

# BEAUFORT WEST MUNICIPALITY



## Quarterly Budget Statement

October – December 2014

## **TO THE COUNCIL**

I hereby wish to submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality for the first quarter as required by section 52(d) of the MFMA.

In terms of section 54 of the MFMA, the Mayor must consider the section 71 report and check whether the Municipality's approved budget is implemented in accordance with the SDBIP and issue appropriate instructions to the Accounting Officer. Furthermore section 54(2) of the MFMA states that if the Municipality faces serious financial problems, the Mayor must promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems.

The submission of this report is part of my general responsibilities as the Mayor of the Beaufort West Municipality. This report is intended to inform the Council on the financial affairs of the Municipality to enable Council to exercise its oversight responsibility.

Alderman T Prince

**EXECUTIVE MAYOR**

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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**

Tables and graphs on budget implementation in accordance with the SDBIP are contained in section 11.

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

The current financial position of the municipality continues to remain under pressure as at the end of December 2014. Directors are urged to identify and promote effectiveness and efficiencies within their respective directorates to keep expenditure within budget.

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

The annual audit for the 2013/2014 financial year has been concluded and the following opinion was expressed by the Auditor General “the financial statements present fairly, in all material respects, the financial position of Beaufort West Municipality as at 30 June 2014 and its financial performance and cash flows for the year ended, in accordance with the SA Standards of GRAP and the requirements of the MFMA and DoRA”.

### ***2. Resolutions***

#### **IN-YEAR REPORT 2013/14**

This is the resolution that will be presented to Council when the In-Year-Report is tabled:

#### **RECOMMENDATION:**

- a) That the Council notes the quarterly report on the implementation of the budget and the financial affairs of Beaufort West Municipality referred to in section 52(d) of the MFMA.

### **3. Executive Summary**

#### **3.1 Introduction**

The Mayor, who must provide general political guidance over the fiscal and financial affairs of the Municipality, is required by section 52(d) of the MFMA to submit a report on the implementation of the budget and the financial affairs of the Municipality, to the Council within 30 days after the end of each quarter.

#### **3.2 Consolidated performance**

##### **3.2.1 Against annual budget (original approved and latest adjustments)**

###### **Revenue by Source**

Year-to-date revenue accrued amounts to R117,493 million, 9% or R11,189 million below year-to-date budget projections of R128,682 million for December 2014.

Refer to Table C4 for further details on revenue by source.

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

Total expenditure amounts to R106,763 million, R16,497 million, below year-to-date budget projections for December 2014. The variance can be attributed to the Eskom bulk electricity account for December 2014 amounting to R3,332 million that will only be paid in January and operating expenditure specifically relating to the Integrated National Electrification Programme Grant (INEP) and Energy Efficiency and Demand Side Management Grant (EEDSMG) that is expected to pick up during the course of the financial year.

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

###### **Capital expenditure**

Year-to-date expenditure on capital amounts to R15,464 million, or 45,6%, of a total adjustment budget of R33,907 million.

Refer to Table C5 and SC12 for more detail on capital expenditure.

## **Cash flows**

The municipality started the year with a positive projected cash & cash equivalents balance of R11,937 million. The cash and cash equivalents increased by R18,717 million during December resulting in a closing balance of R60,251 million. This is attributable to operating and capital grant receipts from National and Provincial Government.

Refer to Table C9 for more detail.

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

Section 11 of this report contains the SDBIP financial reports and summarized year-to-date performance reports on achievement of targets.

### **3.4 Remedial or corrective steps**

- a) All directorates were requested to apply strict budget and expenditure control; and
- b) A financial turnaround plan had been prepared for council to consider and was adopted.

## 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 - Q2 Second Quarter									
Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Financial Performance</b>									
Property rates	23,192	24,984	24,984	28	24,738	24,674	64	0%	24,984
Service charges	85,099	97,492	97,492	7,654	46,160	48,746	(2,586)	-5%	97,492
Investment revenue	1,012	1,060	1,060	507	718	530	188	36%	1,060
Transfers recognised - operational	77,919	83,796	84,671	12,997	38,257	42,336	(4,078)	-10%	84,671
Other own revenue	50,193	24,793	24,793	1,079	7,619	12,396	(4,777)	-39%	24,793
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>237,415</b>	<b>232,125</b>	<b>233,000</b>	<b>22,266</b>	<b>117,493</b>	<b>128,682</b>	<b>(11,189)</b>	<b>-9%</b>	<b>233,000</b>
Employee costs	67,914	74,295	74,295	5,620	36,401	37,147	(746)	-2%	74,295
Remuneration of Councillors	3,894	4,449	4,449	343	2,025	2,224	(200)	-9%	4,449
Depreciation & asset impairment	25,024	15,081	15,081	1,257	7,540	7,540	0	0%	15,081
Finance charges	4,087	1,940	1,940	647	895	970	(75)	-8%	1,940
Materials and bulk purchases	63,798	74,897	74,897	5,325	28,939	37,448	(8,509)	-23%	74,897
Transfers and grants	60	60	60	-	14	30	(16)	-54%	60
Other expenditure	89,457	74,923	75,798	7,726	30,948	37,899	(6,951)	-18%	75,798
<b>Total Expenditure</b>	<b>254,234</b>	<b>245,644</b>	<b>246,520</b>	<b>20,917</b>	<b>106,763</b>	<b>123,260</b>	<b>(16,497)</b>	<b>-13%</b>	<b>246,520</b>
<b>Surplus/(Deficit)</b>	<b>(16,819)</b>	<b>(13,519)</b>	<b>(13,519)</b>	<b>1,349</b>	<b>10,731</b>	<b>5,422</b>	<b>5,308</b>	<b>98%</b>	<b>(13,519)</b>
Transfers recognised - capital	21,348	22,868	27,489	6,711	15,281	11,434	3,847	34%	27,489
Contributions & Contributed assets	363	170	170	-	-	85	(85)	-100%	170
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>4,893</b>	<b>9,519</b>	<b>14,140</b>	<b>8,060</b>	<b>26,012</b>	<b>16,941</b>	<b>9,070</b>	<b>54%</b>	<b>14,140</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>4,893</b>	<b>9,519</b>	<b>14,140</b>	<b>8,060</b>	<b>26,012</b>	<b>16,941</b>	<b>9,070</b>	<b>54%</b>	<b>14,140</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>30,656</b>	<b>29,286</b>	<b>33,907</b>	<b>6,745</b>	<b>15,464</b>	<b>14,643</b>	<b>821</b>	<b>6%</b>	<b>33,907</b>
Capital transfers recognised	21,348	23,038	27,659	6,711	15,281	11,519	3,762	33%	27,659
Public contributions & donations	363	-	-	-	-	-	-	-	-
Borrowing	4,092	2,460	2,460	-	-	1,230	(1,230)	-100%	2,460
Internally generated funds	4,852	3,788	3,788	34	183	1,894	(1,711)	-90%	3,788
<b>Total sources of capital funds</b>	<b>30,656</b>	<b>29,286</b>	<b>33,907</b>	<b>6,745</b>	<b>15,464</b>	<b>14,643</b>	<b>821</b>	<b>6%</b>	<b>33,907</b>
<b>Financial position</b>									
Total current assets	49,429	43,252	43,252		148,948				43,252
Total non current assets	388,898	409,592	414,213		387,610				414,213
Total current liabilities	46,034	41,104	41,104		133,577				41,104
Total non current liabilities	46,161	47,055	47,055		46,091				47,055
<b>Community wealth/Equity</b>	<b>346,132</b>	<b>364,685</b>	<b>369,306</b>		<b>356,890</b>				<b>369,306</b>
<b>Cash flows</b>									
Net cash from (used) operating	25,616	30,285	34,906	26,036	64,536	15,143	(49,394)	-326%	34,906
Net cash from (used) investing	(32,343)	(28,815)	(33,436)	(6,745)	(15,464)	(14,407)	1,056	-7%	(33,436)
Net cash from (used) financing	567	(391)	(391)	(575)	(759)	(1,426)	(666)	47%	(391)
<b>Cash/cash equivalents at the month/year end</b>	<b>11,937</b>	<b>13,017</b>	<b>13,017</b>	<b>-</b>	<b>60,251</b>	<b>11,247</b>	<b>(49,004)</b>	<b>-436%</b>	<b>13,017</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	8,267	6,159	3,207	37,509	-	-	-	-	55,142
<b>Creditors Age Analysis</b>									
Total Creditors	4,699	(3)	20	-	0	5	10	-	4,731

## 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 organisational 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) - Q2 Second Quarter										
Description	Ref	Budget Year 2014/15								
		2013/14 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>										
<b>Governance and administration</b>		<b>56,140</b>	<b>72,468</b>	<b>72,933</b>	<b>13,843</b>	<b>58,028</b>	<b>48,649</b>	9,380	19%	<b>72,468</b>
Executive and council		24,512	39,089	39,089	10,973	27,575	19,544	8,030	41%	39,089
Budget and treasury office		31,317	32,894	33,359	2,842	30,291	28,862	1,430	5%	32,894
Corporate services		311	485	485	28	162	243	(80)	-33%	485
<b>Community and public safety</b>		<b>75,086</b>	<b>30,912</b>	<b>31,322</b>	<b>589</b>	<b>8,538</b>	<b>15,661</b>	(7,123)	-45%	<b>30,912</b>
Community and social services		4,161	6,087	6,343	39	2,280	3,171	(892)	-28%	6,087
Sport and recreation		1,266	3,226	3,226	105	251	1,613	(1,362)	-84%	3,226
Public safety		40,800	16,220	16,220	436	2,767	8,110	(5,343)	-66%	16,220
Housing		28,859	5,380	5,533	9	3,240	2,767	473	17%	5,380
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>8,703</b>	<b>8,967</b>	<b>8,967</b>	<b>482</b>	<b>5,119</b>	<b>4,483</b>	636	14%	<b>8,967</b>
Planning and development		386	452	452	7	177	226	(49)	-22%	452
Road transport		8,318	8,515	8,515	476	4,942	4,257	684	16%	8,515
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>119,197</b>	<b>142,816</b>	<b>147,437</b>	<b>14,063</b>	<b>61,089</b>	<b>71,408</b>	(10,319)	-14%	<b>147,437</b>
Electricity		73,328	101,801	106,422	5,393	36,782	50,900	(14,118)	-28%	106,422
Water		21,271	18,471	18,471	1,475	6,744	9,235	(2,491)	-27%	18,471
Waste water management		17,156	16,279	16,279	6,631	13,769	8,139	5,630	69%	16,279
Waste management		7,442	6,266	6,266	564	3,793	3,133	660	21%	6,266
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	<b>259,127</b>	<b>255,163</b>	<b>260,659</b>	<b>28,977</b>	<b>132,774</b>	<b>140,201</b>	<b>(7,427)</b>	<b>-5%</b>	<b>259,784</b>
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		<b>54,181</b>	<b>43,258</b>	<b>43,724</b>	<b>3,921</b>	<b>21,171</b>	<b>21,862</b>	(691)	-3%	<b>43,258</b>
Executive and council		16,448	14,980	14,980	1,243	6,465	7,490	(1,025)	-14%	14,980
Budget and treasury office		14,069	15,169	15,635	1,539	8,396	7,817	579	7%	15,169
Corporate services		23,665	13,109	13,109	1,139	6,309	6,554	(245)	-4%	13,109
<b>Community and public safety</b>		<b>83,680</b>	<b>37,042</b>	<b>37,452</b>	<b>2,571</b>	<b>17,941</b>	<b>18,726</b>	(785)	-4%	<b>37,042</b>
Community and social services		7,291	9,231	9,488	908	4,219	4,744	(524)	-11%	9,231
Sport and recreation		7,099	6,827	6,827	562	4,150	3,413	737	22%	6,827
Public safety		39,548	14,570	14,570	1,008	5,809	7,285	(1,476)	-20%	14,570
Housing		29,741	6,413	6,567	93	3,763	3,284	479	15%	6,413
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>20,499</b>	<b>27,564</b>	<b>27,564</b>	<b>1,849</b>	<b>11,561</b>	<b>13,782</b>	(2,221)	-16%	<b>27,564</b>
Planning and development		4,273	4,805	4,805	308	2,068	2,403	(335)	-14%	4,805
Road transport		16,227	22,758	22,758	1,541	9,493	11,379	(1,886)	-17%	22,758
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>95,581</b>	<b>137,449</b>	<b>137,449</b>	<b>12,556</b>	<b>55,946</b>	<b>68,725</b>	(12,778)	-19%	<b>137,449</b>
Electricity		62,366	97,543	97,543	8,787	35,835	48,771	(12,937)	-27%	97,543
Water		17,759	22,752	22,752	2,086	9,899	11,376	(1,477)	-13%	22,752
Waste water management		5,045	6,341	6,341	821	4,214	3,170	1,044	33%	6,341
Waste management		10,411	10,813	10,813	861	5,998	5,407	591	11%	10,813
<b>Other</b>		<b>292</b>	<b>332</b>	<b>332</b>	<b>20</b>	<b>144</b>	<b>166</b>	<b>(22)</b>	<b>-13%</b>	<b>332</b>
<b>Total Expenditure - Standard</b>	3	<b>254,234</b>	<b>245,644</b>	<b>246,520</b>	<b>20,917</b>	<b>106,763</b>	<b>123,260</b>	<b>(16,497)</b>	<b>-13%</b>	<b>245,644</b>
<b>Surplus/ (Deficit) for the year</b>		<b>4,893</b>	<b>9,519</b>	<b>14,140</b>	<b>8,060</b>	<b>26,012</b>	<b>16,941</b>	<b>9,070</b>	<b>54%</b>	<b>14,140</b>



