

# **BEAUFORT WEST MUNICIPALITY**



## **Monthly Budget Statement FOR THE MONTH ENDING November 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 November.

##### **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 November 2014. Directors are urged to identify and promote effectiveness and efficiencies within their respective directorates to keep expenditure within budget.

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

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

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

#### **IN-YEAR REPORT 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 November 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 R95,227 million, 14% or R16,069 million below year-to-date budget projections of R111,296 for November 2014.

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

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

Total expenditure amounts to R85,845 million, R16,871 million, below year-to-date budget projections for November 2014. The variance can be attributed to the Eskom bulk electricity account for November 2014 amounting to R3,083 million that will only be paid in December and operating expenditure specifically relating to the Integrated National Electrification Programme Grant (INEP) and Energy Efficiency and Demand Side Management Grant (EEDSMG) that is expected to pick up during the course of the financial year.

Refer to Table C1 and C4 for further details on expenditure by type.

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

Year-to-date expenditure on capital amounts to R8,719 million, or 26%, of a total adjustment budget of R33,907 million. Year-to-date capital expenditure is R3,484 million below year-to-date budget of R12,203 million.

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

### **Cash flows**

The municipality started the year with a positive projected cash & cash equivalents balance of R11,937 million. The cash and cash equivalents decreased by R8,637 million during November resulting in a closing balance of R29,597 million.

Refer to Table C7 for more detail on cash flows.

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

No comments for November 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 - M05 November									
Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
<b>Financial Performance</b>									
Property rates	23,192	24,984	24,984	47	24,709	24,622	87	0%	24,984
Service charges	85,099	97,492	97,492	7,732	38,506	40,622	(2,116)	-5%	97,492
Investment revenue	1,012	1,060	1,060	-	211	442	(231)	-52%	1,060
Transfers recognised - operational	77,919	83,796	84,671	1,582	25,260	35,280	(10,019)	-28%	84,671
Other own revenue	50,193	24,793	24,793	1,173	6,540	10,330	(3,790)	-37%	24,793
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>237,415</b>	<b>232,125</b>	<b>233,000</b>	<b>10,534</b>	<b>95,227</b>	<b>111,296</b>	<b>(16,069)</b>	<b>-14%</b>	<b>233,000</b>
Employee costs	67,914	74,295	74,295	8,600	30,781	30,956	(175)	-1%	74,295
Remuneration of Councillors	3,894	4,449	4,449	343	1,682	1,854	(172)	-9%	4,449
Depreciation & asset impairment	25,024	15,081	15,081	1,257	6,284	6,284	0	0%	15,081
Finance charges	4,087	1,940	1,940	22	248	808	(560)	-69%	1,940
Materials and bulk purchases	63,798	74,897	74,897	4,887	23,614	31,207	(7,593)	-24%	74,897
Transfers and grants	60	60	60	-	14	25	(11)	-44%	60
Other expenditure	89,457	74,923	75,798	4,282	23,222	31,583	(8,360)	-26%	75,798
<b>Total Expenditure</b>	<b>254,234</b>	<b>245,644</b>	<b>246,520</b>	<b>19,390</b>	<b>85,845</b>	<b>102,716</b>	<b>(16,871)</b>	<b>-16%</b>	<b>246,520</b>
<b>Surplus/(Deficit)</b>	<b>(16,819)</b>	<b>(13,519)</b>	<b>(13,519)</b>	<b>(8,855)</b>	<b>9,381</b>	<b>8,579</b>	<b>802</b>	<b>9%</b>	<b>(13,519)</b>
Transfers recognised - capital	21,348	22,868	27,489	1,614	8,570	9,528	(958)	-10%	27,489
Contributions & Contributed assets	363	170	170	-	-	71	(71)	-100%	170
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>4,893</b>	<b>9,519</b>	<b>14,140</b>	<b>(7,241)</b>	<b>17,952</b>	<b>18,178</b>	<b>(227)</b>	<b>-1%</b>	<b>14,140</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>4,893</b>	<b>9,519</b>	<b>14,140</b>	<b>(7,241)</b>	<b>17,952</b>	<b>18,178</b>	<b>(227)</b>	<b>-1%</b>	<b>14,140</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>30,656</b>	<b>29,286</b>	<b>33,907</b>	<b>1,622</b>	<b>8,719</b>	<b>12,203</b>	<b>(3,484)</b>	<b>-29%</b>	<b>33,907</b>
Capital transfers recognised	21,348	23,038	27,659	1,614	8,570	9,599	(1,029)	-11%	27,659
Public contributions & donations	363	-	-	-	-	-	-	-	-
Borrowing	4,092	2,460	2,460	-	-	1,025	(1,025)	-100%	2,460
Internally generated funds	<b>4,852</b>	<b>3,788</b>	<b>3,788</b>	<b>8</b>	<b>149</b>	<b>1,578</b>	<b>(1,430)</b>	<b>-91%</b>	<b>3,788</b>
<b>Total sources of capital funds</b>	<b>30,656</b>	<b>29,286</b>	<b>33,907</b>	<b>1,622</b>	<b>8,719</b>	<b>12,203</b>	<b>(3,484)</b>	<b>-29%</b>	<b>33,907</b>
<b>Financial position</b>									
Total current assets	49,429	43,252	43,252		133,710				43,252
Total non current assets	388,898	409,592	414,213		402,369				414,213
Total current liabilities	46,034	41,104	41,104		131,617				41,104
Total non current liabilities	46,161	47,055	47,055		46,091				47,055
<b>Community wealth/Equity</b>	<b>346,132</b>	<b>364,685</b>	<b>369,306</b>		<b>358,370</b>				<b>369,306</b>
<b>Cash flows</b>									
Net cash from (used) operating	25,616	30,285	34,906	(6,997)	38,500	12,619	(25,881)	-205%	34,906
Net cash from (used) investing	(32,343)	(28,815)	(33,436)	(1,622)	(8,719)	(12,006)	(3,287)	27%	(33,436)
Net cash from (used) financing	567	(391)	(391)	(18)	(184)	(1,188)	(1,004)	85%	(391)
<b>Cash/cash equivalents at the month/year end</b>	<b>11,937</b>	<b>13,017</b>	<b>13,017</b>	<b>-</b>	<b>41,534</b>	<b>11,362</b>	<b>(30,172)</b>	<b>-266%</b>	<b>13,017</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	12,330	4,233	1,364	39,279	-	-	-	-	57,205
<b>Creditors Age Analysis</b>									
Total Creditors	5,057	25	-	0	5	4	7	-	5,096

