

# BEAUFORT WEST MUNICIPALITY



## Monthly Budget Statement FOR THE MONTH ENDING July 2014

# **TABLE OF CONTENTS**

## **PART 1 – IN-YEAR REPORT**

1. Mayor’s Report .....	2
2. Resolutions .....	2
3. Executive Summary .....	3 - 4
4. In-year budget statement tables .....	5 - 11

## **PART 2 – SUPPORTING DOCUMENTATION**

5. Debtors analysis .....	12
6. Creditors analysis .....	12
7. Investment portfolio analysis .....	13
8. Allocation and grant receipts and expenditure .....	14 - 15
9. Expenditure on councillor and board members allowances and employee benefits ....	16
10. Capital programme performance .....	17 - 18
11. Material variances to the SDBIP .....	22

## **PART 1 – IN-YEAR REPORT**

### ***1. Mayor's Report***

#### **1.1 In-Year Report – Monthly Budget Statement**

##### **1.1.1 Implementation of the budget in accordance with the SDBIP**

No comments for July.

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

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

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

The Annual Financial Statements must be completed by 31 August 2014 at which time the final unaudited outcomes for June 2014 will be known. The in-year report for August 2014 will contain the outcomes for 2013/2014 as submitted for audit purposes to the Auditor General.

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

#### **IN-YEAR REPORT 2014/15**

This is the report will be presented to Council at their next meeting:

#### **RECOMMENDATION:**

- a) That Council notes the monthly budget statement and any supporting documentation for July 2014.

### **3. Executive Summary**

#### **3.1 Introduction**

Section 71 of the MFMA states that the Accounting Officer of a Municipality must by no later than 10 working days after the end of each month submit to the mayor of the Municipality and the relevant Provincial Treasury in the prescribe format on the state of the Municipality's budget.

This report presents the current state of the budget implementation and reasons for variances and possible action to be taken.

#### **3.2 Consolidated performance**

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

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

It is difficult to measure performance meaningfully in the first month. However, the annual billing for rates is reflected in this report. Year-to-date revenue accrued 17%, R6,962 million above year-to-date budget projections for July 2014. This is mainly due to the first equitable share installment that were received in July.

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

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

Expenditure by type is 50%, R10,014 million, below year-to-date budget projections for July 2014. The variance can be attributed to the Eskom bulk electricity account for July 2014 amounting to R5,8 million that will only be paid in August and operating expenditure that is expected to pick up as from August.

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

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

Year-to-date expenditure on capital amounts to R1,119 million, or 3,8%, of a total budget of R29,286 million.

Refer to Table C5 for more detail on capital expenditure.

## **Cash flows**

The municipality started the year with a positive projected cash & cash equivalents balance of R4,655 million, this figure is provisional and final balance will only be know once the financial statements are finalized at 31 August 2014. The net increase in cash held were R40,604 million during July resulting in a closing balance of R45,259 million. The increase resulted primarily from the receipt of conditional transfers from national and provincial government, including the first tranche of the Equitable Share for 2014/2015 totaling R40,005 million.

Refer to Table C9 for more detail on cash flows.

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

No comments for July 2014.

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

No remedial or corrective steps are required at this stage.

## 4. In-year budget statement tables

### 4.1 Monthly budget statements

#### 4.1.1 Table C1 s71 Monthly Budget Statement Summary

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - M01 July									
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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	-	24,984	-	24,527	24,527	24,416	111	0%	24,984
Service charges	-	97,492	-	6,119	6,119	8,124	(2,005)	-25%	97,492
Investment revenue	-	1,060	-	1	1	88	(87)	-99%	1,060
Transfers recognised - operational	-	83,796	-	16,796	16,796	6,983	9,813	141%	83,796
Other own revenue	-	24,793	-	1,196	1,196	2,066	(871)	-42%	24,793
<b>Total Revenue (excluding capital transfers and contributions)</b>	-	<b>232,125</b>	-	<b>48,639</b>	<b>48,639</b>	<b>41,677</b>	<b>6,962</b>	<b>17%</b>	<b>232,125</b>
Employee costs	-	74,295	-	5,601	5,601	5,842	(241)	-4%	74,295
Remuneration of Councillors	-	4,449	-	316	316	371	(55)	-15%	4,449
Depreciation & asset impairment	-	15,081	-	1,257	1,257	1,257	0	0%	15,081
Finance charges	-	1,940	-	114	114	162	(48)	-30%	1,940
Materials and bulk purchases	-	74,897	-	180	180	6,241	(6,062)	-97%	74,897
Transfers and grants	-	60	-	-	-	5	(5)	-100%	60
Other expenditure	-	74,923	-	2,640	2,640	6,244	(3,604)	-58%	74,923
<b>Total Expenditure</b>	-	<b>245,644</b>	-	<b>10,107</b>	<b>10,107</b>	<b>20,121</b>	<b>(10,014)</b>	<b>-50%</b>	<b>245,644</b>
<b>Surplus/(Deficit)</b>	-	<b>(13,519)</b>	-	<b>38,532</b>	<b>38,532</b>	<b>21,557</b>	<b>16,976</b>	<b>79%</b>	<b>(13,519)</b>
Transfers recognised - capital	-	22,868	-	1,119	1,119	1,906	(787)	-41%	22,868
Contributions & Contributed assets	-	170	-	-	-	14	(14)	-100%	170
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	-	<b>9,519</b>	-	<b>39,651</b>	<b>39,651</b>	<b>23,476</b>	<b>16,174</b>	<b>69%</b>	<b>9,519</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	-	<b>9,519</b>	-	<b>39,651</b>	<b>39,651</b>	<b>23,476</b>	<b>16,174</b>	<b>69%</b>	<b>9,519</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	-	<b>29,286</b>	-	<b>1,119</b>	<b>1,119</b>	<b>2,441</b>	<b>(1,322)</b>	<b>-54%</b>	<b>29,286</b>
Capital transfers recognised	-	23,038	-	1,119	1,119	1,920	(801)	-42%	23,038
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	2,460	-	-	-	205	(205)	-100%	2,460
Internally generated funds	-	3,788	-	-	-	316	(316)	-100%	3,788
<b>Total sources of capital funds</b>	-	<b>29,286</b>	-	<b>1,119</b>	<b>1,119</b>	<b>2,441</b>	<b>(1,322)</b>	<b>-54%</b>	<b>29,286</b>
<b>Financial position</b>									
Total current assets	-	43,252	-	-	154,438	-	-	-	43,252
Total non current assets	-	409,592	-	-	397,431	-	-	-	409,592
Total current liabilities	-	41,104	-	-	111,518	-	-	-	41,104
Total non current liabilities	-	47,055	-	-	42,610	-	-	-	47,055
<b>Community wealth/Equity</b>	-	<b>364,685</b>	-	-	<b>397,741</b>	-	-	-	<b>364,685</b>
<b>Cash flows</b>									
Net cash from (used) operating	-	30,285	-	41,742	41,742	2,873	(38,869)	-1353%	30,285
Net cash from (used) investing	-	(28,815)	-	(1,119)	(1,119)	(2,401)	(1,283)	53%	(28,815)
Net cash from (used) financing	-	(391)	-	(20)	(20)	(46)	(26)	56%	(391)
<b>Cash/cash equivalents at the month/year end</b>	-	<b>5,735</b>	-	<b>-</b>	<b>45,259</b>	<b>5,081</b>	<b>(40,178)</b>	<b>-791%</b>	<b>5,735</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	18,214	3,603	1,862	40,091	-	-	-	-	63,770
<b>Creditors Age Analysis</b>									
Total Creditors	543	-	-	-	-	-	-	-	543

