

# **BEAUFORT WEST MUNICIPALITY**



## **Monthly Budget Statement FOR THE MONTH ENDING April 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 April.

##### **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 April 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 12% or R 27,810 million below year-to-date budget projections for April 2017.

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

###### **Operating expenditure by type**

Total expenditure were 15% or R 35,241 million, below year-to-date budget projections for April 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 29,039 million, or 67%, 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 2,473 million during April resulting in a closing balance of R 39,719 million.

Refer to Table C7 for more detail on cash flows.

### **3.3 Material variances from SDBIP**

No comments for April 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 - M10 April									
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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	26,584	28,305	28,305	76	28,782	28,205	577	2%	28,305
Service charges	97,609	110,853	110,853	(2,771)	88,940	92,377	(3,437)	-4%	110,853
Investment revenue	1,883	1,260	1,260	-	576	1,050	(474)	-45%	1,260
Transfers recognised - operational	96,002	63,897	65,164	543	60,712	53,248	7,464	14%	65,164
Other own revenue	72,686	59,378	59,378	613	17,541	49,481	(31,940)	-65%	59,378
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>294,765</b>	<b>263,692</b>	<b>264,959</b>	<b>(1,539)</b>	<b>196,551</b>	<b>224,361</b>	<b>(27,810)</b>	<b>-12%</b>	<b>264,959</b>
Employee costs	79,880	86,951	86,951	6,412	70,833	72,459	(1,626)	-2%	86,951
Remuneration of Councillors	4,522	4,967	4,967	324	3,891	4,139	(248)	-6%	4,967
Depreciation & asset impairment	15,280	16,152	16,152	1,346	13,460	13,460	0	0%	16,152
Finance charges	5,754	1,633	1,633	0	948	1,361	(413)	-30%	1,633
Materials and bulk purchases	72,024	87,136	87,225	3,989	55,911	72,613	(16,702)	-23%	87,225
Transfers and grants	35	150	150	-	159	125	34	27%	150
Other expenditure	143,073	80,771	81,949	2,556	51,023	67,309	(16,286)	-24%	81,949
<b>Total Expenditure</b>	<b>320,568</b>	<b>277,760</b>	<b>279,027</b>	<b>14,628</b>	<b>196,225</b>	<b>231,467</b>	<b>(35,241)</b>	<b>-15%</b>	<b>279,027</b>
<b>Surplus/(Deficit)</b>	<b>(25,803)</b>	<b>(14,068)</b>	<b>(14,068)</b>	<b>(16,166)</b>	<b>325</b>	<b>(7,106)</b>	<b>7,431</b>	<b>-105%</b>	<b>(14,068)</b>
Transfers recognised - capital	14,486	30,545	39,735	5,493	26,822	33,112	(6,290)	-19%	39,735
Contributions & Contributed assets	70	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>(11,247)</b>	<b>16,477</b>	<b>25,667</b>	<b>(10,674)</b>	<b>27,147</b>	<b>26,006</b>	<b>1,141</b>	<b>4%</b>	<b>25,667</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>(11,247)</b>	<b>16,477</b>	<b>25,667</b>	<b>(10,674)</b>	<b>27,147</b>	<b>26,006</b>	<b>1,141</b>	<b>4%</b>	<b>25,667</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>18,487</b>	<b>34,168</b>	<b>43,358</b>	<b>5,495</b>	<b>29,039</b>	<b>36,132</b>	<b>(7,092)</b>	<b>-20%</b>	<b>43,358</b>
Capital transfers recognised	14,486	30,545	39,735	5,493	26,822	33,112	(6,290)	-19%	39,735
Public contributions & donations	70	-	-	-	-	-	-	-	-
Borrowing	2,509	-	-	-	-	-	-	-	-
Internally generated funds	1,421	3,623	3,623	2	2,217	3,019	(802)	-27%	3,623
<b>Total sources of capital funds</b>	<b>18,487</b>	<b>34,168</b>	<b>43,358</b>	<b>5,495</b>	<b>29,039</b>	<b>36,132</b>	<b>(7,092)</b>	<b>-20%</b>	<b>43,358</b>
<b>Financial position</b>									
Total current assets	57,501	59,973	59,973		178,712				59,973
Total non current assets	472,134	508,329	517,519		485,811				517,519
Total current liabilities	61,139	53,388	53,388		99,953				53,388
Total non current liabilities	61,026	47,088	47,088		157,943				47,088
<b>Community wealth/Equity</b>	<b>407,470</b>	<b>467,826</b>	<b>477,016</b>		<b>406,627</b>				<b>477,016</b>
<b>Cash flows</b>									
Net cash from (used) operating	24,212	31,125	29,858	3,258	52,531	25,938	(26,593)	-103%	29,858
Net cash from (used) investing	(18,599)	(34,278)	(43,468)	(5,495)	(29,039)	(36,224)	(7,184)	20%	(43,468)
Net cash from (used) financing	(1,200)	974	974	(236)	(1,302)	812	2,113	260%	974
<b>Cash/cash equivalents at the month/year end</b>	<b>17,529</b>	<b>4,321</b>	<b>4,321</b>	<b>-</b>	<b>39,719</b>	<b>7,483</b>	<b>(32,236)</b>	<b>-431%</b>	<b>4,321</b>
<b>Debtors &amp; creditors analysis</b>									
	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
<b>Debtors Age Analysis</b>									
Total By Income Source	10,261	3,579	3,544	60,090	-	-	-	-	77,474
<b>Creditors Age Analysis</b>									
Total Creditors	4,873	144	-	-	-	-	-	-	5,017

