

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING January 2017

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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 January.

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 January 2017.

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 9% or R 14,809 million below year-to-date budget projections for January 2017.

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

Operating expenditure by type

Total expenditure were 13% or R 20,964 million, below year-to-date budget projections for January 2017. The variance can be attributed to bulk purchases, 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 14,721 million, or 34%, 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 5,060 million during January resulting in a closing balance of R 35,532 million.

Refer to Table C7 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for January 2017.

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 - M07 January | | | | | | | | | |
|---|------------------|---------------------|-------------------|--------------------|--------------------|--------------------|---------------------|-----------------|--------------------|
| 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 | 56 | 28,610 | 28,055 | 556 | 2% | 28,305 |
| Service charges | 97,609 | 110,853 | 110,853 | 5,684 | 62,280 | 64,664 | (2,384) | -4% | 110,853 |
| Investment revenue | 1,883 | 1,260 | 1,260 | - | 345 | 735 | (390) | -53% | 1,260 |
| Transfers recognised - operational | 96,002 | 63,897 | 65,164 | 1,071 | 46,791 | 37,273 | 9,517 | 26% | 65,164 |
| Other own revenue | 72,686 | 59,378 | 59,378 | 1,990 | 12,529 | 34,637 | (22,108) | -64% | 59,378 |
| Total Revenue (excluding capital transfers and contributions) | 294,765 | 263,692 | 264,959 | 8,801 | 150,555 | 165,364 | (14,809) | -9% | 264,959 |
| Employee costs | 79,880 | 86,951 | 86,951 | 6,671 | 51,118 | 50,722 | 396 | 1% | 86,951 |
| Remuneration of Councillors | 4,522 | 4,967 | 4,967 | 385 | 2,662 | 2,897 | (236) | -8% | 4,967 |
| Depreciation & asset impairment | 15,280 | 16,152 | 16,152 | 1,346 | 9,422 | 9,422 | 0 | 0% | 16,152 |
| Finance charges | 5,754 | 1,633 | 1,633 | 109 | 853 | 953 | (100) | -10% | 1,633 |
| Materials and bulk purchases | 72,024 | 87,136 | 87,225 | 3,431 | 39,956 | 50,829 | (10,873) | -21% | 87,225 |
| Transfers and grants | 35 | 150 | 150 | 36 | 135 | 88 | 48 | 54% | 150 |
| Other expenditure | 143,073 | 80,771 | 81,949 | 5,065 | 36,916 | 47,116 | (10,200) | -22% | 81,949 |
| Total Expenditure | 320,568 | 277,760 | 279,027 | 17,042 | 141,063 | 162,027 | (20,964) | -13% | 279,027 |
| Surplus/(Deficit) | (25,803) | (14,068) | (14,068) | (8,242) | 9,492 | 3,337 | 6,155 | 184% | (14,068) |
| Transfers recognised - capital | 14,486 | 30,545 | 39,735 | 1,958 | 13,059 | 23,179 | (10,120) | -44% | 39,735 |
| Contributions & Contributed assets | 70 | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | (11,247) | 16,477 | 25,667 | (6,284) | 22,551 | 26,516 | (3,964) | -15% | 25,667 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | (11,247) | 16,477 | 25,667 | (6,284) | 22,551 | 26,516 | (3,964) | -15% | 25,667 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 18,487 | 34,168 | 43,358 | 2,320 | 14,721 | 25,292 | (10,572) | -42% | 43,358 |
| Capital transfers recognised | 14,486 | 30,545 | 39,735 | 1,958 | 13,059 | 23,179 | (10,120) | -44% | 39,735 |
| Public contributions & donations | 70 | - | - | - | - | - | - | - | - |
| Borrowing | 2,509 | - | - | - | - | - | - | - | - |
| Internally generated funds | 1,421 | 3,623 | 3,623 | 363 | 1,661 | 2,113 | (452) | -21% | 3,623 |
| Total sources of capital funds | 18,487 | 34,168 | 43,358 | 2,320 | 14,721 | 25,292 | (10,572) | -42% | 43,358 |
| Financial position | | | | | | | | | |
| Total current assets | 57,501 | 59,973 | 59,973 | | 172,443 | | | | 59,973 |
| Total non current assets | 472,134 | 508,329 | 517,519 | | 475,960 | | | | 517,519 |
| Total current liabilities | 61,139 | 53,388 | 53,388 | | 73,488 | | | | 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 | | 416,972 | | | | 477,016 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 24,212 | 31,125 | 29,858 | (2,526) | 33,836 | 18,156 | (15,680) | -86% | 29,858 |
| Net cash from (used) investing | (18,599) | (34,278) | (43,468) | (2,320) | (14,721) | (25,357) | (10,636) | 42% | (43,468) |
| Net cash from (used) financing | (1,200) | 974 | 974 | (214) | (1,113) | 568 | 1,681 | 296% | 974 |
| Cash/cash equivalents at the month/year end | 17,529 | 4,321 | 4,321 | - | 35,532 | 10,326 | (25,206) | -244% | 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 | 9,968 | 3,408 | 3,059 | 60,237 | - | - | - | - | 76,672 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 5,899 | 7 | 8 | - | - | - | - | - | 5,914 |

