

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING August 2014

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PART 1 – IN-YEAR REPORT

1. Mayor's Report

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of the budget in accordance with the SDBIP

No comments for August.

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 audited outcomes for 2013/14 reflected in this report is provisional for June 2014 as the Annual Financial Statements were completed and submitted to the Auditor General on 30 August 2014 and are now awaiting the final report.

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 August 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

Year-to-date revenue accrued amounts to R61,430 million, 4% or R2,294 million above year-to-date budget projections of R59,137 for August 2014. This is mainly due to the annual billing of property rates as reflected in this report. Another contributor is Transfers recognized – operational, the first equitable share installment that were received in July and other operating transfers recognized as income.

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

Operating expenditure by type

Total expenditure amounts to R30,804 million, R9,583 million, below year-to-date budget projections for August 2014. The variance can be attributed to the Eskom bulk electricity account for August 2014 amounting to R5,4 million that will only be paid in September and operating expenditure that is expected to pick up as from September.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R1,546 million, or 5%, of a total adjustment budget of R33,907 million. Year-to-date capital expenditure is R3,335 million below year-to-date budget of R4,881. Directorates are advised to pick up expenditure to avoid under spending.

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 R5,590 million, this figure is provisional and final balance will only be know once the financial statements are finalized at 31 August 2014. The net decrease in cash held were R2,923 million during August resulting in a closing balance of R43,270 million. The decrease is attributable to an increase in expenditure (R10,665 million) from R8,581 million (July) to R19,246 million (August). This is mainly due to an increase in operating grant expenditure and bulk purchases.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for August 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 - M02 August									
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									
Financial Performance									
Property rates	23,192	24,984	24,984	38	24,565	24,467	98	0%	24,984
Service charges	85,099	97,492	97,492	8,283	14,402	16,249	(1,846)	-11%	97,492
Investment revenue	1,012	1,060	1,060	2	3	177	(173)	-98%	1,060
Transfers recognised - operational	78,056	83,796	84,671	3,373	20,169	14,112	6,058	43%	84,671
Other own revenue	44,998	24,793	24,793	1,095	2,290	4,132	(1,842)	-45%	24,793
Total Revenue (excluding capital transfers and contributions)	232,357	232,125	233,000	12,791	61,430	59,137	2,294	4%	233,000
Employee costs	65,904	74,295	74,295	5,503	11,104	11,683	(579)	-5%	74,295
Remuneration of Councillors	3,865	4,449	4,449	338	654	741	(87)	-12%	4,449
Depreciation & asset impairment	14,139	15,081	15,081	1,257	2,513	2,513	0	0%	15,081
Finance charges	4,087	1,940	1,940	(55)	58	323	(265)	-82%	1,940
Materials and bulk purchases	64,225	74,897	74,897	6,846	7,026	12,483	(5,457)	-44%	74,897
Transfers and grants	60	60	60	6	6	10	(4)	-41%	60
Other expenditure	91,905	74,923	75,798	6,803	9,442	12,633	(3,191)	-25%	75,798
Total Expenditure	244,184	245,644	246,520	20,698	30,804	40,387	(9,583)	-24%	246,520
Surplus/(Deficit)	(11,827)	(13,519)	(13,519)	(7,906)	30,626	18,749	11,877	63%	(13,519)
Transfers recognised - capital	21,348	22,868	27,489	427	1,546	3,811	(2,266)	-59%	27,489
Contributions & Contributed assets	363	170	170	-	-	28	(28)	-100%	170
Surplus/(Deficit) after capital transfers & contributions	9,884	9,519	14,140	(7,479)	32,171	22,589	9,583	42%	14,140
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	9,884	9,519	14,140	(7,479)	32,171	22,589	9,583	42%	14,140
Capital expenditure & funds sources									
Capital expenditure	31,209	29,286	33,907	428	1,546	4,881	(3,335)	-68%	33,907
Capital transfers recognised	23,869	23,038	27,659	427	1,546	3,840	(2,294)	-60%	27,659
Public contributions & donations	363	-	-	-	-	-	-	-	-
Borrowing	4,093	2,460	2,460	-	-	410	(410)	-100%	2,460
Internally generated funds	2,884	3,788	3,788	1	1	631	(630)	-100%	3,788
Total sources of capital funds	31,209	29,286	33,907	428	1,546	4,881	(3,335)	-68%	33,907
Financial position									
Total current assets	41,325	43,252	43,252		152,731				43,252
Total non current assets	398,260	409,592	414,213		397,303				414,213
Total current liabilities	44,537	41,104	41,104		124,331				41,104
Total non current liabilities	46,091	47,055	47,055		46,091				47,055
Community wealth/Equity	348,957	364,685	369,306		379,612				369,306
Cash flows									
Net cash from (used) operating	19,827	30,285	34,906	(2,495)	39,248	5,747	(33,501)	-583%	34,906
Net cash from (used) investing	(32,901)	(28,815)	(33,436)	(428)	(1,546)	(4,802)	(3,256)	68%	(33,436)
Net cash from (used) financing	567	(391)	(391)	(1)	(21)	(92)	(71)	77%	(391)
Cash/cash equivalents at the month/year end	5,590	6,669	6,669	-	43,270	6,442	(36,828)	-572%	6,669
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	9,218	9,409	2,148	40,454	-	-	-	-	61,230
Creditors Age Analysis									
Total Creditors	825	39	5	4	0	-	3	-	876

