

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING December 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

A comprehensive performance report will be submitted to Council as part of the section 52 report for the second quarter.

1.1.2 Financial problems or risks facing the municipality

The current financial position of the municipality remains under pressure. Directors are urged to identify and promote effectiveness and efficiencies within their respective directorates and to keep their expenditure within budget.

1.1.3 Other relevant information

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 provincial roll-overs were approved by provincial treasury, and spending on these projects can now proceed.

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 December 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 4,578 million below year-to-date budget projections for December 2016.

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

Operating expenditure by type

Total expenditure were 11% or R 15,493 million, below year-to-date budget projections for December 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 12,400 million, or 29%, 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 20,207 million during December resulting in a closing balance of R 49,675 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

The second quarter SDBIP report will be completed and submitted as part of the section 52 report for the period October – December 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 - M06 December									
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	52	28,555	28,005	550	2%	28,305
Service charges	97,609	110,853	110,853	10,991	56,596	55,426	1,170	2%	110,853
Investment revenue	1,883	1,260	1,260	-	345	630	(285)	-45%	1,260
Transfers recognised - operational	96,002	63,897	65,164	16,986	45,720	32,582	13,138	40%	65,164
Other own revenue	72,686	59,378	59,378	1,688	10,539	29,689	(19,150)	-65%	59,378
Total Revenue (excluding capital transfers and contributions)	294,765	263,692	264,959	29,718	141,754	146,332	(4,578)	-3%	264,959
Employee costs	79,880	86,951	86,951	7,244	44,447	43,476	972	2%	86,951
Remuneration of Councillors	4,522	4,967	4,967	385	2,276	2,483	(207)	-8%	4,967
Depreciation & asset impairment	15,280	16,152	16,152	1,346	8,076	8,076	0	0%	16,152
Finance charges	5,754	1,633	1,633	553	744	817	(72)	-9%	1,633
Materials and bulk purchases	72,024	87,136	87,225	6,506	36,525	43,612	(7,087)	-16%	87,225
Transfers and grants	35	150	150	2	99	75	24	32%	150
Other expenditure	143,073	80,771	81,949	5,205	31,852	40,974	(9,123)	-22%	81,949
Total Expenditure	320,568	277,760	279,027	21,241	124,020	139,514	(15,493)	-11%	279,027
Surplus/(Deficit)	(25,803)	(14,068)	(14,068)	8,477	17,734	6,818	10,916	160%	(14,068)
Transfers recognised - capital	14,486	30,545	39,735	8,322	11,102	19,867	(8,766)	-44%	39,735
Contributions & Contributed assets	70	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(11,247)	16,477	25,667	16,799	28,835	26,686	2,150	8%	25,667
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(11,247)	16,477	25,667	16,799	28,835	26,686	2,150	8%	25,667
Capital expenditure & funds sources									
Capital expenditure	18,487	34,168	43,358	8,336	12,400	21,679	(9,279)	-43%	43,358
Capital transfers recognised	14,486	30,545	39,735	8,322	11,102	19,867	(8,766)	-44%	39,735
Public contributions & donations	70	-	-	-	-	-	-	-	-
Borrowing	2,509	-	-	-	-	-	-	-	-
Internally generated funds	1,421	3,623	3,623	13	1,299	1,812	(513)	-28%	3,623
Total sources of capital funds	18,487	34,168	43,358	8,336	12,400	21,679	(9,279)	-43%	43,358
Financial position									
Total current assets	57,501	59,973	59,973		178,450				59,973
Total non current assets	472,134	508,329	517,519		475,125				517,519
Total current liabilities	61,139	53,388	53,388		70,418				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		425,214				477,016
Cash flows									
Net cash from (used) operating	24,212	31,125	29,858	29,131	45,445	15,563	(29,883)	-192%	29,858
Net cash from (used) investing	(18,599)	(34,278)	(43,468)	(8,336)	(12,400)	(21,734)	(9,334)	43%	(43,468)
Net cash from (used) financing	(1,200)	974	974	(588)	(899)	487	1,386	285%	974
Cash/cash equivalents at the month/year end	17,529	4,321	4,321	-	49,675	11,273	(38,402)	-341%	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	11,351	5,905	2,537	58,333	-	-	-	-	78,126
Creditors Age Analysis									
Total Creditors	2,049	312	12	-	-	-	-	-	2,373

