

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING September 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

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

1.1.2 Financial problems or risks facing the municipality

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

1.1.3 Other relevant information

The 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 which will be presented to Council at their next meeting:

RECOMMENDATION:

- a) That Council notes the monthly budget statement and any supporting documentation for September 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 prescribed 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 R71,641 million, 6% or R4.882 million below year-to-date budget projections of R76,523 for September 2014.

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

Operating expenditure by type

Total expenditure amounts to R48,070 million, R12,511 million, below year-to-date budget projections for September 2014. The variance can be attributed to the Eskom bulk electricity account for September 2014 amounting to R3,2 million that will only be paid in October and operating expenditure that is expected to pick up during the course of the financial year.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R3,177 million, or 11%, of a total adjustment budget of R33,907 million. Year-to-date capital expenditure is R4,145 million below year-to-date budget of R7,322. It should be kept in mind that the municipality applied to National Treasury for a capital roll-over of R4,621 million in which regard the municipality awaits the outcome.

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 the final balance will only be known once the financial statements are finalized at 31 August 2014. The cash and cash equivalents decrease in cash held were R1,905 million during September resulting in a closing balance of R41,365 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

The first quarter SDBIP report will be completed and submitted as part of the section 52 report for the period July – September 2014.

3.4 Remedial or corrective steps

- a) All directorates were requested to apply strict budget and expenditure control;
- b) A financial turnaround plan had been prepared for council to consider and adopt as soon as possible;
- c) The municipality awaits the approval from National Treasury on the capital roll-overs.

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 - M03 September									
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	35	24,600	24,519	81	0%	24,984
Service charges	85,099	97,492	97,492	8,269	22,671	24,373	(1,702)	-7%	97,492
Investment revenue	1,012	1,060	1,060	195	199	265	(66)	-25%	1,060
Transfers recognised - operational	78,056	83,796	84,671	644	20,814	21,168	(354)	-2%	84,671
Other own revenue	44,998	24,793	24,793	1,068	3,358	6,198	(2,840)	-46%	24,793
Total Revenue (excluding capital transfers and contributions)	232,357	232,125	233,000	10,211	71,641	76,523	(4,882)	-6%	233,000
Employee costs	65,904	74,295	74,295	5,505	16,609	17,525	(916)	-5%	74,295
Remuneration of Councillors	3,865	4,449	4,449	343	997	1,112	(115)	-10%	4,449
Depreciation & asset impairment	14,139	15,081	15,081	1,257	3,770	3,770	0	0%	15,081
Finance charges	4,087	1,940	1,940	125	183	485	(302)	-62%	1,940
Materials and bulk purchases	64,225	74,897	74,897	6,078	13,104	18,724	(5,620)	-30%	74,897
Transfers and grants	60	60	60	8	14	15	(1)	-7%	60
Other expenditure	91,905	74,923	75,798	3,950	13,392	18,950	(5,557)	-29%	75,798
Total Expenditure	244,184	245,644	246,520	17,266	48,070	60,581	(12,511)	-21%	246,520
Surplus/(Deficit)	(11,827)	(13,519)	(13,519)	(7,054)	23,571	15,942	7,630	48%	(13,519)
Transfers recognised - capital	21,348	22,868	27,489	1,617	3,163	5,717	(2,555)	-45%	27,489
Contributions & Contributed assets	363	170	170	-	-	43	(43)	-100%	170
Surplus/(Deficit) after capital transfers & contributions	9,884	9,519	14,140	(5,437)	26,734	21,701	5,033	23%	14,140
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	9,884	9,519	14,140	(5,437)	26,734	21,701	5,033	23%	14,140
Capital expenditure & funds sources									
Capital expenditure	31,209	29,286	33,907	1,630	3,177	7,322	(4,145)	-57%	33,907
Capital transfers recognised	23,869	23,038	27,659	1,617	3,163	5,760	(2,597)	-45%	27,659
Public contributions & donations	363	-	-	-	-	-	-	-	-
Borrowing	4,093	2,460	2,460	-	-	615	(615)	-100%	2,460
Internally generated funds	2,884	3,788	3,788	13	14	947	(933)	-98%	3,788
Total sources of capital funds	31,209	29,286	33,907	1,630	3,177	7,322	(4,145)	-57%	33,907
Financial position									
Total current assets	41,325	43,252	43,252		146,365				43,252
Total non current assets	398,260	409,592	414,213		397,677				414,213
Total current liabilities	44,537	41,104	41,104		125,394				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		372,556				369,306
Cash flows									
Net cash from (used) operating	19,827	30,285	34,906	(162)	39,086	8,620	(30,466)	-353%	34,906
Net cash from (used) investing	(32,901)	(28,815)	(33,436)	(1,630)	(3,177)	(7,204)	(4,027)	56%	(33,436)
Net cash from (used) financing	567	(391)	(391)	(113)	(134)	(713)	(578)	81%	(391)
Cash/cash equivalents at the month/year end	5,590	6,669	6,669	-	41,365	6,293	(35,071)	-557%	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	12,212	2,366	6,512	38,953	-	-	-	-	60,044
Creditors Age Analysis									
Total Creditors	4,401	0	10	4	4	0	2	-	4,421

