

# BEAUFORT WEST MUNICIPALITY



## Monthly Budget Statement FOR THE MONTH ENDING October 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 October.

##### **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 October 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 October 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 R84,693 million, 10% or R9,217 million below year-to-date budget projections of R93,909 for October 2014.

Refer to Table C1 and C4 for more detail on revenue by source.

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

Total expenditure amounts to R66,456 million, R14,319 million, below year-to-date budget projections for October 2014. The variance can be attributed to the Eskom bulk electricity account for October 2014 amounting to R3,259 million that will only be paid in November and operating expenditure that is expected to pick up during the course of the financial year.

Refer to Table C1 for further details on expenditure by type.

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

Year-to-date expenditure on capital amounts to R7,097 million, or 24%, of a total adjustment budget of R33,907 million. Year-to-date capital expenditure is R2,665 million below year-to-date budget of R9,762 million.

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

## **Cash flows**

The municipality started the year with a positive projected cash & cash equivalents balance of 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 increased by R2,459 million during September resulting in a closing balance of R43,824 million. The increase is as a result of R11,090 million conditional grant receipts during October.

Refer to Table C7 for more detail on cash flows.

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

No comments for October 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.

## 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 - M04 October									
Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	23 192	24 984	24 984	62	24 662	24 571	91	0%	24 984
Service charges	85 099	97 492	97 492	8 103	30 774	32 497	(1 723)	-5%	97 492
Investment revenue	1 012	1 060	1 060	12	211	353	(142)	-40%	1 060
Transfers recognised - operational	78 056	83 796	84 671	2 865	23 679	28 224	(4 545)	-16%	84 671
Other own revenue	44 998	24 793	24 793	2 009	5 367	8 264	(2 897)	-35%	24 793
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>232 357</b>	<b>232 125</b>	<b>233 000</b>	<b>13 051</b>	<b>84 693</b>	<b>93 909</b>	<b>(9 217)</b>	<b>-10%</b>	<b>233 000</b>
Employee costs	65 904	74 295	74 295	5 572	22 181	23 367	(1 185)	-5%	74 295
Remuneration of Councillors	3 865	4 449	4 449	343	1 340	1 483	(143)	-10%	4 449
Depreciation & asset impairment	14 139	15 081	15 081	1 257	5 027	5 027	0	0%	15 081
Finance charges	4 087	1 940	1 940	43	227	647	(420)	-65%	1 940
Materials and bulk purchases	64 225	74 897	74 897	5 623	18 727	24 966	(6 238)	-25%	74 897
Transfers and grants	60	60	60	-	14	20	(6)	-31%	60
Other expenditure	91 905	74 923	75 798	5 548	18 941	25 266	(6 326)	-25%	75 798
<b>Total Expenditure</b>	<b>244 184</b>	<b>245 644</b>	<b>246 520</b>	<b>18 386</b>	<b>66 456</b>	<b>80 775</b>	<b>(14 319)</b>	<b>-18%</b>	<b>246 520</b>
<b>Surplus/(Deficit)</b>	<b>(11 827)</b>	<b>(13 519)</b>	<b>(13 519)</b>	<b>(5 335)</b>	<b>18 237</b>	<b>13 134</b>	<b>5 102</b>	<b>39%</b>	<b>(13 519)</b>
Transfers recognised - capital	21 348	22 868	27 489	3 794	6 956	7 623	(666)	-9%	27 489
Contributions & Contributed assets	363	170	170	-	-	57	(57)	-100%	170
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>9 884</b>	<b>9 519</b>	<b>14 140</b>	<b>(1 541)</b>	<b>25 193</b>	<b>20 814</b>	<b>4 379</b>	<b>21%</b>	<b>14 140</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>9 884</b>	<b>9 519</b>	<b>14 140</b>	<b>(1 541)</b>	<b>25 193</b>	<b>20 814</b>	<b>4 379</b>	<b>21%</b>	<b>14 140</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>31 209</b>	<b>29 286</b>	<b>33 907</b>	<b>3 920</b>	<b>7 097</b>	<b>9 762</b>	<b>(2 665)</b>	<b>-27%</b>	<b>33 907</b>
Capital transfers recognised	23 869	23 038	27 659	3 794	6 956	7 679	(723)	-9%	27 659
Public contributions & donations	363	-	-	-	-	-	-	-	-
Borrowing	4 093	2 460	2 460	-	-	820	(820)	-100%	2 460
Internally generated funds	<b>2 884</b>	<b>3 788</b>	<b>3 788</b>	<b>126</b>	<b>140</b>	<b>1 263</b>	<b>(1 122)</b>	<b>-89%</b>	<b>3 788</b>
<b>Total sources of capital funds</b>	<b>31 209</b>	<b>29 286</b>	<b>33 907</b>	<b>3 920</b>	<b>7 097</b>	<b>9 762</b>	<b>(2 665)</b>	<b>-27%</b>	<b>33 907</b>
<b>Financial position</b>									
Total current assets	41 325	43 252	43 252		148 664				43 252
Total non current assets	398 260	409 592	414 213		400 339				414 213
Total current liabilities	44 537	41 104	41 104		145 553				41 104
Total non current liabilities	46 091	47 055	47 055		46 091				47 055
<b>Community wealth/Equity</b>	<b>348 957</b>	<b>364 685</b>	<b>369 306</b>		<b>357 359</b>				<b>369 306</b>
<b>Cash flows</b>									
Net cash from (used) operating	19 827	30 285	34 906	6 410	45 497	11 493	(34 003)	-296%	34 906
Net cash from (used) investing	(32 901)	(28 815)	(33 436)	(3 920)	(7 097)	(9 605)	(2 508)	26%	(33 436)
Net cash from (used) financing	567	(391)	(391)	(31)	(166)	(950)	(785)	83%	(391)
<b>Cash/cash equivalents at the month/year end</b>	<b>5 590</b>	<b>6 669</b>	<b>6 669</b>	<b>-</b>	<b>43 824</b>	<b>6 528</b>	<b>(37 296)</b>	<b>-571%</b>	<b>6 669</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	13 038	2 206	1 458	41 281	-	-	-	-	57 983
<b>Creditors Age Analysis</b>									
Total Creditors	4 438	-	0	5	4	4	3	-	4 454

