67.7%	8,610
Library Service		4,570	4,800	4,800	-	3,200	2,000	1,200	60.0%	4,800
Community Development Workers (CDW)		234	206	206	-	206	86	120	140.0%	206
Management Support Grant		-	120	120	-	-	50	(50)	-100.0%	120
Transport and Public Works		-	50	50	-	-	21	(21)	-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	#DIV/0!	-
Private -Electrification Central Karoo		250	-	-	-	35	-	35	#DIV/0!	-
Eskom -Electrification of Central Karoo		317	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	98,568	63,897	63,897	4,517	31,693	26,624	5,069	19.0%	63,897
Capital Transfers and Grants										
National Government:		23,579	30,035	30,035	1,000	8,048	12,515	(4,467)	-35.7%	30,035
Municipal Infrastructure Grant (MIG)		15,384	25,535	25,535	-	3,548	10,640	(7,092)	-66.7%	25,535
Integrated National Electrification Programme Capital		8,195	4,500	4,500	1,000	4,500	1,875	2,625	140.0%	4,500
Provincial Government:		550	510	510	-	-	213	(213)	-100.0%	510
Municipal Infrastructure Support Grant		550	-	-	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	510	510	-	-	213	(213)	-100.0%	510
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	24,129	30,545	30,545	1,000	8,048	12,727	(4,679)	-36.8%	30,545
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	122,697	94,442	94,442	5,517	39,741	39,351	390	1.0%	94,442

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November										
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	273	20,756	20,880	(124)	-0.6%	50,111
Local Government Equitable Share		-	46,569	46,569	-	19,404	19,404	0	0.0%	46,569
Finance Management		1,444	1,625	1,625	43	644	677	(34)	-4.9%	1,625
EPWP Incentive		1,736	1,617	1,617	196	593	674	(81)	-12.0%	1,617
Municipal Infrastructure Grant (MIG) PMU		264	300	300	34	115	125	(10)	-7.8%	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	-	-	-	-	-	-	-	-
0										
Provincial Government:		31,965	13,786	13,786	4,400	8,034	5,744	2,290	39.9%	13,786
Human Settlements Development Grant		25,205	8,610	8,610	3,789	5,944	3,588	2,356	65.7%	8,610
Library Service		4,231	4,800	4,800	601	2,040	2,000	40	2.0%	4,800
Community Development Workers (CDW)		205	206	206	10	51	86	(35)	-40.9%	206
Thusong Service Centres Grant		327	-	-	-	-	-	-	-	-
Organisational Structure Review		427	-	-	-	-	-	-	-	-
Management Support Grant		2	120	120	-	-	50	(50)	-100.0%	120
IDP Review		76	-	-	-	-	-	-	-	-
Consumer Housing Education Program		4	-	-	-	-	-	-	-	-
Transport and Public Works		-	50	50	-	-	21	(21)	-100.0%	50
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	63,897	63,897	4,673	28,790	26,624	2,166	8.1%	63,897
Capital expenditure of Transfers and Grants										
National Government:		12,679	30,035	30,035	523	3,142	12,515	(9,373)	-74.9%	30,035
Municipal Infrastructure Grant (MIG)		12,196	25,535	25,535	523	2,949	10,640	(7,690)	-72.3%	25,535
Accelerated Community Water Supply (ACIP) - DWAF		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Capital		470	4,500	4,500	-	192	1,875	(1,683)	-89.7%	4,500
Finance Management		14	-	-	-	-	-	-	-	-
Provincial Government:		1,807	510	510	-	-	213	(213)	-100.0%	510
Library Service		1,133	-	-	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	510	510	-	-	213	(213)	-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	523	3,142	12,727	(9,586)	-75.3%	30,545
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		66,398	94,442	94,442	5,197	31,931	39,351	(7,419)	-18.9%	94,442