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

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

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

WC053 Beaufort West - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M01 July										
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	1									
<b>Revenue - Standard</b>										
<i><b>Governance and administration</b></i>		-	72,468	-	40,353	40,353	28,373	11,980	42%	72,468
Executive and council		-	39,089	-	15,572	15,572	3,257	12,315	378%	39,089
Budget and treasury office		-	32,894	-	24,754	24,754	25,075	(320)	-1%	32,894
Corporate services		-	485	-	26	26	40	(14)	-35%	485
<i><b>Community and public safety</b></i>		-	30,912	-	1,477	1,477	2,576	(1,099)	-43%	30,912
Community and social services		-	6,087	-	313	313	507	(194)	-38%	6,087
Sport and recreation		-	3,226	-	35	35	269	(234)	-87%	3,226
Public safety		-	16,220	-	480	480	1,352	(872)	-65%	16,220
Housing		-	5,380	-	650	650	448	201	45%	5,380
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	8,967	-	1,071	1,071	747	324	43%	8,967
Planning and development		-	452	-	26	26	38	(12)	-31%	452
Road transport		-	8,515	-	1,046	1,046	710	336	47%	8,515
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	142,816	-	6,856	6,856	11,901	(5,046)	-42%	142,816
Electricity		-	101,801	-	3,521	3,521	8,483	(4,962)	-58%	101,801
Water		-	18,471	-	256	256	1,539	(1,283)	-83%	18,471
Waste water management		-	16,279	-	2,191	2,191	1,357	835	62%	16,279
Waste management		-	6,266	-	887	887	522	365	70%	6,266
<i><b>Other</b></i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	-	255,163	-	49,758	49,758	43,597	6,160	14%	255,163
<b>Expenditure - Standard</b>										
<i><b>Governance and administration</b></i>		-	43,258	-	2,999	2,999	3,509	(510)	-15%	43,258
Executive and council		-	14,980	-	892	892	1,228	(336)	-27%	14,980
Budget and treasury office		-	15,169	-	929	929	1,220	(291)	-24%	15,169
Corporate services		-	13,109	-	1,178	1,178	1,061	116	11%	13,109
<i><b>Community and public safety</b></i>		-	37,042	-	2,467	2,467	2,995	(527)	-18%	37,042
Community and social services		-	9,231	-	528	528	739	(211)	-29%	9,231
Sport and recreation		-	6,827	-	483	483	547	(64)	-12%	6,827
Public safety		-	14,570	-	736	736	1,178	(442)	-38%	14,570
Housing		-	6,413	-	721	721	531	190	36%	6,413
Health		-	-	-	-	-	-	-	-	-
<i><b>Economic and environmental services</b></i>		-	27,564	-	1,416	1,416	2,232	(817)	-37%	27,564
Planning and development		-	4,805	-	276	276	382	(106)	-28%	4,805
Road transport		-	22,758	-	1,140	1,140	1,851	(711)	-38%	22,758
Environmental protection		-	-	-	-	-	-	-	-	-
<i><b>Trading services</b></i>		-	137,449	-	3,205	3,205	11,358	(8,152)	-72%	137,449
Electricity		-	97,543	-	1,102	1,102	8,098	(6,996)	-86%	97,543
Water		-	22,752	-	787	787	1,876	(1,089)	-58%	22,752
Waste water management		-	6,341	-	533	533	514	19	4%	6,341
Waste management		-	10,813	-	784	784	870	(86)	-10%	10,813
<i><b>Other</b></i>		-	332	-	19	19	27	(8)	-30%	332
<b>Total Expenditure - Standard</b>	3	-	245,644	-	10,107	10,107	20,121	(10,014)	-50%	245,644
<b>Surplus/ (Deficit) for the year</b>		-	9,519	-	39,651	39,651	23,476	16,174	69%	9,519