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) - M03 September										
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 - Standard	1									
Governance and administration		56,140	72,468	72,933	961	41,986	36,506	5,479	15%	72,468
Executive and council		24,512	39,089	39,089	334	16,072	9,772	6,299	64%	39,089
Budget and treasury office		31,317	32,894	33,359	600	25,833	26,613	(780)	-3%	32,894
Corporate services		311	485	485	26	81	121	(41)	-33%	485
Community and public safety		70,101	30,912	31,322	644	5,500	7,831	(2,331)	-30%	30,912
Community and social services		4,161	6,087	6,343	222	844	1,586	(742)	-47%	6,087
Sport and recreation		1,266	3,226	3,226	1	37	807	(770)	-95%	3,226
Public safety		35,815	16,220	16,220	414	1,410	4,055	(2,645)	-65%	16,220
Housing		28,859	5,380	5,533	7	3,209	1,383	1,825	132%	5,380
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,703	8,967	8,967	653	1,896	2,242	(345)	-15%	8,967
Planning and development		386	452	452	30	87	113	(26)	-23%	452
Road transport		8,318	8,515	8,515	623	1,810	2,129	(319)	-15%	8,515
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		119,124	142,816	147,437	9,570	25,422	35,704	(10,282)	-29%	147,437
Electricity		73,328	101,801	106,422	6,857	16,646	25,450	(8,804)	-35%	106,422
Water		21,271	18,471	18,471	1,291	2,450	4,618	(2,167)	-47%	18,471
Waste water management		17,156	16,279	16,279	863	4,291	4,070	221	5%	16,279
Waste management		7,370	6,266	6,266	559	2,035	1,566	468	30%	6,266
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	254,068	255,163	260,659	11,828	74,804	82,283	(7,479)	-9%	259,784
Expenditure - Standard										
Governance and administration		43,928	43,258	43,724	3,229	9,554	10,644	(1,090)	-10%	43,258
Executive and council		16,631	14,980	14,980	844	2,961	3,685	(724)	-20%	14,980
Budget and treasury office		14,230	15,169	15,635	1,475	3,674	3,776	(102)	-3%	15,169
Corporate services		13,067	13,109	13,109	910	2,920	3,184	(264)	-8%	13,109
Community and public safety		83,057	37,042	37,452	2,423	9,370	9,086	284	3%	37,042
Community and social services		7,726	9,231	9,488	733	1,819	2,280	(461)	-20%	9,231
Sport and recreation		7,679	6,827	6,827	633	1,639	1,641	(2)	0%	6,827
Public safety		37,911	14,570	14,570	982	2,447	3,535	(1,088)	-31%	14,570
Housing		29,741	6,413	6,567	75	3,465	1,630	1,835	113%	6,413
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		20,722	27,564	27,564	1,883	5,074	6,697	(1,623)	-24%	27,564
Planning and development		4,382	4,805	4,805	301	927	1,145	(217)	-19%	4,805
Road transport		16,339	22,758	22,758	1,582	4,146	5,552	(1,406)	-25%	22,758
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		96,177	137,449	137,449	9,709	24,011	34,073	(10,062)	-30%	137,449
Electricity		59,542	97,543	97,543	6,694	15,212	24,295	(9,083)	-37%	97,543
Water		20,482	22,752	22,752	1,169	3,850	5,627	(1,777)	-32%	22,752
Waste water management		5,740	6,341	6,341	638	1,956	1,541	415	27%	6,341
Waste management		10,413	10,813	10,813	1,208	2,992	2,609	383	15%	10,813
Other		300	332	332	22	61	81	(20)	-25%	332
Total Expenditure - Standard	3	244,184	245,644	246,520	17,266	48,070	60,581	(12,511)	-21%	245,644
Surplus/ (Deficit) for the year		9,884	9,519	14,140	(5,437)	26,734	21,701	5,033	23%	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) - M03 September										
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	-	-	-	64	-	64	#DIV/0!	-
Vote 2 - Director: Corporate Services		27,557	44,063	44,319	362	16,620	11,080	5,540	50.0%	44,063
Vote 3 - Director: Financial Services		31,334	32,916	33,382	604	25,846	26,618	(772)	-2.9%	32,916
Vote 4 - Director: Engineering Services		48,008	46,812	46,812	2,776	8,568	11,703	(3,135)	-26.8%	46,812
Vote 5 - Director: Community Services		73,351	29,571	29,724	1,230	7,060	7,431	(371)	-5.0%	29,571
Vote 6 - Director: Electrical Services		73,328	101,801	106,422	6,857	16,646	25,450	(8,804)	-34.6%	106,422
		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	254,068	255,163	260,659	11,828	74,804	82,283	(7,479)	-9.1%	259,784
Expenditure by Vote	1									
Vote 1 - Municipal Manager		3,568	3,690	3,690	255	820	856	(35)	-4.1%	3,690
Vote 2 - Director: Corporate Services		25,849	26,014	26,270	1,496	5,119	6,451	(1,332)	-20.7%	26,014
Vote 3 - Director: Financial Services		14,483	15,348	15,814	1,491	3,707	3,819	(111)	-2.9%	15,348
Vote 4 - Director: Engineering Services		58,737	67,159	67,159	4,733	13,544	16,404	(2,860)	-17.4%	67,159
Vote 5 - Director: Community Services		82,004	35,890	36,044	2,597	9,667	8,756	911	10.4%	35,890
Vote 6 - Director: Electrical Services		59,542	97,543	97,543	6,694	15,212	24,295	(9,083)	-37.4%	97,543
		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	244,184	245,644	246,520	17,266	48,070	60,581	(12,511)	-20.7%	245,644
Surplus/ (Deficit) for the year	2	9,884	9,519	14,140	(5,437)	26,734	21,701	5,033	23.2%	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) - M03 September										
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)	24,501	24,364	137	1%	24,364
Property rates - penalties & collection charges		400	620	620	37	99	155	(56)	-36%	620
Service charges - electricity revenue		56,621	67,167	67,167	5,808	14,959	16,792	(1,832)	-11%	67,167