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) - M07 January | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|---------------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | | | | | | | | | | |
| <i>Governance and administration</i> | | 68,676 | 69,363 | 70,162 | 868 | 67,460 | 52,471 | 14,989 | 29% | 70,162 |
| Executive and council | | 30,916 | 30,940 | 30,940 | 72 | 33,280 | 18,048 | 15,232 | 84% | 30,940 |
| Budget and treasury office | | 36,791 | 36,812 | 37,611 | 756 | 33,859 | 33,483 | 376 | 1% | 37,611 |
| Corporate services | | 969 | 1,611 | 1,611 | 40 | 321 | 940 | (619) | -66% | 1,611 |
| <i>Community and public safety</i> | | 94,093 | 78,847 | 78,943 | 2,033 | 18,062 | 46,050 | (27,989) | -61% | 78,943 |
| Community and social services | | 7,269 | 6,901 | 6,998 | 564 | 3,949 | 4,082 | (133) | -3% | 6,998 |
| Sport and recreation | | 1,281 | 13,812 | 13,812 | 124 | 876 | 8,057 | (7,181) | -89% | 13,812 |
| Public safety | | 60,103 | 49,401 | 49,401 | 1,334 | 7,228 | 28,817 | (21,589) | -75% | 49,401 |
| Housing | | 25,441 | 8,733 | 8,733 | 12 | 6,009 | 5,094 | 915 | 18% | 8,733 |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 3,778 | 4,071 | 4,071 | 574 | 1,667 | 2,375 | (708) | -30% | 4,071 |
| Planning and development | | 719 | 402 | 402 | 25 | 208 | 235 | (26) | -11% | 402 |
| Road transport | | 3,059 | 3,669 | 3,669 | 549 | 1,459 | 2,140 | (681) | -32% | 3,669 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 142,774 | 141,957 | 151,519 | 7,284 | 76,426 | 88,386 | (11,960) | -14% | 151,519 |
| Electricity | | 83,116 | 84,319 | 92,357 | 3,791 | 43,610 | 53,875 | (10,265) | -19% | 92,357 |
| Water | | 27,283 | 25,709 | 27,233 | 907 | 9,241 | 15,886 | (6,645) | -42% | 27,233 |
| Waste water management | | 24,157 | 23,605 | 23,605 | 1,917 | 18,736 | 13,770 | 4,966 | 36% | 23,605 |
| Waste management | | 8,218 | 8,324 | 8,324 | 669 | 4,839 | 4,855 | (16) | 0% | 8,324 |
| <i>Other</i> | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Standard | 2 | 309,321 | 294,237 | 304,694 | 10,758 | 163,614 | 189,282 | (25,668) | -14% | 304,694 |
| Expenditure - Standard | | | | | | | | | | |
| <i>Governance and administration</i> | | 59,914 | 50,025 | 50,824 | 3,688 | 28,777 | 29,647 | (870) | -3% | 50,824 |
| Executive and council | | 15,675 | 15,307 | 15,307 | 972 | 8,883 | 8,929 | (46) | -1% | 15,307 |
| Budget and treasury office | | 27,990 | 18,773 | 19,572 | 1,856 | 11,620 | 11,417 | 202 | 2% | 19,572 |
| Corporate services | | 16,249 | 15,945 | 15,945 | 860 | 8,275 | 9,301 | (1,027) | -11% | 15,945 |
| <i>Community and public safety</i> | | 105,298 | 74,062 | 74,152 | 3,467 | 28,688 | 43,255 | (14,567) | -34% | 74,152 |
| Community and social services | | 9,373 | 10,921 | 11,010 | 944 | 6,448 | 6,423 | 26 | 0% | 11,010 |
| Sport and recreation | | 6,131 | 7,729 | 7,729 | 802 | 4,976 | 4,509 | 467 | 10% | 7,729 |
| Public safety | | 63,161 | 45,423 | 45,423 | 1,624 | 10,586 | 26,496 | (15,911) | -60% | 45,423 |
| Housing | | 26,633 | 9,989 | 9,989 | 97 | 6,679 | 5,827 | 852 | 15% | 9,989 |
| Health | | - | - | - | - | - | - | - | - | - |
| <i>Economic and environmental services</i> | | 23,738 | 28,358 | 28,358 | 2,180 | 14,880 | 16,542 | (1,662) | -10% | 28,358 |
| Planning and development | | 4,414 | 5,103 | 5,103 | 359 | 3,056 | 2,977 | 79 | 3% | 5,103 |
| Road transport | | 19,324 | 23,255 | 23,255 | 1,822 | 11,824 | 13,565 | (1,742) | -13% | 23,255 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| <i>Trading services</i> | | 131,258 | 124,860 | 125,239 | 7,664 | 68,504 | 73,056 | (4,551) | -6% | 125,239 |
| Electricity | | 83,965 | 76,279 | 76,658 | 2,741 | 40,441 | 44,717 | (4,276) | -10% | 76,658 |
| Water | | 25,472 | 24,113 | 24,113 | 2,899 | 14,772 | 14,066 | 706 | 5% | 24,113 |
| Waste water management | | 8,295 | 10,718 | 10,718 | 848 | 5,937 | 6,252 | (315) | -5% | 10,718 |
| Waste management | | 13,527 | 13,749 | 13,749 | 1,176 | 7,355 | 8,020 | (666) | -8% | 13,749 |
| <i>Other</i> | | 360 | 455 | 455 | 43 | 213 | 266 | (53) | -20% | 455 |
| Total Expenditure - Standard | 3 | 320,568 | 277,760 | 279,027 | 17,042 | 141,063 | 162,766 | (21,703) | -13% | 279,027 |
| Surplus/ (Deficit) for the year | | (11,247) | 16,477 | 25,667 | (6,284) | 22,551 | 26,516 | (3,964) | -15% | 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) - M07 January | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| 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 | 513 | 36,613 | 21,241 | 15,372 | 72.4% | 36,413 |
| Vote 3 - Director: Financial Services | | 36,836 | 36,867 | 37,666 | 758 | 33,879 | 33,515 | 363 | 1.1% | 37,666 |
| Vote 4 - Director: Engineering Services | | 56,143 | 68,121 | 69,645 | 3,493 | 30,365 | 40,626 | (10,261) | -25.3% | 69,645 |
| Vote 5 - Director: Community Services | | 95,656 | 68,613 | 68,613 | 2,203 | 19,147 | 40,024 | (20,877) | -52.2% | 68,613 |
| Vote 6 - Director: Electrical Services | | 83,116 | 84,319 | 92,357 | 3,791 | 43,610 | 53,875 | (10,265) | -19.1% | 92,357 |
| | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 309,321 | 294,237 | 304,694 | 10,758 | 163,614 | 189,282 | (25,668) | -13.6% | 304,694 |
| Expenditure by Vote | 1 | | | | | | | | | |
| Vote 1 - Municipal Manager | | 4,311 | 4,332 | 4,332 | 191 | 3,638 | 2,527 | 1,111 | 44.0% | 4,332 |
| Vote 2 - Director: Corporate Service | | 28,563 | 28,365 | 28,454 | 1,944 | 14,632 | 16,598 | (1,966) | -11.8% | 28,454 |
| Vote 3 - Director: Financial Services | | 28,087 | 18,956 | 19,754 | 1,872 | 11,774 | 11,523 | 251 | 2.2% | 19,754 |
| Vote 4 - Director: Engineering Services | | 67,916 | 76,524 | 76,524 | 7,016 | 43,233 | 44,639 | (1,406) | -3.1% | 76,524 |
| Vote 5 - Director: Community Services | | 107,726 | 73,305 | 73,305 | 3,278 | 27,345 | 42,761 | (15,417) | -36.1% | 73,305 |
| Vote 6 - Director: Electrical Services | | 83,965 | 76,279 | 76,658 | 2,741 | 40,441 | 44,717 | (4,276) | -9.6% | 76,658 |
| | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 320,568 | 277,760 | 279,027 | 17,042 | 141,063 | 162,766 | (21,703) | -13.3% | 279,027 |
| Surplus/ (Deficit) for the year | 2 | (11,247) | 16,477 | 25,667 | (6,284) | 22,551 | 26,516 | (3,964) | -15.0% | 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) - M07 January | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| 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 | (0) | 28,260 | 27,705 | 556 | 2% | 27,705 |
| Property rates - penalties & collection charges | | 553 | 600 | 600 | 56 | 350 | 350 | 0 | 0% | 600 |
| Service charges - electricity revenue | | 63,227 | 72,655 | 72,655 | 3,348 | 40,490 | 42,382 | (1,892) | -4% | 72,655 |