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

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

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July										
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		-	-	-	35	35	-	35	#DIV/0!	-
Vote 2 - Director: Corporate Services		-	44,063	-	15,823	15,823	3,672	12,151	330.9%	44,063
Vote 3 - Director: Financial Services		-	32,916	-	24,763	24,763	25,077	(314)	-1.3%	32,916
Vote 4 - Director: Engineering Services		-	46,812	-	3,521	3,521	3,901	(380)	-9.7%	46,812
Vote 5 - Director: Community Services		-	29,571	-	2,095	2,095	2,464	(370)	-15.0%	29,571
Vote 6 - Director: Electrical Services		-	101,801	-	3,521	3,521	8,483	(4,962)	-58.5%	101,801
		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	2	-	<b>255,163</b>	-	<b>49,758</b>	<b>49,758</b>	<b>43,597</b>	<b>6,160</b>	<b>14.1%</b>	<b>255,163</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		-	3,690	-	248	248	285	(37)	-13.0%	3,690
Vote 2 - Director: Corporate Services		-	26,014	-	1,868	1,868	2,129	(261)	-12.2%	26,014
Vote 3 - Director: Financial Services		-	15,348	-	933	933	1,234	(301)	-24.4%	15,348
Vote 4 - Director: Engineering Services		-	67,159	-	3,509	3,509	5,468	(1,959)	-35.8%	67,159
Vote 5 - Director: Community Services		-	35,890	-	2,446	2,446	2,906	(460)	-15.8%	35,890
Vote 6 - Director: Electrical Services		-	97,543	-	1,102	1,102	8,098	(6,996)	-86.4%	97,543
		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	2	-	<b>245,644</b>	-	<b>10,107</b>	<b>10,107</b>	<b>20,121</b>	<b>(10,014)</b>	<b>-49.8%</b>	<b>245,644</b>
<b>Surplus/ (Deficit) for the year</b>	2	-	<b>9,519</b>	-	<b>39,651</b>	<b>39,651</b>	<b>23,476</b>	<b>16,174</b>	<b>68.9%</b>	<b>9,519</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) - M01 July										
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 %	
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		-	24,364	-	24,501	24,501	24,364	137	1%	24,364
Property rates - penalties & collection charges		-	620	-	26	26	52	(26)	-50%	620
Service charges - electricity revenue		-	67,167	-	3,067	3,067	5,597	(2,530)	-45%	67,167
Service charges - water revenue		-	12,695	-	67	67	1,058	(991)	-94%	12,695
Service charges - sanitation revenue		-	11,670	-	2,190	2,190	973	1,218	125%	11,670
Service charges - refuse revenue		-	5,960	-	794	794	497	298	60%	5,960
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	845	-	115	115	70	45	63%	845
Interest earned - external investments		-	1,060	-	1	1	88	(87)	-99%	1,060
Interest earned - outstanding debtors		-	1,716	-	225	225	143	82	57%	1,716
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	16,120	-	471	471	1,343	(872)	-65%	16,120
Licences and permits		-	648	-	46	46	54	(8)	-15%	648
Agency services		-	520	-	56	56	43	13	29%	520
Transfers recognised - operational		-	83,796	-	16,796	16,796	6,983	9,813	141%	83,796
Other revenue		-	4,944	-	283	283	412	(129)	-31%	4,944
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	<b>232,125</b>	-	<b>48,639</b>	<b>48,639</b>	<b>41,677</b>	<b>6,962</b>	<b>17%</b>	<b>232,125</b>
<b>Expenditure By Type</b>										
Employee related costs		-	74,295	-	5,601	5,601	5,842	(241)	-4%	74,295
Remuneration of councillors		-	4,449	-	316	316	371	(55)	-15%	4,449
Debt impairment		-	3,000	-	250	250	250	-	-	3,000
Depreciation & asset impairment		-	15,081	-	1,257	1,257	1,257	0	0%	15,081
Finance charges		-	1,940	-	114	114	162	(48)	-30%	1,940
Bulk purchases		-	53,844	-	52	52	4,487	(4,435)	-99%	53,844
Other materials		-	21,053	-	128	128	1,754	(1,627)	-93%	21,053
Contracted services		-	7,907	-	177	177	659	(482)	-73%	7,907
Transfers and grants		-	60	-	-	-	5	(5)	-100%	60
Other expenditure		-	64,016	-	2,213	2,213	5,335	(3,122)	-59%	64,016
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	<b>245,644</b>	-	<b>10,107</b>	<b>10,107</b>	<b>20,121</b>	<b>(10,014)</b>	<b>-50%</b>	<b>245,644</b>
<b>Surplus/(Deficit)</b>		-	<b>(13,519)</b>	-	<b>38,532</b>	<b>38,532</b>	<b>21,557</b>	<b>16,976</b>	<b>0</b>	<b>(13,519)</b>
Transfers recognised - capital		-	22,868	-	1,119	1,119	1,906	(787)	(0)	22,868
Contributions recognised - capital		-	170	-	-	-	14	(14)	(0)	170
Contributed assets		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		-	<b>9,519</b>	-	<b>39,651</b>	<b>39,651</b>	<b>23,476</b>			<b>9,519</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		-	<b>9,519</b>	-	<b>39,651</b>	<b>39,651</b>	<b>23,476</b>			<b>9,519</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		-	<b>9,519</b>	-	<b>39,651</b>	<b>39,651</b>	<b>23,476</b>			<b>9,519</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		-	<b>9,519</b>	-	<b>39,651</b>	<b>39,651</b>	<b>23,476</b>			<b>9,519</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) - M01 July										
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		-	7	-	-	-	1	(1)	-100%	7
Vote 2 - Director: Corporate Services		-	1,067	-	-	-	89	(89)	-100%	1,067
Vote 3 - Director: Financial Services		-	164	-	-	-	14	(14)	-100%	164
Vote 4 - Director: Engineering Services		-	21,715	-	1,097	1,097	1,810	(713)	-39%	21,715
Vote 5 - Director: Community Services		-	1,474	-	-	-	123	(123)	-100%	1,474
Vote 6 - Director: Electrical Services		-	4,860	-	22	22	405	(383)	-95%	4,860
		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	29,286	-	1,119	1,119	2,441	(1,322)	-54%	29,286
<b>Total Capital Expenditure</b>		-	29,286	-	1,119	1,119	2,441	(1,322)	-54%	29,286
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		-	1,021	-	-	-	85	(85)	-100%	1,021
Executive and council		-	31	-	-	-	3	(3)	-100%	31
Budget and treasury office		-	134	-	-	-	11	(11)	-100%	134
Corporate services		-	857	-	-	-	71	(71)	-100%	857
<b>Community and public safety</b>		-	4,144	-	-	-	345	(345)	-100%	4,144
Community and social services		-	460	-	-	-	38	(38)	-100%	460
Sport and recreation		-	3,200	-	-	-	267	(267)	-100%	3,200
Public safety		-	465	-	-	-	39	(39)	-100%	465
Housing		-	18	-	-	-	2	(2)	-100%	18
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	7,520	-	923	923	627	296	47%	7,520
Planning and development		-	397	-	-	-	33	(33)	-100%	397
Road transport		-	7,123	-	923	923	594	329	55%	7,123
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	16,601	-	196	196	1,383	(1,188)	-86%	16,601
Electricity		-	4,860	-	22	22	405	(383)	-95%	4,860
Water		-	5,859	-	174	174	488	(315)	-64%	5,859
Waste water management		-	4,942	-	-	-	412	(412)	-100%	4,942
Waste management		-	940	-	-	-	78	(78)	-100%	940
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	-	29,286	-	1,119	1,119	2,441	(1,322)	-54%	29,286
<b>Funded by:</b>										
National Government		-	22,489	-	1,119	1,119	1,874	(755)	-40%	22,489
Provincial Government		-	379	-	-	-	32	(32)	-100%	379
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	170	-	-	-	14	(14)	-100%	170
<b>Transfers recognised - capital</b>		-	23,038	-	1,119	1,119	1,920	(801)	-42%	23,038
<b>Public contributions &amp; donations</b>	5	-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	-	2,460	-	-	-	205	(205)	-100%	2,460
<b>Internally generated funds</b>		-	3,788	-	-	-	316	(316)	-100%	3,788
<b>Total Capital Funding</b>		-	29,286	-	1,119	1,119	2,441	(1,322)	-54%	29,286