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) - M06 December										
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 - Standard	1									
Governance and administration		68,676	69,363	70,162	16,698	66,592	48,933	17,659	36%	70,162
Executive and council		30,916	30,940	30,940	15,810	33,208	15,470	17,738	115%	30,940
Budget and treasury office		36,791	36,812	37,611	782	33,103	32,658	446	1%	37,611
Corporate services		969	1,611	1,611	105	281	806	(525)	-65%	1,611
Community and public safety		94,093	78,847	78,943	1,439	16,029	39,472	(23,443)	-59%	78,943
Community and social services		7,269	6,901	6,998	566	3,386	3,499	(113)	-3%	6,998
Sport and recreation		1,281	13,812	13,812	155	752	6,906	(6,154)	-89%	13,812
Public safety		60,103	49,401	49,401	726	5,894	24,701	(18,806)	-76%	49,401
Housing		25,441	8,733	8,733	(9)	5,997	4,366	1,630	37%	8,733
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3,778	4,071	4,071	285	1,093	2,035	(942)	-46%	4,071
Planning and development		719	402	402	23	183	201	(18)	-9%	402
Road transport		3,059	3,669	3,669	262	910	1,834	(925)	-50%	3,669
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		142,774	141,957	151,519	19,619	69,142	75,759	(6,618)	-9%	151,519
Electricity		83,116	84,319	92,357	6,878	39,819	46,178	(6,360)	-14%	92,357
Water		27,283	25,709	27,233	3,176	8,334	13,617	(5,283)	-39%	27,233
Waste water management		24,157	23,605	23,605	8,897	16,819	11,803	5,016	43%	23,605
Waste management		8,218	8,324	8,324	668	4,170	4,162	8	0%	8,324
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	309,321	294,237	304,694	38,040	152,856	166,199	(13,344)	-8%	304,694
Expenditure - Standard										
Governance and administration		59,914	50,025	50,824	4,614	25,089	25,412	(323)	-1%	50,824
Executive and council		15,675	15,307	15,307	1,544	7,911	7,653	257	3%	15,307
Budget and treasury office		27,990	18,773	19,572	1,718	9,764	9,786	(22)	0%	19,572
Corporate services		16,249	15,945	15,945	1,351	7,415	7,972	(558)	-7%	15,945
Community and public safety		105,298	74,062	74,152	3,517	25,222	37,076	(11,854)	-32%	74,152
Community and social services		9,373	10,921	11,010	868	5,504	5,505	(1)	0%	11,010
Sport and recreation		6,131	7,729	7,729	679	4,174	3,865	309	8%	7,729
Public safety		63,161	45,423	45,423	1,836	8,962	22,711	(13,749)	-61%	45,423
Housing		26,633	9,989	9,989	133	6,581	4,995	1,587	32%	9,989
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		23,738	28,358	28,358	2,069	12,699	14,179	(1,480)	-10%	28,358
Planning and development		4,414	5,103	5,103	490	2,697	2,551	146	6%	5,103
Road transport		19,324	23,255	23,255	1,579	10,002	11,627	(1,625)	-14%	23,255
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		131,258	124,860	125,239	11,030	60,840	62,619	(1,779)	-3%	125,239
Electricity		83,965	76,279	76,658	6,288	37,700	38,329	(629)	-2%	76,658
Water		25,472	24,113	24,113	2,789	11,873	12,057	(184)	-2%	24,113
Waste water management		8,295	10,718	10,718	906	5,089	5,359	(270)	-5%	10,718
Waste management		13,527	13,749	13,749	1,047	6,178	6,874	(696)	-10%	13,749
Other		360	455	455	12	170	228	(58)	-25%	455
Total Expenditure - Standard	3	320,568	277,760	279,027	21,241	124,020	139,514	(15,493)	-11%	279,027
Surplus/ (Deficit) for the year		(11,247)	16,477	25,667	16,799	28,835	26,686	2,150	8%	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) - M06 December										
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	16,332	36,100	18,207	17,893	98.3%	36,413
Vote 3 - Director: Financial Services		36,836	36,867	37,666	784	33,121	32,685	436	1.3%	37,666
Vote 4 - Director: Engineering Services		56,143	68,121	69,645	12,515	26,872	34,823	(7,951)	-22.8%	69,645
Vote 5 - Director: Community Services		95,656	68,613	68,613	1,531	16,944	34,306	(17,362)	-50.6%	68,613
Vote 6 - Director: Electrical Services		83,116	84,319	92,357	6,878	39,819	46,178	(6,360)	-13.8%	92,357
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	309,321	294,237	304,694	38,040	152,856	166,199	(13,344)	-8.0%	304,694
Expenditure by Vote	1									
Vote 1 - Municipal Manager		4,311	4,332	4,332	687	3,447	2,166	1,281	59.1%	4,332
Vote 2 - Director: Corporate Service		28,563	28,365	28,454	2,236	12,688	14,227	(1,539)	-10.8%	28,454
Vote 3 - Director: Financial Services		28,087	18,956	19,754	1,738	9,902	9,877	24	0.2%	19,754
Vote 4 - Director: Engineering Services		67,916	76,524	76,524	6,889	36,217	38,262	(2,045)	-5.3%	76,524
Vote 5 - Director: Community Services		107,726	73,305	73,305	3,403	24,067	36,653	(12,586)	-34.3%	73,305
Vote 6 - Director: Electrical Services		83,965	76,279	76,658	6,288	37,700	38,329	(629)	-1.6%	76,658
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	320,568	277,760	279,027	21,241	124,020	139,514	(15,493)	-11.1%	279,027
Surplus/ (Deficit) for the year	2	(11,247)	16,477	25,667	16,799	28,835	26,686	2,150	8.1%	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) - M06 December										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		26,031	27,705	27,705	1	28,261	27,705	556	2%	27,705
Property rates - penalties & collection charges		553	600	600	51	294	300	(6)	-2%	600
