

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING October 2015

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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 October 2015.

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 audited outcomes for 2014/15 reflected in this report is provisional for June 2015 as the Annual Financial Statements were completed and submitted to the Auditor General on 30 August 2015 and are now awaiting the final report.

2. Resolutions

IN-YEAR REPORT 2015/16

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 October 2015.

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 are 14% or R 14,221 million below the year-to-date budget projections for October 2015.

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

Operating expenditure by type

Total expenditure is 21% or R 18,392 million, below year-to-date budget projections for October 2015. The variance can be attributed to the Eskom bulk electricity account for October 2015 amounting to R 3,933 million that will only be paid in November and operating expenditure that is expected to pick up during the financial year.

Refer to Table C4 for further details on expenditure by type.

Capital expenditure

Year-to-date expenditure on capital amounts to R 5,838 million, or 27%, of a total adjusted budget of R 21,319 million.

Refer to Table C5 for more detail on capital expenditure.

Cash flows

The municipality started the year with a positive projected cash & cash equivalents balance of R9,090 million, this figure is provisional and final balance will only be know once the financial statements are finalized at 31 August 2015. The net increase in cash held were R 1,427 million during October resulting in a closing balance of R 50,852 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for October 2015.

3.4 Remedial or corrective steps

No remedial or corrective steps are required at this stage.

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 - M04 October									
Description	2014/15	Budget Year 2015/16							
	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	25,057	26,807	26,807	55	26,161	26,393	(233)	-1%	26,807
Service charges	88,399	103,838	103,838	8,263	33,619	34,613	(994)	-3%	103,838
Investment revenue	1,893	1,240	1,240	292	292	413	(121)	-29%	1,240
Transfers recognised - operational	76,782	98,681	101,141	3,295	23,741	33,714	(9,973)	-30%	101,141
Other own revenue	56,749	26,611	26,611	1,837	5,970	8,870	(2,900)	-33%	26,611
Total Revenue (excluding capital transfers and contributions)	248,881	257,177	259,637	13,743	89,782	104,004	(14,221)	-14%	259,637
Employee costs	73,768	81,529	81,529	5,742	22,883	25,565	(2,682)	-10%	81,529
Remuneration of Councillors	4,356	4,776	4,776	366	1,463	1,592	(129)	-8%	4,776
Depreciation & asset impairment	15,029	16,064	16,064	1,339	5,355	5,355	0	0%	16,064
Finance charges	4,449	1,539	1,539	22	276	513	(237)	-46%	1,539
Materials and bulk purchases	61,377	85,609	85,609	6,980	22,686	28,536	(5,851)	-21%	85,609
Transfers and grants	64	60	60	1	30	20	10	49%	60
Other expenditure	96,315	79,138	81,598	6,040	17,696	27,199	(9,503)	-35%	81,598
Total Expenditure	255,359	268,715	271,175	20,488	70,388	88,780	(18,392)	-21%	271,175
Surplus/(Deficit)	(6,478)	(11,538)	(11,538)	(6,745)	19,394	15,223	4,170	27%	(11,538)
Transfers recognised - capital	37,652	16,643	17,938	1,270	5,138	5,979	(841)	-14%	17,938
Contributions & Contributed assets	52,296	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	83,471	5,105	6,400	(5,475)	24,532	21,203	3,329	16%	6,400
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	83,471	5,105	6,400	(5,475)	24,532	21,203	3,329	16%	6,400
Capital expenditure & funds sources									
Capital expenditure	92,797	20,024	21,319	1,547	5,838	7,106	(1,268)	-18%	21,319
Capital transfers recognised	37,595	16,643	17,938	1,270	5,138	5,979	(841)	-14%	17,938
Public contributions & donations	52,296	-	-	-	18	-	18	#DIV/0!	-
Borrowing	790	-	-	-	347	-	347	#DIV/0!	-
Internally generated funds	2,116	3,381	3,381	277	336	1,127	(791)	-70%	3,381
Total sources of capital funds	92,797	20,024	21,319	1,547	5,838	7,106	(1,268)	-18%	21,319
Financial position									
Total current assets	62,341	44,660	44,660		188,693				44,660
Total non current assets	469,587	420,403	421,698		473,951				421,698
Total current liabilities	46,872	37,342	37,342		71,004				37,342
Total non current liabilities	48,203	46,543	46,543		142,640				46,543
Community wealth/Equity	436,853	381,179	382,474		449,000				382,474
Cash flows									
Net cash from (used) operating	38,304	22,347	22,347	2,985	47,753	7,449	(40,304)	-541%	22,347
Net cash from (used) investing	(38,383)	(20,024)	(21,319)	(1,547)	(5,838)	(7,106)	(1,268)	18%	(21,319)
Net cash from (used) financing	(2,768)	(1,978)	(1,978)	(11)	(152)	(659)	(507)	77%	(1,978)
Cash/cash equivalents at the month/year end	9,090	9,435	8,140	-	50,852	8,773	(42,079)	-480%	8,140
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	13,319	2,814	3,202	47,052	-	-	-	-	66,387
Creditors Age Analysis									
Total Creditors	6,005	330	12	197	2	1	21	-	6,569

