

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING March 2017

TABLE OF CONTENTS

PART 1 – IN-YEAR REPORT

1. Mayor’s Report	2
2. Resolutions	2
3. Executive Summary	3 - 4
4. In-year budget statement tables	5 - 11

PART 2 – SUPPORTING DOCUMENTATION

5. Debtors analysis	12
6. Creditors analysis	12
7. Investment portfolio analysis	13
8. Allocation and grant receipts and expenditure	14 - 16
9. Expenditure on councillor and board members allowances and employee benefits	17
10. Capital programme performance	18 - 23
11. Material variances to the SDBIP	24

PART 1 – IN-YEAR REPORT

1. Mayor's Report

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of the budget in accordance with the SDBIP

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

1.1.2 Financial problems or risks facing the municipality

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

1.1.3 Other relevant information

The adjustments budget were prepared and submitted to Council to revise the adjustments budget of August 2016, however the adjustments budget were not approved due to the fact that all Council meetings were suspended till after the by-election in May 2017.

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 March 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 3% or R 6,606 million below year-to-date budget projections for March 2017.

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

Operating expenditure by type

Total expenditure were 13% or R 26,722 million, below year-to-date budget projections for March 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 23,545 million, or 54%, 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 increase in cash held were R 10,869 million during March resulting in a closing balance of R 42,191 million. This was mainly due to the last Equitable Share installment received from National Treasury.

Refer to Table C7 for more detail on cash flows.

3.3 Material variances from SDBIP

The third quarter SDBIP report will be completed and submitted as part of the section 52 report for the period January – March 2017.

3.4 Remedial or corrective steps

1. All directorates must caution and monitor their expenditure to ensure that overspending can be avoided given the fact that the February adjustments budget were not approved;
2. Capital expenditure specifically on grant funded projects must be accelerated in the last quarter to avoid roll-overs;
3. Overtime should be worked only in emergency cases.

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 - M09 March									
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	49	28,706	28,155	552	2%	28,305
Service charges	97,609	110,853	110,853	15,839	91,711	83,139	8,571	10%	110,853
Investment revenue	1,883	1,260	1,260	-	576	945	(369)	-39%	1,260
Transfers recognised - operational	96,002	63,897	65,164	12,682	60,168	47,923	12,246	26%	65,164
Other own revenue	72,686	59,378	59,378	2,358	16,928	44,533	(27,606)	-62%	59,378
Total Revenue (excluding capital transfers and contributions)	294,765	263,692	264,959	30,928	198,089	204,695	(6,606)	-3%	264,959
Employee costs	79,880	86,951	86,951	6,588	64,421	65,213	(792)	-1%	86,951
Remuneration of Councillors	4,522	4,967	4,967	324	3,567	3,725	(158)	-4%	4,967
Depreciation & asset impairment	15,280	16,152	16,152	1,346	12,114	12,114	0	0%	16,152
Finance charges	5,754	1,633	1,633	76	948	1,225	(277)	-23%	1,633
Materials and bulk purchases	72,024	87,136	87,225	6,302	51,921	65,352	(13,430)	-21%	87,225
Transfers and grants	35	150	150	-	159	113	47	41%	150
Other expenditure	143,073	80,771	81,949	7,472	48,467	60,578	(12,111)	-20%	81,949
Total Expenditure	320,568	277,760	279,027	22,108	181,598	208,320	(26,722)	-13%	279,027
Surplus/(Deficit)	(25,803)	(14,068)	(14,068)	8,820	16,492	(3,625)	20,117	-555%	(14,068)
Transfers recognised - capital	14,486	30,545	39,735	4,742	21,329	29,801	(8,472)	-28%	39,735
Contributions & Contributed assets	70	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(11,247)	16,477	25,667	13,563	37,821	26,176	11,645	44%	25,667
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(11,247)	16,477	25,667	13,563	37,821	26,176	11,645	44%	25,667
Capital expenditure & funds sources									
Capital expenditure	18,487	34,168	43,358	5,055	23,545	32,519	(8,974)	-28%	43,358
Capital transfers recognised	14,486	30,545	39,735	4,742	21,329	29,801	(8,472)	-28%	39,735
Public contributions & donations	70	-	-	-	-	-	-	-	-
Borrowing	2,509	-	-	-	-	-	-	-	-
Internally generated funds	1,421	3,623	3,623	313	2,215	2,717	(502)	-18%	3,623
Total sources of capital funds	18,487	34,168	43,358	5,055	23,545	32,519	(8,974)	-28%	43,358
Financial position									
Total current assets	57,501	59,973	59,973		188,222				59,973
Total non current assets	472,134	508,329	517,519		481,663				517,519
Total current liabilities	61,139	53,388	53,388		88,949				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		422,993				477,016
Cash flows									
Net cash from (used) operating	24,212	31,125	29,858	15,889	49,273	22,966	(26,307)	-115%	29,858
Net cash from (used) investing	(18,599)	(34,278)	(43,468)	(5,055)	(23,545)	(28,979)	(5,434)	19%	(43,468)
Net cash from (used) financing	(1,200)	974	974	35	(1,066)	649	1,715	264%	974
Cash/cash equivalents at the month/year end	17,529	4,321	4,321	-	42,191	11,594	(30,597)	-264%	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	24,753	4,371	1,730	60,299	-	-	-	-	91,154
Creditors Age Analysis									
Total Creditors	5,308	552	7	-	-	-	-	-	5,868