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

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organisational 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) - Q2 Second Quarter										
Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		491	-	-	-	127	-	127	#DIV/0!	-
Vote 2 - Director: Corporate Services		27,557	44,063	44,319	10,996	29,097	22,159	6,937	31.3%	44,063
Vote 3 - Director: Financial Services		31,334	32,916	33,382	2,843	30,308	28,873	1,436	5.0%	32,916
Vote 4 - Director: Engineering Services		48,008	46,812	46,812	8,693	25,712	23,406	2,306	9.9%	46,812
Vote 5 - Director: Community Services		78,409	29,571	29,724	1,052	10,748	14,862	(4,115)	-27.7%	29,571
Vote 6 - Director: Electrical Services		73,328	101,801	106,422	5,393	36,782	50,900	(14,118)	-27.7%	106,422
		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	2	<b>259,127</b>	<b>255,163</b>	<b>260,659</b>	<b>28,977</b>	<b>132,774</b>	<b>140,201</b>	<b>(7,427)</b>	<b>-5.3%</b>	<b>259,784</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		3,560	3,690	3,690	293	1,837	1,845	(8)	-0.4%	3,690
Vote 2 - Director: Corporate Services		36,247	26,014	26,270	1,953	10,819	13,135	(2,315)	-17.6%	26,014
Vote 3 - Director: Financial Services		14,267	15,348	15,814	1,547	8,472	7,907	565	7.1%	15,348
Vote 4 - Director: Engineering Services		54,183	67,159	67,159	5,853	32,195	33,580	(1,385)	-4.1%	67,159
Vote 5 - Director: Community Services		83,611	35,890	36,044	2,483	17,605	18,022	(417)	-2.3%	35,890
Vote 6 - Director: Electrical Services		62,366	97,543	97,543	8,787	35,835	48,771	(12,937)	-26.5%	97,543
		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	2	<b>254,234</b>	<b>245,644</b>	<b>246,520</b>	<b>20,917</b>	<b>106,763</b>	<b>123,260</b>	<b>(16,497)</b>	<b>-13.4%</b>	<b>245,644</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>4,893</b>	<b>9,519</b>	<b>14,140</b>	<b>8,060</b>	<b>26,012</b>	<b>16,941</b>	<b>9,070</b>	<b>53.5%</b>	<b>14,140</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) - Q2 Second Quarter										
Description	Ref	2013/14	Budget Year 2014/15							
		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		22,792	24,364	24,364	(12)	24,495	24,364	131	1%	24,364
Property rates - penalties & collection charges		400	620	620	40	242	310	(68)	-22%	620
Service charges - electricity revenue		56,621	67,167	67,167	5,140	30,850	33,584	(2,733)	-8%	67,167
Service charges - water revenue		12,150	12,695	12,695	1,204	5,747	6,348	(600)	-9%	12,695
Service charges - sanitation revenue		10,731	11,670	11,670	847	6,430	5,835	595	10%	11,670
Service charges - refuse revenue		5,598	5,960	5,960	464	3,133	2,980	153	5%	5,960
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		815	845	845	71	519	423	96	23%	845
Interest earned - external investments		1,012	1,060	1,060	507	718	530	188	36%	1,060
Interest earned - outstanding debtors		1,858	1,716	1,716	143	1,044	858	186	22%	1,716
Dividends received		-	-	-	-	-	-	-	-	-
Fines		40,874	16,120	16,120	461	2,823	8,060	(5,237)	-65%	16,120
Licences and permits		546	648	648	21	212	324	(112)	-35%	648
Agency services		541	520	520	29	303	260	43	17%	520
Transfers recognised - operational		77,919	83,796	84,671	12,997	38,257	42,336	(4,078)	-10%	84,671
Other revenue		5,560	4,944	4,944	355	2,718	2,472	246	10%	4,944
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>237,415</b>	<b>232,125</b>	<b>233,000</b>	<b>22,266</b>	<b>117,493</b>	<b>128,682</b>	<b>(11,189)</b>	<b>-9%</b>	<b>233,000</b>
<b>Expenditure By Type</b>										
Employee related costs		67,914	74,295	74,295	5,620	36,401	37,147	(746)	-2%	74,295
Remuneration of councillors		3,894	4,449	4,449	343	2,025	2,224	(200)	-9%	4,449
Debt impairment		27,217	3,000	3,000	250	1,500	1,500	-	-	3,000
Depreciation & asset impairment		25,024	15,081	15,081	1,257	7,540	7,540	0	0%	15,081
Finance charges		4,087	1,940	1,940	647	895	970	(75)	-8%	1,940
Bulk purchases		46,390	53,844	53,844	3,509	22,221	26,922	(4,701)	-17%	53,844
Other materials		17,408	21,053	21,053	1,816	6,718	10,526	(3,808)	-36%	21,053
Contracted services		11,540	7,907	7,907	646	2,429	3,954	(1,525)	-39%	7,907
Transfers and grants		60	60	60	-	14	30	(16)	-54%	60
Other expenditure		50,532	64,016	64,891	6,830	27,020	32,446	(5,426)	-17%	64,891
Loss on disposal of PPE		168	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>254,234</b>	<b>245,644</b>	<b>246,520</b>	<b>20,917</b>	<b>106,763</b>	<b>123,260</b>	<b>(16,497)</b>	<b>-13%</b>	<b>246,520</b>
<b>Surplus/(Deficit)</b>		<b>(16,819)</b>	<b>(13,519)</b>	<b>(13,519)</b>	<b>1,349</b>	<b>10,731</b>	<b>5,422</b>	<b>5,308</b>	<b>0</b>	<b>(13,519)</b>
Transfers recognised - capital		21,348	22,868	27,489	6,711	15,281	11,434	3,847	0	27,489
Contributions recognised - capital		-	170	170	-	-	85	(85)	(0)	170
Contributed assets		363	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>4,893</b>	<b>9,519</b>	<b>14,140</b>	<b>8,060</b>	<b>26,012</b>	<b>16,941</b>			<b>14,140</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>4,893</b>	<b>9,519</b>	<b>14,140</b>	<b>8,060</b>	<b>26,012</b>	<b>16,941</b>			<b>14,140</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>4,893</b>	<b>9,519</b>	<b>14,140</b>	<b>8,060</b>	<b>26,012</b>	<b>16,941</b>			<b>14,140</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>4,893</b>	<b>9,519</b>	<b>14,140</b>	<b>8,060</b>	<b>26,012</b>	<b>16,941</b>			<b>14,140</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) - Q2 Second Quarter										
Vote Description	Ref	2013/14	Budget Year 2014/15							
		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>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		9	7	7	-	-	4	(4)	-100%	7
Vote 2 - Director: Corporate Services		355	1,067	1,067	-	11	533	(522)	-98%	1,067
Vote 3 - Director: Financial Services		125	164	164	6	26	82	(56)	-68%	164
Vote 4 - Director: Engineering Services		18,220	21,715	21,715	6,536	12,681	10,857	1,823	17%	21,715
Vote 5 - Director: Community Services		2,432	1,474	1,474	10	121	737	(616)	-84%	1,474
Vote 6 - Director: Electrical Services		9,514	4,860	9,481	192	2,625	2,430	196	8%	9,481
		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	30,656	29,286	33,907	6,745	15,464	14,643	821	6%	33,907
<b>Total Capital Expenditure</b>		30,656	29,286	33,907	6,745	15,464	14,643	821	6%	33,907
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		474	1,021	1,021	6	40	511	(470)	-92%	1,021
Executive and council		16	31	31	-	2	16	(13)	-84%	31
Budget and treasury office		125	134	134	6	28	67	(39)	-59%	134
Corporate services		332	857	857	-	10	428	(418)	-98%	857
<b>Community and public safety</b>		2,018	4,144	4,144	66	209	2,072	(1,863)	-90%	4,144
Community and social services		383	460	460	-	3	230	(227)	-99%	460
Sport and recreation		883	3,200	3,200	66	204	1,600	(1,396)	-87%	3,200
Public safety		635	465	465	-	1	233	(232)	-100%	465
Housing		117	18	18	-	-	9	(9)	-100%	18
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		7,968	7,520	7,520	436	4,234	3,760	474	13%	7,520
Planning and development		2	397	397	-	5	199	(193)	-97%	397
Road transport		7,966	7,123	7,123	436	4,229	3,562	667	19%	7,123
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		20,195	16,601	21,222	6,236	10,981	8,301	2,680	32%	21,222
Electricity		9,514	4,860	9,481	192	2,625	2,430	196	8%	9,481
Water		4,673	5,859	5,859	266	965	2,930	(1,964)	-67%	5,859
Waste water management		4,541	4,942	4,942	5,768	7,270	2,471	4,798	194%	4,942
Waste management		1,466	940	940	10	120	470	(350)	-74%	940
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	30,656	29,286	33,907	6,745	15,464	14,643	821	6%	33,907
<b>Funded by:</b>										
National Government		21,199	22,489	27,110	943	9,510	11,245	(1,735)	-15%	27,110
Provincial Government		149	379	379	5,768	5,771	190	5,582	2944%	379
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	170	170	-	-	85	(85)	-100%	170
<b>Transfers recognised - capital</b>		21,348	23,038	27,659	6,711	15,281	11,519	3,762	33%	27,659
<b>Public contributions &amp; donations</b>	5	363	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	4,092	2,460	2,460	-	-	1,230	(1,230)	-100%	2,460
<b>Internally generated funds</b>		4,852	3,788	3,788	34	183	1,894	(1,711)	-90%	3,788
<b>Total Capital Funding</b>		30,656	29,286	33,907	6,745	15,464	14,643	821	6%	33,907

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - Q2 Second Quarter						
Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		2,605	952	952	12	952
Call investment deposits		9,332	4,783	4,783	45,885	4,783
Consumer debtors		28,866	29,617	29,617	62,433	29,617
Other debtors		4,612	4,500	4,500	37,669	4,500
Current portion of long-term receivables		1,222	-	-	-	-
Inventory		2,791	3,400	3,400	2,950	3,400
<b>Total current assets</b>		<b>49,429</b>	<b>43,252</b>	<b>43,252</b>	<b>148,948</b>	<b>43,252</b>
<b>Non current assets</b>						
Long-term receivables		3,677	1,150	1,150	3,677	1,150
Investments		-	-	-	-	-
Investment property		8,648	9,058	9,058	8,648	9,058
Investments in Associate		-	-	-	-	-
Property, plant and equipment		376,305	398,093	402,714	373,353	402,714
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		269	142	142	269	142
Other non-current assets		-	1,149	1,149	1,664	1,149
<b>Total non current assets</b>		<b>388,898</b>	<b>409,592</b>	<b>414,213</b>	<b>387,610</b>	<b>414,213</b>
<b>TOTAL ASSETS</b>		<b>438,327</b>	<b>452,844</b>	<b>457,465</b>	<b>536,558</b>	<b>457,465</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	2,472	-
Borrowing		3,476	2,611	2,611	2,857	2,611
Consumer deposits		1,139	1,284	1,284	1,147	1,284
Trade and other payables		33,909	26,675	26,675	61,245	26,675
Provisions		7,509	10,534	10,534	65,856	10,534
<b>Total current liabilities</b>		<b>46,034</b>	<b>41,104</b>	<b>41,104</b>	<b>133,577</b>	<b>41,104</b>
<b>Non current liabilities</b>						
Borrowing		14,603	17,320	17,320	14,603	17,320
Provisions		31,558	29,735	29,735	31,489	29,735
<b>Total non current liabilities</b>		<b>46,161</b>	<b>47,055</b>	<b>47,055</b>	<b>46,091</b>	<b>47,055</b>
<b>TOTAL LIABILITIES</b>		<b>92,194</b>	<b>88,159</b>	<b>88,159</b>	<b>179,668</b>	<b>88,159</b>
<b>NET ASSETS</b>	2	<b>346,132</b>	<b>364,685</b>	<b>369,306</b>	<b>356,890</b>	<b>369,306</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		335,966	356,367	360,988	346,724	360,988
Reserves		10,166	8,318	8,318	10,167	8,318
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>346,132</b>	<b>364,685</b>	<b>369,306</b>	<b>356,890</b>	<b>369,306</b>

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

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - Q2 Second Quarter										
Description	Ref	2013/14	Budget Year 2014/15							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1								%	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		119,382	143,686	143,686	11,952	70,536	71,843	(1,308)	-2%	143,686
Government - operating		75,009	83,796	84,671	28,450	75,915	42,336	33,579	79%	84,671
Government - capital		28,322	23,038	27,659	5,043	15,574	11,519	4,055	35%	27,659
Interest		2,870	1,060	1,060	1	200	530	(330)	-62%	1,060
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(195,820)	(219,295)	(220,170)	(18,764)	(96,813)	(110,085)	(13,272)	12%	(220,170)
Finance charges		(4,087)	(1,940)	(1,940)	(647)	(861)	(970)	(109)	11%	(1,940)
Transfers and Grants		(60)	(60)	(60)	-	(14)	(30)	(16)	54%	(60)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>25,616</b>	<b>30,285</b>	<b>34,906</b>	<b>26,036</b>	<b>64,536</b>	<b>15,143</b>	<b>(49,394)</b>	<b>-326%</b>	<b>34,906</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		(2,055)	472	472	-	-	236	(236)	-100%	472
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(30,288)	(29,286)	(33,907)	(6,745)	(15,464)	(14,643)	821	-6%	(33,907)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(32,343)</b>	<b>(28,815)</b>	<b>(33,436)</b>	<b>(6,745)</b>	<b>(15,464)</b>	<b>(14,407)</b>	<b>1,056</b>	<b>-7%</b>	<b>(33,436)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		4,092	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	2,460	2,460	-	-	-	-		2,460
Increase (decrease) in consumer deposits		-	84	84	(31)	(27)	42	(69)	-163%	84
<b>Payments</b>										
Repayment of borrowing		(3,526)	(2,935)	(2,935)	(544)	(732)	(1,468)	(735)	50%	(2,935)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>567</b>	<b>(391)</b>	<b>(391)</b>	<b>(575)</b>	<b>(759)</b>	<b>(1,426)</b>	<b>(666)</b>	<b>47%</b>	<b>(391)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(6,161)</b>	<b>1,080</b>	<b>1,080</b>	<b>18,717</b>	<b>48,314</b>	<b>(690)</b>			<b>1,080</b>
Cash/cash equivalents at beginning:		18,098	11,937	11,937		11,937	11,937			11,937
Cash/cash equivalents at month/year end:		11,937	13,017	13,017		60,251	11,247			13,017

