

# **BEAUFORT WEST MUNICIPALITY**



## **Monthly Budget Statement FOR THE MONTH ENDING January 2015**

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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 January.

##### **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 January 2015. 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**

An adjustments budget will be tabled in Council during February 2015.

### ***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 January 2015.

### ***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 R134,397 million, 8% or R11,672 million below year-to-date budget projections of R146,068 million for January 2015.

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

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

Total expenditure amounts to R123,576 million, R20,227 million, below year-to-date budget projections for January 2015. The variance can be attributed to the Eskom bulk electricity account for January 2015 amounting to R3,404 million that will only be paid in February and operating expenditure 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 R16,211 million, or 47.8%, 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 decreased by R3,882 million during January resulting in a closing balance of R56,369 million.

Refer to Table C7 for more detail on cash flows.

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

No comments for January.

### **3.4 Remedial or corrective steps**

No remedial or corrective steps are required at this stage.

## 4. In-year budget statement tables

### 4.1 Monthly budget statements

#### 4.1.1 Table C1 s71 Monthly Budget Statement Summary

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - M07 January									
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	45	24 782	24 726	57	0%	24 984
Service charges	85 099	97 492	97 492	8 842	55 003	56 871	(1 868)	-3%	97 492
Investment revenue	1 012	1 060	1 060	11	729	618	111	18%	1 060
Transfers recognised - operational	77 919	83 796	84 671	5 997	44 254	49 392	(5 137)	-10%	84 671
Other own revenue	50 193	24 793	24 793	2 009	9 628	14 462	(4 834)	-33%	24 793
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>237 415</b>	<b>232 125</b>	<b>233 000</b>	<b>16 904</b>	<b>134 397</b>	<b>146 068</b>	<b>(11 672)</b>	<b>-8%</b>	<b>233 000</b>
Employee costs	67 914	74 295	74 295	5 699	42 100	43 338	(1 238)	-3%	74 295
Remuneration of Councillors	3 894	4 449	4 449	343	2 367	2 595	(228)	-9%	4 449
Depreciation & asset impairment	25 024	15 081	15 081	1 257	8 797	8 797	0	0%	15 081
Finance charges	4 087	1 940	1 940	22	917	1 132	(215)	-19%	1 940
Materials and bulk purchases	63 798	74 897	74 897	4 023	32 962	43 690	(10 728)	-25%	74 897
Transfers and grants	60	60	60	46	60	35	25	71%	60
Other expenditure	89 457	74 923	75 798	5 424	36 373	44 216	(7 843)	-18%	75 798
<b>Total Expenditure</b>	<b>254 234</b>	<b>245 644</b>	<b>246 520</b>	<b>16 813</b>	<b>123 576</b>	<b>143 803</b>	<b>(20 227)</b>	<b>-14%</b>	<b>246 520</b>
<b>Surplus/(Deficit)</b>	<b>(16 819)</b>	<b>(13 519)</b>	<b>(13 519)</b>	<b>91</b>	<b>10 821</b>	<b>2 265</b>	<b>8 556</b>	<b>378%</b>	<b>(13 519)</b>
Transfers recognised - capital	21 348	22 868	27 489	625	15 906	16 035	(129)	-1%	27 489
Contributions & Contributed assets	363	170	170	-	-	99	(99)	-100%	170
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>4 893</b>	<b>9 519</b>	<b>14 140</b>	<b>716</b>	<b>26 728</b>	<b>18 400</b>	<b>8 328</b>	<b>45%</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>716</b>	<b>26 728</b>	<b>18 400</b>	<b>8 328</b>	<b>45%</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>747</b>	<b>16 211</b>	<b>17 084</b>	<b>(873)</b>	<b>-5%</b>	<b>33 907</b>
Capital transfers recognised	21 348	23 038	27 659	625	15 906	13 439	2 468	18%	27 659
Public contributions & donations	363	-	-	-	-	-	-	-	-
Borrowing	4 092	2 460	2 460	-	-	1 435	(1 435)	-100%	2 460
Internally generated funds	<b>4 852</b>	<b>3 788</b>	<b>3 788</b>	<b>122</b>	<b>304</b>	<b>2 210</b>	<b>(1 905)</b>	<b>-86%</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>747</b>	<b>16 211</b>	<b>17 084</b>	<b>(873)</b>	<b>-5%</b>	<b>33 907</b>
<b>Financial position</b>									
Total current assets	49 429	43 252	43 252		148 500				43 252
Total non current assets	388 898	409 592	414 213		396 321				414 213
Total current liabilities	46 034	41 104	41 104		141 734				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>356 996</b>				<b>369 306</b>
<b>Cash flows</b>									
Net cash from (used) operating	25 616	30 285	34 906	(3 132)	61 404	17 666	(43 738)	-248%	34 906
Net cash from (used) investing	(32 343)	(28 815)	(33 436)	(747)	(16 211)	(16 809)	(598)	4%	(33 436)
Net cash from (used) financing	567	(391)	(391)	(3)	(762)	(1 663)	(901)	54%	(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>56 369</b>	<b>11 132</b>	<b>(45 237)</b>	<b>-406%</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	12 528	2 055	3 159	38 989	-	-	-	-	56 732
<b>Creditors Age Analysis</b>									
Total Creditors	4 633	110	-	17	-	-	15	-	4 776

