

# **BEAUFORT WEST MUNICIPALITY**



## **Monthly Budget Statement FOR THE MONTH ENDING March 2016**

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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**

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

##### **1.1.2 Financial problems or risks facing the municipality**

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

##### **1.1.3 Other relevant information**

None.

### ***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 March 2016.

### **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 R 21,131 million or 10% below the year-to-date adjusted budget projections for March 2016.

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

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

Total expenditure is 17% or R 37,591 million, below year-to-date adjusted budget projections for March 2016. The variance can be attributed to the Eskom bulk electricity account for March 2016 that will only be paid in April 2016 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 13,070 million, or 38%, of the adjusted budget of R 34,429 million.

Refer to Table C5 for more detail on capital expenditure.

## **Cash flows**

The municipality started the year with a audited positive cash & cash equivalents balance of R13,116 million. The net increase in cash held were R 16,737 million during March resulting in a closing balance of R 62,979 million. This is due to the last installment of the Equitable Share that were received from National Treasury and other operating and capital grants received during the 3<sup>rd</sup> quarter.

Refer to Table C9 for more detail on cash flows.

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

The second quarter SDBIP report will be completed and submitted as part of the section 52 report for the period January – March 2016

### **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 - M09 March									
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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	25,057	26,807	26,807	49	26,289	26,652	(362)	-1%	26,807
Service charges	88,399	103,838	105,872	8,889	78,129	79,404	(1,275)	-2%	105,872
Investment revenue	1,893	1,240	1,240	3	838	930	(92)	-10%	1,240
Transfers recognised - operational	76,782	98,681	93,826	17,607	77,694	70,369	7,324	10%	93,826
Other own revenue	60,142	26,611	57,990	2,802	16,766	43,492	(26,726)	-61%	57,990
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>252,273</b>	<b>257,177</b>	<b>285,734</b>	<b>29,350</b>	<b>199,716</b>	<b>220,847</b>	<b>(21,131)</b>	<b>-10%</b>	<b>285,734</b>
Employee costs	73,426	81,529	81,281	5,903	57,412	60,961	(3,549)	-6%	81,281
Remuneration of Councillors	4,356	4,776	4,776	385	3,453	3,582	(129)	-4%	4,776
Depreciation & asset impairment	18,215	16,064	16,064	1,339	12,048	12,048	0	0%	16,064
Finance charges	4,453	1,539	1,539	101	1,018	1,154	(137)	-12%	1,539
Materials and bulk purchases	61,501	85,609	83,865	4,732	49,525	62,898	(13,373)	-21%	83,865
Transfers and grants	64	60	60	-	35	45	(10)	-22%	60
Other expenditure	96,845	79,138	110,571	11,498	62,534	82,928	(20,394)	-25%	110,571
<b>Total Expenditure</b>	<b>258,861</b>	<b>268,715</b>	<b>298,155</b>	<b>23,957</b>	<b>186,025</b>	<b>223,616</b>	<b>(37,591)</b>	<b>-17%</b>	<b>298,155</b>
<b>Surplus/(Deficit)</b>	<b>(6,588)</b>	<b>(11,538)</b>	<b>(12,421)</b>	<b>5,393</b>	<b>13,691</b>	<b>(2,769)</b>	<b>16,460</b>	<b>-594%</b>	<b>(12,421)</b>
Transfers recognised - capital	37,652	16,643	26,500	1,634	11,798	19,875	(8,077)	-41%	26,500
Contributions & Contributed assets	52,296	-	151	58	76	113	(37)	-33%	151
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>83,361</b>	<b>5,105</b>	<b>14,230</b>	<b>7,085</b>	<b>25,565</b>	<b>17,220</b>	<b>8,346</b>	<b>48%</b>	<b>14,230</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>83,361</b>	<b>5,105</b>	<b>14,230</b>	<b>7,085</b>	<b>25,565</b>	<b>17,220</b>	<b>8,346</b>	<b>48%</b>	<b>14,230</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>92,797</b>	<b>20,024</b>	<b>34,429</b>	<b>1,737</b>	<b>13,070</b>	<b>25,822</b>	<b>(12,751)</b>	<b>-49%</b>	<b>34,429</b>
Capital transfers recognised	37,652	16,643	26,500	1,634	11,798	19,875	(8,077)	-41%	26,500
Public contributions & donations	52,296	-	151	58	76	113	(37)	-33%	151
Borrowing	790	-	2,460	-	347	1,845	(1,498)	-81%	2,460
Internally generated funds	2,058	3,381	5,318	45	849	3,988	(3,139)	-79%	5,318
<b>Total sources of capital funds</b>	<b>92,797</b>	<b>20,024</b>	<b>34,429</b>	<b>1,737</b>	<b>13,070</b>	<b>25,822</b>	<b>(12,751)</b>	<b>-49%</b>	<b>34,429</b>
<b>Financial position</b>									
Total current assets	66,873	44,660	60,078		196,139				60,078
Total non current assets	469,734	420,403	488,203		469,496				488,203
Total current liabilities	57,050	37,342	52,520		67,097				52,520
Total non current liabilities	44,438	46,543	46,411		149,722				46,411
<b>Community wealth/Equity</b>	<b>435,119</b>	<b>381,179</b>	<b>449,350</b>		<b>448,816</b>				<b>449,350</b>
<b>Cash flows</b>									
Net cash from (used) operating	42,284	22,347	28,037	18,591	63,813	21,028	(42,786)	-203%	28,037
Net cash from (used) investing	(38,337)	(20,024)	(34,533)	(1,737)	(13,070)	(25,900)	(12,830)	50%	(34,533)
Net cash from (used) financing	(2,768)	(1,978)	(837)	(117)	(881)	(628)	253	-40%	(837)
<b>Cash/cash equivalents at the month/year end</b>	<b>13,116</b>	<b>9,435</b>	<b>5,783</b>	<b>-</b>	<b>62,979</b>	<b>7,617</b>	<b>(55,362)</b>	<b>-727%</b>	<b>5,783</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	9,396	7,819	1,864	48,361	-	-	-	-	67,440
<b>Creditors Age Analysis</b>									
Total Creditors	5,268	380	1	91	2	5	54	-	5,802