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) - M02 August										
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									
Revenue - Standard										
Governance and administration		56,140	72,468	72,933	672	41,025	32,459	8,566	26%	72,468
Executive and council		24,512	39,089	39,089	165	15,737	6,515	9,223	142%	39,089
Budget and treasury office		31,317	32,894	33,359	478	25,233	25,863	(630)	-2%	32,894
Corporate services		311	485	485	28	54	81	(26)	-33%	485
Community and public safety		70,101	30,912	31,322	3,378	4,856	5,220	(365)	-7%	30,912
Community and social services		4,161	6,087	6,343	309	622	1,057	(435)	-41%	6,087
Sport and recreation		1,266	3,226	3,226	1	36	538	(502)	-93%	3,226
Public safety		35,815	16,220	16,220	517	997	2,703	(1,707)	-63%	16,220
Housing		28,859	5,380	5,533	2,552	3,201	922	2,279	247%	5,380
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,703	8,967	8,967	171	1,243	1,494	(252)	-17%	8,967
Planning and development		386	452	452	30	56	75	(19)	-25%	452
Road transport		8,318	8,515	8,515	141	1,187	1,419	(232)	-16%	8,515
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		119,124	142,816	147,437	8,997	15,853	23,803	(7,950)	-33%	147,437
Electricity		73,328	101,801	106,422	6,268	9,790	16,967	(7,177)	-42%	106,422
Water		21,271	18,471	18,471	903	1,159	3,078	(1,919)	-62%	18,471
Waste water management		17,156	16,279	16,279	1,236	3,428	2,713	715	26%	16,279
Waste management		7,370	6,266	6,266	589	1,476	1,044	432	41%	6,266
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	254,068	255,163	260,659	13,218	62,976	62,976	(1)	0%	259,784
Expenditure - Standard										
Governance and administration		43,928	43,258	43,724	3,326	6,325	7,096	(771)	-11%	43,258
Executive and council		16,631	14,980	14,980	1,225	2,117	2,457	(339)	-14%	14,980
Budget and treasury office		14,230	15,169	15,635	1,270	2,199	2,517	(318)	-13%	15,169
Corporate services		13,067	13,109	13,109	831	2,009	2,123	(113)	-5%	13,109
Community and public safety		83,057	37,042	37,452	4,480	6,948	6,058	890	15%	37,042
Community and social services		7,726	9,231	9,488	558	1,086	1,520	(434)	-29%	9,231
Sport and recreation		7,679	6,827	6,827	523	1,007	1,094	(88)	-8%	6,827
Public safety		37,911	14,570	14,570	730	1,465	2,357	(891)	-38%	14,570
Housing		29,741	6,413	6,567	2,669	3,390	1,087	2,303	212%	6,413
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		20,722	27,564	27,564	1,775	3,191	4,465	(1,274)	-29%	27,564
Planning and development		4,382	4,805	4,805	351	627	763	(136)	-18%	4,805
Road transport		16,339	22,758	22,758	1,424	2,564	3,701	(1,137)	-31%	22,758
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		96,177	137,449	137,449	11,096	14,302	22,715	(8,413)	-37%	137,449
Electricity		59,542	97,543	97,543	7,416	8,518	16,197	(7,679)	-47%	97,543
Water		20,482	22,752	22,752	1,895	2,682	3,752	(1,070)	-29%	22,752
Waste water management		5,740	6,341	6,341	785	1,318	1,027	291	28%	6,341
Waste management		10,413	10,813	10,813	1,000	1,784	1,740	45	3%	10,813
Other		300	332	332	20	39	54	(15)	-28%	332
Total Expenditure - Standard	3	244,184	245,644	246,520	20,698	30,804	40,387	(9,583)	-24%	245,644
Surplus/ (Deficit) for the year		9,884	9,519	14,140	(7,479)	32,171	22,589	9,583	42%	14,140

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) - M02 August										
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									%	
Revenue by Vote	1									
Vote 1 - Municipal Manager		491	-	-	29	64	-	64	#DIV/0!	-
Vote 2 - Director: Corporate Services		27,557	44,063	44,319	435	16,258	7,386	8,871	120.1%	44,063
Vote 3 - Director: Financial Services		31,334	32,916	33,382	480	25,242	25,867	(625)	-2.4%	32,916
Vote 4 - Director: Engineering Services		48,008	46,812	46,812	2,271	5,792	7,802	(2,010)	-25.8%	46,812
Vote 5 - Director: Community Services		73,351	29,571	29,724	3,735	5,830	4,954	876	17.7%	29,571
Vote 6 - Director: Electrical Services		73,328	101,801	106,422	6,268	9,790	16,967	(7,177)	-42.3%	106,422
		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	254,068	255,163	260,659	13,218	62,976	62,976	(1)	0.0%	259,784
Expenditure by Vote	1									
Vote 1 - Municipal Manager		3,568	3,690	3,690	317	566	571	(5)	-0.9%	3,690
Vote 2 - Director: Corporate Services		25,849	26,014	26,270	1,754	3,623	4,301	(678)	-15.8%	26,014
Vote 3 - Director: Financial Services		14,483	15,348	15,814	1,283	2,217	2,546	(329)	-12.9%	15,348
Vote 4 - Director: Engineering Services		58,737	67,159	67,159	5,302	8,811	10,936	(2,125)	-19.4%	67,159
Vote 5 - Director: Community Services		82,004	35,890	36,044	4,625	7,071	5,838	1,233	21.1%	35,890
Vote 6 - Director: Electrical Services		59,542	97,543	97,543	7,416	8,518	16,197	(7,679)	-47.4%	97,543
		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	244,184	245,644	246,520	20,698	30,804	40,387	(9,583)	-23.7%	245,644
Surplus/ (Deficit) for the year	2	9,884	9,519	14,140	(7,479)	32,171	22,589	9,583	42.4%	14,140

