

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING MAY 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 May 2017.

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 May 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 14% or R 34,093 million below year-to-date budget projections for May 2017.

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

Operating expenditure by type

Total expenditure were 16% or R 40,353 million, below year-to-date budget projections for May 2017. The variance can be attributed to employee related cost, 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 33,636 million, or 78%, 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 7.280 million during May resulting in a closing balance of R 32,439 million.

Refer to Table C7 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for May 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 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 - M11 May									
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	57	28,839	28,255	584	2%	28,305
Service charges	97,609	110,853	110,853	9,736	98,676	101,615	(2,939)	-3%	110,853
Investment revenue	1,883	1,260	1,260	338	914	1,155	(241)	-21%	1,260
Transfers recognised - operational	96,002	63,897	65,164	610	61,322	58,572	2,750	5%	65,164
Other own revenue	72,686	59,378	59,378	2,641	20,182	54,429	(34,247)	-63%	59,378
Total Revenue (excluding capital transfers and contributions)	294,765	263,692	264,959	13,383	209,933	244,026	(34,093)	-14%	264,959
Employee costs	79,880	86,951	86,951	6,670	77,503	79,705	(2,202)	-3%	86,951
Remuneration of Councillors	4,522	4,967	4,967	324	4,215	4,553	(338)	-7%	4,967
Depreciation & asset impairment	15,280	16,152	16,152	1,346	14,806	14,806	0	0%	16,152
Finance charges	5,754	1,633	1,633	51	999	1,497	(498)	-33%	1,633
Materials and bulk purchases	72,024	87,136	87,225	5,776	61,686	79,874	(18,188)	-23%	87,225
Transfers and grants	35	150	150	-	159	138	22	16%	150
Other expenditure	143,073	80,771	81,949	3,868	54,892	74,040	(19,148)	-26%	81,949
Total Expenditure	320,568	277,760	279,027	18,035	214,261	254,614	(40,353)	-16%	279,027
Surplus/(Deficit)	(25,803)	(14,068)	(14,068)	(4,652)	(4,327)	(10,587)	6,260	-59%	(14,068)
Transfers recognised - capital	14,486	30,545	39,735	4,225	31,047	36,424	(5,377)	-15%	39,735
Contributions & Contributed assets	70	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(11,247)	16,477	25,667	(427)	26,720	25,837	883	3%	25,667
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	(11,247)	16,477	25,667	(427)	26,720	25,837	883	3%	25,667
Capital expenditure & funds sources									
Capital expenditure	18,487	34,168	43,358	4,597	33,636	39,745	(6,109)	-15%	43,358
Capital transfers recognised	14,486	30,545	39,735	4,225	31,047	36,424	(5,377)	-15%	39,735
Public contributions & donations	70	-	-	-	-	-	-	-	-
Borrowing	2,509	-	-	-	-	-	-	-	-
Internally generated funds	1,421	3,623	3,623	372	2,589	3,321	(732)	-22%	3,623
Total sources of capital funds	18,487	34,168	43,358	4,597	33,636	39,745	(6,109)	-15%	43,358
Financial position									
Total current assets	57,501	59,973	59,973	-	167,236	-	-	-	59,973
Total non current assets	472,134	508,329	517,519	-	489,062	-	-	-	517,519
Total current liabilities	61,139	53,388	53,388	-	96,380	-	-	-	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	-	401,975	-	-	-	477,016
Cash flows									
Net cash from (used) operating	24,212	31,125	29,858	(2,709)	49,822	28,531	(21,291)	-75%	29,858
Net cash from (used) investing	(18,599)	(34,278)	(43,468)	(4,597)	(33,636)	(39,846)	(6,210)	16%	(43,468)
Net cash from (used) financing	(1,200)	974	974	26	(1,276)	893	2,169	243%	974
Cash/cash equivalents at the month/year end	17,529	4,321	4,321	-	32,439	6,536	(25,903)	-396%	4,321
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	11,648	3,952	2,403	60,104	-	-	-	-	78,107
Creditors Age Analysis									
Total Creditors	5,577	(237)	283	6	14	-	-	-	5,643