#### 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) - M05 November										
Description	Ref	2013/14		Budget Year 2014/15						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		56,140	72,468	72,933	895	44,185	44,601	(416)	-1%	72,468
Executive and council		24,512	39,089	39,089	165	16,602	16,287	315	2%	39,089
Budget and treasury office		31,317	32,894	33,359	702	27,449	28,112	(663)	-2%	32,894
Corporate services		311	485	485	28	135	202	(68)	-33%	485
<b>Community and public safety</b>		75,086	30,912	31,322	1,109	7,949	13,051	(5,102)	-39%	30,912
Community and social services		4,161	6,087	6,343	603	2,241	2,643	(402)	-15%	6,087
Sport and recreation		1,266	3,226	3,226	67	146	1,344	(1,198)	-89%	3,226
Public safety		40,800	16,220	16,220	429	2,331	6,758	(4,427)	-66%	16,220
Housing		28,859	5,380	5,533	9	3,231	2,306	925	40%	5,380
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		8,703	8,967	8,967	1,464	4,637	3,736	901	24%	8,967
Planning and development		386	452	452	42	171	188	(18)	-9%	452
Road transport		8,318	8,515	8,515	1,422	4,466	3,548	918	26%	8,515
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		119,197	142,816	147,437	8,680	47,026	59,507	(12,481)	-21%	147,437
Electricity		73,328	101,801	106,422	6,015	31,389	42,417	(11,029)	-26%	106,422
Water		21,271	18,471	18,471	1,035	5,269	7,696	(2,427)	-32%	18,471
Waste water management		17,156	16,279	16,279	1,063	7,139	6,783	356	5%	16,279
Waste management		7,442	6,266	6,266	566	3,229	2,611	619	24%	6,266
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	259,127	255,163	260,659	12,148	103,797	120,895	(17,098)	-14%	259,784
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		54,181	43,258	43,724	4,284	17,249	18,218	(969)	-5%	43,258
Executive and council		16,448	14,980	14,980	1,140	5,222	6,242	(1,019)	-16%	14,980
Budget and treasury office		14,069	15,169	15,635	1,901	6,857	6,514	342	5%	15,169
Corporate services		23,665	13,109	13,109	1,242	5,170	5,462	(292)	-5%	13,109
<b>Community and public safety</b>		83,680	37,042	37,452	3,454	15,370	15,605	(235)	-2%	37,042
Community and social services		7,291	9,231	9,488	806	3,311	3,953	(642)	-16%	9,231
Sport and recreation		7,099	6,827	6,827	1,233	3,588	2,844	743	26%	6,827
Public safety		39,548	14,570	14,570	1,303	4,801	6,071	(1,270)	-21%	14,570
Housing		29,741	6,413	6,567	112	3,670	2,736	933	34%	6,413
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		20,499	27,564	27,564	2,576	9,712	11,485	(1,773)	-15%	27,564
Planning and development		4,273	4,805	4,805	480	1,760	2,002	(242)	-12%	4,805
Road transport		16,227	22,758	22,758	2,096	7,952	9,483	(1,530)	-16%	22,758
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		95,581	137,449	137,449	9,043	43,390	57,270	(13,880)	-24%	137,449
Electricity		62,366	97,543	97,543	5,089	27,048	40,643	(13,595)	-33%	97,543
Water		17,759	22,752	22,752	1,989	7,812	9,480	(1,668)	-18%	22,752
Waste water management		5,045	6,341	6,341	776	3,393	2,642	751	28%	6,341
Waste management		10,411	10,813	10,813	1,189	5,137	4,505	632	14%	10,813
<b>Other</b>		292	332	332	33	124	138	(14)	-10%	332
<b>Total Expenditure - Standard</b>	3	254,234	245,644	246,520	19,390	85,845	102,716	(16,871)	-16%	245,644
<b>Surplus/ (Deficit) for the year</b>		4,893	9,519	14,140	(7,241)	17,952	18,178	(227)	-1%	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) - M05 November										
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	127	-	127	#DIV/0!	-
Vote 2 - Director: Corporate Services		27,557	44,063	44,319	570	18,100	18,466	(366)	-2.0%	44,063
Vote 3 - Director: Financial Services		31,334	32,916	33,382	704	27,466	28,121	(656)	-2.3%	32,916
Vote 4 - Director: Engineering Services		48,008	46,812	46,812	3,597	17,020	19,505	(2,486)	-12.7%	46,812
Vote 5 - Director: Community Services		78,409	29,571	29,724	1,230	9,696	12,385	(2,689)	-21.7%	29,571
Vote 6 - Director: Electrical Services		73,328	101,801	106,422	6,015	31,389	42,417	(11,029)	-26.0%	106,422
		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	2	<b>259,127</b>	<b>255,163</b>	<b>260,659</b>	<b>12,148</b>	<b>103,797</b>	<b>120,895</b>	<b>(17,098)</b>	<b>-14.1%</b>	<b>259,784</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		3,560	3,690	3,690	426	1,543	1,538	6	0.4%	3,690
Vote 2 - Director: Corporate Services		36,247	26,014	26,270	2,003	8,866	10,946	(2,080)	-19.0%	26,014
Vote 3 - Director: Financial Services		14,267	15,348	15,814	1,914	6,925	6,589	336	5.1%	15,348
Vote 4 - Director: Engineering Services		54,183	67,159	67,159	6,975	26,342	27,983	(1,641)	-5.9%	67,159
Vote 5 - Director: Community Services		83,611	35,890	36,044	2,983	15,122	15,018	104	0.7%	35,890
Vote 6 - Director: Electrical Services		62,366	97,543	97,543	5,089	27,048	40,643	(13,595)	-33.4%	97,543
		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	2	<b>254,234</b>	<b>245,644</b>	<b>246,520</b>	<b>19,390</b>	<b>85,845</b>	<b>102,716</b>	<b>(16,871)</b>	<b>-16.4%</b>	<b>245,644</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>4,893</b>	<b>9,519</b>	<b>14,140</b>	<b>(7,241)</b>	<b>17,952</b>	<b>18,178</b>	<b>(227)</b>	<b>-1.2%</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) - M05 November										
Description	Ref	2013/14	Budget Year 2014/15							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
<b>Revenue By Source</b>										
Property rates		22,792	24,364	24,364	(0)	24,507	24,364	143	1%	24,364
Property rates - penalties & collection charges		400	620	620	48	202	258	(56)	-22%	620
Service charges - electricity revenue		56,621	67,167	67,167	5,457	25,711	27,986	(2,276)	-8%	67,167
Service charges - water revenue		12,150	12,695	12,695	961	4,543	5,290	(747)	-14%	12,695
Service charges - sanitation revenue		10,731	11,670	11,670	847	5,583	4,863	720	15%	11,670
Service charges - refuse revenue		5,598	5,960	5,960	467	2,669	2,483	186	8%	5,960
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		815	845	845	74	448	352	96	27%	845
Interest earned - external investments		1,012	1,060	1,060	-	211	442	(231)	-52%	1,060
Interest earned - outstanding debtors		1,858	1,716	1,716	175	902	715	187	26%	1,716
Dividends received		-	-	-	-	-	-	-	-	-
Fines		40,874	16,120	16,120	424	2,363	6,717	(4,354)	-65%	16,120
Licences and permits		546	648	648	32	190	270	(80)	-30%	648
Agency services		541	520	520	52	274	217	58	27%	520
Transfers recognised - operational		77,919	83,796	84,671	1,582	25,260	35,280	(10,019)	-28%	84,671
Other revenue		5,560	4,944	4,944	417	2,363	2,060	303	15%	4,944
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>237,415</b>	<b>232,125</b>	<b>233,000</b>	<b>10,534</b>	<b>95,227</b>	<b>111,296</b>	<b>(16,069)</b>	<b>-14%</b>	<b>233,000</b>
<b>Expenditure By Type</b>										
Employee related costs		67,914	74,295	74,295	8,600	30,781	30,956	(175)	-1%	74,295
Remuneration of councillors		3,894	4,449	4,449	343	1,682	1,854	(172)	-9%	4,449
Debt impairment		27,217	3,000	3,000	250	1,250	1,250	-	-	3,000
Depreciation & asset impairment		25,024	15,081	15,081	1,257	6,284	6,284	0	0%	15,081
Finance charges		4,087	1,940	1,940	22	248	808	(560)	-69%	1,940
Bulk purchases		46,390	53,844	53,844	3,542	18,712	22,435	(3,723)	-17%	53,844
Other materials		17,408	21,053	21,053	1,345	4,902	8,772	(3,870)	-44%	21,053
Contracted services		11,540	7,907	7,907	339	1,783	3,295	(1,512)	-46%	7,907
Transfers and grants		60	60	60	-	14	25	(11)	-44%	60
Other expenditure		50,532	64,016	64,891	3,693	20,190	27,038	(6,848)	-25%	64,891
Loss on disposal of PPE		168	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>254,234</b>	<b>245,644</b>	<b>246,520</b>	<b>19,390</b>	<b>85,845</b>	<b>102,716</b>	<b>(16,871)</b>	<b>-16%</b>	<b>246,520</b>
<b>Surplus/(Deficit)</b>		<b>(16,819)</b>	<b>(13,519)</b>	<b>(13,519)</b>	<b>(8,855)</b>	<b>9,381</b>	<b>8,579</b>	<b>802</b>	<b>0</b>	<b>(13,519)</b>
Transfers recognised - capital		21,348	22,868	27,489	1,614	8,570	9,528	(958)	(0)	27,489
Contributions recognised - capital		-	170	170	-	-	71	(71)	(0)	170
Contributed assets		363	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>4,893</b>	<b>9,519</b>	<b>14,140</b>	<b>(7,241)</b>	<b>17,952</b>	<b>18,178</b>			<b>14,140</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>4,893</b>	<b>9,519</b>	<b>14,140</b>	<b>(7,241)</b>	<b>17,952</b>	<b>18,178</b>			<b>14,140</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>4,893</b>	<b>9,519</b>	<b>14,140</b>	<b>(7,241)</b>	<b>17,952</b>	<b>18,178</b>			<b>14,140</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>4,893</b>	<b>9,519</b>	<b>14,140</b>	<b>(7,241)</b>	<b>17,952</b>	<b>18,178</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) - M05 November										
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	-	-	3	(3)	-100%	7
Vote 2 - Director: Corporate Services		355	1,067	1,067	-	11	444	(434)	-98%	1,067
Vote 3 - Director: Financial Services		125	164	164	4	20	68	(48)	-71%	164
Vote 4 - Director: Engineering Services		18,220	21,715	21,715	1,608	6,144	9,048	(2,904)	-32%	21,715
Vote 5 - Director: Community Services		2,432	1,474	1,474	10	111	614	(503)	-82%	1,474
Vote 6 - Director: Electrical Services		9,514	4,860	9,481	-	2,433	2,025	408	20%	9,481
		-	-	-	-	-	-	-		-
<b>Total Capital single-year expenditure</b>	4	30,656	29,286	33,907	1,622	8,719	12,203	(3,484)	-29%	33,907
<b>Total Capital Expenditure</b>		30,656	29,286	33,907	1,622	8,719	12,203	(3,484)	-29%	33,907
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		474	1,021	1,021	8	34	425	(391)	-92%	1,021
Executive and council		16	31	31	-	2	13	(10)	-81%	31
Budget and treasury office		125	134	134	4	21	56	(34)	-61%	134
Corporate services		332	857	857	4	10	357	(347)	-97%	857
<b>Community and public safety</b>		2,018	4,144	4,144	57	143	1,727	(1,584)	-92%	4,144
Community and social services		383	460	460	-	3	192	(188)	-98%	460
Sport and recreation		883	3,200	3,200	57	138	1,333	(1,195)	-90%	3,200
Public safety		635	465	465	-	1	194	(193)	-100%	465
Housing		117	18	18	-	-	8	(8)	-100%	18
Health		-	-	-	-	-	-	-		-
<b>Economic and environmental services</b>		7,968	7,520	7,520	1,280	3,798	3,134	665	21%	7,520
Planning and development		2	397	397	-	5	165	(160)	-97%	397
Road transport		7,966	7,123	7,123	1,280	3,793	2,968	825	28%	7,123
Environmental protection		-	-	-	-	-	-	-		-
<b>Trading services</b>		20,195	16,601	21,222	278	4,744	6,917	(2,173)	-31%	21,222
Electricity		9,514	4,860	9,481	-	2,433	2,025	408	20%	9,481
Water		4,673	5,859	5,859	71	699	2,441	(1,742)	-71%	5,859
Waste water management		4,541	4,942	4,942	198	1,501	2,059	(558)	-27%	4,942
Waste management		1,466	940	940	10	110	392	(281)	-72%	940
<b>Other</b>		-	-	-	-	-	-	-		-
<b>Total Capital Expenditure - Standard Classification</b>	3	30,656	29,286	33,907	1,622	8,719	12,203	(3,484)	-29%	33,907
<b>Funded by:</b>										
National Government		21,199	22,489	27,110	1,614	8,567	9,370	(803)	-9%	27,110
Provincial Government		149	379	379	-	3	158	(155)	-98%	379
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	170	170	-	-	71	(71)	-100%	170
<b>Transfers recognised - capital</b>		21,348	23,038	27,659	1,614	8,570	9,599	(1,029)	-11%	27,659
<b>Public contributions &amp; donations</b>	5	363	-	-	-	-	-	-		-
<b>Borrowing</b>	6	4,092	2,460	2,460	-	-	1,025	(1,025)	-100%	2,460
<b>Internally generated funds</b>		4,852	3,788	3,788	8	149	1,578	(1,430)	-91%	3,788
<b>Total Capital Funding</b>		30,656	29,286	33,907	1,622	8,719	12,203	(3,484)	-29%	33,907