| Service charges - water revenue | | 15,590 | 17,993 | 17,993 | 798 | 8,931 | 10,496 | (1,565) | -15% | 17,993 |
| Service charges - sanitation revenue | | 12,327 | 13,361 | 13,361 | 991 | 8,609 | 7,794 | 815 | 10% | 13,361 |
| Service charges - refuse revenue | | 6,465 | 6,843 | 6,843 | 547 | 4,250 | 3,992 | 258 | 6% | 6,843 |
| Service charges - other | | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | 1,085 | 1,275 | 1,275 | 96 | 881 | 743 | 137 | 18% | 1,275 |
| Interest earned - external investments | | 1,883 | 1,260 | 1,260 | - | 345 | 735 | (390) | -53% | 1,260 |
| Interest earned - outstanding debtors | | 2,041 | 2,087 | 2,087 | 40 | 1,562 | 1,217 | 345 | 28% | 2,087 |
| Dividends received | | - | - | - | - | - | - | - | - | - |
| Fines | | 60,208 | 49,409 | 49,409 | 1,345 | 7,436 | 28,822 | (21,386) | -74% | 49,409 |
| Licences and permits | | 563 | 610 | 610 | 31 | 245 | 356 | (111) | -31% | 610 |
| Agency services | | 660 | 670 | 670 | 62 | 403 | 391 | 12 | 3% | 670 |
| Transfers recognised - operational | | 96,002 | 63,897 | 65,164 | 1,071 | 46,791 | 37,273 | 9,517 | 26% | 65,164 |
| Other revenue | | 8,130 | 5,327 | 5,327 | 418 | 2,002 | 3,107 | (1,106) | -36% | 5,327 |
| Gains on disposal of PPE | | - | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 294,765 | 263,692 | 264,959 | 8,801 | 150,555 | 165,364 | (14,809) | -9% | 264,959 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 79,880 | 86,951 | 86,951 | 6,671 | 51,118 | 50,722 | 396 | 1% | 86,951 |
| Remuneration of councillors | | 4,522 | 4,967 | 4,967 | 385 | 2,662 | 2,897 | (236) | -8% | 4,967 |
| Debt impairment | | 69,311 | 37,233 | 37,233 | 599 | 4,195 | 21,719 | (17,525) | -81% | 37,233 |
| Depreciation & asset impairment | | 15,280 | 16,152 | 16,152 | 1,346 | 9,422 | 9,422 | 0 | 0% | 16,152 |
| Finance charges | | 5,754 | 1,633 | 1,633 | 109 | 853 | 953 | (100) | -10% | 1,633 |
| Bulk purchases | | 47,916 | 65,244 | 65,244 | 1,565 | 31,851 | 38,059 | (6,208) | -16% | 65,244 |
| Other materials | | 24,108 | 21,892 | 21,981 | 1,867 | 8,106 | 12,770 | (4,665) | -37% | 21,981 |
| Contracted services | | 11,957 | 7,982 | 7,982 | 964 | 5,849 | 4,656 | 1,193 | 26% | 7,982 |
| Transfers and grants | | 35 | 150 | 150 | 36 | 135 | 88 | 48 | 54% | 150 |
| Other expenditure | | 61,782 | 35,556 | 36,734 | 3,501 | 26,873 | 20,741 | 6,132 | 30% | 36,734 |
| Loss on disposal of PPE | | 23 | - | - | - | - | - | - | - | - |
| Total Expenditure | | 320,568 | 277,760 | 279,027 | 17,042 | 141,063 | 162,027 | (20,964) | -13% | 279,027 |
| Surplus/(Deficit) | | (25,803) | (14,068) | (14,068) | (8,242) | 9,492 | 3,337 | 6,155 | 184% | (14,068) |
| Transfers recognised - capital | | 14,486 | 30,545 | 39,735 | 1,958 | 13,059 | 23,179 | (10,120) | -44% | 39,735 |
| Contributions recognised - capital | | 70 | - | - | - | - | - | - | - | - |
| Contributed assets | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | (11,247) | 16,477 | 25,667 | (6,284) | 22,551 | 26,516 | | | 25,667 |
| Taxation | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | (11,247) | 16,477 | 25,667 | (6,284) | 22,551 | 26,516 | | | 25,667 |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | (11,247) | 16,477 | 25,667 | (6,284) | 22,551 | 26,516 | | | 25,667 |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | (11,247) | 16,477 | 25,667 | (6,284) | 22,551 | 26,516 | | | 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) - M07 January | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | - | 16 | 4 | 12 | 282% | 7 |
| Vote 3 - Director: Financial Services | | 292 | - | - | - | - | - | - | - | - |
| Vote 4 - Director: Engineering Services | | 13,508 | 27,614 | 29,138 | 1,485 | 12,516 | 16,997 | (4,482) | -26% | 29,138 |
| Vote 5 - Director: Community Services | | 33 | - | - | 336 | 345 | - | 345 | #DIV/0! | - |
| Vote 6 - Director: Electrical Services | | 2,701 | 6,554 | 14,213 | 499 | 1,844 | 8,291 | (6,446) | -78% | 14,213 |
| | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | 18,487 | 34,168 | 43,358 | 2,320 | 14,721 | 25,292 | (10,572) | -42% | 43,358 |
| Total Capital Expenditure | | 18,487 | 34,168 | 43,358 | 2,320 | 14,721 | 25,292 | (10,572) | -42% | 43,358 |
| Capital Expenditure - Standard Classification | | | | | | | | | | |
| Governance and administration | | 863 | 1,200 | 1,200 | 7 | 224 | 700 | (476) | -68% | 1,200 |
| Executive and council | | 53 | - | - | - | - | - | - | - | - |
| Budget and treasury office | | 292 | - | - | - | - | - | - | - | - |
| Corporate services | | 518 | 1,200 | 1,200 | 7 | 224 | 700 | (476) | -68% | 1,200 |
| Community and public safety | | 2,238 | 13,592 | 13,599 | 91 | 708 | 7,933 | (7,225) | -91% | 13,599 |
| Community and social services | | 1,189 | - | 7 | - | - | 4 | (4) | -100% | 7 |
| Sport and recreation | | 1,029 | 13,592 | 13,592 | 91 | 699 | 7,929 | (7,230) | -91% | 13,592 |
| Public safety | | 20 | - | - | - | 9 | - | 9 | #DIV/0! | - |
| Housing | | - | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 3,994 | 6,064 | 6,064 | 434 | 1,796 | 3,537 | (1,741) | -49% | 6,064 |
| Planning and development | | - | - | - | - | - | - | - | - | - |
| Road transport | | 3,994 | 6,064 | 6,064 | 434 | 1,796 | 3,537 | (1,741) | -49% | 6,064 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 11,392 | 13,312 | 22,495 | 1,788 | 11,993 | 13,122 | (1,129) | -9% | 22,495 |
| Electricity | | 2,701 | 6,554 | 14,213 | 499 | 1,844 | 8,291 | (6,446) | -78% | 14,213 |
| Water | | 651 | 100 | 1,624 | 102 | 264 | 947 | (684) | -72% | 1,624 |
| Waste water management | | 8,038 | 6,658 | 6,658 | 851 | 9,548 | 3,884 | 5,664 | 146% | 6,658 |
| Waste management | | 1 | - | - | 336 | 336 | - | 336 | #DIV/0! | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Standard Classification | 3 | 18,487 | 34,168 | 43,358 | 2,320 | 14,721 | 25,292 | (10,572) | -42% | 43,358 |
| Funded by: | | | | | | | | | | |
| National Government | | 12,679 | 30,035 | 39,218 | 1,958 | 5,250 | 22,877 | (17,627) | -77% | 39,218 |
| Provincial Government | | 1,807 | 510 | 517 | - | 7,809 | 302 | 7,508 | 2489% | 517 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 14,486 | 30,545 | 39,735 | 1,958 | 13,059 | 23,179 | (10,120) | -44% | 39,735 |
| Public contributions & donations | 5 | 70 | - | - | - | - | - | - | - | - |
| Borrowing | 6 | 2,509 | - | - | - | - | - | - | - | - |
| Internally generated funds | | 1,421 | 3,623 | 3,623 | 363 | 1,661 | 2,113 | (452) | -21% | 3,623 |
| Total Capital Funding | | 18,487 | 34,168 | 43,358 | 2,320 | 14,721 | 25,292 | (10,572) | -42% | 43,358 |