Service charges - water revenue		12,150	12,695	12,695	1,140	2,072	3,174	(1,102)	-35%	12,695
Service charges - sanitation revenue		10,731	11,670	11,670	852	3,905	2,918	987	34%	11,670
Service charges - refuse revenue		5,598	5,960	5,960	469	1,735	1,490	245	16%	5,960
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		815	845	845	73	262	211	51	24%	845
Interest earned - external investments		1,012	1,060	1,060	195	199	265	(66)	-25%	1,060
Interest earned - outstanding debtors		1,858	1,716	1,716	153	566	429	137	32%	1,716
Dividends received		-	-	-	-	-	-	-	-	-
Fines		35,888	16,120	16,120	396	1,409	4,030	(2,621)	-65%	16,120
Licences and permits		546	648	648	38	117	162	(45)	-28%	648
Agency services		541	520	520	56	171	130	41	32%	520
Transfers recognised - operational		78,056	83,796	84,671	644	20,814	21,168	(354)	-2%	84,671
Other revenue		5,349	4,944	4,944	352	833	1,236	(403)	-33%	4,944
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		232,357	232,125	233,000	10,211	71,641	76,523	(4,882)	-6%	233,000
Expenditure By Type										
Employee related costs		65,904	74,295	74,295	5,505	16,609	17,525	(916)	-5%	74,295
Remuneration of councillors		3,865	4,449	4,449	343	997	1,112	(115)	-10%	4,449
Debt impairment		27,426	3,000	3,000	250	750	750	-	-	3,000
Depreciation & asset impairment		14,139	15,081	15,081	1,257	3,770	3,770	0	0%	15,081
Finance charges		4,087	1,940	1,940	125	183	485	(302)	-62%	1,940
Bulk purchases		46,520	53,844	53,844	5,207	11,262	13,461	(2,199)	-16%	53,844
Other materials		17,706	21,053	21,053	871	1,843	5,263	(3,420)	-65%	21,053
Contracted services		8,766	7,907	7,907	574	901	1,977	(1,076)	-54%	7,907
Transfers and grants		60	60	60	8	14	15	(1)	-7%	60
Other expenditure		55,691	64,016	64,891	3,126	11,741	16,223	(4,482)	-28%	64,891
Loss on disposal of PPE		22	-	-	-	-	-	-	-	-
Total Expenditure		244,184	245,644	246,520	17,266	48,070	60,581	(12,511)	-21%	246,520
Surplus/(Deficit)		(11,827)	(13,519)	(13,519)	(7,054)	23,571	15,942	7,630	0	(13,519)
Transfers recognised - capital		21,348	22,868	27,489	1,617	3,163	5,717	(2,555)	(0)	27,489
Contributions recognised - capital		-	170	170	-	-	43	(43)	(0)	170
Contributed assets		363	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		9,884	9,519	14,140	(5,437)	26,734	21,701			14,140
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		9,884	9,519	14,140	(5,437)	26,734	21,701			14,140
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		9,884	9,519	14,140	(5,437)	26,734	21,701			14,140
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		9,884	9,519	14,140	(5,437)	26,734	21,701			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) - M03 September										
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	-	-	2	(2)	-100%	7
Vote 2 - Director: Corporate Services		355	1,067	1,067	-	-	267	(267)	-100%	1,067
Vote 3 - Director: Financial Services		125	164	164	1	1	41	(40)	-97%	164
Vote 4 - Director: Engineering Services		19,092	21,715	21,715	700	2,196	5,429	(3,232)	-60%	21,715
Vote 5 - Director: Community Services		2,427	1,474	1,474	-	28	369	(340)	-92%	1,474
Vote 6 - Director: Electrical Services		9,200	4,860	9,481	929	951	1,215	(264)	-22%	9,481
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	31,209	29,286	33,907	1,630	3,177	7,322	(4,145)	-57%	33,907
Total Capital Expenditure		31,209	29,286	33,907	1,630	3,177	7,322	(4,145)	-57%	33,907
Capital Expenditure - Standard Classification										
Governance and administration		495	1,021	1,021	5	5	255	(250)	-98%	1,021
Executive and council		16	31	31	-	-	8	(8)	-100%	31
Budget and treasury office		125	134	134	1	1	33	(32)	-97%	134
Corporate services		353	857	857	4	4	214	(210)	-98%	857
Community and public safety		1,998	4,144	4,144	5	6	1,036	(1,030)	-99%	4,144
Community and social services		480	460	460	-	-	115	(115)	-100%	460
Sport and recreation		883	3,200	3,200	5	5	800	(795)	-99%	3,200
Public safety		635	465	465	-	1	116	(116)	-99%	465
Housing		-	18	18	-	-	5	(5)	-100%	18
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		6,692	7,520	7,520	544	1,466	1,880	(414)	-22%	7,520
Planning and development		2	397	397	2	2	99	(97)	-98%	397
Road transport		6,690	7,123	7,123	542	1,465	1,781	(316)	-18%	7,123
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		22,025	16,601	21,222	1,077	1,700	4,150	(2,451)	-59%	21,222
Electricity		9,200	4,860	9,481	929	951	1,215	(264)	-22%	9,481
Water		5,433	5,859	5,859	148	358	1,465	(1,107)	-76%	5,859
Waste water management		5,612	4,942	4,942	-	363	1,236	(873)	-71%	4,942
Waste management		1,780	940	940	-	28	235	(207)	-88%	940
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	31,209	29,286	33,907	1,630	3,177	7,322	(4,145)	-57%	33,907
Funded by:										
National Government		23,707	22,489	27,110	1,617	3,163	5,622	(2,460)	-44%	27,110
Provincial Government		163	379	379	-	-	95	(95)	-100%	379
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	170	170	-	-	43	(43)	-100%	170
Transfers recognised - capital		23,869	23,038	27,659	1,617	3,163	5,760	(2,597)	-45%	27,659
Public contributions & donations	5	363	-	-	-	-	-	-	-	-
Borrowing	6	4,093	2,460	2,460	-	-	615	(615)	-100%	2,460
Internally generated funds		2,884	3,788	3,788	13	14	947	(933)	-98%	3,788
Total Capital Funding		31,209	29,286	33,907	1,630	3,177	7,322	(4,145)	-57%	33,907