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M05 November						
Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		2,605	952	952	12	952
Call investment deposits		9,332	4,783	4,783	31,846	4,783
Consumer debtors		28,866	29,617	29,617	64,977	29,617
Other debtors		4,612	4,500	4,500	33,849	4,500
Current portion of long-term receivables		1,222	-	-	-	-
Inventory		2,791	3,400	3,400	3,025	3,400
<b>Total current assets</b>		<b>49,429</b>	<b>43,252</b>	<b>43,252</b>	<b>133,710</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		8,648	9,058	9,058	9,411	9,058
Investments in Associate		-	-	-	-	-
Property, plant and equipment		376,305	398,093	402,714	387,859	402,714
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		269	142	142	269	142
Other non-current assets		-	1,149	1,149	1,664	1,149
<b>Total non current assets</b>		<b>388,898</b>	<b>409,592</b>	<b>414,213</b>	<b>402,369</b>	<b>414,213</b>
<b>TOTAL ASSETS</b>		<b>438,327</b>	<b>452,844</b>	<b>457,465</b>	<b>536,079</b>	<b>457,465</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	6,486	-
Borrowing		3,476	2,611	2,611	3,344	2,611
Consumer deposits		1,139	1,284	1,284	1,178	1,284
Trade and other payables		33,909	26,675	26,675	50,674	26,675
Provisions		7,509	10,534	10,534	69,935	10,534
<b>Total current liabilities</b>		<b>46,034</b>	<b>41,104</b>	<b>41,104</b>	<b>131,617</b>	<b>41,104</b>
<b>Non current liabilities</b>						
Borrowing		14,603	17,320	17,320	14,603	17,320
Provisions		31,558	29,735	29,735	31,489	29,735
<b>Total non current liabilities</b>		<b>46,161</b>	<b>47,055</b>	<b>47,055</b>	<b>46,091</b>	<b>47,055</b>
<b>TOTAL LIABILITIES</b>		<b>92,194</b>	<b>88,159</b>	<b>88,159</b>	<b>177,708</b>	<b>88,159</b>
<b>NET ASSETS</b>	2	<b>346,132</b>	<b>364,685</b>	<b>369,306</b>	<b>358,370</b>	<b>369,306</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		335,966	356,367	360,988	348,204	360,988
Reserves		10,166	8,318	8,318	10,166	8,318
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>346,132</b>	<b>364,685</b>	<b>369,306</b>	<b>358,370</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 - M05 November										
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		119,382	143,686	143,686	9,734	58,584	59,869	(1,285)	-2%	143,686
Government - operating		75,009	83,796	84,671	1,133	47,464	35,280	12,185	35%	84,671
Government - capital		28,322	23,038	27,659	-	10,531	9,599	932	10%	27,659
Interest		2,870	1,060	1,060	-	199	442	(243)	-55%	1,060
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(195,820)	(219,295)	(220,170)	(17,861)	(78,050)	(91,738)	(13,688)	15%	(220,170)
Finance charges		(4,087)	(1,940)	(1,940)	(2)	(215)	(808)	(594)	73%	(1,940)
Transfers and Grants		(60)	(60)	(60)	-	(14)	(25)	(11)	44%	(60)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>25,616</b>	<b>30,285</b>	<b>34,906</b>	<b>(6,997)</b>	<b>38,500</b>	<b>12,619</b>	<b>(25,881)</b>	<b>-205%</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	-	-	196	(196)	-100%	472
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(30,288)	(29,286)	(33,907)	(1,622)	(8,719)	(12,203)	(3,484)	29%	(33,907)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(32,343)</b>	<b>(28,815)</b>	<b>(33,436)</b>	<b>(1,622)</b>	<b>(8,719)</b>	<b>(12,006)</b>	<b>(3,287)</b>	<b>27%</b>	<b>(33,436)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		4,092	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	2,460	2,460	-	-	-	-	-	2,460
Increase (decrease) in consumer deposits		-	84	84	1	5	35	(30)	-86%	84
<b>Payments</b>										
Repayment of borrowing		(3,526)	(2,935)	(2,935)	(19)	(189)	(1,223)	(1,034)	85%	(2,935)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>567</b>	<b>(391)</b>	<b>(391)</b>	<b>(18)</b>	<b>(184)</b>	<b>(1,188)</b>	<b>(1,004)</b>	<b>85%</b>	<b>(391)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(6,161)</b>	<b>1,080</b>	<b>1,080</b>	<b>(8,637)</b>	<b>29,597</b>	<b>(575)</b>			<b>1,080</b>
Cash/cash equivalents at beginning:		18,098	11,937	11,937		11,937	11,937			11,937
Cash/cash equivalents at month/year end:		11,937	13,017	13,017		41,534	11,362			13,017