4.1.6 Table C6 Monthly Budget Statement - Financial Position

| WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M07 January | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|--------------------|
| 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 | 25,934 | 4,000 |
| Consumer debtors | | 29,628 | 31,778 | 31,778 | 87,184 | 31,778 |
| Other debtors | | 6,095 | 20,544 | 20,544 | 56,113 | 20,544 |
| Current portion of long-term receivables | | - | - | - | - | - |
| Inventory | | 3,729 | 3,330 | 3,330 | 3,200 | 3,330 |
| Total current assets | | 57,501 | 59,973 | 59,973 | 172,443 | 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 | 465,735 | 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 | 475,960 | 517,519 |
| TOTAL ASSETS | | 529,636 | 568,302 | 577,492 | 648,403 | 577,492 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | 520 | - | - | 11,678 | - |
| Borrowing | | 2,986 | 4,398 | 4,398 | 1,932 | 4,398 |
| Consumer deposits | | 1,293 | 1,429 | 1,429 | 1,306 | 1,429 |
| Trade and other payables | | 42,674 | 33,912 | 33,912 | 45,123 | 33,912 |
| Provisions | | 13,666 | 13,648 | 13,648 | 13,449 | 13,648 |
| Total current liabilities | | 61,139 | 53,388 | 53,388 | 73,488 | 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 | 231,431 | 100,476 |
| NET ASSETS | 2 | 407,470 | 467,826 | 477,016 | 416,972 | 477,016 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 400,486 | 464,101 | 473,291 | 409,983 | 473,291 |
| Reserves | | 6,984 | 3,725 | 3,725 | 6,989 | 3,725 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 407,470 | 467,826 | 477,016 | 416,972 | 477,016 |