## 4.1.2 Table C2 Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organizational structures used by the different institutions.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC053 Beaufort West - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M09 March										
Description	Ref	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									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		116,353	64,754	69,367	12,780	79,474	58,572	20,902	36%	69,367
Executive and council		25,594	29,448	29,645	11,723	44,335	22,234	22,102	99%	29,645
Budget and treasury office		37,887	34,972	38,525	953	34,186	35,440	(1,254)	-4%	38,525
Corporate services		52,872	335	1,198	105	953	898	55	6%	1,198
<i>Community and public safety</i>		57,860	48,263	78,603	7,061	34,087	58,953	(24,866)	-42%	78,603
Community and social services		6,403	6,332	7,637	492	5,049	5,728	(679)	-12%	7,637
Sport and recreation		2,083	3,547	2,635	124	788	1,976	(1,188)	-60%	2,635
Public safety		45,995	16,183	46,035	1,043	8,126	34,526	(26,401)	-76%	46,035
Housing		3,380	22,203	22,297	5,402	20,124	16,723	3,401	20%	22,297
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		13,249	5,072	4,536	198	2,975	3,402	(428)	-13%	4,536
Planning and development		494	402	1,179	37	259	884	(626)	-71%	1,179
Road transport		12,755	4,670	3,357	161	2,716	2,518	198	8%	3,357
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		154,760	155,731	159,878	11,003	95,055	119,909	(24,854)	-21%	159,878
Electricity		95,699	99,736	100,283	6,802	59,388	75,212	(15,824)	-21%	100,283
Water		25,391	24,109	26,457	1,982	13,050	19,843	(6,793)	-34%	26,457
Waste water management		25,990	23,413	24,967	1,675	17,395	18,726	(1,330)	-7%	24,967
Waste management		7,680	8,473	8,171	544	5,221	6,129	(907)	-15%	8,171
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	342,222	273,820	312,386	31,042	211,590	240,836	(29,246)	-12%	312,386
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		47,150	47,328	51,325	4,492	35,541	38,494	(2,953)	-8%	51,325
Executive and council		14,372	15,494	15,890	1,517	10,788	11,918	(1,130)	-9%	15,890
Budget and treasury office		17,672	17,477	19,849	1,742	13,979	14,886	(907)	-6%	19,849
Corporate services		15,107	14,356	15,586	1,233	10,774	11,690	(916)	-8%	15,586
<i>Community and public safety</i>		63,250	54,547	86,871	7,810	44,098	65,154	(21,055)	-32%	86,871
Community and social services		7,663	9,792	10,946	851	7,393	8,210	(816)	-10%	10,946
Sport and recreation		6,244	7,566	7,636	576	5,655	5,727	(72)	-1%	7,636
Public safety		44,839	13,867	44,826	882	10,067	33,619	(23,552)	-70%	44,826
Housing		4,504	23,321	23,464	5,501	20,983	17,598	3,385	19%	23,464
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		23,159	28,345	25,404	1,795	17,958	19,053	(1,095)	-6%	25,404
Planning and development		4,115	4,846	4,962	377	3,248	3,721	(473)	-13%	4,962
Road transport		19,043	23,499	20,442	1,418	14,710	15,332	(622)	-4%	20,442
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		124,975	138,098	134,117	9,826	88,164	100,588	(12,424)	-12%	134,117
Electricity		80,041	93,387	86,081	5,636	54,621	64,561	(9,939)	-15%	86,081
Water		20,486	22,160	24,143	2,313	16,964	18,107	(1,143)	-6%	24,143
Waste water management		8,216	9,017	9,771	896	6,791	7,328	(538)	-7%	9,771
Waste management		16,231	13,535	14,123	981	9,788	10,592	(804)	-8%	14,123
<i>Other</i>		328	397	436	34	264	327	(64)	-19%	436
<b>Total Expenditure - Standard</b>	3	258,861	268,715	298,155	23,957	186,025	223,616	(37,591)	-17%	298,155
<b>Surplus/ (Deficit) for the year</b>		83,361	5,105	14,230	7,085	25,565	17,220	8,346	48%	14,230

### 4.1.3 Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organizational structure of the municipality which is made up of the following directorates: Municipal Manager; Corporate Services; Financial Services; Engineering Services; Community Services and Electrical Services.

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M09 March										
Vote Description	Ref	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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		1,067	-	688	5	216	516	(300)	-58.1%	688
Vote 2 - Director: Corporate Service		82,241	35,321	36,280	12,176	48,491	27,210	21,281	78.2%	36,280
Vote 3 - Director: Financial Services		37,923	34,386	38,559	954	34,224	35,466	(1,242)	-3.5%	38,559
Vote 4 - Director: Engineering Services		66,276	55,725	58,017	3,928	34,074	43,512	(9,439)	-21.7%	58,017
Vote 5 - Director: Community Services		59,016	48,653	78,560	7,177	35,197	58,920	(23,723)	-40.3%	78,560
Vote 6 - Director: Electrical Services		95,699	99,736	100,283	6,802	59,388	75,212	(15,824)	-21.0%	100,283
		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	2	<b>342,222</b>	<b>273,820</b>	<b>312,386</b>	<b>31,042</b>	<b>211,590</b>	<b>240,836</b>	<b>(29,246)</b>	<b>-12.1%</b>	<b>312,386</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		3,866	3,808	4,947	322	2,643	3,710	(1,068)	-28.8%	4,947
Vote 2 - Director: Corporate Service		25,862	28,170	28,773	2,312	19,145	21,580	(2,435)	-11.3%	28,773
Vote 3 - Director: Financial Services		17,752	17,656	20,028	1,753	14,089	15,021	(932)	-6.2%	20,028
Vote 4 - Director: Engineering Services		61,984	71,342	71,672	6,164	51,048	53,754	(2,706)	-5.0%	71,672
Vote 5 - Director: Community Services		69,357	54,351	86,654	7,771	44,479	64,991	(20,512)	-31.6%	86,654
Vote 6 - Director: Electrical Services		80,041	93,387	86,081	5,636	54,621	64,561	(9,939)	-15.4%	86,081
		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	2	<b>258,861</b>	<b>268,715</b>	<b>298,155</b>	<b>23,957</b>	<b>186,025</b>	<b>223,616</b>	<b>(37,591)</b>	<b>-16.8%</b>	<b>298,155</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>83,361</b>	<b>5,105</b>	<b>14,230</b>	<b>7,085</b>	<b>25,565</b>	<b>17,220</b>	<b>8,346</b>	<b>48.5%</b>	<b>14,230</b>