## 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) - M10 April										
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
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		68,676	69,363	70,162	336	81,036	63,085	17,951	28%	70,162
Executive and council		30,916	30,940	30,940	118	45,397	25,783	19,614	76%	30,940
Budget and treasury office		36,791	36,812	37,611	239	35,263	35,960	(697)	-2%	37,611
Corporate services		969	1,611	1,611	(22)	376	(966)	(966)	-72%	1,611
<i>Community and public safety</i>		94,093	78,847	78,943	686	22,907	65,786	(42,878)	-65%	78,943
Community and social services		7,269	6,901	6,998	426	5,468	5,831	(363)	-6%	6,998
Sport and recreation		1,281	13,812	13,812	257	1,458	11,510	(10,052)	-87%	13,812
Public safety		60,103	49,401	49,401	(9)	9,939	41,168	(31,228)	-76%	49,401
Housing		25,441	8,733	8,733	12	6,042	7,277	(1,236)	-17%	8,733
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		3,778	4,071	4,071	562	3,919	3,392	527	16%	4,071
Planning and development		719	402	402	77	317	335	(18)	-5%	402
Road transport		3,059	3,669	3,669	485	3,602	3,057	545	18%	3,669
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		142,774	141,957	151,519	2,371	115,509	126,266	(10,756)	-9%	151,519
Electricity		83,116	84,319	92,357	(4,463)	62,882	76,964	(14,082)	-18%	92,357
Water		27,283	25,709	27,233	336	12,952	22,694	(9,742)	-43%	27,233
Waste water management		24,157	23,605	23,605	5,904	33,014	19,671	13,343	68%	23,605
Waste management		8,218	8,324	8,324	594	6,661	6,936	(275)	-4%	8,324
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>2</b>	<b>309,321</b>	<b>294,237</b>	<b>304,694</b>	<b>3,954</b>	<b>223,373</b>	<b>258,529</b>	<b>(35,156)</b>	<b>-14%</b>	<b>304,694</b>
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		59,914	50,025	50,824	2,910	41,026	42,353	(1,327)	-3%	50,824
Executive and council		15,675	15,307	15,307	688	12,882	12,756	126	1%	15,307
Budget and treasury office		27,990	18,773	19,572	1,358	16,857	16,310	546	3%	19,572
Corporate services		16,249	15,945	15,945	863	11,288	13,287	(2,000)	-15%	15,945
<i>Community and public safety</i>		105,298	74,062	74,152	2,424	37,376	61,793	(24,417)	-40%	74,152
Community and social services		9,373	10,921	11,010	754	8,915	9,175	(261)	-3%	11,010
Sport and recreation		6,131	7,729	7,729	684	7,050	6,441	609	9%	7,729
Public safety		63,161	45,423	45,423	887	14,353	37,852	(23,499)	-62%	45,423
Housing		26,633	9,989	9,989	99	7,058	8,325	(1,267)	-15%	9,989
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		23,738	28,358	28,358	1,739	20,653	23,631	(2,979)	-13%	28,358
Planning and development		4,414	5,103	5,103	305	4,311	4,252	59	1%	5,103
Road transport		19,324	23,255	23,255	1,434	16,342	19,379	(3,037)	-16%	23,255
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		131,258	124,860	125,239	7,532	96,872	104,366	(7,493)	-7%	125,239
Electricity		83,965	76,279	76,658	4,447	56,682	63,882	(7,200)	-11%	76,658
Water		25,472	24,113	24,113	1,428	21,426	20,095	1,332	7%	24,113
Waste water management		8,295	10,718	10,718	797	8,472	8,932	(460)	-5%	10,718
Waste management		13,527	13,749	13,749	860	10,292	11,457	(1,165)	-10%	13,749
<i>Other</i>		360	455	455	24	299	380	(81)	-21%	455
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>320,568</b>	<b>277,760</b>	<b>279,027</b>	<b>14,628</b>	<b>196,225</b>	<b>232,523</b>	<b>(36,297)</b>	<b>-16%</b>	<b>279,027</b>
<b>Surplus/(Deficit) for the year</b>		<b>(11,247)</b>	<b>16,477</b>	<b>25,667</b>	<b>(10,674)</b>	<b>27,147</b>	<b>26,006</b>	<b>1,141</b>	<b>4%</b>	<b>25,667</b>

### 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) - M10 April										
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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		302	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		37,268	36,317	36,413	524	49,987	30,345	19,643	64.7%	36,413
Vote 3 - Director: Financial Services		36,836	36,867	37,666	241	35,288	36,006	(718)	-2.0%	37,666
Vote 4 - Director: Engineering Services		56,143	68,121	69,645	6,991	51,076	58,038	(6,962)	-12.0%	69,645
Vote 5 - Director: Community Services		95,656	68,613	68,613	662	24,139	57,177	(33,038)	-57.8%	68,613
Vote 6 - Director: Electrical Services		83,116	84,319	92,357	(4,463)	62,882	76,964	(14,082)	-18.3%	92,357
		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>309,321</b>	<b>294,237</b>	<b>304,694</b>	<b>3,954</b>	<b>223,373</b>	<b>258,529</b>	<b>(35,156)</b>	<b>-13.6%</b>	<b>304,694</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		4,311	4,332	4,332	158	4,372	3,610	763	21.1%	4,332
Vote 2 - Director: Corporate Service		28,563	28,365	28,454	1,620	21,680	23,711	(2,031)	-8.6%	28,454
Vote 3 - Director: Financial Services		28,087	18,956	19,754	1,376	17,066	16,462	604	3.7%	19,754
Vote 4 - Director: Engineering Services		67,916	76,524	76,524	4,913	61,081	63,770	(2,689)	-4.2%	76,524
Vote 5 - Director: Community Services		107,726	73,305	73,305	2,114	35,345	61,088	(25,743)	-42.1%	73,305
Vote 6 - Director: Electrical Services		83,965	76,279	76,658	4,447	56,682	63,882	(7,200)	-11.3%	76,658
		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>320,568</b>	<b>277,760</b>	<b>279,027</b>	<b>14,628</b>	<b>196,225</b>	<b>232,523</b>	<b>(36,297)</b>	<b>-15.6%</b>	<b>279,027</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>(11,247)</b>	<b>16,477</b>	<b>25,667</b>	<b>(10,674)</b>	<b>27,147</b>	<b>26,006</b>	<b>1,141</b>	<b>4.4%</b>	<b>25,667</b>