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) - M09 March										
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	12,649	80,701	59,547	21,153	36%	70,162
Executive and council		30,916	30,940	30,940	11,711	45,279	23,205	22,075	95%	30,940
Budget and treasury office		36,791	36,812	37,611	900	35,023	35,134	(111)	0%	37,611
Corporate services		969	1,611	1,611	39	398	1,208	(810)	-67%	1,611
Community and public safety		94,093	78,847	78,943	2,089	22,221	59,207	(36,986)	-62%	78,943
Community and social services		7,269	6,901	6,998	617	5,042	5,248	(206)	-4%	6,998
Sport and recreation		1,281	13,812	13,812	70	1,201	10,359	(9,158)	-88%	13,812
Public safety		60,103	49,401	49,401	1,391	9,948	37,051	(27,103)	-73%	49,401
Housing		25,441	8,733	8,733	11	6,030	6,549	(520)	-8%	8,733
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3,778	4,071	4,071	1,018	3,358	3,053	305	10%	4,071
Planning and development		719	402	402	8	240	302	(62)	-20%	402
Road transport		3,059	3,669	3,669	1,010	3,118	2,751	366	13%	3,669
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		142,774	141,957	151,519	19,914	113,139	113,639	(500)	0%	151,519
Electricity		83,116	84,319	92,357	16,993	67,346	69,268	(1,922)	-3%	92,357
Water		27,283	25,709	27,233	(2,557)	12,616	20,425	(7,809)	-38%	27,233
Waste water management		24,157	23,605	23,605	4,880	27,110	17,704	9,406	53%	23,605
Waste management		8,218	8,324	8,324	599	6,068	6,243	(175)	-3%	8,324
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	309,321	294,237	304,694	35,670	219,419	235,447	(16,028)	-7%	304,694
Expenditure - Standard										
Governance and administration		59,914	50,025	50,824	5,399	38,116	38,118	(2)	0%	50,824
Executive and council		15,675	15,307	15,307	1,959	12,194	11,480	714	6%	15,307
Budget and treasury office		27,990	18,773	19,572	2,414	15,498	14,679	819	6%	19,572
Corporate services		16,249	15,945	15,945	1,026	10,424	11,959	(1,535)	-13%	15,945
Community and public safety		105,298	74,062	74,152	3,508	34,952	55,614	(20,662)	-37%	74,152
Community and social services		9,373	10,921	11,010	782	8,161	8,258	(97)	-1%	11,010
Sport and recreation		6,131	7,729	7,729	679	6,366	5,797	569	10%	7,729
Public safety		63,161	45,423	45,423	1,951	13,466	34,067	(20,601)	-60%	45,423
Housing		26,633	9,989	9,989	97	6,959	7,492	(533)	-7%	9,989
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		23,738	28,358	28,358	1,906	18,914	21,268	(2,354)	-11%	28,358
Planning and development		4,414	5,103	5,103	459	4,006	3,827	179	5%	5,103
Road transport		19,324	23,255	23,255	1,446	14,908	17,441	(2,533)	-15%	23,255
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		131,258	124,860	125,239	11,246	89,340	93,929	(4,589)	-5%	125,239
Electricity		83,965	76,279	76,658	6,001	52,234	57,493	(5,259)	-9%	76,658
Water		25,472	24,113	24,113	3,555	19,999	18,085	1,914	11%	24,113
Waste water management		8,295	10,718	10,718	814	7,675	8,039	(363)	-5%	10,718
Waste management		13,527	13,749	13,749	877	9,432	10,312	(880)	-9%	13,749
Other		360	455	455	48	275	342	(66)	-19%	455
Total Expenditure - Standard	3	320,568	277,760	279,027	22,108	181,598	209,270	(27,673)	-13%	279,027
Surplus/ (Deficit) for the year		(11,247)	16,477	25,667	13,563	37,821	26,176	11,645	44%	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) - M09 March										
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	12,144	49,463	27,310	22,153	81.1%	36,413
Vote 3 - Director: Financial Services		36,836	36,867	37,666	902	35,047	35,176	(129)	-0.4%	37,666
Vote 4 - Director: Engineering Services		56,143	68,121	69,645	3,389	44,085	52,234	(8,149)	-15.6%	69,645
Vote 5 - Director: Community Services		95,656	68,613	68,613	2,243	23,478	51,460	(27,982)	-54.4%	68,613
Vote 6 - Director: Electrical Services		83,116	84,319	92,357	16,993	67,346	69,268	(1,922)	-2.8%	92,357
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	309,321	294,237	304,694	35,670	219,419	235,447	(16,028)	-6.8%	304,694
Expenditure by Vote	1									
Vote 1 - Municipal Manager		4,311	4,332	4,332	317	4,214	3,249	965	29.7%	4,332
Vote 2 - Director: Corporate Service		28,563	28,365	28,454	3,068	20,060	21,340	(1,281)	-6.0%	28,454
Vote 3 - Director: Financial Services		28,087	18,956	19,754	2,431	15,690	14,816	875	5.9%	19,754
Vote 4 - Director: Engineering Services		67,916	76,524	76,524	7,103	56,169	57,393	(1,225)	-2.1%	76,524
Vote 5 - Director: Community Services		107,726	73,305	73,305	3,188	33,231	54,979	(21,748)	-39.6%	73,305
Vote 6 - Director: Electrical Services		83,965	76,279	76,658	6,001	52,234	57,493	(5,259)	-9.1%	76,658
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	320,568	277,760	279,027	22,108	181,598	209,270	(27,673)	-13.2%	279,027
Surplus/ (Deficit) for the year	2	(11,247)	16,477	25,667	13,563	37,821	26,176	11,645	44.5%	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) - M09 March										
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	-	28,260	27,705	556	2%	27,705
Property rates - penalties & collection charges		553	600	600	49	446	450	(4)	-1%	600
Service charges - electricity revenue		63,227	72,655	72,655	16,885	63,619	54,491	9,127	17%	72,655