#### 4.1.4 Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March										
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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		24,583	26,187	26,187	(0)	25,893	26,187	(294)	-1%	26,187
Property rates - penalties & collection charges		474	620	620	50	396	465	(69)	-15%	620
Service charges - electricity revenue		57,777	71,893	71,893	5,974	51,935	53,920	(1,985)	-4%	71,893
Service charges - water revenue		13,386	13,147	15,130	1,504	11,521	11,347	174	2%	15,130
Service charges - sanitation revenue		11,288	12,416	12,416	911	9,766	9,312	454	5%	12,416
Service charges - refuse revenue		5,947	6,383	6,434	501	4,907	4,825	81	2%	6,434
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,678	1,146	1,225	97	838	919	(80)	-9%	1,225
Interest earned - external investments		1,893	1,240	1,240	3	838	930	(92)	-10%	1,240
Interest earned - outstanding debtors		1,969	2,135	2,135	166	1,473	1,601	(129)	-8%	2,135
Dividends received		-	-	-	-	-	-	-	-	-
Fines		45,969	16,135	46,058	1,114	8,253	34,543	(26,290)	-76%	46,058
Licences and permits		539	588	588	40	375	441	(66)	-15%	588
Agency services		609	670	670	70	491	503	(11)	-2%	670
Transfers recognised - operational		76,782	98,681	93,826	17,607	77,694	70,369	7,324	10%	93,826
Other revenue		9,379	5,937	7,314	1,314	5,336	5,486	(150)	-3%	7,314
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>252,273</b>	<b>257,177</b>	<b>285,734</b>	<b>29,350</b>	<b>199,716</b>	<b>220,847</b>	<b>(21,131)</b>	<b>-10%</b>	<b>285,734</b>
<b>Expenditure By Type</b>										
Employee related costs		73,426	81,529	81,281	5,903	57,412	60,961	(3,549)	-6%	81,281
Remuneration of councillors		4,356	4,776	4,776	385	3,453	3,582	(129)	-4%	4,776
Debt impairment		40,121	7,191	37,233	949	4,346	27,925	(23,579)	-84%	37,233
Depreciation & asset impairment		18,215	16,064	16,064	1,339	12,048	12,048	0	0%	16,064
Finance charges		4,453	1,539	1,539	101	1,018	1,154	(137)	-12%	1,539
Bulk purchases		43,358	57,255	57,255	3,970	37,551	42,941	(5,390)	-13%	57,255
Other materials		18,143	28,355	26,610	763	11,974	19,957	(7,983)	-40%	26,610
Contracted services		7,999	4,751	8,697	809	5,443	6,523	(1,080)	-17%	8,697
Transfers and grants		64	60	60	-	35	45	(10)	-22%	60
Other expenditure		47,883	67,196	64,641	9,740	52,745	48,480	4,265	9%	64,641
Loss on disposal of PPE		841	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>258,861</b>	<b>268,715</b>	<b>298,155</b>	<b>23,957</b>	<b>186,025</b>	<b>223,616</b>	<b>(37,591)</b>	<b>-17%</b>	<b>298,155</b>
<b>Surplus/(Deficit)</b>		<b>(6,588)</b>	<b>(11,538)</b>	<b>(12,421)</b>	<b>5,393</b>	<b>13,691</b>	<b>(2,769)</b>	<b>16,460</b>	<b>(0)</b>	<b>(12,421)</b>
Transfers recognised - capital		37,652	16,643	26,500	1,634	11,798	19,875	(8,077)	(0)	26,500
Contributions recognised - capital		-	-	151	58	76	113	(37)	(0)	151
Contributed assets		52,296	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>83,361</b>	<b>5,105</b>	<b>14,230</b>	<b>7,085</b>	<b>25,565</b>	<b>17,220</b>			<b>14,230</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>83,361</b>	<b>5,105</b>	<b>14,230</b>	<b>7,085</b>	<b>25,565</b>	<b>17,220</b>			<b>14,230</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>83,361</b>	<b>5,105</b>	<b>14,230</b>	<b>7,085</b>	<b>25,565</b>	<b>17,220</b>			<b>14,230</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>83,361</b>	<b>5,105</b>	<b>14,230</b>	<b>7,085</b>	<b>25,565</b>	<b>17,220</b>			<b>14,230</b>

## 4.1.5 Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M09 March										
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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	-	-	-	-	-	-	-	-
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	-	-	-	-	-	-	-	-
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		2	40	40	-	-	30	(30)	-100%	40
Vote 2 - Director: Corporate Service		53,737	726	1,638	39	888	1,228	(340)	-28%	1,638
Vote 3 - Director: Financial Services		243	63	48	2	23	36	(13)	-36%	48
Vote 4 - Director: Engineering Services		25,786	17,373	22,806	1,301	11,575	17,105	(5,530)	-32%	22,806
Vote 5 - Director: Community Services		301	779	623	3	22	467	(445)	-95%	623
Vote 6 - Director: Electrical Services		12,726	1,043	9,274	392	562	6,955	(6,393)	-92%	9,274
<b>Total Capital single-year expenditure</b>	4	92,797	20,024	34,429	1,737	13,070	25,822	(12,751)	-49%	34,429
<b>Total Capital Expenditure</b>		<b>92,797</b>	<b>20,024</b>	<b>34,429</b>	<b>1,737</b>	<b>13,070</b>	<b>25,822</b>	<b>(12,751)</b>	<b>-49%</b>	<b>34,429</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		53,472	923	1,022	30	519	766	(248)	-32%	1,022
Executive and council		11	181	20	-	-	15	(15)	-100%	20
Budget and treasury office		195	53	48	2	23	36	(13)	-36%	48
Corporate services		53,266	690	953	28	496	715	(220)	-31%	953
<b>Community and public safety</b>		1,029	2,762	3,519	114	1,135	2,639	(1,504)	-57%	3,519
Community and social services		522	105	808	13	526	606	(80)	-13%	808
Sport and recreation		337	2,470	2,524	97	590	1,893	(1,303)	-69%	2,524
Public safety		166	175	175	3	20	131	(111)	-85%	175
Housing		5	13	13	-	-	9	(9)	-100%	13
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		8,059	2,427	6,561	2	1,560	4,921	(3,362)	-68%	6,561
Planning and development		15	20	531	-	-	398	(398)	-100%	531
Road transport		8,044	2,407	6,031	2	1,560	4,523	(2,963)	-66%	6,031
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		30,237	13,913	23,327	1,590	9,857	17,495	(7,638)	-44%	23,327
Electricity		12,726	1,043	9,274	392	562	6,955	(6,393)	-92%	9,274
Water		1,539	4,016	4,351	508	1,913	3,263	(1,351)	-41%	4,351
Waste water management		15,841	8,358	9,337	690	7,382	7,003	379	5%	9,337
Waste management		130	495	364	-	-	273	(273)	-100%	364
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>92,797</b>	<b>20,024</b>	<b>34,429</b>	<b>1,737</b>	<b>13,070</b>	<b>25,822</b>	<b>(12,751)</b>	<b>-49%</b>	<b>34,429</b>
<b>Funded by:</b>										
National Government		24,233	16,613	24,808	1,592	10,865	18,606	(7,741)	-42%	24,808
Provincial Government		13,419	30	1,692	42	933	1,269	(336)	-26%	1,692
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>37,652</b>	<b>16,643</b>	<b>26,500</b>	<b>1,634</b>	<b>11,798</b>	<b>19,875</b>	<b>(8,077)</b>	<b>-41%</b>	<b>26,500</b>
<b>Public contributions &amp; donations</b>	5	52,296	-	151	58	76	113	(37)	-33%	151
<b>Borrowing</b>	6	790	-	2,460	-	347	1,845	(1,498)	-81%	2,460
<b>Internally generated funds</b>		2,058	3,381	5,318	45	849	3,988	(3,139)	-79%	5,318
<b>Total Capital Funding</b>		<b>92,797</b>	<b>20,024</b>	<b>34,429</b>	<b>1,737</b>	<b>13,070</b>	<b>25,822</b>	<b>(12,751)</b>	<b>-49%</b>	<b>34,429</b>

