

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING February 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 February.

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 February 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 10% or R 17,868 million below year-to-date budget projections for February 2017.

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

Operating expenditure by type

Total expenditure were 14% or R 25,683 million, below year-to-date budget projections for February 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 18,490 million, or 43%, 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 4,210 million during February resulting in a closing balance of R 31,322 million.

Refer to Table C7 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for February 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 - M08 February									
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	47	28,657	28,105	553	2%	28,305
Service charges	97,609	110,853	110,853	13,591	75,872	73,902	1,970	3%	110,853
Investment revenue	1,883	1,260	1,260	231	576	840	(264)	-31%	1,260
Transfers recognised - operational	96,002	63,897	65,164	696	47,486	42,598	4,888	11%	65,164
Other own revenue	72,686	59,378	59,378	2,041	14,570	39,585	(25,015)	-63%	59,378
Total Revenue (excluding capital transfers and contributions)	294,765	263,692	264,959	16,607	167,161	185,030	(17,868)	-10%	264,959
Employee costs	79,880	86,951	86,951	6,715	57,833	57,967	(134)	-0%	86,951
Remuneration of Councillors	4,522	4,967	4,967	581	3,243	3,311	(68)	-2%	4,967
Depreciation & asset impairment	15,280	16,152	16,152	1,346	10,768	10,768	0	0%	16,152
Finance charges	5,754	1,633	1,633	19	872	1,089	(217)	-20%	1,633
Materials and bulk purchases	72,024	87,136	87,225	5,663	45,619	58,090	(12,471)	-21%	87,225
Transfers and grants	35	150	150	24	159	100	59	59%	150
Other expenditure	143,073	80,771	81,949	4,080	40,996	53,847	(12,851)	-24%	81,949
Total Expenditure	320,568	277,760	279,027	18,428	159,490	185,173	(25,683)	-14%	279,027
Surplus/(Deficit)	(25,803)	(14,068)	(14,068)	(1,821)	7,671	(144)	7,815	-5431%	(14,068)
Transfers recognised - capital	14,486	30,545	39,735	3,528	16,587	26,490	(9,903)	-37%	39,735
Contributions & Contributed assets	70	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(11,247)	16,477	25,667	1,707	24,258	26,346	(2,088)	-8%	25,667
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(11,247)	16,477	25,667	1,707	24,258	26,346	(2,088)	-8%	25,667
Capital expenditure & funds sources									
Capital expenditure	18,487	34,168	43,358	3,769	18,490	28,905	(10,416)	-36%	43,358
Capital transfers recognised	14,486	30,545	39,735	3,528	16,587	26,490	(9,903)	-37%	39,735
Public contributions & donations	70	-	-	-	-	-	-	-	-
Borrowing	2,509	-	-	-	-	-	-	-	-
Internally generated funds	1,421	3,623	3,623	241	1,903	2,415	(513)	-21%	3,623
Total sources of capital funds	18,487	34,168	43,358	3,769	18,490	28,905	(10,416)	-36%	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	(453)	33,383	20,750	(12,633)	-61%	29,858
Net cash from (used) investing	(18,599)	(34,278)	(43,468)	(3,769)	(18,490)	(28,979)	(10,489)	36%	(43,468)
Net cash from (used) financing	(1,200)	974	974	12	(1,101)	649	1,750	270%	974
Cash/cash equivalents at the month/year end	17,529	4,321	4,321	-	31,322	9,378	(21,944)	-234%	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