#### 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) - M04 October										
Description	Ref	2013/14		Budget Year 2014/15						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		56 140	72 468	72 933	1 305	43 290	40 554	2 737	7%	72 468
Executive and council		24 512	39 089	39 089	365	16 437	13 030	3 407	26%	39 089
Budget and treasury office		31 317	32 894	33 359	914	26 747	27 362	(615)	-2%	32 894
Corporate services		311	485	485	26	107	162	(55)	-34%	485
<i>Community and public safety</i>		70 101	30 912	31 322	1 340	6 840	10 441	(3 601)	-34%	30 912
Community and social services		4 161	6 087	6 343	794	1 638	2 114	(477)	-23%	6 087
Sport and recreation		1 266	3 226	3 226	42	79	1 075	(996)	-93%	3 226
Public safety		35 815	16 220	16 220	492	1 902	5 407	(3 505)	-65%	16 220
Housing		28 859	5 380	5 533	13	3 221	1 844	1 377	75%	5 380
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		8 703	8 967	8 967	1 276	3 172	2 989	183	6%	8 967
Planning and development		386	452	452	42	128	151	(22)	-15%	452
Road transport		8 318	8 515	8 515	1 234	3 044	2 838	205	7%	8 515
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		119 124	142 816	147 437	12 924	38 346	47 605	(9 259)	-19%	147 437
Electricity		73 328	101 801	106 422	8 727	25 373	33 934	(8 560)	-25%	106 422
Water		21 271	18 471	18 471	1 784	4 234	6 157	(1 923)	-31%	18 471
Waste water management		17 156	16 279	16 279	1 784	6 075	5 426	649	12%	16 279
Waste management		7 370	6 266	6 266	629	2 664	2 089	575	28%	6 266
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	254 068	255 163	260 659	16 845	91 649	101 589	(9 940)	-10%	259 784
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		43 928	43 258	43 724	3 412	12 966	14 193	(1 227)	-9%	43 258
Executive and council		16 631	14 980	14 980	1 121	4 082	4 913	(831)	-17%	14 980
Budget and treasury office		14 230	15 169	15 635	1 282	4 956	5 034	(79)	-2%	15 169
Corporate services		13 067	13 109	13 109	1 009	3 928	4 245	(317)	-7%	13 109
<i>Community and public safety</i>		83 057	37 042	37 452	2 546	11 916	12 115	(199)	-2%	37 042
Community and social services		7 726	9 231	9 488	686	2 505	3 040	(535)	-18%	9 231
Sport and recreation		7 679	6 827	6 827	716	2 355	2 188	166	8%	6 827
Public safety		37 911	14 570	14 570	1 051	3 498	4 713	(1 215)	-26%	14 570
Housing		29 741	6 413	6 567	93	3 558	2 174	1 384	64%	6 413
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		20 722	27 564	27 564	2 062	7 136	8 929	(1 793)	-20%	27 564
Planning and development		4 382	4 805	4 805	353	1 280	1 526	(247)	-16%	4 805
Road transport		16 339	22 758	22 758	1 709	5 856	7 403	(1 547)	-21%	22 758
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		96 177	137 449	137 449	10 337	34 348	45 430	(11 082)	-24%	137 449
Electricity		59 542	97 543	97 543	6 747	21 959	32 393	(10 434)	-32%	97 543
Water		20 482	22 752	22 752	1 973	5 824	7 503	(1 679)	-22%	22 752
Waste water management		5 740	6 341	6 341	661	2 617	2 054	562	27%	6 341
Waste management		10 413	10 813	10 813	956	3 948	3 479	469	13%	10 813
<i>Other</i>		300	332	332	30	90	108	(18)	-16%	332
<b>Total Expenditure - Standard</b>	3	244 184	245 644	246 520	18 386	66 456	80 775	(14 319)	-18%	245 644
<b>Surplus/ (Deficit) for the year</b>		9 884	9 519	14 140	(1 541)	25 193	20 814	4 379	21%	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) - M04 October										
Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		491	-	-	32	95	-	95	#DIV/0!	-
Vote 2 - Director: Corporate Services		27 557	44 063	44 319	910	17 530	14 773	2 757	18.7%	44 063
Vote 3 - Director: Financial Services		31 334	32 916	33 382	916	26 762	27 370	(608)	-2.2%	32 916
Vote 4 - Director: Engineering Services		48 008	46 812	46 812	4 855	13 423	15 604	(2 181)	-14.0%	46 812
Vote 5 - Director: Community Services		73 351	29 571	29 724	1 406	8 466	9 908	(1 442)	-14.6%	29 571
Vote 6 - Director: Electrical Services		73 328	101 801	106 422	8 727	25 373	33 934	(8 560)	-25.2%	106 422
		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>254 068</b>	<b>255 163</b>	<b>260 659</b>	<b>16 845</b>	<b>91 649</b>	<b>101 589</b>	<b>(9 940)</b>	<b>-9.8%</b>	<b>259 784</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		3 568	3 690	3 690	297	1 118	1 141	(23)	-2.1%	3 690
Vote 2 - Director: Corporate Services		25 849	26 014	26 270	1 744	6 863	8 602	(1 739)	-20.2%	26 014
Vote 3 - Director: Financial Services		14 483	15 348	15 814	1 303	5 011	5 092	(81)	-1.6%	15 348
Vote 4 - Director: Engineering Services		58 737	67 159	67 159	5 823	19 367	21 872	(2 505)	-11.5%	67 159
Vote 5 - Director: Community Services		82 004	35 890	36 044	2 471	12 139	11 675	463	4.0%	35 890
Vote 6 - Director: Electrical Services		59 542	97 543	97 543	6 747	21 959	32 393	(10 434)	-32.2%	97 543
		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>244 184</b>	<b>245 644</b>	<b>246 520</b>	<b>18 386</b>	<b>66 456</b>	<b>80 775</b>	<b>(14 319)</b>	<b>-17.7%</b>	<b>245 644</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>9 884</b>	<b>9 519</b>	<b>14 140</b>	<b>(1 541)</b>	<b>25 193</b>	<b>20 814</b>	<b>4 379</b>	<b>21.0%</b>	<b>14 140</b>