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) - M02 August										
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										
Revenue By Source										
Property rates		22,792	24,364	24,364	2	24,503	24,364	139	1%	24,364
Property rates - penalties & collection charges		400	620	620	36	62	103	(41)	-40%	620
Service charges - electricity revenue		56,621	67,167	67,167	6,084	9,151	11,195	(2,043)	-18%	67,167
Service charges - water revenue		12,150	12,695	12,695	864	931	2,116	(1,185)	-56%	12,695
Service charges - sanitation revenue		10,731	11,670	11,670	863	3,053	1,945	1,108	57%	11,670
Service charges - refuse revenue		5,598	5,960	5,960	472	1,267	993	273	28%	5,960
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		815	845	845	74	189	141	48	34%	845
Interest earned - external investments		1,012	1,060	1,060	2	3	177	(173)	-98%	1,060
Interest earned - outstanding debtors		1,858	1,716	1,716	187	412	286	126	44%	1,716
Dividends received		-	-	-	-	-	-	-	-	-
Fines		35,888	16,120	16,120	542	1,013	2,687	(1,674)	-62%	16,120
Licences and permits		546	648	648	33	79	108	(29)	-27%	648
Agency services		541	520	520	59	115	87	28	33%	520
Transfers recognised - operational		78,056	83,796	84,671	3,373	20,169	14,112	6,058	43%	84,671
Other revenue		5,349	4,944	4,944	199	481	824	(343)	-42%	4,944
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		232,357	232,125	233,000	12,791	61,430	59,137	2,294	4%	233,000
Expenditure By Type										
Employee related costs		65,904	74,295	74,295	5,503	11,104	11,683	(579)	-5%	74,295
Remuneration of councillors		3,865	4,449	4,449	338	654	741	(87)	-12%	4,449
Debt impairment		27,426	3,000	3,000	250	500	500	-	-	3,000
Depreciation & asset impairment		14,139	15,081	15,081	1,257	2,513	2,513	0	0%	15,081
Finance charges		4,087	1,940	1,940	(55)	58	323	(265)	-82%	1,940
Bulk purchases		46,520	53,844	53,844	6,003	6,055	8,974	(2,919)	-33%	53,844
Other materials		17,706	21,053	21,053	843	971	3,509	(2,537)	-72%	21,053
Contracted services		8,766	7,907	7,907	150	327	1,318	(991)	-75%	7,907
Transfers and grants		60	60	60	6	6	10	(4)	-41%	60
Other expenditure		55,691	64,016	64,891	6,402	8,615	10,815	(2,200)	-20%	64,891
Loss on disposal of PPE		22	-	-	-	-	-	-	-	-
Total Expenditure		244,184	245,644	246,520	20,698	30,804	40,387	(9,583)	-24%	246,520
Surplus/(Deficit)		(11,827)	(13,519)	(13,519)	(7,906)	30,626	18,749	11,877	0	(13,519)
Transfers recognised - capital		21,348	22,868	27,489	427	1,546	3,811	(2,266)	(0)	27,489
Contributions recognised - capital		-	170	170	-	-	28	(28)	(0)	170
Contributed assets		363	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		9,884	9,519	14,140	(7,479)	32,171	22,589			14,140
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		9,884	9,519	14,140	(7,479)	32,171	22,589			14,140
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		9,884	9,519	14,140	(7,479)	32,171	22,589			14,140
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		9,884	9,519	14,140	(7,479)	32,171	22,589			14,140

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) - M02 August										
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	1									
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		9	7	7	-	-	1	(1)	-100%	7
Vote 2 - Director: Corporate Services		355	1,067	1,067	-	-	178	(178)	-100%	1,067
Vote 3 - Director: Financial Services		125	164	164	-	-	27	(27)	-100%	164
Vote 4 - Director: Engineering Services		19,092	21,715	21,715	399	1,496	3,619	(2,123)	-59%	21,715
Vote 5 - Director: Community Services		2,427	1,474	1,474	28	28	246	(217)	-88%	1,474
Vote 6 - Director: Electrical Services		9,200	4,860	9,481	-	22	810	(788)	-97%	9,481
Total Capital single-year expenditure	4	31,209	29,286	33,907	428	1,546	4,881	(3,335)	-68%	33,907
Total Capital Expenditure		31,209	29,286	33,907	428	1,546	4,881	(3,335)	-68%	33,907
Capital Expenditure - Standard Classification										
Governance and administration		495	1,021	1,021	-	-	170	(170)	-100%	1,021
Executive and council		16	31	31	-	-	5	(5)	-100%	31
Budget and treasury office		125	134	134	-	-	22	(22)	-100%	134
Corporate services		353	857	857	-	-	143	(143)	-100%	857
Community and public safety		1,998	4,144	4,144	1	1	691	(690)	-100%	4,144
Community and social services		480	460	460	-	-	77	(77)	-100%	460
Sport and recreation		883	3,200	3,200	-	-	533	(533)	-100%	3,200
Public safety		635	465	465	1	1	78	(77)	-99%	465
Housing		-	18	18	-	-	3	(3)	-100%	18
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		6,692	7,520	7,520	-	923	1,253	(330)	-26%	7,520
Planning and development		2	397	397	-	-	66	(66)	-100%	397
Road transport		6,690	7,123	7,123	-	923	1,187	(264)	-22%	7,123
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		22,025	16,601	21,222	427	623	3,537	(2,914)	-82%	21,222
Electricity		9,200	4,860	9,481	-	22	1,580	(1,558)	-99%	9,481
Water		5,433	5,859	5,859	37	210	977	(766)	-78%	5,859
Waste water management		5,612	4,942	4,942	363	363	824	(461)	-56%	4,942
Waste management		1,780	940	940	28	28	157	(129)	-82%	940
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	31,209	29,286	33,907	428	1,546	5,651	(4,105)	-73%	33,907
Funded by:										
National Government		23,707	22,489	27,110	427	1,546	3,748	(2,203)	-59%	27,110
Provincial Government		163	379	379	-	-	63	(63)	-100%	379
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	170	170	-	-	28	(28)	-100%	170
Transfers recognised - capital		23,869	23,038	27,659	427	1,546	3,840	(2,294)	-60%	27,659
Public contributions & donations	5	363	-	-	-	-	-	-	-	-
Borrowing	6	4,093	2,460	2,460	-	-	410	(410)	-100%	2,460
Internally generated funds		2,884	3,788	3,788	1	1	631	(630)	-100%	3,788
Total Capital Funding		31,209	29,286	33,907	428	1,546	4,881	(3,335)	-68%	33,907