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 - M05 November														
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	1,011	326	372	2,768	-	-	-	-	-	4,479	2,768	-	98
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,145	464	130	862	-	-	-	-	-	5,601	862	-	133
Receivables from Non-exchange Transactions - Property Rates	1400	1,390	324	210	4,631	-	-	-	-	-	6,556	4,631	-	133
Receivables from Exchange Transactions - Waste Water Management	1500	1,006	466	346	8,493	-	-	-	-	-	10,312	8,493	-	215
Receivables from Exchange Transactions - Waste Management	1600	548	298	242	5,909	-	-	-	-	-	6,997	5,909	-	150
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	3	2	88	-	-	-	-	-	99	88	-	4
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	4,224	2,347	62	16,528	-	-	-	-	-	23,160	16,528	-	519
<b>Total By Income Source</b>	<b>2000</b>	<b>12,330</b>	<b>4,233</b>	<b>1,364</b>	<b>39,279</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,205</b>	<b>39,279</b>	<b>-</b>	<b>1,250</b>
<b>2013/14 - totals only</b>														
<b>Debtors Age Analysis By Customer Group</b>														
Organs of State	2200	702	293	62	795	-	-	-	-	-	1,852	795	-	-
Commercial	2300	1,837	182	30	758	-	-	-	-	-	2,807	758	-	-
Households	2400	7,936	3,510	1,161	33,405	-	-	-	-	-	46,013	33,405	-	1,250
Other	2500	1,854	248	110	4,321	-	-	-	-	-	6,533	4,321	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>12,330</b>	<b>4,233</b>	<b>1,364</b>	<b>39,279</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,205</b>	<b>39,279</b>	<b>-</b>	<b>1,250</b>