Service charges - electricity revenue		63,227	72,655	72,655	6,439	37,142	36,328	815	2%	72,655
Service charges - water revenue		15,590	17,993	17,993	3,009	8,133	8,997	(864)	-10%	17,993
Service charges - sanitation revenue		12,327	13,361	13,361	992	7,619	6,681	938	14%	13,361
Service charges - refuse revenue		6,465	6,843	6,843	551	3,703	3,421	281	8%	6,843
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,085	1,275	1,275	105	785	637	148	23%	1,275
Interest earned - external investments		1,883	1,260	1,260	-	345	630	(285)	-45%	1,260
Interest earned - outstanding debtors		2,041	2,087	2,087	356	1,523	1,043	480	46%	2,087
Dividends received		-	-	-	-	-	-	-	-	-
Fines		60,208	49,409	49,409	734	6,091	24,705	(18,613)	-75%	49,409
Licences and permits		563	610	610	18	215	305	(90)	-30%	610
Agency services		660	670	670	37	341	335	6	2%	670
Transfers recognised - operational		96,002	63,897	65,164	16,986	45,720	32,582	13,138	40%	65,164
Other revenue		8,130	5,327	5,327	439	1,584	2,663	(1,079)	-41%	5,327
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		294,765	263,692	264,959	29,718	141,754	146,332	(4,578)	-3%	264,959
Expenditure By Type										
Employee related costs		79,880	86,951	86,951	7,244	44,447	43,476	972	2%	86,951
Remuneration of councillors		4,522	4,967	4,967	385	2,276	2,483	(207)	-8%	4,967
Debt impairment		69,311	37,233	37,233	599	3,596	18,617	(15,021)	-81%	37,233
Depreciation & asset impairment		15,280	16,152	16,152	1,346	8,076	8,076	0	0%	16,152
Finance charges		5,754	1,633	1,633	553	744	817	(72)	-9%	1,633
Bulk purchases		47,916	65,244	65,244	5,483	30,286	32,622	(2,336)	-7%	65,244
Other materials		24,108	21,892	21,981	1,023	6,239	10,990	(4,752)	-43%	21,981
Contracted services		11,957	7,982	7,982	1,480	4,885	3,991	894	22%	7,982
Transfers and grants		35	150	150	2	99	75	24	32%	150
Other expenditure		61,782	35,556	36,734	3,126	23,371	18,367	5,004	27%	36,734
Loss on disposal of PPE		23	-	-	-	-	-	-	-	-
Total Expenditure		320,568	277,760	279,027	21,241	124,020	139,514	(15,493)	-11%	279,027
Surplus/(Deficit)		(25,803)	(14,068)	(14,068)	8,477	17,734	6,818	10,916	160%	(14,068)
Transfers recognised - capital		14,486	30,545	39,735	8,322	11,102	19,867	(8,766)	-44%	39,735
Contributions recognised - capital		70	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(11,247)	16,477	25,667	16,799	28,835	26,686			25,667
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(11,247)	16,477	25,667	16,799	28,835	26,686			25,667
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(11,247)	16,477	25,667	16,799	28,835	26,686			25,667
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(11,247)	16,477	25,667	16,799	28,835	26,686			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) - M06 December										
Vote 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									
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	14	16	4	12	346%	7
Vote 3 - Director: Financial Services		292	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		13,508	27,614	29,138	8,264	11,031	14,569	(3,538)	-24%	29,138
Vote 5 - Director: Community Services		33	-	-	9	9	-	9	#DIV/0!	-
Vote 6 - Director: Electrical Services		2,701	6,554	14,213	48	1,345	7,106	(5,761)	-81%	14,213
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	18,487	34,168	43,358	8,336	12,400	21,679	(9,279)	-43%	43,358
Total Capital Expenditure		18,487	34,168	43,358	8,336	12,400	21,679	(9,279)	-43%	43,358
Capital Expenditure - Standard Classification										
Governance and administration		863	1,200	1,200	14	218	600	(382)	-64%	1,200
Executive and council		53	-	-	-	-	-	-	-	-
Budget and treasury office		292	-	-	-	-	-	-	-	-
Corporate services		518	1,200	1,200	14	218	600	(382)	-64%	1,200
Community and public safety		2,238	13,592	13,599	132	617	6,800	(6,183)	-91%	13,599
Community and social services		1,189	-	7	-	-	4	(4)	-100%	7
Sport and recreation		1,029	13,592	13,592	124	608	6,796	(6,188)	-91%	13,592
Public safety		20	-	-	9	9	-	9	#DIV/0!	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3,994	6,064	6,064	165	1,362	3,032	(1,670)	-55%	6,064
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3,994	6,064	6,064	165	1,362	3,032	(1,670)	-55%	6,064
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		11,392	13,312	22,495	8,024	10,204	11,247	(1,043)	-9%	22,495
Electricity		2,701	6,554	14,213	48	1,345	7,106	(5,761)	-81%	14,213
Water		651	100	1,624	160	162	812	(650)	-80%	1,624
Waste water management		8,038	6,658	6,658	7,816	8,697	3,329	5,368	161%	6,658
Waste management		1	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	18,487	34,168	43,358	8,336	12,400	21,679	(9,279)	-43%	43,358
Funded by:										
National Government		12,679	30,035	39,218	513	3,292	19,609	(16,317)	-83%	39,218
Provincial Government		1,807	510	517	7,809	7,809	259	7,551	2921%	517
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		14,486	30,545	39,735	8,322	11,102	19,867	(8,766)	-44%	39,735
Public contributions & donations	5	70	-	-	-	-	-	-	-	-
Borrowing	6	2,509	-	-	-	-	-	-	-	-
Internally generated funds		1,421	3,623	3,623	13	1,299	1,812	(513)	-28%	3,623
Total Capital Funding		18,487	34,168	43,358	8,336	12,400	21,679	(9,279)	-43%	43,358