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

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October										
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		22 792	24 364	24 364	6	24 507	24 364	143	1%	24 364
Property rates - penalties & collection charges		400	620	620	56	155	207	(52)	-25%	620
Service charges - electricity revenue		56 621	67 167	67 167	5 295	20 254	22 389	(2 135)	-10%	67 167
Service charges - water revenue		12 150	12 695	12 695	1 510	3 582	4 232	(650)	-15%	12 695
Service charges - sanitation revenue		10 731	11 670	11 670	831	4 736	3 890	846	22%	11 670
Service charges - refuse revenue		5 598	5 960	5 960	467	2 202	1 987	216	11%	5 960
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		815	845	845	112	374	282	92	33%	845
Interest earned - external investments		1 012	1 060	1 060	12	211	353	(142)	-40%	1 060
Interest earned - outstanding debtors		1 858	1 716	1 716	162	727	572	155	27%	1 716
Dividends received		-	-	-	-	-	-	-	-	-
Fines		35 888	16 120	16 120	530	1 939	5 373	(3 434)	-64%	16 120
Licences and permits		546	648	648	41	158	216	(58)	-27%	648
Agency services		541	520	520	51	222	173	49	28%	520
Transfers recognised - operational		78 056	83 796	84 671	2 865	23 679	28 224	(4 545)	-16%	84 671
Other revenue		5 349	4 944	4 944	1 114	1 947	1 648	299	18%	4 944
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>232 357</b>	<b>232 125</b>	<b>233 000</b>	<b>13 051</b>	<b>84 693</b>	<b>93 909</b>	<b>(9 217)</b>	<b>-10%</b>	<b>233 000</b>
<b>Expenditure By Type</b>										
Employee related costs		65 904	74 295	74 295	5 572	22 181	23 367	(1 185)	-5%	74 295
Remuneration of councillors		3 865	4 449	4 449	343	1 340	1 483	(143)	-10%	4 449
Debt impairment		27 426	3 000	3 000	250	1 000	1 000	-	-	3 000
Depreciation & asset impairment		14 139	15 081	15 081	1 257	5 027	5 027	0	0%	15 081
Finance charges		4 087	1 940	1 940	43	227	647	(420)	-65%	1 940
Bulk purchases		46 520	53 844	53 844	3 908	15 170	17 948	(2 778)	-15%	53 844
Other materials		17 706	21 053	21 053	1 714	3 557	7 018	(3 460)	-49%	21 053
Contracted services		8 766	7 907	7 907	543	1 444	2 636	(1 192)	-45%	7 907
Transfers and grants		60	60	60	-	14	20	(6)	-31%	60
Other expenditure		55 691	64 016	64 891	4 755	16 497	21 630	(5 134)	-24%	64 891
Loss on disposal of PPE		22	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>244 184</b>	<b>245 644</b>	<b>246 520</b>	<b>18 386</b>	<b>66 456</b>	<b>80 775</b>	<b>(14 319)</b>	<b>-18%</b>	<b>246 520</b>
<b>Surplus/(Deficit)</b>		<b>(11 827)</b>	<b>(13 519)</b>	<b>(13 519)</b>	<b>(5 335)</b>	<b>18 237</b>	<b>13 134</b>	<b>5 102</b>	<b>0</b>	<b>(13 519)</b>
Transfers recognised - capital		21 348	22 868	27 489	3 794	6 956	7 623	(666)	(0)	27 489
Contributions recognised - capital		-	170	170	-	-	57	(57)	(0)	170
Contributed assets		363	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>9 884</b>	<b>9 519</b>	<b>14 140</b>	<b>(1 541)</b>	<b>25 193</b>	<b>20 814</b>			<b>14 140</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>9 884</b>	<b>9 519</b>	<b>14 140</b>	<b>(1 541)</b>	<b>25 193</b>	<b>20 814</b>			<b>14 140</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>9 884</b>	<b>9 519</b>	<b>14 140</b>	<b>(1 541)</b>	<b>25 193</b>	<b>20 814</b>			<b>14 140</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>9 884</b>	<b>9 519</b>	<b>14 140</b>	<b>(1 541)</b>	<b>25 193</b>	<b>20 814</b>			<b>14 140</b>

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

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M04 October										
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								%	
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		9	7	7	-	-	2	(2)	-100%	7
Vote 2 - Director: Corporate Services		355	1 067	1 067	11	11	356	(345)	-97%	1 067
Vote 3 - Director: Financial Services		125	164	164	14	16	55	(39)	-72%	164
Vote 4 - Director: Engineering Services		19 092	21 715	21 715	2 339	4 536	7 238	(2 702)	-37%	21 715
Vote 5 - Director: Community Services		2 427	1 474	1 474	73	101	491	(390)	-79%	1 474
Vote 6 - Director: Electrical Services		9 200	4 860	9 481	1 482	2 433	1 620	813	50%	9 481
		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	4	31 209	29 286	33 907	3 920	7 097	9 762	(2 665)	-27%	33 907
<b>Total Capital Expenditure</b>		<b>31 209</b>	<b>29 286</b>	<b>33 907</b>	<b>3 920</b>	<b>7 097</b>	<b>9 762</b>	<b>(2 665)</b>	<b>-27%</b>	<b>33 907</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		495	1 021	1 021	21	26	340	(314)	-92%	1 021
Executive and council		16	31	31	2	2	10	(8)	-77%	31
Budget and treasury office		125	134	134	16	17	45	(27)	-61%	134
Corporate services		353	857	857	3	6	286	(279)	-98%	857
<b>Community and public safety</b>		1 998	4 144	4 144	80	86	1 381	(1 295)	-94%	4 144
Community and social services		480	460	460	3	3	153	(150)	-98%	460
Sport and recreation		883	3 200	3 200	77	82	1 067	(985)	-92%	3 200
Public safety		635	465	465	-	1	155	(154)	-99%	465
Housing		-	18	18	-	-	6	(6)	-100%	18
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		6 692	7 520	7 520	1 052	2 519	2 507	12	0%	7 520
Planning and development		2	397	397	4	5	132	(127)	-96%	397
Road transport		6 690	7 123	7 123	1 048	2 513	2 374	139	6%	7 123
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		22 025	16 601	21 222	2 766	4 466	5 534	(1 068)	-19%	21 222
Electricity		9 200	4 860	9 481	1 482	2 433	1 620	813	50%	9 481
Water		5 433	5 859	5 859	270	629	1 953	(1 324)	-68%	5 859
Waste water management		5 612	4 942	4 942	941	1 304	1 647	(343)	-21%	4 942
Waste management		1 780	940	940	73	100	313	(213)	-68%	940
<b>Other</b>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>31 209</b>	<b>29 286</b>	<b>33 907</b>	<b>3 920</b>	<b>7 097</b>	<b>9 762</b>	<b>(2 665)</b>	<b>-27%</b>	<b>33 907</b>
<b>Funded by:</b>										
National Government		23 707	22 489	27 110	3 790	6 953	7 496	(543)	-7%	27 110
Provincial Government		163	379	379	3	3	126	(123)	-97%	379
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	170	170	-	-	57	(57)	-100%	170
<b>Transfers recognised - capital</b>		<b>23 869</b>	<b>23 038</b>	<b>27 659</b>	<b>3 794</b>	<b>6 956</b>	<b>7 679</b>	<b>(723)</b>	<b>-9%</b>	<b>27 659</b>
<b>Public contributions &amp; donations</b>	5	363	-	-	-	-	-	-		-
<b>Borrowing</b>	6	4 093	2 460	2 460	-	-	820	(820)	-100%	2 460
<b>Internally generated funds</b>		2 884	3 788	3 788	126	140	1 263	(1 122)	-89%	3 788
<b>Total Capital Funding</b>		<b>31 209</b>	<b>29 286</b>	<b>33 907</b>	<b>3 920</b>	<b>7 097</b>	<b>9 762</b>	<b>(2 665)</b>	<b>-27%</b>	<b>33 907</b>