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M09 March						
Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		12	950	783	3,616	783
Call investment deposits		15,036	3,004	5,000	40,079	5,000
Consumer debtors		40,759	32,252	30,579	75,178	30,579
Other debtors		8,073	4,815	20,544	73,839	20,544
Current portion of long-term receivables		–	–	–	–	–
Inventory		2,992	3,638	3,171	3,427	3,171
<b>Total current assets</b>		<b>66,873</b>	<b>44,660</b>	<b>60,078</b>	<b>196,139</b>	<b>60,078</b>
<b>Non current assets</b>						
Long-term receivables		1,735	3,934	1,840	1,274	1,840
Investments		–	–	–	–	–
Investment property		8,381	8,336	8,381	8,381	8,381
Investments in Associate		–	–	–	–	–
Property, plant and equipment		452,173	406,542	470,027	457,622	470,027
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		316	100	827	316	827
Other non-current assets		7,128	1,491	7,128	1,903	7,128
<b>Total non current assets</b>		<b>469,734</b>	<b>420,403</b>	<b>488,203</b>	<b>469,496</b>	<b>488,203</b>
<b>TOTAL ASSETS</b>		<b>536,607</b>	<b>465,063</b>	<b>548,280</b>	<b>665,635</b>	<b>548,280</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		1,932	–	–	–	–
Borrowing		3,764	3,953	2,780	731	2,780
Consumer deposits		1,227	1,374	1,374	1,287	1,374
Trade and other payables		37,747	23,996	35,367	53,911	35,367
Provisions		12,380	8,019	12,998	11,168	12,998
<b>Total current liabilities</b>		<b>57,050</b>	<b>37,342</b>	<b>52,520</b>	<b>67,097</b>	<b>52,520</b>
<b>Non current liabilities</b>						
Borrowing		11,547	15,085	11,547	16,278	11,547
Provisions		32,891	31,458	34,864	133,444	34,864
<b>Total non current liabilities</b>		<b>44,438</b>	<b>46,543</b>	<b>46,411</b>	<b>149,722</b>	<b>46,411</b>
<b>TOTAL LIABILITIES</b>		<b>101,487</b>	<b>83,884</b>	<b>98,931</b>	<b>216,819</b>	<b>98,931</b>
<b>NET ASSETS</b>	2	<b>435,119</b>	<b>381,179</b>	<b>449,350</b>	<b>448,816</b>	<b>449,350</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		419,369	369,864	445,555	432,867	445,555
Reserves		15,750	11,315	3,795	15,950	3,795
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>435,119</b>	<b>381,179</b>	<b>449,350</b>	<b>448,816</b>	<b>449,350</b>

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

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M09 March										
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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		115,851	149,107	151,236	12,695	111,380	113,427	(2,047)	-2%	151,236
Government - operating		80,471	98,681	91,729	22,377	101,230	68,797	32,434	47%	91,729
Government - capital		37,652	16,643	24,908	5,022	18,563	18,681	(118)	-1%	24,908
Interest		3,861	3,375	3,375	166	2,063	2,531	(468)	-19%	3,375
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(191,033)	(243,861)	(241,612)	(21,570)	(168,579)	(181,209)	(12,630)	7%	(241,612)
Finance charges		(4,453)	(1,539)	(1,539)	(101)	(809)	(1,154)	(345)	30%	(1,539)
Transfers and Grants		(64)	(60)	(60)	-	(35)	(45)	(10)	22%	(60)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>42,284</b>	<b>22,347</b>	<b>28,037</b>	<b>18,591</b>	<b>63,813</b>	<b>21,028</b>	<b>(42,786)</b>	<b>-203%</b>	<b>28,037</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		222	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		1,941	-	(104)	-	-	(78)	78	-100%	(104)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(40,500)	(20,024)	(34,429)	(1,737)	(13,070)	(25,822)	(12,751)	49%	(34,429)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(38,337)</b>	<b>(20,024)</b>	<b>(34,533)</b>	<b>(1,737)</b>	<b>(13,070)</b>	<b>(25,900)</b>	<b>(12,830)</b>	<b>50%</b>	<b>(34,533)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		790	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	147	6	57	110	(53)	-49%	147
<b>Payments</b>										
Repayment of borrowing		(3,558)	(1,978)	(984)	(123)	(938)	(738)	200	-27%	(984)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(2,768)</b>	<b>(1,978)</b>	<b>(837)</b>	<b>(117)</b>	<b>(881)</b>	<b>(628)</b>	<b>253</b>	<b>-40%</b>	<b>(837)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>1,179</b>	<b>345</b>	<b>(7,333)</b>	<b>16,737</b>	<b>49,862</b>	<b>(5,500)</b>			<b>(7,333)</b>
Cash/cash equivalents at beginning:		11,937	9,090	13,116		13,116	13,116			13,116
Cash/cash equivalents at month/year end:		13,116	9,435	5,783		62,979	7,617			5,783

Table C7 includes the balance of the Cashbook and Current Investment Deposits.

## PART 2 – SUPPORTING DOCUMENTATION

### 5. Debtors' analysis

#### 5.1 Supporting Table SC3

##### Debtors' age analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March													
Description	NT Code	Budget Year 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													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,452	640	591	3,968	-	-	-	-	6,651	3,968	-	564
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,713	362	107	922	-	-	-	-	5,105	922	-	217
Receivables from Non-exchange Transactions - Property Rates	1400	1,491	445	302	5,308	-	-	-	-	7,546	5,308	-	867
Receivables from Exchange Transactions - Waste Water Management	1500	1,088	507	399	8,726	-	-	-	-	10,720	8,726	-	1,561
Receivables from Exchange Transactions - Waste Management	1600	597	334	268	5,776	-	-	-	-	6,975	5,776	-	1,127
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	3	2	75	-	-	-	-	85	75	-	9
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1,049	5,528	195	23,586	-	-	-	-	30,358	23,586	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>9,396</b>	<b>7,819</b>	<b>1,864</b>	<b>48,361</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,440</b>	<b>48,361</b>	<b>-</b>	<b>4,346</b>
<b>2014/15 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	840	127	75	514	-	-	-	-	1,556	514	-	-
Commercial	2300	1,366	181	55	2,123	-	-	-	-	3,725	2,123	-	-
Households	2400	6,353	6,532	1,625	40,441	-	-	-	-	54,950	40,441	-	4,346
Other	2500	837	979	109	5,283	-	-	-	-	7,208	5,283	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>9,396</b>	<b>7,819</b>	<b>1,864</b>	<b>48,361</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,440</b>	<b>48,361</b>	<b>-</b>	<b>4,346</b>

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

Supporting Table SC 4 reflects trade creditors only

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March											
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											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	3,673	-	-	-	-	-	-	-	-	3,673
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	731	-	-	-	-	-	-	-	-	731
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	864	380	1	91	2	5	54	-	-	1,397
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>5,268</b>	<b>380</b>	<b>1</b>	<b>91</b>	<b>2</b>	<b>5</b>	<b>54</b>	<b>-</b>	<b>-</b>	<b>5,802</b>