## 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) - M07 January										
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
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<b>Government and administration</b>		56 140	72 468	72 933	1 607	59 635	52 696	6 939	13%	72 468
Executive and council		24 512	39 089	39 089	286	27 861	22 802	5 059	22%	39 089
Budget and treasury office		31 317	32 894	33 359	1 295	31 586	29 611	1 975	7%	32 894
Corporate services		311	485	485	26	188	283	(95)	-34%	485
<b>Community and public safety</b>		75 086	30 912	31 322	1 703	10 241	18 271	(8 030)	-44%	30 912
Community and social services		4 161	6 087	6 343	1 132	3 411	3 700	(289)	-8%	6 087
Sport and recreation		1 266	3 226	3 226	46	297	1 882	(1 585)	-84%	3 226
Public safety		40 800	16 220	16 220	517	3 284	9 462	(6 178)	-65%	16 220
Housing		28 859	5 380	5 533	9	3 249	3 228	21	1%	5 380
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		8 703	8 967	8 967	633	5 752	5 231	522	10%	8 967
Planning and development		386	452	452	46	223	264	(41)	-15%	452
Road transport		8 318	8 515	8 515	588	5 529	4 967	562	11%	8 515
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		119 197	142 816	147 437	13 586	74 675	86 005	(11 330)	-13%	147 437
Electricity		73 328	101 801	106 422	10 589	47 371	62 080	(14 709)	-24%	106 422
Water		21 271	18 471	18 471	1 545	8 289	10 774	(2 485)	-23%	18 471
Waste water management		17 156	16 279	16 279	1 250	15 020	9 496	5 524	58%	16 279
Waste management		7 442	6 266	6 266	202	3 995	3 655	340	9%	6 266
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	259 127	255 163	260 659	17 529	150 303	162 203	(11 900)	-7%	259 784
<b>Expenditure - Standard</b>										
<b>Government and administration</b>		54 181	43 258	43 724	4 026	25 197	25 505	(309)	-1%	43 258
Executive and council		16 448	14 980	14 980	1 455	7 920	8 738	(818)	-9%	14 980
Budget and treasury office		14 069	15 169	15 635	1 356	9 752	9 120	632	7%	15 169
Corporate services		23 665	13 109	13 109	1 215	7 525	7 647	(122)	-2%	13 109
<b>Community and public safety</b>		83 680	37 042	37 452	2 562	20 503	21 847	(1 344)	-6%	37 042
Community and social services		7 291	9 231	9 488	966	5 185	5 534	(349)	-6%	9 231
Sport and recreation		7 099	6 827	6 827	564	4 714	3 982	732	18%	6 827
Public safety		39 548	14 570	14 570	918	6 727	8 499	(1 772)	-21%	14 570
Housing		29 741	6 413	6 567	114	3 877	3 831	46	1%	6 413
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		20 499	27 564	27 564	1 675	13 236	16 079	(2 843)	-18%	27 564
Planning and development		4 273	4 805	4 805	303	2 371	2 803	(432)	-15%	4 805
Road transport		16 227	22 758	22 758	1 372	10 865	13 276	(2 410)	-18%	22 758
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		95 581	137 449	137 449	8 528	64 474	80 179	(15 704)	-20%	137 449
Electricity		62 366	97 543	97 543	4 936	40 771	56 900	(16 129)	-28%	97 543
Water		17 759	22 752	22 752	2 128	12 027	13 272	(1 245)	-9%	22 752
Waste water management		5 045	6 341	6 341	611	4 826	3 699	1 127	30%	6 341
Waste management		10 411	10 813	10 813	853	6 851	6 308	543	9%	10 813
<b>Other</b>		292	332	332	22	166	194	(28)	-14%	332
<b>Total Expenditure - Standard</b>	3	254 234	245 644	246 520	16 813	123 576	143 803	(20 227)	-14%	245 644
<b>Surplus/ (Deficit) for the year</b>		4 893	9 519	14 140	716	26 728	18 400	8 328	45%	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) - M07 January										
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	-	-	71	199	-	199	0%	-
Vote 2 - Director: Corporate Services		27 557	44 063	44 319	763	29 860	25 853	4 007	15%	44 063