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) - M04 October										
Description	Ref	Budget Year 2015/16								
		2014/15 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		116,637	64,754	66,932	1,707	47,799	39,769	8,030	20%	66,932
Executive and council		25,878	29,448	29,448	442	19,216	9,816	9,400	96%	29,448
Budget and treasury office		37,887	34,972	36,346	1,132	28,361	29,573	(1,212)	-4%	36,346
Corporate services		52,872	335	1,139	133	222	380	(158)	-42%	1,139
Community and public safety		54,184	48,263	49,263	1,600	5,226	16,421	(11,195)	-68%	49,263
Community and social services		5,673	6,332	7,331	575	2,170	2,444	(274)	-11%	7,331
Sport and recreation		2,083	3,547	3,547	103	222	1,182	(960)	-81%	3,547
Public safety		43,048	16,183	16,183	915	2,802	5,394	(2,592)	-48%	16,183
Housing		3,380	22,203	22,203	8	32	7,401	(7,369)	-100%	22,203
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		13,249	5,072	5,649	210	2,111	1,883	228	12%	5,649
Planning and development		494	402	979	46	114	326	(212)	-65%	979
Road transport		12,755	4,670	4,670	164	1,997	1,557	440	28%	4,670
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		131,528	155,731	155,731	11,495	39,784	51,910	(12,126)	-23%	155,731
Electricity		72,466	99,736	99,736	7,704	24,729	33,245	(8,516)	-26%	99,736
Water		25,391	24,109	24,109	1,333	4,088	8,036	(3,948)	-49%	24,109
Waste water management		25,990	23,413	23,413	1,924	8,431	7,804	627	8%	23,413
Waste management		7,680	8,473	8,473	534	2,536	2,824	(289)	-10%	8,473
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	315,597	273,820	277,575	15,013	94,920	109,983	(15,063)	-14%	277,575
Expenditure - Standard										
Governance and administration		48,602	47,328	49,202	4,495	14,983	15,895	(912)	-6%	49,202
Executive and council		15,856	15,494	15,494	1,443	4,585	5,065	(480)	-9%	15,494
Budget and treasury office		17,614	17,477	18,852	1,926	5,847	6,050	(203)	-3%	18,852
Corporate services		15,132	14,356	14,856	1,126	4,551	4,780	(229)	-5%	14,856
Community and public safety		59,648	54,547	55,066	3,146	10,321	17,985	(7,665)	-43%	55,066
Community and social services		7,658	9,792	10,312	753	2,800	3,327	(527)	-16%	10,312
Sport and recreation		6,227	7,566	7,566	788	2,374	2,421	(47)	-2%	7,566
Public safety		41,266	13,867	13,867	1,504	4,791	4,480	311	7%	13,867
Housing		4,497	23,321	23,321	101	355	7,758	(7,402)	-95%	23,321
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		23,157	28,345	28,411	1,901	7,164	9,178	(2,014)	-22%	28,411
Planning and development		4,145	4,846	4,912	339	1,369	1,557	(188)	-12%	4,912
Road transport		19,013	23,499	23,499	1,562	5,795	7,621	(1,826)	-24%	23,499
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		100,391	138,098	138,098	10,926	37,825	45,592	(7,767)	-17%	138,098
Electricity		56,861	93,387	93,387	6,939	23,987	30,993	(7,007)	-23%	93,387
Water		20,057	22,160	22,160	1,896	6,640	7,293	(653)	-9%	22,160
Waste water management		8,020	9,017	9,017	807	2,824	2,927	(103)	-4%	9,017
Waste management		15,453	13,535	13,535	1,284	4,375	4,379	(4)	0%	13,535
Other		328	397	397	20	95	130	(34)	-26%	397
Total Expenditure - Standard	3	232,126	268,715	271,175	20,488	70,388	88,780	(18,392)	-21%	271,175
Surplus/ (Deficit) for the year		83,471	5,105	6,400	(5,475)	24,532	21,203	3,329	16%	6,400

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) - M04 October										
Vote Description	Ref	2014/15	Budget Year 2015/16							
		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		1,067	-	66	51	58	22	36	163.4%	66
Vote 2 - Director: Corporate Service		81,795	35,321	37,124	903	20,936	12,375	8,562	69.2%	37,124
Vote 3 - Director: Financial Services		37,923	34,386	35,760	1,136	28,374	29,378	(1,004)	-3.4%	35,760
Vote 4 - Director: Engineering Services		66,276	55,725	56,236	3,548	14,739	18,745	(4,007)	-21.4%	56,236
Vote 5 - Director: Community Services		56,069	48,653	48,653	1,671	6,084	16,218	(10,134)	-62.5%	48,653
Vote 6 - Director: Electrical Services		72,466	99,736	99,736	7,704	24,729	33,245	(8,516)	-25.6%	99,736
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	315,597	273,820	277,575	15,013	94,920	109,983	(15,063)	-13.7%	277,575
Expenditure by Vote	1									
Vote 1 - Municipal Manager		3,920	3,808	3,875	291	1,057	1,183	(126)	-10.6%	3,875
Vote 2 - Director: Corporate Service		27,327	28,170	29,189	2,206	8,012	9,522	(1,510)	-15.9%	29,189
Vote 3 - Director: Financial Services		17,695	17,656	19,031	1,935	5,883	6,107	(224)	-3.7%	19,031
Vote 4 - Director: Engineering Services		61,328	71,342	71,342	5,860	20,594	23,179	(2,584)	-11.2%	71,342
Vote 5 - Director: Community Services		64,994	54,351	54,351	3,258	10,855	17,796	(6,941)	-39.0%	54,351
Vote 6 - Director: Electrical Services		56,861	93,387	93,387	6,939	23,987	30,993	(7,007)	-22.6%	93,387
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	232,126	268,715	271,175	20,488	70,388	88,780	(18,392)	-20.7%	271,175
Surplus/ (Deficit) for the year	2	83,471	5,105	6,400	(5,475)	24,532	21,203	3,329	15.7%	6,400