#### 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) - M10 April										
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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		26,031	27,705	27,705	26	28,287	27,705	582	2%	27,705
Property rates - penalties & collection charges		553	600	600	49	495	500	(5)	-1%	600
Service charges - electricity revenue		63,227	72,655	72,655	(4,643)	58,976	60,546	(1,570)	-3%	72,655
Service charges - water revenue		15,590	17,993	17,993	332	12,497	14,994	(2,497)	-17%	17,993
Service charges - sanitation revenue		12,327	13,361	13,361	988	11,577	11,134	443	4%	13,361
Service charges - refuse revenue		6,465	6,843	6,843	552	5,890	5,702	187	3%	6,843
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,085	1,275	1,275	36	1,135	1,062	73	7%	1,275
Interest earned - external investments		1,883	1,260	1,260	-	576	1,050	(474)	-45%	1,260
Interest earned - outstanding debtors		2,041	2,087	2,087	251	2,241	1,739	502	29%	2,087
Dividends received		-	-	-	-	-	-	-	-	-
Fines		60,208	49,409	49,409	44	10,218	41,174	(30,956)	-75%	49,409
Licences and permits		563	610	610	0	302	509	(207)	-41%	610
Agency services		660	670	670	35	554	558	(5)	-1%	670
Transfers recognised - operational		96,002	63,897	65,164	543	60,712	53,248	7,464	14%	65,164
Other revenue		8,130	5,327	5,327	247	3,092	4,439	(1,348)	-30%	5,327
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>294,765</b>	<b>263,692</b>	<b>264,959</b>	<b>(1,539)</b>	<b>196,551</b>	<b>224,361</b>	<b>(27,810)</b>	<b>-12%</b>	<b>264,959</b>
<b>Expenditure By Type</b>										
Employee related costs		79,880	86,951	86,951	6,412	70,833	72,459	(1,626)	-2%	86,951
Remuneration of councillors		4,522	4,967	4,967	324	3,891	4,139	(248)	-6%	4,967
Debt impairment		69,311	37,233	37,233	599	5,993	31,028	(25,035)	-81%	37,233
Depreciation & asset impairment		15,280	16,152	16,152	1,346	13,460	13,460	0	0%	16,152
Finance charges		5,754	1,633	1,633	0	948	1,361	(413)	-30%	1,633
Bulk purchases		47,916	65,244	65,244	3,171	44,626	54,370	(9,744)	-18%	65,244
Other materials		24,108	21,892	21,981	818	11,285	18,243	(6,958)	-38%	21,981
Contracted services		11,957	7,982	7,982	58	7,523	6,652	871	13%	7,982
Transfers and grants		35	150	150	-	159	125	34	27%	150
Other expenditure		61,782	35,556	36,734	1,899	37,508	29,630	7,878	27%	36,734
Loss on disposal of PPE		23	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>320,568</b>	<b>277,760</b>	<b>279,027</b>	<b>14,628</b>	<b>196,225</b>	<b>231,467</b>	<b>(35,241)</b>	<b>-15%</b>	<b>279,027</b>
<b>Surplus/(Deficit)</b>		<b>(25,803)</b>	<b>(14,068)</b>	<b>(14,068)</b>	<b>(16,166)</b>	<b>325</b>	<b>(7,106)</b>	<b>7,431</b>	<b>-105%</b>	<b>(14,068)</b>
Transfers recognised - capital		14,486	30,545	39,735	5,493	26,822	33,112	(6,290)	-19%	39,735
Contributions recognised - capital		70	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>(11,247)</b>	<b>16,477</b>	<b>25,667</b>	<b>(10,674)</b>	<b>27,147</b>	<b>26,006</b>			<b>25,667</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>(11,247)</b>	<b>16,477</b>	<b>25,667</b>	<b>(10,674)</b>	<b>27,147</b>	<b>26,006</b>			<b>25,667</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>(11,247)</b>	<b>16,477</b>	<b>25,667</b>	<b>(10,674)</b>	<b>27,147</b>	<b>26,006</b>			<b>25,667</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>(11,247)</b>	<b>16,477</b>	<b>25,667</b>	<b>(10,674)</b>	<b>27,147</b>	<b>26,006</b>			<b>25,667</b>

## 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) - M10 April										
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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	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		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		48	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		1,905	-	7	-	16	6	10	167%	7
Vote 3 - Director: Financial Services		292	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		13,508	27,614	29,138	5,495	26,593	24,282	2,312	10%	29,138
Vote 5 - Director: Community Services		33	-	-	-	345	-	345	#DIV/0!	-
Vote 6 - Director: Electrical Services		2,701	6,554	14,213	-	2,085	11,844	(9,759)	-82%	14,213
		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	18,487	34,168	43,358	5,495	29,039	36,132	(7,092)	-20%	43,358
<b>Total Capital Expenditure</b>		<b>18,487</b>	<b>34,168</b>	<b>43,358</b>	<b>5,495</b>	<b>29,039</b>	<b>36,132</b>	<b>(7,092)</b>	<b>-20%</b>	<b>43,358</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		<b>863</b>	<b>1,200</b>	<b>1,200</b>	<b>-</b>	<b>248</b>	<b>1,000</b>	<b>(752)</b>	<b>-75%</b>	<b>1,200</b>
Executive and council		53	-	-	-	-	-	-	-	-
Budget and treasury office		292	-	-	-	-	-	-	-	-
Corporate services		518	1,200	1,200	-	248	1,000	(752)	-75%	1,200
<b>Community and public safety</b>		<b>2,238</b>	<b>13,592</b>	<b>13,599</b>	<b>-</b>	<b>997</b>	<b>11,333</b>	<b>(10,336)</b>	<b>-91%</b>	<b>13,599</b>
Community and social services		1,189	-	7	-	-	6	(6)	-100%	7
Sport and recreation		1,029	13,592	13,592	-	988	11,327	(10,339)	-91%	13,592
Public safety		20	-	-	-	9	-	9	#DIV/0!	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>3,994</b>	<b>6,064</b>	<b>6,064</b>	<b>-</b>	<b>3,715</b>	<b>5,053</b>	<b>(1,339)</b>	<b>-26%</b>	<b>6,064</b>
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		3,994	6,064	6,064	-	3,715	5,053	(1,339)	-26%	6,064
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>11,392</b>	<b>13,312</b>	<b>22,495</b>	<b>-</b>	<b>18,585</b>	<b>18,746</b>	<b>(160)</b>	<b>-1%</b>	<b>22,495</b>
Electricity		2,701	6,554	14,213	-	2,085	11,844	(9,759)	-82%	14,213
Water		651	100	1,624	-	388	1,353	(965)	-71%	1,624
Waste water management		8,038	6,658	6,658	-	15,775	5,548	10,227	184%	6,658
Waste management		1	-	-	-	336	-	336	#DIV/0!	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>18,487</b>	<b>34,168</b>	<b>43,358</b>	<b>-</b>	<b>23,545</b>	<b>36,132</b>	<b>(12,587)</b>	<b>-35%</b>	<b>43,358</b>
<b>Funded by:</b>										
National Government		12,679	30,035	39,218	1,309	10,620	32,682	(22,062)	-68%	39,218
Provincial Government		1,807	510	517	4,184	16,202	431	15,771	3661%	517
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>14,486</b>	<b>30,545</b>	<b>39,735</b>	<b>5,493</b>	<b>26,822</b>	<b>33,112</b>	<b>(6,290)</b>	<b>-19%</b>	<b>39,735</b>
<b>Public contributions &amp; donations</b>	5	70	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	2,509	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		<b>1,421</b>	<b>3,623</b>	<b>3,623</b>	<b>2</b>	<b>2,217</b>	<b>3,019</b>	<b>(802)</b>	<b>-27%</b>	<b>3,623</b>
<b>Total Capital Funding</b>		<b>18,487</b>	<b>34,168</b>	<b>43,358</b>	<b>5,495</b>	<b>29,039</b>	<b>36,132</b>	<b>(7,092)</b>	<b>-20%</b>	<b>43,358</b>