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) - M11 May										
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	819	81,855	66,623	15,231	23%	70,162
Executive and council		30,916	30,940	30,940	413	45,811	28,361	17,449	62%	30,940
Budget and treasury office		36,791	36,812	37,611	366	35,629	36,785	(1,156)	-3%	37,611
Corporate services		969	1,611	1,611	39	416	1,477	(1,061)	-72%	1,611
Community and public safety		94,093	78,847	78,943	2,671	25,578	72,364	(46,786)	-65%	78,943
Community and social services		7,269	6,901	6,998	515	5,983	6,414	(431)	-7%	6,998
Sport and recreation		1,281	13,812	13,812	389	1,847	12,661	(10,814)	-85%	13,812
Public safety		60,103	49,401	49,401	1,757	11,696	45,284	(33,588)	-74%	49,401
Housing		25,441	8,733	8,733	10	6,052	8,005	(1,953)	-24%	8,733
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3,778	4,071	4,071	617	4,537	3,731	805	22%	4,071
Planning and development		719	402	402	139	456	369	87	24%	402
Road transport		3,059	3,669	3,669	479	4,081	3,363	718	21%	3,669
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		142,774	141,957	151,519	13,501	129,011	138,892	(9,882)	-7%	151,519
Electricity		83,116	84,319	92,357	8,043	70,925	84,660	(13,736)	-16%	92,357
Water		27,283	25,709	27,233	1,529	14,481	24,964	(10,482)	-42%	27,233
Waste water management		24,157	23,605	23,605	3,332	36,346	21,638	14,708	68%	23,605
Waste management		8,218	8,324	8,324	597	7,258	7,630	(372)	-5%	8,324
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	309,321	294,237	304,694	17,608	240,980	281,612	(40,631)	-14%	304,694
Expenditure - Standard										
Governance and administration		59,914	50,025	50,824	3,872	44,898	46,589	(1,690)	-4%	50,824
Executive and council		15,675	15,307	15,307	1,036	13,917	14,031	(114)	-1%	15,307
Budget and treasury office		27,990	18,773	19,572	1,696	18,553	17,941	611	3%	19,572
Corporate services		16,249	15,945	15,945	1,140	12,428	14,616	(2,188)	-15%	15,945
Community and public safety		105,298	74,062	74,152	2,621	39,996	67,972	(27,976)	-41%	74,152
Community and social services		9,373	10,921	11,010	853	9,768	10,093	(325)	-3%	11,010
Sport and recreation		6,131	7,729	7,729	668	7,718	7,085	633	9%	7,729
Public safety		63,161	45,423	45,423	1,000	15,353	41,637	(26,284)	-63%	45,423
Housing		26,633	9,989	9,989	99	7,157	9,157	(2,000)	-22%	9,989
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		23,738	28,358	28,358	1,992	22,644	25,995	(3,350)	-13%	28,358
Planning and development		4,414	5,103	5,103	409	4,720	4,678	42	1%	5,103
Road transport		19,324	23,255	23,255	1,582	17,924	21,317	(3,393)	-16%	23,255
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		131,258	124,860	125,239	9,521	106,393	114,802	(8,409)	-7%	125,239
Electricity		83,965	76,279	76,658	5,585	62,267	70,270	(8,003)	-11%	76,658
Water		25,472	24,113	24,113	2,175	23,601	22,104	1,497	7%	24,113
Waste water management		8,295	10,718	10,718	843	9,315	9,825	(510)	-5%	10,718
Waste management		13,527	13,749	13,749	918	11,210	12,603	(1,393)	-11%	13,749
Other		360	455	455	30	329	417	(89)	-21%	455
Total Expenditure - Standard	3	320,568	277,760	279,027	18,035	214,261	255,775	(41,514)	-16%	279,027
Surplus/ (Deficit) for the year		(11,247)	16,477	25,667	(427)	26,720	25,837	883	3%	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) - M11 May										
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	902	50,889	33,379	17,510	52.5%	36,413
Vote 3 - Director: Financial Services		36,836	36,867	37,666	372	35,660	36,836	(1,176)	-3.2%	37,666
Vote 4 - Director: Engineering Services		56,143	68,121	69,645	5,806	56,882	63,841	(6,960)	-10.9%	69,645
Vote 5 - Director: Community Services		95,656	68,613	68,613	2,486	26,625	62,895	(36,270)	-57.7%	68,613
Vote 6 - Director: Electrical Services		83,116	84,319	92,357	8,043	70,925	84,660	(13,736)	-16.2%	92,357
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	309,321	294,237	304,694	17,608	240,980	281,612	(40,631)	-14.4%	304,694
Expenditure by Vote	1									
Vote 1 - Municipal Manager		4,311	4,332	4,332	173	4,545	3,971	574	14.5%	4,332
Vote 2 - Director: Corporate Service		28,563	28,365	28,454	2,320	24,000	26,083	(2,082)	-8.0%	28,454
Vote 3 - Director: Financial Services		28,087	18,956	19,754	1,719	18,785	18,108	676	3.7%	19,754
Vote 4 - Director: Engineering Services		67,916	76,524	76,524	5,965	67,046	70,147	(3,101)	-4.4%	76,524
Vote 5 - Director: Community Services		107,726	73,305	73,305	2,273	37,618	67,197	(29,579)	-44.0%	73,305
Vote 6 - Director: Electrical Services		83,965	76,279	76,658	5,585	62,267	70,270	(8,003)	-11.4%	76,658
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	320,568	277,760	279,027	18,035	214,261	255,775	(41,514)	-16.2%	279,027
Surplus/ (Deficit) for the year	2	(11,247)	16,477	25,667	(427)	26,720	25,837	883	3.4%	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) - M11 May										
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	8	28,294	27,705	590	2%	27,705
Property rates - penalties & collection charges		553	600	600	49	544	550	(6)	-1%	600
Service charges - electricity revenue		63,227	72,655	72,655	6,679	65,655	66,601	(946)	-1%	72,655
Service charges - water revenue		15,590	17,993	17,993	1,526	14,023	16,494	(2,471)	-15%	17,993
Service charges - sanitation revenue		12,327	13,361	13,361	987	12,564	12,248	316	3%	13,361
Service charges - refuse revenue		6,465	6,843	6,843	545	6,434	6,273	162	3%	6,843
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,085	1,275	1,275	105	1,240	1,168	72	6%	1,275
Interest earned - external investments		1,883	1,260	1,260	338	914	1,155	(241)	-21%	1,260
Interest earned - outstanding debtors		2,041	2,087	2,087	197	2,438	1,913	525	27%	2,087
Dividends received		-	-	-	-	-	-	-	-	-
Fines		60,208	49,409	49,409	1,859	12,077	45,292	(33,214)	-73%	49,409
Licences and permits		563	610	610	39	341	560	(219)	-39%	610
Agency services		660	670	670	89	643	614	29	5%	670
Transfers recognised - operational		96,002	63,897	65,164	610	61,322	58,572	2,750	5%	65,164
Other revenue		8,130	5,327	5,327	352	3,444	4,883	(1,439)	-29%	5,327
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		294,765	263,692	264,959	13,383	209,933	244,026	(34,093)	-14%	264,959
Expenditure By Type										
Employee related costs		79,880	86,951	86,951	6,670	77,503	79,705	(2,202)	-3%	86,951
Remuneration of councillors		4,522	4,967	4,967	324	4,215	4,553	(338)	-7%	4,967
Debt impairment		69,311	37,233	37,233	599	6,592	34,130	(27,539)	-81%	37,233
Depreciation & asset impairment		15,280	16,152	16,152	1,346	14,806	14,806	0	0%	16,152
Finance charges		5,754	1,633	1,633	51	999	1,497	(498)	-33%	1,633
Bulk purchases		47,916	65,244	65,244	4,588	49,214	59,807	(10,593)	-18%	65,244
Other materials		24,108	21,892	21,981	1,188	12,473	20,067	(7,594)	-38%	21,981
Contracted services		11,957	7,982	7,982	679	8,202	7,317	885	12%	7,982
Transfers and grants		35	150	150	-	159	138	22	16%	150
Other expenditure		61,782	35,556	36,734	2,590	40,098	32,593	7,505	23%	36,734
Loss on disposal of PPE		23	-	-	-	-	-	-	-	-
Total Expenditure		320,568	277,760	279,027	18,035	214,261	254,614	(40,353)	-16%	279,027
Surplus/(Deficit)		(25,803)	(14,068)	(14,068)	(4,652)	(4,327)	(10,587)	6,260	-59%	(14,068)
Transfers recognised - capital		14,486	30,545	39,735	4,225	31,047	36,424	(5,377)	-15%	39,735
Contributions recognised - capital		70	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(11,247)	16,477	25,667	(427)	26,720	25,837			25,667
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		(11,247)	16,477	25,667	(427)	26,720	25,837			25,667
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(11,247)	16,477	25,667	(427)	26,720	25,837			25,667
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		(11,247)	16,477	25,667	(427)	26,720	25,837			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) - M11 May										
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	37	53	6	47	726%	7
Vote 3 - Director: Financial Services		292	-	-	1	1	-	1	#DIV/0!	-
Vote 4 - Director: Engineering Services		13,508	27,614	29,138	3,389	29,982	26,710	3,272	12%	29,138
Vote 5 - Director: Community Services		33	-	-	-	345	-	345	#DIV/0!	-
Vote 6 - Director: Electrical Services		2,701	6,554	14,213	1,170	3,255	13,028	(9,773)	-75%	14,213
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	18,487	34,168	43,358	4,597	33,636	39,745	(6,109)	-15%	43,358
Total Capital Expenditure		18,487	34,168	43,358	4,597	33,636	39,745	(6,109)	-15%	43,358
Capital Expenditure - Standard Classification										
Governance and administration		863	1,200	1,200	1	249	1,100	(851)	-77%	1,200
Executive and council		53	-	-	-	-	-	-	-	-
Budget and treasury office		292	-	-	1	1	-	1	#DIV/0!	-
Corporate services		518	1,200	1,200	-	248	1,100	(852)	-77%	1,200
Community and public safety		2,238	13,592	13,599	422	1,673	12,466	(10,793)	-87%	13,599
Community and social services		1,189	-	7	37	37	6	31	482%	7
Sport and recreation		1,029	13,592	13,592	384	1,627	12,460	(10,833)	-87%	13,592
Public safety		20	-	-	-	9	-	9	#DIV/0!	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		3,994	6,064	6,064	372	4,508	5,558	(1,050)	-19%	6,064
Planning and development		-	-	-	59	77	-	77	#DIV/0!	-
Road transport		3,994	6,064	6,064	313	4,431	5,558	(1,128)	-20%	6,064
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		11,392	13,312	22,495	3,802	27,206	20,620	6,586	32%	22,495
Electricity		2,701	6,554	14,213	1,170	3,255	13,028	(9,773)	-75%	14,213
Water		651	100	1,624	-	388	1,488	(1,100)	-74%	1,624
Waste water management		8,038	6,658	6,658	2,633	23,227	6,103	17,123	281%	6,658
Waste management		1	-	-	-	336	-	336	#DIV/0!	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	18,487	34,168	43,358	4,597	33,636	39,745	(6,109)	-15%	43,358
Funded by:										
National Government		12,679	30,035	39,218	2,028	12,648	35,950	(23,302)	-65%	39,218
Provincial Government		1,807	510	517	2,197	18,399	474	17,925	3782%	517
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		14,486	30,545	39,735	4,225	31,047	36,424	(5,377)	-15%	39,735
Public contributions & donations	5	70	-	-	-	-	-	-	-	-
Borrowing	6	2,509	-	-	-	-	-	-	-	-
Internally generated funds		1,421	3,623	3,623	372	2,589	3,321	(732)	-22%	3,623
Total Capital Funding		18,487	34,168	43,358	4,597	33,636	39,745	(6,109)	-15%	43,358