Vote 3 - Director: Financial Services		31 334	32 916	33 382	1 296	31 604	29 624	1 980	7%	32 916
Vote 4 - Director: Engineering Services		48 008	46 812	46 812	3 429	29 141	27 307	1 834	7%	46 812
Vote 5 - Director: Community Services		78 409	29 571	29 724	1 381	12 129	17 339	(5 211)	-30%	29 571
Vote 6 - Director: Electrical Services		73 328	101 801	106 422	10 589	47 371	62 080	(14 709)	-24%	106 422
		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	2	<b>259 127</b>	<b>255 163</b>	<b>260 659</b>	<b>17 529</b>	<b>150 303</b>	<b>162 203</b>	<b>(11 900)</b>	<b>-7%</b>	<b>259 784</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		3 560	3 690	3 690	272	2 109	2 153	(43)	-2%	3 690
Vote 2 - Director: Corporate Services		36 247	26 014	26 270	2 164	12 984	15 324	(2 340)	-15%	26 014
Vote 3 - Director: Financial Services		14 267	15 348	15 814	1 364	9 836	9 225	611	7%	15 348
Vote 4 - Director: Engineering Services		54 183	67 159	67 159	5 526	37 721	39 176	(1 455)	-4%	67 159
Vote 5 - Director: Community Services		83 611	35 890	36 044	2 551	20 155	21 026	(870)	-4%	35 890
Vote 6 - Director: Electrical Services		62 366	97 543	97 543	4 936	40 771	56 900	(16 129)	-28%	97 543
		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	2	<b>254 234</b>	<b>245 644</b>	<b>246 520</b>	<b>16 813</b>	<b>123 576</b>	<b>143 803</b>	<b>(20 227)</b>	<b>-14%</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>716</b>	<b>26 728</b>	<b>18 400</b>	<b>8 328</b>	<b>45%</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) - M07 January										
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		22 792	24 364	24 364	4	24 499	24 364	135	1%	24 364
Property rates - penalties & collection charges		400	620	620	41	284	362	(78)	-22%	620
Service charges - electricity revenue		56 621	67 167	67 167	6 059	36 909	39 181	(2 272)	-6%	67 167
Service charges - water revenue		12 150	12 695	12 695	1 469	7 216	7 406	(190)	-3%	12 695
Service charges - sanitation revenue		10 731	11 670	11 670	849	7 279	6 808	471	7%	11 670
Service charges - refuse revenue		5 598	5 960	5 960	466	3 599	3 476	122	4%	5 960
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		815	845	845	71	590	493	97	20%	845
Interest earned - external investments		1 012	1 060	1 060	11	729	618	111	18%	1 060
Interest earned - outstanding debtors		1 858	1 716	1 716	161	1 205	1 001	204	20%	1 716
Dividends received		-	-	-	-	-	-	-	-	-
Fines		40 874	16 120	16 120	520	3 343	9 403	(6 060)	-64%	16 120
Licences and permits		546	648	648	39	250	378	(128)	-34%	648
Agency services		541	520	520	60	363	303	60	20%	520
Transfers recognised - operational		77 919	83 796	84 671	5 997	44 254	49 392	(5 137)	-10%	84 671
Other revenue		5 560	4 944	4 944	1 159	3 877	2 884	993	34%	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>16 904</b>	<b>134 397</b>	<b>146 068</b>	<b>(11 672)</b>	<b>-8%</b>	<b>233 000</b>
<b>Expenditure By Type</b>										
Employee related costs		67 914	74 295	74 295	5 699	42 100	43 338	(1 238)	-3%	74 295
Remuneration of councillors		3 894	4 449	4 449	343	2 367	2 595	(228)	-9%	4 449
Debt impairment		27 217	3 000	3 000	250	1 750	1 750	-	-	3 000
Depreciation & asset impairment		25 024	15 081	15 081	1 257	8 797	8 797	0	0%	15 081
Finance charges		4 087	1 940	1 940	22	917	1 132	(215)	-19%	1 940
Bulk purchases		46 390	53 844	53 844	3 486	25 707	31 409	(5 702)	-18%	53 844
Other materials		17 408	21 053	21 053	537	7 255	12 281	(5 026)	-41%	21 053
Contracted services		11 540	7 907	7 907	964	3 448	4 612	(1 165)	-25%	7 907
Transfers and grants		60	60	60	46	60	35	25	71%	60