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November										
Description	NT Code	Budget Year 2014/15								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	3,083	-	-	-	-	-	-	-	3,083
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	706	-	-	-	-	-	-	-	706
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,268	25	-	0	5	4	7	-	1,308
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>5,057</b>	<b>25</b>	<b>-</b>	<b>0</b>	<b>5</b>	<b>4</b>	<b>7</b>	<b>-</b>	<b>5,096</b>

## 7. Investment portfolio analysis

### 7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November									
Investments by maturity	Ref	Period of	Type of	Expiry date	Accrued	Yield for the	Market value	Change in	Market value
Name of institution & investment ID		Investment	Investment	of	interest for	month 1	at beginning	market value	at end of the
R thousands		Yrs/Months		investment	the month	(%)	of the month		month
<b>Municipality</b>									
Investec		Call Account	Call Deposit	On call			15,633	(8,672)	6,960
Standard		Call Account	Call Deposit	On call			7,476	(111)	7,365
ABSA		Call Account	Call Deposit	On call			8,683	(37)	8,646
Nedbank		Call Account	Call Deposit	On call			11,757	(2,882)	8,875
<b>Municipality sub-total</b>					-		43,549	(11,702)	31,846
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		43,549	(11,702)	31,846

## 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 - M05 November										
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	550	40,871	30,525	10,346	33.9%	73,259
Local Government Equitable Share		35,567	38,990	38,990	–	15,433	16,246	(813)	-5.0%	38,990
Municipal Infrastructure Grant (MIG)		315	360	360	–	120	150	(30)	-20.0%	360
Integrated National Electrification Programme Grant (INEP)		4,450	25,541	25,541	–	20,000	10,642	9,358	87.9%	25,541
Financial Management Grant (FMG)		1,450	1,600	1,600	–	1,600	667	933	140.0%	1,600
Municipal Systems Improvement Grant (MSIG)		890	934	934	–	934	389	545	140.0%	934
Expanded Public Works Programme (EPWP)	3	1,000	1,834	1,834	550	1,284	764	520	68.0%	1,834
Energy Efficiency and Demand Side Management Grant (EEDSMG)		3,000	4,000	4,000	–	1,500	1,667	(167)	-10.0%	4,000
<b>Provincial Government:</b>		28,016	10,537	10,537	486	6,304	4,390	1,913	43.6%	10,537
Human Settlements Development Grant (Housing)		23,607	5,257	5,257	–	3,044	2,190	854	39.0%	5,257
Maintenance & Construction of Transport Infrastructure (Roads)		–	794	794	–	–	331	(331)	-100.0%	794
Library Service : Replacement Funding		2,627	3,190	3,190	–	2,179	1,329	850	64.0%	3,190
Library Service : Conditional Grant	4	617	882	882	294	888	368	521	141.6%	882
Community Development Workers (CDW's)		208	192	192	192	192	80	112	140.5%	192
Thusong Service Centres Grant		–	222	222	–	–	93	(93)	-100.0%	222
Management Support Grant		800	–	–	–	–	–	–	–	–
Mandela Memorial Services		100	–	–	–	–	–	–	–	–
Compliance Module		57	–	–	–	–	–	–	–	–
<b>District Municipality:</b>		319	–	–	97	290	–	290	#DIV/0!	–
Expanded Public Works Programme (EPWP)		319	–	–	97	290	–	290	#DIV/0!	–
<b>Other grant providers:</b>		3	–	–	–	–	–	–	–	–
Existing Houses Nelspoort		3	–	–	–	–	–	–	–	–
<b>Total Operating Transfers and Grants</b>	5	75,009	83,796	83,796	1,133	47,464	34,915	12,550	35.9%	83,796
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		28,038	22,489	22,489	–	10,531	9,370	1,161	12.4%	22,489
Municipal Infrastructure Grant (MIG)		20,038	16,385	16,385	–	10,531	6,827	3,704	54.3%	16,385
Regional Bulk Infrastructure Grant (RBIG)		–	4,145	4,145	–	–	1,727	(1,727)	-100.0%	4,145
Integrated National Electrification Programme Grant (INEP)		8,000	1,959	1,959	–	–	816	(816)	-100.0%	1,959
<b>Provincial Government:</b>		149	379	379	–	–	158	(158)	-100.0%	379
Library Service : Replacement Funding		149	79	79	–	–	33	(33)	-100.0%	79
Library Service : Conditional Grant		–	300	300	–	–	125	–	–	300
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<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	9,528	1,003	10.5%	22,868
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	103,331	106,664	106,664	1,133	57,995	44,443	13,552	30.5%	106,664