#### 4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M10 April						
Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		12	321	321	6	321
Call investment deposits		18,037	4,000	4,000	35,180	4,000
Consumer debtors		29,628	31,778	31,778	83,709	31,778
Other debtors		6,095	20,544	20,544	56,217	20,544
Current portion of long-term receivables		–	–	–	–	–
Inventory		3,729	3,330	3,330	3,600	3,330
<b>Total current assets</b>		<b>57,501</b>	<b>59,973</b>	<b>59,973</b>	<b>178,712</b>	<b>59,973</b>
<b>Non current assets</b>						
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	475,586	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
<b>Total non current assets</b>		<b>472,134</b>	<b>508,329</b>	<b>517,519</b>	<b>485,811</b>	<b>517,519</b>
<b>TOTAL ASSETS</b>		<b>529,636</b>	<b>568,302</b>	<b>577,492</b>	<b>664,523</b>	<b>577,492</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		520	–	–	16,130	–
Borrowing		2,986	4,398	4,398	1,800	4,398
Consumer deposits		1,293	1,429	1,429	1,349	1,429
Trade and other payables		42,674	33,912	33,912	65,592	33,912
Provisions		13,666	13,648	13,648	15,082	13,648
<b>Total current liabilities</b>		<b>61,139</b>	<b>53,388</b>	<b>53,388</b>	<b>99,953</b>	<b>53,388</b>
<b>Non current liabilities</b>						
Borrowing		11,120	11,098	11,098	11,022	11,098
Provisions		49,906	35,990	35,990	146,922	35,990
<b>Total non current liabilities</b>		<b>61,026</b>	<b>47,088</b>	<b>47,088</b>	<b>157,943</b>	<b>47,088</b>
<b>TOTAL LIABILITIES</b>		<b>122,165</b>	<b>100,476</b>	<b>100,476</b>	<b>257,896</b>	<b>100,476</b>
<b>NET ASSETS</b>	2	<b>407,470</b>	<b>467,826</b>	<b>477,016</b>	<b>406,627</b>	<b>477,016</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		400,486	464,101	473,291	399,638	473,291
Reserves		6,984	3,725	3,725	6,989	3,725
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>407,470</b>	<b>467,826</b>	<b>477,016</b>	<b>406,627</b>	<b>477,016</b>

#### 4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M10 April										
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									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Property rates, penalties & collection charges		199,145	26,594	26,594	1,267	21,918	22,161	(244)	-1%	26,594
Service charges		-	104,151	104,151	7,005	83,932	86,793	(2,861)	-3%	104,151
Other revenue		-	28,214	28,214	1,150	18,547	23,512	(4,965)	-21%	28,214
Government - operating		107,961	63,897	63,897	-	52,994	53,248	(253)	0%	63,897
Government - capital		14,486	30,545	30,545	6,268	48,896	25,454	23,442	92%	30,545
Interest		3,924	3,220	3,220	251	2,995	2,684	311	12%	3,220
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(295,515)	(223,713)	(224,980)	(12,682)	(175,643)	(186,428)	(10,784)	6%	(224,980)
Finance charges		(5,754)	(1,633)	(1,633)	(0)	(948)	(1,361)	(413)	30%	(1,633)
Transfers and Grants		(35)	(150)	(150)	-	(159)	(125)	34	-27%	(150)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>24,212</b>	<b>31,125</b>	<b>29,858</b>	<b>3,258</b>	<b>52,531</b>	<b>25,938</b>	<b>(26,593)</b>	<b>-103%</b>	<b>29,858</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		(112)	(110)	(110)	-	-	(92)	92	-100%	(110)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(18,487)	(34,168)	(43,358)	(5,495)	(29,039)	(36,132)	(7,092)	20%	(43,358)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(18,599)</b>	<b>(34,278)</b>	<b>(43,468)</b>	<b>(5,495)</b>	<b>(29,039)</b>	<b>(36,224)</b>	<b>(7,184)</b>	<b>20%</b>	<b>(43,468)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		2,802	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	55	55	(4)	76	46	30	66%	55
<b>Payments</b>										
Repayment of borrowing		(4,003)	919	919	(232)	(1,378)	766	2,144	280%	919
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(1,200)</b>	<b>974</b>	<b>974</b>	<b>(236)</b>	<b>(1,302)</b>	<b>812</b>	<b>2,113</b>	<b>260%</b>	<b>974</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>4,413</b>	<b>(2,179)</b>	<b>(12,636)</b>	<b>(2,473)</b>	<b>22,190</b>	<b>(9,475)</b>			<b>(12,636)</b>
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		39,719	7,483			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 - M10 April														
Description	NT Code	Budget Year 2016/17										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	Total over 90 days			
R thousands														
<b>Debtors Age Analysis By Income Source</b>														
Trade and Other Receivables from Exchange Transactions - Water	1200	2,082	804	335	4,163	-	-	-	-	-	7,384	4,163	-	778
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,368	566	150	1,300	-	-	-	-	-	5,384	1,300	-	299
Receivables from Non-exchange Transactions - Property Rates	1400	1,502	548	311	4,762	-	-	-	-	-	7,122	4,762	-	1,197
Receivables from Exchange Transactions - Waste Water Management	1500	1,141	577	448	10,327	-	-	-	-	-	12,493	10,327	-	2,154
Receivables from Exchange Transactions - Waste Management	1600	636	373	308	6,911	-	-	-	-	-	8,228	6,911	-	1,555
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	4	2	50	-	-	-	-	-	60	50	-	10
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1,526	709	1,989	32,578	-	-	-	-	-	36,802	32,578	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>10,261</b>	<b>3,579</b>	<b>3,544</b>	<b>60,090</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,474</b>	<b>60,090</b>	<b>-</b>	<b>5,993</b>
<b>2015/16 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	957	401	111	924	-	-	-	-	-	2,393	924	-	-
Commercial	2300	2,095	328	300	3,075	-	-	-	-	-	5,797	3,075	-	-
Households	2400	6,200	2,555	2,367	49,505	-	-	-	-	-	60,628	49,505	-	5,993
Other	2500	1,009	295	765	6,586	-	-	-	-	-	8,656	6,586	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>10,261</b>	<b>3,579</b>	<b>3,544</b>	<b>60,090</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>77,474</b>	<b>60,090</b>	<b>-</b>	<b>5,993</b>