Service charges - water revenue		15,590	17,993	17,993	(2,582)	12,165	13,495	(1,330)	-10%	17,993
Service charges - sanitation revenue		12,327	13,361	13,361	992	10,589	10,021	568	6%	13,361
Service charges - refuse revenue		6,465	6,843	6,843	544	5,338	5,132	206	4%	6,843
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,085	1,275	1,275	122	1,100	956	144	15%	1,275
Interest earned - external investments		1,883	1,260	1,260	-	576	945	(369)	-39%	1,260
Interest earned - outstanding debtors		2,041	2,087	2,087	200	1,989	1,565	424	27%	2,087
Dividends received		-	-	-	-	-	-	-	-	-
Fines		60,208	49,409	49,409	1,400	10,174	37,057	(26,883)	-73%	49,409
Licences and permits		563	610	610	22	302	458	(156)	-34%	610
Agency services		660	670	670	56	519	503	16	3%	670
Transfers recognised - operational		96,002	63,897	65,164	12,682	60,168	47,923	12,246	26%	65,164
Other revenue		8,130	5,327	5,327	556	2,845	3,995	(1,151)	-29%	5,327
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		294,765	263,692	264,959	30,928	198,089	204,695	(6,606)	-3%	264,959
Expenditure By Type										
Employee related costs		79,880	86,951	86,951	6,588	64,421	65,213	(792)	-1%	86,951
Remuneration of councillors		4,522	4,967	4,967	324	3,567	3,725	(158)	-4%	4,967
Debt impairment		69,311	37,233	37,233	599	5,393	27,925	(22,532)	-81%	37,233
Depreciation & asset impairment		15,280	16,152	16,152	1,346	12,114	12,114	0	0%	16,152
Finance charges		5,754	1,633	1,633	76	948	1,225	(277)	-23%	1,633
Bulk purchases		47,916	65,244	65,244	5,300	41,455	48,933	(7,478)	-15%	65,244
Other materials		24,108	21,892	21,981	1,002	10,467	16,419	(5,952)	-36%	21,981
Contracted services		11,957	7,982	7,982	1,132	7,465	5,987	1,478	25%	7,982
Transfers and grants		35	150	150	-	159	113	47	41%	150
Other expenditure		61,782	35,556	36,734	5,740	35,609	26,667	8,942	34%	36,734
Loss on disposal of PPE		23	-	-	-	-	-	-	-	-
Total Expenditure		320,568	277,760	279,027	22,108	181,598	208,320	(26,722)	-13%	279,027
Surplus/(Deficit)		(25,803)	(14,068)	(14,068)	8,820	16,492	(3,625)	20,117	-555%	(14,068)
Transfers recognised - capital		14,486	30,545	39,735	4,742	21,329	29,801	(8,472)	-28%	39,735
Contributions recognised - capital		70	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(11,247)	16,477	25,667	13,563	37,821	26,176			25,667
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(11,247)	16,477	25,667	13,563	37,821	26,176			25,667
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(11,247)	16,477	25,667	13,563	37,821	26,176			25,667
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(11,247)	16,477	25,667	13,563	37,821	26,176			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) - M09 March										
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	10	197%	7
Vote 3 - Director: Financial Services		292	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		13,508	27,614	29,138	5,040	21,099	21,854	(755)	-3%	29,138
Vote 5 - Director: Community Services		33	-	-	-	345	-	345	#DIV/0!	-
Vote 6 - Director: Electrical Services		2,701	6,554	14,213	15	2,085	10,660	(8,574)	-80%	14,213
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	18,487	34,168	43,358	5,055	23,545	32,519	(8,974)	-28%	43,358
Total Capital Expenditure		18,487	34,168	43,358	5,055	23,545	32,519	(8,974)	-28%	43,358
Capital Expenditure - Standard Classification										
Governance and administration		863	1,200	1,200	4	248	900	(652)	-72%	1,200
Executive and council		53	-	-	-	-	-	-	-	-
Budget and treasury office		292	-	-	-	-	-	-	-	-
Corporate services		518	1,200	1,200	4	248	900	(652)	-72%	1,200
Community and public safety		2,238	13,592	13,599	45	997	10,200	(9,203)	-90%	13,599
Community and social services		1,189	-	7	-	-	5	(5)	-100%	7
Sport and recreation		1,029	13,592	13,592	45	988	10,194	(9,206)	-90%	13,592
Public safety		20	-	-	-	9	-	9	#DIV/0!	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3,994	6,064	6,064	1,176	3,715	4,548	(833)	-18%	6,064
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3,994	6,064	6,064	1,176	3,715	4,548	(833)	-18%	6,064
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		11,392	13,312	22,495	3,830	18,585	16,871	1,714	10%	22,495
Electricity		2,701	6,554	14,213	15	2,085	10,660	(8,574)	-80%	14,213
Water		651	100	1,624	17	388	1,218	(830)	-68%	1,624
Waste water management		8,038	6,658	6,658	3,798	15,775	4,994	10,782	216%	6,658
Waste management		1	-	-	-	336	-	336	#DIV/0!	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	18,487	34,168	43,358	5,055	23,545	32,519	(8,974)	-28%	43,358
Funded by:										
National Government		12,679	30,035	39,218	2,604	9,311	29,413	(20,102)	-68%	39,218
Provincial Government		1,807	510	517	2,138	12,018	388	11,630	2999%	517
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		14,486	30,545	39,735	4,742	21,329	29,801	(8,472)	-28%	39,735
Public contributions & donations	5	70	-	-	-	-	-	-	-	-
Borrowing	6	2,509	-	-	-	-	-	-	-	-
Internally generated funds		1,421	3,623	3,623	313	2,215	2,717	(502)	-18%	3,623
Total Capital Funding		18,487	34,168	43,358	5,055	23,545	32,519	(8,974)	-28%	43,358