Other expenditure		50 532	64 016	64 891	4 211	31 175	37 853	(6 678)	-18%	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>16 813</b>	<b>123 576</b>	<b>143 803</b>	<b>(20 227)</b>	<b>-14%</b>	<b>246 520</b>
<b>Surplus/(Deficit)</b>		<b>(16 819)</b>	<b>(13 519)</b>	<b>(13 519)</b>	<b>91</b>	<b>10 821</b>	<b>2 265</b>	<b>8 556</b>	<b>0</b>	<b>(13 519)</b>
Transfers recognised - capital		21 348	22 868	27 489	625	15 906	16 035	(129)	(0)	27 489
Contributions recognised - capital		-	170	170	-	-	99	(99)	(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>716</b>	<b>26 728</b>	<b>18 400</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>716</b>	<b>26 728</b>	<b>18 400</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>716</b>	<b>26 728</b>	<b>18 400</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>716</b>	<b>26 728</b>	<b>18 400</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) - M07 January										
Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1									%
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		9	7	7	-	2	4	(2)	-41%	7
Vote 2 - Director: Corporate Services		355	1 067	1 067	114	122	622	(500)	-80%	1 067
Vote 3 - Director: Financial Services		125	164	164	-	26	95	(69)	-73%	164
Vote 4 - Director: Engineering Services		18 220	21 715	21 715	490	13 171	12 667	504	4%	21 715
Vote 5 - Director: Community Services		2 432	1 474	1 474	10	131	860	(729)	-85%	1 474
Vote 6 - Director: Electrical Services		9 514	4 860	4 860	133	2 759	2 835	(76)	-3%	9 481
		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	30 656	29 286	33 907	747	16 211	17 084	(873)	-5%	33 907
<b>Total Capital Expenditure</b>		30 656	29 286	33 907	747	16 211	17 084	(873)	-5%	33 907
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		474	1 021	1 021	112	153	596	(443)	-74%	1 021
Executive and council		16	31	31	9	11	18	(7)	-38%	31
Budget and treasury office		125	134	134	-	28	78	(50)	-65%	134
Corporate services		332	857	857	104	114	500	(386)	-77%	857
<b>Community and public safety</b>		2 018	4 144	4 144	1	210	2 417	(2 207)	-91%	4 144
Community and social services		383	460	460	1	5	268	(264)	-98%	460
Sport and recreation		883	3 200	3 200	-	204	1 867	(1 662)	-89%	3 200
Public safety		635	465	465	-	1	272	(271)	-100%	465
Housing		117	18	18	-	-	11	(11)	-100%	18
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		7 968	7 520	7 520	401	4 635	4 387	248	6%	7 520
Planning and development		2	397	397	3	8	232	(224)	-97%	397
Road transport		7 966	7 123	7 123	398	4 627	4 155	471	11%	7 123
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		20 195	16 601	21 222	233	11 214	9 684	1 530	16%	21 222
Electricity		9 514	4 860	9 481	133	2 759	2 835	(76)	-3%	9 481
Water		4 673	5 859	5 859	72	1 038	3 418	(2 380)	-70%	5 859
Waste water management		4 541	4 942	4 942	17	7 287	2 883	4 404	153%	4 942
Waste management		1 466	940	940	10	130	548	(418)	-76%	940
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	30 656	29 286	33 907	747	16 211	17 084	(873)	-5%	33 907
<b>Funded by:</b>										
National Government		21 199	22 489	27 110	543	10 053	13 119	(3 066)	-23%	27 110
Provincial Government		149	379	379	82	5 854	221	5 633	2546%	379
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	170	170	-	-	99	(99)	-100%	170
<b>Transfers recognised - capital</b>		21 348	23 038	27 659	625	15 906	13 439	2 468	18%	27 659
<b>Public contributions &amp; donations</b>	5	363	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	4 092	2 460	2 460	-	-	1 435	(1 435)	-100%	2 460
<b>Internally generated funds</b>		4 852	3 788	3 788	122	304	2 210	(1 905)	-86%	3 788
<b>Total Capital Funding</b>		30 656	29 286	33 907	747	16 211	17 084	(873)	-5%	33 907

