

# **BEAUFORT WEST MUNICIPALITY**



## **Monthly Budget Statement FOR THE MONTH ENDING December 2014**

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## **PART 1 – IN-YEAR REPORT**

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

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

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

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

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

The current financial position of the municipality continues to remain under pressure as at the end of December 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 December 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 R117,493 million, 9% or R11,189 million below year-to-date budget projections of R128,682 million for December 2014.

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

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

Total expenditure amounts to R106,763 million, R16,497 million, below year-to-date budget projections for December 2014. The variance can be attributed to the Eskom bulk electricity account for December 2014 amounting to R3,332 million that will only be paid in January 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 R15,464 million, or 45,6%, of a total adjustment budget of R33,907 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 increased by R18,717 million during December resulting in a closing balance of R60,251 million. This is attributable to operating and capital grant receipts from National and Provincial Government.

Refer to Table C7 for more detail on cash flows.

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

The second quarter SDBIP report will be completed and submitted as part of the section 52 report for the period October – December 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 - M06 December									
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	28	24,738	24,674	64	0%	24,984
Service charges	85,099	97,492	97,492	7,654	46,160	48,746	(2,586)	-5%	97,492
Investment revenue	1,012	1,060	1,060	507	718	530	188	36%	1,060
Transfers recognised - operational	77,919	83,796	84,671	12,997	38,257	42,336	(4,078)	-10%	84,671
Other own revenue	50,193	24,793	24,793	1,079	7,619	12,396	(4,777)	-39%	24,793
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>237,415</b>	<b>232,125</b>	<b>233,000</b>	<b>22,266</b>	<b>117,493</b>	<b>128,682</b>	<b>(11,189)</b>	<b>-9%</b>	<b>233,000</b>
Employee costs	67,914	74,295	74,295	5,620	36,401	37,147	(746)	-2%	74,295
Remuneration of Councillors	3,894	4,449	4,449	343	2,025	2,224	(200)	-9%	4,449
Depreciation & asset impairment	25,024	15,081	15,081	1,257	7,540	7,540	0	0%	15,081
Finance charges	4,087	1,940	1,940	647	895	970	(75)	-8%	1,940
Materials and bulk purchases	63,798	74,897	74,897	5,325	28,939	37,448	(8,509)	-23%	74,897
Transfers and grants	60	60	60	-	14	30	(16)	-54%	60
Other expenditure	89,457	74,923	75,798	7,726	30,948	37,899	(6,951)	-18%	75,798
<b>Total Expenditure</b>	<b>254,234</b>	<b>245,644</b>	<b>246,520</b>	<b>20,917</b>	<b>106,763</b>	<b>123,260</b>	<b>(16,497)</b>	<b>-13%</b>	<b>246,520</b>
<b>Surplus/(Deficit)</b>	<b>(16,819)</b>	<b>(13,519)</b>	<b>(13,519)</b>	<b>1,349</b>	<b>10,731</b>	<b>5,422</b>	<b>5,308</b>	<b>98%</b>	<b>(13,519)</b>
Transfers recognised - capital	21,348	22,868	27,489	6,711	15,281	11,434	3,847	34%	27,489
Contributions & Contributed assets	363	170	170	-	-	85	(85)	-100%	170
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>4,893</b>	<b>9,519</b>	<b>14,140</b>	<b>8,060</b>	<b>26,012</b>	<b>16,941</b>	<b>9,070</b>	<b>54%</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>8,060</b>	<b>26,012</b>	<b>16,941</b>	<b>9,070</b>	<b>54%</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>6,745</b>	<b>15,464</b>	<b>14,643</b>	<b>821</b>	<b>6%</b>	<b>33,907</b>
Capital transfers recognised	21,348	23,038	27,659	6,711	15,281	11,519	3,762	33%	27,659
Public contributions & donations	363	-	-	-	-	-	-	-	-
Borrowing	4,092	2,460	2,460	-	-	1,230	(1,230)	-100%	2,460
Internally generated funds	<b>4,852</b>	<b>3,788</b>	<b>3,788</b>	<b>34</b>	<b>183</b>	<b>1,894</b>	<b>(1,711)</b>	<b>-90%</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>6,745</b>	<b>15,464</b>	<b>14,643</b>	<b>821</b>	<b>6%</b>	<b>33,907</b>
<b>Financial position</b>									
Total current assets	49,429	43,252	43,252		148,948				43,252
Total non current assets	388,898	409,592	414,213		387,610				414,213
Total current liabilities	46,034	41,104	41,104		133,577				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>356,890</b>				<b>369,306</b>
<b>Cash flows</b>									
Net cash from (used) operating	25,616	30,285	34,906	26,036	64,536	15,143	(49,394)	-326%	34,906
Net cash from (used) investing	(32,343)	(28,815)	(33,436)	(6,745)	(15,464)	(14,407)	1,056	-7%	(33,436)
Net cash from (used) financing	567	(391)	(391)	(575)	(759)	(1,426)	(666)	47%	(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>60,251</b>	<b>11,247</b>	<b>(49,004)</b>	<b>-436%</b>	<b>13,017</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	8,267	6,159	3,207	37,509	-	-	-	-	55,142
<b>Creditors Age Analysis</b>									
Total Creditors	4,699	(3)	20	-	0	5	10	-	4,731