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M09 March						
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	31,790	4,000
Consumer debtors		29,628	31,778	31,778	97,719	31,778
Other debtors		6,095	20,544	20,544	54,984	20,544
Current portion of long-term receivables		-	-	-	-	-
Inventory		3,729	3,330	3,330	3,717	3,330
Total current assets		57,501	59,973	59,973	188,222	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	471,438	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	481,663	517,519
TOTAL ASSETS		529,636	568,302	577,492	669,885	577,492
LIABILITIES						
Current liabilities						
Bank overdraft		520	-	-	9,708	-
Borrowing		2,986	4,398	4,398	1,800	4,398
Consumer deposits		1,293	1,429	1,429	1,353	1,429
Trade and other payables		42,674	33,912	33,912	61,634	33,912
Provisions		13,666	13,648	13,648	14,454	13,648
Total current liabilities		61,139	53,388	53,388	88,949	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	246,892	100,476
NET ASSETS	2	407,470	467,826	477,016	422,993	477,016
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		400,486	464,101	473,291	416,004	473,291
Reserves		6,984	3,725	3,725	6,989	3,725
TOTAL COMMUNITY WEALTH/EQUITY	2	407,470	467,826	477,016	422,993	477,016

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M09 March										
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	1,715	20,651	19,945	706	4%	26,594
Service charges		-	104,151	104,151	8,849	76,927	69,434	7,492	11%	104,151
Other revenue		-	28,214	28,214	2,147	17,397	18,809	(1,412)	-8%	28,214
Government - operating		107,961	63,897	63,897	12,776	52,994	42,598	10,396	24%	63,897
Government - capital		14,486	30,545	30,545	10,365	42,628	20,363	22,265	109%	30,545
Interest		3,924	3,220	3,220	199	2,743	2,147	596	28%	3,220
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(295,515)	(223,713)	(224,980)	(20,086)	(162,961)	(149,142)	13,819	-9%	(224,980)
Finance charges		(5,754)	(1,633)	(1,633)	(76)	(948)	(1,089)	(141)	13%	(1,633)
Transfers and Grants		(35)	(150)	(150)	-	(159)	(100)	59	-59%	(150)
NET CASH FROM/(USED) OPERATING ACTIVITIES		24,212	31,125	29,858	15,889	49,273	22,966	(26,307)	-115%	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)	(5,055)	(23,545)	(28,905)	(5,361)	19%	(43,358)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(18,599)	(34,278)	(43,468)	(5,055)	(23,545)	(28,979)	(5,434)	19%	(43,468)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		2,802	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	55	55	35	80	37	44	119%	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	35	(1,066)	649	1,715	264%	974
NET INCREASE/ (DECREASE) IN CASH HELD		4,413	(2,179)	(12,636)	10,869	24,662	(5,363)			(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		42,191	11,594			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 - M09 March													
Description	NT Code	Budget Year 2016/17									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,866	467	426	3,996	-	-	-	-	8,755	3,996	-	700
Trade and Other Receivables from Exchange Transactions - Electricity	1300	16,817	340	122	1,322	-	-	-	-	18,603	1,322	-	269
Receivables from Non-exchange Transactions - Property Rates	1400	1,459	441	299	4,669	-	-	-	-	6,869	4,669	-	1,077
Receivables from Exchange Transactions - Waste Water Management	1500	1,132	548	442	10,401	-	-	-	-	12,522	10,401	-	1,938
Receivables from Exchange Transactions - Waste Management	1600	633	368	305	6,900	-	-	-	-	8,207	6,900	-	1,400
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	3	2	48	-	-	-	-	58	48	-	9
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	841	2,203	134	32,963	-	-	-	-	36,141	32,963	-	-
Total By Income Source	2000	24,753	4,371	1,730	60,299	-	-	-	-	91,154	60,299	-	5,393
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	13,248	217	67	1,020	-	-	-	-	14,552	1,020	-	-
Commercial	2300	3,094	497	71	3,104	-	-	-	-	6,767	3,104	-	-
Households	2400	6,468	2,865	1,427	49,646	-	-	-	-	60,405	49,646	-	5,393
Other	2500	1,943	792	165	6,530	-	-	-	-	9,430	6,530	-	-
Total By Customer Group	2600	24,753	4,371	1,730	60,299	-	-	-	-	91,154	60,299	-	5,393