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

| WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M07 January | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|-----------------|-----------------|-----------------|----------------|--------------------|
| 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 | 1,842 | 17,519 | 15,513 | 2,006 | 13% | 26,594 |
| Service charges | | - | 104,151 | 104,151 | 8,700 | 60,254 | 60,755 | (501) | -1% | 104,151 |
| Other revenue | | - | 28,214 | 28,214 | 1,789 | 13,584 | 16,458 | (2,874) | -17% | 28,214 |
| Government - operating | | 107,961 | 63,897 | 63,897 | - | 38,133 | 37,273 | 860 | 2% | 63,897 |
| Government - capital | | 14,486 | 30,545 | 30,545 | - | 29,683 | 17,818 | 11,865 | 67% | 30,545 |
| Interest | | 3,924 | 3,220 | 3,220 | 239 | 2,086 | 1,879 | 208 | 11% | 3,220 |
| Dividends | | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (295,515) | (223,713) | (224,980) | (14,952) | (126,435) | (130,499) | (4,065) | 3% | (224,980) |
| Finance charges | | (5,754) | (1,633) | (1,633) | (109) | (853) | (953) | (100) | 10% | (1,633) |
| Transfers and Grants | | (35) | (150) | (150) | (36) | (135) | (88) | 48 | -54% | (150) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 24,212 | 31,125 | 29,858 | (2,526) | 33,836 | 18,156 | (15,680) | -86% | 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) | - | - | (64) | 64 | -100% | (110) |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | | - |
| Payments | | | | | | | | | | |
| Capital assets | | (18,487) | (34,168) | (43,358) | (2,320) | (14,721) | (25,292) | (10,572) | 42% | (43,358) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (18,599) | (34,278) | (43,468) | (2,320) | (14,721) | (25,357) | (10,636) | 42% | (43,468) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | | - |
| Borrowing long term/refinancing | | 2,802 | - | - | - | - | - | - | | - |
| Increase (decrease) in consumer deposits | | - | 55 | 55 | - | 34 | 32 | 2 | 5% | 55 |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (4,003) | 919 | 919 | (214) | (1,146) | 536 | 1,682 | 314% | 919 |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | (1,200) | 974 | 974 | (214) | (1,113) | 568 | 1,681 | 296% | 974 |
| NET INCREASE/ (DECREASE) IN CASH HELD | | 4,413 | (2,179) | (12,636) | (5,060) | 18,003 | (6,632) | | | (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 | | 35,532 | 10,326 | | | 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 - M07 January | | | | | | | | | | | | | |
|--|-------------|---------------------|--------------|--------------|---------------|-------------|-------------|--------------|----------|---------------|--------------------|--|---|
| 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 | 2,349 | 715 | 318 | 3,737 | - | - | - | - | 7,118 | 3,737 | - | 544 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 3,892 | 536 | 187 | 1,414 | - | - | - | - | 6,029 | 1,414 | - | 209 |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 1,522 | 499 | 363 | 5,457 | - | - | - | - | 7,841 | 5,457 | - | 838 |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 1,190 | 599 | 480 | 10,146 | - | - | - | - | 12,415 | 10,146 | - | 1,508 |
| Receivables from Exchange Transactions - Waste Management | 1600 | 655 | 389 | 318 | 6,649 | - | - | - | - | 8,011 | 6,649 | - | 1,089 |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 6 | 3 | 2 | 58 | - | - | - | - | 68 | 58 | - | 7 |
| Interest on Arrear Debtor Accounts | 1810 | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | 355 | 667 | 1,391 | 32,776 | - | - | - | - | 35,188 | 32,776 | - | - |
| Total By Income Source | 2000 | 9,968 | 3,408 | 3,059 | 60,237 | - | - | - | - | 76,672 | 60,237 | - | 4,195 |
| 2015/16 - totals only | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 867 | 290 | 169 | 964 | - | - | - | - | 2,290 | 964 | - | - |
| Commercial | 2300 | 2,226 | 320 | 933 | 2,610 | - | - | - | - | 6,089 | 2,610 | - | - |
| Households | 2400 | 5,679 | 2,373 | 1,663 | 49,398 | - | - | - | - | 59,112 | 49,398 | - | 4,195 |
| Other | 2500 | 1,197 | 426 | 293 | 7,265 | - | - | - | - | 9,182 | 7,265 | - | - |
| Total By Customer Group | 2600 | 9,968 | 3,408 | 3,059 | 60,237 | - | - | - | - | 76,672 | 60,237 | - | 4,195 |

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 - M07 January | | | | | | | | | | |
|--|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|--------------|
| 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 | 4,005 | - | - | - | - | - | - | - | 4,005 |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 0300 | 978 | - | - | - | - | - | - | - | 978 |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | 916 | 7 | 8 | - | - | - | - | - | 931 |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 5,899 | 7 | 8 | - | - | - | - | - | 5,914 |

7. Investment portfolio analysis

7.1 Supporting Table C5

| WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January | | | | | | | | | |
|--|-----|-------------------------|-----------------------|---------------------------------|--------------------------------------|---------------------------------|---------------------------------|------------------------------|----------------------------------|
| 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 | | | | | | | 3,887 | (1,260) | 2,626 |
| Standard Bank | | | | | | | 14,565 | (765) | 13,800 |
| ABSA Bank | | | | | | | 5,718 | (709) | 5,010 |
| Nedbank | | | | | | | 4,062 | 435 | 4,498 |
| Municipality sub-total | | | | | - | | 28,232 | (2,298) | 25,934 |
| Entities | | | | | | | | | |
| | | | | | | | | | |
| Entities sub-total | | | | | - | | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | - | | 28,232 | (2,298) | 25,934 |

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 - M07 January | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | - | 37,759 | 29,231 | 8,528 | 29.2% | 50,111 |
| Local Government Equitable Share | | 44,160 | 46,569 | 46,569 | - | 34,927 | 27,165 | 7,762 | 28.6% | 46,569 |
| Finance Management | | 1,600 | 1,625 | 1,625 | - | 1,625 | 948 | 677 | 71.4% | 1,625 |
| EPWP Incentive | | 1,743 | 1,617 | 1,617 | - | 1,132 | 943 | 189 | 20.0% | 1,617 |
| Municipal Infrastructure Grant (MIG) PMU | | 263 | 300 | 300 | - | 75 | 175 | (100) | -57.1% | 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 | 8,042 | 1,380 | 17.2% | 13,786 |
| Human Settlements Development Grant | | 25,205 | 8,610 | 8,610 | - | 6,016 | 5,023 | 994 | 19.8% | 8,610 |
| Library Service | | 4,570 | 4,800 | 4,800 | - | 3,200 | 2,800 | 400 | 14.3% | 4,800 |
| Community Development Workers (CDW) | | 234 | 206 | 206 | - | 206 | 120 | 86 | 71.4% | 206 |
| Management Support Grant | | - | 120 | 120 | - | - | 70 | (70) | -100.0% | 120 |
| Transport and Public Works | | - | 50 | 50 | - | - | 29 | (29) | -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 | - | 47,216 | 37,273 | 9,943 | 26.7% | 63,897 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 23,579 | 30,035 | 30,035 | - | 22,033 | 17,520 | 4,513 | 25.8% | 30,035 |
| Municipal Infrastructure Grant (MIG) | | 15,384 | 25,535 | 25,535 | - | 17,533 | 14,895 | 2,638 | 17.7% | 25,535 |
| Integrated National Electrification Programme Capital | | 8,195 | 4,500 | 4,500 | - | 4,500 | 2,625 | 1,875 | 71.4% | 4,500 |
| Provincial Government: | | 550 | 510 | 510 | - | 7,650 | 298 | 7,352 | 2471.3% | 510 |
| Municipal Infrastructure Support Grant | | 550 | - | - | - | - | - | - | - | - |
| Development of Sport and Recreation Facilities | | - | 510 | 510 | - | - | 298 | (298) | -100.0% | 510 |
| Human Settlements Development Grant | | - | - | - | - | 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 | - | 29,683 | 17,818 | 11,865 | 66.6% | 30,545 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 122,697 | 94,442 | 94,442 | - | 76,899 | 55,091 | 21,808 | 39.6% | 94,442 |