#### 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) - M06 December										
Description	Ref	Budget Year 2014/15								
		2013/14 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	13,843	58,028	48,649	9,380	19%	72,468
Executive and council		24,512	39,089	39,089	10,973	27,575	19,544	8,030	41%	39,089
Budget and treasury office		31,317	32,894	33,359	2,842	30,291	28,862	1,430	5%	32,894
Corporate services		311	485	485	28	162	243	(80)	-33%	485
<b>Community and public safety</b>		75,086	30,912	31,322	589	8,538	15,661	(7,123)	-45%	30,912
Community and social services		4,161	6,087	6,343	39	2,280	3,171	(892)	-28%	6,087
Sport and recreation		1,266	3,226	3,226	105	251	1,613	(1,362)	-84%	3,226
Public safety		40,800	16,220	16,220	436	2,767	8,110	(5,343)	-66%	16,220
Housing		28,859	5,380	5,533	9	3,240	2,767	473	17%	5,380
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		8,703	8,967	8,967	482	5,119	4,483	636	14%	8,967
Planning and development		386	452	452	7	177	226	(49)	-22%	452
Road transport		8,318	8,515	8,515	476	4,942	4,257	684	16%	8,515
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		119,197	142,816	147,437	14,063	61,089	71,408	(10,319)	-14%	147,437
Electricity		73,328	101,801	106,422	5,393	36,782	50,900	(14,118)	-28%	106,422
Water		21,271	18,471	18,471	1,475	6,744	9,235	(2,491)	-27%	18,471
Waste water management		17,156	16,279	16,279	6,631	13,769	8,139	5,630	69%	16,279
Waste management		7,442	6,266	6,266	564	3,793	3,133	660	21%	6,266
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	259,127	255,163	260,659	28,977	132,774	140,201	(7,427)	-5%	259,784
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		54,181	43,258	43,724	3,921	21,171	21,862	(691)	-3%	43,258
Executive and council		16,448	14,980	14,980	1,243	6,465	7,490	(1,025)	-14%	14,980
Budget and treasury office		14,069	15,169	15,635	1,539	8,396	7,817	579	7%	15,169
Corporate services		23,665	13,109	13,109	1,139	6,309	6,554	(245)	-4%	13,109
<b>Community and public safety</b>		83,680	37,042	37,452	2,571	17,941	18,726	(785)	-4%	37,042
Community and social services		7,291	9,231	9,488	908	4,219	4,744	(524)	-11%	9,231
Sport and recreation		7,099	6,827	6,827	562	4,150	3,413	737	22%	6,827
Public safety		39,548	14,570	14,570	1,008	5,809	7,285	(1,476)	-20%	14,570
Housing		29,741	6,413	6,567	93	3,763	3,284	479	15%	6,413
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		20,499	27,564	27,564	1,849	11,561	13,782	(2,221)	-16%	27,564
Planning and development		4,273	4,805	4,805	308	2,068	2,403	(335)	-14%	4,805
Road transport		16,227	22,758	22,758	1,541	9,493	11,379	(1,886)	-17%	22,758
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		95,581	137,449	137,449	12,556	55,946	68,725	(12,778)	-19%	137,449
Electricity		62,366	97,543	97,543	8,787	35,835	48,771	(12,937)	-27%	97,543
Water		17,759	22,752	22,752	2,086	9,899	11,376	(1,477)	-13%	22,752
Waste water management		5,045	6,341	6,341	821	4,214	3,170	1,044	33%	6,341
Waste management		10,411	10,813	10,813	861	5,998	5,407	591	11%	10,813
<b>Other</b>		292	332	332	20	144	166	(22)	-13%	332
<b>Total Expenditure - Standard</b>	3	254,234	245,644	246,520	20,917	106,763	123,260	(16,497)	-13%	245,644
<b>Surplus/ (Deficit) for the year</b>		4,893	9,519	14,140	8,060	26,012	16,941	9,070	54%	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) - M06 December										
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	-	-	-	127	-	127	#DIV/0!	-
Vote 2 - Director: Corporate Services		27,557	44,063	44,319	10,996	29,097	22,159	6,937	31.3%	44,063
Vote 3 - Director: Financial Services		31,334	32,916	33,382	2,843	30,308	28,873	1,436	5.0%	32,916
Vote 4 - Director: Engineering Services		48,008	46,812	46,812	8,693	25,712	23,406	2,306	9.9%	46,812
Vote 5 - Director: Community Services		78,409	29,571	29,724	1,052	10,748	14,862	(4,115)	-27.7%	29,571
Vote 6 - Director: Electrical Services		73,328	101,801	106,422	5,393	36,782	50,900	(14,118)	-27.7%	106,422
		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	2	<b>259,127</b>	<b>255,163</b>	<b>260,659</b>	<b>28,977</b>	<b>132,774</b>	<b>140,201</b>	<b>(7,427)</b>	<b>-5.3%</b>	<b>259,784</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		3,560	3,690	3,690	293	1,837	1,845	(8)	-0.4%	3,690
Vote 2 - Director: Corporate Services		36,247	26,014	26,270	1,953	10,819	13,135	(2,315)	-17.6%	26,014
Vote 3 - Director: Financial Services		14,267	15,348	15,814	1,547	8,472	7,907	565	7.1%	15,348
Vote 4 - Director: Engineering Services		54,183	67,159	67,159	5,853	32,195	33,580	(1,385)	-4.1%	67,159
Vote 5 - Director: Community Services		83,611	35,890	36,044	2,483	17,605	18,022	(417)	-2.3%	35,890
Vote 6 - Director: Electrical Services		62,366	97,543	97,543	8,787	35,835	48,771	(12,937)	-26.5%	97,543
		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	2	<b>254,234</b>	<b>245,644</b>	<b>246,520</b>	<b>20,917</b>	<b>106,763</b>	<b>123,260</b>	<b>(16,497)</b>	<b>-13.4%</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>8,060</b>	<b>26,012</b>	<b>16,941</b>	<b>9,070</b>	<b>53.5%</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) - M06 December										
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	(12)	24,495	24,364	131	1%	24,364
Property rates - penalties & collection charges		400	620	620	40	242	310	(68)	-22%	620
Service charges - electricity revenue		56,621	67,167	67,167	5,140	30,850	33,584	(2,733)	-8%	67,167