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 - M09 March										
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	3,417	-	-	-	-	-	-	-	3,417
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	778	-	-	-	-	-	-	-	778
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,113	552	7	-	-	-	-	-	1,672
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,308	552	7	-	-	-	-	-	5,868

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning	Change in market value	Market value at end of the
R thousands		Yrs/Months							
Municipality									
Investec							4,300	(100)	4,200
Standard Bank							12,829	4,695	17,524
ABSA Bank							5,521	41	5,562
Nedbank							4,425	79	4,504
Municipality sub-total					-		27,075	4,715	31,790
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		27,075	4,715	31,790

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 - M09 March										
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	11,742	49,986	37,583	12,403	33.0%	50,111
Local Government Equitable Share		44,160	46,569	46,569	11,642	46,569	34,927	11,642	33.3%	46,569
Finance Management		1,600	1,625	1,625	-	1,625	1,219	406	33.3%	1,625
EPWP Incentive		1,743	1,617	1,617	-	1,617	1,213	404	33.3%	1,617
Municipal Infrastructure Grant (MIG) PMU		263	300	300	100	175	225	(50)	-22.2%	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	1,300	12,322	10,340	1,983	19.2%	13,786
Human Settlements Development Grant		25,205	8,610	8,610	900	6,916	6,458	459	7.1%	8,610
Library Service		4,570	4,800	4,800	-	4,800	3,600	1,200	33.3%	4,800
Community Development Workers (CDW) Management Support Grant		234	206	206	-	206	155	52	33.3%	206
Transport and Public Works		-	120	120	340	340	90	250	277.8%	120
Thusong Service Centres Grant		-	50	50	-	-	38	(38)	-100.0%	50
Thusong Service Centres Grant		100	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		250	-	-	-	-	-	-	-	-
Western Cape Management Support Grant		1,062	-	-	-	-	-	-	-	-
Department Local Government		-	-	-	60	60	-	60	#DIV/0!	-
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	13,042	62,343	47,923	14,420	30.1%	63,897
Capital Transfers and Grants										
National Government:		23,579	30,035	30,035	8,127	30,250	22,526	7,724	34.3%	30,035
Municipal Infrastructure Grant (MIG)		15,384	25,535	25,535	8,127	25,750	19,151	6,599	34.5%	25,535
Integrated National Electrification Programme Capital		8,195	4,500	4,500	-	4,500	3,375	1,125	33.3%	4,500
Provincial Government:		550	510	510	2,138	12,368	383	11,986	3133.5%	510
Municipal Infrastructure Support Grant		550	-	-	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	510	510	-	510	383	128	33.3%	510
Human Settlements Development Grant		-	-	-	2,138	11,858	-	11,858	#DIV/0!	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Merweville Library Alteration		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	24,129	30,545	30,545	10,265	42,618	22,909	19,709	86.0%	30,545
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	122,697	94,442	94,442	23,307	104,961	70,832	34,130	48.2%	94,442

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March										
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	12,135	49,564	37,583	11,980	31.9%	50,111
Local Government Equitable Share		-	46,569	46,569	11,642	46,569	34,927	11,642	33.3%	46,569
Finance Management		1,444	1,625	1,625	252	1,433	1,219	215	17.6%	1,625
EPWP Incentive		1,736	1,617	1,617	209	1,355	1,213	142	11.7%	1,617
Municipal Infrastructure Grant (MIG) PMU		264	300	300	33	206	225	(19)	-8.5%	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	635	9,910	10,340	(429)	-4.2%	13,786
Human Settlements Development Grant		25,205	8,610	8,610	-	5,944	6,458	(514)	-8.0%	8,610
Library Service		4,231	4,800	4,800	393	3,626	3,600	26	0.7%	4,800
Community Development Workers (CDW)		205	206	206	22	120	155	(34)	-22.2%	206
Thusong Service Centres Grant		327	-	-	-	-	-	-	-	-
Organisational Structure Review		427	-	-	-	-	-	-	-	-
Management Support Grant		2	120	120	220	220	90	130	144.4%	120
IDP Review		76	-	-	-	-	-	-	-	-
Consumer Housing Education Program		4	-	-	-	-	-	-	-	-
Transport and Public Works		-	50	50	-	-	38	(38)	-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	12,770	59,474	47,923	11,551	24.1%	63,897
Capital expenditure of Transfers and Grants										
National Government:		12,679	30,035	30,035	3,015	10,571	22,526	(11,955)	-53.1%	30,035
Municipal Infrastructure Grant (MIG)		12,196	25,535	25,535	2,948	9,472	19,151	(9,679)	-50.5%	25,535
Integrated National Electrification Programme Capital		470	4,500	4,500	67	1,083	3,375	(2,292)	-67.9%	4,500
Finance Management		14	-	-	-	16	-	16	#DIV/0!	-
Provincial Government:		1,807	510	510	2,138	11,858	383	11,476	3000.2%	510
Library Service		1,133	-	-	-	-	-	-	-	-
Human Settlements Development Grant		-	-	-	2,138	11,858	-	11,858	#DIV/0!	-
Development of Sport and Recreation Facilities		-	510	510	-	-	383	(383)	-100.0%	510
Municipal Infrastructure Support Grant		292	-	-	-	-	-	-	-	-
Western Cape Management Support Grant		117	-	-	-	-	-	-	-	-
Disaster Recovery Plan		265	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		70	-	-	-	-	-	-	-	-
Merweville Library Alteration		70	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		14,556	30,545	30,545	5,153	22,429	22,909	(479)	-2.1%	30,545
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		66,398	94,442	94,442	17,923	81,903	70,832	11,072	15.6%	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 - M09 March						
Description	Ref	Budget Year 2016/17				
		Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
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	11	1,037	163	13.6%
Human Settlements Development Grant		-	-	-	-	
Library Service		89	-	-	89	100.0%
Management Support Grant		732	11	714	18	2.5%
Municipal Infrastructure Support Grant		379	-	323	56	14.7%
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total operating expenditure of Approved Roll-overs		1,267	11	1,037	230	18.1%
<u>Capital expenditure of Approved Roll-overs</u>						
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	11	1,219	9,238	88.3%