## 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 - Q2 Second Quarter													
Description	NT Code	Budget Year 2014/15									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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,260	281	135	2,664	-	-	-	-	4,339	2,664	502	117
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,728	434	115	929	-	-	-	-	5,206	929	18	159
Receivables from Non-exchange Transactions - Property Rates	1400	1,297	414	207	4,410	-	-	-	-	6,328	4,410	543	159
Receivables from Exchange Transactions - Waste Water Management	1500	967	445	336	8,139	-	-	-	-	9,887	8,139	611	258
Receivables from Exchange Transactions - Waste Management	1600	508	261	210	5,385	-	-	-	-	6,364	5,385	885	180
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	2	1	77	-	-	-	-	85	77	16	5
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	503	4,323	2,202	15,905	-	-	-	-	22,934	15,905	1,490	623
<b>Total By Income Source</b>	<b>2000</b>	<b>8,267</b>	<b>6,159</b>	<b>3,207</b>	<b>37,509</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,142</b>	<b>37,509</b>	<b>4,064</b>	<b>1,500</b>
<b>2013/14 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	731	224	54	553	-	-	-	-	1,563	553	-	-
Commercial	2300	1,044	698	125	759	-	-	-	-	2,626	759	-	-
Households	2400	5,635	3,797	3,838	31,942	-	-	-	-	45,212	31,942	2,574	1,500
Other	2500	856	1,441	(811)	4,255	-	-	-	-	5,741	4,255	1,490	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>8,267</b>	<b>6,159</b>	<b>3,207</b>	<b>37,509</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,142</b>	<b>37,509</b>	<b>4,064</b>	<b>1,500</b>

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q2 Second Quarter										
Description	NT Code	Budget Year 2014/15								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	3,332	-	-	-	-	-	-	-	3,332
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	743	-	-	-	-	-	-	-	743
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	624	(3)	20	-	0	5	10	-	657
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>4,699</b>	<b>(3)</b>	<b>20</b>	<b>-</b>	<b>0</b>	<b>5</b>	<b>10</b>	<b>-</b>	<b>4,731</b>

## 7. Investment portfolio analysis

### 7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - Q2 Second Quarter									
Investments by maturity	Ref	Period of	Type of	Expiry date	Accrued	Yield for the	Market value	Change in	Market value
Name of institution & investment ID		Investment	Investment	of	interest for	month 1	at beginning	market value	at end of the
R thousands		Yrs/Months		investment	the month	(%)	of the month		month
<b>Municipality</b>									
Investec		Call Account	Call Deposit	On call			6,960	10,950	17,910
Standard		Call Account	Call Deposit	On call			7,365	1,738	9,104
ABSA		Call Account	Call Deposit	On call			8,646	464	9,110
Nedbank		Call Account	Call Deposit	On call			8,875	886	9,761
<b>Municipality sub-total</b>					-		31,846	14,038	45,885
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		31,846	14,038	45,885

## 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 - Q2 Second Quarter										
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Year TD actual	Year TD 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>		46,672	73,259	73,259	22,182	63,053	36,630	26,424	72.1%	73,259
Local Government Equitable Share		35,567	38,990	38,990	12,997	28,430	19,495	8,935	45.8%	38,990
Municipal Infrastructure Grant (MIG)		315	360	360	185	305	180	125	69.6%	360
Integrated National Electrification Programme Grant (INEP)		4,450	25,541	25,541	7,500	27,500	12,771	14,730	115.3%	25,541
Financial Management Grant (FMG)		1,450	1,600	1,600	-	1,600	800	800	100.0%	1,600
Municipal Systems Improvement Grant (MSIG)		890	934	934	-	934	467	467	100.0%	934
Expanded Public Works Programme (EPWP)	3	1,000	1,834	1,834	-	1,284	917	367	40.0%	1,834
Energy Efficiency and Demand Side Management Grant (EEDSMG)		3,000	4,000	4,000	1,500	3,000	2,000	1,000	50.0%	4,000
<b>Provincial Government:</b>		28,016	10,537	10,537	6,268	12,572	5,268	7,303	138.6%	10,537
Human Settlements Development Grant (Housing)		23,607	5,257	5,257	5,768	8,812	2,629	6,184	235.3%	5,257
Maintenance & Construction of Transport Infrastructure (Roads)		-	794	794	-	-	397	(397)	-100.0%	794
Library Service : Replacement Funding		2,627	3,190	3,190	-	2,179	1,595	584	36.6%	3,190
Library Service : Conditional Grant	4	617	882	882	-	888	441	447	101.4%	882
Community Development Workers (CDWs)		208	192	192	-	192	96	96	100.4%	192
Thusong Service Centres Grant		-	222	222	-	-	111	(111)	-100.0%	222
Management Support Grant		800	-	-	500	500	-	500	#DIV/0!	-
Mandela Memorial Services		100	-	-	-	-	-	-		-
Compliance Module		57	-	-	-	-	-	-		-
<b>District Municipality:</b>		319	-	-	-	290	-	290	#DIV/0!	-
Expanded Public Works Programme (EPWP)		319	-	-	-	290	-	290	#DIV/0!	-
<b>Other grant providers:</b>		3	-	-	-	-	-	-		-
Existing Houses Nelspoort		3	-	-	-	-	-	-		-
<b>Total Operating Transfers and Grants</b>	5	75,009	83,796	83,796	28,450	75,915	41,898	34,017	81.2%	83,796
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		28,038	22,489	22,489	5,043	15,574	11,245	4,029	35.8%	22,489
Municipal Infrastructure Grant (MIG)		20,038	16,385	16,385	4,743	15,274	8,193	7,081	86.4%	16,385
Regional Bulk Infrastructure Grant (RBIG)		-	4,145	4,145	-	-	2,073	(2,073)	-100.0%	4,145
Accelerated Community Infrastructure Programme (ACIP)		-	-	-	301	301	-	-		-
Integrated National Electrification Programme Grant (INEP)		8,000	1,959	1,959	-	-	980	(980)	-100.0%	1,959
<b>Provincial Government:</b>		149	379	379	-	-	190	(190)	-100.0%	379
Library Service : Replacement Funding		149	79	79	-	-	40	(40)	-100.0%	79
Library Service : Conditional Grant		-	300	300	-	-	150	-		300
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		135	-	-	-	-	-	-		-
Menweville Library Alteration		135	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	28,322	22,868	22,868	5,043	15,574	11,434	3,840	33.6%	22,868
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	103,331	106,664	106,664	33,494	91,489	53,332	37,857	71.0%	106,664



## 8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - Q2 Second Quarter										
Description	Ref	2013/14	Budget Year 2014/15							
		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>44,608</b>	<b>73,259</b>	<b>73,259</b>	<b>17,880</b>	<b>38,343</b>	<b>36,630</b>	<b>1,714</b>	<b>4.7%</b>	<b>73,259</b>
Local Government Equitable Share		35,567	38,990	38,990	12,997	28,430	19,495	8,935	45.8%	38,990
Municipal Infrastructure Grant (MIG)		231	360	360	19	138	180	(42)	-23.4%	360
Integrated National Electrification Programme Grant (INEP)		2,809	25,541	25,541	3,696	5,951	12,771	(6,820)	-53.4%	25,541
Financial Management Grant (FMG)		1,549	1,600	1,600	278	1,051	800	251	31.3%	1,600
Municipal Systems Improvement Grant (MSIG)		857	934	934	69	719	467	252	54.0%	934
Expanded Public Works Programme (EPWP)		1,093	1,834	1,834	470	1,444	917	527	57.5%	1,834
Energy Efficiency and Demand Side Management Grant (EEDSMG)		2,501	4,000	4,000	351	611	2,000	(1,389)	-69.4%	4,000
								-		
<b>Provincial Government:</b>		<b>32,854</b>	<b>10,537</b>	<b>11,412</b>	<b>257</b>	<b>5,062</b>	<b>5,578</b>	<b>(516)</b>	<b>-9.3%</b>	<b>10,537</b>
Human Settlements Development Grant (Housing)		28,774	5,257	5,411	-	3,181	2,705	476	17.6%	5,257
Maintenance & Construction of Transport Infrastructure (Roads)		-	794	794	-	-	397	(397)	-100.0%	794
Library Service : Replacement Funding		2,418	3,190	3,446	147	1,064	1,595	(531)	-33.3%	3,190
Library Service : Conditional Grant		617	882	882	97	675	441	234	53.2%	882
Community Development Workers (CDWs)		302	192	192	12	134	96	38	39.6%	192
Thusong Service Centres Grant		-	222	222	-	-	111	(111)	-100.0%	222
Refuse Recycling Project		-	-	-	-	-	-	-	-	-
Housing Consumer Education Program		14	-	-	-	-	-	-	-	-
Tourism Potential Nelspoort		60	-	-	-	-	-	-	-	-
Management Support Grant		313	-	465	-	8	233	(225)	-96.6%	-
Upgrade Sport Facilities Murraysburg		200	-	-	-	-	-	-	-	-
Mandela Memorial Service		100	-	-	-	-	-	-	-	-
Compliance Module		57	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		<b>455</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Expanded Public Works Programme (EPWP)		400	-	-	-	-	-	-	-	-
Shared Services		55	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Existing Houses Nelspoort		3	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>77,919</b>	<b>83,796</b>	<b>84,671</b>	<b>18,137</b>	<b>43,405</b>	<b>42,207</b>	<b>1,198</b>	<b>2.8%</b>	<b>83,796</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>21,186</b>	<b>22,489</b>	<b>27,110</b>	<b>943</b>	<b>9,510</b>	<b>11,245</b>	<b>(1,986)</b>	<b>-17.7%</b>	<b>22,489</b>
Municipal Infrastructure Grant (MIG)		17,732	16,385	16,385	692	8,308	8,193	116	1.4%	16,385
Regional Bulk Infrastructure Grant (RBIG)		27	4,145	4,145	-	-	2,073	(2,073)	-100.0%	4,145
Accelerated Community Infrastructure Programme (ACIP)		-	-	-	251	251	-	-	-	-
Integrated National Electrification Programme Grant (INEP)		3,427	1,959	6,580	-	951	980	(29)	-2.9%	1,959
<b>Provincial Government:</b>		<b>163</b>	<b>379</b>	<b>379</b>	<b>5,768</b>	<b>5,771</b>	<b>190</b>	<b>5,582</b>	<b>2944.0%</b>	<b>379</b>
Library Service : Replacement Funding		149	79	79	-	3	40	(36)	-91.4%	79
Library Service : Conditional Grant		-	300	300	-	-	150	-	-	300
Human Settlements Development Grant (Housing)		-	-	-	5,768	5,768	-	-	-	-
Public Transport Infrastructure		13	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>		<b>-</b>	<b>170</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>85</b>	<b>(85)</b>	<b>-100.0%</b>	<b>-</b>
Merweville Library Alteration		-	170	170	-	-	85	(85)	-100.0%	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>21,348</b>	<b>23,038</b>	<b>27,659</b>	<b>6,711</b>	<b>15,281</b>	<b>11,519</b>	<b>3,511</b>	<b>30.5%</b>	<b>22,868</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>99,267</b>	<b>106,834</b>	<b>112,330</b>	<b>24,848</b>	<b>58,686</b>	<b>53,727</b>	<b>4,709</b>	<b>8.8%</b>	<b>106,664</b>