8.2 Supporting Table SC7 – Grant expenditure

| WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 693 | 37,250 | 29,231 | 8,019 | 27.4% | 50,111 |
| Local Government Equitable Share | | - | 46,569 | 46,569 | - | 34,927 | 27,165 | 7,762 | 28.6% | 46,569 |
| Finance Management | | 1,444 | 1,625 | 1,625 | 455 | 1,140 | 948 | 192 | 20.2% | 1,625 |
| EPWP Incentive | | 1,736 | 1,617 | 1,617 | 220 | 1,028 | 943 | 85 | 9.0% | 1,617 |
| Municipal Infrastructure Grant (MIG) PMU | | 264 | 300 | 300 | 19 | 155 | 175 | (20) | -11.2% | 300 |
| Accelerated Community Water Supply (ACIP) - DWAF | | 2,792 | - | - | - | - | - | - | - | - |
| Municipal Systems Improvement | | 924 | - | - | - | - | - | - | - | - |
| Energy Efficiency and Demand Management | | 6,931 | - | - | - | - | - | - | - | - |
| Integrated National Electrification Programme | | 5,223 | - | - | - | - | - | - | - | - |
| Provincial Government: | | 31,965 | 13,786 | 13,786 | 408 | 8,877 | 8,042 | 835 | 10.4% | 13,786 |
| Human Settlements Development Grant | | 25,205 | 8,610 | 8,610 | - | 5,944 | 5,023 | 921 | 18.3% | 8,610 |
| Library Service | | 4,231 | 4,800 | 4,800 | 399 | 2,854 | 2,800 | 54 | 1.9% | 4,800 |
| Community Development Workers (CDW) | | 205 | 206 | 206 | 10 | 79 | 120 | (41) | -34.4% | 206 |
| Thusong Service Centres Grant | | 327 | - | - | - | - | - | - | - | - |
| Organisational Structure Review | | 427 | - | - | - | - | - | - | - | - |
| Management Support Grant | | 2 | 120 | 120 | - | - | 70 | (70) | -100.0% | 120 |
| IDP Review | | 76 | - | - | - | - | - | - | - | - |
| Consumer Housing Education Program | | 4 | - | - | - | - | - | - | - | - |
| Transport and Public Works | | - | 50 | 50 | - | - | 29 | (29) | -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 | 1,102 | 46,127 | 37,273 | 8,854 | 23.8% | 63,897 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | 12,679 | 30,035 | 30,035 | 2,228 | 5,949 | 17,520 | (11,572) | -66.0% | 30,035 |
| Municipal Infrastructure Grant (MIG) | | 12,196 | 25,535 | 25,535 | 1,661 | 5,123 | 14,895 | (9,773) | -65.6% | 25,535 |
| Integrated National Electrification Programme Capital | | 470 | 4,500 | 4,500 | 567 | 809 | 2,625 | (1,816) | -69.2% | 4,500 |
| Finance Management | | 14 | - | - | - | 16 | - | 16 | #DIV/0! | - |
| Provincial Government: | | 1,807 | 510 | 510 | - | 7,650 | 298 | 7,352 | 2471.3% | 510 |
| Library Service | | 1,133 | - | - | - | - | - | - | - | - |
| Human Settlements Development Grant | | - | - | - | - | 7,650 | - | 7,650 | #DIV/0! | - |
| Development of Sport and Recreation Facilities | | - | 510 | 510 | - | - | 298 | (298) | -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 | 2,228 | 13,598 | 17,818 | (4,220) | -23.7% | 30,545 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | 66,398 | 94,442 | 94,442 | 3,329 | 59,726 | 55,091 | 4,634 | 8.4% | 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 - M07 January | | | | | | |
|---|-----|---------------------------|----------------|---------------|--------------|--------------|
| 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 | 23 | 864 | 336 | 28.0% |
| Library Service | | 89 | - | - | 89 | 100.0% |
| Management Support Grant | | 732 | 23 | 702 | 31 | 4.2% |
| Municipal Infrastructure Support Grant | | 379 | - | 163 | 216 | 57.1% |
| District Municipality: | | - | - | - | - | |
| | | - | - | - | - | |
| Other grant providers: | | - | - | - | - | |
| | | - | - | - | - | |
| Total operating expenditure of Approved Roll-overs | | 1,267 | 23 | 864 | 403 | 31.8% |
| 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 | (175) | -2502.5% |
| Library Service Capital | | 7 | - | - | 7 | 100.0% |
| Municipal Infrastructure Support Grant | | - | - | 182 | (182) | #DIV/0! |
| District Municipality: | | - | - | - | - | |
| | | - | - | - | - | |
| Other grant providers: | | - | - | - | - | |
| | | - | - | - | - | |
| Total capital expenditure of Approved Roll-overs | | 9,190 | - | 182 | 9,008 | 98.0% |
| TOTAL EXPENDITURE OF APPROVED ROLL-OVERS | | 10,457 | 23 | 1,046 | 9,411 | 90.0% |