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M04 October						
Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		12	952	952	12	952
Call investment deposits		9 332	4 783	4 783	43 549	4 783
Consumer debtors		24 449	29 617	29 617	72 022	29 617
Other debtors		4 740	4 500	4 500	30 208	4 500
Current portion of long-term receivables		-	-	-	-	-
Inventory		2 791	3 400	3 400	2 872	3 400
<b>Total current assets</b>		<b>41 325</b>	<b>43 252</b>	<b>43 252</b>	<b>148 664</b>	<b>43 252</b>
<b>Non current assets</b>						
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	385 829	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
<b>Total non current assets</b>		<b>398 260</b>	<b>409 592</b>	<b>414 213</b>	<b>400 339</b>	<b>414 213</b>
<b>TOTAL ASSETS</b>		<b>439 585</b>	<b>452 844</b>	<b>457 465</b>	<b>549 003</b>	<b>457 465</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		3 755	-	-	9 518	-
Borrowing		3 476	2 611	2 611	3 363	2 611
Consumer deposits		1 139	1 284	1 284	1 177	1 284
Trade and other payables		28 436	26 675	26 675	61 797	26 675
Provisions		7 731	10 534	10 534	69 697	10 534
<b>Total current liabilities</b>		<b>44 537</b>	<b>41 104</b>	<b>41 104</b>	<b>145 553</b>	<b>41 104</b>
<b>Non current liabilities</b>						
Borrowing		14 603	17 320	17 320	14 603	17 320
Provisions		31 489	29 735	29 735	31 489	29 735
<b>Total non current liabilities</b>		<b>46 091</b>	<b>47 055</b>	<b>47 055</b>	<b>46 091</b>	<b>47 055</b>
<b>TOTAL LIABILITIES</b>		<b>90 629</b>	<b>88 159</b>	<b>88 159</b>	<b>191 644</b>	<b>88 159</b>
<b>NET ASSETS</b>	2	<b>348 957</b>	<b>364 685</b>	<b>369 306</b>	<b>357 359</b>	<b>369 306</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		338 790	356 367	360 988	347 192	360 988
Reserves		10 166	8 318	8 318	10 166	8 318
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>348 957</b>	<b>364 685</b>	<b>369 306</b>	<b>357 359</b>	<b>369 306</b>

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

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M04 October										
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1								%	
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		119 337	143 686	143 686	12 168	48 850	47 895	954	2%	143 686
Government - operating		75 219	83 796	84 671	11 090	46 332	28 224	18 108	64%	84 671
Government - capital		28 322	23 038	27 659	-	10 531	7 679	2 852	37%	27 659
Interest		2 870	1 060	1 060	12	199	353	(155)	-44%	1 060
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(201 775)	(219 295)	(220 170)	(16 836)	(60 188)	(71 992)	(11 803)	16%	(220 170)
Finance charges		(4 087)	(1 940)	(1 940)	(24)	(212)	(647)	(434)	67%	(1 940)
Transfers and Grants		(60)	(60)	(60)	-	(14)	(20)	(6)	31%	(60)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>19 827</b>	<b>30 285</b>	<b>34 906</b>	<b>6 410</b>	<b>45 497</b>	<b>11 493</b>	<b>(34 003)</b>	<b>-296%</b>	<b>34 906</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		(2 055)	472	472	-	-	157	(157)	-100%	472
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(30 846)	(29 286)	(33 907)	(3 920)	(7 097)	(9 762)	(2 665)	27%	(33 907)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(32 901)</b>	<b>(28 815)</b>	<b>(33 436)</b>	<b>(3 920)</b>	<b>(7 097)</b>	<b>(9 605)</b>	<b>(2 508)</b>	<b>26%</b>	<b>(33 436)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	2 460	2 460	-	-	-	-		2 460
Increase (decrease) in consumer deposits		-	84	84	(12)	4	28	(24)	-86%	84
<b>Payments</b>										
Repayment of borrowing		567	(2 935)	(2 935)	(19)	(170)	(978)	(809)	83%	(2 935)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>567</b>	<b>(391)</b>	<b>(391)</b>	<b>(31)</b>	<b>(166)</b>	<b>(950)</b>	<b>(785)</b>	<b>83%</b>	<b>(391)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(12 508)</b>	<b>1 080</b>	<b>1 080</b>	<b>2 459</b>	<b>38 234</b>	<b>938</b>			<b>1 080</b>
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		43 824	6 528			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 - M04 October													
Description	NT Code	Budget Year 2014/15									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	1 723	476	153	2 782	-	-	-	-	5 134	2 782	-	78
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3 987	513	132	832	-	-	-	-	5 464	832	-	106
Receivables from Non-exchange Transactions - Property Rates	1400	1 418	365	266	6 218	-	-	-	-	8 266	6 218	-	106
Receivables from Exchange Transactions - Waste Water Management	1500	1 017	455	366	8 707	-	-	-	-	10 545	8 707	-	172
Receivables from Exchange Transactions - Waste Management	1600	560	291	247	5 910	-	-	-	-	7 007	5 910	-	120
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	2	2	86	-	-	-	-	97	86	-	3
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	4 327	102	293	16 746	-	-	-	-	21 469	16 746	-	415
<b>Total By Income Source</b>	<b>2000</b>	<b>13 038</b>	<b>2 206</b>	<b>1 458</b>	<b>41 281</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57 983</b>	<b>41 281</b>	<b>-</b>	<b>1 000</b>
<b>2013/14 - totals only</b>		<b>9 045</b>	<b>2 216</b>	<b>1 698</b>	<b>45 218</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58 176</b>	<b>45 218</b>	<b>-</b>	<b>36 698</b>
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	723	259	48	769	-	-	-	-	1 799	769	-	-
Commercial	2300	1 237	223	44	1 623	-	-	-	-	3 127	1 623	-	-
Households	2400	9 736	1 574	1 202	33 511	-	-	-	-	46 024	33 511	-	1 000
Other	2500	1 341	149	165	5 378	-	-	-	-	7 033	5 378	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>13 038</b>	<b>2 206</b>	<b>1 458</b>	<b>41 281</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57 983</b>	<b>41 281</b>	<b>-</b>	<b>1 000</b>