Service charges - water revenue		12,150	12,695	12,695	1,204	5,747	6,348	(600)	-9%	12,695
Service charges - sanitation revenue		10,731	11,670	11,670	847	6,430	5,835	595	10%	11,670
Service charges - refuse revenue		5,598	5,960	5,960	464	3,133	2,980	153	5%	5,960
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		815	845	845	71	519	423	96	23%	845
Interest earned - external investments		1,012	1,060	1,060	507	718	530	188	36%	1,060
Interest earned - outstanding debtors		1,858	1,716	1,716	143	1,044	858	186	22%	1,716
Dividends received		-	-	-	-	-	-	-	-	-
Fines		40,874	16,120	16,120	461	2,823	8,060	(5,237)	-65%	16,120
Licences and permits		546	648	648	21	212	324	(112)	-35%	648
Agency services		541	520	520	29	303	260	43	17%	520
Transfers recognised - operational		77,919	83,796	84,671	12,997	38,257	42,336	(4,078)	-10%	84,671
Other revenue		5,560	4,944	4,944	355	2,718	2,472	246	10%	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>22,266</b>	<b>117,493</b>	<b>128,682</b>	<b>(11,189)</b>	<b>-9%</b>	<b>233,000</b>
<b>Expenditure By Type</b>										
Employee related costs		67,914	74,295	74,295	5,620	36,401	37,147	(746)	-2%	74,295
Remuneration of councillors		3,894	4,449	4,449	343	2,025	2,224	(200)	-9%	4,449
Debt impairment		27,217	3,000	3,000	250	1,500	1,500	-	-	3,000
Depreciation & asset impairment		25,024	15,081	15,081	1,257	7,540	7,540	0	0%	15,081
Finance charges		4,087	1,940	1,940	647	895	970	(75)	-8%	1,940
Bulk purchases		46,390	53,844	53,844	3,509	22,221	26,922	(4,701)	-17%	53,844
Other materials		17,408	21,053	21,053	1,816	6,718	10,526	(3,808)	-36%	21,053
Contracted services		11,540	7,907	7,907	646	2,429	3,954	(1,525)	-39%	7,907
Transfers and grants		60	60	60	-	14	30	(16)	-54%	60
Other expenditure		50,532	64,016	64,891	6,830	27,020	32,446	(5,426)	-17%	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>20,917</b>	<b>106,763</b>	<b>123,260</b>	<b>(16,497)</b>	<b>-13%</b>	<b>246,520</b>
<b>Surplus/(Deficit)</b>		<b>(16,819)</b>	<b>(13,519)</b>	<b>(13,519)</b>	<b>1,349</b>	<b>10,731</b>	<b>5,422</b>	<b>5,308</b>	<b>0</b>	<b>(13,519)</b>
Transfers recognised - capital		21,348	22,868	27,489	6,711	15,281	11,434	3,847	0	27,489
Contributions recognised - capital		-	170	170	-	-	85	(85)	(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>8,060</b>	<b>26,012</b>	<b>16,941</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>8,060</b>	<b>26,012</b>	<b>16,941</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>8,060</b>	<b>26,012</b>	<b>16,941</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>8,060</b>	<b>26,012</b>	<b>16,941</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) - M06 December										
Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									%
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		9	7	7	-	-	4	(4)	-100%	7
Vote 2 - Director: Corporate Services		355	1,067	1,067	-	11	533	(522)	-98%	1,067
Vote 3 - Director: Financial Services		125	164	164	6	26	82	(56)	-68%	164
Vote 4 - Director: Engineering Services		18,220	21,715	21,715	6,536	12,681	10,857	1,823	17%	21,715
Vote 5 - Director: Community Services		2,432	1,474	1,474	10	121	737	(616)	-84%	1,474
Vote 6 - Director: Electrical Services		9,514	4,860	9,481	192	2,625	2,430	196	8%	9,481
		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	30,656	29,286	33,907	6,745	15,464	14,643	821	6%	33,907
<b>Total Capital Expenditure</b>		<b>30,656</b>	<b>29,286</b>	<b>33,907</b>	<b>6,745</b>	<b>15,464</b>	<b>14,643</b>	<b>821</b>	<b>6%</b>	<b>33,907</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		<b>474</b>	<b>1,021</b>	<b>1,021</b>	<b>6</b>	<b>40</b>	<b>511</b>	<b>(470)</b>	<b>-92%</b>	<b>1,021</b>
Executive and council		16	31	31	-	2	16	(13)	-84%	31
Budget and treasury office		125	134	134	6	28	67	(39)	-59%	134
Corporate services		332	857	857	-	10	428	(418)	-98%	857
<b>Community and public safety</b>		<b>2,018</b>	<b>4,144</b>	<b>4,144</b>	<b>66</b>	<b>209</b>	<b>2,072</b>	<b>(1,863)</b>	<b>-90%</b>	<b>4,144</b>
Community and social services		383	460	460	-	3	230	(227)	-99%	460
Sport and recreation		883	3,200	3,200	66	204	1,600	(1,396)	-87%	3,200
Public safety		635	465	465	-	1	233	(232)	-100%	465
Housing		117	18	18	-	-	9	(9)	-100%	18
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>7,968</b>	<b>7,520</b>	<b>7,520</b>	<b>436</b>	<b>4,234</b>	<b>3,760</b>	<b>474</b>	<b>13%</b>	<b>7,520</b>
Planning and development		2	397	397	-	5	199	(193)	-97%	397
Road transport		7,966	7,123	7,123	436	4,229	3,562	667	19%	7,123
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>20,195</b>	<b>16,601</b>	<b>21,222</b>	<b>6,236</b>	<b>10,981</b>	<b>8,301</b>	<b>2,680</b>	<b>32%</b>	<b>21,222</b>
Electricity		9,514	4,860	9,481	192	2,625	2,430	196	8%	9,481
Water		4,673	5,859	5,859	266	965	2,930	(1,964)	-67%	5,859
Waste water management		4,541	4,942	4,942	5,768	7,270	2,471	4,798	194%	4,942
Waste management		1,466	940	940	10	120	470	(350)	-74%	940
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>30,656</b>	<b>29,286</b>	<b>33,907</b>	<b>6,745</b>	<b>15,464</b>	<b>14,643</b>	<b>821</b>	<b>6%</b>	<b>33,907</b>
<b>Funded by:</b>										
National Government		21,199	22,489	27,110	943	9,510	11,245	(1,735)	-15%	27,110
Provincial Government		149	379	379	5,768	5,771	190	5,582	2944%	379
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	170	170	-	-	85	(85)	-100%	170