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M06 December						
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	28,232	4,000
Consumer debtors		29,628	31,778	31,778	91,368	31,778
Other debtors		6,095	20,544	20,544	54,972	20,544
Current portion of long-term receivables		-	-	-	-	-
Inventory		3,729	3,330	3,330	3,865	3,330
Total current assets		57,501	59,973	59,973	178,450	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	464,900	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	475,125	517,519
TOTAL ASSETS		529,636	568,302	577,492	653,575	577,492
LIABILITIES						
Current liabilities						
Bank overdraft		520	-	-	7,300	-
Borrowing		2,986	4,398	4,398	2,145	4,398
Consumer deposits		1,293	1,429	1,429	1,316	1,429
Trade and other payables		42,674	33,912	33,912	46,326	33,912
Provisions		13,666	13,648	13,648	13,330	13,648
Total current liabilities		61,139	53,388	53,388	70,418	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	228,362	100,476
NET ASSETS	2	407,470	467,826	477,016	425,214	477,016
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		400,486	464,101	473,291	418,225	473,291
Reserves		6,984	3,725	3,725	6,989	3,725
TOTAL COMMUNITY WEALTH/EQUITY	2	407,470	467,826	477,016	425,214	477,016

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
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	1,679	15,676	13,297	2,379	18%	26,594
Service charges		-	104,151	104,151	7,826	51,554	52,076	(521)	-1%	104,151
Other revenue		-	28,214	28,214	1,407	11,795	14,107	(2,312)	-16%	28,214
Government - operating		107,961	63,897	63,897	15,523	47,216	31,949	15,268	48%	63,897
Government - capital		14,486	30,545	30,545	21,635	29,683	15,273	14,410	94%	30,545
Interest		3,924	3,220	3,220	357	1,847	1,610	236	15%	3,220
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(295,515)	(223,713)	(224,980)	(18,741)	(111,482)	(111,857)	(374)	0%	(224,980)
Finance charges		(5,754)	(1,633)	(1,633)	(553)	(744)	(817)	(72)	9%	(1,633)
Transfers and Grants		(35)	(150)	(150)	(2)	(99)	(75)	24	-32%	(150)
NET CASH FROM/(USED) OPERATING ACTIVITIES		24,212	31,125	29,858	29,131	45,445	15,563	(29,883)	-192%	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)	-	-	(55)	55	-100%	(110)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(18,487)	(34,168)	(43,358)	(8,336)	(12,400)	(21,679)	(9,279)	43%	(43,358)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(18,599)	(34,278)	(43,468)	(8,336)	(12,400)	(21,734)	(9,334)	43%	(43,468)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		2,802	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	55	55	9	34	27	6	22%	55
Payments										
Repayment of borrowing		(4,003)	919	919	(598)	(933)	459	1,392	303%	919
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,200)	974	974	(588)	(899)	487	1,386	285%	974
NET INCREASE/ (DECREASE) IN CASH HELD		4,413	(2,179)	(12,636)	20,207	32,146	(5,685)			(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		49,675	11,273			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 - M06 December													
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	3,104	462	399	3,575	-	-	-	-	7,540	3,575	-	467
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,083	2,499	101	1,348	-	-	-	-	8,031	1,348	-	179
Receivables from Non-exchange Transactions - Property Rates	1400	1,501	466	330	5,298	-	-	-	-	7,595	5,298	-	718
Receivables from Exchange Transactions - Waste Water Management	1500	1,170	554	456	9,728	-	-	-	-	11,908	9,728	-	1,292
Receivables from Exchange Transactions - Waste Management	1600	648	365	307	6,365	-	-	-	-	7,685	6,365	-	933
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	3	1	56	-	-	-	-	66	56	-	6
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	839	1,555	944	31,962	-	-	-	-	35,300	31,962	-	-
Total By Income Source	2000	11,351	5,905	2,537	58,333	-	-	-	-	78,126	58,333	-	3,596
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,338	2,402	55	921	-	-	-	-	4,717	921	-	-
Commercial	2300	3,199	1,058	110	2,549	-	-	-	-	6,917	2,549	-	-
Households	2400	5,508	2,069	2,244	47,531	-	-	-	-	57,353	47,531	-	3,596
Other	2500	1,306	375	127	7,332	-	-	-	-	9,140	7,332	-	-
Total By Customer Group	2600	11,351	5,905	2,537	58,333	-	-	-	-	78,126	58,333	-	3,596

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 - M06 December											
Description	NT Code	Budget Year 2016/17									Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	591	-	-	-	-	-	-	-	-	591
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	1,068	-	-	-	-	-	-	-	-	1,068
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	390	312	12	-	-	-	-	-	-	714
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	2,049	312	12	-	-	-	-	-	-	2,373