### 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 - M10 April											
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											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	3,524	-	-	-	-	-	-	-	-	3,524
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	862	-	-	-	-	-	-	-	-	862
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	487	144	-	-	-	-	-	-	-	631
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>4,873</b>	<b>144</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,017</b>

## 7. Investment portfolio analysis

### 7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April									
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							
<b>Municipality</b>									
Investec							4,200	-	4,200
Standard Bank							17,524	-	17,524
ABSA Bank							5,562	1,000	6,562
Nedbank							4,504	2,389	6,893
<b>Municipality sub-total</b>					-		31,790	3,389	35,180
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		31,790	3,389	35,180

## 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 - M10 April										
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										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		66,580	50,111	50,111	-	49,986	41,759	8,227	19.7%	50,111
Local Government Equitable Share		44,160	46,569	46,569	-	46,569	38,808	7,762	20.0%	46,569
Finance Management		1,600	1,625	1,625	-	1,625	1,354	271	20.0%	1,625
EPWP Incentive		1,743	1,617	1,617	-	1,617	1,348	270	20.0%	1,617
Municipal Infrastructure Grant (MIG) PMU		263	300	300	-	175	250	(75)	-30.0%	300
Accelerated Community Water Supply (ACIP) - DWAF		3,079	-	-	-	-	-	-	-	-
Municipal Systems Improvement		930	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Management		8,000	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		6,805	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		31,421	13,786	13,786	-	12,322	11,488	774	6.7%	13,786
Human Settlements Development Grant		25,205	8,610	8,610	-	6,916	7,175	(259)	-3.6%	8,610
Library Service		4,570	4,800	4,800	-	4,800	4,000	800	20.0%	4,800
Community Development Workers (CDW)		234	206	206	-	206	172	34	20.0%	206
Management Support Grant		-	120	120	-	340	100	240	240.0%	120
Transport and Public Works		-	50	50	-	-	42	(42)	-100.0%	50
Thusong Service Centres Grant		100	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		250	-	-	-	-	-	-	-	-
Western Cape Management Support Grant		1,062	-	-	-	-	-	-	-	-
Department Local Government		-	-	-	-	60	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		567	-	-	-	35	-	35	#DIV/0!	-
Private -Electrification Central Karoo		250	-	-	-	35	-	35	#DIV/0!	-
Eskom -Electrification of Central Karoo		317	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	98,568	63,897	63,897	-	62,343	53,248	9,036	17.0%	63,897
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		23,579	30,035	30,035	-	30,250	25,029	5,221	20.9%	30,035
Municipal Infrastructure Grant (MIG)		15,384	25,535	25,535	-	25,750	21,279	4,471	21.0%	25,535
Integrated National Electrification Programme Capital		8,195	4,500	4,500	-	4,500	3,750	750	20.0%	4,500
<b>Provincial Government:</b>		550	510	510	6,268	18,636	425	18,211	4284.9%	510
Municipal Infrastructure Support Grant		550	-	-	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	510	510	-	510	425	85	20.0%	510
Human Settlements Development Grant		-	-	-	6,268	18,126	-	18,126	#DIV/0!	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Merweville Library Alteration		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	24,129	30,545	30,545	6,268	48,886	25,454	23,432	92.1%	30,545
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	122,697	94,442	94,442	6,268	111,229	78,702	32,467	41.3%	94,442

## 8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April										
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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>19,315</b>	<b>50,111</b>	<b>50,111</b>	<b>114</b>	<b>49,678</b>	<b>41,759</b>	<b>7,919</b>	<b>19.0%</b>	<b>50,111</b>
Local Government Equitable Share		-	46,569	46,569	-	46,569	38,808	7,762	20.0%	46,569
Finance Management		1,444	1,625	1,625	47	1,480	1,354	126	9.3%	1,625
EPWP Incentive		1,736	1,617	1,617	46	1,401	1,348	53	4.0%	1,617
Municipal Infrastructure Grant (MIG) PMU		264	300	300	22	228	250	(22)	-8.8%	300
Accelerated Community Water Supply (ACIP) - DWAF		2,792	-	-	-	-	-	-	-	-
Municipal Systems Improvement		924	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Management		6,931	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		5,223	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		<b>31,965</b>	<b>13,786</b>	<b>13,786</b>	<b>377</b>	<b>10,287</b>	<b>11,488</b>	<b>(1,201)</b>	<b>-10.5%</b>	<b>13,786</b>
Human Settlements Development Grant		25,205	8,610	8,610	-	5,944	7,175	(1,231)	-17.2%	8,610
Library Service		4,231	4,800	4,800	364	3,990	4,000	(10)	-0.2%	4,800
Community Development Workers (CDW)		205	206	206	13	133	172	(39)	-22.5%	206
Thusong Service Centres Grant		327	-	-	-	-	-	-	-	-
Organisational Structure Review		427	-	-	-	-	-	-	-	-
Management Support Grant		2	120	120	-	-	100	(100)	-100.0%	120
IDP Review		76	-	-	-	-	-	-	-	-
Consumer Housing Education Program		4	-	-	-	-	-	-	-	-
Transport and Public Works		-	50	50	-	-	42	(42)	-100.0%	50
Municipal Infrastructure Support Grant		96	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		250	-	-	-	-	-	-	-	-
Western Cape Management Support Grant		1,141	-	-	-	220	-	220	#DIV/0!	-
Department Local Government		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>		<b>563</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Private -Electrification Central Karoo		250	-	-	-	-	-	-	-	-
Eskom -Electrification of Central Karoo		313	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>51,842</b>	<b>63,897</b>	<b>63,897</b>	<b>491</b>	<b>59,965</b>	<b>53,248</b>	<b>6,717</b>	<b>12.6%</b>	<b>63,897</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>12,679</b>	<b>30,035</b>	<b>30,035</b>	<b>1,488</b>	<b>12,060</b>	<b>25,029</b>	<b>(12,970)</b>	<b>-51.8%</b>	<b>30,035</b>
Municipal Infrastructure Grant (MIG)		12,196	25,535	25,535	1,488	10,960	21,279	(10,319)	-48.5%	25,535
Accelerated Community Water Supply (ACIP) - DWAF		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Capital		470	4,500	4,500	-	1,083	3,750	(2,667)	-71.1%	4,500
Finance Management		14	-	-	-	16	-	16	#DIV/0!	-
<b>Provincial Government:</b>		<b>1,807</b>	<b>510</b>	<b>510</b>	<b>4,166</b>	<b>16,024</b>	<b>425</b>	<b>15,599</b>	<b>3670.4%</b>	<b>510</b>
Library Service		1,133	-	-	-	-	-	-	-	-
Human Settlements Development Grant		-	-	-	4,166	16,024	-	16,024	#DIV/0!	-
Development of Sport and Recreation Facilities		-	510	510	-	-	425	(425)	-100.0%	510
Municipal Infrastructure Support Grant		292	-	-	-	-	-	-	-	-
Western Cape Management Support Grant		117	-	-	-	-	-	-	-	-
Disaster Recovery Plan		265	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>		<b>70</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Merweville Library Alteration		70	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>14,556</b>	<b>30,545</b>	<b>30,545</b>	<b>5,654</b>	<b>28,084</b>	<b>25,454</b>	<b>2,630</b>	<b>10.3%</b>	<b>30,545</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>66,398</b>	<b>94,442</b>	<b>94,442</b>	<b>6,145</b>	<b>88,049</b>	<b>78,702</b>	<b>9,347</b>	<b>11.9%</b>	<b>94,442</b>