8.2 Supporting Table SC7 – Expenditure approved roll-overs

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M05 November						
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%
EPWP Incentive		-	-	-	-	
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 - M05 November										
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	327	1,606	1,441	165	11%	3,459
Pension and UIF Contributions		287	339	339	10	39	141	(103)	-73%	339
Medical Aid Contributions		45	47	47	4	20	19	0	0%	47
Motor Vehicle Allowance		642	830	830	21	117	346	(229)	-66%	830
Cellphone Allowance		261	292	292	23	110	122	(11)	-9%	292
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		4,522	4,967	4,967	385	1,891	2,070	(178)	-9%	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	1,160	2,591	2,110	481	23%	5,064
Pension and UIF Contributions		581	637	637	61	278	265	13	5%	637
Medical Aid Contributions		28	30	30	5	18	12	5	41%	30
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		480	661	661	-	-	275	(275)	-100%	661
Motor Vehicle Allowance		517	540	540	50	235	225	10	4%	540
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	120	120	-	120	#DIV/0!	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,810	6,931	6,931	1,396	3,242	2,888	354	12%	6,931
% increase	4		19.3%	19.3%						19.3%
Other Municipal Staff										
Basic Salaries and Wages		55,991	61,472	61,472	8,220	26,012	25,613	399	2%	61,472
Pension and UIF Contributions		7,969	10,082	10,082	773	3,813	4,201	(388)	-9%	10,082