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M01 July						
Description	Ref	2013/14	Budget Year 2014/15			Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		-	952	-	12	952
Call investment deposits		-	4,783	-	33,787	4,783
Consumer debtors		-	29,617	-	80,357	29,617
Other debtors		-	4,500	-	37,226	4,500
Current portion of long-term receiv ables		-	-	-	98	-
Inventory		-	3,400	-	2,958	3,400
<b>Total current assets</b>		-	<b>43,252</b>	-	<b>154,438</b>	<b>43,252</b>
<b>Non current assets</b>						
Long-term receiv ables		-	1,150	-	1,067	1,150
Investments		-	-	-	-	-
Investment property		-	9,058	-	9,690	9,058
Investments in Associate		-	-	-	-	-
Property , plant and equipment		-	398,093	-	385,090	398,093
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		-	142	-	335	142
Other non-current assets		-	1,149	-	1,249	1,149
<b>Total non current assets</b>		-	<b>409,592</b>	-	<b>397,431</b>	<b>409,592</b>
<b>TOTAL ASSETS</b>		-	<b>452,844</b>	-	<b>551,869</b>	<b>452,844</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	5,090	-
Borrowing		-	2,611	-	1,877	2,611
Consumer deposits		-	1,284	-	1,145	1,284
Trade and other pay ables		-	26,675	-	33,652	26,675
Provisions		-	10,534	-	69,753	10,534
<b>Total current liabilities</b>		-	<b>41,104</b>	-	<b>111,518</b>	<b>41,104</b>
<b>Non current liabilities</b>						
Borrowing		-	17,320	-	16,611	17,320
Provisions		-	29,735	-	25,999	29,735
<b>Total non current liabilities</b>		-	<b>47,055</b>	-	<b>42,610</b>	<b>47,055</b>
<b>TOTAL LIABILITIES</b>		-	<b>88,159</b>	-	<b>154,128</b>	<b>88,159</b>
<b>NET ASSETS</b>	2	-	<b>364,685</b>	-	<b>397,741</b>	<b>364,685</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		-	356,367	-	387,574	356,367
Reserves		-	8,318	-	10,166	8,318
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	-	<b>364,685</b>	-	<b>397,741</b>	<b>364,685</b>

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

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M01 July										
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		-	143,686	-	10,317	10,317	11,974	(1,657)	-14%	143,686
Government - operating		-	83,796	-	28,837	28,837	6,983	21,854	313%	83,796
Government - capital		-	23,038	-	11,168	11,168	1,920	9,249	482%	23,038
Interest		-	1,060	-	1	1	88	(87)	-99%	1,060
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		-	(219,295)	-	(8,486)	(8,486)	(17,925)	(9,439)	53%	(219,295)
Finance charges		-	(1,940)	-	(95)	(95)	(162)	(67)	41%	(1,940)
Transfers and Grants		-	(60)	-	-	-	(5)	(5)	100%	(60)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	<b>30,285</b>	-	<b>41,742</b>	<b>41,742</b>	<b>2,873</b>	<b>(38,869)</b>	<b>-1353%</b>	<b>30,285</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		-	472	-	-	-	39	(39)	-100%	472
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		-	(29,286)	-	(1,119)	(1,119)	(2,441)	(1,322)	54%	(29,286)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	<b>(28,815)</b>	-	<b>(1,119)</b>	<b>(1,119)</b>	<b>(2,401)</b>	<b>(1,283)</b>	<b>53%</b>	<b>(28,815)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	2,460	-	-	-	-	-		2,460
Increase (decrease) in consumer deposits		-	84	-	(1)	(1)	7	(8)	-118%	84
<b>Payments</b>										
Repayment of borrowing		-	(2,935)	-	(19)	(19)	(53)	(34)	64%	(2,935)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	<b>(391)</b>	-	<b>(20)</b>	<b>(20)</b>	<b>(46)</b>	<b>(26)</b>	<b>56%</b>	<b>(391)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>										
		-	<b>1,080</b>	-	<b>40,604</b>	<b>40,604</b>	<b>426</b>			<b>1,080</b>
Cash/cash equivalents at beginning:		-	4,655	-		4,655	4,655			4,655
Cash/cash equivalents at month/year end:		-	5,735	-		45,259	5,081			5,735