## 8.2 Supporting Table SC7 – Expenditure approved roll-overs

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April						
Description	Ref	Budget Year 2016/17				
		Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
<b>EXPENDITURE</b>						
<u>Operating expenditure of Approved Roll-overs</u>						
<b>National Government:</b>		66	-	-	66	100.0%
Local Government Equitable Share		-	-	-	-	
Finance Management		-	-	-	-	
Municipal Systems Improvement		66	-	-	66	100.0%
EPWP Incentive		-	-	-	-	
<b>Provincial Government:</b>		1,201	22	1,026	175	14.6%
Library Service		89	-	-	89	100.0%
Management Support Grant		732	21	701	32	4.3%
Municipal Infrastructure Support Grant		379	2	325	54	14.2%
Department Local Government		-	-	-	-	
<b>District Municipality:</b>		-	-	-	-	
		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>1,267</b>	<b>22</b>	<b>1,026</b>	<b>241</b>	<b>19.0%</b>
<u>Capital expenditure of Approved Roll-overs</u>						
<b>National Government:</b>		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%
<b>Provincial Government:</b>		7	21	203	(196)	-2796.2%
Library Service Capital		7	-	-	7	100.0%
Municipal Infrastructure Support Grant		-	21	203	(203)	#DIV/0!
		-	-	-	-	
<b>District Municipality:</b>		-	-	-	-	
		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>9,190</b>	<b>21</b>	<b>203</b>	<b>8,987</b>	<b>97.8%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>10,457</b>	<b>43</b>	<b>1,229</b>	<b>9,228</b>	<b>88.3%</b>

## 9. Expenditure on councillor and board members allowances and employee benefits

### 9.1 Supporting Table SC8

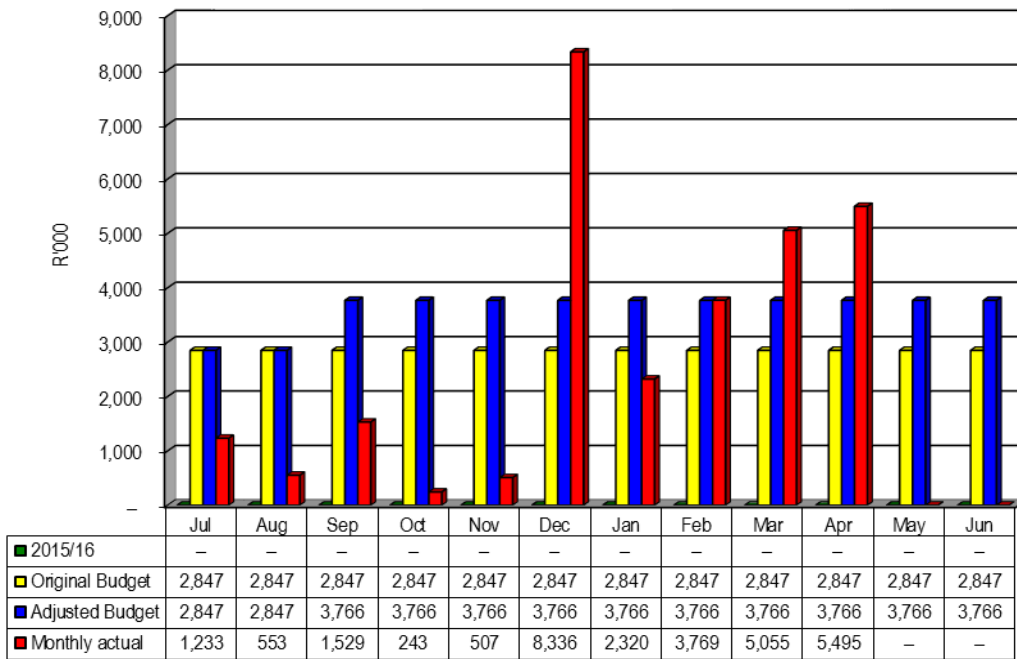
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April										
Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3,287	3,459	3,459	268	3,321	2,883	439	15%	3,459
Pension and UIF Contributions		287	339	339	10	90	282	(192)	-68%	339
Medical Aid Contributions		45	47	47	4	41	39	2	6%	47
Motor Vehicle Allowance		642	830	830	20	219	692	(473)	-68%	830
Cellphone Allowance		261	292	292	21	220	243	(23)	-10%	292
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>4,522</b>	<b>4,967</b>	<b>4,967</b>	<b>324</b>	<b>3,891</b>	<b>4,139</b>	<b>(248)</b>	<b>-6%</b>	<b>4,967</b>
<b>% increase</b>	4		<b>9.8%</b>	<b>9.8%</b>						<b>9.8%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		4,204	5,064	5,064	327	4,419	4,220	199	5%	5,064
Pension and UIF Contributions		581	637	637	20	441	531	(90)	-17%	637
Medical Aid Contributions		28	30	30	3	32	25	7	28%	30
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		480	661	661	-	488	551	(63)	-11%	661
Motor Vehicle Allowance		517	540	540	24	396	450	(54)	-12%	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	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,810</b>	<b>6,931</b>	<b>6,931</b>	<b>374</b>	<b>6,082</b>	<b>5,776</b>	<b>306</b>	<b>5%</b>	<b>6,931</b>
<b>% increase</b>	4		<b>19.3%</b>	<b>19.3%</b>						<b>19.3%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		55,991	61,472	61,472	4,487	48,380	51,227	(2,847)	-6%	61,472
Pension and UIF Contributions		7,969	10,082	10,082	759	7,630	8,402	(772)	-9%	10,082
Medical Aid Contributions		1,310	1,347	1,347	118	1,130	1,122	8	1%	1,347
Overtime		2,800	1,594	1,594	253	2,842	1,328	1,514	114%	1,594
Performance Bonus		32	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,369	1,583	1,583	138	1,373	1,320	54	4%	1,583
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		902	885	885	76	773	737	36	5%	885
Other benefits and allowances		1,761	1,457	1,457	126	1,372	1,214	158	13%	1,457
Payments in lieu of leave		714	300	300	4	378	250	128	51%	300
Long service awards		329	452	452	8	211	376	(165)	-44%	452
Post-retirement benefit obligations	2	891	850	850	68	663	708	(45)	-6%	850
<b>Sub Total - Other Municipal Staff</b>		<b>74,070</b>	<b>80,020</b>	<b>80,020</b>	<b>6,039</b>	<b>64,751</b>	<b>66,683</b>	<b>(1,932)</b>	<b>-3%</b>	<b>80,020</b>
<b>% increase</b>	4		<b>8.0%</b>	<b>8.0%</b>						<b>8.0%</b>
<b>Total Parent Municipality</b>		<b>84,402</b>	<b>91,918</b>	<b>91,918</b>	<b>6,736</b>	<b>74,724</b>	<b>76,598</b>	<b>(1,874)</b>	<b>-2%</b>	<b>91,918</b>
			<b>8.9%</b>	<b>8.9%</b>						<b>8.9%</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>84,402</b>	<b>91,918</b>	<b>91,918</b>	<b>6,736</b>	<b>74,724</b>	<b>76,598</b>	<b>(1,874)</b>	<b>-2%</b>	<b>91,918</b>
<b>% increase</b>	4		<b>8.9%</b>	<b>8.9%</b>						<b>8.9%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>79,879</b>	<b>86,951</b>	<b>86,951</b>	<b>6,412</b>	<b>70,833</b>	<b>72,459</b>	<b>(1,626)</b>	<b>-2%</b>	<b>86,951</b>