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

### 9.1 Supporting Table SC8

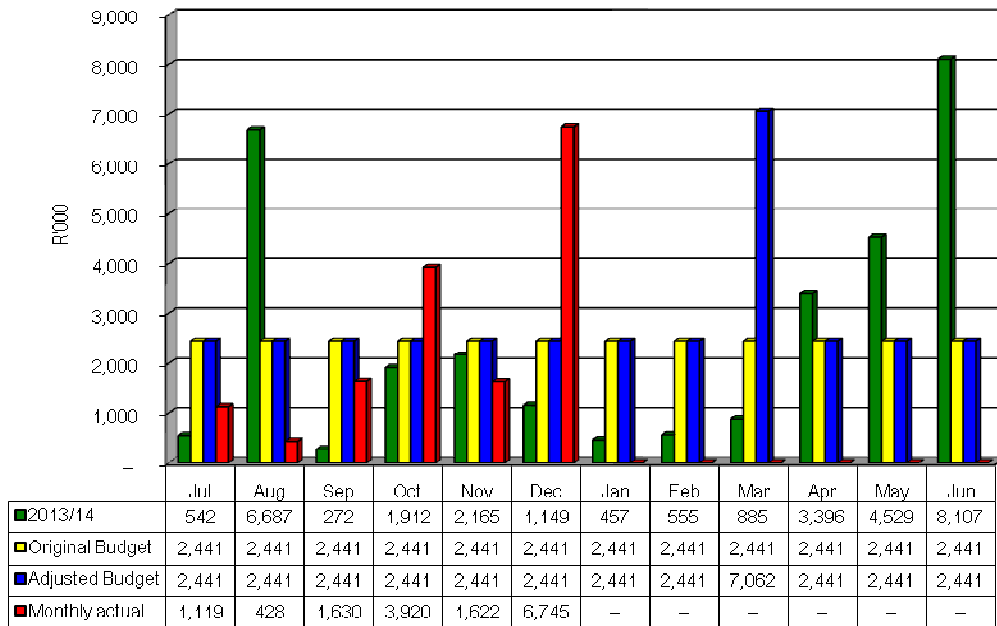
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - Q2 Second Quarter										
Summary of Employee and Councillor remuneration	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2,633	3,147	3,147	240	1,410	1,574	(163)	-10%	3,147
Pension and UIF Contributions		193	181	181	24	141	90	51	56%	19
Medical Aid Contributions		38	42	42	3	20	21	(1)	-7%	42
Motor Vehicle Allowance		711	739	739	53	318	369	(51)	-14%	739
Cellphone Allowance		271	340	340	23	136	170	(35)	-20%	340
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		47	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>3,894</b>	<b>4,449</b>	<b>4,449</b>	<b>343</b>	<b>2,025</b>	<b>2,224</b>	<b>(200)</b>	<b>-9%</b>	<b>4,287</b>
<b>% increase</b>	4		<b>14.3%</b>	<b>14.3%</b>						<b>10.1%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		3,056	5,438	5,438	312	1,749	2,719	(970)	-36%	5,438
Pension and UIF Contributions		463	632	632	46	272	316	(43)	-14%	632
Medical Aid Contributions		31	27	27	2	13	13	(1)	-5%	27
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		359	380	380	-	-	190	(190)	-100%	380
Motor Vehicle Allowance		348	324	324	37	202	162	40	25%	324
Cellphone Allowance		6	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		23	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>4,286</b>	<b>6,800</b>	<b>6,800</b>	<b>397</b>	<b>2,236</b>	<b>3,400</b>	<b>(1,164)</b>	<b>-34%</b>	<b>6,800</b>
<b>% increase</b>	4		<b>58.7%</b>	<b>58.7%</b>						<b>58.7%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		49,403	51,217	51,217	3,797	26,141	25,609	532	2%	51,217
Pension and UIF Contributions		6,579	8,360	8,360	623	3,735	4,180	(445)	-11%	8,360
Medical Aid Contributions		1,147	1,244	1,244	92	557	622	(65)	-11%	1,244
Overtime		3,268	2,011	2,011	250	1,492	1,005	487	48%	2,011
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,237	1,726	1,726	108	625	863	(239)	-28%	1,726
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		246	268	268	22	133	134	(1)	-1%	268
Other benefits and allowances		173	1,072	1,072	114	723	536	187	35%	1,072
Payments in lieu of leave		517	300	300	17	163	150	13	9%	300
Long service awards		276	421	421	63	174	211	(37)	-18%	421
Post-retirement benefit obligations	2	780	875	875	136	423	438	(14)	-3%	875
<b>Sub Total - Other Municipal Staff</b>		<b>63,628</b>	<b>67,495</b>	<b>67,495</b>	<b>5,223</b>	<b>34,165</b>	<b>33,747</b>	<b>418</b>	<b>1%</b>	<b>67,495</b>
<b>% increase</b>	4		<b>6.1%</b>	<b>6.1%</b>						<b>6.1%</b>
<b>Total Parent Municipality</b>		<b>71,808</b>	<b>78,744</b>	<b>78,744</b>	<b>5,963</b>	<b>38,426</b>	<b>39,372</b>	<b>(946)</b>	<b>-2%</b>	<b>78,582</b>
			<b>9.7%</b>	<b>9.7%</b>						<b>9.4%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>71,808</b>	<b>78,744</b>	<b>78,744</b>	<b>5,963</b>	<b>38,426</b>	<b>39,372</b>	<b>(946)</b>	<b>-2%</b>	<b>78,582</b>
<b>% increase</b>	4		<b>9.7%</b>	<b>9.7%</b>						<b>9.4%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>67,914</b>	<b>74,295</b>	<b>74,295</b>	<b>5,620</b>	<b>36,401</b>	<b>37,147</b>	<b>(746)</b>	<b>-2%</b>	<b>74,295</b>

## 10. Capital programme performance

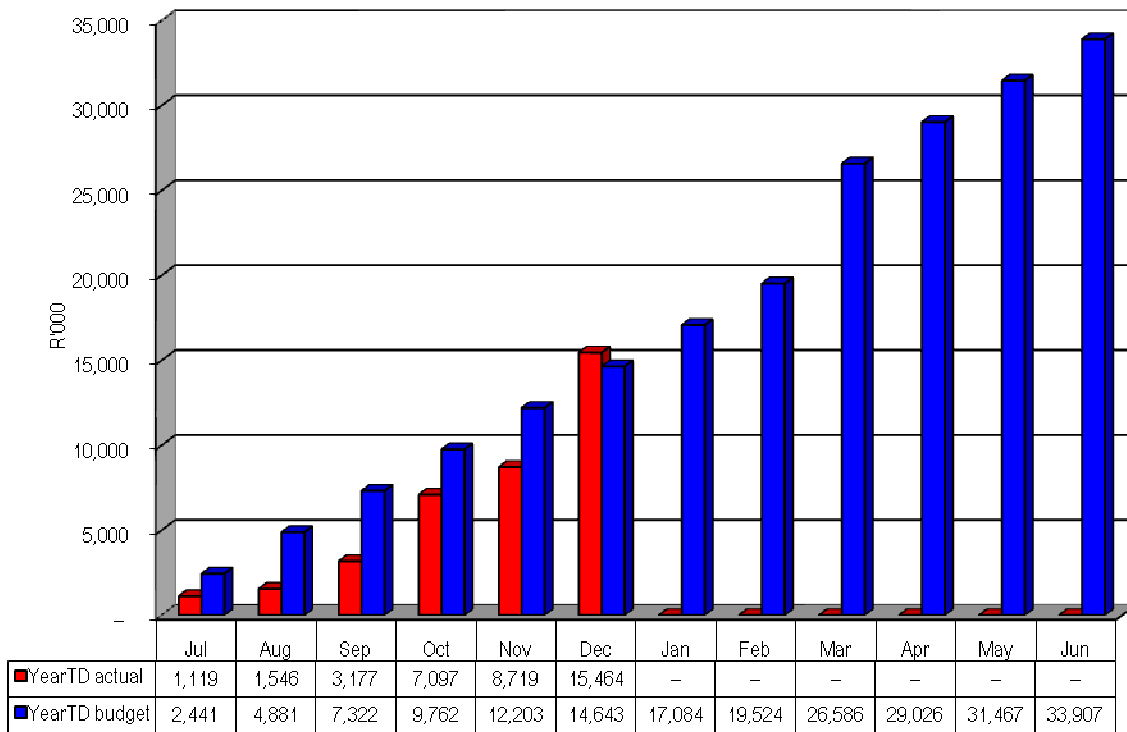
### 10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q2 Second Quarter									
Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Adjustments Budget
R thousands								%	
<b>Monthly expenditure performance trend</b>									
July	542	2,441	2,441	1,119	1,119	2,441	1,322	54.2%	3.3%
August	6,687	2,441	2,441	428	1,546	4,881	3,335	68.3%	4.6%
September	272	2,441	2,441	1,630	3,177	7,322	4,145	56.6%	9.4%
October	1,912	2,441	2,441	3,920	7,097	9,762	2,665	27.3%	20.9%
November	2,165	2,441	2,441	1,622	8,719	12,203	3,484	28.5%	25.7%
December	1,149	2,441	2,441	6,745	15,464	14,643	(821)	-5.6%	45.6%
January	457	2,441	2,441	-	-	17,084	-	-	-
February	555	2,441	2,441	-	-	19,524	-	-	-
March	885	2,441	7,062	-	-	26,586	-	-	-
April	3,396	2,441	2,441	-	-	29,026	-	-	-
May	4,529	2,441	2,441	-	-	31,467	-	-	-
June	8,107	2,441	2,441	-	-	33,907	-	-	-
<b>Total Capital expenditure</b>	<b>30,656</b>	<b>29,286</b>	<b>33,907</b>	<b>15,464</b>					

**Chart C1 2014/15 Capital Expenditure Monthly Trend: actual v target**



**Chart C2 2014/15 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 - Q2 Second Quarter										
Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		25,069	21,229	25,850	6,254	13,807	10,615	(3,192)	-30.1%	25,850
Infrastructure - Road transport		5,855	5,855	5,855	436	4,202	3,033	(1,169)	-38.5%	6,067
Roads, Pavements & Bridges		5,855	5,430	5,430	436	4,202	2,715	(1,488)	-54.8%	5,430
Storm water		-	425	425	-	-	319	319	100.0%	637
Infrastructure - Electricity		9,351	4,501	9,122	26	1,502	2,250	748	33.3%	9,122
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		9,351	2,789	7,410	-	951	1,395	444	31.8%	7,410
Street Lighting		-	1,712	1,712	26	551	856	305	35.6%	1,712
Infrastructure - Water		4,165	5,719	5,719	14	713	2,860	2,147	75.1%	5,719
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		4,165	5,719	5,719	14	713	2,860	2,147	75.1%	5,719
Infrastructure - Sanitation		5,234	4,942	4,942	5,768	7,270	2,471	(4,798)	-194.2%	4,942
Reticulation		-	1,966	1,966	5,768	6,038	983	(5,055)	-514.3%	1,966
Sewerage purification		5,234	2,976	2,976	-	1,231	1,488	257	17.3%	2,976
Infrastructure - Other		464	212	212	10	120	-	(120)	#DIV/0!	-
Waste Management		460	212	212	10	120	-	(120)	#DIV/0!	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		4	-	-	-	-	-	-	-	-
<b>Community</b>		645	3,000	3,000	232	1,246	1,500	254	16.9%	3,000
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	3,000	3,000	232	1,246	1,500	254	16.9%	3,000
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		645	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		4,917	5,057	5,057	258	410	2,529	2,118	83.8%	5,057
General vehicles		3,866	2,010	2,010	-	-	1,005	1,005	100.0%	2,010
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		323	786	786	252	289	393	104	26.6%	786
Computers - hardware/equipment		-	1,049	1,049	-	-	525	525	100.0%	1,049
Furniture and other office equipment		699	532	532	6	118	266	148	55.8%	532
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		2	680	680	-	4	340	336	98.8%	680
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		28	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		25	-	-	-	-	-	-	-	-
Computers - software & programming		25	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	30,656	29,286	33,907	6,745	15,464	14,643	(821)	-5.6%	33,907
<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 - Q2 Second										
Description	Ref	2013/14	Budget Year 2014/15					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	8,343	8,343	720	2,662	4,171	1,509	36.2%	8,343
Infrastructure - Road transport		-	2,888	2,888	249	922	1,444	522	36.2%	2,888
Roads, Pavements & Bridges		-	2,848	2,848	246	909	1,424	515	36.2%	2,848
Storm water		-	40	40	3	13	20	7	36.2%	40
Infrastructure - Electricity		-	2,426	2,426	209	774	1,213	439	36.2%	2,426
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	2,299	2,299	198	734	1,150	416	36.2%	2,299
Street Lighting		-	127	127	11	40	63	23	36.2%	127
Infrastructure - Water		-	1,516	1,516	131	484	758	274	36.2%	1,516
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	656	656	57	209	328	119	36.2%	656
Reticulation		-	860	860	74	274	430	156	36.2%	860
Infrastructure - Sanitation		-	543	543	47	173	272	98	36.2%	543
Reticulation		-	124	124	11	40	62	22	36.2%	124
Sewerage purification		-	419	419	36	134	210	76	36.2%	419
Infrastructure - Other		-	970	970	84	310	485	175	36.2%	970
Waste Management		-	970	970	84	310	485	175	36.2%	970
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	2,082	2,082	180	664	1,041	377	36.2%	2,082
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	292	292	25	93	146	53	36.2%	292
Community halls		-	133	133	11	42	67	24	36.2%	133
Libraries		-	295	295	25	94	147	53	36.2%	295
Recreational facilities		-	482	482	42	154	241	87	36.2%	482
Fire, safety & emergency		-	432	432	37	138	216	78	36.2%	432
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	57	57	5	18	29	10	36.2%	57
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	392	392	34	125	196	71	36.2%	392
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	10,628	10,628	917	3,391	5,314	1,923	36.2%	7,807
General vehicles		-	2,820	2,820	243	900	1,410	510	36.2%	-
Specialised vehicles		-	875	875	76	279	438	158	36.2%	875
Plant & equipment		-	1,244	1,244	107	397	622	225	36.2%	1,244
Computers - hardware/equipment		-	200	200	17	64	100	36	36.2%	200
Furniture and other office equipment		-	590	590	51	188	295	107	36.2%	590
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	4,440	4,440	383	1,417	2,220	803	36.2%	4,440
Other Buildings		-	458	458	40	146	229	83	36.2%	458
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		-	21,053	21,053	1,816	6,718	10,526	3,808	36.2%	18,232
<b>Specialised vehicles</b>		-	875	875	76	279	438	158	0	875
Refuse		-	875	875	76	279	438	158	0	875
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

## 10.2.3 Supporting Table SC13d

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - Q2 Second Quarter										
Description	Ref	2013/14	Budget Year 2014/15					YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		10,507	11,938	11,938	995	5,969	5,969	(0)	0.0%	11,938
Infrastructure - Road transport		4,841	5,263	5,263	439	2,631	2,631	(0)	0.0%	5,263
Roads, Pavements & Bridges		4,841	3,603	3,603	300	1,802	1,802	(0)	0.0%	3,603
Storm water		-	1,659	1,659	138	830	830	(0)	0.0%	1,659
Infrastructure - Electricity		1,722	1,967	1,967	164	984	984	(0)	0.0%	1,967
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1,722	1,967	1,967	164	984	984	(0)	0.0%	1,967
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		2,106	2,698	2,698	225	1,349	1,349	(0)	0.0%	2,698
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		2,106	2,419	2,419	202	1,209	1,209	(0)	0.0%	2,419
Reticulation		-	279	279	23	140	140	(0)	0.0%	279
Infrastructure - Sanitation		1,615	1,842	1,842	154	921	921	(0)	0.0%	1,842
Reticulation		-	1,842	1,842	154	921	921	(0)	0.0%	1,842
Sewerage purification		1,615	-	-	-	-	-	-	-	-
Infrastructure - Other		223	168	168	14	84	84	(0)	0.0%	168
Waste Management		50	168	168	14	84	84	(0)	0.0%	168
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		173	-	-	-	-	-	-	-	-
<b>Community</b>		987	550	550	46	275	275	0	0.0%	550
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	176	176	15	88	88	-	-	176
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		630	330	330	27	165	165	-	-	330
Libraries		27	7	7	1	3	3	0	0.0%	7
Recreational facilities		327	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	35	35	3	17	17	0	0.0%	35
Cemeteries		-	0	0	0	0	0	-	-	0
Social rental housing		-	-	-	-	-	-	-	-	-
Other		3	3	3	0	1	1	(0)	-0.1%	3
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		733	311	311	26	156	156	-	-	311
Housing development		-	-	-	-	-	-	-	-	-
Other		733	311	311	26	156	156	-	-	311
<b>Other assets</b>		12,707	2,163	2,163	180	1,081	1,081	(0)	0.0%	2,163
General vehicles		1,989	1,306	1,306	109	653	653	(0)	0.0%	1,306
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		172	172	172	14	86	86	-	-	172
Computers - hardware/equipment		-	220	220	18	110	110	-	-	220
Furniture and other office equipment		412	269	269	22	135	135	(0)	0.0%	269
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		1,431	-	-	-	-	-	-	-	-
Other Buildings		8,699	195	195	16	97	97	-	-	195
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		5	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		91	119	119	10	59	59	0	0.0%	119
Computers - software & programming		91	119	119	10	59	59	0	0.0%	119
Other		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>		25,024	15,081	15,081	1,257	7,540	7,540	(0)	0.0%	15,081
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

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

### **11.1 Over view**

The quarterly SDBIP information has been prepared using the schedules as required by the Municipal Budget and Reporting Regulations.