## 7. Investment portfolio analysis

### 7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning	Change in market value	Market value at end of the
R thousands		Yrs/Months							
<b>Municipality</b>									
Investec							8,161	(41)	8,120
Standard Bank							7,356	2,624	9,979
ABSA Bank							7,144	(1,116)	6,028
Nedbank							8,483	7,468	15,951
<b>Municipality sub-total</b>					-		31,144	8,935	40,079
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		31,144	8,935	40,079

## 8. Allocation and grant receipts and expenditure

### 8.1 Supporting Table SC6 – Grant receipts

WC053 Beaufort West - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March										
Description	Ref	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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		76,163	71,733	63,538	13,140	63,501	47,654	15,847	33.3%	63,538
Local Government Equitable Share		38,990	44,160	44,160	11,040	44,160	33,120	11,040	33.3%	44,160
Finance Management		1,600	1,600	1,600	-	1,600	1,200	400	33.3%	1,600
Municipal Systems Improvement		934	930	930	-	930	698	233	33.3%	930
EPWP Incentive		1,834	1,743	1,743	-	1,743	1,307	436	33.3%	1,743
Energy Efficiency and Demand Management		4,000	8,000	8,000	2,000	8,000	6,000	2,000	33.3%	8,000
Integrated National Electrification Programme		27,500	16,000	6,805	-	6,805	5,104	1,701	33.3%	6,805
Municipal Infrastructure Grant (MIG)	3	305	300	300	100	263	225	38	16.9%	300
Accelerated Community Water Supply (ACIP) - DWAF		1,000	-	-	-	-	-	-		-
<b>Provincial Government:</b>		24,935	26,948	27,714	9,337	29,158	20,786	8,372	40.3%	27,714
Human Settlements Development Grant		15,889	22,080	22,080	7,737	22,392	16,560	5,832	35.2%	22,080
Library Service		4,451	4,570	4,570	-	4,570	3,428	1,143	33.3%	4,570
Community Development Workers (CDW)		192	198	234	-	234	176	59	33.3%	234
Thusong Service Centres Grant	4	222	100	100	-	100	75	25	33.3%	100
Western Cape Financial Management Support Grant		2,487	-	250	800	1,062	188	875	466.4%	250
Department of Local Government		900	-	450	-	-	338	(338)	-100.0%	450
Department of Transport and Public Works		794	-	30	-	-	23	(23)	-100.0%	30
Municipal Capacity Building Grant : Department Local Gov		-	-	-	250	250	-	250	#DIV/0!	-
Municipal Infrastructure Support Grant		-	-	-	550	550	-	550	#DIV/0!	-
<b>District Municipality:</b>		360	-	-	-	-	-	-		-
Central Karoo District Municipality		360	-	-	-	-	-	-		-
<b>Other grant providers:</b>		226	-	477	-	477	358	119	33.3%	477
ESKOM		226	-	317	-	317	238	79	33.3%	317
Private - Farmers Contribution		-	-	160	-	160	120	40	33.3%	160
<b>Total Operating Transfers and Grants</b>	5	101,684	98,681	91,729	22,477	93,135	68,797	24,339	35.4%	91,729
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		16,440	16,613	24,808	4,922	26,658	18,606	6,003	32.3%	24,808
Municipal Infrastructure Grant (MIG)		16,440	13,347	13,347	2,713	15,384	10,010	5,374	53.7%	13,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	3,266	2,209	3,079	2,450	629	25.7%	3,266
Integrated National Electrification Programme		-	-	8,195	-	8,195	6,146			8,195
<b>Provincial Government:</b>		-	30	100	-	-	75	(75)	-100.0%	100
Maintenance and Construction of Transport Infrastructure		-	30	-	-	-	-	-		-
Municipal Infrastructure Support Grant		-	-	100	-	-	75			100
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	16,440	16,643	24,908	4,922	26,658	18,681	5,928	31.7%	24,908
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	118,124	115,324	116,637	27,400	119,793	87,478	30,267	34.6%	116,637

## 8.2 Supporting Table SC7 (1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March										
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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>66,802</b>	<b>71,733</b>	<b>63,538</b>	<b>11,758</b>	<b>53,008</b>	<b>47,654</b>	<b>5,355</b>	<b>11.2%</b>	<b>63,538</b>
Local Government Equitable Share		38,990	44,160	44,160	11,040	44,160	33,120	11,040	33.3%	44,160
Finance Management		1,420	1,600	1,600	103	1,102	1,200	(98)	-8.2%	1,600
Municipal Systems Improvement		719	930	930	241	614	698	(84)	-12.0%	930
EPWP Incentive		1,834	1,743	1,743	166	1,495	1,307	187	14.3%	1,743
Energy Efficiency and Demand Management		3,648	8,000	8,000	182	2,407	6,000	(3,593)	-59.9%	8,000
Integrated National Electrification Programme		19,031	15,000	6,805	-	3,042	5,104	(2,062)	-40.4%	6,805
Municipal Infrastructure Grant (MIG)		271	300	300	26	190	225	(35)	-15.4%	300
Accelerated Community Water Supply (ACIP) - DWAF		888	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		<b>9,395</b>	<b>26,948</b>	<b>27,714</b>	<b>5,792</b>	<b>23,291</b>	<b>20,786</b>	<b>2,505</b>	<b>12.1%</b>	<b>27,714</b>
Human Settlements Development Grant		3,196	22,080	22,080	5,393	20,047	16,560	3,487	21.1%	22,080
Library Service		3,585	4,570	4,570	337	3,035	3,428	(392)	-11.5%	4,570
Community Development Workers (CDW)		304	198	234	24	171	176	(4)	-2.5%	234
Thusong Service Centres Grant		-	100	100	-	-	75	(75)	-100.0%	100
Western Cape Financial Management Support Grant		1,285	-	250	38	38	188	(150)	-79.8%	250
Department of Local Government		329	-	450	-	-	338	(338)	-100.0%	450
Department of Transport and Public Works		696	-	30	-	-	23	(23)	-100.0%	30
<b>District Municipality:</b>		<b>360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Central Karoo District Municipality		360	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>226</b>	<b>-</b>	<b>477</b>	<b>-</b>	<b>10</b>	<b>358</b>	<b>(348)</b>	<b>-97.2%</b>	<b>477</b>
ESKOM		226	-	317	-	10	238	(228)	-95.7%	317
Private - Farmers Contribution		-	-	160	-	-	120	-	-	160
<b>Total operating expenditure of Transfers and Grants:</b>		<b>76,782</b>	<b>98,681</b>	<b>91,729</b>	<b>17,550</b>	<b>76,309</b>	<b>68,797</b>	<b>7,513</b>	<b>10.9%</b>	<b>91,729</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>24,233</b>	<b>16,613</b>	<b>24,808</b>	<b>1,592</b>	<b>10,865</b>	<b>18,606</b>	<b>(7,741)</b>	<b>-41.6%</b>	<b>24,808</b>
Municipal Infrastructure Grant (MIG)		14,439	13,347	13,347	729	9,113	10,010	(897)	-9.0%	13,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	3,266	471	1,225	2,450	(1,224)	-50.0%	3,266
Finance Management		40	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		9,735	-	8,195	392	527	6,146	(5,620)	-91.4%	8,195
RBIG		19	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		<b>13,419</b>	<b>30</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>75</b>	<b>(75)</b>	<b>-100.0%</b>	<b>100</b>
Department of Transport and Public Works		-	30	-	-	-	-	-	-	-
Public Transport Infrastructure Programme		81	-	-	-	-	-	-	-	-
Library Service		472	-	-	-	-	-	-	-	-
Human Settlements Development Grant		12,845	-	-	-	-	-	-	-	-
Western Cape Financial Management Support Grant		21	-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant		-	-	100	-	-	75	(75)	-100.0%	100
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>37,652</b>	<b>16,643</b>	<b>24,908</b>	<b>1,592</b>	<b>10,865</b>	<b>18,681</b>	<b>(7,816)</b>	<b>-41.8%</b>	<b>24,908</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>114,435</b>	<b>115,324</b>	<b>116,637</b>	<b>19,142</b>	<b>87,174</b>	<b>87,478</b>	<b>(303)</b>	<b>-0.3%</b>	<b>116,637</b>