## 10. Capital programme performance

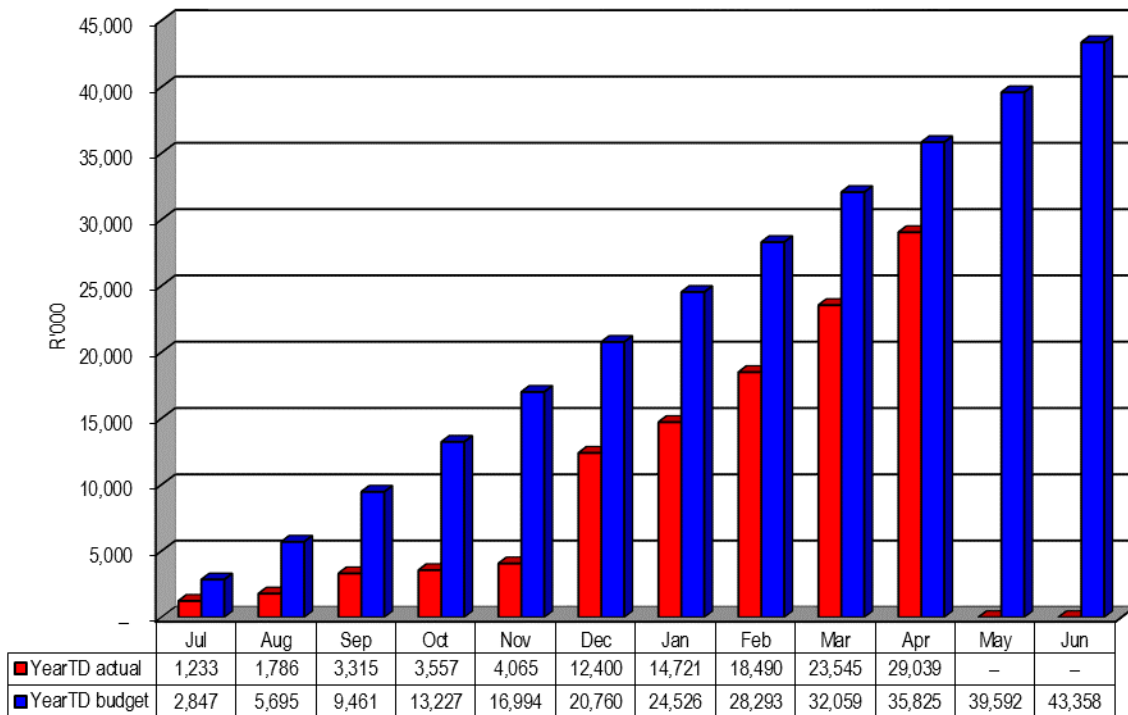
### 10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April									
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								%	
<b>Monthly expenditure performance trend</b>									
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	5,495	29,039	35,825	6,786	18.9%	67%
May	-	2,847	3,766	-	-	39,592	-		
June	-	2,847	3,766	-	-	43,358	-		
<b>Total Capital expenditure</b>	-	<b>34,168</b>	<b>43,358</b>	<b>29,039</b>					