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) - M08 February										
Description	Ref	2015/16			Budget Year 2016/17					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
Governance and administration		68,676	69,363	70,162	592	68,052	56,009	12,043	22%	70,162
Executive and council		30,916	30,940	30,940	288	33,569	20,627	12,942	63%	30,940
Budget and treasury office		36,791	36,812	37,611	265	34,124	34,309	(185)	-1%	37,611
Corporate services		969	1,611	1,611	38	359	1,074	(715)	-67%	1,611
Community and public safety		94,093	78,847	78,943	2,070	20,132	52,629	(32,497)	-62%	78,943
Community and social services		7,269	6,901	6,998	476	4,425	4,665	(240)	-5%	6,998
Sport and recreation		1,281	13,812	13,812	255	1,131	9,208	(8,077)	-88%	13,812
Public safety		60,103	49,401	49,401	1,329	8,557	32,934	(24,377)	-74%	49,401
Housing		25,441	8,733	8,733	10	6,019	5,822	197	3%	8,733
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3,778	4,071	4,071	673	2,340	2,714	(374)	-14%	4,071
Planning and development		719	402	402	24	232	268	(36)	-13%	402
Road transport		3,059	3,669	3,669	649	2,108	2,446	(338)	-14%	3,669
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		142,774	141,957	151,519	16,799	93,225	101,013	(7,788)	-8%	151,519
Electricity		83,116	84,319	92,357	6,743	50,353	61,571	(11,218)	-18%	92,357
Water		27,283	25,709	27,233	5,932	15,173	18,155	(2,983)	-16%	27,233
Waste water management		24,157	23,605	23,605	3,495	22,230	15,737	6,494	41%	23,605
Waste management		8,218	8,324	8,324	630	5,469	5,549	(81)	-1%	8,324
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	309,321	294,237	304,694	20,135	183,749	212,364	(28,616)	-13%	304,694
Expenditure - Standard										
Governance and administration		59,914	50,025	50,824	3,940	32,717	33,883	(1,165)	-3%	50,824
Executive and council		15,675	15,307	15,307	1,352	10,235	10,204	30	0%	15,307
Budget and treasury office		27,990	18,773	19,572	1,464	13,084	13,048	36	0%	19,572
Corporate services		16,249	15,945	15,945	1,124	9,398	10,630	(1,232)	-12%	15,945
Community and public safety		105,298	74,062	74,152	2,755	31,443	49,434	(17,991)	-36%	74,152
Community and social services		9,373	10,921	11,010	930	7,379	7,340	39	1%	11,010
Sport and recreation		6,131	7,729	7,729	712	5,688	5,153	535	10%	7,729
Public safety		63,161	45,423	45,423	929	11,515	30,282	(18,767)	-62%	45,423
Housing		26,633	9,989	9,989	183	6,862	6,660	202	3%	9,989
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		23,738	28,358	28,358	2,129	17,008	18,905	(1,897)	-10%	28,358
Planning and development		4,414	5,103	5,103	491	3,547	3,402	145	4%	5,103
Road transport		19,324	23,255	23,255	1,638	13,462	15,503	(2,041)	-13%	23,255
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		131,258	124,860	125,239	9,589	78,094	83,492	(5,399)	-6%	125,239
Electricity		83,965	76,279	76,658	5,793	46,233	51,105	(4,872)	-10%	76,658
Water		25,472	24,113	24,113	1,672	16,444	16,076	368	2%	24,113
Waste water management		8,295	10,718	10,718	925	6,862	7,146	(284)	-4%	10,718
Waste management		13,527	13,749	13,749	1,200	8,555	9,166	(611)	-7%	13,749
Other		360	455	455	15	228	304	(76)	-25%	455
Total Expenditure - Standard	3	320,568	277,760	279,027	18,428	159,490	186,018	(26,528)	-14%	279,027
Surplus/ (Deficit) for the year		(11,247)	16,477	25,667	1,707	24,258	26,346	(2,088)	-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) - M08 February										
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	707	37,320	24,276	13,044	53.7%	36,413
Vote 3 - Director: Financial Services		36,836	36,867	37,666	266	34,145	34,346	(200)	-0.6%	37,666
Vote 4 - Director: Engineering Services		56,143	68,121	69,645	10,331	40,696	46,430	(5,734)	-12.4%	69,645
Vote 5 - Director: Community Services		95,656	68,613	68,613	2,088	21,235	45,742	(24,507)	-53.6%	68,613
Vote 6 - Director: Electrical Services		83,116	84,319	92,357	6,743	50,353	61,571	(11,218)	-18.2%	92,357
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	309,321	294,237	304,694	20,135	183,749	212,364	(28,616)	-13.5%	304,694
Expenditure by Vote	1									
Vote 1 - Municipal Manager		4,311	4,332	4,332	260	3,897	2,888	1,010	35.0%	4,332
Vote 2 - Director: Corporate Service		28,563	28,365	28,454	2,360	16,992	18,969	(1,977)	-10.4%	28,454
Vote 3 - Director: Financial Services		28,087	18,956	19,754	1,485	13,259	13,170	89	0.7%	19,754
Vote 4 - Director: Engineering Services		67,916	76,524	76,524	5,833	49,066	51,016	(1,950)	-3.8%	76,524
Vote 5 - Director: Community Services		107,726	73,305	73,305	2,698	30,043	48,870	(18,828)	-38.5%	73,305
Vote 6 - Director: Electrical Services		83,965	76,279	76,658	5,793	46,233	51,105	(4,872)	-9.5%	76,658
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	320,568	277,760	279,027	18,428	159,490	186,018	(26,528)	-14.3%	279,027
Surplus/ (Deficit) for the year	2	(11,247)	16,477	25,667	1,707	24,258	26,346	(2,088)	-7.9%	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) - M08 February										
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	47	397	400	(3)	-1%	600
Service charges - electricity revenue		63,227	72,655	72,655	6,244	46,734	48,437	(1,703)	-4%	72,655