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M11 May						
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	6	321
Call investment deposits		18,037	4,000	4,000	24,107	4,000
Consumer debtors		29,628	31,778	31,778	83,599	31,778
Other debtors		6,095	20,544	20,544	56,211	20,544
Current portion of long-term receivables		–	–	–	–	–
Inventory		3,729	3,330	3,330	3,312	3,330
Total current assets		57,501	59,973	59,973	167,236	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	478,837	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	489,062	517,519
TOTAL ASSETS		529,636	568,302	577,492	656,298	577,492
LIABILITIES						
Current liabilities						
Bank overdraft		520	–	–	12,269	–
Borrowing		2,986	4,398	4,398	1,800	4,398
Consumer deposits		1,293	1,429	1,429	1,375	1,429
Trade and other payables		42,674	33,912	33,912	65,261	33,912
Provisions		13,666	13,648	13,648	15,675	13,648
Total current liabilities		61,139	53,388	53,388	96,380	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	254,324	100,476
NET ASSETS	2	407,470	467,826	477,016	401,975	477,016
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		400,486	464,101	473,291	394,986	473,291
Reserves		6,984	3,725	3,725	6,989	3,725
TOTAL COMMUNITY WEALTH/EQUITY	2	407,470	467,826	477,016	401,975	477,016