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M03 September						
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	37 541	4 783
Consumer debtors		24 449	29 617	29 617	76 091	29 617
Other debtors		4 740	4 500	4 500	29 302	4 500
Current portion of long-term receivables		-	-	-	-	-
Inventory		2 791	3 400	3 400	3 419	3 400
Total current assets		41 325	43 252	43 252	146 365	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	383 167	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	397 677	414 213
TOTAL ASSETS		439 585	452 844	457 465	544 042	457 465
LIABILITIES						
Current liabilities						
Bank overdraft		3 755	-	-	7 672	-
Borrowing		3 476	2 611	2 611	3 383	2 611
Consumer deposits		1 139	1 284	1 284	1 165	1 284
Trade and other payables		28 436	26 675	26 675	43 723	26 675
Provisions		7 731	10 534	10 534	69 452	10 534
Total current liabilities		44 537	41 104	41 104	125 394	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	171 485	88 159
NET ASSETS	2	348 957	364 685	369 306	372 556	369 306
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		338 790	356 367	360 988	362 390	360 988
Reserves		10 166	8 318	8 318	10 166	8 318
TOTAL COMMUNITY WEALTH/EQUITY	2	348 957	364 685	369 306	372 556	369 306

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M03 September										
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									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		119,337	143,686	143,686	13,786	36,682	35,922	760	2%	143,686
Government - operating		75,219	83,796	84,671	1,597	35,242	21,168	14,074	66%	84,671
Government - capital		28,322	23,038	27,659	-	10,531	5,760	4,771	83%	27,659
Interest		2,870	1,060	1,060	183	186	265	(79)	-30%	1,060
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(201,775)	(219,295)	(220,170)	(15,626)	(43,352)	(53,994)	(10,641)	20%	(220,170)
Finance charges		(4,087)	(1,940)	(1,940)	(94)	(188)	(485)	(297)	61%	(1,940)
Transfers and Grants		(60)	(60)	(60)	(8)	(14)	(15)	(1)	7%	(60)
NET CASH FROM/(USED) OPERATING ACTIVITIES		19,827	30,285	34,906	(162)	39,086	8,620	(30,466)	-353%	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	-	-	118	(118)	-100%	472
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(30,846)	(29,286)	(33,907)	(1,630)	(3,177)	(7,322)	(4,145)	57%	(33,907)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(32,901)	(28,815)	(33,436)	(1,630)	(3,177)	(7,204)	(4,027)	56%	(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	(1)	16	21	(5)	-24%	84
Payments										
Repayment of borrowing		567	(2,935)	(2,935)	(113)	(150)	(734)	(583)	80%	(2,935)
NET CASH FROM/(USED) FINANCING ACTIVITIES		567	(391)	(391)	(113)	(134)	(713)	(578)	81%	(391)
NET INCREASE/ (DECREASE) IN CASH HELD		(12,508)	1,080	1,080	(1,905)	35,775	704			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		41,365	6,293			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 - M03 September													
Description	NT Code	Budget Year 2014/15								Total	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				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1 268	277	198	2 844	-	-	-	-	4 588	2 844	-	59
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 563	492	271	950	-	-	-	-	6 276	950	-	80
Receivables from Non-exchange Transactions - Property Rates	1400	1 408	452	4 071	4 017	-	-	-	-	9 948	4 017	-	80
Receivables from Exchange Transactions - Waste Water Management	1500	1 018	496	1 246	8 004	-	-	-	-	10 764	8 004	-	129
Receivables from Exchange Transactions - Waste Management	1600	560	308	451	5 763	-	-	-	-	7 082	5 763	-	90
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	3	2	92	-	-	-	-	104	92	-	2
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	3 389	338	273	17 283	-	-	-	-	21 282	17 283	-	311
Total By Income Source	2000	12 212	2 366	6 512	38 953	-	-	-	-	60 044	38 953	-	750
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	760	261	1 286	396	-	-	-	-	2 702	396	-	-
Commercial	2300	1 283	254	1 041	744	-	-	-	-	3 321	744	-	-
Households	2400	8 847	1 640	1 963	33 787	-	-	-	-	46 237	33 787	-	750
Other	2500	1 323	212	2 223	4 026	-	-	-	-	7 784	4 026	-	-
Total By Customer Group	2600	12 212	2 366	6 512	38 953	-	-	-	-	60 044	38 953	-	750

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September									
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 Adjusted 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	1,630	3,177	7,322	4,145	56.6%	11%
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	3,177					

7. Investment portfolio analysis

7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September									
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
Municipality									
Investec		Call Account	Call Deposit	On call			12 038	(2 876)	9 163
Standard		Call Account	Call Deposit	On call			9 191	(47)	9 144
ABSA		Call Account	Call Deposit	On call			9 716	(432)	9 284
Nedbank		Call Account	Call Deposit	On call			10 038	(87)	9 951
Municipality sub-total					-		40 982	(3 441)	37 541
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		40 982	(3 441)	37 541