Service charges - water revenue		15,590	17,993	17,993	5,817	14,748	11,996	2,752	23%	17,993
Service charges - sanitation revenue		12,327	13,361	13,361	987	9,597	8,908	689	8%	13,361
Service charges - refuse revenue		6,465	6,843	6,843	544	4,794	4,562	232	5%	6,843
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,085	1,275	1,275	97	977	850	127	15%	1,275
Interest earned - external investments		1,883	1,260	1,260	231	576	840	(264)	-31%	1,260
Interest earned - outstanding debtors		2,041	2,087	2,087	226	1,789	1,391	398	29%	2,087
Dividends received		-	-	-	-	-	-	-	-	-
Fines		60,208	49,409	49,409	1,338	8,774	32,939	(24,165)	-73%	49,409
Licences and permits		563	610	610	34	280	407	(127)	-31%	610
Agency services		660	670	670	59	462	447	16	4%	670
Transfers recognised - operational		96,002	63,897	65,164	696	47,486	42,598	4,888	11%	65,164
Other revenue		8,130	5,327	5,327	287	2,288	3,551	(1,263)	-36%	5,327
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		294,765	263,692	264,959	16,607	167,161	185,030	(17,868)	-10%	264,959
Expenditure By Type										
Employee related costs		79,880	86,951	86,951	6,715	57,833	57,967	(134)	0%	86,951
Remuneration of councillors		4,522	4,967	4,967	581	3,243	3,311	(68)	-2%	4,967
Debt impairment		69,311	37,233	37,233	599	4,794	24,822	(20,028)	-81%	37,233
Depreciation & asset impairment		15,280	16,152	16,152	1,346	10,768	10,768	0	0%	16,152
Finance charges		5,754	1,633	1,633	19	872	1,089	(217)	-20%	1,633
Bulk purchases		47,916	65,244	65,244	4,304	36,154	43,496	(7,342)	-17%	65,244
Other materials		24,108	21,892	21,981	1,359	9,465	14,594	(5,130)	-35%	21,981
Contracted services		11,957	7,982	7,982	484	6,333	5,321	1,011	19%	7,982
Transfers and grants		35	150	150	24	159	100	59	59%	150
Other expenditure		61,782	35,556	36,734	2,997	29,869	23,704	6,165	26%	36,734
Loss on disposal of PPE		23	-	-	-	-	-	-	-	-
Total Expenditure		320,568	277,760	279,027	18,428	159,490	185,173	(25,683)	-14%	279,027
Surplus/(Deficit)		(25,803)	(14,068)	(14,068)	(1,821)	7,671	(144)	7,815	-5431%	(14,068)
Transfers recognised - capital		14,486	30,545	39,735	3,528	16,587	26,490	(9,903)	-37%	39,735
Contributions recognised - capital		70	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(11,247)	16,477	25,667	1,707	24,258	26,346			25,667
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(11,247)	16,477	25,667	1,707	24,258	26,346			25,667
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		(11,247)	16,477	25,667	1,707	24,258	26,346			25,667
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		(11,247)	16,477	25,667	1,707	24,258	26,346			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) - M08 February										
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	5	11	234%	7
Vote 3 - Director: Financial Services		292	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		13,508	27,614	29,138	3,543	16,059	19,425	(3,367)	-17%	29,138
Vote 5 - Director: Community Services		33	-	-	-	345	-	345	#DIV/0!	-
Vote 6 - Director: Electrical Services		2,701	6,554	14,213	226	2,071	9,475	(7,405)	-78%	14,213
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	18,487	34,168	43,358	3,769	18,490	28,905	(10,416)	-36%	43,358
Total Capital Expenditure		18,487	34,168	43,358	3,769	18,490	28,905	(10,416)	-36%	43,358
Capital Expenditure - Standard Classification										
Governance and administration		863	1,200	1,200	20	244	800	(556)	-70%	1,200
Executive and council		53	-	-	-	-	-	-	-	-
Budget and treasury office		292	-	-	-	-	-	-	-	-
Corporate services		518	1,200	1,200	20	244	800	(556)	-70%	1,200
Community and public safety		2,238	13,592	13,599	244	952	9,066	(8,115)	-90%	13,599
Community and social services		1,189	-	7	-	-	5	(5)	-100%	7
Sport and recreation		1,029	13,592	13,592	244	943	9,062	(8,118)	-90%	13,592
Public safety		20	-	-	-	9	-	9	#DIV/0!	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3,994	6,064	6,064	743	2,539	4,043	(1,504)	-37%	6,064
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3,994	6,064	6,064	743	2,539	4,043	(1,504)	-37%	6,064
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		11,392	13,312	22,495	2,763	14,755	14,997	(241)	-2%	22,495
Electricity		2,701	6,554	14,213	226	2,071	9,475	(7,405)	-78%	14,213
Water		651	100	1,624	107	371	1,082	(711)	-66%	1,624
Waste water management		8,038	6,658	6,658	2,429	11,977	4,439	7,538	170%	6,658
Waste management		1	-	-	-	336	-	336	#DIV/0!	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	18,487	34,168	43,358	3,769	18,490	28,905	(10,416)	-36%	43,358
Funded by:										
National Government		12,679	30,035	39,218	1,458	6,707	26,145	(19,438)	-74%	39,218
Provincial Government		1,807	510	517	2,070	9,880	345	9,535	2766%	517
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		14,486	30,545	39,735	3,528	16,587	26,490	(9,903)	-37%	39,735
Public contributions & donations	5	70	-	-	-	-	-	-	-	-
Borrowing	6	2,509	-	-	-	-	-	-	-	-
Internally generated funds		1,421	3,623	3,623	241	1,903	2,415	(513)	-21%	3,623
Total Capital Funding		18,487	34,168	43,358	3,769	18,490	28,905	(10,416)	-36%	43,358