## 8.2 Supporting Table SC7 (2) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M09 March						
Description	Ref	Budget Year 2015/16				
		Approved Rollover 2014/15	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		182	-	182	-	
Local Government Equitable Share		-	-	-	-	
Finance Management		-	-	-	-	
Municipal Systems Improvement		182	-	182	-	
EPWP Incentive		-	-	-	-	
Energy Efficiency and Demand Management		-	-	-	-	
Integrated National Electrification Programme		-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
<b>Provincial Government:</b>		2,075	57	1,202	873	42.1%
Library Service		-	-	-	-	
Financial Management Support Grant		1,192	51	761	431	36.1%
Department Local Government		788	5	437	352	44.6%
Housing Consumer Education Programme		94	-	4	90	95.5%
<b>District Municipality:</b>		-	-	-	-	
Central Karoo District Municipality		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
ESKOM		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		2,257	57	1,384	873	38.7%
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
Accelerated Community Water Supply (ACIP) - DWAF		-	-	-	-	
<b>Provincial Government:</b>		1,592	42	933	659	41.4%
Library Service		777	13	523	254	32.7%
Department Local Government		815	28	410	404	49.6%
Financial Management Support Grant		-	-	-	-	
<b>District Municipality:</b>		-	-	-	-	
[insert description]		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
[insert description]		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		1,592	42	933	659	41.4%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		3,849	98	2,318	1,532	39.8%

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

### 9.1 Supporting Table SC8

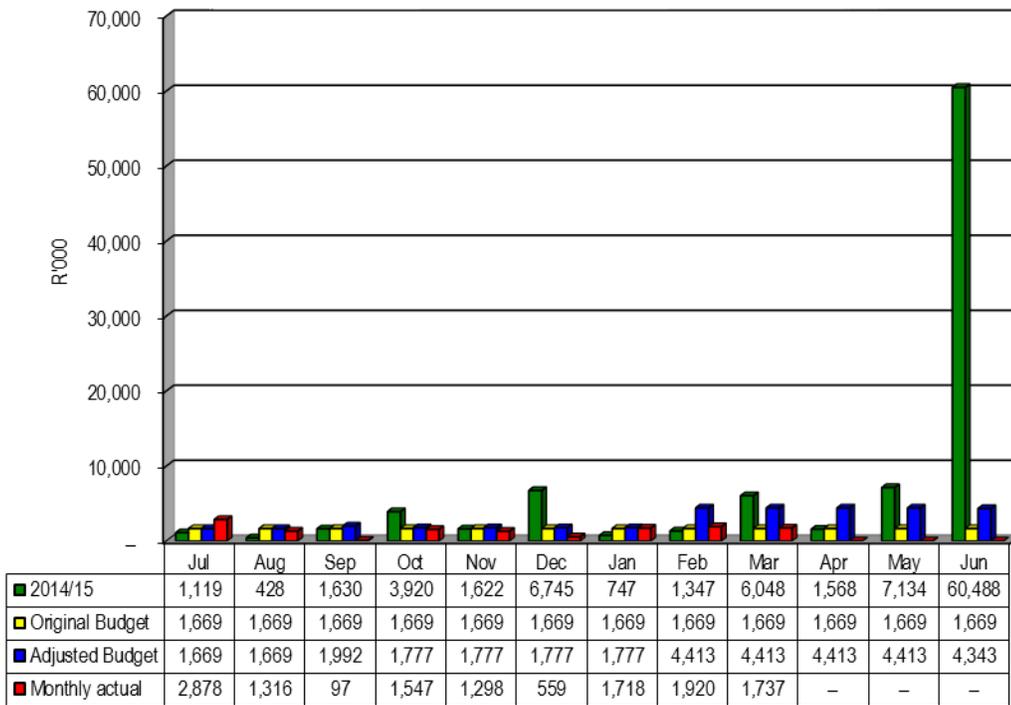
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3,031	3,289	3,289	283	2,473	2,466	6	0%	3,289
Pension and UIF Contributions		289	251	251	25	232	189	43	23%	251
Medical Aid Contributions		41	46	46	4	33	34	(1)	-2%	46
Motor Vehicle Allowance		676	790	790	50	514	593	(79)	-13%	790
Cellphone Allowance		318	400	400	23	202	300	(99)	-33%	400
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>4,356</b>	<b>4,776</b>	<b>4,776</b>	<b>385</b>	<b>3,453</b>	<b>3,582</b>	<b>(129)</b>	<b>-4%</b>	<b>4,776</b>
% increase	4		9.6%	9.6%						9.6%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	3,910	4,724	4,724	324	3,049	3,543	(494)	-14%	4,724
Pension and UIF Contributions		546	562	562	49	434	422	12	3%	562
Medical Aid Contributions		26	27	27	2	21	20	0	2%	27
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		392	513	513	-	-	384	(384)	-100%	513
Motor Vehicle Allowance		423	444	444	45	372	333	39	12%	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	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,297</b>	<b>6,270</b>	<b>6,270</b>	<b>420</b>	<b>3,933</b>	<b>4,702</b>	<b>(769)</b>	<b>-16%</b>	<b>6,270</b>
% increase	4		18.4%	18.4%						18.4%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		53,367	58,050	58,012	4,060	40,655	43,509	(2,854)	-7%	58,012
Pension and UIF Contributions		7,461	9,494	9,281	668	5,966	6,961	(995)	-14%	9,281
Medical Aid Contributions		1,159	1,255	1,255	115	975	941	34	4%	1,255
Overtime		3,196	1,935	1,935	204	2,077	1,451	626	43%	1,935
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,285	1,618	1,618	114	1,027	1,214	(187)	-15%	1,618
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		271	270	272	76	675	204	471	231%	272
Other benefits and allowances		116	1,197	1,197	116	1,095	898	197	22%	1,197
Payments in lieu of leave		622	200	200	20	170	150	20	13%	200
Long service awards		647	310	310	35	267	233	34	15%	310
Post-retirement benefit obligations	2	4	931	931	76	573	698	(125)	-18%	931
<b>Sub Total - Other Municipal Staff</b>		<b>68,128</b>	<b>75,260</b>	<b>75,012</b>	<b>5,483</b>	<b>53,479</b>	<b>56,259</b>	<b>(2,780)</b>	<b>-5%</b>	<b>75,012</b>
% increase	4		10.5%	10.1%						10.1%
<b>Total Parent Municipality</b>		<b>77,782</b>	<b>86,305</b>	<b>86,057</b>	<b>6,288</b>	<b>60,866</b>	<b>64,543</b>	<b>(3,677)</b>	<b>-6%</b>	<b>86,057</b>
			11.0%	10.6%						10.6%
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>77,782</b>	<b>86,305</b>	<b>86,057</b>	<b>6,288</b>	<b>60,866</b>	<b>64,543</b>	<b>(3,677)</b>	<b>-6%</b>	<b>86,057</b>
% increase	4		11.0%	10.6%						10.6%
<b>TOTAL MANAGERS AND STAFF</b>		<b>73,426</b>	<b>81,529</b>	<b>81,281</b>	<b>5,903</b>	<b>57,412</b>	<b>60,961</b>	<b>(3,549)</b>	<b>-6%</b>	<b>81,281</b>