## 8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November										
Description	Ref	2013/14	Budget Year 2014/15							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		44,608	73,259	73,259	1,151	20,463	30,525	(10,062)	-33.0%	73,259
Local Government Equitable Share		35,567	38,990	38,990	-	15,433	16,246	(813)	-5.0%	38,990
Municipal Infrastructure Grant (MIG)		231	360	360	32	118	150	(32)	-21.0%	360
Integrated National Electrification Programme Grant (INEP)		2,809	25,541	25,541	179	2,255	10,642	(8,387)	-78.8%	25,541
Financial Management Grant (FMG)		1,549	1,600	1,600	387	772	667	106	15.9%	1,600
Municipal Systems Improvement Grant (MSIG)		857	934	934	36	650	389	261	67.1%	934
Expanded Public Works Programme (EPWP)		1,093	1,834	1,834	257	974	764	210	27.5%	1,834
Energy Efficiency and Demand Side Management Grant (EEDSMG)		2,501	4,000	4,000	260	260	1,667	(1,407)	-84.4%	4,000
								-		
<b>Provincial Government:</b>		32,854	10,537	11,412	431	4,798	4,755	42	0.9%	10,537
Human Settlements Development Grant (Housing)		28,774	5,257	5,411	-	3,181	2,255	926	41.1%	5,257
Maintenance & Construction of Transport Infrastructure (Roads)		-	794	794	-	-	331	(331)	-100.0%	794
Library Service : Replacement Funding		2,418	3,190	3,446	235	916	1,436	(520)	-36.2%	3,190
Library Service : Conditional Grant		617	882	882	176	578	368	211	57.4%	882
Community Development Workers (CDW's)		302	192	192	20	122	80	42	52.4%	192
Thusong Service Centres Grant		-	222	222	-	-	93	(93)	-100.0%	222
Refuse Recycling Project		-	-	-	-	-	-	-	-	-
Housing Consumer Education Program		14	-	-	-	-	-	-	-	-
Tourism Potential Nelspoort		60	-	-	-	-	-	-	-	-
Management Support Grant		313	-	465	-	-	194	(194)	-100.0%	-
Upgrade Sport Facilities Murraysburg		200	-	-	-	-	-	-	-	-
Mandela Memorial Service		100	-	-	-	-	-	-	-	-
Compliance Module		57	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		455	-	-	-	-	-	-	-	-
Expanded Public Works Programme (EPWP)		400	-	-	-	-	-	-	-	-
Shared Services		55	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		3	-	-	-	-	-	-	-	-
Existing Houses Nelspoort		3	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		77,919	83,796	84,671	1,582	25,260	35,280	(10,019)	-28.4%	83,796
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		21,186	22,489	27,110	1,614	8,567	9,370	(803)	-8.6%	22,489
Municipal Infrastructure Grant (MIG)		17,732	16,385	16,385	1,614	7,616	6,827	789	11.6%	16,385
Regional Bulk Infrastructure Grant (RBIG)		27	4,145	4,145	-	-	1,727	(1,727)	-100.0%	4,145
Integrated National Electrification Programme Grant (INEP)		3,427	1,959	6,580	-	951	816	135	16.5%	1,959
<b>Provincial Government:</b>		163	379	379	-	3	158	(155)	-97.8%	379
Library Service : Replacement Funding		149	79	79	-	3	33	(30)	-89.7%	79
Library Service : Conditional Grant		-	300	300	-	-	125	-	-	300
Public Transport Infrastructure		13	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	170	170	-	-	71	(71)	-100.0%	-
Merweville Library Alteration		-	170	170	-	-	71	(71)	-100.0%	-
<b>Total capital expenditure of Transfers and Grants</b>		21,348	23,038	27,659	1,614	8,570	9,599	(1,029)	-10.7%	22,868
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		99,267	106,834	112,330	3,196	33,831	44,879	(11,048)	-24.6%	106,664



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

### 9.1 Supporting Table SC8

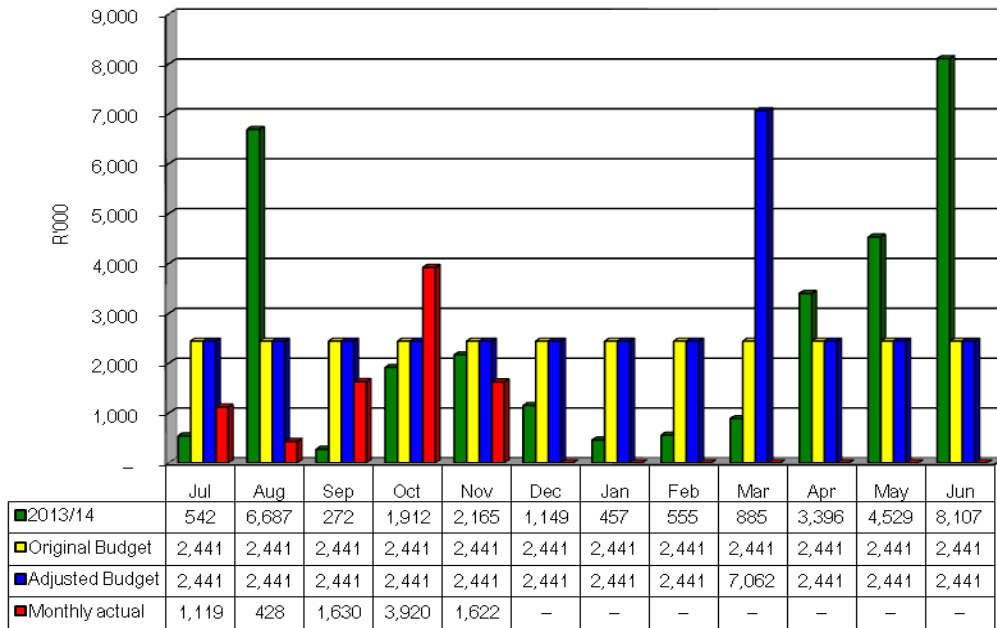
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November										
Summary of Employee and Councillor remuneration	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	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	1,171	1,311	(141)	-11%	3,147
Pension and UIF Contributions		193	181	181	24	117	75	42	55%	19
Medical Aid Contributions		38	42	42	3	16	18	(1)	-7%	42
Motor Vehicle Allowance		711	739	739	53	265	308	(42)	-14%	739
Cellphone Allowance		271	340	340	23	113	142	(29)	-20%	340
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		47	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>3,894</b>	<b>4,449</b>	<b>4,449</b>	<b>343</b>	<b>1,682</b>	<b>1,854</b>	<b>(172)</b>	<b>-9%</b>	<b>4,287</b>
<b>% increase</b>	4		<b>14.3%</b>	<b>14.3%</b>						<b>10.1%</b>
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		3,056	5,438	5,438	318	1,437	2,266	(829)	-37%	5,438
Pension and UIF Contributions		463	632	632	46	227	263	(36)	-14%	632
Medical Aid Contributions		31	27	27	2	11	11	(1)	-5%	27
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		359	380	380	-	-	158	(158)	-100%	380
Motor Vehicle Allowance		348	324	324	37	165	135	30	22%	324
Cellphone Allowance		6	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		23	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>4,286</b>	<b>6,800</b>	<b>6,800</b>	<b>403</b>	<b>1,839</b>	<b>2,833</b>	<b>(994)</b>	<b>-35%</b>	<b>6,800</b>
<b>% increase</b>	4		<b>58.7%</b>	<b>58.7%</b>						<b>58.7%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		49,403	51,217	51,217	6,893	22,343	21,341	1,003	5%	51,217
Pension and UIF Contributions		6,579	8,360	8,360	623	3,112	3,483	(371)	-11%	8,360
Medical Aid Contributions		1,147	1,244	1,244	92	465	518	(53)	-10%	1,244
Overtime		3,268	2,011	2,011	250	1,242	838	404	48%	2,011
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,237	1,726	1,726	99	516	719	(203)	-28%	1,726
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		246	268	268	22	111	112	(1)	-1%	268
Other benefits and allowances		173	1,072	1,072	135	609	447	163	36%	1,072
Payments in lieu of leave		517	300	300	12	146	125	21	17%	300
Long service awards		276	421	421	9	110	175	(65)	-37%	421
Post-retirement benefit obligations	2	780	875	875	62	287	365	(78)	-21%	875
<b>Sub Total - Other Municipal Staff</b>		<b>63,628</b>	<b>67,495</b>	<b>67,495</b>	<b>8,197</b>	<b>28,942</b>	<b>28,123</b>	<b>819</b>	<b>3%</b>	<b>67,495</b>
<b>% increase</b>	4		<b>6.1%</b>	<b>6.1%</b>						<b>6.1%</b>
<b>Total Parent Municipality</b>		<b>71,808</b>	<b>78,744</b>	<b>78,744</b>	<b>8,942</b>	<b>32,463</b>	<b>32,810</b>	<b>(347)</b>	<b>-1%</b>	<b>78,582</b>
			<b>9.7%</b>	<b>9.7%</b>						<b>9.4%</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>71,808</b>	<b>78,744</b>	<b>78,744</b>	<b>8,942</b>	<b>32,463</b>	<b>32,810</b>	<b>(347)</b>	<b>-1%</b>	<b>78,582</b>
<b>% increase</b>	4		<b>9.7%</b>	<b>9.7%</b>						<b>9.4%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>67,914</b>	<b>74,295</b>	<b>74,295</b>	<b>8,600</b>	<b>30,781</b>	<b>30,956</b>	<b>(175)</b>	<b>-1%</b>	<b>74,295</b>