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 - M03 September										
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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		46,672	73,259	73,259	1,500	30,321	18,315	12,006	65.6%	73,259
Local Government Equitable Share		35,567	38,990	38,990	–	15,433	9,748	5,686	58.3%	38,990
Municipal Infrastructure Grant (MIG)		315	360	360	–	120	90	30	33.3%	360
Integrated National Electrification Programme Grant (INEP)		4,450	25,541	25,541	–	10,000	6,385	3,615	56.6%	25,541
Financial Management Grant (FMG)		1,450	1,600	1,600	–	1,600	400	1,200	300.0%	1,600
Municipal Systems Improvement Grant (MSIG)		890	934	934	–	934	234	701	300.0%	934
Expanded Public Works Programme (EPWP)	3	1,000	1,834	1,834	–	734	459	276	60.1%	1,834
Energy Efficiency and Demand Side Management Grant (EEDSMG)		3,000	4,000	4,000	1,500	1,500	1,000	500	50.0%	4,000
Provincial Government:		28,226	10,537	10,537	–	4,728	2,634	2,093	79.5%	10,537
Human Settlements Development Grant (Housing)		23,607	5,257	5,257	–	3,044	1,314	1,730	131.6%	5,257
Maintenance & Construction of Transport Infrastructure (Roads)		–	794	794	–	–	199	(199)	-100.0%	794
Library Service : Replacement Funding	4	2,627	3,190	3,190	–	1,090	797	292	36.6%	3,190
Library Service : Conditional Grant		617	882	882	–	594	221	374	169.4%	882
Community Development Workers (CDWs)		208	192	192	–	–	48	(48)	-100.0%	192
Thusong Service Centres Grant		–	222	222	–	–	56	(56)	-100.0%	222
Refuse Recycling Project		210	–	–	–	–	–	–	–	–
Management Support Grant		800	–	–	–	–	–	–	–	–
Mandela Memorial Services		100	–	–	–	–	–	–	–	–
Compliance Module		57	–	–	–	–	–	–	–	–
District Municipality:		319	–	–	97	193	–	193	#DIV/0!	–
Expanded Public Works Programme (EPWP)		319	–	–	97	193	–	193	#DIV/0!	–
Other grant providers:		3	–	–	–	–	–	–	–	–
Existing Houses Nelspoort		3	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	75,219	83,796	83,796	1,597	35,242	20,949	14,293	68.2%	83,796
Capital Transfers and Grants										
National Government:		28,038	22,489	22,489	–	10,531	5,622	4,909	87.3%	22,489
Municipal Infrastructure Grant (MIG)		20,038	16,385	16,385	–	10,531	4,096	6,435	157.1%	16,385
Regional Bulk Infrastructure Grant (RBIG)		–	4,145	4,145	–	–	1,036	(1,036)	-100.0%	4,145
Integrated National Electrification Programme Grant (INEP)		8,000	1,959	1,959	–	–	490	(490)	-100.0%	1,959
Provincial Government:		149	379	379	–	–	95	(95)	-100.0%	379
Library Service : Replacement Funding		149	79	79	–	–	20	(20)	-100.0%	79
Library Service : Conditional Grant		–	300	300	–	–	75	(75)	-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	5,717	4,814	84.2%	22,868
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	103,541	106,664	106,664	1,597	45,773	26,666	19,107	71.7%	106,664