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October												
Description	NT Code	Budget Year 2014/15									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
<b>R thousands</b>												
<b>Creditors Age Analysis By Customer Type</b>												
Bulk Electricity	0100	3 259	-	-	-	-	-	-	-	-	3 259	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	634	-	-	-	-	-	-	-	-	634	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	546	-	0	5	4	4	3	-	561	-	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>4 438</b>	<b>-</b>	<b>0</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>-</b>	<b>4 454</b>	<b>-</b>	

## 7. Investment portfolio analysis

### 7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October									
Investments by maturity Name of institution & investment ID	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	Change in market value	Market value at end of the
R thousands									
<b>Municipality</b>									
Investec		Call Account	Call Deposit	On call			9 163	6 470	15 633
Standard		Call Account	Call Deposit	On call			9 144	(1 667)	7 476
ABSA		Call Account	Call Deposit	On call			9 284	(601)	8 683
Nedbank		Call Account	Call Deposit	On call			9 951	1 806	11 757
<b>Municipality sub-total</b>					-		37 541	6 008	43 549
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		37 541	6 008	43 549

## 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 - M04 October										
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		46 672	73 259	73 259	10 000	40 321	24 420	15 901	65.1%	73 259
Local Government Equitable Share		35 567	38 990	38 990	–	15 433	12 997	2 436	18.7%	38 990
Municipal Infrastructure Grant (MIG)		315	360	360	–	120	120	–		360
Integrated National Electrification Programme Grant (INEP)		4 450	25 541	25 541	10 000	20 000	8 514	11 486	134.9%	25 541
Financial Management Grant (FMG)		1 450	1 600	1 600	–	1 600	533	1 067	200.0%	1 600
Municipal Systems Improvement Grant (MSIG)		890	934	934	–	934	311	623	200.0%	934
Expanded Public Works Programme (EPWP)	3	1 000	1 834	1 834	–	734	611	123	20.1%	1 834
Energy Efficiency and Demand Side Management Grant (EEDSMG)		3 000	4 000	4 000	–	1 500	1 333	167	12.5%	4 000
								–		
<b>Provincial Government:</b>		28 226	10 537	10 537	1 090	5 817	3 512	2 305	65.6%	10 537
Human Settlements Development Grant (Housing)		23 607	5 257	5 257	–	3 044	1 752	1 292	73.7%	5 257
Maintenance & Construction of Transport Infrastructure (Roads)		–	794	794	–	–	265	(265)	-100.0%	794
Library Service : Replacement Funding		2 627	3 190	3 190	1 090	2 179	1 063	1 116	105.0%	3 190
Library Service : Conditional Grant	4	617	882	882	–	594	294	300	102.0%	882
Health subsidy		208	192	192	–	–	64	(64)	-100.0%	192
Thusong Service Centres Grant		–	222	222	–	–	74	(74)	-100.0%	222
Refuse Recycling Project		210	–	–	–	–	–	–		–
Management Support Grant		800	–	–	–	–	–	–		–
Mandela Memorial Services		100	–	–	–	–	–	–		–
Compliance Module		57	–	–	–	–	–	–		–
<b>District Municipality:</b>		319	–	–	–	193	–	193	#DIV/0!	–
Expanded Public Works Programme (EPWP)		319	–	–	–	193	–	193	#DIV/0!	–
								–		
<b>Other grant providers:</b>		–	–	–	–	–	–	–		–
[insert description]								–		
<b>Total Operating Transfers and Grants</b>	5	75 217	83 796	83 796	11 090	46 332	27 932	18 400	65.9%	83 796
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		28 038	22 489	22 489	–	10 531	7 496	3 035	40.5%	22 489
Municipal Infrastructure Grant (MIG)		20 038	16 385	16 385	–	10 531	5 462	5 069	92.8%	16 385
Regional Bulk Infrastructure Grant (RBIG)		–	4 145	4 145	–	–	1 382	(1 382)	-100.0%	4 145
Integrated National Electrification Programme Grant (INEP)		8 000	1 959	1 959	–	–	653	(653)	-100.0%	1 959
<b>Provincial Government:</b>		149	379	379	–	–	126	(126)	-100.0%	379
Library Service : Replacement Funding		149	79	79	–	–	26	(26)	-100.0%	79
Library Service : Conditional Grant		–	300	300	–	–	100			300
<b>District Municipality:</b>		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
<b>Other grant providers:</b>		135	–	–	–	–	–	–		–
Merweville Library Alteration		135	–	–	–	–	–	–		–
<b>Total Capital Transfers and Grants</b>	5	28 322	22 868	22 868	–	10 531	7 623	2 908	38.2%	22 868
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	103 539	106 664	106 664	11 090	56 863	35 555	21 308	59.9%	106 664