## 10. Capital programme performance

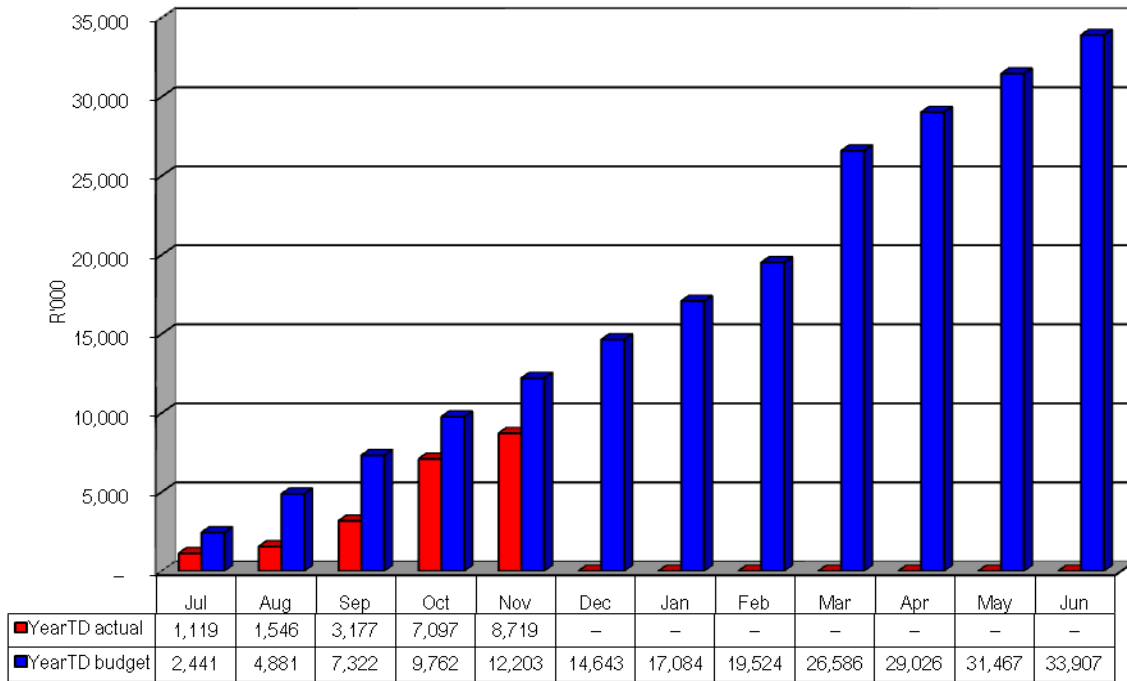
### 10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November									
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								%	
<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	1,622	8,719	12,203	3,484	28.5%	30%
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	8,107	2,441	2,441	-	-	33,907	-	-	-
<b>Total Capital expenditure</b>	<b>30,656</b>	<b>29,286</b>	<b>33,907</b>	<b>8,719</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 - M05 November											
Description	Ref	2013/14	Budget Year 2014/15						YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget				
R thousands											
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>											
<b>Infrastructure</b>		25,069	21,229	25,850	1,558	7,553	8,845	1,293	14.6%	25,850	
Infrastructure - Road transport		5,855	5,855	5,855	1,280	3,766	2,528	(1,238)	-49.0%	6,067	
Roads, Pavements & Bridges		5,855	5,430	5,430	1,280	3,766	2,262	(1,504)	-66.5%	5,430	
Storm water		-	425	425	-	-	266	266	100.0%	637	
Infrastructure - Electricity		9,351	4,501	9,122	-	1,476	1,875	399	21.3%	9,122	
Generation		-	-	-	-	-	-	-	-	-	
Transmission & Reticulation		9,351	2,789	7,410	-	951	1,162	211	18.2%	7,410	
Street Lighting		-	1,712	1,712	-	525	713	188	26.4%	1,712	
Infrastructure - Water		4,165	5,719	5,719	71	699	2,383	1,684	70.7%	5,719	
Dams & Reservoirs		-	-	-	-	-	-	-	-	-	
Water purification		-	-	-	-	-	-	-	-	-	
Reticulation		4,165	5,719	5,719	71	699	2,383	1,684	70.7%	5,719	
Infrastructure - Sanitation		5,234	4,942	4,942	198	1,501	2,059	558	27.1%	4,942	
Reticulation		-	1,966	1,966	-	270	819	549	67.0%	1,966	
Sewerage purification		5,234	2,976	2,976	198	1,231	1,240	9	0.7%	2,976	
Infrastructure - Other		464	212	212	10	110	-	(110)	#DIV/0!	-	
Waste Management		460	212	212	10	110	-	(110)	#DIV/0!	-	
Transportation		-	-	-	-	-	-	-	-	-	
Gas		-	-	-	-	-	-	-	-	-	
Other		4	-	-	-	-	-	-	-	-	
<b>Community</b>		645	3,000	3,000	57	1,014	1,250	236	18.8%	3,000	
Parks & gardens		-	-	-	-	-	-	-	-	-	
Sportsfields & stadia		-	3,000	3,000	57	1,014	1,250	236	18.8%	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	8	152	2,107	1,955	92.8%	5,057	
General vehicles		3,866	2,010	2,010	-	-	838	838	100.0%	2,010	
Specialised vehicles		-	-	-	-	-	-	-	-	-	
Plant & equipment		323	786	786	4	36	327	291	88.9%	786	
Computers - hardware/equipment		-	1,049	1,049	-	-	437	437	100.0%	1,049	
Furniture and other office equipment		699	532	532	4	112	222	110	49.7%	532	
Abattoirs		-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	
Civic Land and Buildings		-	-	-	-	-	-	-	-	-	
Other Buildings		2	680	680	-	4	284	279	98.5%	680	
Other Land		-	-	-	-	-	-	-	-	-	
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-	
Other		28	-	-	-	-	-	-	-	-	
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-	
List sub-class		-	-	-	-	-	-	-	-	-	
<b>Intangibles</b>		25	-	-	-	-	-	-	-	-	
Computers - software & programming		25	-	-	-	-	-	-	-	-	
Other		-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on new assets</b>	1	30,656	29,286	33,907	1,622	8,719	12,203	3,484	28.5%	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 - M05 November										
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	533	1,942	3,476	1,534	44.1%	8,343
Infrastructure - Road transport		-	2,888	2,888	184	672	1,203	531	44.1%	2,888
Roads, Pavements & Bridges		-	2,848	2,848	182	663	1,187	524	44.1%	2,848
Storm water		-	40	40	3	9	17	7	44.1%	40
Infrastructure - Electricity		-	2,426	2,426	155	565	1,011	446	44.1%	2,426
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	2,299	2,299	147	535	958	423	44.1%	2,299
Street Lighting		-	127	127	8	30	53	23	44.1%	127
Infrastructure - Water		-	1,516	1,516	97	353	631	279	44.1%	1,516
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	656	656	42	153	273	121	44.1%	656
Reticulation		-	860	860	55	200	358	158	44.1%	860
Infrastructure - Sanitation		-	543	543	35	126	226	100	44.1%	543
Reticulation		-	124	124	8	29	52	23	44.1%	124
Sewerage purification		-	419	419	27	98	175	77	44.1%	419
Infrastructure - Other		-	970	970	62	226	404	178	44.1%	970
Waste Management		-	970	970	62	226	404	178	44.1%	970
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	2,082	2,082	133	485	868	383	44.1%	2,082
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	292	292	19	68	122	54	44.1%	292
Community halls		-	133	133	8	31	55	24	44.1%	133
Libraries		-	295	295	19	69	123	54	44.1%	295
Recreational facilities		-	482	482	31	112	201	89	44.1%	482
Fire, safety & emergency		-	432	432	28	100	180	79	44.1%	432
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	57	57	4	13	24	10	44.1%	57
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	392	392	25	91	163	72	44.1%	392
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	10,628	10,628	679	2,474	4,428	1,954	44.1%	7,807
General vehicles		-	2,820	2,820	180	657	1,175	518	44.1%	-
Specialised vehicles		-	875	875	56	204	365	161	44.1%	875
Plant & equipment		-	1,244	1,244	79	290	518	229	44.1%	1,244
Computers - hardware/equipment		-	200	200	13	47	83	37	44.1%	200
Furniture and other office equipment		-	590	590	38	137	246	108	44.1%	590
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	4,440	4,440	284	1,034	1,850	816	44.1%	4,440
Other Buildings		-	458	458	29	107	191	84	44.1%	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	1,345	4,902	8,772	3,870	44.1%	18,232
<b>Specialised vehicles</b>		-	875	875	56	204	365	161	0	875
Refuse		-	875	875	56	204	365	161	0	875
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