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September										
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	703	17 106	18 315	(1 209)	-6.6%	73 259
Local Government Equitable Share		35 567	38 990	38 990	-	15 433	9 748	5 686	58.3%	38 990
Municipal Infrastructure Grant (MIG)		231	360	360	21	64	90	(26)	-28.6%	360
Integrated National Electrification Programme Grant (INEP)		2 809	25 541	25 541	31	328	6 385	(6 057)	-94.9%	25 541
Financial Management Grant (FMG)		1 549	1 600	1 600	97	274	400	(126)	-31.5%	1 600
Municipal Systems Improvement Grant (MSG)		857	934	934	284	566	234	332	142.3%	934
Expanded Public Works Programme (EPWP)		1 093	1 834	1 834	270	441	459	(18)	-3.9%	1 834
Energy Efficiency and Demand Side Management Grant (EEDSMG)		2 501	4 000	4 000	-	-	1 000	(1 000)	-100.0%	4 000
Provincial Government:		32 992	10 537	11 412	310	4 076	2 853	1 395	48.9%	10 537
Human Settlements Development Grant (Housing)		28 774	5 257	5 411	-	3 181	1 353	1 828	135.2%	5 257
Maintenance & Construction of Transport Infrastructure (Roads)		-	794	794	-	-	199	(199)	-100.0%	794
Library Service : Replacement Funding		2 418	3 190	3 446	178	514	862	(348)	-40.4%	3 190
Library Service : Conditional Grant		617	882	882	101	302	221	81	36.8%	882
Community Development Workers (CDWs)		302	192	192	30	80	48	32	66.9%	192
Thusong Service Centres Grant		-	222	222	-	-	56	(56)	-100.0%	222
Refuse Recycling Project		137	-	-	-	-	-	-	-	-
Housing Consumer Education Program		14	-	-	-	-	-	-	-	-
Tourism Potential Nelsport		60	-	-	-	-	-	-	-	-
Management Support Grant		313	-	465	-	-	116	(116)	-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 Nelsport		3	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		78 056	83 796	84 671	1 013	21 182	21 168	186	0.9%	83 796
Capital expenditure of Transfers and Grants										
National Government:		21 186	22 489	27 110	1 617	3 163	5 622	(2 460)	-43.8%	22 489
Municipal Infrastructure Grant (MIG)		17 732	16 385	16 385	688	2 212	4 096	(1 885)	-46.0%	16 385
Regional Bulk Infrastructure Grant (RBIG)		27	4 145	4 145	-	-	1 036	(1 036)	-100.0%	4 145
Integrated National Electrification Programme Grant (INEP)		3 427	1 959	6 580	929	951	490	461	94.2%	1 959
Provincial Government:		163	379	379	-	-	95	(95)	-100.0%	379
Library Service : Replacement Funding		149	79	79	-	-	20	(20)	-100.0%	79
Library Service : Conditional Grant		-	300	300	-	-	75	(75)	-100.0%	300
Public Transport Infrastructure		13	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	170	170	-	-	43	(43)	-100.0%	-
Merweville Library Alteration		-	170	170	-	-	43	(43)	-100.0%	-
Total capital expenditure of Transfers and Grants		21 348	23 038	27 659	1 617	3 163	5 760	(2 597)	-45.1%	22 868
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		99 405	106 834	112 330	2 630	24 345	26 927	(2 411)	-9.0%	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 - M03 September										
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	240	691	787	(95)	-12%	3,147
Pension and UIF Contributions		193	181	181	24	69	45	24	52%	19
Medical Aid Contributions		61	42	42	3	10	11	(1)	-7%	42
Motor Vehicle Allowance		711	739	739	53	159	185	(25)	-14%	739
Cellphone Allowance		265	340	340	23	68	85	(17)	-20%	340
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		3,865	4,449	4,449	343	997	1,112	(115)	-10%	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	314	795	1,359	(564)	-42%	5,438
Pension and UIF Contributions		446	632	632	46	136	158	(22)	-14%	632
Medical Aid Contributions		31	27	27	2	6	7	(0)	-5%	27
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	380	380	-	-	-	-	-	380
Motor Vehicle Allowance		348	324	324	37	91	81	10	12%	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	399	1,028	1,605	(577)	-36%	6,800
% increase	4		73.9%	73.9%						73.9%
Other Municipal Staff										
Basic Salaries and Wages		44,676	51,217	51,217	3,774	11,614	11,851	(237)	-2%	51,217
Pension and UIF Contributions		6,596	8,360	8,360	624	1,872	2,090	(218)	-10%	8,360
Medical Aid Contributions		1,147	1,244	1,244	93	280	311	(31)	-10%	1,244
Overtime		3,266	2,011	2,011	226	751	503	248	49%	2,011
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,220	1,726	1,726	104	314	432	(117)	-27%	1,726
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		246	268	268	22	67	67	(0)	-1%	268
Other benefits and allowances		3,267	1,072	1,072	115	365	268	97	36%	1,072
Payments in lieu of leave		517	300	300	52	134	75	59	79%	300
Long service awards		276	421	421	26	30	105	(75)	-71%	421
Post-retirement benefit obligations	2	783	875	875	71	154	219	(65)	-30%	875
Sub Total - Other Municipal Staff		61,994	67,495	67,495	5,106	15,581	15,920	(339)	-2%	67,495
% increase	4		8.9%	8.9%						8.9%
Total Parent Municipality		69,769	78,744	78,744	5,847	17,606	18,637	(1,031)	-6%	78,582
			12.9%	12.9%						12.6%
TOTAL SALARY, ALLOWANCES & BENEFITS		69,769	78,744	78,744	5,847	17,606	18,637	(1,031)	-6%	78,582
% increase	4		12.9%	12.9%						12.6%
TOTAL MANAGERS AND STAFF		65,904	74,295	74,295	5,505	16,609	17,525	(916)	-5%	74,295

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September									
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 Adjusted 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	1,630	3,177	7,322	4,145	56.6%	11%
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	3,177					

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

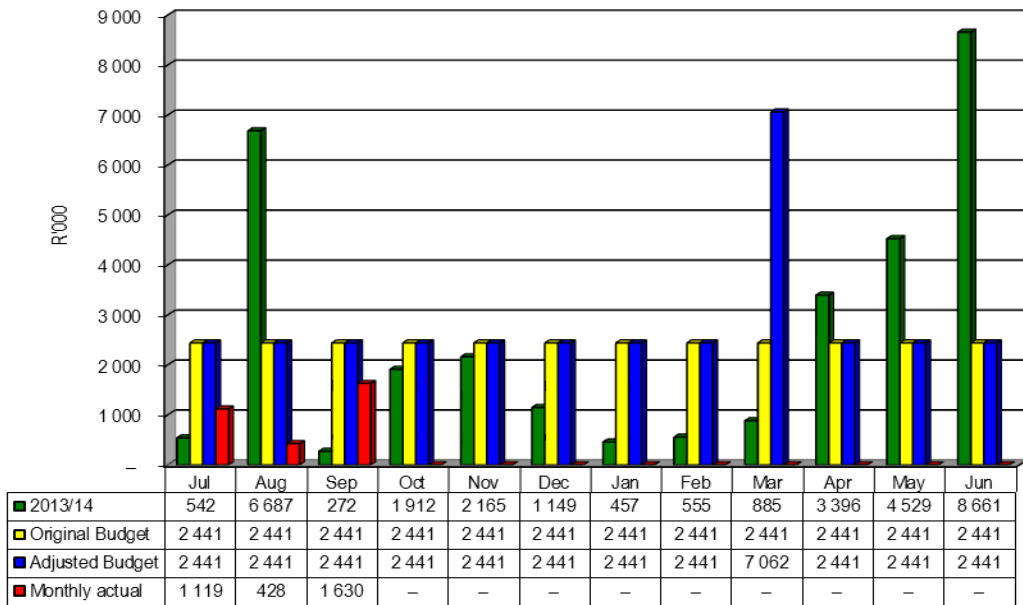
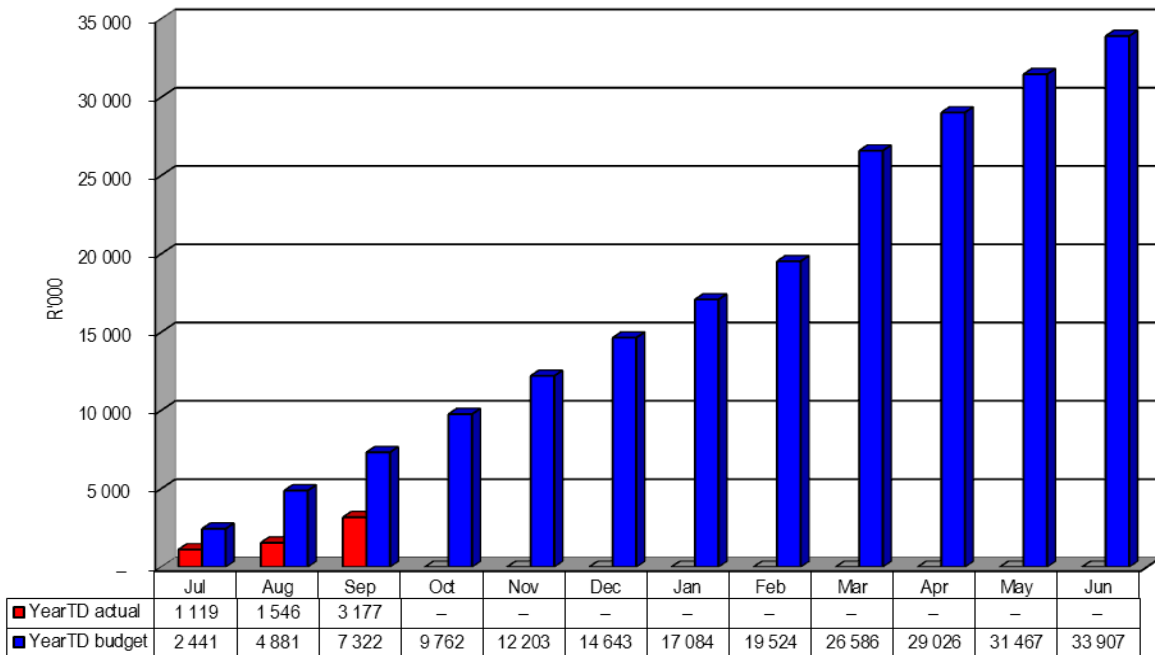