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M11 May										
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	1,677	23,595	24,377	(783)	-3%	26,594
Service charges		-	104,151	104,151	8,986	92,917	95,472	(2,555)	-3%	104,151
Other revenue		-	28,214	28,214	2,183	20,730	25,863	(5,133)	-20%	28,214
Government - operating		107,961	63,897	63,897	-	52,994	58,572	(5,578)	-10%	63,897
Government - capital		14,486	30,545	30,545	-	48,896	28,000	20,896	75%	30,545
Interest		3,924	3,220	3,220	535	3,530	2,952	578	20%	3,220
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(295,515)	(223,713)	(224,980)	(16,039)	(191,682)	(205,070)	(13,388)	7%	(224,980)
Finance charges		(5,754)	(1,633)	(1,633)	(51)	(999)	(1,497)	(499)	33%	(1,633)
Transfers and Grants		(35)	(150)	(150)	-	(159)	(138)	22	-16%	(150)
NET CASH FROM/(USED) OPERATING ACTIVITIES		24,212	31,125	29,858	(2,709)	49,822	28,531	(21,291)	-75%	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)	-	-	(101)	101	-100%	(110)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(18,487)	(34,168)	(43,358)	(4,597)	(33,636)	(39,745)	(6,109)	15%	(43,358)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(18,599)	(34,278)	(43,468)	(4,597)	(33,636)	(39,846)	(6,210)	16%	(43,468)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		2,802	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	55	55	26	102	50	52	102%	55
Payments										
Repayment of borrowing		(4,003)	919	919	-	(1,378)	842	2,220	264%	919
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1,200)	974	974	26	(1,276)	893	2,169	243%	974
NET INCREASE/ (DECREASE) IN CASH HELD		4,413	(2,179)	(12,636)	(7,280)	14,910	(10,422)			(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		32,439	6,536			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 - M11 May													
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	1,963	785	556	3,976	-	-	-	-	7,279	3,976	-	856
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,767	451	171	1,268	-	-	-	-	5,657	1,268	-	329
Receivables from Non-exchange Transactions - Property Rates	1400	1,531	478	335	4,467	-	-	-	-	6,812	4,467	-	1,316
Receivables from Exchange Transactions - Waste Water Management	1500	1,161	546	429	9,919	-	-	-	-	12,055	9,919	-	2,370
Receivables from Exchange Transactions - Waste Management	1600	647	360	294	6,734	-	-	-	-	8,035	6,734	-	1,711
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	3	2	51	-	-	-	-	62	51	-	11
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2,574	1,330	616	33,687	-	-	-	-	38,207	33,687	-	-
Total By Income Source	2000	11,648	3,952	2,403	60,104	-	-	-	-	78,107	60,104	-	6,592
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,059	329	131	938	-	-	-	-	2,457	938	-	-
Commercial	2300	2,431	252	206	3,159	-	-	-	-	6,047	3,159	-	-
Households	2400	7,143	2,950	1,865	49,086	-	-	-	-	61,044	49,086	-	6,592
Other	2500	1,015	421	201	6,921	-	-	-	-	8,558	6,921	-	-
Total By Customer Group	2600	11,648	3,952	2,403	60,104	-	-	-	-	78,107	60,104	-	6,592

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 - M11 May											
Description	NT Code	Budget Year 2016/17									Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	3,941	-	-	-	-	-	-	-	-	3,941
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	786	-	-	-	-	-	-	-	-	786
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	849	(237)	283	6	14	-	-	-	-	916
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,577	(237)	283	6	14	-	-	-	-	5,643

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May									
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							4,200	-	4,200
Standard Bank							17,524	(11,073)	6,452
ABSA Bank							6,562	-	6,562
Nedbank							6,893	-	6,893
Municipality sub-total					-		35,180	(11,073)	24,107
Entities									
Entities sub-total					-		-	-	-

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 - M11 May										
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	-	50,111	45,935	4,176	9.1%	50,111
Local Government Equitable Share		44,160	46,569	46,569	-	46,569	42,688	3,881	9.1%	46,569
Finance Management		1,600	1,625	1,625	-	1,625	1,490	135	9.1%	1,625
EPWP Incentive		1,743	1,617	1,617	-	1,617	1,482	135	9.1%	1,617
Municipal Infrastructure Grant (MIG) PMU		263	300	300	-	300	275	25	9.1%	300
Accelerated Community Water Supply (ACIP) - DWAF		3,079	-	-	-	-	-	-	-	-
Municipal Systems Improvement		930	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Management		8,000	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		6,805	-	-	-	-	-	-	-	-
Provincial Government:		31,421	13,786	13,786	-	12,322	12,637	(375)	-3.0%	13,786
Human Settlements Development Grant		25,205	8,610	8,610	-	6,916	7,893	(976)	-12.4%	8,610
Library Service		4,570	4,800	4,800	-	4,800	4,400	400	9.1%	4,800
Community Development Workers (CDW)		234	206	206	-	206	189	17	9.1%	206
Management Support Grant		-	120	120	-	340	110	230	209.1%	120
Transport and Public Works		-	50	50	-	-	46	(46)	-100.0%	50
Thusong Service Centres Grant		100	-	-	-	-	-	-	-	-
Municipal Capacity Building Grant		250	-	-	-	-	-	-	-	-
Western Cape Management Support Grant		1,062	-	-	-	-	-	-	-	-
Department Local Government		-	-	-	-	60	-	-	-	-
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	-	62,468	58,572	3,836	6.5%	63,897
Capital Transfers and Grants										
National Government:		23,579	30,035	30,035	-	30,035	27,532	2,503	9.1%	30,035
Municipal Infrastructure Grant (MIG)		15,384	25,535	25,535	-	25,535	23,407	2,128	9.1%	25,535
Integrated National Electrification Programme Capital		8,195	4,500	4,500	-	4,500	4,125	375	9.1%	4,500
Provincial Government:		550	510	510	-	18,636	468	18,168	3886.3%	510
Municipal Infrastructure Support Grant		550	-	-	-	-	-	-	-	-
Development of Sport and Recreation Facilities		-	510	510	-	510	468	43	9.1%	510
Human Settlements Development Grant		-	-	-	-	18,126	-	18,126	#DIV/0!	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Merweville Library Alteration		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	24,129	30,545	30,545	-	48,671	28,000	20,671	73.8%	30,545
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	122,697	94,442	94,442	-	111,139	86,572	24,507	28.3%	94,442