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M02 August						
Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		12	952	952	12	952
Call investment deposits		9,332	4,783	4,783	40,982	4,783
Consumer debtors		24,449	29,617	29,617	79,000	29,617
Other debtors		4,740	4,500	4,500	29,686	4,500
Current portion of long-term receivables		-	-	-	-	-
Inventory		2,791	3,400	3,400	3,051	3,400
Total current assets		41,325	43,252	43,252	152,731	43,252
Non current assets						
Long-term receivables		3,677	1,150	1,150	3,166	1,150
Investments		-	-	-	-	-
Investment property		9,411	9,058	9,058	9,411	9,058
Investments in Associate		-	-	-	-	-
Property, plant and equipment		380,269	398,093	402,714	382,794	402,714
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		269	142	142	269	142
Other non-current assets		4,635	1,149	1,149	1,664	1,149
Total non current assets		398,260	409,592	414,213	397,303	414,213
TOTAL ASSETS		439,585	452,844	457,465	550,034	457,465
LIABILITIES						
Current liabilities						
Bank overdraft		3,755	-	-	7,934	-
Borrowing		3,476	2,611	2,611	3,476	2,611
Consumer deposits		1,139	1,284	1,284	1,164	1,284
Trade and other payables		28,436	26,675	26,675	42,562	26,675
Provisions		7,731	10,534	10,534	69,194	10,534
Total current liabilities		44,537	41,104	41,104	124,331	41,104
Non current liabilities						
Borrowing		14,603	17,320	17,320	14,603	17,320
Provisions		31,489	29,735	29,735	31,489	29,735
Total non current liabilities		46,091	47,055	47,055	46,091	47,055
TOTAL LIABILITIES		90,629	88,159	88,159	170,422	88,159
NET ASSETS	2	348,957	364,685	369,306	379,612	369,306
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		338,790	356,367	360,988	369,446	360,988
Reserves		10,166	8,318	8,318	10,166	8,318
TOTAL COMMUNITY WEALTH/EQUITY	2	348,957	364,685	369,306	379,612	369,306

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M02 August										
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								%	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		119,337	143,686	143,686	12,578	22,896	23,948	(1,052)	-4%	143,686
Government - operating		75,219	83,796	84,671	4,171	33,645	13,966	19,679	141%	84,671
Government - capital		28,322	23,038	27,659	-	10,531	3,840	6,691	174%	27,659
Interest		2,870	1,060	1,060	2	3	177	(173)	-98%	1,060
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(201,775)	(219,295)	(220,170)	(19,240)	(27,727)	(35,850)	(8,123)	23%	(220,170)
Finance charges		(4,087)	(1,940)	(1,940)	-	(95)	(323)	(229)	71%	(1,940)
Transfers and Grants		(60)	(60)	(60)	(6)	(6)	(10)	(4)	41%	(60)
NET CASH FROM/(USED) OPERATING ACTIVITIES		19,827	30,285	34,906	(2,495)	39,248	5,747	(33,501)	-583%	34,906
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		(2,055)	472	472	-	-	79	(79)	-100%	472
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(30,846)	(29,286)	(33,907)	(428)	(1,546)	(4,881)	(3,335)	68%	(33,907)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(32,901)	(28,815)	(33,436)	(428)	(1,546)	(4,802)	(3,256)	68%	(33,436)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	2,460	2,460	-	-	-	-		2,460
Increase (decrease) in consumer deposits		-	84	84	18	17	14	3	18%	84
Payments										
Repayment of borrowing		567	(2,935)	(2,935)	(19)	(38)	(106)	(68)	64%	(2,935)
NET CASH FROM/(USED) FINANCING ACTIVITIES		567	(391)	(391)	(1)	(21)	(92)	(71)	77%	(391)
NET INCREASE/ (DECREASE) IN CASH HELD		(12,508)	1,080	1,080	(2,923)	37,680	852			1,080
Cash/cash equivalents at beginning:		18,098	5,590	5,590		5,590	5,590			5,590
Cash/cash equivalents at month/year end:		5,590	6,669	6,669		43,270	6,442			6,669

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 - M02 August													
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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	910	329	178	2,796	-	-	-	-	4,213	2,796	-	39
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,676	574	190	807	-	-	-	-	6,247	807	-	53
Receivables from Non-exchange Transactions - Property Rates	1400	1,411	6,036	214	3,868	-	-	-	-	11,527	3,868	-	53
Receivables from Exchange Transactions - Waste Water Management	1500	980	1,597	349	7,690	-	-	-	-	10,616	7,690	-	86
Receivables from Exchange Transactions - Waste Management	1600	514	539	230	5,510	-	-	-	-	6,793	5,510	-	60
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	3	2	90	-	-	-	-	101	90	-	2
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	721	333	986	19,693	-	-	-	-	21,733	19,693	-	208
Total By Income Source	2000	9,218	9,409	2,148	40,454	-	-	-	-	61,230	40,454	-	500
2013/14 - totals only		9,045	2,216	1,698	45,218					58,176	45,218		36,698
Debtors Age Analysis By Customer Group													
Organs of State	2200	818	2,329	276	241	-	-	-	-	3,664	241	-	-
Commercial	2300	1,260	1,283	74	694	-	-	-	-	3,311	694	-	-
Households	2400	6,108	2,811	1,730	35,312	-	-	-	-	45,959	35,312	-	500
Other	2500	1,033	2,986	69	4,207	-	-	-	-	8,296	4,207	-	-
Total By Customer Group	2600	9,218	9,409	2,148	40,454	-	-	-	-	61,230	40,454	-	500