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M08 February						
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 - M08 February										
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	1,417	18,936	17,729	1,207	7%	26,594
Service charges		-	104,151	104,151	7,824	68,078	69,434	(1,356)	-2%	104,151
Other revenue		-	28,214	28,214	1,666	15,250	18,809	(3,559)	-19%	28,214
Government - operating		107,961	63,897	63,897	2,085	40,218	42,598	(2,380)	-6%	63,897
Government - capital		14,486	30,545	30,545	2,580	32,263	20,363	11,899	58%	30,545
Interest		3,924	3,220	3,220	458	2,544	2,147	397	18%	3,220
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(295,515)	(223,713)	(224,980)	(16,440)	(142,875)	(149,142)	(6,268)	4%	(224,980)
Finance charges		(5,754)	(1,633)	(1,633)	(19)	(872)	(1,089)	(217)	20%	(1,633)
Transfers and Grants		(35)	(150)	(150)	(24)	(159)	(100)	59	-59%	(150)
NET CASH FROM/(USED) OPERATING ACTIVITIES		24,212	31,125	29,858	(453)	33,383	20,750	(12,633)	-61%	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)	-	-	(74)	74	-100%	(110)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(18,487)	(34,168)	(43,358)	(3,769)	(18,490)	(28,905)	(10,416)	36%	(43,358)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(18,599)	(34,278)	(43,468)	(3,769)	(18,490)	(28,979)	(10,489)	36%	(43,468)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		2,802	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	55	55	12	45	37	9	24%	55
Payments										
Repayment of borrowing		(4,003)	919	919	-	(1,146)	613	1,759	287%	919
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,200)	974	974	12	(1,101)	649	1,750	270%	974
NET INCREASE/ (DECREASE) IN CASH HELD		4,413	(2,179)	(12,636)	(4,210)	13,793	(7,580)			(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		31,322	9,378			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 - M08 February													
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	7,178	668	411	3,734	-	-	-	-	11,991	3,734	-	622
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,486	447	194	1,268	-	-	-	-	5,396	1,268	-	239
Receivables from Non-exchange Transactions - Property Rates	1400	1,520	425	310	4,791	-	-	-	-	7,047	4,791	-	957
Receivables from Exchange Transactions - Waste Water Management	1500	1,148	542	444	10,142	-	-	-	-	12,276	10,142	-	1,723
Receivables from Exchange Transactions - Waste Management	1600	651	355	305	6,700	-	-	-	-	8,010	6,700	-	1,244
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	3	1	47	-	-	-	-	57	47	-	8
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2,520	194	593	33,066	-	-	-	-	36,373	33,066	-	-
Total By Income Source	2000	16,509	2,634	2,259	59,748	-	-	-	-	81,149	59,748	-	4,794
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	824	189	59	1,023	-	-	-	-	2,095	1,023	-	-
Commercial	2300	2,341	224	201	3,100	-	-	-	-	5,866	3,100	-	-
Households	2400	11,758	1,943	1,673	48,895	-	-	-	-	64,269	48,895	-	4,794
Other	2500	1,585	279	326	6,730	-	-	-	-	6,920	6,730	-	-
Total By Customer Group	2600	16,509	2,634	2,259	59,748	-	-	-	-	81,149	59,748	-	4,794