### **11.2 Material variances to the service delivery and budget implementation plan (MBRR)**

In the monthly financial statements provide a disclosure on monthly targets for revenue, expenditure and cash flow that includes a consolidated projection of cash flow for the budget year setting out receipts by source and payments by type, per month for the budget year with actual for past months and revised forecasts for future months, and shown in total for the two years following the budget year.

In the quarterly report on the implementation of the budget and the financial affairs for the municipality provide –

- a) a review of actual performance against the quarterly targets for measurable performance objectives and service delivery;
- b) a consolidated projection of revenue and operating expenditure per month for the budget year with actual for past months and revised forecast for future months, and the total for the two following budget year; and
- c) a projection of capital expenditure by project broken down per month for the budget year showing actual for past periods and revised forecasts for future periods, and shown in total for the two years following the budget year.



**11.2 (a) review of actual performance against the quarterly targets for measurable performance objectives and service delivery – See Annexure A**

**11.2 (b) Revenue by source quarterly report July 2014 till December 2014**

REVENUE BY SOURCE REPORT FOR THE PERIOD JULY 2014 TILL DECEMBER 2014														
Line Item	14-Jul		14-Aug		14-Sep		14-Oct		14-Nov		14-Dec		Total for the Period	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Property rates	2,030,250	1,365,918	2,030,250	2,495,965	2,030,250	4,136,177	2,030,250	2,543,974	2,030,250	1,783,633	2,030,250	1,447,178	12,181,500	13,772,845
Property rates - penalties & collection charges	51,666	25,997	51,666	35,935	51,666	36,746	51,666	56,053	51,666	47,544	51,666	40,102	309,996	242,377
Service charges - electricity revenue	5,597,266	5,536,881	5,597,266	6,285,408	5,597,266	5,761,917	5,597,266	6,222,607	5,597,266	4,990,145	5,597,266	5,776,229	33,583,596	34,573,187
Service charges - water revenue	1,057,944	889,309	1,057,944	919,903	1,057,944	870,284	1,057,944	1,015,521	1,057,944	953,910	1,057,944	1,118,950	6,347,664	5,767,877
Service charges - sanitation revenue	972,530	789,227	972,530	960,518	972,530	1,113,379	972,530	843,761	972,530	818,418	972,530	1,076,234	5,835,180	5,601,537
Service charges - refuse revenue	496,628	268,804	496,628	369,364	496,628	384,998	496,628	312,169	496,628	286,757	496,628	339,017	2,979,768	1,961,109
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	70,418	1,086	70,418	4,890	70,418	688	70,418	4,070	70,418	1,121	70,418	3,471	422,508	15,326
Interest earned - external investments	88,333	-	88,333	-	88,333	183,191	88,333	12,410	88,333	-	88,333	1,216	529,998	196,817
Interest earned - outstanding debtors	143,000	224,930	143,000	187,413	143,000	153,242	143,000	161,559	143,000	174,735	143,000	142,581	858,000	1,044,460
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1,343,304	449,135	1,343,304	544,608	1,343,304	494,750	1,343,304	518,960	1,343,304	430,070	1,343,304	417,350	8,059,824	2,854,873
Licences and permits	54,004	56,700	54,004	64,343	54,004	49,466	54,004	44,700	54,004	40,372	54,004	91,398	324,024	346,979
Agency services	43,333	56,114	43,333	58,986	43,333	56,030	43,333	51,248	43,333	55,119	43,333	28,570	259,998	306,067
Transfers recognised - operational	6,982,916	29,474,119	6,982,916	4,171,137	6,982,916	1,596,600	6,982,916	11,089,667	6,982,916	14,129,967	6,982,916	9,685,318	41,897,496	70,146,808
Other revenue	411,993	635,204	411,993	686,974	411,993	728,203	411,993	393,758	411,993	162,592	411,993	1,493,275	2,471,958	4,100,006
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	1,919,850	10,531,000	1,919,850	-	1,919,850	-	1,919,850	-	1,919,850	-	1,919,850	10,811,563	11,519,100	21,342,563
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>21,263,435</b>	<b>50,304,424</b>	<b>21,263,435</b>	<b>16,785,444</b>	<b>21,263,435</b>	<b>15,565,671</b>	<b>21,263,435</b>	<b>23,270,457</b>	<b>21,263,435</b>	<b>23,874,383</b>	<b>21,263,435</b>	<b>32,472,452</b>	<b>127,580,610</b>	<b>162,272,831</b>

## 11.2 (b) Cash flow quarterly report July 2014 till December 2014

Directorate	GFS Classification	14-Jul					
		Revenue		Operational Expenditure		Capital Expenditure	
		Original Budget	Monthly Actual	Original Budget	Monthly Actual	Original Budget	Monthly Actual
Municipal Manager	Executive and council	3,257,378	15,590,291	1,248,346	909,987	2,583	-
Municipal Manager	Other	-	-	27,645	19,016	-	-
Community Services	Community and social services	507,211	313,176	769,286	527,825	40,850	-
Community Services	Health	-	-	-	-	-	-
Community Services	Sport and recreation	268,853	35,348	568,890	483,096	266,667	-
Community Services	Environmental protection	-	-	-	-	-	-
Community Services	Housing	448,293	649,644	534,452	720,914	1,500	-
Community Services	Waste management	522,150	953,056	901,095	850,233	78,333	-
Community Services	Public safety	1,351,671	479,678	1,214,164	735,881	38,786	-
Corporate Services	Corporate services	40,455	26,642	1,092,394	1,178,153	71,375	-
Electricity	Electricity	8,483,415	4,774,525	8,128,583	2,377,059	404,973	21,951
Engineering Services	Road transport	709,575	122,801	1,896,514	1,140,282	593,625	922,926
Engineering Services	Planning and development	37,667	26,318	400,456	276,013	33,083	-
Engineering Services	Waste water management	1,356,547	2,399,976	528,405	741,089	411,842	-
Engineering Services	Water	1,539,213	392,898	1,896,003	1,097,586	488,268	173,723
Financial Services	Budget and treasury office	2,741,156	33,111,168	1,264,119	9,282,907	8,625	-
<b>Total:</b>		<b>21,263,584</b>	<b>58,875,521</b>	<b>20,470,352</b>	<b>20,340,041</b>	<b>2,440,510</b>	<b>1,118,600</b>

Directorate	GFS Classification	14-Aug					
		Revenue		Operational Expenditure		Capital Expenditure	
		Original Budget	Monthly Actual	Original Budget	Monthly Actual	Original Budget	Monthly Actual
Municipal Manager	Executive and council	3,257,378	169,525	1,248,346	1,229,453	2,583	-
Municipal Manager	Other	-	-	27,645	20,102	-	-
Community Services	Community and social services	507,211	311,404	769,286	560,698	40,850	-
Community Services	Health	-	-	-	-	-	-
Community Services	Sport and recreation	268,853	29,644	568,890	552,497	266,667	-
Community Services	Environmental protection	-	-	-	-	-	-
Community Services	Housing	448,293	2,551,779	534,452	2,669,071	1,500	-
Community Services	Waste management	522,150	626,625	901,095	1,065,268	78,333	27,580
Community Services	Public safety	1,351,671	517,251	1,214,164	729,943	38,786	842
Corporate Services	Corporate services	40,455	28,197	1,092,394	831,431	71,375	-
Electricity	Electricity	8,483,415	6,583,821	8,128,583	7,731,484	404,973	-
Engineering Services	Road transport	709,575	154,103	1,896,514	1,436,844	593,625	-
Engineering Services	Planning and development	37,667	30,294	400,456	351,245	33,083	-
Engineering Services	Waste water management	1,356,547	1,089,842	528,405	1,001,494	411,842	362,844
Engineering Services	Water	1,539,213	1,174,684	1,896,003	2,202,946	488,268	36,540
Financial Services	Budget and treasury office	2,741,156	505,512	1,264,119	1,293,910	8,625	-
<b>Total:</b>		<b>21,263,584</b>	<b>13,772,681</b>	<b>20,470,352</b>	<b>21,676,386</b>	<b>2,440,510</b>	<b>427,806</b>

## 11.2 (b) Cash flow quarterly report July 2014 till December 2014

Directorate	GFS Classification	14-Sep					
		Revenue		Operational Expenditure		Capital Expenditure	
		Original Budget	Monthly Actual	Original Budget	Monthly Actual	Original Budget	Monthly Actual
Municipal Manager	Executive and council	3,257,378	400,704	1,248,346	910,296	2,583	-
Municipal Manager	Other	-	-	27,645	21,580	-	-
Community Services	Community and social services	507,211	222,259	769,286	733,272	40,850	-
Community Services	Health	-	-	-	-	-	-
Community Services	Sport and recreation	268,853	687	568,890	632,724	266,667	5,000
Community Services	Environmental protection	-	-	-	-	-	-
Community Services	Housing	448,293	12,142	534,452	80,028	1,500	-
Community Services	Waste management	522,150	629,435	901,095	1,278,684	78,333	-
Community Services	Public safety	1,351,671	417,016	1,214,164	984,935	38,786	-
Corporate Services	Corporate services	40,455	26,763	1,092,394	910,756	71,375	3,734
Electricity	Electricity	8,483,415	6,509,448	8,128,583	7,276,280	404,973	929,004
Engineering Services	Road transport	709,575	86,480	1,896,514	1,586,119	593,625	541,797
Engineering Services	Planning and development	37,667	30,396	400,456	300,592	33,083	1,753
Engineering Services	Waste water management	1,356,547	1,082,211	528,405	857,090	411,842	-
Engineering Services	Water	1,539,213	1,442,236	1,896,003	1,467,209	488,268	148,028
Financial Services	Budget and treasury office	2,741,156	626,454	1,264,119	1,496,675	8,625	1,038
<b>Total:</b>		<b>21,263,584</b>	<b>11,486,231</b>	<b>20,470,352</b>	<b>18,536,240</b>	<b>2,440,510</b>	<b>1,630,354</b>

Directorate	GFS Classification	14-Oct					
		Revenue		Operational Expenditure		Capital Expenditure	
		Original Budget	Monthly Actual	Original Budget	Monthly Actual	Original Budget	Monthly Actual
Municipal Manager	Executive and council	3,257,378	379,057	1,248,346	1,135,322	2,583	2,417
Municipal Manager	Other	-	-	27,645	29,440	-	-
Community Services	Community and social services	507,211	816,989	769,286	713,095	40,850	3,400
Community Services	Health	-	-	-	-	-	-
Community Services	Sport and recreation	268,853	41,873	568,890	715,593	266,667	76,765
Community Services	Environmental protection	-	-	-	-	-	-
Community Services	Housing	448,293	12,709	534,452	92,916	1,500	-
Community Services	Waste management	522,150	628,528	901,095	1,028,361	78,333	72,890
Community Services	Public safety	1,351,671	503,821	1,214,164	1,063,152	38,786	-
Corporate Services	Corporate services	40,455	26,244	1,092,394	1,008,985	71,375	4,267
Electricity	Electricity	8,483,415	7,528,624	8,128,583	7,030,727	404,973	1,482,215
Engineering Services	Road transport	709,575	210,844	1,896,514	1,709,617	593,625	1,048,455
Engineering Services	Planning and development	37,667	42,199	400,456	352,768	33,083	3,607
Engineering Services	Waste water management	1,356,547	1,066,120	528,405	883,730	411,842	941,071
Engineering Services	Water	1,539,213	1,823,002	1,896,003	2,282,942	488,268	270,320
Financial Services	Budget and treasury office	2,741,156	937,623	1,264,119	1,302,409	8,625	14,486
<b>TOTAL</b>		<b>21,263,584</b>	<b>14,017,633</b>	<b>20,470,352</b>	<b>19,349,057</b>	<b>2,440,510</b>	<b>3,919,893</b>