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May										
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	172	49,850	45,935	3,915	8.5%	50,111
Local Government Equitable Share		-	46,569	46,569	-	46,569	42,688	3,881	9.1%	46,569
Finance Management		1,444	1,625	1,625	42	1,522	1,490	32	2.2%	1,625
EPWP Incentive		1,736	1,617	1,617	60	1,460	1,482	(22)	-1.5%	1,617
Municipal Infrastructure Grant (MIG) PMU		264	300	300	70	298	275	23	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	422	10,298	12,637	(2,339)	-18.5%	13,786
Human Settlements Development Grant		25,205	8,610	8,610	-	5,944	7,893	(1,949)	-24.7%	8,610
Library Service		4,231	4,800	4,800	410	3,990	4,400	(410)	-9.3%	4,800
Community Development Workers (CDW)		205	206	206	11	144	189	(45)	-23.6%	206
Thusong Service Centres Grant		327	-	-	-	-	-	-	-	-
Organisational Structure Review		427	-	-	-	-	-	-	-	-
Management Support Grant		2	120	120	-	-	110	(110)	-100.0%	120
IDP Review		76	-	-	-	-	-	-	-	-
Consumer Housing Education Program		4	-	-	-	-	-	-	-	-
Transport and Public Works		-	50	50	-	-	46	(46)	-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		-	-	-	-	-	-	-	-	-
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	593	60,148	58,572	1,576	2.7%	63,897
Capital expenditure of Transfers and Grants										
National Government:		12,679	30,035	30,035	2,308	14,368	27,532	(13,164)	-47.8%	30,035
Municipal Infrastructure Grant (MIG)		12,196	25,535	25,535	975	11,935	23,407	(11,472)	-49.0%	25,535
Integrated National Electrification Programme Capital		470	4,500	4,500	1,334	2,416	4,125	(1,709)	-41.4%	4,500
Finance Management		14	-	-	-	16	-	16	#DIV/0!	-
Provincial Government:		1,807	510	510	2,100	18,124	468	17,657	3776.9%	510
Library Service		1,133	-	-	-	-	-	-	-	-
Human Settlements Development Grant		-	-	-	2,100	18,124	-	18,124	#DIV/0!	-
Development of Sport and Recreation Facilities		-	510	510	-	-	468	(468)	-100.0%	510
Municipal Infrastructure Support Grant		292	-	-	-	-	-	-	-	-
Western Cape Management Support Grant		117	-	-	-	-	-	-	-	-
Disaster Recovery Plan		265	-	-	-	-	-	-	-	-
Housing Consumer Education Programme		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		70	-	-	-	-	-	-	-	-
Merweville Library Alteration		70	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		14,556	30,545	30,545	4,408	32,492	28,000	4,492	16.0%	30,545
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		66,398	94,442	94,442	5,002	92,640	86,572	6,068	7.0%	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 - M11 May						
Description	Ref	Budget Year 2016/17				
		Approved Rollover 2015/16	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		66	-	-	66	100.0%
Municipal Systems Improvement		66	-	-	66	100.0%
					-	
Provincial Government:		1,201	15	1,041	160	13.3%
Library Service		89	-	-	89	100.0%
Management Support Grant		732	15	716	16	2.2%
Municipal Infrastructure Support Grant		379	-	325	54	14.2%
Department Local Government					-	
District Municipality:		-	-	-	-	
		-	-	-	-	
Other grant providers:		-	-	-	-	
		-	-	-	-	
Total operating expenditure of Approved Roll-overs		1,267	15	1,041	226	17.8%
Capital expenditure of Approved Roll-overs						
National Government:		9,183	-	-	9,183	100.0%
Municipal Infrastructure Grant (MIG)		1,524	-	-	1,524	100.0%
Integrated National Electrification Programme Capital		7,659	-	-	7,659	100.0%
					-	
Provincial Government:		7	105	308	(301)	-4298.0%
Library Service Capital		7	37	37	(30)	-433.9%
Municipal Infrastructure Support Grant		-	68	270	(270)	#DIV/0!
					-	
District Municipality:		-	-	-	-	
		-	-	-	-	
Other grant providers:		-	-	-	-	
		-	-	-	-	
Total capital expenditure of Approved Roll-overs		9,190	105	308	8,882	96.6%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		10,457	120	1,349	9,108	87.1%