## 10.2.3 Supporting Table SC13d

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M05 November										
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			
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		10,507	11,938	11,938	995	4,974	4,974	(0)	0.0%	11,938
Infrastructure - Road transport		4,841	5,263	5,263	439	2,193	2,193	(0)	0.0%	5,263
Roads, Pavements & Bridges		4,841	3,603	3,603	300	1,501	1,501	(0)	0.0%	3,603
Storm water		-	1,659	1,659	138	691	691	(0)	0.0%	1,659
Infrastructure - Electricity		1,722	1,967	1,967	164	820	820	(0)	0.0%	1,967
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1,722	1,967	1,967	164	820	820	(0)	0.0%	1,967
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		2,106	2,698	2,698	225	1,124	1,124	(0)	0.0%	2,698
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		2,106	2,419	2,419	202	1,008	1,008	(0)	0.0%	2,419
Reticulation		-	279	279	23	116	116	(0)	0.0%	279
Infrastructure - Sanitation		1,615	1,842	1,842	154	768	768	(0)	0.0%	1,842
Reticulation		-	1,842	1,842	154	768	768	(0)	0.0%	1,842
Sewerage purification		1,615	-	-	-	-	-	-	-	-
Infrastructure - Other		223	168	168	14	70	70	(0)	0.0%	168
Waste Management		50	168	168	14	70	70	(0)	0.0%	168
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		173	-	-	-	-	-	-	-	-
<b>Community</b>		987	550	550	46	229	229	(0)	0.0%	550
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	176	176	15	73	73	(0)	0.0%	176
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		630	330	330	27	137	137	(0)	0.0%	330
Libraries		27	7	7	1	3	3	0	0.0%	7
Recreational facilities		327	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	35	35	3	15	15	0	0.0%	35
Cemeteries		-	0	0	0	0	0	(0)	-0.3%	0
Social rental housing		-	-	-	-	-	-	-	-	-
Other		3	3	3	0	1	1	(0)	-0.1%	3
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		733	311	311	26	130	130	-	-	311
Housing development		-	-	-	-	-	-	-	-	-
Other		733	311	311	26	130	130	-	-	311
<b>Other assets</b>		12,707	2,163	2,163	180	901	901	(0)	0.0%	2,163
General v ehicles		1,989	1,306	1,306	109	544	544	(0)	0.0%	1,306
Specialised v ehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		172	172	172	14	72	72	-	-	172
Computers - hardware/equipment		-	220	220	18	92	92	(0)	0.0%	220
Furniture and other office equipment		412	269	269	22	112	112	(0)	0.0%	269
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		1,431	-	-	-	-	-	-	-	-
Other Buildings		8,699	195	195	16	81	81	(0)	0.0%	195
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		5	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		91	119	119	10	49	49	0	0.0%	119
Computers - software & programming		91	119	119	10	49	49	0	0.0%	119
Other		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>		25,024	15,081	15,081	1,257	6,284	6,284	(0)	0.0%	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.