## 11.2 (b) Cash flow quarterly report July 2014 till December 2014

Directorate	GFS Classification	14-Nov					
		Revenue		Operational Expenditure		Capital Expenditure	
		Original Budget	Monthly Actual	Original Budget	Monthly Actual	Original Budget	Monthly Actual
Municipal Manager	Executive and council	3,257,378	188,221	1,248,346	1,163,001	2,583	-
Municipal Manager	Other	-	-	27,645	3,328	-	-
Community Services	Community and social services	507,211	603,609	769,286	785,061	40,850	-
Community Services	Health	-	-	-	-	-	-
Community Services	Sport and recreation	268,853	10,462	568,890	1,228,442	266,667	56,718
Community Services	Environmental protection	-	-	-	-	-	-
Community Services	Housing	448,293	11,514	534,452	111,455	1,500	-
Community Services	Waste management	522,150	630,949	901,095	1,209,896	78,333	9,850
Community Services	Public safety	1,351,671	435,376	1,214,164	1,308,717	38,786	-
Corporate Services	Corporate services	40,455	32,904	1,092,394	1,243,242	71,375	3,848
Electricity	Electricity	8,483,415	6,304,020	8,128,583	5,362,576	404,973	-
Engineering Services	Road transport	709,575	142,801	1,896,514	2,096,056	593,625	1,279,610
Engineering Services	Planning and development	37,667	42,082	400,456	479,847	33,083	-
Engineering Services	Waste water management	1,356,547	1,094,143	528,405	1,004,739	411,842	197,532
Engineering Services	Water	1,539,213	1,272,826	1,896,003	2,295,842	488,268	70,550
Financial Services	Budget and treasury office	2,741,156	729,270	1,264,119	1,925,896	8,625	4,284
<b>TOTAL</b>		<b>21,263,584</b>	<b>11,498,177</b>	<b>20,470,352</b>	<b>20,218,098</b>	<b>2,440,510</b>	<b>1,622,392</b>

Directorate	GFS Classification	14-Dec					
		Revenue		Operational Expenditure		Capital Expenditure	
		Original Budget	Monthly Actual	Original Budget	Monthly Actual	Original Budget	Monthly Actual
Municipal Manager	Executive and council	3,257,378	10,988,232	1,248,346	1,258,208	2,583	-
Municipal Manager	Other	-	-	27,645	20,114	-	-
Community Services	Community and social services	507,211	39,368	769,286	908,486	40,850	-
Community Services	Health	-	-	-	-	-	-
Community Services	Sport and recreation	268,853	76,593	568,890	599,969	266,667	65,976
Community Services	Environmental protection	-	-	-	-	-	-
Community Services	Housing	448,293	9,298	534,452	93,217	1,500	-
Community Services	Waste management	522,150	629,629	901,095	936,244	78,333	9,850
Community Services	Public safety	1,351,671	435,833	1,214,164	1,008,017	38,786	-
Corporate Services	Corporate services	40,455	27,555	1,092,394	1,139,035	71,375	-
Electricity	Electricity	8,483,415	5,494,222	8,128,583	9,053,675	404,973	192,250
Engineering Services	Road transport	709,575	39,766	1,896,514	1,540,765	593,625	436,094
Engineering Services	Planning and development	37,667	7,396	400,456	308,714	33,083	-
Engineering Services	Waste water management	1,356,547	1,092,207	528,405	1,050,842	411,842	5,768,066
Engineering Services	Water	1,539,213	1,520,233	1,896,003	2,396,764	488,268	266,328
Financial Services	Budget and treasury office	2,741,156	2,872,875	1,264,119	1,568,969	8,625	6,121
<b>TOTAL</b>		<b>21,263,584</b>	<b>23,233,207</b>	<b>20,470,352</b>	<b>21,883,019</b>	<b>2,440,510</b>	<b>6,744,685</b>

## 11.2 (C) Capital project quarterly report July 2014 till December 2014

Directorate	Project name	Vote	Funding source	14-Jul		14-Aug		14-Sep		14-Oct		14-Nov		14-Dec		Total Financials		Variance	% Spent
				Monthly Financials Budget	Monthly Financials Actual	Monthly Financials Budget	Monthly Financials Actual	Monthly Financials Budget	Monthly Financials Actual	Monthly Financials Budget	Monthly Financials Actual	Monthly Financials Budget	Monthly Financials Actual	Monthly Financials Budget	Monthly Financials Actual	Budget	Actual		
Municipal Manager	Aircon - Mayor	General Expenses	CRR	-	-	-	-	-	-	-	-	-	-	12,000	-	12,000	-	12,000	0.00%
Municipal Manager	Fax Machine - Mayor	General Expenses	CRR	-	-	-	-	-	-	-	-	-	-	12,000	-	12,000	-	12,000	0.00%
Municipal Manager	Wood Cabinet - Speaker	General Expenses	CRR	-	-	-	-	-	-	-	-	-	-	7,000	2,417	7,000	2,417	4,583	34.53%
Municipal Manager	Wood Cabinet - IDP Officer	IDP Co-Ordinator	CRR	-	-	-	-	-	-	-	-	-	-	7,000	2,417	7,000	2,417	4,583	34.53%
Community Services	Safe	Admin Community Services	CRR	-	-	-	-	-	-	-	-	-	500	-	500	-	500	0.00%	
Community Services	1 x Office Chair	Housing Office	CRR	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000	-	1,000	0.00%
Community Services	1 x Office Desk	Housing Office	CRR	-	-	-	-	-	-	-	-	-	-	2,000	-	2,000	-	2,000	0.00%
Community Services	2 x Steel Cabinet	Housing Office	CRR	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	-	5,000	0.00%
Community Services	Alarm System	Housing Office	CRR	-	-	5,000	-	-	-	-	-	-	-	-	-	10,000	-	10,000	0.00%
Community Services	Fire Extinguishers	Pound	CRR	-	-	-	-	-	-	500	-	-	-	-	-	500	-	500	0.00%
Community Services	Renovation of the Pound	Pound	CRR	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	-	50,000	0.00%
Community Services	Additional Ablution Facility	Refuse Removal	CRR	-	-	-	-	-	-	-	-	-	40,000	-	40,000	-	40,000	0.00%	
Community Services	Dumping Site Boards	Refuse Removal	CRR	-	-	-	-	-	-	-	-	-	-	30,000	-	30,000	-	30,000	0.00%
Community Services	New Refuse Transfer Station	New Refuse Transfer Station	MIG	-	-	-	27,580	-	-	-	72,890	-	9,850	-	9,850	-	120,170	100.00%	
Community Services	Renovation of Veranda	Refuse Removal	CRR	-	-	-	-	-	-	-	-	-	-	30,000	-	30,000	-	30,000	0.00%
Community Services	Separation of Refuse Bins: CBD	Refuse Removal	CRR	-	-	-	-	-	-	-	-	-	-	40,000	-	40,000	-	40,000	0.00%
Community Services	TLB	Refuse Removal	External Loans	-	-	-	-	-	-	-	-	-	-	800,000	-	800,000	-	800,000	0.00%
Community Services	Tables	Kwa Mandlenkosi Hall	CRR	-	-	-	-	-	-	30,000	-	-	-	-	-	30,000	-	30,000	0.00%
Community Services	Tables	Rustdene Community Hall	CRR	-	-	-	-	-	-	30,000	-	-	-	-	-	30,000	-	30,000	0.00%
Community Services	2 x Beds	Fire Brigade	CRR	-	-	-	-	-	-	5,000	-	-	-	-	-	5,000	-	5,000	0.00%
Community Services	6 x Full Self Breathing Apparatus	Fire Brigade	CRR	-	-	-	-	-	-	30,000	-	-	-	-	-	30,000	-	30,000	0.00%
Community Services	6 x Headlights	Fire Brigade	CRR	-	-	-	-	-	-	-	-	6,000	-	-	-	6,000	-	6,000	0.00%
Community Services	Alarm System	Fire Brigade	CRR	3,620	-	3,620	842	3,620	-	3,620	-	3,620	-	3,620	-	43,434	842	42,592	1.94%
Community Services	Brandweer Garage	Fire Brigade	CRR	-	-	-	-	-	-	320,000	-	-	-	-	-	320,000	-	320,000	0.00%
Community Services	Couches	Fire Brigade	CRR	-	-	-	-	-	-	-	-	2,000	-	-	-	2,000	-	2,000	0.00%
Community Services	Generator	Fire Brigade	CRR	-	-	-	-	-	-	20,000	-	-	-	-	-	20,000	-	20,000	0.00%
Community Services	Microwave	Fire Brigade	CRR	-	-	-	-	1,000	-	-	-	-	-	-	-	1,000	-	1,000	0.00%
Community Services	5 x High Back Office Chairs	Admin Traffic Services	CRR	-	-	8,000	-	-	-	-	-	-	-	-	-	8,000	-	8,000	0.00%
Community Services	Surveillance Camera System	Admin Traffic Services	CRR	-	-	30,000	-	-	-	-	-	-	-	-	-	30,000	-	30,000	0.00%
Corporate Services	Bucket & Trolley: Nelspoort Office	Admin Nelspoort	CRR	-	-	-	-	3,500	-	-	-	-	-	-	-	3,500	-	3,500	0.00%
Corporate Services	3x Office Chairs	Admin Corporate Services	CRR	-	-	-	-	-	-	2,628	-	-	6,500	-	6,500	2,628	3,872	40.43%	
Corporate Services	Alarm System	Library Church Street	RBIG	-	-	-	-	-	-	3,400	-	-	-	-	-	12,000	3,400	8,600	28.33%
Corporate Services	Bar Fridge	Library Church Street	RBIG	-	-	-	-	-	-	-	-	-	-	-	-	2,500	-	2,500	0.00%
Corporate Services	Book Support / Book Ends	Library Church Street	RBIG	-	-	-	-	-	-	-	-	-	-	-	-	2,500	-	2,500	0.00%
Corporate Services	Exhibition Board	Library Church Street	RBIG	-	-	-	-	-	-	-	-	-	-	-	-	2,000	-	2,000	0.00%
Corporate Services	Mini Geyser 50LT	Library Church Street	RBIG	-	-	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	0.00%
Corporate Services	1 X Trolleys	Wheeleie Wagon Kwa Mandlenkosi	RBIG	-	-	-	-	-	-	-	-	-	-	-	-	2,500	-	2,500	0.00%
Corporate Services	2 X Swivel Office Chairs	Wheeleie Wagon Kwa Mandlenkosi	RBIG	-	-	-	-	-	-	-	-	-	-	-	-	2,500	-	2,500	0.00%
Corporate Services	Book Support / Book Ends	Wheeleie Wagon Kwa Mandlenkosi	RBIG	-	-	-	-	-	-	-	-	-	-	-	-	1,500	-	1,500	0.00%
Corporate Services	Cabinet	Wheeleie Wagon Kwa Mandlenkosi	RBIG	-	-	-	-	-	-	-	-	-	-	-	-	2,500	-	2,500	0.00%
Corporate Services	Printer	Wheeleie Wagon Kwa Mandlenkosi	RBIG	-	-	-	-	-	-	-	-	-	-	-	-	4,000	-	4,000	0.00%
Corporate Services	Shredder	Wheeleie Wagon Kwa Mandlenkosi	RBIG	-	-	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000	0.00%
Corporate Services	4 x Chairs (Adult area)	Library Nelspoort	RBIG	-	-	-	-	-	-	-	-	-	-	-	-	2,000	-	2,000	0.00%
Corporate Services	Book Detection System	Library Nelspoort	RBIG	-	-	-	-	-	-	-	-	-	-	-	-	150,000	-	150,000	0.00%
Corporate Services	Tables and Chairs (Children area)	Library Nelspoort	RBIG	-	-	-	-	-	-	-	-	-	-	-	-	3,000	-	3,000	0.00%
Corporate Services	12 X Chairs (Children section)	Library Murraysburg	RBIG	-	-	-	-	-	-	-	-	-	-	-	-	4,200	-	4,200	0.00%
Corporate Services	15 X Chairs (Adult section)	Library Murraysburg	RBIG	-	-	-	-	-	-	-	-	-	-	-	-	7,500	-	7,500	0.00%
Corporate Services	3X Tables (Children section)	Library Murraysburg	RBIG	-	-	-	-	-	-	-	-	-	-	-	-	4,500	-	4,500	0.00%
Corporate Services	Book Detection System	Library Murraysburg	RBIG	-	-	-	-	-	-	-	-	-	-	-	-	150,000	-	150,000	0.00%
Corporate Services	Tables & Chairs (Library Hall)	Library Murraysburg	RBIG	-	-	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	0.00%
Electricity	Electrification - Housing	Admin Electricity	National Electr	1,959,000	21,951	-	-	-	929,004	-	-	-	-	-	-	1,959,000	950,955	1,008,045	48.54%
Electricity	New High Mast Lighting : Beaufort West, Merweville, Nelspoort, Murraysburg	Street Lighting	MIG	-	-	-	-	-	-	-	524,898	-	-	-	166,000	1,500,000	690,898	809,102	46.06%
Electricity	New Street Lights on Kwa- Mandlenkosi Rd	Street Lighting	MIG	-	-	-	-	-	-	-	-	-	-	-	-	211,778	-	211,778	0.00%
Electricity	2 x Petrol Chain Saws	Reticulation: Low Voltage	CRR	-	-	-	-	-	-	-	-	6,000	-	-	-	6,000	-	6,000	0.00%
Electricity	3 x Blowers	Reticulation: Low Voltage	CRR	-	-	-	-	3,600	-	-	-	-	-	-	-	3,600	-	3,600	0.00%
Electricity	3 x Fluke 376 Clamp Meters	Reticulation: Low Voltage	CRR	-	-	22,000	-	-	-	-	-	-	-	-	-	22,000	-	22,000	0.00%
Electricity	4 x 150 mm Angle Grinders	Reticulation: Low Voltage	CRR	-	-	-	-	4,800	-	-	-	-	-	-	-	4,800	-	4,800	0.00%
Electricity	Bench Grinder	Reticulation: Low Voltage	CRR	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000	-	2,000	0.00%
Electricity	Festive Lights Voeltjie Park	Reticulation: Low Voltage	CRR	-	-	-	-	-	-	-	-	30,000	-	-	26,250	30,000	26,250	87.50%	
Electricity	Isuzu Cherry picker	Reticulation: Low Voltage	CRR	-	-	250,000	-	-	-	-	-	-	-	-	-	250,000	-	250,000	0.00%
Electricity	Shredder	Reticulation: Low Voltage	CRR	-	-	-	-	-	-	5,000	-	-	-	-	-	5,000	-	5,000	0.00%
Electricity	Two way radios	Reticulation: Low Voltage	CRR	-	-	-	-	5,000	-	-	-	-	-	-	-	5,000	-	5,000	0.00%
Electricity	Utility Trailer	Reticulation: Low Voltage	CRR	-	-	-	-	38,000	-	-	-	-	-	-	-	38,000	-	38,000	0.00%
Electricity	11 kV Line Small Holdings	Reticulation: High Voltage	CRR	-	-	-	-	-	-	-	-	-	-	-	-	500,000	-	500,000	0.00%
Electricity	2 x Portable Reticulation Earthing Kit	Reticulation: High Voltage	CRR	-	-	-	-	-	-	-	-	-	-	15,000	-	15,000	-	15,000	0.00%
Electricity	Auto Reclose 11kV Smallholdings	Reticulation: High Voltage	CRR	-	-	275,000	-	-	-	-	-	-	-	-	-	275,000	-	275,000	0.00%
Electricity	Battery System Substation	Reticulation: High Voltage	CRR	-	-	-	-	-	25,000	-	-	-	-	-	-	25,000	-	25,000	0.00%
Electricity	Telescopic Link Stick	Reticulation: High Voltage	CRR	-	-	-	-	-	-	-	-	-	7,500	-	-	7,500	-	7,500	0.00%
Engineering Services	Office Furniture	Admin Engineering	CRR	-	-	5,000	-	5,000	1,753	-	1,190	-	-	-	-	10,000	2,943	7,057	29.43%
Engineering Services	R/Dene Sport Stadium Furniture		CRR	-	-	-	-	-	-	76,161	-	150	-	65,976	-	-	-	-142,287	100.00%
Engineering Services	Equipment: Traffic Signs	Street Works & Storm Water	CRR	25,000	-	-	-	-	-	-	7,500	-	-	-	-	50,000	-	50,000	0.00%