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 - M08 February										
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	3,786	-	-	-	-	-	-	-	3,786
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	733	-	-	-	-	-	-	-	733
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,815	201	-	8	-	-	-	-	2,024
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	6,333	201	-	8	-	-	-	-	6,542

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February									
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							2,626	1,674	4,300
Standard Bank							13,800	(971)	12,829
ABSA Bank							5,010	511	5,521
Nedbank							4,498	(73)	4,425
Municipality sub-total					-		25,934	1,141	27,075
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		25,934	1,141	27,075

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 - M08 February										
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	485	38,244	33,407	4,837	14.5%	50,111
Local Government Equitable Share		44,160	46,569	46,569	-	34,927	31,046	3,881	12.5%	46,569
Finance Management		1,600	1,625	1,625	-	1,625	1,083	542	50.0%	1,625
EPWP Incentive		1,743	1,617	1,617	485	1,617	1,078	539	50.0%	1,617
Municipal Infrastructure Grant (MIG) PMU		263	300	300	-	75	200	(125)	-62.5%	300
Provincial Government:		31,421	13,786	13,786	1,600	11,022	9,191	1,831	19.9%	13,786
Human Settlements Development Grant		25,205	8,610	8,610	-	6,016	5,740	276	4.8%	8,610
Library Service		4,570	4,800	4,800	1,600	4,800	3,200	1,600	50.0%	4,800
Community Development Workers (CDW)		234	206	206	-	206	137	69	50.0%	206
Management Support Grant		-	120	120	-	-	80	(80)	-100.0%	120
Transport and Public Works		-	50	50	-	-	33	(33)	-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	2,085	49,301	42,598	6,703	15.7%	63,897
Capital Transfers and Grants										
National Government:		23,579	30,035	30,035	-	22,033	20,023	2,010	10.0%	30,035
Municipal Infrastructure Grant (MIG)		15,384	25,535	25,535	-	17,533	17,023	510	3.0%	25,535
Integrated National Electrification Programme Capital		8,195	4,500	4,500	-	4,500	3,000	1,500	50.0%	4,500
Provincial Government:		550	510	510	2,580	10,230	340	9,890	2908.8%	510
Municipal Infrastructure Support Grant		550	-	-	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	510	510	510	510	340	170	50.0%	510
Human Settlements Development Grant		-	-	-	2,070	9,720	-	9,720	#DIV/0!	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	24,129	30,545	30,545	2,580	32,263	20,363	11,899	58.4%	30,545
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	122,697	94,442	94,442	4,665	81,564	62,961	18,603	29.5%	94,442

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February										
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	178	37,428	33,407	4,021	12.0%	50,111
Local Government Equitable Share		-	46,569	46,569	-	34,927	31,046	3,881	12.5%	46,569
Finance Management		1,444	1,625	1,625	42	1,182	1,083	98	9.1%	1,625
EPWP Incentive		1,736	1,617	1,617	118	1,147	1,078	69	6.4%	1,617
Municipal Infrastructure Grant (MIG) PMU		264	300	300	18	173	200	(27)	-13.4%	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	378	9,255	9,191	65	0.7%	13,786
Human Settlements Development Grant		25,205	8,610	8,610	-	5,944	5,740	204	3.6%	8,610
Library Service		4,231	4,800	4,800	378	3,233	3,200	33	1.0%	4,800
Community Development Workers (CDW)		205	206	206	-	79	137	(59)	-42.6%	206
Thusong Service Centres Grant		327	-	-	-	-	-	-	-	-
Organisational Structure Review		427	-	-	-	-	-	-	-	-
Management Support Grant		2	120	120	-	-	80	(80)	-100.0%	120
IDP Review		76	-	-	-	-	-	-	-	-
Consumer Housing Education Program		4	-	-	-	-	-	-	-	-
Transport and Public Works		-	50	50	-	-	33	(33)	-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	556	46,684	42,598	4,086	9.6%	63,897
Capital expenditure of Transfers and Grants										
National Government:		12,679	30,035	30,035	1,608	7,350	20,023	(12,674)	-63.3%	30,035
Municipal Infrastructure Grant (MIG)		12,196	25,535	25,535	1,401	6,524	17,023	(10,499)	-61.7%	25,535
Integrated National Electrification Programme Capital		470	4,500	4,500	207	809	3,000	(2,191)	-73.0%	4,500
Finance Management		14	-	-	-	16	-	16	#DIV/0!	-
Provincial Government:		1,807	510	510	2,070	9,720	340	9,380	2758.8%	510
Library Service		1,133	-	-	-	-	-	-	-	-
Human Settlements Development Grant		-	-	-	2,070	9,720	-	9,720	#DIV/0!	-
Development of Sport and Recreation Facilities		-	510	510	-	-	340	(340)	-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	3,678	17,070	20,363	(3,294)	-16.2%	30,545
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		66,398	94,442	94,442	4,234	63,753	62,961	792	1.3%	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 - M08 February						
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%
Local Government Equitable Share		-	-	-	-	
Finance Management		-	-	-	-	
Municipal Systems Improvement		66	-	-	66	100.0%
EPWP Incentive		-	-	-	-	
Provincial Government:		1,201	162	1,026	174	14.5%
Human Settlements Development Grant		-	-	-	-	
Library Service		89	-	-	89	100.0%
Management Support Grant		732	1	703	30	4.0%
Municipal Infrastructure Support Grant		379	161	323	56	14.7%
District Municipality:		-	-	-	-	
		-	-	-	-	
Other grant providers:		-	-	-	-	
		-	-	-	-	
Total operating expenditure of Approved Roll-overs		1,267	162	1,026	241	19.0%
Capital expenditure of Approved Roll-overs						
National Government:		9,183	-	-	9,183	100.0%
Municipal Infrastructure Grant (MIG)		1,524	-	-	1,524	100.0%
Integrated National Electrification Programme Capital		7,659	-	-	7,659	100.0%
Provincial Government:		7	-	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	162	1,208	9,249	88.4%