<b>Transfers recognised - capital</b>		<b>21,348</b>	<b>23,038</b>	<b>27,659</b>	<b>6,711</b>	<b>15,281</b>	<b>11,519</b>	<b>3,762</b>	<b>33%</b>	<b>27,659</b>
<b>Public contributions &amp; donations</b>	5	363	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	4,092	2,460	2,460	-	-	1,230	(1,230)	-100%	2,460
<b>Internally generated funds</b>		<b>4,852</b>	<b>3,788</b>	<b>3,788</b>	<b>34</b>	<b>183</b>	<b>1,894</b>	<b>(1,711)</b>	<b>-90%</b>	<b>3,788</b>
<b>Total Capital Funding</b>		<b>30,656</b>	<b>29,286</b>	<b>33,907</b>	<b>6,745</b>	<b>15,464</b>	<b>14,643</b>	<b>821</b>	<b>6%</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 - M06 December						
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	45,885	4,783
Consumer debtors		28,866	29,617	29,617	62,433	29,617
Other debtors		4,612	4,500	4,500	37,669	4,500
Current portion of long-term receivables		1,222	-	-	-	-
Inventory		2,791	3,400	3,400	2,950	3,400
<b>Total current assets</b>		<b>49,429</b>	<b>43,252</b>	<b>43,252</b>	<b>148,948</b>	<b>43,252</b>
<b>Non current assets</b>						
Long-term receivables		3,677	1,150	1,150	3,677	1,150
Investments		-	-	-	-	-
Investment property		8,648	9,058	9,058	8,648	9,058
Investments in Associate		-	-	-	-	-
Property, plant and equipment		376,305	398,093	402,714	373,353	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>387,610</b>	<b>414,213</b>
<b>TOTAL ASSETS</b>		<b>438,327</b>	<b>452,844</b>	<b>457,465</b>	<b>536,558</b>	<b>457,465</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	2,472	-
Borrowing		3,476	2,611	2,611	2,857	2,611
Consumer deposits		1,139	1,284	1,284	1,147	1,284
Trade and other payables		33,909	26,675	26,675	61,245	26,675
Provisions		7,509	10,534	10,534	65,856	10,534
<b>Total current liabilities</b>		<b>46,034</b>	<b>41,104</b>	<b>41,104</b>	<b>133,577</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>179,668</b>	<b>88,159</b>
<b>NET ASSETS</b>	2	<b>346,132</b>	<b>364,685</b>	<b>369,306</b>	<b>356,890</b>	<b>369,306</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		335,966	356,367	360,988	346,724	360,988
Reserves		10,166	8,318	8,318	10,167	8,318
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>346,132</b>	<b>364,685</b>	<b>369,306</b>	<b>356,890</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 - M06 December										
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	11,952	70,536	71,843	(1,308)	-2%	143,686
Government - operating		75,009	83,796	84,671	28,450	75,915	42,336	33,579	79%	84,671
Government - capital		28,322	23,038	27,659	5,043	15,574	11,519	4,055	35%	27,659
Interest		2,870	1,060	1,060	1	200	530	(330)	-62%	1,060
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(195,820)	(219,295)	(220,170)	(18,764)	(96,813)	(110,085)	(13,272)	12%	(220,170)
Finance charges		(4,087)	(1,940)	(1,940)	(647)	(861)	(970)	(109)	11%	(1,940)
Transfers and Grants		(60)	(60)	(60)	-	(14)	(30)	(16)	54%	(60)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>25,616</b>	<b>30,285</b>	<b>34,906</b>	<b>26,036</b>	<b>64,536</b>	<b>15,143</b>	<b>(49,394)</b>	<b>-326%</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	-	-	236	(236)	-100%	472
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(30,288)	(29,286)	(33,907)	(6,745)	(15,464)	(14,643)	821	-6%	(33,907)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(32,343)</b>	<b>(28,815)</b>	<b>(33,436)</b>	<b>(6,745)</b>	<b>(15,464)</b>	<b>(14,407)</b>	<b>1,056</b>	<b>-7%</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	(31)	(27)	42	(69)	-163%	84
<b>Payments</b>										
Repayment of borrowing		(3,526)	(2,935)	(2,935)	(544)	(732)	(1,468)	(735)	50%	(2,935)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>567</b>	<b>(391)</b>	<b>(391)</b>	<b>(575)</b>	<b>(759)</b>	<b>(1,426)</b>	<b>(666)</b>	<b>47%</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>18,717</b>	<b>48,314</b>	<b>(690)</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		60,251	11,247			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 - M06 December													
Description	NT Code	Budget Year 2014/15									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,260	281	135	2,664	-	-	-	-	4,339	2,664	502	117
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,728	434	115	929	-	-	-	-	5,206	929	18	159
Receivables from Non-exchange Transactions - Property Rates	1400	1,297	414	207	4,410	-	-	-	-	6,328	4,410	543	159
Receivables from Exchange Transactions - Waste Water Management	1500	967	445	336	8,139	-	-	-	-	9,887	8,139	611	258
Receivables from Exchange Transactions - Waste Management	1600	508	261	210	5,385	-	-	-	-	6,364	5,385	885	180
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	2	1	77	-	-	-	-	85	77	16	5
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	503	4,323	2,202	15,905	-	-	-	-	22,934	15,905	1,490	623
<b>Total By Income Source</b>	<b>2000</b>	<b>8,267</b>	<b>6,159</b>	<b>3,207</b>	<b>37,509</b>	-	-	-	-	<b>55,142</b>	<b>37,509</b>	<b>4,064</b>	<b>1,500</b>
2013/14 - totals only													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	731	224	54	553	-	-	-	-	1,563	553	-	-
Commercial	2300	1,044	698	125	759	-	-	-	-	2,626	759	-	-
Households	2400	5,635	3,797	3,838	31,942	-	-	-	-	45,212	31,942	2,574	1,500
Other	2500	856	1,441	(811)	4,255	-	-	-	-	5,741	4,255	1,490	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>8,267</b>	<b>6,159</b>	<b>3,207</b>	<b>37,509</b>	-	-	-	-	<b>55,142</b>	<b>37,509</b>	<b>4,064</b>	<b>1,500</b>