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) - M04 October										
Description	Ref	2014/15	Budget Year 2015/16							
		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		24,583	26,187	26,187	(5)	25,996	26,187	(191)	-1%	26,187
Property rates - penalties & collection charges		474	620	620	60	164	207	(42)	-20%	620
Service charges - electricity revenue		-	71,893	71,893	5,632	22,110	23,964	(1,854)	-8%	71,893
Service charges - water revenue		-	13,147	13,147	1,210	3,876	4,382	(506)	-12%	13,147
Service charges - sanitation revenue		-	12,416	12,416	916	5,223	4,139	1,084	26%	12,416
Service charges - refuse revenue		-	6,383	6,383	505	2,410	2,128	282	13%	6,383
Service charges - other		88,399	-	-	-	-	-	-	-	-
Rental of facilities and equipment		948	1,146	1,146	115	370	382	(12)	-3%	1,146
Interest earned - external investments		1,893	1,240	1,240	292	292	413	(121)	-29%	1,240
Interest earned - outstanding debtors		1,969	2,135	2,135	179	604	712	(108)	-15%	2,135
Dividends received		-	-	-	-	-	-	-	-	-
Fines		43,022	16,135	16,135	937	2,869	5,378	(2,509)	-47%	16,135
Licences and permits		539	588	588	25	128	196	(68)	-35%	588
Agency services		609	670	670	50	223	223	(1)	0%	670
Transfers recognised - operational		76,782	98,681	101,141	3,295	23,741	33,714	(9,973)	-30%	101,141
Other revenue		9,604	5,937	5,937	531	1,777	1,979	(202)	-10%	5,937
Gains on disposal of PPE		59	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		248,881	257,177	259,637	13,743	89,782	104,004	(14,221)	-14%	259,637
Expenditure By Type										
Employee related costs		73,768	81,529	81,529	5,742	22,883	25,565	(2,682)	-10%	81,529
Remuneration of councillors		4,356	4,776	4,776	366	1,463	1,592	(129)	-8%	4,776
Debt impairment		36,070	7,191	7,191	425	1,699	2,397	(699)	-29%	7,191
Depreciation & asset impairment		15,029	16,064	16,064	1,339	5,355	5,355	0	0%	16,064
Finance charges		4,449	1,539	1,539	22	276	513	(237)	-46%	1,539
Bulk purchases		43,234	57,255	57,255	3,852	17,124	19,085	(1,961)	-10%	57,255
Other materials		18,143	28,355	28,355	3,128	5,562	9,452	(3,889)	-41%	28,355
Contracted services		8,439	4,751	4,751	1,170	3,052	1,584	1,468	93%	4,751
Transfers and grants		64	60	60	1	30	20	10	49%	60
Other expenditure		49,613	67,196	69,656	4,445	12,946	23,219	(10,273)	-44%	69,656
Loss on disposal of PPE		2,191	-	-	-	-	-	-	-	-
Total Expenditure		255,359	268,715	271,175	20,488	70,388	88,780	(18,392)	-21%	271,175
Surplus/(Deficit)		(6,478)	(11,538)	(11,538)	(6,745)	19,394	15,223	4,170	0	(11,538)
Transfers recognised - capital		37,652	16,643	17,938	1,270	5,138	5,979	(841)	(0)	17,938
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		52,296	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		83,471	5,105	6,400	(5,475)	24,532	21,203			6,400
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		83,471	5,105	6,400	(5,475)	24,532	21,203			6,400
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		83,471	5,105	6,400	(5,475)	24,532	21,203			6,400
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		83,471	5,105	6,400	(5,475)	24,532	21,203			6,400

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) - M04 October										
Vote Description	Ref	2014/15	Budget Year 2015/16							
		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		2	40	40	-	-	13	(13)	-100%	40
Vote 2 - Director: Corporate Service		53,737	726	1,510	79	380	503	(124)	-25%	1,510
Vote 3 - Director: Financial Services		243	63	63	7	8	21	(13)	-62%	63
Vote 4 - Director: Engineering Services		25,786	17,373	17,883	1,373	5,328	5,961	(633)	-11%	17,883
Vote 5 - Director: Community Services		301	779	779	-	-	260	(260)	-100%	779
Vote 6 - Director: Electrical Services		12,726	1,043	1,043	88	123	348	(224)	-65%	1,043
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	92,797	20,024	21,319	1,547	5,838	7,106	(1,268)	-18%	21,319
Total Capital Expenditure		92,797	20,024	21,319	1,547	5,838	7,106	(1,268)	-18%	21,319
Capital Expenditure - Standard Classification										
Governance and administration		53,472	923	1,227	11	18	409	(391)	-96%	1,227
Executive and council		11	181	181	-	-	60	(60)	-100%	181
Budget and treasury office		195	53	53	7	8	18	(10)	-55%	53
Corporate services		53,266	690	993	4	10	331	(321)	-97%	993
Community and public safety		1,029	2,762	3,242	133	522	1,081	(558)	-52%	3,242
Community and social services		522	105	585	79	380	195	184	95%	585
Sport and recreation		337	2,470	2,470	54	143	823	(680)	-83%	2,470
Public safety		166	175	175	-	-	58	(58)	-100%	175
Housing		5	13	13	-	-	4	(4)	-100%	13
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,059	2,427	2,938	145	1,554	979	575	59%	2,938
Planning and development		15	20	531	-	-	177	(177)	-100%	531
Road transport		8,044	2,407	2,407	145	1,554	802	752	94%	2,407
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		30,237	13,913	13,913	1,258	3,744	4,638	(894)	-19%	13,913
Electricity		12,726	1,043	1,043	88	123	348	(224)	-65%	1,043
Water		1,539	4,016	4,016	222	305	1,339	(1,034)	-77%	4,016
Waste water management		15,841	8,358	8,358	949	3,316	2,786	530	19%	8,358
Waste management		130	495	495	-	-	165	(165)	-100%	495
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	92,797	20,024	21,319	1,547	5,838	7,106	(1,268)	-18%	21,319
Funded by:										
National Government		24,176	16,613	16,613	1,186	4,753	5,538	(784)	-14%	16,613
Provincial Government		13,419	30	1,325	84	385	442	(57)	-13%	1,325
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		37,595	16,643	17,938	1,270	5,138	5,979	(841)	-14%	17,938
Public contributions & donations	5	52,296	-	-	-	18	-	18	#DIV/0!	-
Borrowing	6	790	-	-	-	347	-	347	#DIV/0!	-
Internally generated funds		2,116	3,381	3,381	277	336	1,127	(791)	-70%	3,381
Total Capital Funding		92,797	20,024	21,319	1,547	5,838	7,106	(1,268)	-18%	21,319