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 - M09 March										
Summary of Employee and Councillor remuneration	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	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3,287	3,459	3,459	268	3,053	2,594	459	18%	3,459
Pension and UIF Contributions		287	339	339	10	80	254	(174)	-69%	339
Medical Aid Contributions		45	47	47	4	37	35	2	5%	47
Motor Vehicle Allowance		642	830	830	20	198	623	(424)	-68%	830
Cellphone Allowance		261	292	292	21	199	219	(20)	-9%	292
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		4,522	4,967	4,967	324	3,567	3,725	(158)	-4%	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	285	4,093	3,798	295	8%	5,064
Pension and UIF Contributions		581	637	637	20	421	477	(57)	-12%	637
Medical Aid Contributions		28	30	30	3	29	22	7	30%	30
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		480	661	661	-	488	495	(8)	-2%	661
Motor Vehicle Allowance		517	540	540	24	372	405	(33)	-8%	540
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	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	332	5,709	5,198	510	10%	6,931
% increase	4		19.3%	19.3%						19.3%
Other Municipal Staff										
Basic Salaries and Wages		55,991	61,472	61,472	4,720	43,893	46,104	(2,211)	-5%	61,472
Pension and UIF Contributions		7,969	10,082	10,082	762	6,870	7,561	(691)	-9%	10,082
Medical Aid Contributions		1,310	1,347	1,347	118	1,012	1,010	2	0%	1,347
Overtime		2,800	1,594	1,594	242	2,590	1,195	1,395	117%	1,594
Performance Bonus		32	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,369	1,583	1,583	133	1,235	1,188	47	4%	1,583
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		902	885	885	78	697	664	33	5%	885
Other benefits and allowances		1,761	1,457	1,457	124	1,245	1,092	153	14%	1,457
Payments in lieu of leave		714	300	300	16	373	225	148	66%	300
Long service awards		329	452	452	53	202	339	(136)	-40%	452
Post-retirement benefit obligations	2	891	850	850	11	594	638	(43)	-7%	850
Sub Total - Other Municipal Staff		74,070	80,020	80,020	6,256	58,712	60,015	(1,303)	-2%	80,020
% increase	4		8.0%	8.0%						8.0%
Total Parent Municipality		84,402	91,918	91,918	6,912	67,988	68,939	(951)	-1%	91,918
			8.9%	8.9%						8.9%
Unpaid salary, allowances & benefits in arrears:										
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		84,402	91,918	91,918	6,912	67,988	68,939	(951)	-1%	91,918
% increase	4		8.9%	8.9%						8.9%
TOTAL MANAGERS AND STAFF		79,879	86,951	86,951	6,588	64,421	65,213	(792)	-1%	86,951

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
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	5,055	23,545	32,059	8,514	26.6%	54%
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	23,545					