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December											
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	Total	
R thousands											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	3,332	-	-	-	-	-	-	-	-	3,332
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	743	-	-	-	-	-	-	-	-	743
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	624	(3)	20	-	0	5	10	-	-	657
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>4,699</b>	<b>(3)</b>	<b>20</b>	<b>-</b>	<b>0</b>	<b>5</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>4,731</b>

## 7. Investment portfolio analysis

### 7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<b>Municipality</b>									
Investec		Call Account	Call Deposit	On call			6,960	10,950	17,910
Standard		Call Account	Call Deposit	On call			7,365	1,738	9,104
ABSA		Call Account	Call Deposit	On call			8,646	464	9,110
Nedbank		Call Account	Call Deposit	On call			8,875	886	9,761
<b>Municipality sub-total</b>					-		31,846	14,038	45,885
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		31,846	14,038	45,885

## 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 - M06 December										
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		46,672	73,259	73,259	22,182	63,053	36,630	26,424	72.1%	73,259
Local Government Equitable Share		35,567	38,990	38,990	12,997	28,430	19,495	8,935	45.8%	38,990
Municipal Infrastructure Grant (MIG)		315	360	360	185	305	180	125	69.6%	360
Integrated National Electrification Programme Grant (INEP)		4,450	25,541	25,541	7,500	27,500	12,771	14,730	115.3%	25,541
Financial Management Grant (FMG)		1,450	1,600	1,600	-	1,600	800	800	100.0%	1,600
Municipal Systems Improvement Grant (MSIG)		890	934	934	-	934	467	467	100.0%	934
Expanded Public Works Programme (EPWP)	3	1,000	1,834	1,834	-	1,284	917	367	40.0%	1,834
Energy Efficiency and Demand Side Management Grant (EEDSMG)		3,000	4,000	4,000	1,500	3,000	2,000	1,000	50.0%	4,000
<b>Provincial Government:</b>		28,016	10,537	10,537	6,268	12,572	5,268	7,303	138.6%	10,537
Human Settlements Development Grant (Housing)		23,607	5,257	5,257	5,768	8,812	2,629	6,184	235.3%	5,257
Maintenance & Construction of Transport Infrastructure (Roads)		-	794	794	-	-	397	(397)	-100.0%	794
Library Service : Replacement Funding		2,627	3,190	3,190	-	2,179	1,595	584	36.6%	3,190
Library Service : Conditional Grant	4	617	882	882	-	888	441	447	101.4%	882
Community Development Workers (CDW's)		208	192	192	-	192	96	96	100.4%	192
Thusong Service Centres Grant		-	222	222	-	-	111	(111)	-100.0%	222
Management Support Grant		800	-	-	500	500	-	500	#DIV/0!	-
Mandela Memorial Services		100	-	-	-	-	-	-	-	-
Compliance Module		57	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		319	-	-	-	290	-	290	#DIV/0!	-
Expanded Public Works Programme (EPWP)		319	-	-	-	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	28,450	75,915	41,898	34,017	81.2%	83,796
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		28,038	22,489	22,489	5,043	15,574	11,245	4,029	35.8%	22,489
Municipal Infrastructure Grant (MIG)		20,038	16,385	16,385	4,743	15,274	8,193	7,081	86.4%	16,385
Regional Bulk Infrastructure Grant (RBIG)		-	4,145	4,145	-	-	2,073	(2,073)	-100.0%	4,145
Accelerated Community Infrastructure Programme (ACIP)		-	-	-	301	301	-	-	-	-
Integrated National Electrification Programme Grant (INEP)		8,000	1,959	1,959	-	-	980	(980)	-100.0%	1,959
<b>Provincial Government:</b>		149	379	379	-	-	190	(190)	-100.0%	379
Library Service : Replacement Funding		149	79	79	-	-	40	(40)	-100.0%	79
Library Service : Conditional Grant		-	300	300	-	-	150	-	-	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	5,043	15,574	11,434	3,840	33.6%	22,868
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	103,331	106,664	106,664	33,494	91,489	53,332	37,857	71.0%	106,664

## 8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
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>17,880</b>	<b>38,343</b>	<b>36,630</b>	<b>1,714</b>	<b>4.7%</b>	<b>73,259</b>
Local Government Equitable Share		35,567	38,990	38,990	12,997	28,430	19,495	8,935	45.8%	38,990
Municipal Infrastructure Grant (MIG)		231	360	360	19	138	180	(42)	-23.4%	360
Integrated National Electrification Programme Grant (INEP)		2,809	25,541	25,541	3,696	5,951	12,771	(6,820)	-53.4%	25,541
Financial Management Grant (FMG)		1,549	1,600	1,600	278	1,051	800	251	31.3%	1,600
Municipal Systems Improvement Grant (MSIG)		857	934	934	69	719	467	252	54.0%	934
Expanded Public Works Programme (EPWP)		1,093	1,834	1,834	470	1,444	917	527	57.5%	1,834
Energy Efficiency and Demand Side Management Grant (EEDSMG)		2,501	4,000	4,000	351	611	2,000	(1,389)	-69.4%	4,000
								-		
<b>Provincial Government:</b>		<b>32,854</b>	<b>10,537</b>	<b>11,412</b>	<b>257</b>	<b>5,062</b>	<b>5,578</b>	<b>(516)</b>	<b>-9.3%</b>	<b>10,537</b>
Human Settlements Development Grant (Housing)		28,774	5,257	5,411	-	3,181	2,705	476	17.6%	5,257
Maintenance & Construction of Transport Infrastructure (Roads)		-	794	794	-	-	397	(397)	-100.0%	794
Library Service : Replacement Funding		2,418	3,190	3,446	147	1,064	1,595	(531)	-33.3%	3,190
Library Service : Conditional Grant		617	882	882	97	675	441	234	53.2%	882
Community Development Workers (CDWs)		302	192	192	12	134	96	38	39.6%	192
Thusong Service Centres Grant		-	222	222	-	-	111	(111)	-100.0%	222
Refuse Recycling Project		-	-	-	-	-	-	-	-	-
Housing Consumer Education Program		14	-	-	-	-	-	-	-	-
Tourism Potential Nelspoort		60	-	-	-	-	-	-	-	-
Management Support Grant		313	-	465	-	8	233	(225)	-96.6%	-
Upgrade Sport Facilities Murraysburg		200	-	-	-	-	-	-	-	-
Mandela Memorial Service		100	-	-	-	-	-	-	-	-
Compliance Module		57	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		<b>455</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>77,919</b>	<b>83,796</b>	<b>84,671</b>	<b>18,137</b>	<b>43,405</b>	<b>42,207</b>	<b>1,198</b>	<b>2.8%</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>943</b>	<b>9,510</b>	<b>11,245</b>	<b>(1,986)</b>	<b>-17.7%</b>	<b>22,489</b>
Municipal Infrastructure Grant (MIG)		17,732	16,385	16,385	692	8,308	8,193	116	1.4%	16,385
Regional Bulk Infrastructure Grant (RBIG)		27	4,145	4,145	-	-	2,073	(2,073)	-100.0%	4,145
Accelerated Community Infrastructure Programme (ACIP)		-	-	-	251	251	-	-	-	-
Integrated National Electrification Programme Grant (INEP)		3,427	1,959	6,580	-	951	980	(29)	-2.9%	1,959
<b>Provincial Government:</b>		<b>163</b>	<b>379</b>	<b>379</b>	<b>5,768</b>	<b>5,771</b>	<b>190</b>	<b>5,582</b>	<b>2944.0%</b>	<b>379</b>
Library Service : Replacement Funding		149	79	79	-	3	40	(36)	-91.4%	79
Library Service : Conditional Grant		-	300	300	-	-	150	-	-	300
Human Settlements Development Grant (Housing)		-	-	-	5,768	5,768	-	-	-	-
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>170</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>85</b>	<b>(85)</b>	<b>-100.0%</b>	<b>-</b>
Merweville Library Alteration		-	170	170	-	-	85	(85)	-100.0%	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>21,348</b>	<b>23,038</b>	<b>27,659</b>	<b>6,711</b>	<b>15,281</b>	<b>11,519</b>	<b>3,511</b>	<b>30.5%</b>	<b>22,868</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>99,267</b>	<b>106,834</b>	<b>112,330</b>	<b>24,848</b>	<b>58,686</b>	<b>53,727</b>	<b>4,709</b>	<b>8.8%</b>	<b>106,664</b>