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 - M11 May										
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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3,287	3,459	3,459	262	3,583	3,171	412	13%	3,459
Pension and UIF Contributions		287	339	339	12	102	311	(209)	-67%	339
Medical Aid Contributions		45	47	47	4	46	43	3	7%	47
Motor Vehicle Allowance		642	830	830	25	243	761	(518)	-68%	830
Cellphone Allowance		261	292	292	21	241	267	(27)	-10%	292
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		4,522	4,967	4,967	324	4,215	4,553	(338)	-7%	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	280	4,700	4,642	58	1%	5,064
Pension and UIF Contributions		581	637	637	20	461	584	(123)	-21%	637
Medical Aid Contributions		28	30	30	3	35	27	7	27%	30
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		480	661	661	-	488	606	(118)	-19%	661
Motor Vehicle Allowance		517	540	540	24	420	495	(75)	-15%	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	327	6,410	6,354	56	1%	6,931
% increase	4		19.3%	19.3%						19.3%
Other Municipal Staff										
Basic Salaries and Wages		55,991	61,472	61,472	4,549	52,928	56,349	(3,421)	-6%	61,472
Pension and UIF Contributions		7,969	10,082	10,082	743	8,372	9,242	(869)	-9%	10,082
Medical Aid Contributions		1,310	1,347	1,347	121	1,251	1,234	17	1%	1,347
Overtime		2,800	1,594	1,594	309	3,151	1,461	1,691	116%	1,594
Performance Bonus		32	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,369	1,583	1,583	143	1,516	1,452	65	4%	1,583
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		902	885	885	77	849	811	38	5%	885
Other benefits and allowances		1,761	1,457	1,457	145	1,517	1,335	182	14%	1,457
Payments in lieu of leave		714	300	300	41	419	275	144	52%	300
Long service awards		329	452	452	62	273	414	(141)	-34%	452
Post-retirement benefit obligations	2	891	850	850	153	816	779	37	5%	850
Sub Total - Other Municipal Staff		74,070	80,020	80,020	6,343	71,094	73,352	(2,258)	-3%	80,020
% increase	4		8.0%	8.0%						8.0%
Total Parent Municipality		84,402	91,918	91,918	6,994	81,718	84,258	(2,540)	-3%	91,918
			8.9%	8.9%						8.9%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		84,402	91,918	91,918	6,994	81,718	84,258	(2,540)	-3%	91,918
% increase	4		8.9%	8.9%						8.9%
TOTAL MANAGERS AND STAFF		79,879	86,951	86,951	6,670	77,503	79,705	(2,202)	-3%	86,951

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
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	5,495	29,039	35,825	6,786	18.9%	67%
May	-	2,847	3,766	4,597	33,636	39,592	5,955	15.0%	78%
June	-	2,847	3,766	-		43,358	-		
Total Capital expenditure	-	34,168	43,358	33,636					

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

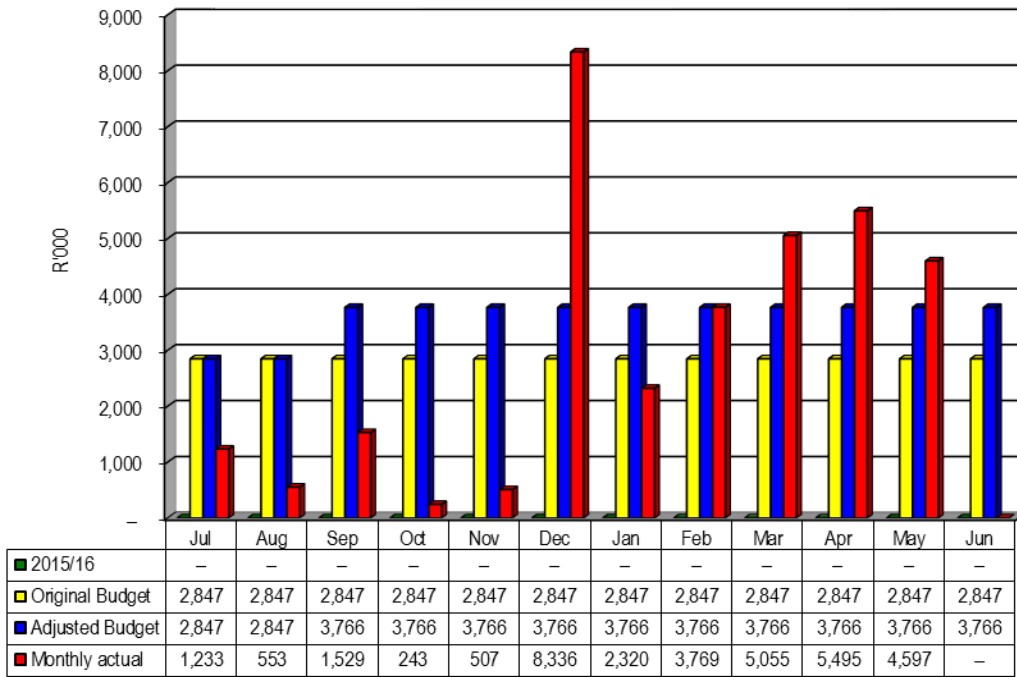
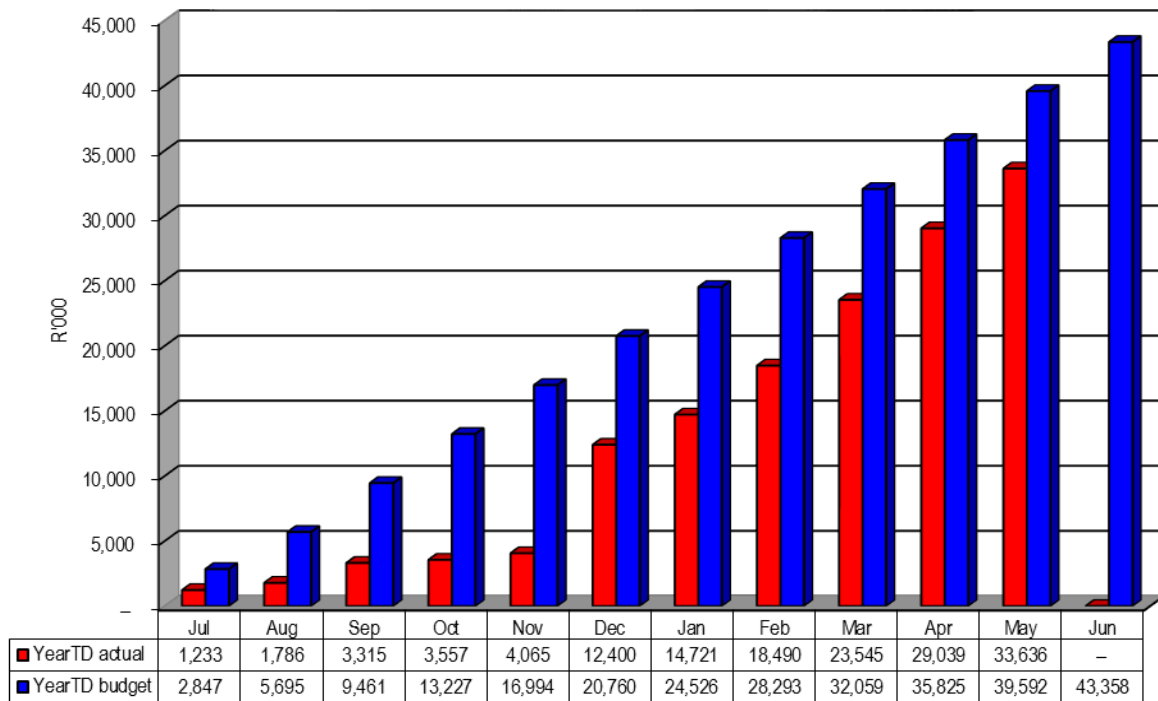