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 - M07 January | | | | | | | | | | |
|---|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 2,261 | 2,018 | 243 | 12% | 3,459 |
| Pension and UIF Contributions | | 287 | 339 | 339 | 10 | 59 | 198 | (139) | -70% | 339 |
| Medical Aid Contributions | | 45 | 47 | 47 | 4 | 28 | 27 | 1 | 2% | 47 |
| Motor Vehicle Allowance | | 642 | 830 | 830 | 20 | 158 | 484 | (326) | -67% | 830 |
| Cellphone Allowance | | 261 | 292 | 292 | 23 | 155 | 170 | (15) | -9% | 292 |
| Housing Allowances | | - | - | - | - | - | - | - | | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | | - |
| Sub Total - Councillors | | 4,522 | 4,967 | 4,967 | 385 | 2,662 | 2,897 | (236) | -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 | 439 | 3,530 | 2,954 | 576 | 19% | 5,064 |
| Pension and UIF Contributions | | 581 | 637 | 637 | 45 | 369 | 371 | (2) | -1% | 637 |
| Medical Aid Contributions | | 28 | 30 | 30 | 3 | 23 | 17 | 6 | 34% | 30 |
| Overtime | | - | - | - | - | - | - | - | | - |
| Performance Bonus | | 480 | 661 | 661 | - | 488 | 385 | 103 | 27% | 661 |
| Motor Vehicle Allowance | | 517 | 540 | 540 | 40 | 333 | 315 | 18 | 6% | 540 |
| Cellphone Allowance | | - | - | - | - | - | - | - | | - |
| Housing Allowances | | - | - | - | - | - | - | - | | - |
| Other benefits and allowances | | - | - | - | - | - | - | - | | - |
| Payments in lieu of leave | | - | - | - | - | 120 | - | 120 | #DIV/0! | - |
| Long service awards | | - | - | - | 84 | 84 | - | 84 | #DIV/0! | - |
| Post-retirement benefit obligations | 2 | - | - | - | - | - | - | - | | - |
| Sub Total - Senior Managers of Municipality | | 5,810 | 6,931 | 6,931 | 611 | 4,947 | 4,043 | 904 | 22% | 6,931 |
| % increase | 4 | | 19.3% | 19.3% | | | | | | 19.3% |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | 55,991 | 61,472 | 61,472 | 4,104 | 34,590 | 35,859 | (1,269) | -4% | 61,472 |
| Pension and UIF Contributions | | 7,969 | 10,082 | 10,082 | 766 | 5,343 | 5,881 | (538) | -9% | 10,082 |
| Medical Aid Contributions | | 1,310 | 1,347 | 1,347 | 122 | 772 | 785 | (13) | -2% | 1,347 |
| Overtime | | 2,800 | 1,594 | 1,594 | 599 | 2,100 | 930 | 1,171 | 126% | 1,594 |
| Performance Bonus | | 32 | - | - | - | - | - | - | | - |
| Motor Vehicle Allowance | | 1,369 | 1,583 | 1,583 | 141 | 940 | 924 | 16 | 2% | 1,583 |
| Cellphone Allowance | | - | - | - | - | - | - | - | | - |
| Housing Allowances | | 902 | 885 | 885 | 78 | 540 | 516 | 24 | 5% | 885 |
| Other benefits and allowances | | 1,761 | 1,457 | 1,457 | 143 | 984 | 850 | 135 | 16% | 1,457 |
| Payments in lieu of leave | | 714 | 300 | 300 | 6 | 333 | 175 | 158 | 90% | 300 |
| Long service awards | | 329 | 452 | 452 | 36 | 132 | 263 | (131) | -50% | 452 |
| Post-retirement benefit obligations | 2 | 891 | 850 | 850 | 66 | 436 | 496 | (60) | -12% | 850 |
| Sub Total - Other Municipal Staff | | 74,070 | 80,020 | 80,020 | 6,059 | 46,170 | 46,678 | (508) | -1% | 80,020 |
| % increase | 4 | | 8.0% | 8.0% | | | | | | 8.0% |
| Total Parent Municipality | | 84,402 | 91,918 | 91,918 | 7,056 | 53,779 | 53,619 | 160 | 0% | 91,918 |
| | | | 8.9% | 8.9% | | | | | | 8.9% |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 84,402 | 91,918 | 91,918 | 7,056 | 53,779 | 53,619 | 160 | 0% | 91,918 |
| % increase | 4 | | 8.9% | 8.9% | | | | | | 8.9% |
| TOTAL MANAGERS AND STAFF | | 79,879 | 86,951 | 86,951 | 6,671 | 51,118 | 50,722 | 396 | 1% | 86,951 |

10. Capital programme performance

10.1 Supporting Table C12

| WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January | | | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------|-------------------------------|
| 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% | 29% |
| January | - | 2,847 | 3,766 | 2,320 | 14,721 | 24,526 | 9,806 | 40.0% | 34% |
| 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 | 14,721 | | | | | |

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

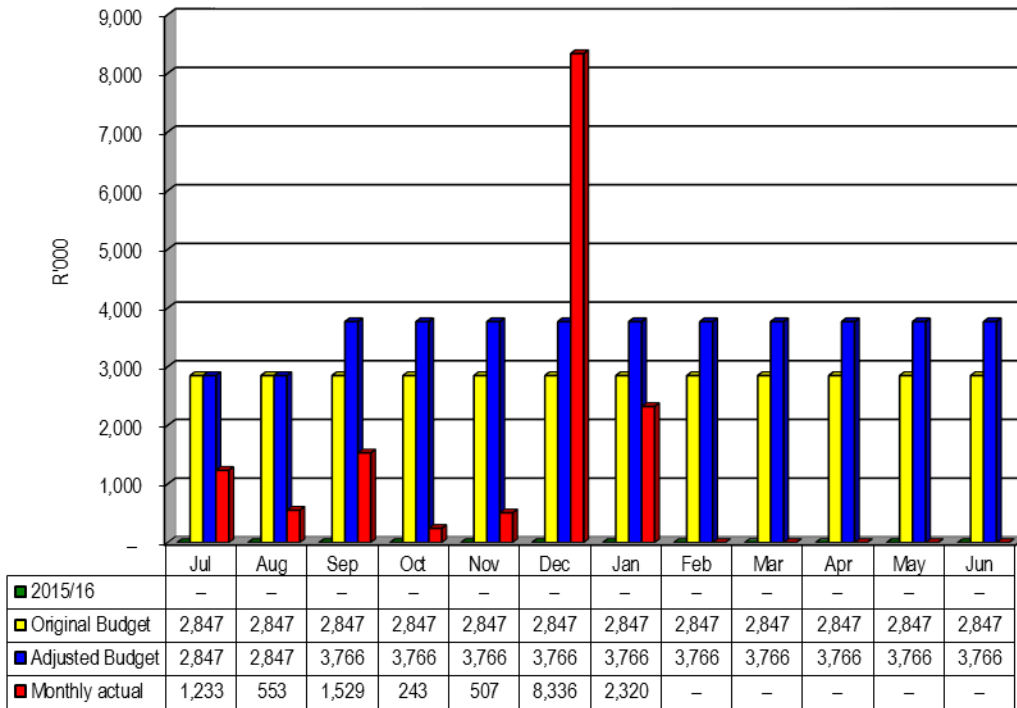
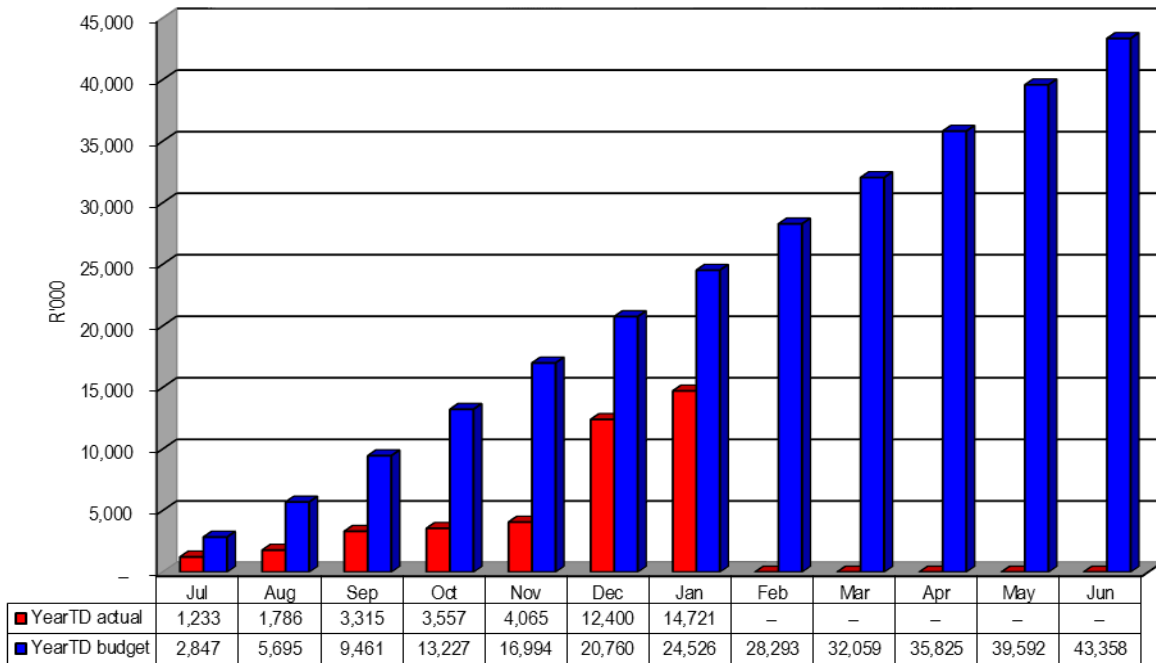