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

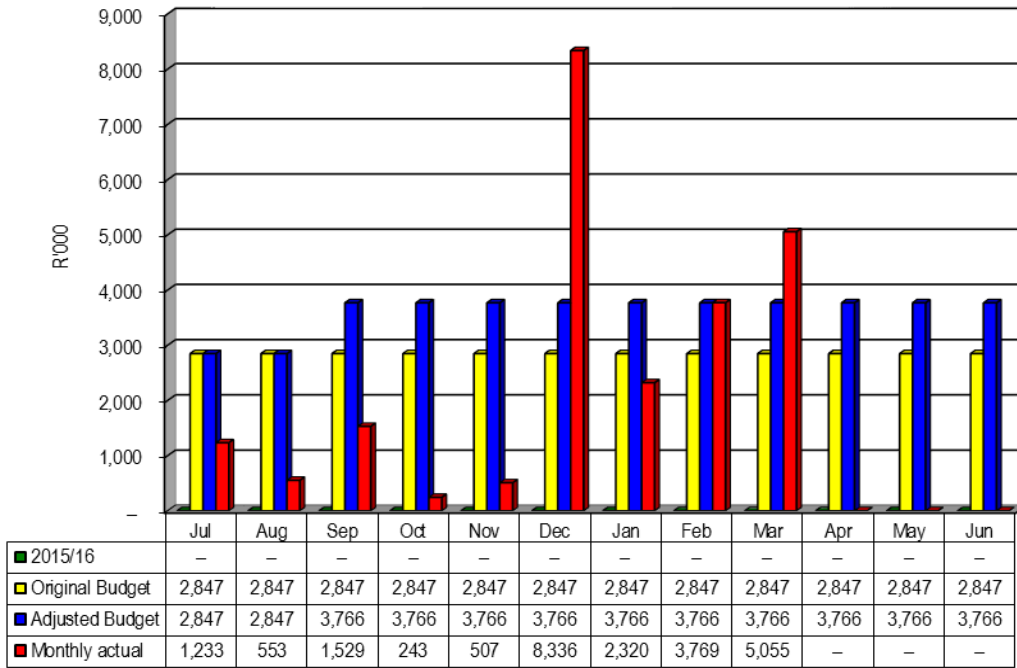
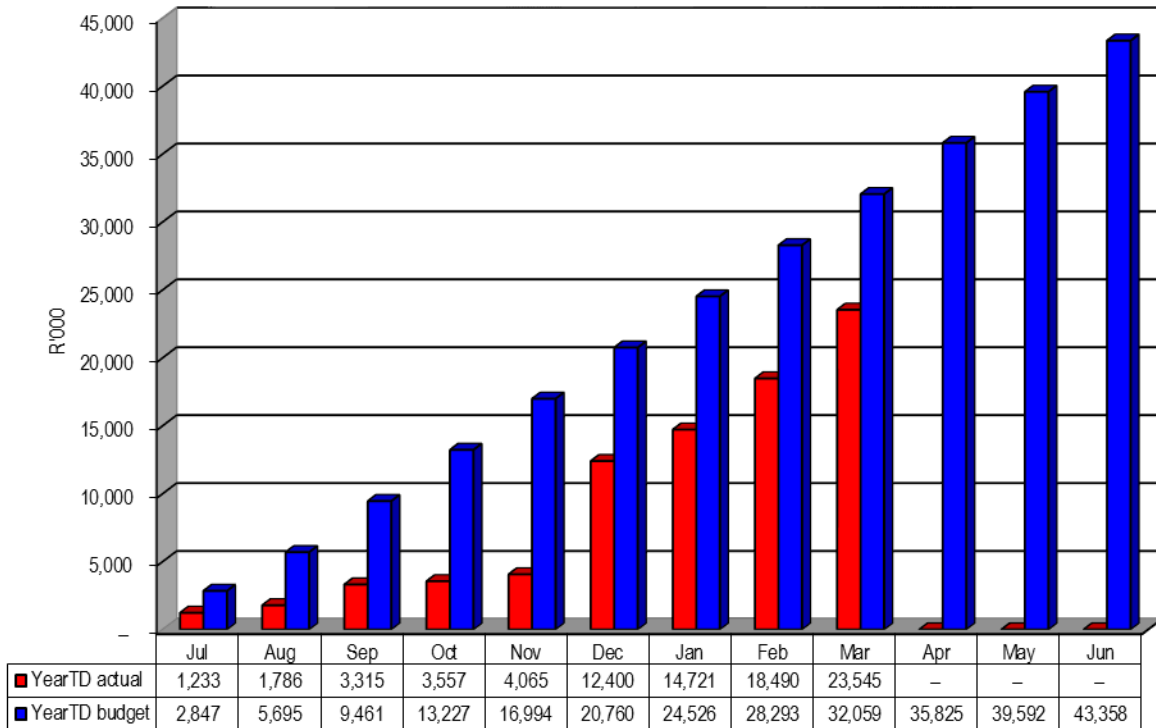