## 8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October										
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>44 608</b>	<b>73 259</b>	<b>73 259</b>	<b>2 206</b>	<b>19 312</b>	<b>18 315</b>	<b>997</b>	<b>5.4%</b>	<b>73 259</b>
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	22	86	90	(4)	-4.1%	360
Integrated National Electrification Programme Grant (INEP)		2 809	25 541	25 541	1 748	2 076	6 385	(4 309)	-67.5%	25 541
Financial Management Grant (FMG)		1 549	1 600	1 600	111	385	400	(15)	-3.8%	1 600
Municipal Systems Improvement Grant (MSIG)		857	934	934	49	615	234	381	163.2%	934
Expanded Public Works Programme (EPWP)		1 093	1 834	1 834	276	717	459	259	56.4%	1 834
Energy Efficiency and Demand Side Management Grant (EEDSMG)		2 501	4 000	4 000	–	–	1 000	(1 000)	-100.0%	4 000
<b>Provincial Government:</b>		<b>32 992</b>	<b>10 537</b>	<b>11 412</b>	<b>290</b>	<b>4 367</b>	<b>2 853</b>	<b>1 685</b>	<b>59.1%</b>	<b>10 537</b>
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	168	682	862	(180)	-20.9%	3 190
Library Service : Conditional Grant		617	882	882	100	402	221	181	82.3%	882
Community Development Workers (CDWs)		302	192	192	22	102	48	54	113.0%	192
Thusong Service Centres Grant		–	222	222	–	–	56	(56)	-100.0%	222
Refuse Recycling Project		137	–	–	–	–	–	–	–	–
Housing Consumer Education Program		14	–	–	–	–	–	–	–	–
Tourism Potential Nelspoort		60	–	–	–	–	–	–	–	–
Management Support Grant		313	–	465	–	–	116	(116)	-100.0%	–
Upgrade Sport Facilities Murraysburg		200	–	–	–	–	–	–	–	–
Mandela Memorial Service		100	–	–	–	–	–	–	–	–
Compliance Module		57	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		<b>400</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Expanded Public Works Programme (EPWP)		400	–	–	–	–	–	–	–	–
Shared Services		55	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		<b>3</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Existing Houses Nelspoort		3	–	–	–	–	–	–	–	–
<b>Total operating expenditure of Transfers and Grants:</b>		<b>78 001</b>	<b>83 796</b>	<b>84 671</b>	<b>2 496</b>	<b>23 679</b>	<b>21 168</b>	<b>2 683</b>	<b>12.7%</b>	<b>83 796</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>21 186</b>	<b>22 489</b>	<b>27 110</b>	<b>3 790</b>	<b>6 953</b>	<b>5 622</b>	<b>1 331</b>	<b>23.7%</b>	<b>22 489</b>
Municipal Infrastructure Grant (MIG)		17 732	16 385	16 385	3 790	6 002	4 096	1 906	46.5%	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	–	951	490	461	94.2%	1 959
<b>Provincial Government:</b>		<b>163</b>	<b>379</b>	<b>379</b>	<b>3</b>	<b>3</b>	<b>95</b>	<b>(91)</b>	<b>-96.4%</b>	<b>379</b>
Library Service : Replacement Funding		149	79	79	3	3	20	(16)	-82.8%	79
Library Service : Conditional Grant		–	300	300	–	–	75	–	–	300
Public Transport Infrastructure		13	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Other grant providers:</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>43</b>	<b>(43)</b>	<b>-100.0%</b>	<b>–</b>
Merweville Library Alteration		–	–	–	–	–	43	(43)	-100.0%	–
<b>Total capital expenditure of Transfers and Grants</b>		<b>21 348</b>	<b>22 868</b>	<b>27 489</b>	<b>3 794</b>	<b>6 956</b>	<b>5 760</b>	<b>1 197</b>	<b>20.8%</b>	<b>22 868</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>99 350</b>	<b>106 664</b>	<b>112 160</b>	<b>6 290</b>	<b>30 635</b>	<b>26 927</b>	<b>3 879</b>	<b>14.4%</b>	<b>106 664</b>



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

### 9.1 Supporting Table SC8

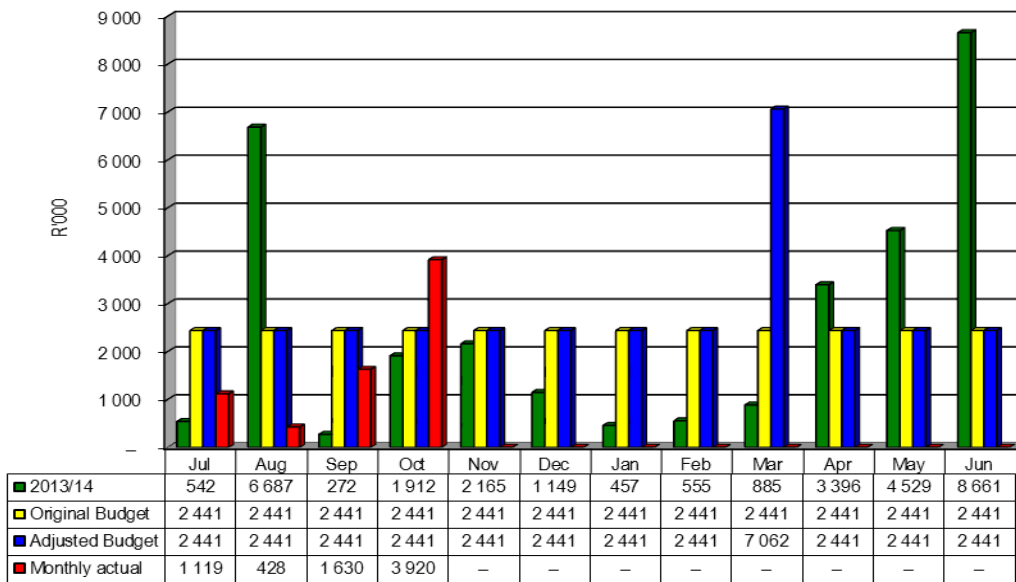
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October										
Summary of Employee and Councillor remuneration	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		2 633	3 147	3 147	240	931	1 049	(118)	-11%	3 147
Pension and UIF Contributions		193	181	181	24	93	60	33	54%	19
Medical Aid Contributions		61	42	42	3	13	14	(1)	-7%	42
Motor Vehicle Allowance		711	739	739	53	212	246	(34)	-14%	739
Cellphone Allowance		265	340	340	23	90	113	(23)	-20%	340
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>3 865</b>	<b>4 449</b>	<b>4 449</b>	<b>343</b>	<b>1 340</b>	<b>1 483</b>	<b>(143)</b>	<b>-10%</b>	<b>4 287</b>
<b>% increase</b>	4		<b>15.1%</b>	<b>15.1%</b>						<b>10.9%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		2 787	5 438	5 438	324	1 119	1 813	(694)	-38%	5 438
Pension and UIF Contributions		446	632	632	46	181	211	(29)	-14%	632
Medical Aid Contributions		31	27	27	2	9	9	(0)	-5%	27
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	380	380	-	-	-	-	-	380
Motor Vehicle Allowance		348	324	324	37	128	108	20	19%	324
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		298	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>3 910</b>	<b>6 800</b>	<b>6 800</b>	<b>409</b>	<b>1 437</b>	<b>2 140</b>	<b>(703)</b>	<b>-33%</b>	<b>6 800</b>
<b>% increase</b>	4		<b>73.9%</b>	<b>73.9%</b>						<b>73.9%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		44 676	51 217	51 217	3 836	15 450	15 801	(351)	-2%	51 217
Pension and UIF Contributions		6 596	8 360	8 360	617	2 489	2 787	(298)	-11%	8 360
Medical Aid Contributions		1 147	1 244	1 244	93	373	415	(41)	-10%	1 244
Overtime		3 266	2 011	2 011	241	992	670	322	48%	2 011
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 220	1 726	1 726	103	417	575	(158)	-27%	1 726
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		246	268	268	22	89	89	(1)	-1%	268
Other benefits and allowances		3 267	1 072	1 072	110	474	357	117	33%	1 072
Payments in lieu of leave		517	300	300	-	134	100	34	34%	300
Long service awards		276	421	421	71	101	140	(39)	-28%	421
Post-retirement benefit obligations	2	783	875	875	71	224	292	(67)	-23%	875
<b>Sub Total - Other Municipal Staff</b>		<b>61 994</b>	<b>67 495</b>	<b>67 495</b>	<b>5 164</b>	<b>20 744</b>	<b>21 227</b>	<b>(482)</b>	<b>-2%</b>	<b>67 495</b>
<b>% increase</b>	4		<b>8.9%</b>	<b>8.9%</b>						<b>8.9%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>69 769</b>	<b>78 744</b>	<b>78 744</b>	<b>5 915</b>	<b>23 521</b>	<b>24 850</b>	<b>(1 329)</b>	<b>-5%</b>	<b>78 582</b>
<b>% increase</b>	4		<b>12.9%</b>	<b>12.9%</b>						<b>12.6%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>65 904</b>	<b>74 295</b>	<b>74 295</b>	<b>5 572</b>	<b>22 181</b>	<b>23 367</b>	<b>(1 185)</b>	<b>-5%</b>	<b>74 295</b>