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

### 9.1 Supporting Table SC8

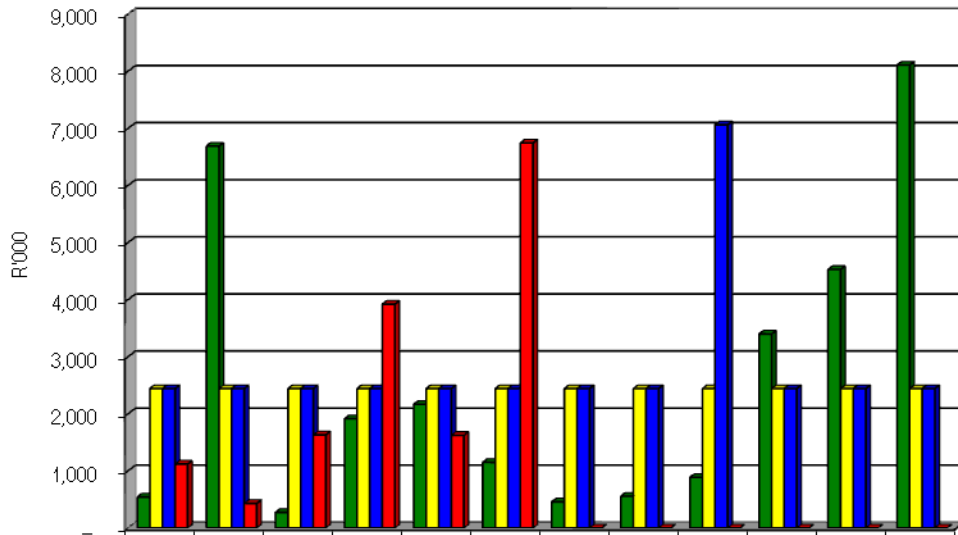
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December										
Summary of Employee and Councillor remuneration	Ref	2013/14		Budget Year 2014/15						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	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	1,410	1,574	(163)	-10%	3,147
Pension and UIF Contributions		193	181	181	24	141	90	51	56%	19
Medical Aid Contributions		38	42	42	3	20	21	(1)	-7%	42
Motor Vehicle Allowance		711	739	739	53	318	369	(51)	-14%	739
Cellphone Allowance		271	340	340	23	136	170	(35)	-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>2,025</b>	<b>2,224</b>	<b>(200)</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>										
Basic Salaries and Wages	3	3,056	5,438	5,438	312	1,749	2,719	(970)	-36%	5,438
Pension and UIF Contributions		463	632	632	46	272	316	(43)	-14%	632
Medical Aid Contributions		31	27	27	2	13	13	(1)	-5%	27
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		359	380	380	-	-	190	(190)	-100%	380
Motor Vehicle Allowance		348	324	324	37	202	162	40	25%	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>397</b>	<b>2,236</b>	<b>3,400</b>	<b>(1,164)</b>	<b>-34%</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	3,797	26,141	25,609	532	2%	51,217
Pension and UIF Contributions		6,579	8,360	8,360	623	3,735	4,180	(445)	-11%	8,360
Medical Aid Contributions		1,147	1,244	1,244	92	557	622	(65)	-11%	1,244
Overtime		3,268	2,011	2,011	250	1,492	1,005	487	48%	2,011
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,237	1,726	1,726	108	625	863	(239)	-28%	1,726
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		246	268	268	22	133	134	(1)	-1%	268
Other benefits and allowances		173	1,072	1,072	114	723	536	187	35%	1,072
Payments in lieu of leave		517	300	300	17	163	150	13	9%	300
Long service awards		276	421	421	63	174	211	(37)	-18%	421
Post-retirement benefit obligations	2	780	875	875	136	423	438	(14)	-3%	875
<b>Sub Total - Other Municipal Staff</b>		<b>63,628</b>	<b>67,495</b>	<b>67,495</b>	<b>5,223</b>	<b>34,165</b>	<b>33,747</b>	<b>418</b>	<b>1%</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>5,963</b>	<b>38,426</b>	<b>39,372</b>	<b>(946)</b>	<b>-2%</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>5,963</b>	<b>38,426</b>	<b>39,372</b>	<b>(946)</b>	<b>-2%</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>5,620</b>	<b>36,401</b>	<b>37,147</b>	<b>(746)</b>	<b>-2%</b>	<b>74,295</b>