Chart C2 2016/17 Capital Expenditure: YTD actual v YTD target



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 - M11 May										
Description	Ref	2015/16			Budget Year 2016/17					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		14,888	2,154	3,678	2,100	19,619	3,371	(16,248)	-482.0%	3,678
Infrastructure - Road transport		3,771	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		3,771	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		2,618	2,054	2,054	-	1,126	1,883	757	40.2%	2,054
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		2,618	2,054	2,054	-	1,126	1,883	757	40.2%	2,054
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		362	100	1,624	-	369	1,488	1,119	75.2%	1,624
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		362	-	-	-	209	-	(209)	#DIV/0!	-
Reticulation		-	100	1,624	-	160	1,488	1,329	89.3%	1,624
Infrastructure - Sanitation		8,136	-	-	2,100	18,124	-	(18,124)	#DIV/0!	-
Reticulation		-	-	-	2,100	18,124	-	(18,124)	#DIV/0!	-
Sewerage purification		8,136	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	510	517	-	-	474	474	100.0%	517
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	510	510	-	-	468	468	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		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		3,324	1,200	1,200	38	525	1,100	575	52.3%	1,200
General vehicles		267	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	336	-	(336)	#DIV/0!	-
Plant & equipment		331	-	-	38	129	-	(129)	#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	1,100	1,057	96.1%	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	2,138	20,144	4,945	(15,199)	-307.4%	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 - M11										
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	2,015	11,620	22,808	11,188	49.1%	24,881
Infrastructure - Road transport		-	6,064	6,064	313	4,422	5,558	1,136	20.4%	6,064
Roads, Pavements & Bridges		-	6,064	6,064	313	4,422	5,558	1,136	20.4%	6,064
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	4,500	12,159	1,170	2,120	11,146	9,026	81.0%	12,159
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	4,500	12,159	1,170	2,120	11,146	9,026	81.0%	12,159
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	6,658	6,658	532	5,077	6,103	1,026	16.8%	6,658
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	6,658	6,658	532	5,077	6,103	1,026	16.8%	6,658
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	13,082	13,082	384	1,627	11,992	10,365	86.4%	13,082
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	13,082	13,082	384	1,627	11,992	10,365	86.4%	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		-	-	-	59	246	-	(246)	#DIV/0!	-
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		-	-	-	-	-	-	-	-	-
Furniture and other office equipment		-	-	-	59	246	-	(246)	#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	2,458	13,493	34,800	21,307	61.2%	37,963
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