## 11.2 (C) Capital project quarterly report July 2014 till December 2014

Directorate	Project name	Vote	Funding source	14-Jul		14-Aug		14-Sep		14-Oct		14-Nov		14-Dec		Total Financials		Variance	% Spent
				Monthly Financials		Monthly Financials		Monthly Financials		Monthly Financials		Monthly Financials		Monthly Financials		Budget	Actual		
				Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual				
Engineering Services	Rehabilitate Gravel Roads : Rustdene, Hillside II, Kwa- Mandlenkosi	Street Works and Storm Water	MIG	-	-	-	-	325,081	-	881,628	2,282,165	1,205,977	-	436,094	2,282,165	2,848,780	-566,615	124.83%	
Engineering Services	Rehabilitate Gravel Roads Ph2 : Rustdene, Hillside II, Kwa- Mandlenkosi	Street Works and Storm Water	MIG	-	922,926	-	-	215,256	-	1,138,182	-	-	-	-	1,138,182	1,138,182	-	100.00%	
Engineering Services	Trailor Mobile Toilets		CRR	-	-	-	-	-	-	11,960	-	-	-	-	-	11,960	-11,960	100.00%	
Engineering Services	Truck with Hydraulic Crane	Street Works & Storm Water	External Loans	-	-	-	-	-	-	-	-	960,000	-	-	-	960,000	-960,000	0.00%	
Engineering Services	New Fencing of Stormwater Channel Ph1 : Murraysburg	Street Works and Storm Water: Murraysburg	MIG	-	81,750	-	-	-	-	-	-	-	-	-	81,750	-81,750	0.00%		
Engineering Services	New Storm Water Drainage : Murraysburg	Street Works and Storm Water: Murraysburg	MIG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00%	
Engineering Services	Rehabilitate Roads & Stormwater : Murraysburg	Street Works and Storm Water: Murraysburg	MIG	-	1,985,335	-	-	-	-	-	-	-	-	-	1,985,335	-1,985,335	0.00%		
Engineering Services	Rehabilitate Roads : Murraysburg	Street Works and Storm Water: Murraysburg	MIG	-	23,963	-	-	-	-	141,741	-	16,921	-	-	23,963	158,662	-134,699	662.11%	
Engineering Services	Upgrade Stormwater Channel : Murraysburg South	Street Works and Storm Water: Murraysburg	MIG	-	555,500	-	-	-	-	-	-	-	-	-	555,500	-555,500	0.00%		
Engineering Services	Retention Dams		MIG	-	-	-	-	-	-	-	-	56,712	-	-	-	56,712	-56,712	100.00%	
Engineering Services	Equipment	Municipal Buildings	CRR	-	15,000	-	-	3,734	-	1,639	5,000	3,848	-	-	30,000	9,221	20,779	30.74%	
Engineering Services	Expand Library Merweville	Municipal Buildings	RBIG	-	-	-	-	-	170,000	-	-	-	-	-	170,000	-170,000	0.00%		
Engineering Services	Upgrading of GIS	Building Control	CRR	-	-	-	-	-	-	380,000	-	-	-	-	380,000	-380,000	0.00%		
Engineering Services	Lawnmowers	Recreation Sites	CRR	-	-	-	200,000	-	-	-	-	-	-	-	200,000	-200,000	0.00%		
Engineering Services	New Flood Lighting : Merweville Sports Fields	Recreation Sites	MIG	-	-	-	-	-	80,124	500,000	-	-	-	500,000	80,124	419,876	16.02%		
Engineering Services	New flood Lighting : Rustdene B & C Sports Fields	Recreation Sites	MIG	-	-	-	-	-	877,193	1,000,000	-	-	-	1,000,000	877,193	122,807	87.72%		
Engineering Services	Upgrade Sport Facilities : Kwa Mandlenkosi Sports Stadium	Recreation Sites	MIG	-	-	-	5,000	-	604	1,500,000	56,568	-	-	1,500,000	62,172	1,437,828	4.14%		
Engineering Services	Equipment Sewerage Lines	Sewerage System	CRR	-	-	-	-	-	-	-	-	-	-	210,000	-	210,000	-0.00%		
Engineering Services	External Sewerage Pipeline : Rustdene - Buitekant St (ph4 Housing)	Sewerage System	MIG	-	-	362,844	-	-	-	-	661,296	-	-	661,296	362,844	298,452	54.87%		
Engineering Services	External Sewerage Pipeline : Rustdene - Buitekant St (ph4 Housing)	Sewerage System	MIG	-	-	-	-	-	-	941,071	1,094,770	197,532	-	5,768,066	1,094,770	6,906,669	-5,811,899	69.88%	
Engineering Services	Rehabilitate Sanitation : Oxidation Ponds	Sewerage Farm	MIG	-	2,276,043	-	-	-	-	-	-	-	-	-	2,276,043	-2,276,043	0.00%		
Engineering Services	Upgrade Biological Filter	Sewerage Farm	External Loans	-	-	-	-	50,000	-	200,000	-	200,000	-	700,000	-700,000	0.00%			
Engineering Services	Dosing pump	Water Purification	CRR	-	-	-	-	-	-	-	-	40,000	-	40,000	-40,000	0.00%			
Engineering Services	Equipment office and Lab Equipment	Water Purification	CRR	-	-	-	25,000	421	25,000	-	-	-	1,655	50,000	2,076	47,924	4.15%		
Engineering Services	Instal / Repair Pre Paid Water Meters	Install / Repair Pre Paid Water Meters	Other	-	-	-	-	-	-	-	-	-	250,723	-	250,723	-250,723	100.00%		
Engineering Services	Investigation Aquifers		MIG	-	-	-	-	-	253,379	-	66,630	-	-	-	320,009	-320,009	100.00%		
Engineering Services	Equipment: Artesian pumps	Water Reticulation	CRR	-	-	-	20,000	-	10,000	-	10,000	-	10,000	-	50,000	-50,000	0.00%		
Engineering Services	New Bulk Water Supply : Nelspoort	Water Reticulation	MIG	-	173,723	36,540	-	147,607	-	16,941	1,474,360	3,920	-	13,950	1,474,360	392,681	1,081,679	26.63%	
Engineering Services	New Total Pressure Reduction of Water Network : Beaufort West	Water Reticulation	MIG	-	-	-	-	-	-	99,858	-	-	-	-	99,858	-99,858	0.00%		
Engineering Services	Regional Bulk Water Infrastructure Programme	Water Reticulation	RBIG	-	-	-	-	-	-	4,145,000	-	-	-	-	4,145,000	-4,145,000	0.00%		
Engineering Services	Workshop Equipment load tester & welder	Mechanical Workshop	CRR	-	-	-	45,000	1,460	-	13,126	-	-	-	-	45,000	14,586	30,414	32.41%	
Engineering Services	Workshop Equipment microwave fax copier chair and adhoc	Mechanical Workshop	CRR	-	1,600	-	-	-	-	-	-	-	-	-	1,600	-1,600	0.00%		
Financial Services	3 x Filing Cabinets - Expenditure Office	Admin Financial Services	CRR	-	4,500	-	-	-	-	-	-	-	-	-	4,500	-4,500	0.00%		
Financial Services	Aircon - Expenditure Office	Admin Financial Services	CRR	-	-	-	-	20,000	-	-	-	-	-	-	20,000	-20,000	0.00%		
Financial Services	Aircon - Receptionist	Admin Financial Services	CRR	-	-	-	10,500	-	-	-	-	-	-	-	10,500	-10,500	0.00%		
Financial Services	Calculators - Spares	Admin Financial Services	CRR	-	-	-	-	8,000	-	-	-	-	-	6,307	8,000	6,307	1,693	78.84%	
Financial Services	Cheque Printer - Expenditure Office	Admin Financial Services	CRR	-	15,000	-	-	-	-	-	-	-	-	-	15,000	-15,000	0.00%		
Financial Services	Foto copier - Expenditure Office	Admin Financial Services	CRR	-	-	-	-	-	-	15,000	-	-	-	-	15,000	-15,000	0.00%		
Financial Services	Office Desk - Expenditure Office	Admin Financial Services	CRR	-	-	-	-	2,000	-	-	-	-	-	-	2,000	-2,000	0.00%		
Financial Services	Shredder - Expenditure Office	Admin Financial Services	CRR	-	5,000	-	-	-	-	-	-	-	-	-	5,000	-5,000	0.00%		
Financial Services	Furniture & Office Equipment	Stores	CRR	-	20,000	-	1,038	-	14,486	-	4,284	-	-186	-	20,000	19,622	378	98.11%	
Financial Services	3 x Mono A4 laser Printers (Spare Units)	Information Technology	CRR	-	-	-	-	-	-	-	-	-	-	-	20,000	-20,000	0.00%		
Financial Services	57 x PC Workstation Complete ( 20 LCD Monitors, Windows 8 and Office Home and Business 2013 included)	Information Technology	CRR	-	-	-	-	-	-	-	-	-	-	-	300,000	-300,000	0.00%		
Financial Services	Replacement of Financial Server	Information Technology	CRR	-	-	-	-	-	-	-	-	-	-	-	250,000	-250,000	0.00%		
Financial Services	Standby Server	Information Technology	CRR	-	-	-	-	-	-	-	-	-	-	-	40,000	-40,000	0.00%		
Financial Services	Windows 8 en MS Office 2013 Lisensies	Information Technology	CRR	-	-	-	-	-	-	-	-	-	-	-	40,000	-40,000	0.00%		
		<b>TOTAL</b>		<b>1,989,620</b>	<b>1,118,600</b>	<b>5,582,311</b>	<b>427,806</b>	<b>365,020</b>	<b>1,630,354</b>	<b>761,620</b>	<b>3,919,893</b>	<b>15,553,751</b>	<b>1,622,392</b>	<b>1,240,620</b>	<b>6,744,685</b>	<b>29,286,134</b>	<b>15,463,730</b>	<b>13,822,404</b>	

## 12. Municipal manager's quality certification

### QUALITY CERTIFICATE

I, Jafta Booysen, the municipal manager of Beaufort West Municipality, hereby certify that –

(mark as appropriate)

the monthly budget statement

the quarterly report on the implementation of the budget and financial state of affairs of the municipality

The mid-year budget and performance assessment

For the month of December 2014 of 2014/15 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: \_\_\_\_\_

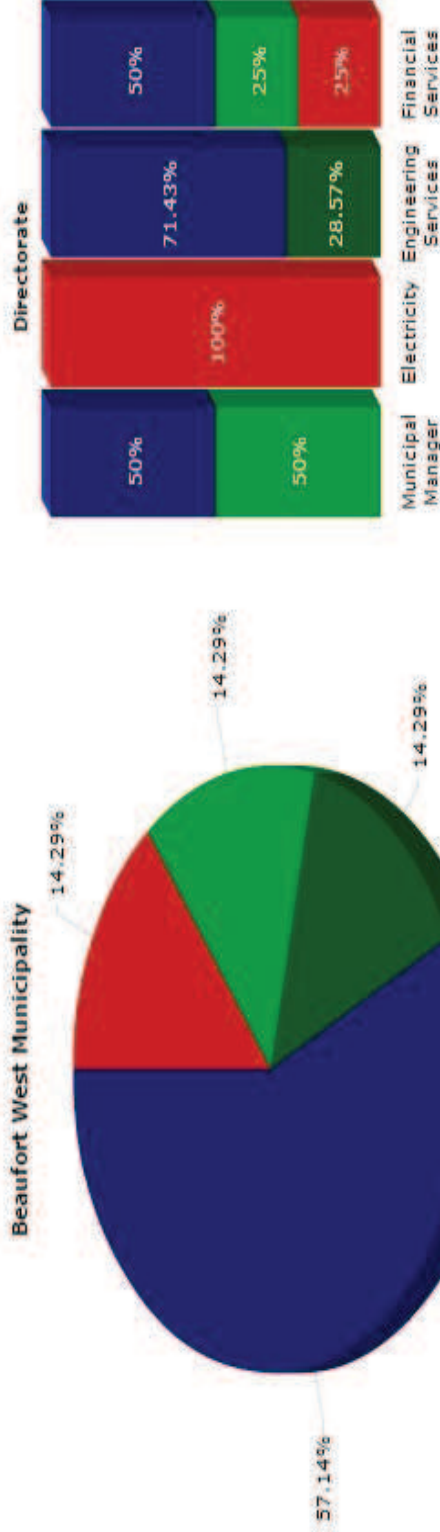
Municipal Manager of Beaufort West Municipality (WC053)

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

# Top Layer SDBIP Report

Report drawn on 22 January 2015 at 12:29  
for the months of September 2014 to December 2014.