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August										
Description	NT Code	Budget Year 2014/15								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100									-
Bulk Water	0200									-
PAYE deductions	0300									-
VAT (output less input)	0400									-
Pensions / Retirement deductions	0500									-
Loan repayments	0600									-
Trade Creditors	0700	825	39	5	4	0		3		876
Auditor General	0800									-
Other	0900									-
Total By Customer Type	1000	825	39	5	4	0	-	3	-	876

Supporting Table SC 4 reflects trade creditors only

7. Investment portfolio analysis

7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August									
Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Municipality									
Investec		Call Account	Call Deposit	On call			8,676	3,362	12,038
Standard		Call Account	Call Deposit	On call			6,684	2,507	9,191
ABSA		Call Account	Call Deposit	On call			8,217	1,499	9,716
Nedbank		Call Account	Call Deposit	On call			9,588	450	10,038
Municipality sub-total					-		33,164	7,818	40,982
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		33,164	7,818	40,982

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 - M02 August										
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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		46,672	73,259	73,259	1,668	28,821	12,210	16,611	136.0%	73,259
Local Government Equitable Share		35,567	38,990	38,990	-	15,433	6,498	8,935	137.5%	38,990
Municipal Infrastructure Grant (MIG)		315	360	360	-	120	60	60	100.0%	360
Integrated National Electrification Programme Grant (INEP)		4,450	25,541	25,541	-	10,000	4,257	5,743	134.9%	25,541
Financial Management Grant (FMG)		1,450	1,600	1,600	-	1,600	267	1,333	500.0%	1,600
Municipal Systems Improvement Grant (MSIG)		890	934	934	934	934	156	778	500.0%	934
Expanded Public Works Programme (EPWP)	3	1,000	1,834	1,834	734	734	306	428	140.1%	1,834
Energy Efficiency and Demand Side Management Grant (EEDSMG)		3,000	4,000	4,000	-	-	667	(667)	-100.0%	4,000
Provincial Government:		28,226	10,537	10,537	2,407	4,728	1,756	2,972	169.2%	10,537
Human Settlements Development Grant (Housing)		23,607	5,257	5,257	2,407	3,044	876	2,168	247.4%	5,257
Maintenance & Construction of Transport Infrastructure (Roads)		-	794	794	-	-	132	(132)	-100.0%	794
Library Service : Replacement Funding	4	2,627	3,190	3,190	-	1,684	532	1,152	216.7%	3,190
Library Service : Conditional Grant		617	882	882	-	-	147	(147)	-100.0%	882
Community Development Workers (CDWs)		208	192	192	-	-	32	(32)	-100.0%	192
Thusong Service Centres Grant		-	222	222	-	-	37	(37)	-100.0%	222
Refuse Recycling Project		210	-	-	-	-	-	-	-	-
Management Support Grant		800	-	-	-	-	-	-	-	-
Mandela Memorial Services		100	-	-	-	-	-	-	-	-
Compliance Module		57	-	-	-	-	-	-	-	-
District Municipality:		319	-	-	97	97	-	97	#DIV/0!	-
Expanded Public Works Programme (EPWP)		319	-	-	97	97	-	97	#DIV/0!	-
Other grant providers:		3	-	-	-	-	-	-	-	-
Existing Houses Nelspoort		3	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	75,219	83,796	83,796	4,171	33,645	13,966	19,679	140.9%	83,796
Capital Transfers and Grants										
National Government:		28,038	22,489	22,489	-	10,531	3,748	6,783	181.0%	22,489
Municipal Infrastructure Grant (MIG)		20,038	16,385	16,385	-	10,531	2,731	7,800	285.6%	16,385
Regional Bulk Infrastructure Grant (RBIG)		-	4,145	4,145	-	-	691	(691)	-100.0%	4,145
Integrated National Electrification Programme Grant (INEP)		8,000	1,959	1,959	-	-	327	(327)	-100.0%	1,959
Provincial Government:		149	379	379	-	-	63	(63)	-100.0%	379
Library Service : Replacement Funding		149	79	79	-	-	13	(13)	-100.0%	79
Library Service : Conditional Grant		-	300	300	-	-	50	(50)	-100.0%	300
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		135	-	-	-	-	-	-	-	-
Merweville Library Alteration		135	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	28,322	22,868	22,868	-	10,531	3,811	6,720	176.3%	22,868
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	103,541	106,664	106,664	4,171	44,176	17,777	26,399	148.5%	106,664