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M04 October						
Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		12	950	950	12	950
Call investment deposits		15,036	3,004	3,004	44,800	3,004
Consumer debtors		35,713	32,252	32,252	66,803	32,252
Other debtors		8,073	4,815	4,815	73,673	4,815
Current portion of long-term receivables		515	-	-	-	-
Inventory		2,992	3,638	3,638	3,405	3,638
Total current assets		62,341	44,660	44,660	188,693	44,660
Non current assets						
Long-term receivables		1,221	3,934	3,934	1,274	3,934
Investments		-	-	-	-	-
Investment property		8,381	8,336	8,336	8,381	8,336
Investments in Associate		-	-	-	-	-
Property, plant and equipment		452,567	406,542	407,837	462,077	407,837
Agricultural		-	-	-	-	-
Biological assets		5,225	-	-	-	-
Intangible assets		316	100	100	316	100
Other non-current assets		1,877	1,491	1,491	1,903	1,491
Total non current assets		469,587	420,403	421,698	473,951	421,698
TOTAL ASSETS		531,928	465,063	466,358	662,645	466,358
LIABILITIES						
Current liabilities						
Bank overdraft		5,959	-	-	9,389	-
Borrowing		3,764	3,953	3,953	3,697	3,953
Consumer deposits		1,227	1,374	1,374	1,269	1,374
Trade and other payables		27,670	23,996	23,996	47,109	23,996
Provisions		8,253	8,019	8,019	9,539	8,019
Total current liabilities		46,872	37,342	37,342	71,004	37,342
Non current liabilities						
Borrowing		11,547	15,085	15,085	14,007	15,085
Provisions		36,656	31,458	31,458	128,634	31,458
Total non current liabilities		48,203	46,543	46,543	142,640	46,543
TOTAL LIABILITIES		95,076	83,884	83,884	213,644	83,884
NET ASSETS	2	436,853	381,179	382,474	449,000	382,474
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		421,102	369,864	371,158	433,247	371,158
Reserves		15,750	11,315	11,315	15,753	11,315
TOTAL COMMUNITY WEALTH/EQUITY	2	436,853	381,179	382,474	449,000	382,474

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M04 October										
Description	Ref	2014/15	Budget Year 2015/16							
		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										
Ratepayers and other		122,248	149,107	149,107	12,580	53,954	49,702	4,252	9%	149,107
Government - operating		80,471	98,681	98,681	1,611	43,514	32,894	10,620	32%	98,681
Government - capital		37,652	16,643	16,643	7,318	12,805	5,548	7,257	131%	16,643
Interest		3,861	3,375	3,375	179	624	1,125	(501)	-45%	3,375
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(201,415)	(243,861)	(243,861)	(18,702)	(63,029)	(81,287)	(18,258)	22%	(243,861)
Finance charges		(4,449)	(1,539)	(1,539)	(1)	(85)	(513)	(428)	83%	(1,539)
Transfers and Grants		(64)	(60)	(60)	(1)	(30)	(20)	10	-49%	(60)
NET CASH FROM/(USED) OPERATING ACTIVITIES		38,304	22,347	22,347	2,985	47,753	7,449	(40,304)	-541%	22,347
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		176	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		1,941	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(40,500)	(20,024)	(21,319)	(1,547)	(5,838)	(7,106)	(1,268)	18%	(21,319)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(38,383)	(20,024)	(21,319)	(1,547)	(5,838)	(7,106)	(1,268)	18%	(21,319)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		790	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	10	40	-	40	#DIV/0!	-
Payments										
Repayment of borrowing		(3,558)	(1,978)	(1,978)	(21)	(191)	(659)	(468)	71%	(1,978)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2,768)	(1,978)	(1,978)	(11)	(152)	(659)	(507)	77%	(1,978)
NET INCREASE/ (DECREASE) IN CASH HELD		(2,847)	345	(950)	1,427	41,762	(317)			(950)
Cash/cash equivalents at beginning:		11,937	9,090	9,090		9,090	9,090			9,090
Cash/cash equivalents at month/year end:		9,090	9,435	8,140		50,852	8,773			8,140

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 - M04 October													
Description	NT Code	Budget Year 2015/16									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	1,381	466	268	3,345	-	-	-	-	5,460	3,345	-	220
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,606	613	388	1,191	-	-	-	-	6,798	1,191	-	85
Receivables from Non-exchange Transactions - Property Rates	1400	1,539	428	225	6,514	-	-	-	-	8,707	6,514	-	339
Receivables from Exchange Transactions - Waste Water Management	1500	1,082	475	360	8,340	-	-	-	-	10,256	8,340	-	610
Receivables from Exchange Transactions - Waste Management	1600	589	300	218	5,209	-	-	-	-	6,315	5,209	-	441
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	3	1	70	-	-	-	-	79	70	-	4
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	4,116	530	1,741	22,384	-	-	-	-	28,772	22,384	-	-
Total By Income Source	2000	13,319	2,814	3,202	47,052	-	-	-	-	66,387	47,052	-	1,699
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	956	418	193	1,213	-	-	-	-	2,781	1,213	-	-
Commercial	2300	1,237	183	32	2,706	-	-	-	-	4,157	2,706	-	-
Households	2400	9,713	2,090	2,744	37,608	-	-	-	-	52,155	37,608	-	1,699
Other	2500	1,414	123	232	5,525	-	-	-	-	7,294	5,525	-	-
Total By Customer Group	2600	13,319	2,814	3,202	47,052	-	-	-	-	66,387	47,052	-	1,699

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October										
Description	NT Code	Budget Year 2015/16								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	3,933	-	-	-	-	-	-	-	3,933
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	751	-	-	-	-	-	-	-	751
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,321	330	12	197	2	1	21	-	1,884
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	6,005	330	12	197	2	1	21	-	6,569

Supporting Table SC 4 reflects trade creditors only

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October									
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							12,483	1,735	14,218
Standard Bank							5,354	2,272	7,626
ABSA Bank							9,587	(2,087)	7,500
Nedbank							14,859	597	15,456
Municipality sub-total					-		42,284	2,516	44,800
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		42,284	2,516	44,800