Chart C2 2014/15 Capital Expenditure: YTD actual v YTD target



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 - M03 September										
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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		25 623	21 229	25 850	1 617	3 163	5 307	2 145	40.4%	25 850
Infrastructure - Road transport		6 038	6 067	6 067	540	1 463	1 517	53	3.5%	6 067
<i>Roads, Pavements & Bridges</i>		6 038	5 430	5 430	540	1 463	1 357	(106)	-7.8%	5 430
<i>Storm water</i>		-	637	637	-	-	159	159	100.0%	637
Infrastructure - Electricity		7 925	4 501	9 122	929	951	1 125	174	15.5%	9 122
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		4 487	2 789	7 410	929	951	697	(254)	-36.4%	7 410
<i>Street Lighting</i>		3 438	1 712	1 712	-	-	428	428	100.0%	1 712
Infrastructure - Water		5 599	5 719	5 719	148	358	1 430	1 072	75.0%	5 719
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		5 599	5 719	5 719	148	358	1 430	1 072	75.0%	5 719
Infrastructure - Sanitation		5 601	4 942	4 942	-	363	1 236	873	70.6%	4 942
<i>Reticulation</i>		-	1 966	1 966	-	363	492	129	26.2%	1 966
<i>Sewerage purification</i>		5 601	2 976	2 976	-	-	744	744	100.0%	2 976
Infrastructure - Other		460	-	-	-	28	-	(28)	#DIV/0!	-
<i>Waste Management</i>		460	-	-	-	28	-	(28)	#DIV/0!	-
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Community		645	3 000	3 000	-	-	750	750	100.0%	3 000
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	3 000	3 000	-	-	750	750	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	13	14	1 264	1 250	98.9%	5 057
General vehicles		3 866	2 010	2 010	-	-	503	503	100.0%	2 010
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		300	786	786	6	6	196	191	97.1%	786
Computers - hardware/equipment		-	1 049	1 049	-	-	262	262	100.0%	1 049
Furniture and other office equipment		445	532	532	8	8	133	125	94.1%	532
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		2	680	680	-	1	170	169	99.5%	680
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		304	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		25	-	-	-	-	-	-	-	-
Computers - software & programming		25	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	31 209	29 286	33 907	1 630	3 177	7 322	4 145	56.6%	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 - M03 September											
Description	Ref	2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2014/15			YTD variance	YTD variance %	Full Year Forecast
						YearTD actual	YearTD budget				
R thousands											
1											
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure		–	8 343	8 343	345	730	2 086	1 355	65.0%	8 343	
Infrastructure - Road transport		–	2 888	2 888	120	253	722	469	65.0%	2 888	
Roads, Pavements & Bridges		–	2 848	2 848	118	249	712	463	65.0%	2 848	
Storm water		–	40	40	2	4	10	6	65.0%	40	
Infrastructure - Electricity		–	2 426	2 426	100	212	607	394	65.0%	2 426	
Generation		–	–	–	–	–	–	–	–	–	
Transmission & Reticulation		–	2 299	2 299	95	201	575	374	65.0%	2 299	
Street Lighting		–	127	127	5	11	32	21	65.0%	127	
Infrastructure - Water		–	1 516	1 516	63	133	379	246	65.0%	1 516	
Dams & Reservoirs		–	–	–	–	–	–	–	–	–	
Water purification		–	656	656	27	57	164	107	65.0%	656	
Reticulation		–	860	860	36	75	215	140	65.0%	860	
Infrastructure - Sanitation		–	543	543	22	48	136	88	65.0%	543	
Reticulation		–	124	124	5	11	31	20	65.0%	124	
Sewerage purification		–	419	419	17	37	105	68	65.0%	419	
Infrastructure - Other		–	970	970	40	85	243	158	65.0%	970	
Waste Management		–	970	970	40	85	243	158	65.0%	970	
Transportation		–	–	–	–	–	–	–	–	–	
Gas		–	–	–	–	–	–	–	–	–	
Other		–	–	–	–	–	–	–	–	–	
Community		–	2 082	2 082	86	182	521	338	65.0%	2 082	
Parks & gardens		–	–	–	–	–	–	–	–	–	
Sportsfields & stadia		–	–	–	–	–	–	–	–	–	
Swimming pools		–	292	292	12	26	73	47	65.0%	292	
Community halls		–	133	133	6	12	33	22	65.0%	133	
Libraries		–	295	295	12	26	74	48	65.0%	295	
Recreational facilities		–	482	482	20	42	121	78	65.0%	482	
Fire, safety & emergency		–	432	432	18	38	108	70	65.0%	432	
Security and policing		–	–	–	–	–	–	–	–	–	
Buses		–	–	–	–	–	–	–	–	–	
Clinics		–	–	–	–	–	–	–	–	–	
Museums & Art Galleries		–	–	–	–	–	–	–	–	–	
Cemeteries		–	57	57	2	5	14	9	65.0%	57	
Social rental housing		–	–	–	–	–	–	–	–	–	
Other		–	392	392	16	34	98	64	65.0%	392	
Heritage assets		–	–	–	–	–	–	–	–	–	
Buildings		–	–	–	–	–	–	–	–	–	
Other		–	–	–	–	–	–	–	–	–	
Investment properties		–	–	–	–	–	–	–	–	–	
Housing development		–	–	–	–	–	–	–	–	–	
Other		–	–	–	–	–	–	–	–	–	
Other assets		–	10 628	10 628	440	930	2 657	1 727	65.0%	7 807	
General vehicles		–	2 820	2 820	117	247	705	458	65.0%	–	
Specialised vehicles		–	875	875	36	77	219	142	65.0%	875	
Plant & equipment		–	1 244	1 244	52	109	311	202	65.0%	1 244	
Computers - hardware/equipment		–	200	200	8	18	50	32	65.0%	200	
Furniture and other office equipment		–	590	590	24	52	147	96	65.0%	590	
Abattoirs		–	–	–	–	–	–	–	–	–	
Markets		–	–	–	–	–	–	–	–	–	
Civic Land and Buildings		–	4 440	4 440	184	389	1 110	721	65.0%	4 440	
Other Buildings		–	458	458	19	40	115	74	65.0%	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	871	1 843	5 263	3 420	65.0%	18 232	
Specialised vehicles		–	875	875	36	77	219	142	0	875	
Refuse		–	875	875	36	77	219	142	0	875	
Fire		–	–	–	–	–	–	–	–	–	
Conservancy		–	–	–	–	–	–	–	–	–	
Ambulances		–	–	–	–	–	–	–	–	–	