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August										
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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		44,608	73,259	73,259	527	16,403	12,210	4,193	34.3%	73,259
Local Government Equitable Share		35,567	38,990	38,990	-	15,433	6,498	8,935	137.5%	38,990
Municipal Infrastructure Grant (MIG)		231	360	360	23	43	60	(17)	-27.9%	360
Integrated National Electrification Programme Grant (INEP)		2,809	25,541	25,541	25	297	4,257	(3,960)	-93.0%	25,541
Financial Management Grant (FMG)		1,549	1,600	1,600	126	177	267	(90)	-33.7%	1,600
Municipal Systems Improvement Grant (MSIG)		857	934	934	261	282	156	126	81.2%	934
Expanded Public Works Programme (EPWP)		1,093	1,834	1,834	92	171	306	(135)	-44.2%	1,834
Energy Efficiency and Demand Side Management Grant (EEDSMG)		2,501	4,000	4,000	-	-	667	(667)	-100.0%	4,000
0										
Provincial Government:		32,992	10,537	11,412	2,847	3,767	1,902	1,979	104.1%	10,537
Human Settlements Development Grant (Housing)		28,774	5,257	5,411	2,544	3,181	902	2,279	252.7%	5,257
Maintenance & Construction of Transport Infrastructure (Roads)		-	794	794	-	-	132	(132)	-100.0%	794
Library Service : Replacement Funding		2,418	3,190	3,446	169	335	574	(239)	-41.6%	3,190
Library Service : Conditional Grant		617	882	882	105	201	147	54	36.5%	882
Community Development Workers (CDWs)		302	192	192	30	50	32	18	55.9%	192
Thusong Service Centres Grant		-	222	222	-	-	37	(37)	-100.0%	222
Refuse Recycling Project		137	-	-	-	-	-	-	-	-
Housing Consumer Education Program		14	-	-	-	-	-	-	-	-
Tourism Potential Nelspoort		60	-	-	-	-	-	-	-	-
Management Support Grant		313	-	465	-	-	78	(78)	-100.0%	-
Upgrade Sport Facilities Murraysburg		200	-	-	-	-	-	-	-	-
Mandela Memorial Service		100	-	-	-	-	-	-	-	-
Compliance Module		57	-	-	-	-	-	-	-	-
District Municipality:		455	-	-	-	-	-	-	-	-
Expanded Public Works Programme (EPWP)		400	-	-	-	-	-	-	-	-
Shared Services		55	-	-	-	-	-	-	-	-
Other grant providers:		3	-	-	-	-	-	-	-	-
Existing Houses Nelspoort		3	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		78,056	83,796	84,671	3,373	20,169	14,112	6,172	43.7%	83,796
Capital expenditure of Transfers and Grants										
National Government:		21,186	22,489	27,110	427	1,546	3,748	(2,203)	-58.8%	22,489
Municipal Infrastructure Grant (MIG)		17,732	16,385	16,385	427	1,524	2,731	(1,207)	-44.2%	16,385
Regional Bulk Infrastructure Grant (RBIG)		27	4,145	4,145	-	-	691	(691)	-100.0%	4,145
Integrated National Electrification Programme Grant (INEP)		3,427	1,959	6,580	-	22	327	(305)	-93.3%	1,959
Provincial Government:		163	379	379	-	-	63	(63)	-100.0%	379
Library Service : Replacement Funding		149	79	79	-	-	13	(13)	-100.0%	79
Library Service : Conditional Grant		-	300	300	-	-	50	(50)	-100.0%	300
Public Transport Infrastructure		13	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
0										
Other grant providers:		-	-	-	-	-	-	-	-	-
Merweville Library Alteration		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		21,348	22,868	27,489	427	1,546	3,811	(2,266)	-59.4%	22,868
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		99,405	106,664	112,160	3,800	21,715	17,923	3,906	21.8%	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 - M02 August										
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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2,633	3,147	3,147	235	452	525	(73)	-14%	3,147
Pension and UIF Contributions		193	181	181	24	45	30	15	48%	19
Medical Aid Contributions		61	42	42	3	7	7	(0)	-7%	42
Motor Vehicle Allowance		711	739	739	53	106	123	(17)	-14%	739
Cellphone Allowance		265	340	340	23	45	57	(12)	-20%	340
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		3,865	4,449	4,449	338	654	741	(87)	-12%	4,287
% increase	4		15.1%	15.1%						10.9%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2,787	5,438	5,438	238	481	906	(425)	-47%	5,438
Pension and UIF Contributions		446	632	632	45	90	105	(15)	-14%	632
Medical Aid Contributions		31	27	27	2	4	4	(0)	-5%	27
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	380	380	-	-	63	(63)	-100%	380
Motor Vehicle Allowance		348	324	324	27	54	54	-	-	324
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		298	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		3,910	6,800	6,800	312	629	1,133	(504)	-44%	6,800
% increase	4		73.9%	73.9%						73.9%
Other Municipal Staff										
Basic Salaries and Wages		44,676	51,217	51,217	3,957	7,840	7,900	(60)	-1%	51,217
Pension and UIF Contributions		6,596	8,360	8,360	627	1,248	1,393	(145)	-10%	8,360
Medical Aid Contributions		1,147	1,244	1,244	93	187	207	(20)	-10%	1,244
Overtime		3,266	2,011	2,011	221	525	335	190	57%	2,011
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,220	1,726	1,726	104	211	288	(77)	-27%	1,726
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		246	268	268	22	44	45	(0)	-1%	268
Other benefits and allowances		3,267	1,072	1,072	107	249	179	71	40%	1,072
Payments in lieu of leave		517	300	300	43	82	50	32	64%	300
Long service awards		276	421	421	5	5	70	(66)	-93%	421
Post-retirement benefit obligations	2	783	875	875	12	83	146	(63)	-43%	875
Sub Total - Other Municipal Staff		61,994	67,495	67,495	5,192	10,475	10,613	(139)	-1%	67,495
% increase	4		8.9%	8.9%						8.9%
Total Parent Municipality		69,769	78,744	78,744	5,842	11,759	12,488	(730)	-6%	78,582
			12.9%	12.9%						12.6%
TOTAL SALARY, ALLOWANCES & BENEFITS		69,769	78,744	78,744	5,842	11,759	12,488	(730)	-6%	78,582
% increase	4		12.9%	12.9%						12.6%
TOTAL MANAGERS AND STAFF		65,904	74,295	74,295	5,503	11,104	11,747	(642)	-5%	74,295

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August									
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								%	
Monthly expenditure performance trend									
July	542	2,441	2,441	1,119	1,119	2,441	1,322	54.2%	4%
August	6,687	2,441	2,441	428	1,546	4,881	3,335	68.3%	5%
September	272	2,441	2,441	-		7,322	-		
October	1,912	2,441	2,441	-		9,762	-		
November	2,165	2,441	2,441	-		12,203	-		
December	1,149	2,441	2,441	-		14,643	-		
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	8,661	2,441	2,441	-		33,907	-		
Total Capital expenditure	31,209	29,286	33,907	1,546					