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 - M04 October										
Description	Ref	2014/15	Budget Year 2015/16							
		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:		76,163	71,733	71,733	88	39,790	23,911	15,879	66.4%	71,733
Local Government Equitable Share		38,990	44,160	44,160	-	18,400	14,720	3,680	25.0%	44,160
Finance Management		1,600	1,600	1,600	-	1,600	533	1,067	200.0%	1,600
Municipal Systems Improvement		934	930	930	-	930	310	620	200.0%	930
EPWP Incentive		1,834	1,743	1,743	-	697	581	116	20.0%	1,743
Energy Efficiency and Demand Management		4,000	8,000	8,000	-	3,000	2,667	333	12.5%	8,000
Integrated National Electrification Programme		27,500	15,000	15,000	-	15,000	5,000	10,000	200.0%	15,000
Municipal Infrastructure Grant (MIG)	3	305	300	300	88	163	100	63	62.9%	300
Accelerated Community Water Supply (ACIP) - DWAF		1,000	-	-	-	-	-	-		-
Provincial Government:		24,935	26,948	26,948	1,523	3,257	8,983	(5,726)	-63.7%	26,948
Human Settlements Development Grant		15,889	22,080	22,080	-	-	7,360	(7,360)	-100.0%	22,080
Library Service		4,451	4,570	4,570	1,523	3,047	1,523	1,523	100.0%	4,570
Community Development Workers (CDW)		192	198	198	-	198	66	132	200.0%	198
Thusong Service Centres Grant	4	222	100	100	-	-	33	(33)	-100.0%	100
Western Cape Financial Management Support Grant		2,487	-	-	-	12	-	12	#DIV/0!	-
Department of Local Government		900	-	-	-	-	-	-		-
Department of Transport and Public Works		794	-	-	-	-	-	-		-
District Municipality:		360	-	-	-	-	-	-		-
Central Karoo District Municipality		360	-	-	-	-	-	-		-
Other grant providers:		226	-	-	-	467	-	467	#DIV/0!	-
ESKOM		226	-	-	-	317	-	317	#DIV/0!	-
Private - Farmers Contribution		-	-	-	-	150	-	150	#DIV/0!	-
Total Operating Transfers and Grants	5	101,684	98,681	98,681	1,611	43,514	32,894	10,620	32.3%	98,681
Capital Transfers and Grants										
National Government:		16,440	16,613	16,613	7,318	12,805	5,538	7,267	131.2%	16,613
Municipal Infrastructure Grant (MIG)		16,440	13,347	13,347	7,184	12,671	4,449	8,222	184.8%	13,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	3,266	134	134	1,089	(955)	-87.7%	3,266
Provincial Government:		-	30	30	-	-	10	(10)	-100.0%	30
Maintenance and Construction of Transport Infrastructure		-	30	30	-	-	10	(10)	-100.0%	30
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	16,440	16,643	16,643	7,318	12,805	5,548	7,257	130.8%	16,643
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	118,124	115,324	115,324	8,929	56,318	38,441	17,877	46.5%	115,324

8.2 Supporting Table SC7 (1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October										
Description	Ref	2014/15	Budget Year 2015/16							
		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:		66,802	71,733	71,733	2,792	21,933	23,911	(1,978)	-8.3%	71,733
Local Government Equitable Share		38,990	44,160	44,160	-	18,400	14,720	3,680	25.0%	44,160
Finance Management		1,420	1,600	1,600	604	749	533	215	40.4%	1,600
Municipal Systems Improvement		719	930	930	88	138	310	(172)	-55.6%	930
EPWP Incentive		1,834	1,743	1,743	193	607	581	26	4.4%	1,743
Energy Efficiency and Demand Management		3,648	8,000	8,000	1,581	1,581	2,667	(1,086)	-40.7%	8,000
Integrated National Electrification Programme		19,031	15,000	15,000	286	382	5,000	(4,618)	-92.4%	15,000
Municipal Infrastructure Grant (MIG)		271	300	300	41	77	100	(23)	-22.9%	300
Accelerated Community Water Supply (ACIP) - DWAF		888	-	-	-	-	-	-	-	-
Provincial Government:		9,395	26,948	26,948	323	1,295	8,983	(7,688)	-85.6%	26,948
Human Settlements Development Grant		3,196	22,080	22,080	-	-	7,360	(7,360)	-100.0%	22,080
Library Service		3,585	4,570	4,570	310	1,199	1,523	(324)	-21.3%	4,570
Community Development Workers (CDW)		304	198	198	13	96	66	30	44.8%	198
Thusong Service Centres Grant		-	100	100	-	-	33	(33)	-100.0%	100
Western Cape Financial Management Support Grant		1,285	-	-	-	-	-	-	-	-
Department of Local Government		329	-	-	-	-	-	-	-	-
Department of Transport and Public Works		696	-	-	-	-	-	-	-	-
District Municipality:		360	-	-	-	-	-	-	-	-
Central Karoo District Municipality		360	-	-	-	-	-	-	-	-
Other grant providers:		226	-	-	-	4	-	4	#DIV/0!	-
ESKOM		226	-	-	-	4	-	4	#DIV/0!	-
Total operating expenditure of Transfers and Grants:		76,782	98,681	98,681	3,115	23,232	32,894	(9,662)	-29.4%	98,681
Capital expenditure of Transfers and Grants										
National Government:		24,233	16,613	16,613	1,186	4,753	5,538	(784)	-14.2%	16,613
Municipal Infrastructure Grant (MIG)		14,439	13,347	13,347	981	4,548	4,449	99	2.2%	13,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	3,266	117	117	1,089	(971)	-89.2%	3,266
Finance Management		40	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		9,735	-	-	88	88	-	88	#DIV/0!	-
RBIG		19	-	-	-	-	-	-	-	-
Provincial Government:		13,419	30	30	-	-	10	(10)	-100.0%	30
Department of Transport and Public Works		-	30	30	-	-	10	(10)	-100.0%	30
Public Transport Infrastructure Programme		81	-	-	-	-	-	-	-	-
Library Service		472	-	-	-	-	-	-	-	-
Human Settlements Development Grant		12,845	-	-	-	-	-	-	-	-
Western Cape Financial Management Support Grant		21	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		37,652	16,643	16,643	1,186	4,753	5,548	(794)	-14.3%	16,643
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		114,435	115,324	115,324	4,302	27,985	38,441	(10,456)	-27.2%	115,324