	Beaufort West Municipality		Directorate			
	Municipal Manager	Electricity	Engineering Services	Financial Services		
KPI Not Met	2 (14.3%)	1 (100%)	-	1 (25%)	-	1 (25%)
KPI Almost Met	-	-	-	-	-	-
KPI Met	2 (14.3%)	1 (50%)	1 (50%)	1 (25%)	1 (25%)	1 (25%)
KPI Well Met	2 (14.3%)	-	2 (28.6%)	-	-	-
KPI Extremely Well Met	8 (57.1%)	1 (50%)	5 (71.4%)	2 (50%)	2 (50%)	2 (50%)
<b>Totals:</b>	<b>14</b>	<b>2</b>	<b>7</b>	<b>1</b>	<b>4</b>	<b>4</b>



**Beaufort West Municipality**  
**SDBIP 2014/2015: Top Layer SDBIP Report**

**Municipal Manager**

Ref	Directorate	National KPA	Strategic Objective	KPI	Unit of Measurement	Source of Evidence	Sep-14		Dec-14		Overall Performance	
							Target	Actual	Target	Actual	Target	Actual
TL46	Municipal Manager	Municipal Transformation and Institutional Development	To embark on a turnaround strategy to address the administrative and financial challenges facing the municipality	0.5% of the municipality's operational budget spent on implementing its workplace skills plan (Actual amount spent on training/total operational budget)x100	(Actual amount spent on training/total operational budget)x100	Financial system expenditure report	0%	0%	0%	N/A	0%	N/A
TL48	Municipal Manager	Good Governance and Public Participation	To promote good governance through ongoing communication between the council and citizens through community participation, effective information dissemination and communication and ward based consultation	Complete the Risk based audit plan and submit to Audit committee for consideration by end September	Risk based audit plan submitted to Audit committee for consideration by end September	Minutes of Audit committee meeting	1	1	0	N/A	1	G
TL49	Municipal Manager	Good Governance and Public Participation	To promote good governance through ongoing communication between the council and citizens through community participation, effective information dissemination and communication and ward based consultation	Implement the approved RBAP for 2014/15 period ((Number of audits completed for the period/ audits planned for the period))	(Number of audits completed for the period/ audits planned for the period)x100	RBAP and progress reports submitted to the Audit committee	0%	30%	0%	40%	0%	40%

**Summary of Results: Municipal Manager**

KPI Not Measured	1
KPI Not Met	0
KPI Almost Met	0
KPI Met	1
KPI Well Met	0
KPI Extremely Well Met	1
<b>Total KPIs</b>	<b>3</b>

**Community Services**

Ref	Directorate	National KPA	Strategic Objective	KPI	Unit of Measurement	Source of Evidence	Sep-14		Dec-14		Overall Performance	
							Target	Actual	Target	Actual	Target	Actual
TL1	Community Services	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	Transfer 64 housing units in XHONHA to beneficiaries by the end of June	Number of housing units transferred by end June	Signed contracts	0	0	0	N/A	0	N/A
TL2	Community Services	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	Purchase land for future housing development by the end of June	Land purchased by end June	Transfer of ownership	0	0	0	N/A	0	N/A
TL3	Community Services	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	Review of the housing selection policy and submit to Council by end June	Housing selection policy reviewed and submitted to Council	Minutes of council meeting	0	0	0	N/A	0	N/A

**Summary of Results: Community Services**

KPI Not Measured	3
KPI Not Met	0
KPI Almost Met	0
KPI Met	0
KPI Well Met	0
KPI Extremely Well Met	0
<b>Total KPIs</b>	<b>3</b>

**Beaufort West Municipality  
SDBIP 2014/2015: Top Layer SDBIP Report**

**Corporate Services**

Ref	Directorate	National KPA	Strategic Objective	KPI	Unit of Measurement	Source of Evidence	Sep-14		Dec-14		Overall Performance	
							Target	Actual	Target	Actual	Target	Actual
TL4	Corporate Services	Municipal Transformation and Institutional Development	To embark on a turnaround strategy to address the administrative and financial challenges facing the municipality	Appoint people from the employment equity target groups in the three highest levels of management in compliance with a municipality's approved employment equity plan	Number of people appointed in the three highest levels of management	Appointment letter	0	0	0	0	0	0

**Summary of Results: Corporate Services**

KPI Not Yet Measured	1
KPI Not Met	0
KPI Almost Met	0
KPI Well Met	0
KPI Well Met	0
KPI Extremely Well Met	0
<b>Total KPAs</b>	<b>1</b>

**Electricity**

Ref	Directorate	National KPA	Strategic Objective	KPI	Unit of Measurement	Source of Evidence	Sep-14		Dec-14		Overall Performance	
							Target	Actual	Target	Actual	Target	Actual
TL5	Electricity	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	Limit the % electricity unaccounted for to less than 10%	% calculated as (kwh sold/kwh purchased)x100	Annual financial statements and financial monthly reporting	12%	4.71%	12%	22.91%	12%	13.91%
TL6	Electricity	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	90% of the electricity maintenance budget spent (Actual expenditure on maintenance divided by the total approved budget for maintenance)x100	% of the budget spent	Annual financial statements and financial monthly reporting	0%	0%	0%	N/A	0%	0%
TL7	Electricity	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	95% of the approved project budget spent to install new flood lighting at Meserveville sport grounds (Total expenditure on project/ Approved budget for the project)x100	% of the budget spent	Report from the financial system & completion certificates	0%	0%	0%	N/A	0%	0%
TL8	Electricity	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	95% of the approved project budget spent to install new foundations high mast light (Total expenditure on project/ Approved budget for the project)x100	% of the budget spent	Report from the financial system & completion certificates	0%	0%	0%	N/A	0%	0%
TL9	Electricity	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	95% of the approved project budget spent to install new high mast light for the Rustdene stadium (Total expenditure on project/ Approved budget for the project)x100	% of the budget spent	Report from the financial system & completion certificates	0%	0%	0%	N/A	0%	0%
TL10	Electricity	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	95% of the approved project budget spent to install new flood lighting at Rustdene Sport grounds (Total expenditure on project/ Approved budget for the project)x100	% of the budget spent	Report from the financial system & completion certificates	0%	0%	0%	N/A	0%	0%

**Summary of Results: Electricity**

KPI Not Yet Measured	5
KPI Not Met	1
KPI Almost Met	0
KPI Well Met	0
KPI Well Met	0
KPI Extremely Well Met	0
<b>Total KPAs</b>	<b>6</b>

**Beaufort West Municipality  
SDBIP 2014/2015: Top Layer SDBIP Report**

Ref	Directorate	National KPA	Strategic Objective	KPI	Unit of Measurement	Source of Evidence	Sep-14		Dec-14		Overall Performance	
							Target	Actual	Target	Actual	Target	Actual
TL11	Engineering Services	Local Economic Development	To develop a local economic development strategy that responds to food security, social infrastructure, health environment, education and skills development and the gender balances in society	Create temporary job opportunities in terms of EPWP projects	Number of temporary jobs opportunities created	EPWP statistics submitted	100	343	50	327	150	67%
TL12	Engineering Services	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	Construct new roads Phase II in Beaufort West, Hillside II, Rustdene & Iwa (Mandlenko)	Number of meters of new roads constructed	Completion certificates	0	0	0	0	0	0
TL13	Engineering Services	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	Let it unaccounted water to less than 15% between source and sector meters	% of water unaccounted for between source and sector meters	Annual financial statements	15%	10.80%	0	0	15%	7.09%
TL14	Engineering Services	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	Maintain water quality as per SANS 241 physical and micro parameters	% water quality level	Monthly laboratory reports	95%	100%	G2	95%	100%	G2
TL15	Engineering Services	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	Maintain quality of final waste water outflow	% quality level	Monthly laboratory reports	90%	96%	G2	90%	98%	G2
TL16	Engineering Services	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	90% of the roads and stormwater assets maintenance budget spent (Actual expenditure on maintenance divided by the total approved budget for maintenance)x100	% of budget spent	Annual financial statements	0%	0%	N/A	0%	0%	N/A
TL17	Engineering Services	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	90% of the sanitation assets maintenance budget spent (Actual expenditure on maintenance divided by the total approved budget for maintenance)x100	% of budget spent	Report from the financial system & completion certificates	0%	0%	N/A	0%	0%	N/A
TL18	Engineering Services	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	90% of the parks and recreation maintenance budget spent (Actual expenditure on maintenance divided by the total approved budget for maintenance)x100	% of budget spent	Report from the financial system & completion certificates	0%	0%	N/A	0%	0%	N/A
TL19	Engineering Services	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	90% of the water assets maintenance budget spent (Actual expenditure on maintenance divided by the total approved budget for maintenance)x100	% of budget spent	Report from the financial system & completion certificates	0%	0%	N/A	0%	0%	N/A
TL20	Engineering Services	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	95% of the approved project budget spent to implement Water Conservation/Water Demand Management Plan with the replacement of water meters	% of budget spent	Report from the financial system & completion certificates	0%	0%	N/A	0%	0%	N/A
TL21	Engineering Services	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	95% of the approved project budget spent to upgrade the sport facilities in Beaufort West by end June	% of budget spent	Report from the financial system & completion certificates	0%	0%	N/A	0%	0%	N/A
TL22	Engineering Services	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	95% of the approved project budget spent to rehabilitate Pieter street in Beaufort West by end June (Total expenditure on project/ Approved budget for the project)x100	% of budget spent	Report from the financial system & completion certificates	0%	0%	N/A	0%	0%	N/A



**Beaufort West Municipality**  
**SD8IP 2014/2015: Top Layer SDBIP Report**

**Summary of Results: Engineering Services**

KPI Not Yet Measured	16
KPI Not Met	0
KPI Almost Met	0
KPI Met	0
KPI Well Met	2
KPI Extremely Well Met	5
<b>Total KPIs</b>	<b>23</b>

**Financial Services**

Ref	Directorate	National KPA	Strategic Objective	KPI	Unit of Measurement	Source of Evidence	Sep-14		Dec-14		Overall Performance	
							Target	Actual	Target	Actual	Target	Actual
TL34	Financial Services	Municipal Financial Viability and Management	To improve the financial viability of the municipality	Financial viability measured in terms of the municipality's ability to meet its service obligations (i.e. operating grants received)/debt to service payments due within the year (%)	Ratio achieved	Annual Financial Statements & Sec 71 reports	2	18.1	0	N/A	2	18.1
TL35	Financial Services	Municipal Financial Viability and Management	To improve the financial viability of the municipality	Financial viability measured in terms of the outstanding service debtors (Total outstanding service debtors/ revenue received for services)	% achieved	Annual Financial Statements & Sec 71 reports	32%	32%	0%	N/A	32%	32%
TL36	Financial Services	Municipal Financial Viability and Management	To improve the financial viability of the municipality	Financial viability measured in terms of the available cash to cover fixed operating expenditure (Available cash+ investments/ Monthly fixed operating expenditure)	Ratio achieved	Annual Financial Statements & Sec 71 reports	0.8	0.6	0	N/A	0.8	0.6
TL37	Financial Services	Municipal Financial Viability and Management	To improve the financial viability of the municipality	Payment to current percentage of above 85% (Gross Debtors Closing Balance + Billed Revenue-Gross Debtors Opening Balance - Bad Debts Written Off) divided by Billed Revenue) x100)	Payment % achieved	Annual Financial Statements and sec 71 reports	0%	0%	0%	N/A	0%	0%
TL38	Financial Services	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	Number of formal residential properties that receive piped water (credit and prepaid water) that is connected to the municipal water infrastructure network	Number of residential properties which are billed for water or have pre paid meters	SAMRAS system report	0	0	0	N/A	0	0
TL39	Financial Services	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	Number of formal residential properties connected to the municipal electrical network (excluding Eskom areas)	Number of residential properties which are billed for electricity or have pre paid meters (including Eskom areas)	SAMRAS system report	0	0	0	N/A	0	0
TL40	Financial Services	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	Number of formal residential properties connected to the municipal waste water sanitation/sewage network for sewerage closets (toilets)	Number of residential properties which are billed for sewerage	SAMRAS system report	0	0	0	N/A	0	0
TL41	Financial Services	Basic Service Delivery	To improve and maintain current basic service delivery and infrastructure development through the provision of basic services and specific infrastructural development projects	Number of formal residential properties for which refuse is removed once per week	Number of residential properties which are billed for refuse removal	SAMRAS system report	0	0	0	N/A	0	0