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

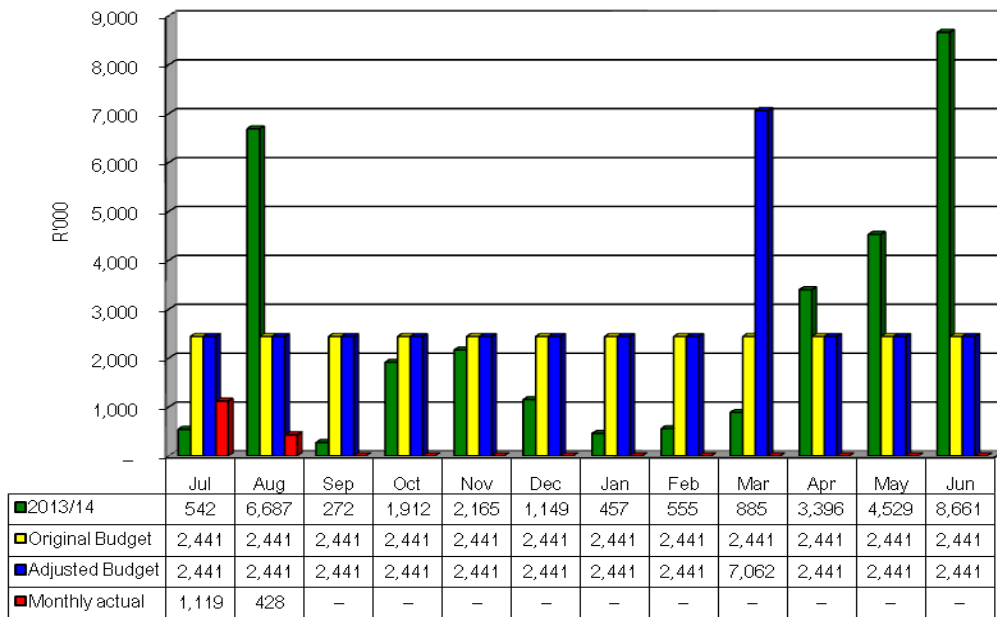
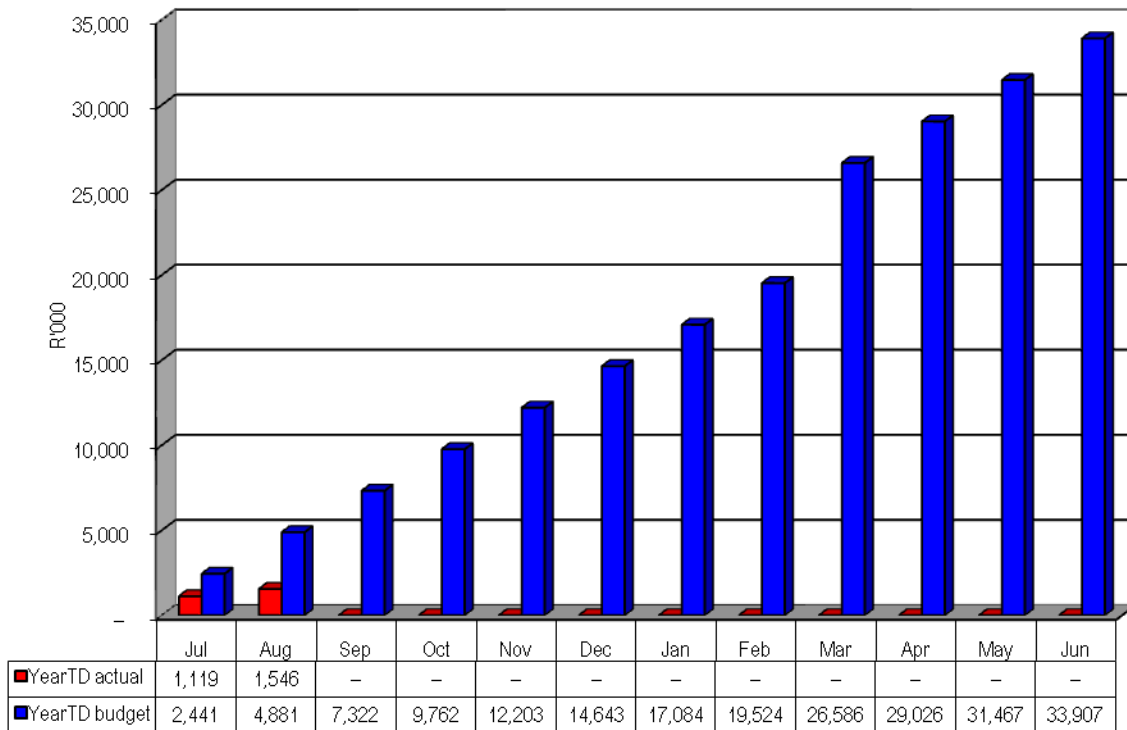


Chart C2 2014/15 Capital Expenditure: YTD actual v YTD target



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 - M02 August										
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	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		25,623	21,229	25,850	427	1,546	3,538	1,993	56.3%	25,850
Infrastructure - Road transport		6,038	5,855	5,855	-	923	976	53	5.4%	6,067
Roads, Pavements & Bridges		6,038	5,430	5,430	-	923	905	(18)	-2.0%	5,430
Storm water		-	425	425	-	-	71	71	100.0%	637
Infrastructure - Electricity		7,925	4,501	9,122	-	22	750	728	97.1%	9,122
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		4,487	2,789	7,410	-	22	465	443	95.3%	7,410
Street Lighting		3,438	1,712	1,712	-	-	285	285	100.0%	1,712
Infrastructure - Water		5,599	5,719	5,719	37	210	953	743	77.9%	5,719
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		5,599	5,719	5,719	37	210	953	743	77.9%	5,719
Infrastructure - Sanitation		5,601	4,942	4,942	363	363	824	461	55.9%	4,942
Reticulation		-	1,966	1,966	363	363	328	(35)	-10.7%	1,966
Sewerage purification		5,601	2,976	2,976	-	-	496	496	100.0%	2,976
Infrastructure - Other		460	212	212	28	28	35	8	21.9%	-
Waste Management		460	212	212	28	28	35	8	21.9%	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		645	3,000	3,000	-	-	500	500	100.0%	3,000
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	3,000	3,000	-	-	500	500	100.0%	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		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		4,917	5,057	5,057	1	1	843	842	99.9%	5,057
General vehicles		3,866	2,010	2,010	-	-	335	335	100.0%	2,010
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		300	786	786	-	-	131	131	100.0%	786
Computers - hardware/equipment		-	1,049	1,049	-	-	175	175	100.0%	1,049
Furniture and other office equipment		445	532	532	-	-	89	89	100.0%	532
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		2	680	680	1	1	113	113	99.3%	680
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		304	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		25	-	-	-	-	-	-	-	-
Computers - software & programming		25	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	31,209	29,286	33,907	428	1,546	4,881	3,335	68.3%	33,907
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