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December									
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							4,488	(601)	3,887
Standard Bank							1,048	13,517	14,565
ABSA Bank							8,124	(2,390)	5,735
Nedbank							1,916	2,146	4,062
Municipality sub-total					-		15,576	12,672	28,249
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		15,576	12,672	28,249

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 - M06 December										
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	15,523	37,759	25,056	12,704	50.7%	50,111
Local Government Equitable Share		44,160	46,569	46,569	15,523	34,927	23,285	11,643	50.0%	46,569
Finance Management		1,600	1,625	1,625	-	1,625	813	813	100.0%	1,625
EPWP Incentive		1,743	1,617	1,617	-	1,132	809	324	40.0%	1,617
Municipal Infrastructure Grant (MIG) PMU		263	300	300	-	75	150	(75)	-50.0%	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	-	9,422	6,893	2,529	36.7%	13,786
Human Settlements Development Grant		25,205	8,610	8,610	-	6,016	4,305	1,711	39.7%	8,610
Library Service		4,570	4,800	4,800	-	3,200	2,400	800	33.3%	4,800
Community Development Workers (CDW)		234	206	206	-	206	103	103	100.0%	206
Management Support Grant		-	120	120	-	-	60	(60)	-100.0%	120
Transport and Public Works		-	50	50	-	-	25	(25)	-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	15,523	47,216	31,949	15,268	47.8%	63,897
Capital Transfers and Grants										
National Government:		23,579	30,035	30,035	13,985	22,033	15,018	7,016	46.7%	30,035
Municipal Infrastructure Grant (MIG)		15,384	25,535	25,535	13,985	17,533	12,768	4,766	37.3%	25,535
Integrated National Electrification Programme Capital		8,195	4,500	4,500	-	4,500	2,250	2,250	100.0%	4,500
Provincial Government:		550	510	510	7,650	7,650	255	7,395	2899.8%	510
Municipal Infrastructure Support Grant		550	-	-	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	510	510	-	-	255	(255)	-100.0%	510
Human Settlements Development Grant		-	-	-	7,650	7,650	-	7,650	#DIV/0!	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Merweville Library Alteration		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	24,129	30,545	30,545	21,635	29,683	15,273	14,410	94.4%	30,545
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	122,697	94,442	94,442	37,158	76,899	47,221	29,678	62.8%	94,442

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
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	15,802	36,557	25,056	11,502	45.9%	50,111
Local Government Equitable Share		-	46,569	46,569	15,523	34,927	23,285	11,643	50.0%	46,569
Finance Management		1,444	1,625	1,625	42	685	813	(127)	-15.7%	1,625
EPWP Incentive		1,736	1,617	1,617	215	808	809	(0)	0.0%	1,617
Municipal Infrastructure Grant (MIG) PMU		264	300	300	21	137	150	(13)	-8.8%	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	434	8,468	6,893	1,575	22.9%	13,786
Human Settlements Development Grant		25,205	8,610	8,610	-	5,944	4,305	1,639	38.1%	8,610
Library Service		4,231	4,800	4,800	416	2,456	2,400	56	2.3%	4,800
Community Development Workers (CDW)		205	206	206	18	69	103	(34)	-33.2%	206
Thusong Service Centres Grant		327	-	-	-	-	-	-	-	-
Organisational Structure Review		427	-	-	-	-	-	-	-	-
Management Support Grant		2	120	120	-	-	60	(60)	-100.0%	120
IDP Review		76	-	-	-	-	-	-	-	-
Consumer Housing Education Program		4	-	-	-	-	-	-	-	-
Transport and Public Works		-	50	50	-	-	25	(25)	-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	16,236	45,026	31,949	13,077	40.9%	63,897
Capital expenditure of Transfers and Grants										
National Government:		12,679	30,035	30,035	579	3,721	15,018	(11,296)	-75.2%	30,035
Municipal Infrastructure Grant (MIG)		12,196	25,535	25,535	513	3,462	12,768	(9,305)	-72.9%	25,535
Integrated National Electrification Programme Capital		470	4,500	4,500	50	242	2,250	(2,008)	-89.2%	4,500
Finance Management		14	-	-	16	16	-	16	#DIV/0!	-
Provincial Government:		1,807	510	510	7,650	7,650	255	7,395	2899.8%	510
Library Service		1,133	-	-	-	-	-	-	-	-
Human Settlements Development Grant		-	-	-	7,650	7,650	-	7,650	#DIV/0!	-
Development of Sport and Recreation Facilities		-	510	510	-	-	255	(255)	-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	8,229	11,371	15,273	(3,902)	-25.5%	30,545
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		66,398	94,442	94,442	24,465	56,396	47,221	9,175	19.4%	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 - M06 December						
Description	Ref	Budget Year 2016/17				
		Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		66	-	-	66	100.0%
Municipal Systems Improvement		66	-	-	66	100.0%
					-	
Provincial Government:		1,201	841	841	360	30.0%
Library Service		89	-	-	89	100.0%
Management Support Grant		732	678	678	54	7.4%
Municipal Infrastructure Support Grant		379	163	163	216	57.1%
					-	
District Municipality:		-	-	-	-	
		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
		-	-	-	-	
					-	
Total operating expenditure of Approved Roll-overs		1,267	841	841	426	33.6%
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	182	182	(175)	-2502.5%
Library Service Capital		7	-	-	7	100.0%
Municipal Infrastructure Support Grant		-	182	182	(182)	#DIV/0!
					-	
District Municipality:		-	-	-	-	
		-	-	-	-	
					-	
Other grant providers:		-	-	-	-	
		-	-	-	-	
					-	
Total capital expenditure of Approved Roll-overs		9,190	182	182	9,008	98.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		10,457	1,023	1,023	9,434	90.2%