## 10. Capital programme performance

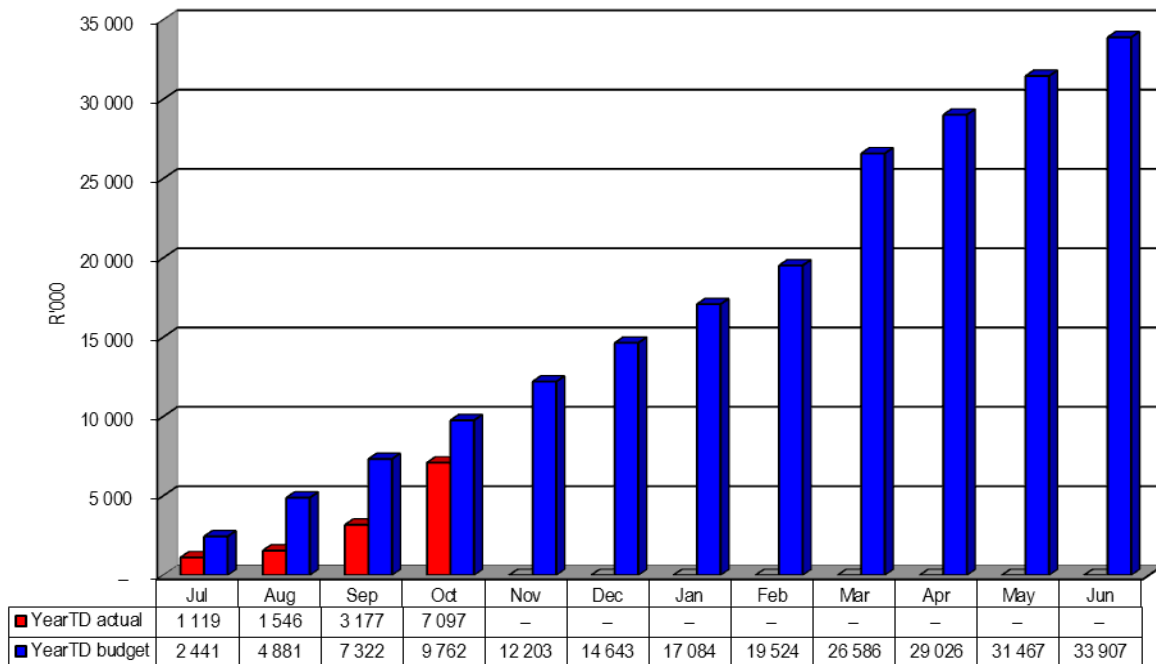
### 10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October									
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 Revised Budget
R thousands								%	
<b>Monthly expenditure performance trend</b>									
July	542	2 441	2 441	1 119	1 119	2 441	1 322	54.2%	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	3 920	7 097	9 762	2 665	27.3%	24%
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	-		
<b>Total Capital expenditure</b>	<b>31 209</b>	<b>29 286</b>	<b>33 907</b>	<b>7 097</b>					

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



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



## 10.2 Supporting Table SC13

### 10.2.1 Supporting Table SC13a

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M04 October										
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		25 623	21 229	25 850	2 833	5 995	7 076	1 081	15.3%	25 850
Infrastructure - Road transport		6 038	5 855	5 855	1 023	2 487	2 022	(464)	-23.0%	6 067
Roads, Pavements & Bridges		6 038	5 430	5 430	1 023	2 487	1 810	(677)	-37.4%	5 430
Storm water		-	425	425	-	-	212	212	100.0%	637
Infrastructure - Electricity		7 925	4 501	9 122	525	1 476	1 500	24	1.6%	9 122
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		4 487	2 789	7 410	-	951	930	(21)	-2.3%	7 410
Street Lighting		3 438	1 712	1 712	525	525	571	46	8.0%	1 712
Infrastructure - Water		5 599	5 719	5 719	-	628	1 906	1 278	67.0%	5 719
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		5 599	5 719	5 719	-	628	1 906	1 278	67.0%	5 719
Infrastructure - Sanitation		5 601	4 942	4 942	1 211	1 304	1 647	343	20.8%	4 942
Reticulation		-	1 966	1 966	270	270	655	385	58.8%	1 966
Sewerage purification		5 601	2 976	2 976	941	1 034	992	(42)	-4.2%	2 976
Infrastructure - Other		460	212	212	73	100	-	(100)	#DIV/0!	-
Waste Management		460	212	212	73	100	-	(100)	#DIV/0!	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		645	3 000	3 000	958	958	1 000	42	4.2%	3 000
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	3 000	3 000	958	958	1 000	42	4.2%	3 000
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		645	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		4 917	5 057	5 057	129	144	1 686	1 542	91.5%	5 057
General vehicles		3 866	2 010	2 010	-	-	670	670	100.0%	2 010
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		300	786	786	27	32	262	230	87.7%	786
Computers - hardware/equipment		-	1 049	1 049	-	-	350	350	100.0%	1 049
Furniture and other office equipment		445	532	532	99	107	177	70	39.6%	532
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		2	680	680	3	4	227	223	98.1%	680
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		304	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		25	-	-	-	-	-	-	-	-
Computers - software & programming		25	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	31 209	29 286	33 907	3 920	7 097	9 762	2 665	27.3%	33 907
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