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

## PART 2 – SUPPORTING DOCUMENTATION

### 5. Debtors' analysis

#### 5.1 Supporting Table SC3

##### Debtors' age analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July													
Description	NT Code	Budget Year 2014/15									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,096	334	196	2,764	-	-	-	-	4,389	2,764	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,314	1,187	182	850	-	-	-	-	7,534	850	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	8,127	339	249	3,869	-	-	-	-	12,584	3,869	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	2,453	440	334	7,532	-	-	-	-	10,759	7,532	-	-
Receivables from Exchange Transactions - Waste Management	1600	908	276	227	5,423	-	-	-	-	6,833	5,423	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	3	2	88	-	-	-	-	99	88	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	311	1,024	673	19,564	-	-	-	-	21,572	19,564	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>18,214</b>	<b>3,603</b>	<b>1,862</b>	<b>40,091</b>	-	-	-	-	<b>63,770</b>	<b>40,091</b>	-	-
2013/14 - totals only													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	3,007	378	111	252	-	-	-	-	3,748	252	-	-
Commercial	2300	3,063	218	47	685	-	-	-	-	4,014	685	-	-
Households	2400	8,048	2,854	1,175	35,009	-	-	-	-	47,086	35,009	-	-
Other	2500	4,096	153	529	4,144	-	-	-	-	8,922	4,144	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>18,214</b>	<b>3,603</b>	<b>1,862</b>	<b>40,091</b>	-	-	-	-	<b>63,770</b>	<b>40,091</b>	-	-

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July												
Description	NT Code	Budget Year 2014/15									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	543	-	-	-	-	-	-	-	-	543	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>543</b>	-	-	-	-	-	-	-	-	<b>543</b>	-

Supporting Table SC 4 reflects trade creditors only

## 7. Investment portfolio analysis

### 7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July									
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			2,743	5,933	8,676
Standard		Call Account	Call Deposit	On call			320	6,349	6,669
ABSA		Call Account	Call Deposit	On call			2,787	5,430	8,217
Nedbank		Call Account	Call Deposit	On call			3,468	6,120	9,588
<b>Municipality sub-total</b>					-		9,317	23,832	33,149
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		9,317	23,832	33,149

## 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 - M01 July										
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>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		-	73,259	-	27,153	27,153	6,105	21,048	344.8%	73,259
Local Government Equitable Share		-	38,990	-	15,433	15,433	3,249	12,184	375.0%	38,990
Municipal Infrastructure Grant (MIG)		-	360	-	120	120	30	90	300.0%	360
Integrated National Electrification Programme Grant (INEP)		-	25,541	-	10,000	10,000	2,128	7,872	369.8%	25,541
Financial Management Grant (FMG)		-	1,600	-	1,600	1,600	133	1,467	1100.0%	1,600
Municipal Systems Improvement Grant (MSIG)		-	934	-	-	-	78	(78)	-100.0%	934
Expanded Public Works Programme (EPWP)	3	-	1,834	-	-	-	153	(153)	-100.0%	1,834
Energy Efficiency and Demand Side Management Grant (EEDSMG)		-	4,000	-	-	-	333	(333)	-100.0%	4,000
<b>Provincial Government:</b>		-	10,537	-	2,321	2,321	878	1,443	164.3%	10,537
Human Settlements Development Grant (Housing)		-	5,257	-	637	637	438	199	45.5%	5,257
Maintenance & Construction of Transport Infrastructure (Roads)		-	794	-	-	-	66	(66)	-100.0%	794
Library Service : Replacement Funding	4	-	3,190	-	1,684	1,684	266	1,418	533.4%	3,190
Library Service : Conditional Grant		-	882	-	-	-	74	(74)	-100.0%	882
Community Development Workers (CDW's)		-	192	-	-	-	16	(16)	-100.0%	192
Thusong Service Centres Grant		-	222	-	-	-	19	(19)	-100.0%	222
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	-	83,796	-	29,474	29,474	6,983	22,491	322.1%	83,796
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	22,489	-	10,531	10,531	1,874	8,657	461.9%	22,489
Municipal Infrastructure Grant (MIG)		-	16,385	-	10,531	10,531	1,365	9,166	671.3%	16,385
Regional Bulk Infrastructure Grant (RBIG)		-	4,145	-	-	-	345	(345)	-100.0%	4,145
Integrated National Electrification Programme Grant (INEP)		-	1,959	-	-	-	163	(163)	-100.0%	1,959
<b>Provincial Government:</b>		-	379	-	-	-	32	(32)	-100.0%	379
Library Service : Replacement Funding		-	79	-	-	-	7	(7)	-100.0%	79
Library Service : Conditional Grant		-	300	-	-	-	25	(25)	-100.0%	300
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	22,868	-	10,531	10,531	1,906	8,625	452.6%	22,868
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	-	106,664	-	40,005	40,005	8,889	31,116	350.1%	106,664