8.2 Supporting Table SC7 (2) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M04 October						
Description	Ref	Budget Year 2015/16				
		Approved Rollover 2014/15	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		182	15	76	106	58.1%
Local Government Equitable Share		-	-	-	-	
Finance Management		-	-	-	-	
Municipal Systems Improvement		182	15	76	106	58.1%
EPWP Incentive		-	-	-	-	
Energy Efficiency and Demand Management		-	-	-	-	
Integrated National Electrification Programme		-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
Provincial Government:		2,278	165	433	1,845	81.0%
Library Service		297	-	-	297	100.0%
Financial Management Support Grant		1,192	67	333	859	72.1%
Department Local Government		788	98	100	688	87.3%
District Municipality:		-	-	-	-	
Central Karoo District Municipality		-	-	-	-	
Other grant providers:		-	-	-	-	
ESKOM		-	-	-	-	
Total operating expenditure of Approved Roll-overs		2,460	180	509	1,951	79.3%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
Accelerated Community Water Supply (ACIP) - DWAF		-	-	-	-	
Provincial Government:		1,295	84	385	915	70.7%
Library Service		480	79	380	100	20.9%
Department Local Government		815	-	-	815	100.0%
Financial Management Support Grant		-	5	5	-	
District Municipality:		-	-	-	-	
[insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
[insert description]		-	-	-	-	
Total capital expenditure of Approved Roll-overs		1,295	84	385	915	70.7%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		3,755	264	894	2,866	76.3%

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

9.1 Supporting Table SC8

WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2015/16								
		2014/15 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		3,031	3,289	3,289	258	1,031	1,096	(65)	-6%	3,289
Pension and UIF Contributions		289	251	251	25	102	84	18	22%	251
Medical Aid Contributions		41	46	46	4	14	15	(1)	-5%	46
Motor Vehicle Allowance		676	790	790	56	225	263	(38)	-15%	790
Cellphone Allowance		318	400	400	23	90	133	(43)	-32%	400
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		4,356	4,776	4,776	366	1,463	1,592	(129)	-8%	4,776
% increase	4		9.6%	9.6%						9.6%
Senior Managers of the Municipality										
Basic Salaries and Wages		3,645	4,724	4,724	332	1,349	1,575	(226)	-14%	4,724
Pension and UIF Contributions		546	562	562	49	189	187	2	1%	562
Medical Aid Contributions		26	27	27	2	9	9	-	-	27
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		392	513	513	-	-	-	-	-	513
Motor Vehicle Allowance		423	444	444	37	148	148	(0)	0%	444
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	57	-	57	#DIV/0!	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,033	6,270	6,270	420	1,752	1,919	(167)	-9%	6,270
% increase	4		24.6%	24.6%						24.6%
Other Municipal Staff										
Basic Salaries and Wages		52,590	58,050	58,050	3,961	15,949	17,909	(1,960)	-11%	58,050
Pension and UIF Contributions		7,461	9,494	9,494	655	2,653	3,165	(512)	-16%	9,494
Medical Aid Contributions		1,159	1,255	1,255	105	415	418	(3)	-1%	1,255
Overtime		3,196	1,935	1,935	204	667	645	22	3%	1,935
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,285	1,618	1,618	106	429	539	(110)	-20%	1,618
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		271	270	270	51	146	90	56	63%	270
Other benefits and allowances		1,423	1,197	1,197	118	505	399	105	26%	1,197
Payments in lieu of leave		699	200	200	26	54	67	(12)	-19%	200
Long service awards		647	310	310	25	92	103	(11)	-11%	310
Post-retirement benefit obligations	2	4	931	931	71	221	310	(90)	-29%	931
Sub Total - Other Municipal Staff		68,735	75,260	75,260	5,322	21,132	23,646	(2,515)	-11%	75,260
% increase	4		9.5%	9.5%						9.5%
Total Parent Municipality		78,123	86,305	86,305	6,107	24,346	27,157	(2,811)	-10%	86,305
			10.5%	10.5%						10.5%
TOTAL SALARY, ALLOWANCES & BENEFITS		78,123	86,305	86,305	6,107	24,346	27,157	(2,811)	-10%	86,305
% increase	4		10.5%	10.5%						10.5%
TOTAL MANAGERS AND STAFF		73,768	81,529	81,529	5,742	22,883	25,565	(2,682)	-10%	81,529

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October									
Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Adjusted Budget
R thousands								%	
Monthly expenditure performance trend									
July	1,119	1,669	1,669	2,878	2,878	1,669	(1,210)	-72%	14%
August	428	1,669	1,669	1,316	4,194	3,337	(857)	-26%	20%
September	1,630	1,669	1,992	97	4,291	5,330	1,038	19%	20%
October	3,920	1,669	1,777	1,547	5,838	7,106	1,268	18%	27%
November	1,622	1,669	1,777	-	-	8,883	-	-	-
December	6,745	1,669	1,777	-	-	10,659	-	-	-
January	747	1,669	1,777	-	-	12,436	-	-	-
February	1,347	1,669	1,777	-	-	14,213	-	-	-
March	6,048	1,669	1,777	-	-	15,989	-	-	-
April	1,568	1,669	1,777	-	-	17,766	-	-	-
May	7,134	1,669	1,777	-	-	19,542	-	-	-
June	60,488	1,669	1,777	-	-	21,319	-	-	-
Total Capital expenditure	92,797	20,024	21,319	5,838					