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 - M06 December										
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	328	1,934	1,730	204	12%	3,459
Pension and UIF Contributions		287	339	339	10	49	169	(121)	-71%	339
Medical Aid Contributions		45	47	47	4	23	23	0	0%	47
Motor Vehicle Allowance		642	830	830	21	138	415	(277)	-67%	830
Cellphone Allowance		261	292	292	23	133	146	(13)	-9%	292
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		4,522	4,967	4,967	385	2,276	2,483	(207)	-8%	4,967
% increase	4		9.8%	9.8%						9.8%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	4,204	5,064	5,064	429	3,020	2,532	488	19%	5,064
Pension and UIF Contributions		581	637	637	45	324	318	5	2%	637
Medical Aid Contributions		28	30	30	3	20	15	6	37%	30
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		480	661	661	488	488	330	158	48%	661
Motor Vehicle Allowance		517	540	540	40	275	270	5	2%	540
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	120	-	120	#DIV/0!	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,810	6,931	6,931	1,005	4,247	3,466	782	23%	6,931
% increase	4		19.3%	19.3%						19.3%
Other Municipal Staff										
Basic Salaries and Wages		55,991	61,472	61,472	4,552	30,557	30,736	(179)	-1%	61,472
Pension and UIF Contributions		7,969	10,082	10,082	764	4,577	5,041	(464)	-9%	10,082
Medical Aid Contributions		1,310	1,347	1,347	104	650	673	(23)	-3%	1,347
Overtime		2,800	1,594	1,594	267	1,501	797	704	88%	1,594
Performance Bonus		32	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,369	1,583	1,583	131	817	792	25	3%	1,583
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		902	885	885	77	463	442	20	5%	885
Other benefits and allowances		1,761	1,457	1,457	127	842	728	113	16%	1,457
Payments in lieu of leave		714	300	300	65	327	150	177	118%	300
Long service awards		329	452	452	78	96	226	(130)	-57%	452
Post-retirement benefit obligations	2	891	850	850	74	370	425	(55)	-13%	850
Sub Total - Other Municipal Staff		74,070	80,020	80,020	6,239	40,200	40,010	190	0%	80,020
% increase	4		8.0%	8.0%						8.0%
Total Parent Municipality		84,402	91,918	91,918	7,629	46,724	45,959	765	2%	91,918
TOTAL SALARY, ALLOWANCES & BENEFITS		84,402	91,918	91,918	7,629	46,724	45,959	765	2%	91,918
% increase	4		8.9%	8.9%						8.9%
TOTAL MANAGERS AND STAFF		79,879	86,951	86,951	7,244	44,447	43,476	972	2%	86,951

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
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	8,336	12,400	20,760	8,360	40.3%	36%
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	12,400					