## 8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July										
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>		-	73,259	-	15,876	15,876	6,105	9,771	160.0%	73,259
Local Government Equitable Share		-	38,990	-	15,433	15,433	3,249	12,184	375.0%	38,990
Municipal Infrastructure Grant (MIG)		-	360	-	20	20	30	(10)	-32.5%	360
Integrated National Electrification Programme Grant (INEP)		-	25,541	-	272	272	2,128	(1,857)	-87.2%	25,541
Financial Management Grant (FMG)		-	1,600	-	51	51	133	(83)	-62.0%	1,600
Municipal Systems Improvement Grant (MSIG)		-	934	-	21	21	78	(57)	-73.0%	934
Expanded Public Works Programme (EPWP)		-	1,834	-	79	79	153	(74)	-48.3%	1,834
Energy Efficiency and Demand Side Management Grant (EEDSMG)		-	4,000	-	-	-	333	(333)	-100.0%	4,000
<b>Provincial Government:</b>		-	10,537	-	920	920	878	61	6.9%	10,537
Human Settlements Development Grant (Housing)		-	5,257	-	637	637	438	199	45.5%	5,257
Maintenance & Construction of Transport Infrastructure (Roads)		-	794	-	-	-	66	(66)	-100.0%	794
Library Service : Replacement Funding		-	3,190	-	166	166	266	(99)	-37.4%	3,190
Library Service : Conditional Grant		-	882	-	96	96	74	23	30.7%	882
Community Development Workers (CDWs)		-	192	-	20	20	16	4	27.2%	192
Thusong Service Centres Grant		-	222	-	-	-	19	(19)	-100.0%	222
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		-	83,796	-	16,796	16,796	6,983	9,832	140.8%	83,796
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	22,489	-	1,119	1,119	1,874	(755)	-40.3%	22,489
Municipal Infrastructure Grant (MIG)		-	16,385	-	1,097	1,097	1,365	(269)	-19.7%	16,385
Regional Bulk Infrastructure Grant (RBIG)		-	4,145	-	-	-	345	(345)	-100.0%	4,145
Integrated National Electrification Programme Grant (INEP)		-	1,959	-	22	22	163	(141)	-86.6%	1,959
<b>Provincial Government:</b>		-	379	-	-	-	32	(32)	-100.0%	379
Library Service : Replacement Funding		-	79	-	-	-	7	(7)	-100.0%	79
Library Service : Conditional Grant		-	300	-	-	-	25	(25)	-100.0%	300
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		-	22,868	-	1,119	1,119	1,906	(787)	-41.3%	22,868
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		-	106,664	-	17,915	17,915	8,889	9,045	101.8%	106,664



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

### 9.1 Supporting Table SC8

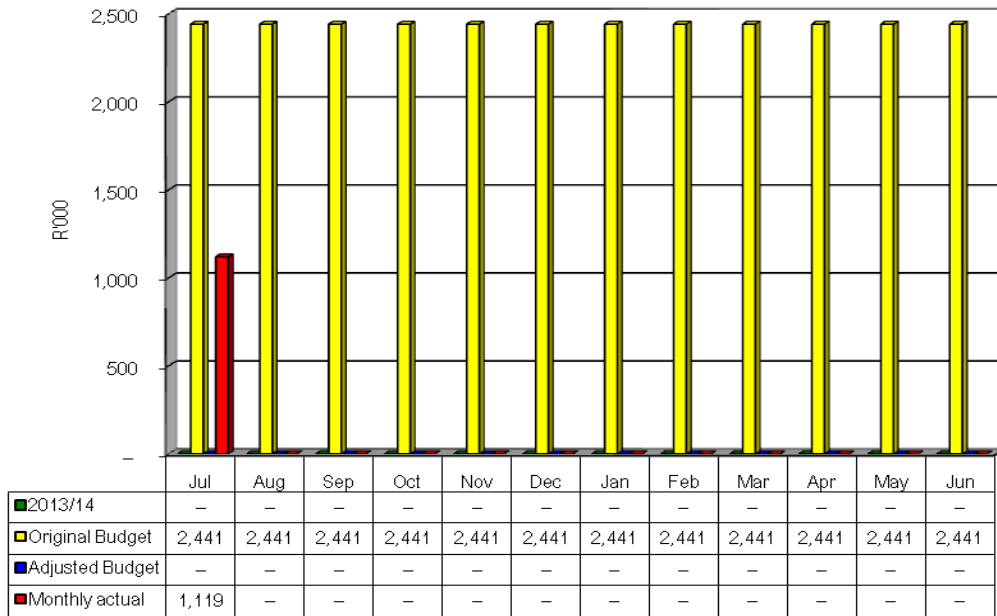
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July										
Summary of Employee and Councillor remuneration	Ref	2013/14	Budget Year 2014/15							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands		A	B	C					%	D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		-	3,147	-	217	217	262	(46)	-17%	3,147
Pension and UIF Contributions		-	181	-	21	21	15	6	37%	19
Medical Aid Contributions		-	42	-	3	3	4	(0)	-7%	42
Motor Vehicle Allowance		-	739	-	53	53	62	(8)	-14%	739
Cellphone Allowance		-	340	-	23	23	28	(6)	-20%	340
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		-	<b>4,449</b>	-	<b>316</b>	<b>316</b>	<b>371</b>	<b>(55)</b>	<b>-15%</b>	<b>4,287</b>
% increase	4		#DIV/0!							#DIV/0!
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		-	5,438	-	243	243	453	(210)	-46%	5,438
Pension and UIF Contributions		-	632	-	45	45	53	(8)	-14%	632
Medical Aid Contributions		-	27	-	2	2	2	(0)	-5%	27
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	380	-	-	-	-	-	-	380
Motor Vehicle Allowance		-	324	-	27	27	27	-	-	324
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		-	<b>6,800</b>	-	<b>318</b>	<b>318</b>	<b>535</b>	<b>(217)</b>	<b>-41%</b>	<b>6,800</b>
% increase	4		#DIV/0!							#DIV/0!
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		-	51,217	-	3,883	3,883	3,950	(67)	-2%	51,217
Pension and UIF Contributions		-	8,360	-	621	621	697	(76)	-11%	8,360
Medical Aid Contributions		-	1,244	-	94	94	104	(9)	-9%	1,244
Overtime		-	2,011	-	303	303	168	136	81%	2,011
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	1,726	-	106	106	144	(37)	-26%	1,726
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	268	-	22	22	22	(0)	-1%	268
Other benefits and allowances		-	1,072	-	143	143	89	53	60%	1,072
Payments in lieu of leave		-	300	-	39	39	25	14	57%	300
Long service awards		-	421	-	-	-	35	(35)	-100%	421
Post-retirement benefit obligations	2	-	875	-	71	71	73	(2)	-3%	875
<b>Sub Total - Other Municipal Staff</b>		-	<b>67,495</b>	-	<b>5,283</b>	<b>5,283</b>	<b>5,307</b>	<b>(23)</b>	<b>0%</b>	<b>67,495</b>
% increase	4		#DIV/0!							#DIV/0!
<b>Total Parent Municipality</b>		-	<b>78,744</b>	-	<b>5,917</b>	<b>5,917</b>	<b>6,212</b>	<b>(295)</b>	<b>-5%</b>	<b>78,582</b>
			#DIV/0!							#DIV/0!
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		-	<b>78,744</b>	-	<b>5,917</b>	<b>5,917</b>	<b>6,212</b>	<b>(295)</b>	<b>-5%</b>	<b>78,582</b>
% increase	4		#DIV/0!							#DIV/0!
<b>TOTAL MANAGERS AND STAFF</b>		-	<b>74,295</b>	-	<b>5,601</b>	<b>5,601</b>	<b>5,842</b>	<b>(241)</b>	<b>-4%</b>	<b>74,295</b>