Chart C1 2015/16 Capital Expenditure Monthly Trend: actual v target

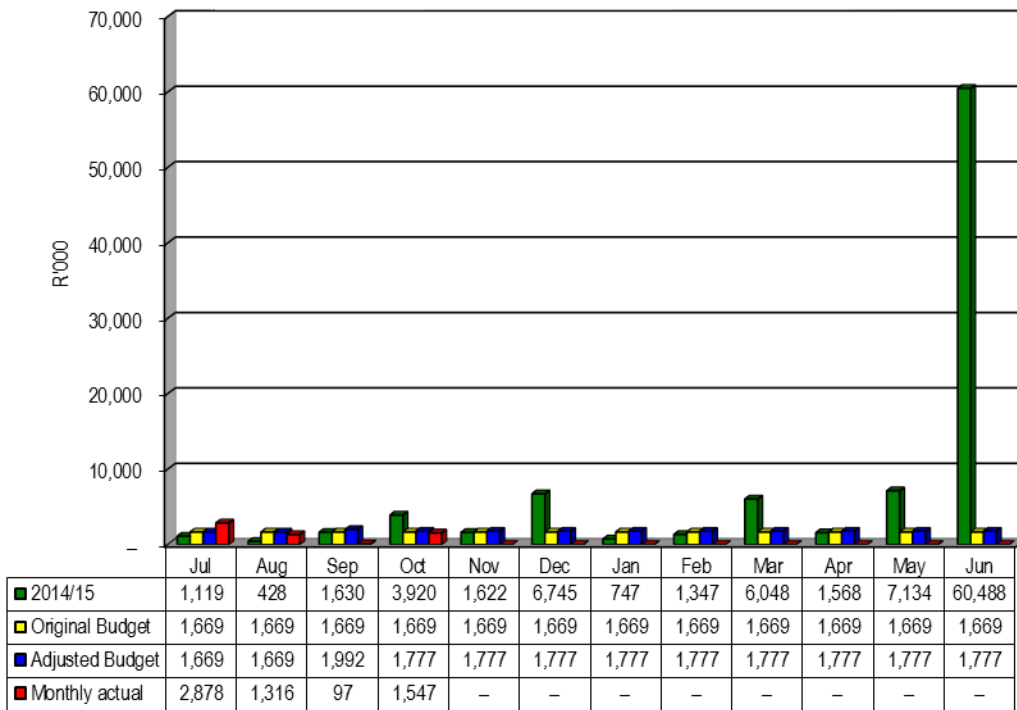
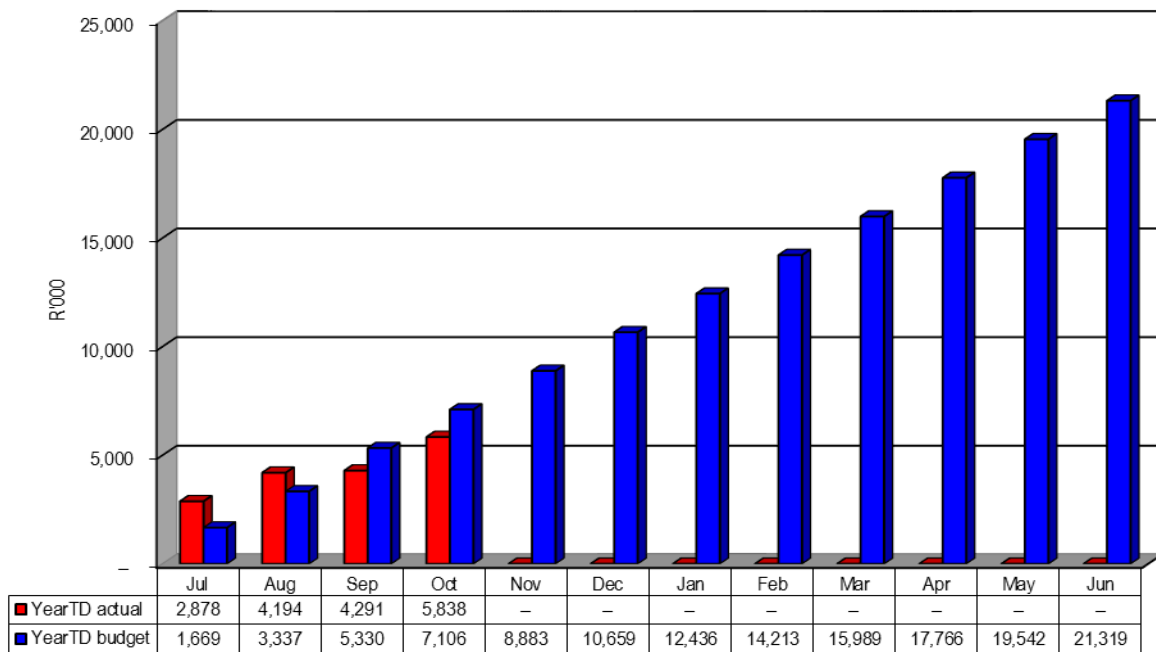


Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target



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 - M04 October										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		37,439	15,218	15,218	1,373	5,222	5,073	(149)	-2.9%	15,218
Infrastructure - Road transport		7,999	2,220	2,220	117	1,518	740	(778)	-105.1%	2,220
Roads, Pavements & Bridges		7,648	2,220	2,220	117	1,518	740	(778)	-105.1%	2,220
Storm water		351	-	-	-	-	-	-	-	-
Infrastructure - Electricity		11,827	975	975	88	88	325	237	73.0%	975
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		11,827	975	975	88	88	325	237	73.0%	975
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1,878	3,266	3,266	219	301	1,089	788	72.4%	3,266
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		1,878	3,266	3,266	219	301	1,089	788	72.4%	3,266
Infrastructure - Sanitation		15,606	8,288	8,288	949	3,316	2,763	(553)	-20.0%	8,288
Reticulation		15,606	8,288	8,288	949	3,316	2,763	(553)	-20.0%	8,288
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		130	469	469	-	-	156	156	100.0%	469
Waste Management		130	469	469	-	-	156	156	100.0%	469
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		336	2,400	2,880	121	504	960	456	47.5%	2,880
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	42	124	-	(124)	#DIV/0!	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	480	79	380	160	(220)	-137.2%	480
Recreational facilities		336	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	2,400	2,400	-	-	800	800	100.0%	2,400
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		54,877	2,406	3,221	54	113	1,074	961	89.5%	3,221
General vehicles		968	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		331	599	599	47	104	200	96	48.1%	599
Computers - hardware/equipment		699	549	1,364	-	455	455	455	100.0%	1,364
Furniture and other office equipment		880	421	421	2	3	140	138	97.9%	421
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		52,000	-	-	5	6	-	(6)	#DIV/0!	-
Other Buildings		-	136	136	-	-	45	45	100.0%	136
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	700	700	-	-	233	233	100.0%	700
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		144	-	-	-	-	-	-	-	-
Computers - software & programming		144	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	92,797	20,024	21,319	1,547	5,838	7,106	1,268	17.8%	21,319
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

10.2.2 Supporting Table SC13c

WC053 Beaufort West - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	10,999	10,999	1,213	2,158	3,666	1,509	41.2%	10,999
Infrastructure - Road transport		–	3,808	3,808	420	747	1,269	522	41.2%	3,808
Roads, Pavements & Bridges		–	3,755	3,755	414	737	1,252	515	41.2%	3,755
Storm water		–	53	53	6	10	18	7	41.2%	53
Infrastructure - Electricity		–	3,199	3,199	353	627	1,066	439	41.2%	3,199
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	3,032	3,032	334	595	1,011	416	41.2%	3,032
Street Lighting		–	167	167	18	33	56	23	41.2%	167
Infrastructure - Water		–	1,998	1,998	220	392	666	274	41.2%	1,998
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	864	864	95	170	288	119	41.2%	864
Reticulation		–	1,134	1,134	125	222	378	156	41.2%	1,134
Infrastructure - Sanitation		–	716	716	79	140	239	98	41.2%	716
Reticulation		–	163	163	18	32	54	22	41.2%	163
Sewerage purification		–	552	552	61	108	184	76	41.2%	552
Infrastructure - Other		–	1,279	1,279	141	251	426	175	41.2%	1,279
Waste Management		–	1,279	1,279	141	251	426	175	41.2%	1,279
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Community		–	2,745	2,745	303	538	915	377	41.2%	2,745
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	385	385	43	76	128	53	41.2%	385
Community halls		–	175	175	19	34	58	24	41.2%	175
Libraries		–	388	388	43	76	129	53	41.2%	388
Recreational facilities		–	636	636	70	125	212	87	41.2%	636
Fire, safety & emergency		–	569	569	63	112	190	78	41.2%	569
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	75	75	8	15	25	10	41.2%	75
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	516	516	57	101	172	71	41.2%	516
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		–	14,611	14,611	1,612	2,866	4,870	2,004	41.2%	14,611
General vehicles		–	5,471	5,471	604	1,073	1,824	751	41.2%	5,471
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	1,640	1,640	181	322	547	225	41.2%	1,640
Computers - hardware/equipment		–	264	264	29	52	88	36	41.2%	264
Furniture and other office equipment		–	777	777	86	152	259	107	41.2%	777
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	5,854	5,854	646	1,148	1,951	803	41.2%	5,854
Other Buildings		–	604	604	67	118	201	83	41.2%	604
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		–	28,355	28,355	3,128	5,562	9,452	3,889	41.2%	28,355
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 - M04 October										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		11,010	12,717	12,717	1,060	4,239	4,239	-		12,717
Infrastructure - Road transport		4,959	5,606	5,606	467	1,869	1,869	-		5,606
Roads, Pavements & Bridges		3,418	3,838	3,838	320	1,279	1,279	-		3,838
Storm water		1,541	1,768	1,768	147	589	589	-		1,768
Infrastructure - Electricity		1,952	2,096	2,096	175	699	699	-		2,096
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		1,952	2,096	2,096	175	699	699	-		2,096
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		2,193	2,873	2,873	239	958	958	-		2,873
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		2,193	2,576	2,576	215	859	859	-		2,576
Reticulation		-	297	297	25	99	99	-		297
Infrastructure - Sanitation		1,632	1,962	1,962	164	654	654	-		1,962
Reticulation		1,632	1,962	1,962	164	654	654	-		1,962
Sewerage purification		-	-	-	-	-	-	-		-
Infrastructure - Other		274	179	179	15	60	60	-		179
Waste Management		274	179	179	15	60	60	-		179
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Community		443	586	586	49	195	195	-		586
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	187	187	16	62	62	-		187
Swimming pools		-	-	-	-	-	-	-		-
Community halls		281	351	351	29	117	117	-		351
Libraries	6	6	7	7	1	2	2	-		7
Recreational facilities		154	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Buses		-	-	-	-	-	-	-		-
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	37	37	3	12	12	-		37
Cemeteries		0	0	0	0	0	0	-		0
Social rental housing		-	-	-	-	-	-	-		-
Other		2	3	3	0	1	1	-		3
Heritage assets		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Investment properties		266	-	-	-	-	-	-		-
Housing development		266	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Other assets		3,213	2,711	2,711	226	904	904	-		2,711
General v ehicles		1,960	1,799	1,799	150	600	600	-		1,799
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		154	183	183	15	61	61	-		183
Computers - hardware/equipment		230	234	234	20	78	78	-		234
Furniture and other office equipment		406	287	287	24	96	96	-		287
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	-	-	-	-	-	-		-
Other Buildings		433	208	208	17	69	69	-		208
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		30	-	-	-	-	-	-		-
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Biological assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Intangibles		97	50	50	4	17	17	-		50
Computers - software & programming		97	50	50	4	17	17	-		50
Other		-	-	-	-	-	-	-		-
Total Depreciation		15,029	16,064	16,064	1,339	5,355	5,355	-		16,064
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.