## 10. Capital programme performance

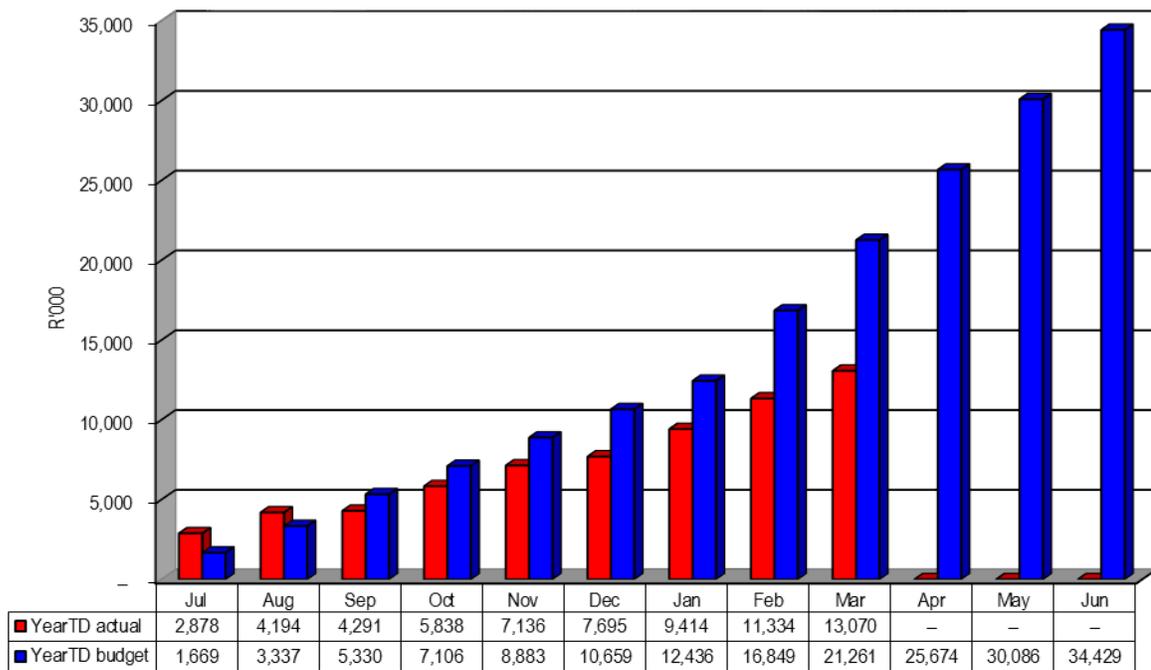
### 10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
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								%	
<b>Monthly expenditure performance trend</b>									
July	1,119	1,669	1,669	2,878	2,878	1,669	(1,210)	-72%	8%
August	428	1,669	1,669	1,316	4,194	3,337	(857)	-26%	12%
September	1,630	1,669	1,992	97	4,291	5,330	1,038	19%	12%
October	3,920	1,669	1,777	1,547	5,838	7,106	1,268	18%	17%
November	1,622	1,669	1,777	1,298	7,136	8,883	1,747	19.7%	21%
December	6,745	1,669	1,777	559	7,695	10,659	2,964	27.8%	22%
January	747	1,669	1,777	1,718	9,414	12,436	3,022	24.3%	27%
February	1,347	1,669	4,413	1,920	11,334	16,849	5,515	32.7%	33%
March	6,048	1,669	4,413	1,737	13,070	21,261	8,191	38.5%	38%
April	1,568	1,669	4,413	-		25,674	-		
May	7,134	1,669	4,413	-		30,086	-		
June	60,488	1,669	4,343	-		34,429	-		
<b>Total Capital expenditure</b>	<b>92,797</b>	<b>20,024</b>	<b>34,429</b>	<b>13,070</b>					