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

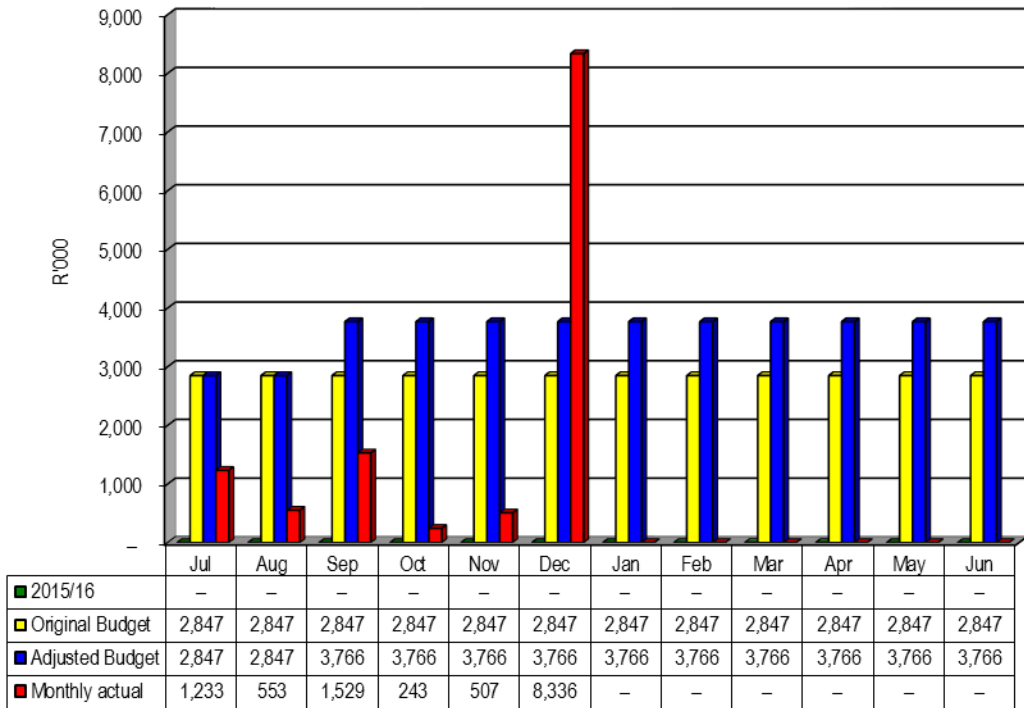
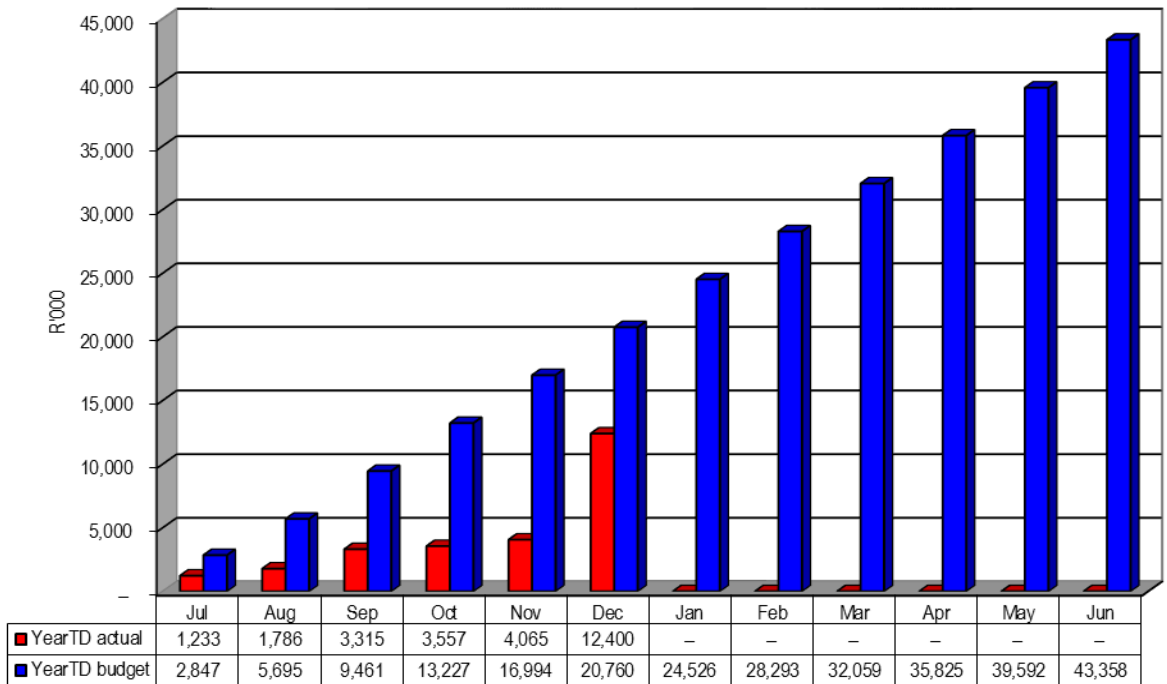