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 - M08 February										
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	524	2,785	2,306	479	21%	3,459
Pension and UIF Contributions		287	339	339	10	69	226	(157)	-69%	339
Medical Aid Contributions		45	47	47	4	32	31	1	4%	47
Motor Vehicle Allowance		642	830	830	20	178	554	(375)	-68%	830
Cellphone Allowance		261	292	292	23	178	194	(16)	-8%	292
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		4,522	4,967	4,967	581	3,243	3,311	(68)	-2%	4,967
% increase	4		9.8%	9.8%						9.8%
Senior Managers of the Municipality										
Basic Salaries and Wages		4,204	5,064	5,064	329	3,859	3,376	483	14%	5,064
Pension and UIF Contributions		581	637	637	32	401	424	(24)	-6%	637
Medical Aid Contributions		28	30	30	3	26	20	6	31%	30
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		480	661	661	-	488	440	47	11%	661
Motor Vehicle Allowance		517	540	540	33	366	360	6	2%	540
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	102	222	-	222	#DIV/0!	-
Long service awards		-	-	-	-	84	-	84	#DIV/0!	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,810	6,931	6,931	499	5,446	4,621	825	18%	6,931
% increase	4		19.3%	19.3%						19.3%
Other Municipal Staff										
Basic Salaries and Wages		55,991	61,472	61,472	4,532	39,122	40,981	(1,859)	-5%	61,472
Pension and UIF Contributions		7,969	10,082	10,082	765	6,108	6,721	(613)	-9%	10,082
Medical Aid Contributions		1,310	1,347	1,347	122	894	898	(3)	0%	1,347
Overtime		2,800	1,594	1,594	248	2,348	1,062	1,285	121%	1,594
Performance Bonus		32	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,369	1,583	1,583	144	1,084	1,056	28	3%	1,583
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		902	885	885	79	619	590	29	5%	885
Other benefits and allowances		1,761	1,457	1,457	138	1,122	971	151	16%	1,457
Payments in lieu of leave		714	300	300	25	358	200	158	79%	300
Long service awards		329	452	452	18	150	301	(151)	-50%	452
Post-retirement benefit obligations	2	891	850	850	147	583	567	16	3%	850
Sub Total - Other Municipal Staff		74,070	80,020	80,020	6,217	52,387	53,347	(960)	-2%	80,020
% increase	4		8.0%	8.0%						8.0%
Total Parent Municipality		84,402	91,918	91,918	7,297	61,076	61,279	(203)	0%	91,918
			8.9%	8.9%						8.9%
TOTAL SALARY, ALLOWANCES & BENEFITS		84,402	91,918	91,918	7,297	61,076	61,279	(203)	0%	91,918
% increase	4		8.9%	8.9%						8.9%
TOTAL MANAGERS AND STAFF		79,879	86,951	86,951	6,715	57,833	57,967	(134)	0%	86,951

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
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	3,769	18,490	28,293	9,803	34.6%	43%
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	18,490					