10.2.2 Supporting Table SC13c

WC053 Beaufort West - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M02 August										
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										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	8,343	8,343	334	385	1,390	1,006	72.3%	8,343
Infrastructure - Road transport		-	2,888	2,888	116	133	481	348	72.3%	2,888
Roads, Pavements & Bridges		-	2,848	2,848	114	131	475	343	72.3%	2,848
Storm water		-	40	40	2	2	7	5	72.3%	40
Infrastructure - Electricity		-	2,426	2,426	97	112	404	292	72.3%	2,426
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	2,299	2,299	92	106	383	277	72.3%	2,299
Street Lighting		-	127	127	5	6	21	15	72.3%	127
Infrastructure - Water		-	1,516	1,516	61	70	253	183	72.3%	1,516
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	656	656	26	30	109	79	72.3%	656
Reticulation		-	860	860	34	40	143	104	72.3%	860
Infrastructure - Sanitation		-	543	543	22	25	91	65	72.3%	543
Reticulation		-	124	124	5	6	21	15	72.3%	124
Sewerage purification		-	419	419	17	19	70	51	72.3%	419
Infrastructure - Other		-	970	970	39	45	162	117	72.3%	970
Waste Management		-	970	970	39	45	162	117	72.3%	970
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	2,082	2,082	83	96	347	251	72.3%	2,082
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	292	292	12	13	49	35	72.3%	292
Community halls		-	133	133	5	6	22	16	72.3%	133
Libraries		-	295	295	12	14	49	35	72.3%	295
Recreational facilities		-	482	482	19	22	80	58	72.3%	482
Fire, safety & emergency		-	432	432	17	20	72	52	72.3%	432
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	57	57	2	3	10	7	72.3%	57
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	392	392	16	18	65	47	72.3%	392
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	10,628	10,628	426	490	1,771	1,281	72.3%	7,807
General vehicles		-	2,820	2,820	113	130	470	340	72.3%	-
Specialised vehicles		-	875	875	35	40	146	106	72.3%	875
Plant & equipment		-	1,244	1,244	50	57	207	150	72.3%	1,244
Computers - hardware/equipment		-	200	200	8	9	33	24	72.3%	200
Furniture and other office equipment		-	590	590	24	27	98	71	72.3%	590
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	4,440	4,440	178	205	740	535	72.3%	4,440
Other Buildings		-	458	458	18	21	76	55	72.3%	458
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		-	21,053	21,053	843	971	3,509	2,537	72.3%	18,232
Specialised vehicles		-	875	875	35	40	146	106	0	875
Refuse		-	875	875	35	40	146	106	0	875
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

10.2.3 Supporting Table SC13d

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August										
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	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	11,938	11,938	995	1,990	1,990	(0)	0.0%	11,938
Infrastructure - Road transport		-	5,263	5,263	439	877	877	(0)	0.0%	5,263
Roads, Pavements & Bridges		-	3,603	3,603	300	601	601	(0)	0.0%	3,603
Storm water		-	1,659	1,659	138	277	277	(0)	0.0%	1,659
Infrastructure - Electricity		-	1,967	1,967	164	328	328	(0)	0.0%	1,967
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	1,967	1,967	164	328	328	(0)	0.0%	1,967
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	2,698	2,698	225	450	450	(0)	0.0%	2,698
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	2,419	2,419	202	403	403	(0)	0.0%	2,419
Reticulation		-	279	279	23	47	47	-	-	279
Infrastructure - Sanitation		-	1,842	1,842	154	307	307	(0)	0.0%	1,842
Reticulation		-	1,842	1,842	154	307	307	(0)	0.0%	1,842
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	168	168	14	28	28	(0)	0.0%	168
Waste Management		-	168	168	14	28	28	(0)	0.0%	168
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	550	550	46	92	92	(0)	0.0%	550
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	176	176	15	29	29	(0)	0.0%	176
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	330	330	27	55	55	0	0.0%	330
Libraries		-	7	7	1	1	1	0	0.0%	7
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	35	35	3	6	6	(0)	0.0%	35
Cemeteries		-	0	0	0	0	0	(0)	-1.6%	0
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	3	3	0	0	0	0	0.0%	3
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	311	311	26	52	52	-	-	311
Housing development		-	-	-	-	-	-	-	-	-
Other		-	311	311	26	52	52	-	-	311
Other assets		-	2,163	2,163	180	360	360	(0)	0.0%	2,163
General vehicles		-	1,306	1,306	109	218	218	(0)	0.0%	1,306
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	172	172	14	29	29	-	-	172
Computers - hardware/equipment		-	220	220	18	37	37	0	0.0%	220
Furniture and other office equipment		-	269	269	22	45	45	(0)	0.0%	269
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	195	195	16	32	32	(0)	0.0%	195
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	119	119	10	20	20	(0)	0.0%	119
Computers - software & programming		-	119	119	10	20	20	(0)	0.0%	119
Other		-	-	-	-	-	-	-	-	-
Total Depreciation		-	15,081	15,081	1,257	2,513	2,513	(0)	0.0%	15,081
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

11. Material variances to the SDBIP

11.1 Over view

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