Medical Aid Contributions		1,310	1,347	1,347	109	546	561	(15)	-3%	1,347
Overtime		2,800	1,594	1,594	281	1,234	664	570	86%	1,594
Performance Bonus		32	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,369	1,583	1,583	147	686	660	26	4%	1,583
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		902	885	885	78	385	369	17	5%	885
Other benefits and allowances		1,761	1,457	1,457	138	715	607	108	18%	1,457
Payments in lieu of leave		714	300	300	75	263	125	138	110%	300
Long service awards		329	452	452	-	11	188	(177)	-94%	452
Post-retirement benefit obligations	2	891	850	850	72	296	354	(58)	-16%	850
Sub Total - Other Municipal Staff		74,070	80,020	80,020	9,893	33,961	33,342	619	2%	80,020
% increase	4		8.0%	8.0%						8.0%
Total Parent Municipality		84,402	91,918	91,918	11,674	39,094	38,299	795	2%	91,918
TOTAL SALARY, ALLOWANCES & BENEFITS		84,402	91,918	91,918	11,674	39,094	38,299	795	2%	91,918
% increase	4		8.9%	8.9%						8.9%
TOTAL MANAGERS AND STAFF		79,879	86,951	86,951	11,289	37,203	36,230	973	3%	86,951

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November									
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	243	3,557	13,227	9,670	73.1%	8%
November	-	2,847	3,766	507	4,065	16,994	12,929	76.1%	9%
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	4,065					

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

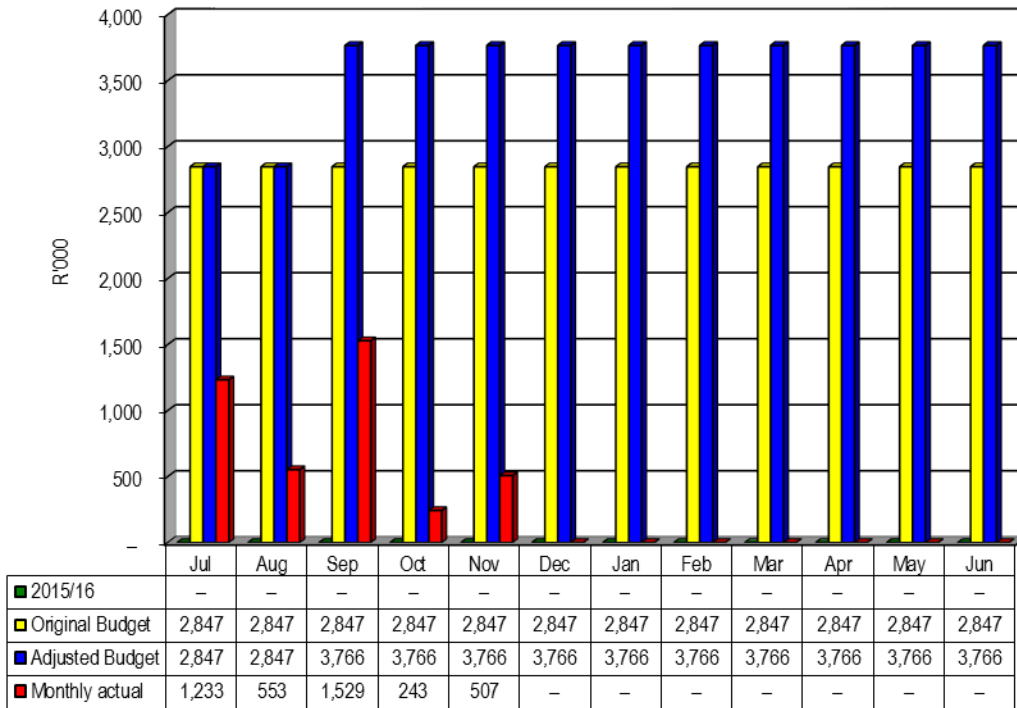
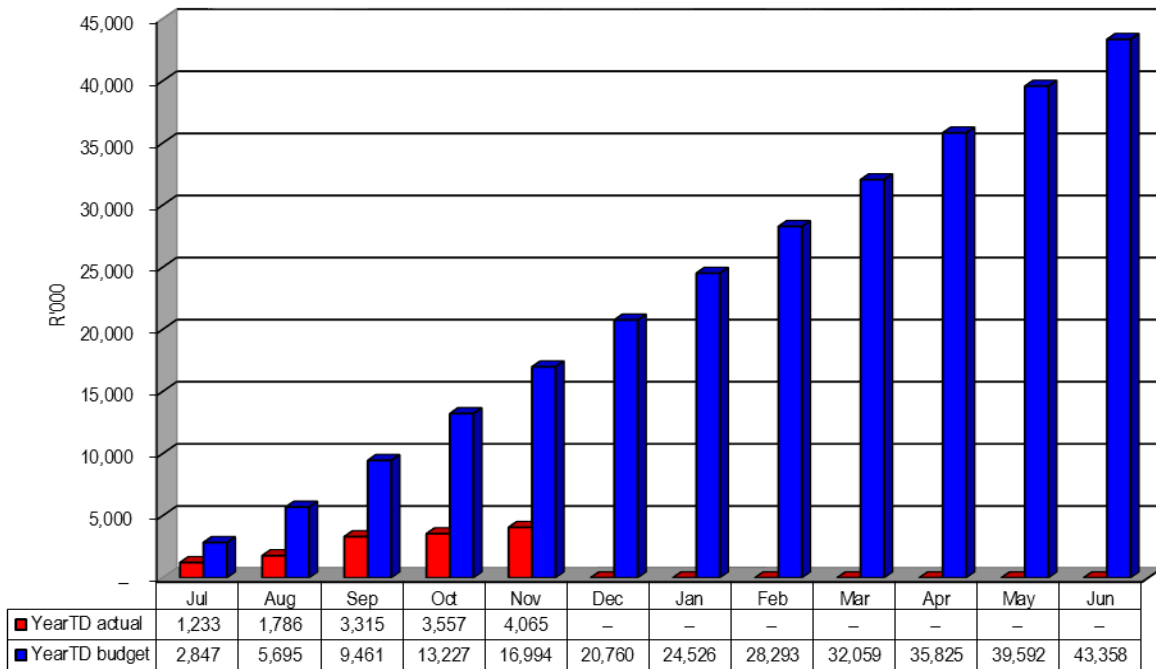