10.2.3 Supporting Table SC13c

WC053 Beaufort West - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M11 May											
Description	Ref	2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2016/17			YTD variance	YTD variance %	Full Year Forecast
						YearTD actual	YearTD budget				
R thousands											
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure		–	9,573	9,573	519	5,452	8,772	3,320	37.8%	9,573	
Infrastructure - Road transport		–	3,400	3,400	184	1,937	3,116	1,179	37.8%	3,400	
Roads, Pavements & Bridges		–	3,290	3,290	178	1,874	3,015	1,141	37.8%	3,290	
Storm water		–	110	110	6	63	101	38	37.8%	110	
Infrastructure - Electricity		–	2,726	2,726	148	1,553	2,498	945	37.8%	2,726	
Generation		–	–	–	–	–	–	–	–	–	
Transmission & Reticulation		–	2,504	2,504	136	1,426	2,295	868	37.8%	2,504	
Street Lighting		–	222	222	12	126	203	77	37.8%	222	
Infrastructure - Water		–	2,070	2,070	112	1,179	1,897	718	37.8%	2,070	
Dams & Reservoirs		–	–	–	–	–	–	–	–	–	
Water purification		–	960	960	52	547	880	333	37.8%	960	
Reticulation		–	1,110	1,110	60	632	1,017	385	37.8%	1,110	
Infrastructure - Sanitation		–	397	397	22	226	363	138	37.8%	397	
Reticulation		–	117	117	6	66	107	40	37.8%	117	
Sewerage purification		–	280	280	15	159	257	97	37.8%	280	
Infrastructure - Other		–	980	980	53	558	898	340	37.8%	980	
Waste Management		–	980	980	53	558	898	340	37.8%	980	
Transportation		–	–	–	–	–	–	–	–	–	
Gas		–	–	–	–	–	–	–	–	–	
Other		–	–	–	–	–	–	–	–	–	
Community		–	995	1,002	54	571	918	348	37.8%	1,002	
Parks & gardens		–	–	–	–	–	–	–	–	–	
Sportsfields & stadia		–	–	–	–	–	–	–	–	–	
Swimming pools		–	215	215	12	122	197	75	37.8%	215	
Community halls		–	253	253	14	144	232	88	37.8%	253	
Libraries		–	22	29	2	17	27	10	37.8%	29	
Recreational facilities		–	310	310	17	177	284	108	37.8%	310	
Fire, safety & emergency		–	105	105	6	60	96	36	37.8%	105	
Security and policing		–	–	–	–	–	–	–	–	–	
Buses		–	–	–	–	–	–	–	–	–	
Clinics		–	–	–	–	–	–	–	–	–	
Museums & Art Galleries		–	–	–	–	–	–	–	–	–	
Cemeteries		–	88	88	5	50	81	31	37.8%	88	
Social rental housing		–	–	–	–	–	–	–	–	–	
Other		–	2	2	0	1	2	1	37.8%	2	
Heritage assets		–	–	–	–	–	–	–	–	–	
Buildings		–	–	–	–	–	–	–	–	–	
Other		–	–	–	–	–	–	–	–	–	
Investment properties		–	–	–	–	–	–	–	–	–	
Housing development		–	–	–	–	–	–	–	–	–	
Other		–	–	–	–	–	–	–	–	–	
Other assets		–	11,324	11,324	614	6,450	10,377	3,927	37.8%	11,324	
General vehicles		–	6,713	6,713	364	3,824	6,152	2,328	37.8%	6,713	
Specialised vehicles		–	–	–	–	–	–	–	–	–	
Plant & equipment		–	1,899	1,899	103	1,082	1,740	659	37.8%	1,899	
Computers - hardware/equipment		–	123	123	7	70	112	42	37.8%	123	
Furniture and other office equipment		–	742	742	40	422	680	257	37.8%	742	
Abattoirs		–	–	–	–	–	–	–	–	–	
Markets		–	–	–	–	–	–	–	–	–	
Civic Land and Buildings		–	1,847	1,847	100	1,052	1,693	641	37.8%	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	1,188	12,473	20,067	7,594	37.8%	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 - M11 May										
Description	Ref	2015/16			Budget Year 2016/17			YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		11,187	11,874	11,874	989	10,884	10,884	-		11,874
Infrastructure - Road transport		4,942	4,997	4,997	416	4,581	4,581	-		4,997
Roads, Pavements & Bridges		3,489	4,997	4,997	416	4,581	4,581	-		4,997
Storm water		1,453	-	-	-	-	-	-		-
Infrastructure - Electricity		2,119	2,421	2,421	202	2,219	2,219	-		2,421
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		2,119	2,421	2,421	202	2,219	2,219	-		2,421
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		2,176	2,189	2,189	182	2,007	2,007	-		2,189
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		2,176	2,189	2,189	182	2,007	2,007	-		2,189
Reticulation		-	-	-	-	-	-	-		-
Infrastructure - Sanitation		1,765	1,934	1,934	161	1,773	1,773	-		1,934
Reticulation		-	1,934	1,934	161	1,773	1,773	-		1,934
Sewerage purification		1,765	-	-	-	-	-	-		-
Infrastructure - Other		184	332	332	28	305	305	-		332
Waste Management		45	332	332	28	305	305	-		332
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		139	-	-	-	-	-	-		-
Community		429	531	531	44	486	486	-		531
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	239	239	20	219	219	-		239
Swimming pools		-	-	-	-	-	-	-		-
Community halls		260	260	260	22	238	238	-		260
Libraries		6	32	32	3	29	29	-		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	244	244	-		266
Housing development		-	-	-	-	-	-	-		-
Other		249	266	266	22	244	244	-		266
Other assets		3,295	3,273	3,273	273	3,000	3,000	-		3,273
General vehicles		1,657	1,326	1,326	110	1,215	1,215	-		1,326
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		145	400	400	33	367	367	-		400
Computers - hardware/equipment		289	483	483	40	443	443	-		483
Furniture and other office equipment		367	395	395	33	362	362	-		395
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	154	154	13	142	142	-		154
Other Buildings		667	514	514	43	471	471	-		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	192	192	-		209
Computers - software & programming		120	209	209	17	192	192	-		209
Other		-	-	-	-	-	-	-		-
Total Depreciation		15,280	16,152	16,152	1,346	14,806	14,806	-		16,152
Specialised vehicles		-	-	-	-	-	-	-		-
Refuse		-	-	-	-	-	-	-		-
Fire		-	-	-	-	-	-	-		-
Conservancy		-	-	-	-	-	-	-		-
Ambulances		-	-	-	-	-	-	-		-

11. Material variances to the SDBIP

11.1 Over view

SDBIP reports are compiled on a quarterly basis at this time.