## 10. Capital programme performance

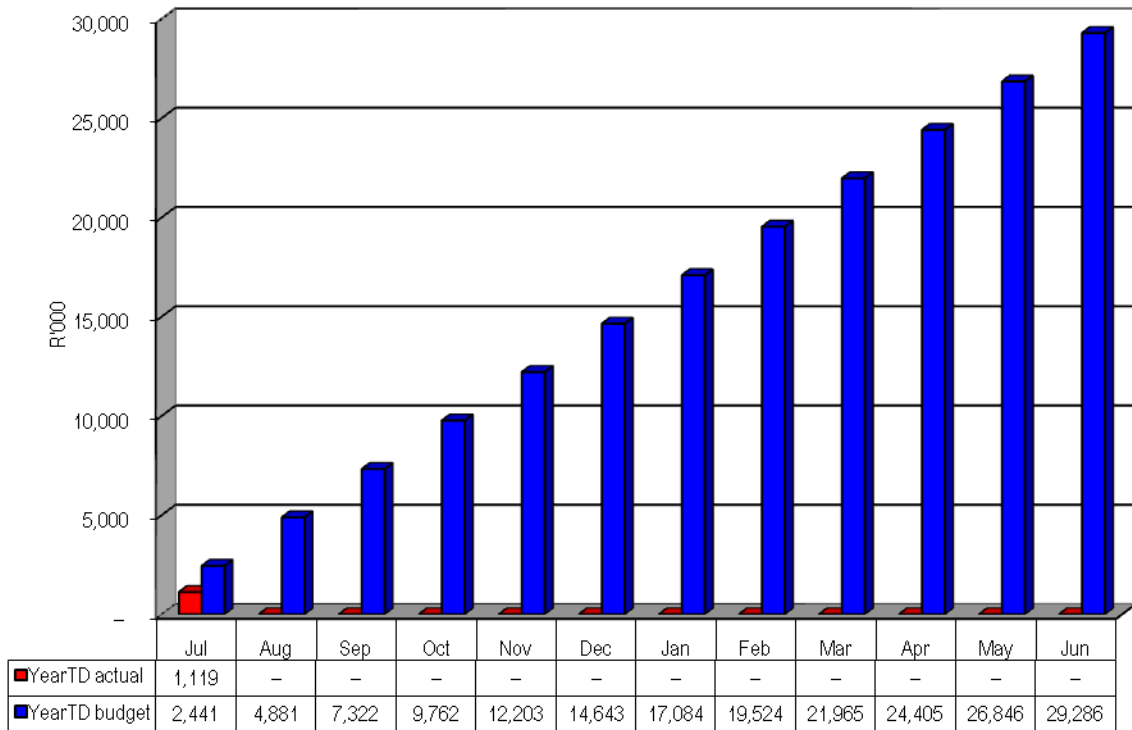
### 10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July									
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 Original Budget
R thousands								%	
<b>Monthly expenditure performance trend</b>									
July	-	2,441	-	1,119	1,119	2,441	1,322	54.2%	4%
August	-	2,441	-	-		4,881	-		
September	-	2,441	-	-		7,322	-		
October	-	2,441	-	-		9,762	-		
November	-	2,441	-	-		12,203	-		
December	-	2,441	-	-		14,643	-		
January	-	2,441	-	-		17,084	-		
February	-	2,441	-	-		19,524	-		
March	-	2,441	-	-		21,965	-		
April	-	2,441	-	-		24,405	-		
May	-	2,441	-	-		26,846	-		
June	-	2,441	-	-		29,286	-		
<b>Total Capital expenditure</b>	-	<b>29,286</b>	-	<b>1,119</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 - M01 July										
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>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	21,229	-	1,119	1,119	1,769	650	36.8%	21,229
Infrastructure - Road transport		-	6,067	-	923	923	506	(417)	-82.5%	6,067
Roads, Pavements & Bridges		-	5,430	-	923	923	452	(470)	-104.0%	5,430
Storm water		-	637	-	-	-	53	53	100.0%	637
Infrastructure - Electricity		-	4,501	-	22	22	375	353	94.1%	4,501
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	2,789	-	22	22	232	210	90.6%	2,789
Street Lighting		-	1,712	-	-	-	143	143	100.0%	1,712
Infrastructure - Water		-	5,719	-	174	174	477	303	63.5%	5,719
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	5,719	-	174	174	477	303	63.5%	5,719
Infrastructure - Sanitation		-	4,942	-	-	-	412	412	100.0%	4,942
Reticulation		-	1,966	-	-	-	164	164	100.0%	1,966
Sewerage purification		-	2,976	-	-	-	248	248	100.0%	2,976
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	3,000	-	-	-	250	250	100.0%	3,000
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	3,000	-	-	-	250	250	100.0%	3,000
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	5,057	-	-	-	421	421	100.0%	5,057
General vehicles		-	2,010	-	-	-	168	168	100.0%	2,010
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	786	-	-	-	65	65	100.0%	786
Computers - hardware/equipment		-	1,049	-	-	-	87	87	100.0%	1,049
Furniture and other office equipment		-	532	-	-	-	44	44	100.0%	532
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	680	-	-	-	57	57	100.0%	680
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	-	29,286	-	1,119	1,119	2,441	1,322	54.2%	29,286
<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 - M01 July										
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>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		–	8,343	–	51	51	695	645	92.7%	8,343
Infrastructure - Road transport		–	2,888	–	18	18	241	223	92.7%	2,888
Roads, Pavements & Bridges		–	2,848	–	17	17	237	220	92.7%	2,848
Storm water		–	40	–	0	0	3	3	92.7%	40
Infrastructure - Electricity		–	2,426	–	15	15	202	187	92.7%	2,426
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	2,299	–	14	14	192	178	92.7%	2,299
Street Lighting		–	127	–	1	1	11	10	92.7%	127
Infrastructure - Water		–	1,516	–	9	9	126	117	92.7%	1,516
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	656	–	4	4	55	51	92.7%	656
Reticulation		–	860	–	5	5	72	66	92.7%	860
Infrastructure - Sanitation		–	543	–	3	3	45	42	92.7%	543
Reticulation		–	124	–	1	1	10	10	92.7%	124
Sewerage purification		–	419	–	3	3	35	32	92.7%	419
Infrastructure - Other		–	970	–	6	6	81	75	92.7%	970
Waste Management		–	970	–	6	6	81	75	92.7%	970
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Community</b>		–	2,082	–	13	13	174	161	92.7%	2,082
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	292	–	2	2	24	23	92.7%	292
Community halls		–	133	–	1	1	11	10	92.7%	133
Libraries		–	295	–	2	2	25	23	92.7%	295
Recreational facilities		–	482	–	3	3	40	37	92.7%	482
Fire, safety & emergency		–	432	–	3	3	36	33	92.7%	432
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	57	–	0	0	5	4	92.7%	57
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	392	–	2	2	33	30	92.7%	392
<b>Heritage assets</b>		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Investment properties</b>		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Other assets</b>		–	10,628	–	65	65	886	821	92.7%	7,807
General vehicles		–	2,820	–	17	17	235	218	92.7%	–
Specialised vehicles		–	875	–	5	5	73	68	92.7%	875
Plant & equipment		–	1,244	–	8	8	104	96	92.7%	1,244
Computers - hardware/equipment		–	200	–	1	1	17	15	92.7%	200
Furniture and other office equipment		–	590	–	4	4	49	46	92.7%	590
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	4,440	–	27	27	370	343	92.7%	4,440
Other Buildings		–	458	–	3	3	38	35	92.7%	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	–	128	128	1,754	1,627	92.7%	18,232
<b>Specialised vehicles</b>		–	875	–	5	5	73	68	0	875
Refuse		–	875	–	5	5	73	68	0	875
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