Chart C2 2016/17 Capital Expenditure: YTD actual v YTD target



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 - M05 November										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		14,888	2,154	3,678	-	1,126	1,532	407	26.5%	3,678
Infrastructure - Road transport		3,771	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		3,771	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		2,618	2,054	2,054	-	1,126	856	(270)	-31.5%	2,054
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2,618	2,054	2,054	-	1,126	856	(270)	-31.5%	2,054
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		362	100	1,624	-	-	677	677	100.0%	1,624
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		362	-	-	-	-	-	-	-	-
Reticulation		-	100	1,624	-	-	677	677	100.0%	1,624
Infrastructure - Sanitation		8,136	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		8,136	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	510	517	-	-	215	215	100.0%	517
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	510	510	-	-	213	213	100.0%	510
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	7	-	-	3	3	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	43	49	500	451	90.2%	1,200
General vehicles		267	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		331	-	-	-	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	43	43	500	457	91.3%	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	43	1,175	2,248	1,073	47.7%	5,395
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

10.2.2 Supporting Table SC13b

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05										
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	344	2,247	10,367	8,120	78.3%	24,881
Infrastructure - Road transport		-	6,064	6,064	-	1,197	2,527	1,330	52.6%	6,064
Roads, Pavements & Bridges		-	6,064	6,064	-	1,197	2,527	1,330	52.6%	6,064
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	4,500	12,159	-	169	5,066	4,898	96.7%	12,159
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	4,500	12,159	-	169	5,066	4,898	96.7%	12,159
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	6,658	6,658	344	882	2,774	1,893	68.2%	6,658
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	6,658	6,658	344	882	2,774	1,893	68.2%	6,658
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	13,082	13,082	120	484	5,451	4,967	91.1%	13,082
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	13,082	13,082	120	484	5,451	4,967	91.1%	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		-	-	-	-	159	-	(159)	#DIV/0!	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	159	-	(159)	#DIV/0!	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	30,304	37,963	464	2,890	15,818	12,928	81.7%	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 - M05										
Description	Ref	2015/16	2016/17		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										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	9,573	9,573	929	2,280	4,004	1,724	43.1%	9,573
Infrastructure - Road transport		–	3,400	3,400	330	810	1,422	612	43.1%	3,400
Roads, Pavements & Bridges		–	3,290	3,290	319	784	1,376	592	43.1%	3,290
Storm water		–	110	110	11	26	46	20	43.1%	110
Infrastructure - Electricity		–	2,726	2,726	265	649	1,140	491	43.1%	2,726
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	2,504	2,504	243	596	1,047	451	43.1%	2,504
Street Lighting		–	222	222	22	53	93	40	43.1%	222
Infrastructure - Water		–	2,070	2,070	201	493	866	373	43.1%	2,070
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	960	960	93	229	402	173	43.1%	960
Reticulation		–	1,110	1,110	108	264	464	200	43.1%	1,110
Infrastructure - Sanitation		–	397	397	38	94	166	71	43.1%	397
Reticulation		–	117	117	11	28	49	21	43.1%	117
Sewerage purification		–	280	280	27	67	117	50	43.1%	280
Infrastructure - Other		–	980	980	95	233	410	176	43.1%	980
Waste Management		–	980	980	95	233	410	176	43.1%	980
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Community		–	995	1,002	97	239	419	180	43.1%	1,002
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	215	215	21	51	90	39	43.1%	215
Community halls		–	253	253	25	60	106	46	43.1%	253
Libraries		–	22	29	3	7	12	5	43.1%	29
Recreational facilities		–	310	310	30	74	130	56	43.1%	310
Fire, safety & emergency		–	105	105	10	25	44	19	43.1%	105
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	88	88	9	21	37	16	43.1%	88
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	2	2	0	0	1	0	43.1%	2
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		–	11,324	11,324	1,099	2,697	4,736	2,039	43.1%	11,324
General vehicles		–	6,713	6,713	651	1,599	2,808	1,209	43.1%	6,713
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	1,899	1,899	184	452	794	342	43.1%	1,899
Computers - hardware/equipment		–	123	123	12	29	51	22	43.1%	123
Furniture and other office equipment		–	742	742	72	177	310	134	43.1%	742
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	1,847	1,847	179	440	773	333	43.1%	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	2,125	5,216	9,159	3,943	43.1%	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 - M05 November										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		11,187	11,874	11,874	989	4,947	4,947	-		11,874
Infrastructure - Road transport		4,942	4,997	4,997	416	2,082	2,082	-		4,997
Roads, Pavements & Bridges		3,489	4,997	4,997	416	2,082	2,082	-		4,997
Storm water		1,453	-	-	-	-	-	-		-
Infrastructure - Electricity		2,119	2,421	2,421	202	1,009	1,009	-		2,421
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		2,119	2,421	2,421	202	1,009	1,009	-		2,421
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		2,176	2,189	2,189	182	912	912	-		2,189
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		2,176	2,189	2,189	182	912	912	-		2,189
Reticulation		-	-	-	-	-	-	-		-
Infrastructure - Sanitation		1,765	1,934	1,934	161	806	806	-		1,934
Reticulation		-	1,934	1,934	161	806	806	-		1,934
Sewerage purification		1,765	-	-	-	-	-	-		-
Infrastructure - Other		184	332	332	28	139	139	-		332
Waste Management		45	332	332	28	139	139	-		332
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		139	-	-	-	-	-	-		-
Community		429	531	531	44	221	221	-		531
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	239	239	20	99	99	-		239
Swimming pools		-	-	-	-	-	-	-		-
Community halls		260	260	260	22	108	108	-		260
Libraries		6	32	32	3	13	13	-		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		249	266	266	22	111	111	-		266
Housing development		-	-	-	-	-	-	-		-
Other		249	266	266	22	111	111	-		266
Other assets		3,295	3,273	3,273	273	1,364	1,364	-		3,273
General vehicles		1,657	1,326	1,326	110	552	552	-		1,326
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		145	400	400	33	167	167	-		400
Computers - hardware/equipment		289	483	483	40	201	201	-		483
Furniture and other office equipment		367	395	395	33	165	165	-		395
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	154	154	13	64	64	-		154
Other Buildings		667	514	514	43	214	214	-		514
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		170	-	-	-	-	-	-		-
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Biological assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Intangibles		120	209	209	17	87	87	-		209
Computers - software & programming		120	209	209	17	87	87	-		209
Other		-	-	-	-	-	-	-		-
Total Depreciation		15,280	16,152	16,152	1,346	6,730	6,730	-		16,152
Specialised vehicles		-	-	-	-	-	-	-		-
Refuse		-	-	-	-	-	-	-		-
Fire		-	-	-	-	-	-	-		-
Conservancy		-	-	-	-	-	-	-		-
Ambulances		-	-	-	-	-	-	-		-

11. Material variances to the SDBIP

11.1 Over view

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