10.2.3 Supporting Table SC13d

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September										
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	2 985	2 985	(0)	0.0%	11 938
Infrastructure - Road transport		–	5 263	5 263	439	1 316	1 316	(0)	0.0%	5 263
Roads, Pavements & Bridges		–	3 603	3 603	300	901	901	(0)	0.0%	3 603
Storm water		–	1 659	1 659	138	415	415	(0)	0.0%	1 659
Infrastructure - Electricity		–	1 967	1 967	164	492	492	(0)	0.0%	1 967
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	1 967	1 967	164	492	492	(0)	0.0%	1 967
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		–	2 698	2 698	225	674	674	(0)	0.0%	2 698
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	2 419	2 419	202	605	605	(0)	0.0%	2 419
Reticulation		–	279	279	23	70	70	(0)	0.0%	279
Infrastructure - Sanitation		–	1 842	1 842	154	461	461	(0)	0.0%	1 842
Reticulation		–	1 842	1 842	154	461	461	(0)	0.0%	1 842
Sewerage purification		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	168	168	14	42	42	(0)	0.0%	168
Waste Management		–	168	168	14	42	42	(0)	0.0%	168
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Community		–	550	550	46	138	138	(0)	0.0%	550
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	176	176	15	44	44	0	0.0%	176
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		–	330	330	27	82	82	(0)	0.0%	330
Libraries		–	7	7	1	2	2	0	0.0%	7
Recreational facilities		–	–	–	–	–	–	–	–	–
Fire, safety & emergency		–	–	–	–	–	–	–	–	–
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	35	35	3	9	9	(0)	0.0%	35
Cemeteries		–	0	0	0	0	0	0	0.5%	0
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	3	3	0	1	1	(0)	0.0%	3
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Investment properties		–	311	311	26	78	78	–	–	311
Housing development		–	–	–	–	–	–	–	–	–
Other		–	311	311	26	78	78	–	–	311
Other assets		–	2 163	2 163	180	541	541	(0)	0.0%	2 163
General v ehicles		–	1 306	1 306	109	327	327	(0)	0.0%	1 306
Specialised v ehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	172	172	14	43	43	–	–	172
Computers - hardware/equipment		–	220	220	18	55	55	(0)	0.0%	220
Furniture and other office equipment		–	269	269	22	67	67	(0)	0.0%	269
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	–	–	–	–	–	–	–
Other Buildings		–	195	195	16	49	49	(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	30	30	0	0.0%	119
Computers - software & programming		–	119	119	10	30	30	0	0.0%	119
Other		–	–	–	–	–	–	–	–	–
Total Depreciation		–	15 081	15 081	1 257	3 770	3 770	(0)	0.0%	15 081
Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

11. Material variances to the SDBIP

11.1 Over view

The first quarter review of the SDBIP is scheduled to take place October 2014. A comprehensive performance report will be submitted to Council after the reviews and assessments have been held.