## 10. Capital programme performance

### 10.1 Supporting Table C12

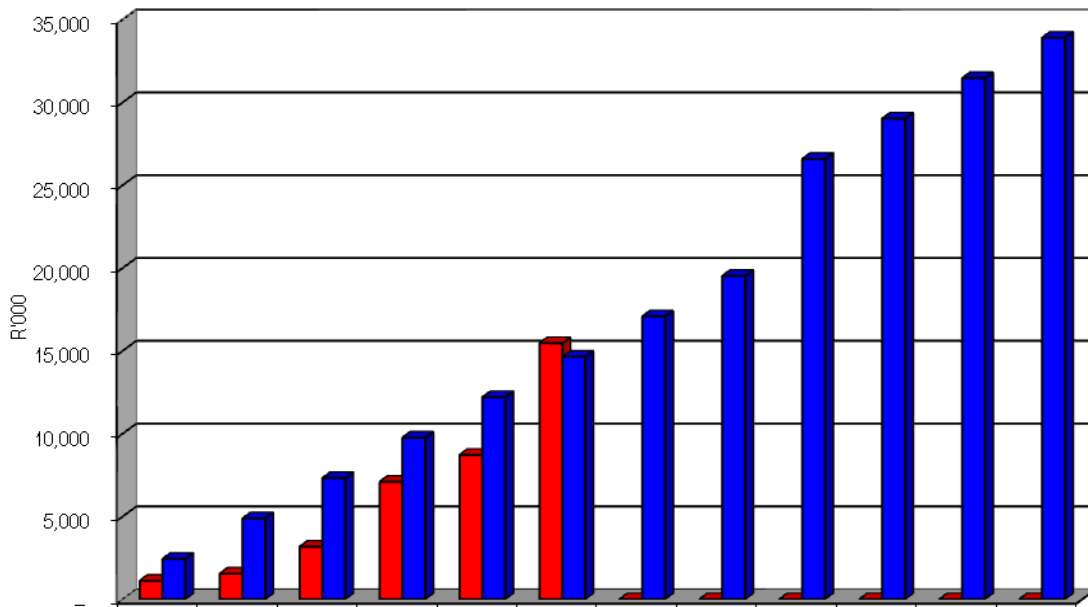
WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Adjustment 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%	3.3%
August	6,687	2,441	2,441	428	1,546	4,881	3,335	68.3%	4.6%
September	272	2,441	2,441	1,630	3,177	7,322	4,145	56.6%	9.4%
October	1,912	2,441	2,441	3,920	7,097	9,762	2,665	27.3%	20.9%
November	2,165	2,441	2,441	1,622	8,719	12,203	3,484	28.5%	25.7%
December	1,149	2,441	2,441	6,745	15,464	14,643	(821)	-5.6%	45.6%
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>15,464</b>					

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
■ 2013/14	542	6,687	272	1,912	2,165	1,149	457	555	885	3,396	4,529	8,107
■ Original Budget	2,441	2,441	2,441	2,441	2,441	2,441	2,441	2,441	2,441	2,441	2,441	2,441
■ Adjusted Budget	2,441	2,441	2,441	2,441	2,441	2,441	2,441	2,441	7,062	2,441	2,441	2,441
■ Monthly actual	1,119	428	1,630	3,920	1,622	6,745	-	-	-	-	-	-

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
■ YearTD actual	1,119	1,546	3,177	7,097	8,719	15,464	-	-	-	-	-	-
■ YearTD budget	2,441	4,881	7,322	9,762	12,203	14,643	17,084	19,524	26,586	29,026	31,467	33,907

## 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 - M06 December										
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>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		25,069	21,229	25,850	6,254	13,807	10,615	(3,192)	-30.1%	25,850
Infrastructure - Road transport		5,855	5,855	5,855	436	4,202	3,033	(1,169)	-38.5%	6,067
<i>Roads, Pavements &amp; Bridges</i>		5,855	5,430	5,430	436	4,202	2,715	(1,488)	-54.8%	5,430
<i>Storm water</i>		-	425	425	-	-	319	319	100.0%	637
Infrastructure - Electricity		9,351	4,501	9,122	26	1,502	2,250	748	33.3%	9,122
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission &amp; Reticulation</i>		9,351	2,789	7,410	-	951	1,395	444	31.8%	7,410
<i>Street Lighting</i>		-	1,712	1,712	26	551	856	305	35.6%	1,712
Infrastructure - Water		4,165	5,719	5,719	14	713	2,860	2,147	75.1%	5,719
<i>Dams &amp; Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	-	-	-	-	-	-	-
<i>Reticulation</i>		4,165	5,719	5,719	14	713	2,860	2,147	75.1%	5,719
Infrastructure - Sanitation		5,234	4,942	4,942	5,768	7,270	2,471	(4,798)	-194.3%	4,942
<i>Reticulation</i>		-	1,966	1,966	5,768	6,038	983	(5,055)	-514.3%	1,966
<i>Sewerage purification</i>		5,234	2,976	2,976	-	1,231	1,488	257	17.3%	2,976
Infrastructure - Other		464	212	212	10	120	-	(120)	#DIV/0!	-
<i>Waste Management</i>		460	212	212	10	120	-	(120)	#DIV/0!	-
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		4	-	-	-	-	-	-	-	-
<b>Community</b>		645	3,000	3,000	232	1,246	1,500	254	16.9%	3,000
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	3,000	3,000	232	1,246	1,500	254	16.9%	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	258	410	2,529	2,118	83.8%	5,057
General vehicles		3,866	2,010	2,010	-	-	1,005	1,005	100.0%	2,010
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		323	786	786	252	289	393	104	26.6%	786
Computers - hardware/equipment		-	1,049	1,049	-	-	525	525	100.0%	1,049
Furniture and other office equipment		699	532	532	6	118	266	148	55.8%	532
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		2	680	680	-	4	340	336	98.8%	680
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		28	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		25	-	-	-	-	-	-	-	-
Computers - software & programming		25	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	30,656	29,286	33,907	6,745	15,464	14,643	(821)	-5.6%	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 - M06 December										
Description	Ref	2013/14 Audited Outcome	Budget Year 2014/15					YTD variance	YTD variance %	Full Year Forecast
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	8,343	8,343	720	2,662	4,171	1,509	36.2%	8,343
Infrastructure - Road transport		-	2,888	2,888	249	922	1,444	522	36.2%	2,888
Roads, Pavements & Bridges		-	2,848	2,848	246	909	1,424	515	36.2%	2,848
Storm water		-	40	40	3	13	20	7	36.2%	40
Infrastructure - Electricity		-	2,426	2,426	209	774	1,213	439	36.2%	2,426
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	2,299	2,299	198	734	1,150	416	36.2%	2,299
Street Lighting		-	127	127	11	40	63	23	36.2%	127
Infrastructure - Water		-	1,516	1,516	131	484	758	274	36.2%	1,516
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	656	656	57	209	328	119	36.2%	656
Reticulation		-	860	860	74	274	430	156	36.2%	860
Infrastructure - Sanitation		-	543	543	47	173	272	98	36.2%	543
Reticulation		-	124	124	11	40	62	22	36.2%	124
Sewerage purification		-	419	419	36	134	210	76	36.2%	419
Infrastructure - Other		-	970	970	84	310	485	175	36.2%	970
Waste Management		-	970	970	84	310	485	175	36.2%	970
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	2,082	2,082	180	664	1,041	377	36.2%	2,082
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	292	292	25	93	146	53	36.2%	292
Community halls		-	133	133	11	42	67	24	36.2%	133
Libraries		-	295	295	25	94	147	53	36.2%	295
Recreational facilities		-	482	482	42	154	241	87	36.2%	482
Fire, safety & emergency		-	432	432	37	138	216	78	36.2%	432
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	57	57	5	18	29	10	36.2%	57
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	392	392	34	125	196	71	36.2%	392
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	10,628	10,628	917	3,391	5,314	1,923	36.2%	7,807
General vehicles		-	2,820	2,820	243	900	1,410	510	36.2%	-
Specialised vehicles		-	875	875	76	279	438	158	36.2%	875
Plant & equipment		-	1,244	1,244	107	397	622	225	36.2%	1,244
Computers - hardware/equipment		-	200	200	17	64	100	36	36.2%	200
Furniture and other office equipment		-	590	590	51	188	295	107	36.2%	590
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	4,440	4,440	383	1,417	2,220	803	36.2%	4,440
Other Buildings		-	458	458	40	146	229	83	36.2%	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	1,816	6,718	10,526	3,808	36.2%	18,232
<b>Specialised vehicles</b>		-	875	875	76	279	438	158	0	875
Refuse		-	875	875	76	279	438	158	0	875
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