## 10.2.3 Supporting Table SC13d

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July										
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>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		–	11,938	–	995	995	995	(0)	0.0%	11,938
Infrastructure - Road transport		–	5,263	–	439	439	439	(0)	0.0%	5,263
Roads, Pavements & Bridges		–	3,603	–	300	300	300	(0)	0.0%	3,603
Storm water		–	1,659	–	138	138	138	(0)	0.0%	1,659
Infrastructure - Electricity		–	1,967	–	164	164	164	(0)	0.0%	1,967
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	1,967	–	164	164	164	(0)	0.0%	1,967
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	2,698	–	225	225	225	(0)	0.0%	2,698
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	2,419	–	202	202	202	(0)	0.0%	2,419
Reticulation		–	279	–	23	23	23	(0)	0.0%	279
Infrastructure - Sanitation		–	1,842	–	154	154	154	(0)	0.0%	1,842
Reticulation		–	1,842	–	154	154	154	(0)	0.0%	1,842
Sewerage purification		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	168	–	14	14	14	(0)	0.0%	168
Waste Management		–	168	–	14	14	14	(0)	0.0%	168
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Community</b>		–	550	–	46	46	46	(0)	0.0%	550
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	176	–	15	15	15	(0)	0.0%	176
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		–	330	–	27	27	27	0	0.0%	330
Libraries		–	7	–	1	1	1	0	0.0%	7
Recreational facilities		–	–	–	–	–	–	–	–	–
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	35	–	3	3	3	0	0.0%	35
Cemeteries		–	0	–	0	0	0	(0)	-1.6%	0
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	3	–	0	0	0	(0)	-0.2%	3
<b>Heritage assets</b>		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Investment properties</b>		–	311	–	26	26	26	–	–	311
Housing development		–	–	–	–	–	–	–	–	–
Other		–	311	–	26	26	26	–	–	311
<b>Other assets</b>		–	2,163	–	180	180	180	(0)	0.0%	2,163
General vehicles		–	1,306	–	109	109	109	(0)	0.0%	1,306
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	172	–	14	14	14	–	–	172
Computers - hardware/equipment		–	220	–	18	18	18	0	0.0%	220
Furniture and other office equipment		–	269	–	22	22	22	(0)	0.0%	269
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	–	–	–	–	–	–	–
Other Buildings		–	195	–	16	16	16	(0)	0.0%	195
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>		–	119	–	1	1	10	9	90.0%	119
Computers - software & programming		–	119	–	1	1	10	9	90.0%	119
Other		–	–	–	–	–	–	–	–	–
<b>Total Depreciation</b>		–	15,081	–	1,248	1,248	1,257	9	0.7%	15,081
<b>Specialised vehicles</b>		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

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

### **11.1 Over view**

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