## 10.2.2 Supporting Table SC13c

WC053 Beaufort West - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M04 October											
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											
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>											
<b>Infrastructure</b>		-	8 343	8 343	679	1 410	2 781	1 371	49.3%	8 343	
Infrastructure - Road transport		-	2 888	2 888	235	488	963	475	49.3%	2 888	
Roads, Pavements & Bridges		-	2 848	2 848	232	481	949	468	49.3%	2 848	
Storm water		-	40	40	3	7	13	7	49.3%	40	
Infrastructure - Electricity		-	2 426	2 426	198	410	809	399	49.3%	2 426	
Generation		-	-	-	-	-	-	-	-	-	
Transmission & Reticulation		-	2 299	2 299	187	389	766	378	49.3%	2 299	
Street Lighting		-	127	127	10	21	42	21	49.3%	127	
Infrastructure - Water		-	1 516	1 516	123	256	505	249	49.3%	1 516	
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	
Water purification		-	656	656	53	111	219	108	49.3%	656	
Reticulation		-	860	860	70	145	287	141	49.3%	860	
Infrastructure - Sanitation		-	543	543	44	92	181	89	49.3%	543	
Reticulation		-	124	124	10	21	41	20	49.3%	124	
Sewerage purification		-	419	419	34	71	140	69	49.3%	419	
Infrastructure - Other		-	970	970	79	164	323	159	49.3%	970	
Waste Management		-	970	970	79	164	323	159	49.3%	970	
Transportation		-	-	-	-	-	-	-	-	-	
Gas		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
<b>Community</b>		-	2 082	2 082	170	352	694	342	49.3%	2 082	
Parks & gardens		-	-	-	-	-	-	-	-	-	
Sportsfields & stadia		-	-	-	-	-	-	-	-	-	
Swimming pools		-	292	292	24	49	97	48	49.3%	292	
Community halls		-	133	133	11	22	44	22	49.3%	133	
Libraries		-	295	295	24	50	98	48	49.3%	295	
Recreational facilities		-	482	482	39	81	161	79	49.3%	482	
Fire, safety & emergency		-	432	432	35	73	144	71	49.3%	432	
Security and policing		-	-	-	-	-	-	-	-	-	
Buses		-	-	-	-	-	-	-	-	-	
Clinics		-	-	-	-	-	-	-	-	-	
Museums & Art Galleries		-	-	-	-	-	-	-	-	-	
Cemeteries		-	57	57	5	10	19	9	49.3%	57	
Social rental housing		-	-	-	-	-	-	-	-	-	
Other		-	392	392	32	66	131	64	49.3%	392	
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-	
Buildings		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-	
Housing development		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
<b>Other assets</b>		-	10 628	10 628	865	1 796	3 543	1 747	49.3%	7 807	
General vehicles		-	2 820	2 820	230	477	940	464	49.3%	2 820	
Specialised vehicles		-	875	875	71	148	292	144	49.3%	875	
Plant & equipment		-	1 244	1 244	101	210	415	205	49.3%	1 244	
Computers - hardware/equipment		-	200	200	16	34	67	33	49.3%	200	
Furniture and other office equipment		-	590	590	48	100	197	97	49.3%	590	
Abattoirs		-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		-	4 440	4 440	362	750	1 480	730	49.3%	4 440	
Other Buildings		-	458	458	37	77	153	75	49.3%	458	
Other Land		-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-	
Computers - software & programming		-	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
<b>Total Repairs and Maintenance Expenditure</b>		-	21 053	21 053	1 714	3 557	7 018	3 460	49.3%	18 232	
<b>Specialised vehicles</b>		-	875	875	71	148	292	144	0	875	
Refuse		-	875	875	71	148	292	144	0	875	
Fire		-	-	-	-	-	-	-	-	-	
Conservancy		-	-	-	-	-	-	-	-	-	
Ambulances		-	-	-	-	-	-	-	-	-	

## 10.2.3 Supporting Table SC13d

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October										
Description	Ref	2013/14 Audited Outcome	Original Budget	Adjusted Budget	Budget Year 2014/15			YTD variance	YTD variance %	Full Year Forecast
					Monthly actual	YearTD actual	YearTD budget			
R thousands	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	11 938	11 938	995	3 979	3 979	-		11 938
Infrastructure - Road transport		-	5 263	5 263	439	1 754	1 754	-		5 263
Roads, Pavements & Bridges		-	3 603	3 603	300	1 201	1 201	-		3 603
Storm water		-	1 659	1 659	138	553	553	-		1 659
Infrastructure - Electricity		-	1 967	1 967	164	656	656	-		1 967
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		-	1 967	1 967	164	656	656	-		1 967
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		-	2 698	2 698	225	899	899	-		2 698
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		-	2 419	2 419	202	806	806	-		2 419
Reticulation		-	279	279	23	93	93	-		279
Infrastructure - Sanitation		-	1 842	1 842	154	614	614	-		1 842
Reticulation		-	1 842	1 842	154	614	614	-		1 842
Sewerage purification		-	-	-	-	-	-	-		-
Infrastructure - Other		-	168	168	14	56	56	-		168
Waste Management		-	168	168	14	56	56	-		168
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Community</b>		-	550	550	46	183	183	-		550
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	176	176	15	59	59	-		176
Swimming pools		-	-	-	-	-	-	-		-
Community halls		-	330	330	27	110	110	-		330
Libraries		-	7	7	1	2	2	-		7
Recreational facilities		-	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Buses		-	-	-	-	-	-	-		-
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	35	35	3	12	12	-		35
Cemeteries		-	0	0	0	0	0	-		0
Social rental housing		-	-	-	-	-	-	-		-
Other		-	3	3	0	1	1	-		3
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Investment properties</b>		-	311	311	26	104	104	-		311
Housing development		-	-	-	-	-	-	-		-
Other		-	311	311	26	104	104	-		311
<b>Other assets</b>		-	2 163	2 163	180	721	721	-		2 163
General v ehicles		-	1 306	1 306	109	435	435	-		1 306
Specialised v ehicles		-	-	-	-	-	-	-		-
Plant & equipment		-	172	172	14	57	57	-		172
Computers - hardw are/equipment		-	220	220	18	73	73	-		220
Furniture and other office equipment		-	269	269	22	90	90	-		269
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	-	-	-	-	-	-		-
Other Buildings		-	195	195	16	65	65	-		195
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Agricultural assets</b>		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
<b>Biological assets</b>		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
<b>Intangibles</b>		-	119	119	10	40	40	-		119
Computers - softw are & programming		-	119	119	10	40	40	-		119
Other		-	-	-	-	-	-	-		-
<b>Total Depreciation</b>		-	15 081	15 081	1 257	5 027	5 027	-		15 081
<b>Specialised vehicles</b>		-	-	-	-	-	-	-		-
Refuse		-	-	-	-	-	-	-		-
Fire		-	-	-	-	-	-	-		-
Conservancy		-	-	-	-	-	-	-		-
Ambulances		-	-	-	-	-	-	-		-

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

### **11.1 Over view**

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