Chart C2 2016/17 Capital Expenditure: YTD actual v YTD target



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 - M06 December										
Description	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		14,888	2,154	3,678	7,809	8,935	1,839	(7,096)	-385.9%	3,678
Infrastructure - Road transport		3,771	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		3,771	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		2,618	2,054	2,054	-	1,126	1,027	(99)	-9.6%	2,054
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2,618	2,054	2,054	-	1,126	1,027	(99)	-9.6%	2,054
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		362	100	1,624	160	160	812	652	80.3%	1,624
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		362	-	-	-	-	-	-	-	-
Reticulation		-	100	1,624	160	160	812	652	80.3%	1,624
Infrastructure - Sanitation		8,136	-	-	7,650	7,650	-	(7,650)	#DIV/0!	-
Reticulation		-	-	-	7,650	7,650	-	(7,650)	#DIV/0!	-
Sewerage purification		8,136	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	510	517	-	-	259	259	100.0%	517
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	510	510	-	-	255	255	100.0%	510
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	7	-	-	4	4	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	28	77	600	523	87.1%	1,200
General v ehicles		267	-	-	-	-	-	-	-	-
Specialised v ehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		331	-	-	13	18	-	(18)	#DIV/0!	-
Computers - hardware/equipment		-	-	-	14	14	-	(14)	#DIV/0!	-
Furniture and other office equipment		1,182	-	-	-	1	-	(1)	#DIV/0!	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	1,200	1,200	-	43	600	557	92.8%	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	7,837	9,012	2,697	(6,315)	-234.1%	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 - M06										
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										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	17,222	24,881	375	2,621	12,440	9,819	78.9%	24,881
Infrastructure - Road transport		–	6,064	6,064	165	1,362	3,032	1,670	55.1%	6,064
Roads, Pavements & Bridges		–	6,064	6,064	165	1,362	3,032	1,670	55.1%	6,064
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	4,500	12,159	44	213	6,080	5,867	96.5%	12,159
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	4,500	12,159	44	213	6,080	5,867	96.5%	12,159
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	6,658	6,658	166	1,047	3,329	2,282	68.6%	6,658
Reticulation		–	–	–	–	–	–	–	–	–
Sewerage purification		–	6,658	6,658	166	1,047	3,329	2,282	68.6%	6,658
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Community		–	13,082	13,082	124	608	6,541	5,933	90.7%	13,082
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	13,082	13,082	124	608	6,541	5,933	90.7%	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		–	–	–	–	–	–	–	–	–
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 ass	1	–	30,304	37,963	499	3,388	18,982	15,594	82.2%	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 - M06										
Description	Ref	2015/16	Budget Year 2016/17					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands										
1										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	9,573	9,573	447	2,727	4,804	2,077	43.2%	9,573
Infrastructure - Road transport		–	3,400	3,400	159	969	1,706	738	43.2%	3,400
Roads, Pavements & Bridges		–	3,290	3,290	154	937	1,651	714	43.2%	3,290
Storm water		–	110	110	5	31	55	24	43.2%	110
Infrastructure - Electricity		–	2,726	2,726	127	777	1,368	591	43.2%	2,726
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	2,504	2,504	117	713	1,257	543	43.2%	2,504
Street Lighting		–	222	222	10	63	111	48	43.2%	222
Infrastructure - Water		–	2,070	2,070	97	590	1,039	449	43.2%	2,070
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	960	960	45	274	482	208	43.2%	960
Reticulation		–	1,110	1,110	52	316	557	241	43.2%	1,110
Infrastructure - Sanitation		–	397	397	19	113	199	86	43.2%	397
Reticulation		–	117	117	5	33	59	25	43.2%	117
Sewerage purification		–	280	280	13	80	141	61	43.2%	280
Infrastructure - Other		–	980	980	46	279	492	213	43.2%	980
Waste Management		–	980	980	46	279	492	213	43.2%	980
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Community		–	995	1,002	47	286	503	217	43.2%	1,002
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	215	215	10	61	108	47	43.2%	215
Community halls		–	253	253	12	72	127	55	43.2%	253
Libraries		–	22	29	1	8	15	6	43.2%	29
Recreational facilities		–	310	310	14	88	156	67	43.2%	310
Fire, safety & emergency		–	105	105	5	30	53	23	43.2%	105
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	88	88	4	25	44	19	43.2%	88
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	2	2	0	1	1	0	43.2%	2
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		–	11,324	11,324	529	3,226	5,683	2,457	43.2%	11,324
General vehicles		–	6,713	6,713	314	1,913	3,369	1,457	43.2%	6,713
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	1,899	1,899	89	541	953	412	43.2%	1,899
Computers - hardware/equipment		–	123	123	6	35	61	27	43.2%	123
Furniture and other office equipment		–	742	742	35	211	372	161	43.2%	742
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	1,847	1,847	86	526	927	401	43.2%	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	1,023	6,239	10,990	4,752	43.2%	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 - M06 December										
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	5,937	5,937	-		11,874
Infrastructure - Road transport		4,942	4,997	4,997	416	2,499	2,499	-		4,997
Roads, Pavements & Bridges		3,489	4,997	4,997	416	2,499	2,499	-		4,997
Storm water		1,453	-	-	-	-	-	-		-
Infrastructure - Electricity		2,119	2,421	2,421	202	1,210	1,210	-		2,421
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		2,119	2,421	2,421	202	1,210	1,210	-		2,421
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		2,176	2,189	2,189	182	1,095	1,095	-		2,189
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		2,176	2,189	2,189	182	1,095	1,095	-		2,189
Reticulation		-	-	-	-	-	-	-		-
Infrastructure - Sanitation		1,765	1,934	1,934	161	967	967	-		1,934
Reticulation		-	1,934	1,934	161	967	967	-		1,934
Sewerage purification		1,765	-	-	-	-	-	-		-
Infrastructure - Other		184	332	332	28	166	166	-		332
Waste Management		45	332	332	28	166	166	-		332
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		139	-	-	-	-	-	-		-
Community		429	531	531	44	265	265	-		531
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	239	239	20	119	119	-		239
Swimming pools		-	-	-	-	-	-	-		-
Community halls		260	260	260	22	130	130	-		260
Libraries		6	32	32	3	16	16	-		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	133	133	-		266
Housing development		-	-	-	-	-	-	-		-
Other		249	266	266	22	133	133	-		266
Other assets		3,295	3,273	3,273	273	1,636	1,636	-		3,273
General vehicles		1,657	1,326	1,326	110	663	663	-		1,326
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		145	400	400	33	200	200	-		400
Computers - hardware/equipment		289	483	483	40	242	242	-		483
Furniture and other office equipment		367	395	395	33	198	198	-		395
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	154	154	13	77	77	-		154
Other Buildings		667	514	514	43	257	257	-		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	105	105	-		209
Computers - software & programming		120	209	209	17	105	105	-		209
Other		-	-	-	-	-	-	-		-
Total Depreciation		15,280	16,152	16,152	1,346	8,076	8,076	-		16,152
Specialised vehicles		-	-	-	-	-	-	-		-
Refuse		-	-	-	-	-	-	-		-
Fire		-	-	-	-	-	-	-		-
Conservancy		-	-	-	-	-	-	-		-
Ambulances		-	-	-	-	-	-	-		-

11. Material variances to the SDBIP

11.1 Over view

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