Chart C2 2016/17 Capital Expenditure: YTD actual v YTD target



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 - M09 March										
Description	Ref	Budget Year 2016/17								
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		14,888	2,154	3,678	2,138	13,353	2,758	(10,595)	-384.1%	3,678
Infrastructure - Road transport		3,771	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		3,771	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		2,618	2,054	2,054	-	1,126	1,540	415	26.9%	2,054
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2,618	2,054	2,054	-	1,126	1,540	415	26.9%	2,054
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		362	100	1,624	-	369	1,218	849	69.7%	1,624
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		362	-	-	-	209	-	(209)	#DIV/0!	-
Reticulation		-	100	1,624	-	160	1,218	1,058	86.9%	1,624
Infrastructure - Sanitation		8,136	-	-	2,138	11,858	-	(11,858)	#DIV/0!	-
Reticulation		-	-	-	2,138	11,858	-	(11,858)	#DIV/0!	-
Sewerage purification		8,136	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	510	517	-	-	388	388	100.0%	517
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	510	510	-	-	383	383	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	20	467	900	433	48.2%	1,200
General vehicles		267	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	336	-	(336)	#DIV/0!	-
Plant & equipment		331	-	-	20	71	-	(71)	#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	900	857	95.2%	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	2,158	13,819	4,046	(9,773)	-241.6%	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 - M09										
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										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	17,222	24,881	2,849	8,551	18,661	10,110	54.2%	24,881
Infrastructure - Road transport		–	6,064	6,064	1,174	3,708	4,548	840	18.5%	6,064
Roads, Pavements & Bridges		–	6,064	6,064	1,174	3,708	4,548	840	18.5%	6,064
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	4,500	12,159	15	950	9,119	8,169	89.6%	12,159
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	4,500	12,159	15	950	9,119	8,169	89.6%	12,159
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	–	–	–	–	–	–	–	–
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Infrastructure - Sanitation		–	6,658	6,658	1,660	3,892	4,994	1,101	22.1%	6,658
Reticulation		–	–	–	–	–	–	–	–	–
Sewerage purification		–	6,658	6,658	1,660	3,892	4,994	1,101	22.1%	6,658
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Community		–	13,082	13,082	45	988	9,812	8,823	89.9%	13,082
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	13,082	13,082	45	988	9,812	8,823	89.9%	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		–	–	–	3	186	–	(186)	#DIV/0!	–
General vehicles		–	–	–	–	–	–	–	–	–
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	–	–	–	–	–	–	–	–
Computers - hardware/equipment		–	–	–	–	–	–	–	–	–
Furniture and other office equipment		–	–	–	3	186	–	(186)	#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	2,897	9,725	28,473	18,747	65.8%	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 - M09 March										
Description	Ref	2015/16 Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2016/17					
					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	438	4,575	7,177	2,602	36.3%	9,573
Infrastructure - Road transport		-	3,400	3,400	156	1,625	2,549	924	36.3%	3,400
Roads, Pavements & Bridges		-	3,290	3,290	151	1,573	2,467	894	36.3%	3,290
Storm water		-	110	110	5	53	82	30	36.3%	110
Infrastructure - Electricity		-	2,726	2,726	125	1,303	2,044	741	36.3%	2,726
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	2,504	2,504	115	1,197	1,877	681	36.3%	2,504
Street Lighting		-	222	222	10	106	166	60	36.3%	222
Infrastructure - Water		-	2,070	2,070	95	989	1,552	563	36.3%	2,070
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	960	960	44	459	720	261	36.3%	960
Reticulation		-	1,110	1,110	51	531	832	302	36.3%	1,110
Infrastructure - Sanitation		-	397	397	18	190	297	108	36.3%	397
Reticulation		-	117	117	5	56	87	32	36.3%	117
Sewerage purification		-	280	280	13	134	210	76	36.3%	280
Infrastructure - Other		-	980	980	45	468	735	266	36.3%	980
Waste Management		-	980	980	45	468	735	266	36.3%	980
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	995	1,002	46	479	751	272	36.3%	1,002
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	215	215	10	103	161	58	36.3%	215
Community halls		-	253	253	12	121	190	69	36.3%	253
Libraries		-	22	29	1	14	22	8	36.3%	29
Recreational facilities		-	310	310	14	148	232	84	36.3%	310
Fire, safety & emergency		-	105	105	5	50	79	29	36.3%	105
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	88	88	4	42	66	24	36.3%	88
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	2	2	0	1	1	1	36.3%	2
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	11,324	11,324	518	5,412	8,490	3,078	36.3%	11,324
General vehicles		-	6,713	6,713	307	3,209	5,033	1,825	36.3%	6,713
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	1,899	1,899	87	908	1,424	516	36.3%	1,899
Computers - hardware/equipment		-	123	123	6	59	92	33	36.3%	123
Furniture and other office equipment		-	742	742	34	354	556	202	36.3%	742
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	1,847	1,847	85	883	1,385	502	36.3%	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	1,002	10,467	16,419	5,952	36.3%	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 - M09 March										
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	8,905	8,905	-		11,874
Infrastructure - Road transport		4,942	4,997	4,997	416	3,748	3,748	-		4,997
Roads, Pavements & Bridges		3,489	4,997	4,997	416	3,748	3,748	-		4,997
Storm water		1,453	-	-	-	-	-	-		-
Infrastructure - Electricity		2,119	2,421	2,421	202	1,815	1,815	-		2,421
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		2,119	2,421	2,421	202	1,815	1,815	-		2,421
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		2,176	2,189	2,189	182	1,642	1,642	-		2,189
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		2,176	2,189	2,189	182	1,642	1,642	-		2,189
Reticulation		-	-	-	-	-	-	-		-
Infrastructure - Sanitation		1,765	1,934	1,934	161	1,451	1,451	-		1,934
Reticulation		-	1,934	1,934	161	1,451	1,451	-		1,934
Sewerage purification		1,765	-	-	-	-	-	-		-
Infrastructure - Other		184	332	332	28	249	249	-		332
Waste Management		45	332	332	28	249	249	-		332
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		139	-	-	-	-	-	-		-
Community		429	531	531	44	398	398	-		531
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	239	239	20	179	179	-		239
Swimming pools		-	-	-	-	-	-	-		-
Community halls		260	260	260	22	195	195	-		260
Libraries		6	32	32	3	24	24	-		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	200	200	-		266
Housing development		-	-	-	-	-	-	-		-
Other		249	266	266	22	200	200	-		266
Other assets		3,295	3,273	3,273	273	2,455	2,455	-		3,273
General vehicles		1,657	1,326	1,326	110	994	994	-		1,326
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		145	400	400	33	300	300	-		400
Computers - hardware/equipment		289	483	483	40	363	363	-		483
Furniture and other office equipment		367	395	395	33	296	296	-		395
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	154	154	13	116	116	-		154
Other Buildings		667	514	514	43	385	385	-		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	157	157	-		209
Computers - software & programming		120	209	209	17	157	157	-		209
Other		-	-	-	-	-	-	-		-
Total Depreciation		15,280	16,152	16,152	1,346	12,114	12,114	-		16,152
Specialised vehicles		-	-	-	-	-	-	-		-
Refuse		-	-	-	-	-	-	-		-
Fire		-	-	-	-	-	-	-		-
Conservancy		-	-	-	-	-	-	-		-
Ambulances		-	-	-	-	-	-	-		-

11. Material variances to the SDBIP

11.1 Over view

The third quarter review of the SDBIP is scheduled to take place April 2017. A comprehensive performance report will be submitted to Council after the reviews and assessments have been held.