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

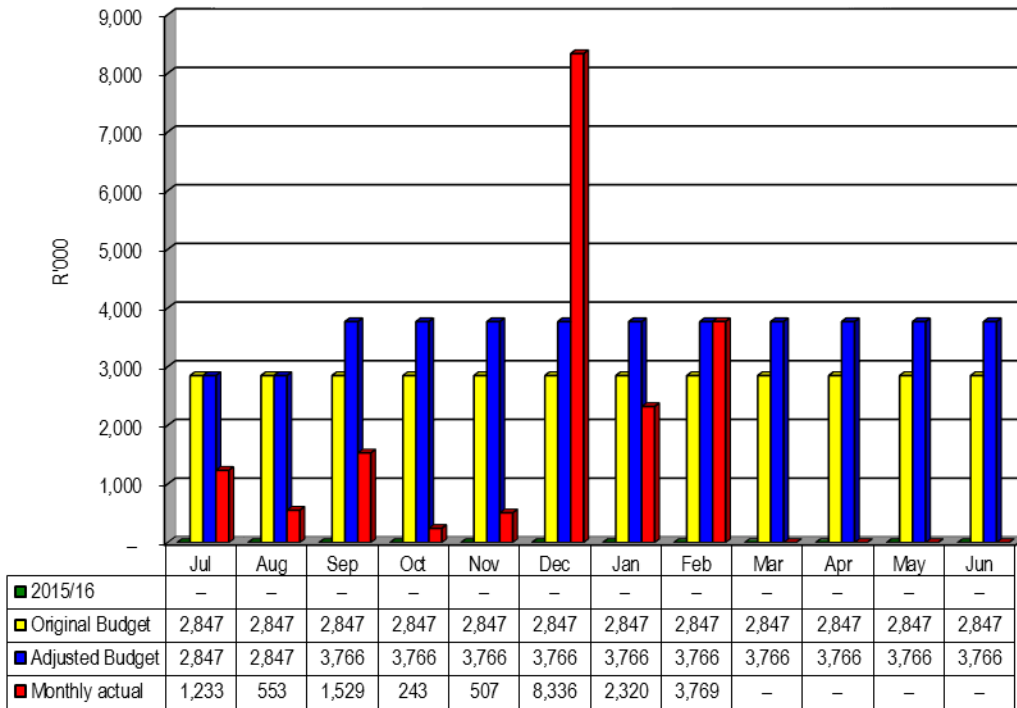
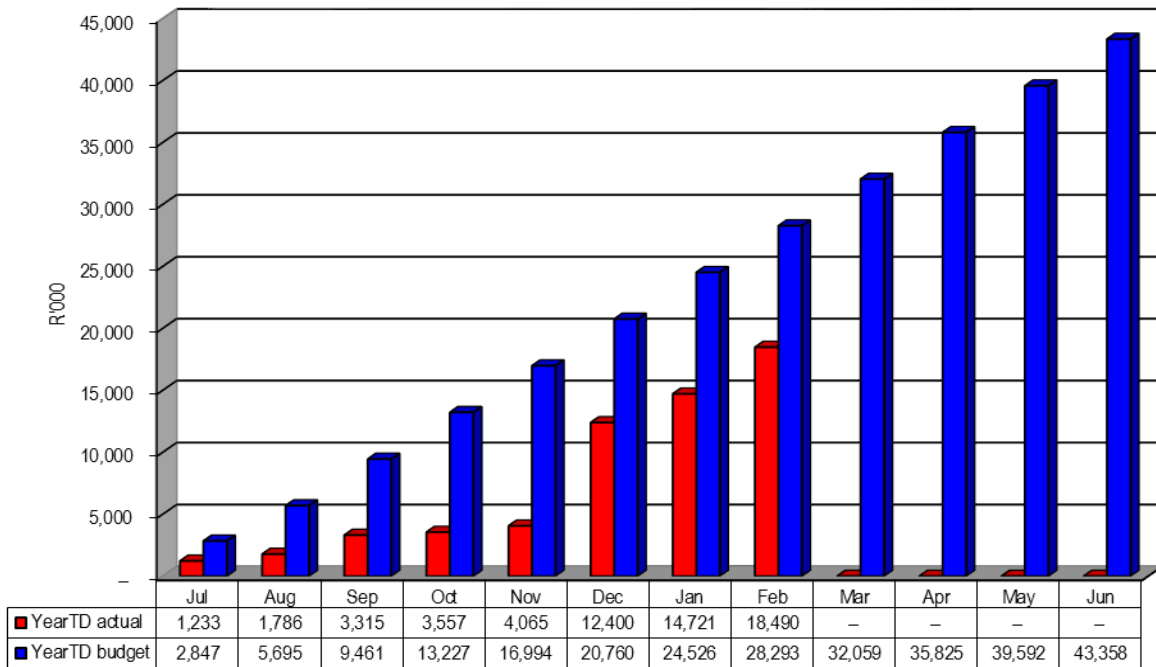