Chart C2 2016/17 Capital Expenditure: YTD actual v YTD target



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 - M07 January | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 102 | 9,037 | 2,145 | (6,892) | -321.2% | 3,678 |
| Infrastructure - Road transport | | 3,771 | - | - | - | - | - | - | - | - |
| Roads, Pavements & Bridges | | 3,771 | - | - | - | - | - | - | - | - |
| Storm water | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Electricity | | 2,618 | 2,054 | 2,054 | - | 1,126 | 1,198 | 72 | 6.0% | 2,054 |
| Generation | | - | - | - | - | - | - | - | - | - |
| Transmission & Reticulation | | 2,618 | 2,054 | 2,054 | - | 1,126 | 1,198 | 72 | 6.0% | 2,054 |
| Street Lighting | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | | 362 | 100 | 1,624 | 102 | 262 | 947 | 686 | 72.4% | 1,624 |
| Dams & Reservoirs | | - | - | - | - | - | - | - | - | - |
| Water purification | | 362 | - | - | 102 | 102 | - | (102) | #DIV/0! | - |
| Reticulation | | - | 100 | 1,624 | - | 160 | 947 | 787 | 83.1% | 1,624 |
| Infrastructure - Sanitation | | 8,136 | - | - | - | 7,650 | - | (7,650) | #DIV/0! | - |
| Reticulation | | - | - | - | - | 7,650 | - | (7,650) | #DIV/0! | - |
| Sewerage purification | | 8,136 | - | - | - | - | - | - | - | - |
| Infrastructure - Other | | - | - | - | - | - | - | - | - | - |
| Waste Management | | - | - | - | - | - | - | - | - | - |
| Transportation | | - | - | - | - | - | - | - | - | - |
| Gas | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Community | | - | 510 | 517 | - | - | 302 | 302 | 100.0% | 517 |
| Parks & gardens | | - | - | - | - | - | - | - | - | - |
| Sportsfields & stadia | | - | 510 | 510 | - | - | 298 | 298 | 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 | 356 | 434 | 700 | 266 | 38.1% | 1,200 |
| General vehicles | | 267 | - | - | - | - | - | - | - | - |
| Specialised vehicles | | - | - | - | 336 | 336 | - | (336) | #DIV/0! | - |
| Plant & equipment | | 331 | - | - | 20 | 38 | - | (38) | #DIV/0! | - |
| Computers - hardware/equipment | | - | - | - | - | 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 | 700 | 657 | 93.8% | 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 | 458 | 9,470 | 3,147 | (6,324) | -201.0% | 5,395 |
| Specialised vehicles | | - | - | - | 336 | 336 | - | (336) | #DIV/0! | - |
| Refuse | | - | - | - | 336 | 336 | - | (336) | #DIV/0! | - |
| 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 - M07 | | | | | | | | | | |
|--|-----|-----------------|-----------------|-----------------|---------------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 1,764 | 4,386 | 14,514 | 10,128 | 69.8% | 24,881 |
| Infrastructure - Road transport | | – | 6,064 | 6,064 | 429 | 1,791 | 3,537 | 1,746 | 49.4% | 6,064 |
| Roads, Pavements & Bridges | | – | 6,064 | 6,064 | 429 | 1,791 | 3,537 | 1,746 | 49.4% | 6,064 |
| Storm water | | – | – | – | – | – | – | – | – | – |
| Infrastructure - Electricity | | – | 4,500 | 12,159 | 497 | 710 | 7,093 | 6,383 | 90.0% | 12,159 |
| Generation | | – | – | – | – | – | – | – | – | – |
| Transmission & Reticulation | | – | 4,500 | 12,159 | 497 | 710 | 7,093 | 6,383 | 90.0% | 12,159 |
| Street Lighting | | – | – | – | – | – | – | – | – | – |
| Infrastructure - Water | | – | – | – | – | – | – | – | – | – |
| Dams & Reservoirs | | – | – | – | – | – | – | – | – | – |
| Water purification | | – | – | – | – | – | – | – | – | – |
| Reticulation | | – | – | – | – | – | – | – | – | – |
| Infrastructure - Sanitation | | – | 6,658 | 6,658 | 838 | 1,884 | 3,884 | 1,999 | 51.5% | 6,658 |
| Reticulation | | – | – | – | – | – | – | – | – | – |
| Sewerage purification | | – | 6,658 | 6,658 | 838 | 1,884 | 3,884 | 1,999 | 51.5% | 6,658 |
| Infrastructure - Other | | – | – | – | – | – | – | – | – | – |
| Waste Management | | – | – | – | – | – | – | – | – | – |
| Transportation | | – | – | – | – | – | – | – | – | – |
| Gas | | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – |
| Community | | – | 13,082 | 13,082 | 91 | 699 | 7,631 | 6,932 | 90.8% | 13,082 |
| Parks & gardens | | – | – | – | – | – | – | – | – | – |
| Sportsfields & stadia | | – | 13,082 | 13,082 | 91 | 699 | 7,631 | 6,932 | 90.8% | 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 | | – | – | – | 7 | 165 | – | (165) | #DIV/0! | – |
| General vehicles | | – | – | – | – | – | – | – | – | – |
| Specialised vehicles | | – | – | – | – | – | – | – | – | – |
| Plant & equipment | | – | – | – | – | – | – | – | – | – |
| Computers - hardware/equipment | | – | – | – | – | – | – | – | – | – |
| Furniture and other office equipment | | – | – | – | 7 | 165 | – | (165) | #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 | 1,862 | 5,250 | 22,145 | 16,895 | 76.3% | 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 - M07 January | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | 2015/16 | Budget Year 2016/17 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| 1 | | | | | | | | | | |
| Repairs and maintenance expenditure by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | – | 9,573 | 9,573 | 816 | 3,543 | 5,582 | 2,039 | 36.5% | 9,573 |
| Infrastructure - Road transport | | – | 3,400 | 3,400 | 290 | 1,258 | 1,983 | 724 | 36.5% | 3,400 |
| Roads, Pavements & Bridges | | – | 3,290 | 3,290 | 280 | 1,218 | 1,919 | 701 | 36.5% | 3,290 |
| Storm water | | – | 110 | 110 | 9 | 41 | 64 | 23 | 36.5% | 110 |
| Infrastructure - Electricity | | – | 2,726 | 2,726 | 232 | 1,009 | 1,590 | 581 | 36.5% | 2,726 |
| Generation | | – | – | – | – | – | – | – | – | – |
| Transmission & Reticulation | | – | 2,504 | 2,504 | 213 | 927 | 1,460 | 533 | 36.5% | 2,504 |
| Street Lighting | | – | 222 | 222 | 19 | 82 | 129 | 47 | 36.5% | 222 |
| Infrastructure - Water | | – | 2,070 | 2,070 | 176 | 766 | 1,207 | 441 | 36.5% | 2,070 |
| Dams & Reservoirs | | – | – | – | – | – | – | – | – | – |
| Water purification | | – | 960 | 960 | 82 | 355 | 560 | 204 | 36.5% | 960 |
| Reticulation | | – | 1,110 | 1,110 | 95 | 411 | 647 | 236 | 36.5% | 1,110 |
| Infrastructure - Sanitation | | – | 397 | 397 | 34 | 147 | 231 | 84 | 36.5% | 397 |
| Reticulation | | – | 117 | 117 | 10 | 43 | 68 | 25 | 36.5% | 117 |
| Sewerage purification | | – | 280 | 280 | 24 | 104 | 163 | 60 | 36.5% | 280 |
| Infrastructure - Other | | – | 980 | 980 | 84 | 363 | 571 | 209 | 36.5% | 980 |
| Waste Management | | – | 980 | 980 | 84 | 363 | 571 | 209 | 36.5% | 980 |
| Transportation | | – | – | – | – | – | – | – | – | – |
| Gas | | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – |
| Community | | – | 995 | 1,002 | 85 | 371 | 584 | 213 | 36.5% | 1,002 |
| Parks & gardens | | – | – | – | – | – | – | – | – | – |
| Sportsfields & stadia | | – | – | – | – | – | – | – | – | – |
| Swimming pools | | – | 215 | 215 | 18 | 80 | 125 | 46 | 36.5% | 215 |
| Community halls | | – | 253 | 253 | 22 | 94 | 148 | 54 | 36.5% | 253 |
| Libraries | | – | 22 | 29 | 2 | 11 | 17 | 6 | 36.5% | 29 |
| Recreational facilities | | – | 310 | 310 | 26 | 115 | 181 | 66 | 36.5% | 310 |
| Fire, safety & emergency | | – | 105 | 105 | 9 | 39 | 61 | 22 | 36.5% | 105 |
| Security and policing | | – | – | – | – | – | – | – | – | – |
| Buses | | – | – | – | – | – | – | – | – | – |
| Clinics | | – | – | – | – | – | – | – | – | – |
| Museums & Art Galleries | | – | – | – | – | – | – | – | – | – |
| Cemeteries | | – | 88 | 88 | 8 | 33 | 51 | 19 | 36.5% | 88 |
| Social rental housing | | – | – | – | – | – | – | – | – | – |
| Other | | – | 2 | 2 | 0 | 1 | 1 | 0 | 36.5% | 2 |
| Heritage assets | | – | – | – | – | – | – | – | – | – |
| Buildings | | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – |
| Investment properties | | – | – | – | – | – | – | – | – | – |
| Housing development | | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – |
| Other assets | | – | 11,324 | 11,324 | 965 | 4,191 | 6,603 | 2,412 | 36.5% | 11,324 |
| General vehicles | | – | 6,713 | 6,713 | 572 | 2,485 | 3,915 | 1,430 | 36.5% | 6,713 |
| Specialised vehicles | | – | – | – | – | – | – | – | – | – |
| Plant & equipment | | – | 1,899 | 1,899 | 162 | 703 | 1,107 | 405 | 36.5% | 1,899 |
| Computers - hardware/equipment | | – | 123 | 123 | 10 | 45 | 71 | 26 | 36.5% | 123 |
| Furniture and other office equipment | | – | 742 | 742 | 63 | 275 | 433 | 158 | 36.5% | 742 |
| Abattoirs | | – | – | – | – | – | – | – | – | – |
| Markets | | – | – | – | – | – | – | – | – | – |
| Civic Land and Buildings | | – | 1,847 | 1,847 | 157 | 684 | 1,077 | 394 | 36.5% | 1,847 |
| Other Buildings | | – | – | – | – | – | – | – | – | – |
| Other Land | | – | – | – | – | – | – | – | – | – |
| Surplus Assets - (Investment or Inventory) | | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – |
| Agricultural assets | | – | – | – | – | – | – | – | – | – |
| List sub-class | | – | – | – | – | – | – | – | – | – |
| Biological assets | | – | – | – | – | – | – | – | – | – |
| List sub-class | | – | – | – | – | – | – | – | – | – |
| Intangibles | | – | – | – | – | – | – | – | – | – |
| Computers - software & programming | | – | – | – | – | – | – | – | – | – |
| Other | | – | – | – | – | – | – | – | – | – |
| Total Repairs and Maintenance Expenditure | | – | 21,892 | 21,899 | 1,867 | 8,106 | 12,770 | 4,665 | 36.5% | 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 - M07 January | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 6,926 | 6,926 | - | | 11,874 |
| Infrastructure - Road transport | | 4,942 | 4,997 | 4,997 | 416 | 2,915 | 2,915 | - | | 4,997 |
| Roads, Pavements & Bridges | | 3,489 | 4,997 | 4,997 | 416 | 2,915 | 2,915 | - | | 4,997 |
| Storm water | | 1,453 | - | - | - | - | - | - | | - |
| Infrastructure - Electricity | | 2,119 | 2,421 | 2,421 | 202 | 1,412 | 1,412 | - | | 2,421 |
| Generation | | - | - | - | - | - | - | - | | - |
| Transmission & Reticulation | | 2,119 | 2,421 | 2,421 | 202 | 1,412 | 1,412 | - | | 2,421 |
| Street Lighting | | - | - | - | - | - | - | - | | - |
| Infrastructure - Water | | 2,176 | 2,189 | 2,189 | 182 | 1,277 | 1,277 | - | | 2,189 |
| Dams & Reservoirs | | - | - | - | - | - | - | - | | - |
| Water purification | | 2,176 | 2,189 | 2,189 | 182 | 1,277 | 1,277 | - | | 2,189 |
| Reticulation | | - | - | - | - | - | - | - | | - |
| Infrastructure - Sanitation | | 1,765 | 1,934 | 1,934 | 161 | 1,128 | 1,128 | - | | 1,934 |
| Reticulation | | - | 1,934 | 1,934 | 161 | 1,128 | 1,128 | - | | 1,934 |
| Sewerage purification | | 1,765 | - | - | - | - | - | - | | - |
| Infrastructure - Other | | 184 | 332 | 332 | 28 | 194 | 194 | - | | 332 |
| Waste Management | | 45 | 332 | 332 | 28 | 194 | 194 | - | | 332 |
| Transportation | | - | - | - | - | - | - | - | | - |
| Gas | | - | - | - | - | - | - | - | | - |
| Other | | 139 | - | - | - | - | - | - | | - |
| Community | | 429 | 531 | 531 | 44 | 310 | 310 | - | | 531 |
| Parks & gardens | | - | - | - | - | - | - | - | | - |
| Sportsfields & stadia | | - | 239 | 239 | 20 | 139 | 139 | - | | 239 |
| Swimming pools | | - | - | - | - | - | - | - | | - |
| Community halls | | 260 | 260 | 260 | 22 | 152 | 152 | - | | 260 |
| Libraries | | 6 | 32 | 32 | 3 | 19 | 19 | - | | 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 | 155 | 155 | - | | 266 |
| Housing development | | - | - | - | - | - | - | - | | - |
| Other | | 249 | 266 | 266 | 22 | 155 | 155 | - | | 266 |
| Other assets | | 3,295 | 3,273 | 3,273 | 273 | 1,909 | 1,909 | - | | 3,273 |
| General v ehicles | | 1,657 | 1,326 | 1,326 | 110 | 773 | 773 | - | | 1,326 |
| Specialised v ehicles | | - | - | - | - | - | - | - | | - |
| Plant & equipment | | 145 | 400 | 400 | 33 | 233 | 233 | - | | 400 |
| Computers - hardware/equipment | | 289 | 483 | 483 | 40 | 282 | 282 | - | | 483 |
| Furniture and other office equipment | | 367 | 395 | 395 | 33 | 230 | 230 | - | | 395 |
| Abattoirs | | - | - | - | - | - | - | - | | - |
| Markets | | - | - | - | - | - | - | - | | - |
| Civic Land and Buildings | | - | 154 | 154 | 13 | 90 | 90 | - | | 154 |
| Other Buildings | | 667 | 514 | 514 | 43 | 300 | 300 | - | | 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 | 122 | 122 | - | | 209 |
| Computers - software & programming | | 120 | 209 | 209 | 17 | 122 | 122 | - | | 209 |
| Other | | - | - | - | - | - | - | - | | - |
| Total Depreciation | | 15,280 | 16,152 | 16,152 | 1,346 | 9,422 | 9,422 | - | | 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.