**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 - M09 March										
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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		37,439	15,218	28,906	1,590	11,258	21,680	10,421	48.1%	28,906
Infrastructure - Road transport		7,999	2,220	5,844	-	1,518	4,383	2,865	65.4%	5,844
Roads, Pavements & Bridges		7,648	2,220	5,711	-	1,518	4,283	2,765	64.6%	5,711
Storm water		351	-	133	-	-	100	100	100.0%	133
Infrastructure - Electricity		11,827	975	9,170	392	527	6,878	6,351	92.3%	9,170
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		11,827	975	9,170	392	527	6,878	6,351	92.3%	9,170
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1,878	3,266	4,648	508	1,835	3,486	1,651	47.4%	4,648
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	100	-	-	75	75	100.0%	100
Reticulation		1,878	3,266	4,548	508	1,835	3,411	1,576	46.2%	4,548
Infrastructure - Sanitation		15,606	8,288	8,906	690	7,378	6,680	(699)	-10.5%	8,906
Reticulation		15,606	8,288	-	-	-	-	-	-	-
Sewerage purification		-	-	8,906	690	7,378	6,680	(699)	-10.5%	8,906
Infrastructure - Other		130	469	338	-	-	253	253	100.0%	338
Waste Management		130	469	338	-	-	253	253	100.0%	338
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		336	2,400	3,047	42	1,008	2,286	1,278	55.9%	3,047
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	2,270	39	483	1,703	1,219	71.6%	2,270
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	3	38	-	(38)	#DIV/0!	-
Libraries		-	-	777	-	486	583	97	16.6%	777
Recreational facilities		336	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	2,400	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		54,877	2,406	1,914	104	804	1,436	632	44.0%	1,914
General vehicles		968	-	36	-	-	27	27	100.0%	36
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		331	599	830	64	282	623	341	54.7%	830
Computers - hardware/equipment		699	549	791	-	-	593	593	100.0%	791
Furniture and other office equipment		880	421	257	40	446	193	(253)	-131.1%	257
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		52,000	-	-	-	76	-	(76)	#DIV/0!	-
Other Buildings		-	136	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	700	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		144	-	561	-	-	421	421	100.0%	561
Computers - software & programming		144	-	561	-	-	421	421	100.0%	561
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	92,797	20,024	34,429	1,737	13,070	25,822	12,751	49.4%	34,429
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
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 - M09 March										
Description	Ref	2014/15	Original Budget	Adjusted Budget	Budget Year 2015/16					
		Audited Outcome			Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		–	10,999	10,999	303	4,759	7,933	3,173	40.0%	10,999
Infrastructure - Road transport		–	3,808	3,808	105	1,648	2,746	1,098	40.0%	3,808
Roads, Pavements & Bridges		–	3,755	3,755	103	1,625	2,708	1,083	40.0%	3,755
Storm water		–	53	53	1	23	38	15	40.0%	53
Infrastructure - Electricity		–	3,199	3,199	88	1,384	2,307	923	40.0%	3,199
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	3,032	3,032	84	1,312	2,186	875	40.0%	3,032
Street Lighting		–	167	167	5	72	121	48	40.0%	167
Infrastructure - Water		–	1,998	1,998	55	865	1,441	576	40.0%	1,998
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	864	864	24	374	623	249	40.0%	864
Reticulation		–	1,134	1,134	31	491	818	327	40.0%	1,134
Infrastructure - Sanitation		–	716	716	20	310	516	207	40.0%	716
Reticulation		–	163	163	5	71	118	47	40.0%	163
Sewerage purification		–	552	552	15	239	398	159	40.0%	552
Infrastructure - Other		–	1,279	1,279	35	553	922	369	40.0%	1,279
Waste Management		–	1,279	1,279	35	553	922	369	40.0%	1,279
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Community</b>		–	2,745	2,745	76	1,188	1,980	792	40.0%	2,745
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	385	385	11	167	278	111	40.0%	385
Community halls		–	175	175	5	76	126	51	40.0%	175
Libraries		–	388	388	11	168	280	112	40.0%	388
Recreational facilities		–	636	636	18	275	459	183	40.0%	636
Fire, safety & emergency		–	569	569	16	246	410	164	40.0%	569
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	75	75	2	33	54	22	40.0%	75
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	516	516	14	223	372	149	40.0%	516
<b>Heritage assets</b>		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Investment properties</b>		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Other assets</b>		–	14,611	13,929	384	6,027	10,045	4,018	40.0%	13,929
General vehicles		–	5,471	5,471	151	2,368	3,946	1,578	40.0%	5,471
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	1,640	1,640	45	710	1,183	473	40.0%	1,640
Computers - hardware/equipment		–	264	264	7	114	190	76	40.0%	264
Furniture and other office equipment		–	777	777	21	336	561	224	40.0%	777
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	5,854	5,172	143	2,238	3,730	1,492	40.0%	5,172
Other Buildings		–	604	604	17	261	435	174	40.0%	604
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Agricultural assets</b>		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
<b>Biological assets</b>		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
<b>Intangibles</b>		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Total Repairs and Maintenance Expenditure</b>		–	28,355	27,673	763	11,974	19,957	7,983	40.0%	27,673
<b>Specialised vehicles</b>		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

## 10.2.3 Supporting Table SC13d

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March										
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
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		11,010	12,717	12,717	1,060	9,538	9,538	-		12,717
Infrastructure - Road transport		4,959	5,606	5,606	467	4,204	4,204	-		5,606
Roads, Pavements & Bridges		3,418	3,838	3,838	320	2,879	2,879	-		3,838
Storm water		1,541	1,768	1,768	147	1,326	1,326	-		1,768
Infrastructure - Electricity		1,952	2,096	2,096	175	1,572	1,572	-		2,096
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		1,952	2,096	2,096	175	1,572	1,572	-		2,096
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		2,193	2,873	2,873	239	2,155	2,155	-		2,873
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		2,193	2,576	2,576	215	1,932	1,932	-		2,576
Reticulation		-	297	297	25	223	223	-		297
Infrastructure - Sanitation		1,632	1,962	1,962	164	1,472	1,472	-		1,962
Reticulation		1,632	1,962	1,962	164	1,472	1,472	-		1,962
Sewerage purification		-	-	-	-	-	-	-		-
Infrastructure - Other		274	179	179	15	135	135	-		179
Waste Management		274	179	179	15	135	135	-		179
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Community</b>		441	586	586	49	440	440	-		586
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	187	187	16	140	140	-		187
Swimming pools		-	-	-	-	-	-	-		-
Community halls		281	351	351	29	263	263	-		351
Libraries		6	7	7	1	5	5	-		7
Recreational facilities		154	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Buses		-	-	-	-	-	-	-		-
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	37	37	3	28	28	-		37
Cemeteries		0	0	0	0	0	0	-		0
Social rental housing		-	-	-	-	-	-	-		-
Other		-	3	3	0	2	2	-		3
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Investment properties</b>		266	-	-	-	-	-	-		-
Housing development		266	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Other assets</b>		3,231	2,711	2,711	226	2,033	2,033	-		2,711
General vehicles		1,971	1,799	1,799	150	1,349	1,349	-		1,799
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		154	183	183	15	137	137	-		183
Computers - hardware/equipment		230	234	234	20	176	176	-		234
Furniture and other office equipment		413	287	287	24	215	215	-		287
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	-	-	-	-	-	-		-
Other Buildings		433	208	208	17	156	156	-		208
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		30	-	-	-	-	-	-		-
<b>Agricultural assets</b>		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
<b>Biological assets</b>		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
<b>Intangibles</b>		97	50	50	4	38	38	-		50
Computers - software & programming		97	50	50	4	38	38	-		50
Other		-	-	-	-	-	-	-		-
<b>Total Depreciation</b>		15,044	16,064	16,064	1,339	12,048	12,048	-		16,064
<b>Specialised vehicles</b>		-	-	-	-	-	-	-		-
Refuse		-	-	-	-	-	-	-		-
Fire		-	-	-	-	-	-	-		-
Conservancy		-	-	-	-	-	-	-		-
Ambulances		-	-	-	-	-	-	-		-

## **11. Material variances to the SDBIP**

### **11.1 Over view**

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