Chart C2 2016/17 Capital Expenditure: YTD actual v YTD target



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 - M08 February										
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	2,178	11,215	2,452	(8,763)	-357.4%	3,678
Infrastructure - Road transport		3,771	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		3,771	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		2,618	2,054	2,054	-	1,126	1,369	244	17.8%	2,054
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2,618	2,054	2,054	-	1,126	1,369	244	17.8%	2,054
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		362	100	1,624	107	369	1,082	713	65.9%	1,624
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		362	-	-	107	209	-	(209)	#DIV/0!	-
Reticulation		-	100	1,624	-	160	1,082	923	85.2%	1,624
Infrastructure - Sanitation		8,136	-	-	2,070	9,720	-	(9,720)	#DIV/0!	-
Reticulation		-	-	-	2,070	9,720	-	(9,720)	#DIV/0!	-
Sewerage purification		8,136	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	510	517	-	-	345	345	100.0%	517
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	510	510	-	-	340	340	100.0%	510
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	7	-	-	5	5	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	13	446	800	354	44.2%	1,200
General v ehicles		267	-	-	-	-	-	-	-	-
Specialised v ehicles		-	-	-	-	336	-	(336)	#DIV/0!	-
Plant & equipment		331	-	-	13	51	-	(51)	#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	800	757	94.6%	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	2,191	11,661	3,596	(8,065)	-224.2%	5,395
Specialised vehicles		-	-	-	-	336	-	(336)	#DIV/0!	-
Refuse		-	-	-	-	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 - M08 February										
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	1,316	5,702	16,587	10,885	65.6%	24,881
Infrastructure - Road transport		-	6,064	6,064	743	2,534	4,043	1,508	37.3%	6,064
Roads, Pavements & Bridges		-	6,064	6,064	743	2,534	4,043	1,508	37.3%	6,064
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	4,500	12,159	225	935	8,106	7,171	88.5%	12,159
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	4,500	12,159	225	935	8,106	7,171	88.5%	12,159
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	6,658	6,658	348	2,233	4,439	2,206	49.7%	6,658
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	6,658	6,658	348	2,233	4,439	2,206	49.7%	6,658
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	13,082	13,082	244	943	8,722	7,778	89.2%	13,082
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	13,082	13,082	244	943	8,722	7,778	89.2%	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		-	-	-	18	184	-	(184)	#DIV/0!	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	18	184	-	(184)	#DIV/0!	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	-	30,304	37,963	1,578	6,829	25,309	18,480	73.0%	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 - M08										
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										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	9,573	9,573	594	4,137	6,380	2,242	35.1%	9,573
Infrastructure - Road transport		–	3,400	3,400	211	1,469	2,266	796	35.1%	3,400
Roads, Pavements & Bridges		–	3,290	3,290	204	1,422	2,193	771	35.1%	3,290
Storm water		–	110	110	7	48	73	26	35.1%	110
Infrastructure - Electricity		–	2,726	2,726	169	1,178	1,817	639	35.1%	2,726
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	2,504	2,504	155	1,082	1,669	587	35.1%	2,504
Street Lighting		–	222	222	14	96	148	52	35.1%	222
Infrastructure - Water		–	2,070	2,070	128	895	1,380	485	35.1%	2,070
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	960	960	60	415	640	225	35.1%	960
Reticulation		–	1,110	1,110	69	480	740	260	35.1%	1,110
Infrastructure - Sanitation		–	397	397	25	171	264	93	35.1%	397
Reticulation		–	117	117	7	50	78	27	35.1%	117
Sewerage purification		–	280	280	17	121	187	66	35.1%	280
Infrastructure - Other		–	980	980	61	424	653	230	35.1%	980
Waste Management		–	980	980	61	424	653	230	35.1%	980
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Community		–	995	1,002	62	433	668	235	35.1%	1,002
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	215	215	13	93	143	50	35.1%	215
Community halls		–	253	253	16	109	169	59	35.1%	253
Libraries		–	22	29	2	13	19	7	35.1%	29
Recreational facilities		–	310	310	19	134	207	73	35.1%	310
Fire, safety & emergency		–	105	105	7	45	70	25	35.1%	105
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	88	88	5	38	59	21	35.1%	88
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	2	2	0	1	1	0	35.1%	2
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		–	11,324	11,324	703	4,894	7,547	2,653	35.1%	11,324
General vehicles		–	6,713	6,713	417	2,901	4,474	1,573	35.1%	6,713
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	1,899	1,899	118	821	1,266	445	35.1%	1,899
Computers - hardware/equipment		–	123	123	8	53	82	29	35.1%	123
Furniture and other office equipment		–	742	742	46	321	494	174	35.1%	742
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	1,847	1,847	115	798	1,231	433	35.1%	1,847
Other Buildings		–	–	–	–	–	–	–	–	–
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure		–	21,892	21,899	1,359	9,465	14,594	5,130	35.1%	21,899
Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

10.2.3 Supporting Table SC13d

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February										
Description	Ref	2015/16	Original Budget	Adjusted Budget	Budget Year 2016/17			YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome			Monthly actual	YearTD actual	YearTD budget			
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		11,187	11,874	11,874	989	7,916	7,916	-		11,874
Infrastructure - Road transport		4,942	4,997	4,997	416	3,331	3,331	-		4,997
Roads, Pavements & Bridges		3,489	4,997	4,997	416	3,331	3,331	-		4,997
Storm water		1,453	-	-	-	-	-	-		-
Infrastructure - Electricity		2,119	2,421	2,421	202	1,614	1,614	-		2,421
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		2,119	2,421	2,421	202	1,614	1,614	-		2,421
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		2,176	2,189	2,189	182	1,459	1,459	-		2,189
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		2,176	2,189	2,189	182	1,459	1,459	-		2,189
Reticulation		-	-	-	-	-	-	-		-
Infrastructure - Sanitation		1,765	1,934	1,934	161	1,290	1,290	-		1,934
Reticulation		-	1,934	1,934	161	1,290	1,290	-		1,934
Sewerage purification		1,765	-	-	-	-	-	-		-
Infrastructure - Other		184	332	332	28	222	222	-		332
Waste Management		45	332	332	28	222	222	-		332
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		139	-	-	-	-	-	-		-
Community		429	531	531	44	354	354	-		531
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	239	239	20	159	159	-		239
Swimming pools		-	-	-	-	-	-	-		-
Community halls		260	260	260	22	173	173	-		260
Libraries		6	32	32	3	21	21	-		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	178	178	-		266
Housing development		-	-	-	-	-	-	-		-
Other		249	266	266	22	178	178	-		266
Other assets		3,295	3,273	3,273	273	2,182	2,182	-		3,273
General vehicles		1,657	1,326	1,326	110	884	884	-		1,326
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		145	400	400	33	267	267	-		400
Computers - hardware/equipment		289	483	483	40	322	322	-		483
Furniture and other office equipment		367	395	395	33	263	263	-		395
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	154	154	13	103	103	-		154
Other Buildings		667	514	514	43	342	342	-		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	139	139	-		209
Computers - software & programming		120	209	209	17	139	139	-		209
Other		-	-	-	-	-	-	-		-
Total Depreciation		15,280	16,152	16,152	1,346	10,768	10,768	-		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.