## 10.2.3 Supporting Table SC13d

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December										
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>10,507</b>	<b>11,938</b>	<b>11,938</b>	<b>995</b>	<b>5,969</b>	<b>5,969</b>	(0)	0.0%	<b>11,938</b>
Infrastructure - Road transport		4,841	5,263	5,263	439	2,631	2,631	(0)	0.0%	5,263
Roads, Pavements & Bridges		4,841	3,603	3,603	300	1,802	1,802	(0)	0.0%	3,603
Storm water		-	1,659	1,659	138	830	830	(0)	0.0%	1,659
Infrastructure - Electricity		1,722	1,967	1,967	164	984	984	(0)	0.0%	1,967
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1,722	1,967	1,967	164	984	984	(0)	0.0%	1,967
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		2,106	2,698	2,698	225	1,349	1,349	(0)	0.0%	2,698
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		2,106	2,419	2,419	202	1,209	1,209	(0)	0.0%	2,419
Reticulation		-	279	279	23	140	140	(0)	0.0%	279
Infrastructure - Sanitation		1,615	1,842	1,842	154	921	921	(0)	0.0%	1,842
Reticulation		-	1,842	1,842	154	921	921	(0)	0.0%	1,842
Sewerage purification		1,615	-	-	-	-	-	-	-	-
Infrastructure - Other		223	168	168	14	84	84	(0)	0.0%	168
Waste Management		50	168	168	14	84	84	(0)	0.0%	168
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		173	-	-	-	-	-	-	-	-
<b>Community</b>		<b>987</b>	<b>550</b>	<b>550</b>	<b>46</b>	<b>275</b>	<b>275</b>	<b>0</b>	<b>0.0%</b>	<b>550</b>
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	176	176	15	88	88	-	-	176
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		630	330	330	27	165	165	-	-	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	17	17	0	0.0%	35
Cemeteries		-	0	0	0	0	0	-	-	0
Social rental housing		-	-	-	-	-	-	-	-	-
Other		3	3	3	0	1	1	(0)	-0.1%	3
<b>Heritage assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>733</b>	<b>311</b>	<b>311</b>	<b>26</b>	<b>156</b>	<b>156</b>	<b>-</b>	<b>-</b>	<b>311</b>
Housing development		-	311	311	-	-	-	-	-	-
Other		733	-	-	26	156	156	-	-	311
<b>Other assets</b>		<b>12,707</b>	<b>2,163</b>	<b>2,163</b>	<b>180</b>	<b>1,081</b>	<b>1,081</b>	<b>(0)</b>	<b>0.0%</b>	<b>2,163</b>
General v ehicles		1,989	1,306	1,306	109	653	653	(0)	0.0%	1,306
Specialised v ehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		172	172	172	14	86	86	-	-	172
Computers - hardware/equipment		-	220	220	18	110	110	-	-	220
Furniture and other office equipment		412	269	269	22	135	135	(0)	0.0%	269
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		1,431	-	-	-	-	-	-	-	-
Other Buildings		8,699	195	195	16	97	97	-	-	195
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		5	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		<b>91</b>	<b>119</b>	<b>119</b>	<b>10</b>	<b>59</b>	<b>59</b>	<b>0</b>	<b>0.0%</b>	<b>119</b>
Computers - software & programming		91	119	119	10	59	59	0	0.0%	119
Other		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>		<b>25,024</b>	<b>15,081</b>	<b>15,081</b>	<b>1,257</b>	<b>7,540</b>	<b>7,540</b>	<b>(0)</b>	<b>0.0%</b>	<b>15,081</b>
<b>Specialised vehicles</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

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

### **11.1 Over view**

The second quarter review of the SDBIP is scheduled to take place in January 2015. A comprehensive performance report will be submitted to Council after the reviews and assessments have been held.