**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 - M10 April										
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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		14,888	2,154	3,678	4,166	17,519	3,065	(14,454)	-471.6%	3,678
Infrastructure - Road transport		3,771	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		3,771	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		2,618	2,054	2,054	-	1,126	1,712	586	34.2%	2,054
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2,618	2,054	2,054	-	1,126	1,712	586	34.2%	2,054
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		362	100	1,624	-	369	1,353	984	72.7%	1,624
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		362	-	-	-	209	-	(209)	#DIV/0!	-
Reticulation		-	100	1,624	-	160	1,353	1,193	88.2%	1,624
Infrastructure - Sanitation		8,136	-	-	4,166	16,024	-	(16,024)	#DIV/0!	-
Reticulation		-	-	-	4,166	16,024	-	(16,024)	#DIV/0!	-
Sewerage purification		8,136	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	510	517	-	-	431	431	100.0%	517
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	510	510	-	-	425	425	100.0%	510
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	7	-	-	6	6	100.0%	7
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		3,324	1,200	1,200	20	486	1,000	514	51.4%	1,200
General vehicles		267	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	336	-	(336)	#DIV/0!	-
Plant & equipment		331	-	-	20	91	-	(91)	#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	1,000	957	95.7%	1,200
Other Buildings		1,544	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		275	-	-	-	-	-	-	-	-
Computers - software & programming		275	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	18,487	3,864	5,395	4,186	18,005	4,495	(13,510)	-300.5%	5,395
<b>Specialised vehicles</b>		-	-	-	-	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 - M10										
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										
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	17,222	24,881	1,054	9,605	20,734	11,129	53.7%	24,881
Infrastructure - Road transport		-	6,064	6,064	401	4,110	5,053	943	18.7%	6,064
Roads, Pavements & Bridges		-	6,064	6,064	401	4,110	5,053	943	18.7%	6,064
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	4,500	12,159	-	950	10,133	9,183	90.6%	12,159
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	4,500	12,159	-	950	10,133	9,183	90.6%	12,159
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	6,658	6,658	653	4,545	5,548	1,003	18.1%	6,658
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	6,658	6,658	653	4,545	5,548	1,003	18.1%	6,658
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	13,082	13,082	255	1,243	10,902	9,659	88.6%	13,082
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	13,082	13,082	255	1,243	10,902	9,659	88.6%	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		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	-	-	186	-	(186)	#DIV/0!	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	-	186	-	(186)	#DIV/0!	-
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing ass</b>	1	-	30,304	37,963	1,309	11,034	31,636	20,602	65.1%	37,963
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
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 - M10 April										
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										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		–	9,573	9,573	358	4,933	7,975	3,042	38.1%	9,573
Infrastructure - Road transport		–	3,400	3,400	127	1,752	2,832	1,080	38.1%	3,400
Roads, Pavements & Bridges		–	3,290	3,290	123	1,695	2,741	1,045	38.1%	3,290
Storm water		–	110	110	4	57	92	35	38.1%	110
Infrastructure - Electricity		–	2,726	2,726	102	1,405	2,271	866	38.1%	2,726
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	2,504	2,504	94	1,290	2,086	796	38.1%	2,504
Street Lighting		–	222	222	8	114	185	71	38.1%	222
Infrastructure - Water		–	2,070	2,070	77	1,067	1,724	658	38.1%	2,070
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	960	960	36	495	800	305	38.1%	960
Reticulation		–	1,110	1,110	41	572	925	353	38.1%	1,110
Infrastructure - Sanitation		–	397	397	15	204	330	126	38.1%	397
Reticulation		–	117	117	4	60	97	37	38.1%	117
Sewerage purification		–	280	280	10	144	233	89	38.1%	280
Infrastructure - Other		–	980	980	37	505	816	311	38.1%	980
Waste Management		–	980	980	37	505	816	311	38.1%	980
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Community</b>		–	995	1,002	37	516	835	318	38.1%	1,002
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	215	215	8	111	179	68	38.1%	215
Community halls		–	253	253	9	130	211	80	38.1%	253
Libraries		–	22	29	1	15	24	9	38.1%	29
Recreational facilities		–	310	310	12	160	258	98	38.1%	310
Fire, safety & emergency		–	105	105	4	54	87	33	38.1%	105
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	88	88	3	45	73	28	38.1%	88
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	2	2	0	1	2	1	38.1%	2
<b>Heritage assets</b>		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Investment properties</b>		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Other assets</b>		–	11,324	11,324	423	5,835	9,433	3,598	38.1%	11,324
General vehicles		–	6,713	6,713	251	3,459	5,592	2,133	38.1%	6,713
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	1,899	1,899	71	979	1,582	603	38.1%	1,899
Computers - hardware/equipment		–	123	123	5	63	102	39	38.1%	123
Furniture and other office equipment		–	742	742	28	382	618	236	38.1%	742
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	1,847	1,847	69	952	1,539	587	38.1%	1,847
Other Buildings		–	–	–	–	–	–	–	–	–
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Agricultural assets</b>		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
<b>Biological assets</b>		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
<b>Intangibles</b>		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Total Repairs and Maintenance Expenditure</b>		–	21,892	21,899	818	11,285	18,243	6,958	38.1%	21,899
<b>Specialised vehicles</b>		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

### 10.2.3 Supporting Table SC13d

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April										
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
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		11,187	11,874	11,874	989	9,895	9,895	-		11,874
Infrastructure - Road transport		4,942	4,997	4,997	416	4,164	4,164	-		4,997
Roads, Pavements & Bridges		3,489	4,997	4,997	416	4,164	4,164	-		4,997
Storm water		1,453	-	-	-	-	-	-		-
Infrastructure - Electricity		2,119	2,421	2,421	202	2,017	2,017	-		2,421
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		2,119	2,421	2,421	202	2,017	2,017	-		2,421
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		2,176	2,189	2,189	182	1,824	1,824	-		2,189
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		2,176	2,189	2,189	182	1,824	1,824	-		2,189
Reticulation		-	-	-	-	-	-	-		-
Infrastructure - Sanitation		1,765	1,934	1,934	161	1,612	1,612	-		1,934
Reticulation		-	1,934	1,934	161	1,612	1,612	-		1,934
Sewerage purification		1,765	-	-	-	-	-	-		-
Infrastructure - Other		184	332	332	28	277	277	-		332
Waste Management		45	332	332	28	277	277	-		332
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		139	-	-	-	-	-	-		-
<b>Community</b>		429	531	531	44	442	442	-		531
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	239	239	20	199	199	-		239
Swimming pools		-	-	-	-	-	-	-		-
Community halls		260	260	260	22	217	217	-		260
Libraries		6	32	32	3	27	27	-		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		-	-	-	-	-	-	-		-
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Investment properties</b>		249	266	266	22	222	222	-		266
Housing development		-	-	-	-	-	-	-		-
Other		249	266	266	22	222	222	-		266
<b>Other assets</b>		3,295	3,273	3,273	273	2,727	2,727	-		3,273
General vehicles		1,657	1,326	1,326	110	1,105	1,105	-		1,326
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		145	400	400	33	333	333	-		400
Computers - hardware/equipment		289	483	483	40	403	403	-		483
Furniture and other office equipment		367	395	395	33	329	329	-		395
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	154	154	13	129	129	-		154
Other Buildings		667	514	514	43	428	428	-		514
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		170	-	-	-	-	-	-		-
<b>Agricultural assets</b>		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
<b>Biological assets</b>		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
<b>Intangibles</b>		120	209	209	17	174	174	-		209
Computers - software & programming		120	209	209	17	174	174	-		209
Other		-	-	-	-	-	-	-		-
<b>Total Depreciation</b>		15,280	16,152	16,152	1,346	13,460	13,460	-		16,152
<b>Specialised vehicles</b>		-	-	-	-	-	-	-		-
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.