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M07 January						
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	46 015	4 783
Consumer debtors		28 866	29 617	29 617	66 370	29 617
Other debtors		4 612	4 500	4 500	33 146	4 500
Current portion of long-term receivables		1 222	–	–	–	–
Inventory		2 791	3 400	3 400	2 956	3 400
<b>Total current assets</b>		<b>49 429</b>	<b>43 252</b>	<b>43 252</b>	<b>148 500</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	8 948	9 058
Investments in Associate		–	–	–	–	–
Property, plant and equipment		376 305	398 093	402 714	382 180	402 714
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		269	142	142	269	142
Other non-current assets		–	1 149	1 149	1 758	1 149
<b>Total non current assets</b>		<b>388 898</b>	<b>409 592</b>	<b>414 213</b>	<b>396 321</b>	<b>414 213</b>
<b>TOTAL ASSETS</b>		<b>438 327</b>	<b>452 844</b>	<b>457 465</b>	<b>544 820</b>	<b>457 465</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		–	–	–	7 125	–
Borrowing		3 476	2 611	2 611	2 857	2 611
Consumer deposits		1 139	1 284	1 284	1 163	1 284
Trade and other payables		33 909	26 675	26 675	64 391	26 675
Provisions		7 509	10 534	10 534	66 197	10 534
<b>Total current liabilities</b>		<b>46 034</b>	<b>41 104</b>	<b>41 104</b>	<b>141 734</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>187 825</b>	<b>88 159</b>
<b>NET ASSETS</b>	2	<b>346 132</b>	<b>364 685</b>	<b>369 306</b>	<b>356 996</b>	<b>369 306</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		335 966	356 367	360 988	346 829	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>356 996</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 - M07 January										
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	9 532	80 068	83 817	(3 749)	-4%	143 686
Government - operating		75 009	83 796	84 671	2 106	78 021	49 392	28 629	58%	84 671
Government - capital		28 322	23 038	27 659	-	15 574	13 439	2 136	16%	27 659
Interest		2 870	1 060	1 060	517	717	618	98	16%	1 060
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(195 820)	(219 295)	(220 170)	(15 239)	(112 052)	(128 433)	(16 381)	13%	(220 170)
Finance charges		(4 087)	(1 940)	(1 940)	(2)	(863)	(1 132)	(268)	24%	(1 940)
Transfers and Grants		(60)	(60)	(60)	(46)	(60)	(35)	25	-71%	(60)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>25 616</b>	<b>30 285</b>	<b>34 906</b>	<b>(3 132)</b>	<b>61 404</b>	<b>17 666</b>	<b>(43 738)</b>	<b>-248%</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	-	-	275	(275)	-100%	472
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(30 288)	(29 286)	(33 907)	(747)	(16 211)	(17 084)	(873)	5%	(33 907)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(32 343)</b>	<b>(28 815)</b>	<b>(33 436)</b>	<b>(747)</b>	<b>(16 211)</b>	<b>(16 809)</b>	<b>(598)</b>	<b>4%</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	17	(10)	49	(59)	-120%	84
<b>Payments</b>										
Repayment of borrowing		(3 526)	(2 935)	(2 935)	(20)	(752)	(1 712)	(960)	56%	(2 935)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>567</b>	<b>(391)</b>	<b>(391)</b>	<b>(3)</b>	<b>(762)</b>	<b>(1 663)</b>	<b>(901)</b>	<b>54%</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>(3 882)</b>	<b>44 431</b>	<b>(805)</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		56 369	11 132			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 - M07 January													
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	1 597	327	141	2 695	-	-	-	-	4 759	2 695	-	137
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4 599	437	141	999	-	-	-	-	6 175	999	-	186
Receivables from Non-exchange Transactions - Property Rates	1400	1 385	361	243	4 415	-	-	-	-	6 404	4 415	-	186
Receivables from Exchange Transactions - Waste Water Management	1500	1 013	437	353	8 397	-	-	-	-	10 200	8 397	-	301
Receivables from Exchange Transactions - Waste Management	1600	555	281	217	5 554	-	-	-	-	6 607	5 554	-	210
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	3	1	78	-	-	-	-	88	78	-	5
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	3 375	211	2 063	16 850	-	-	-	-	22 499	16 850	-	726
<b>Total By Income Source</b>	<b>2000</b>	<b>12 528</b>	<b>2 055</b>	<b>3 159</b>	<b>38 989</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56 732</b>	<b>38 989</b>	<b>-</b>	<b>1 750</b>
<b>2013/14 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	685	276	87	652	-	-	-	-	1 700	652	-	-
Commercial	2300	1 274	80	535	868	-	-	-	-	2 757	868	-	-
Households	2400	9 137	1 456	1 761	33 235	-	-	-	-	45 589	33 235	-	1 750
Other	2500	1 433	244	775	4 233	-	-	-	-	6 685	4 233	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>12 528</b>	<b>2 055</b>	<b>3 159</b>	<b>38 989</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>56 732</b>	<b>38 989</b>	<b>-</b>	<b>1 750</b>

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January										
Description	NT Code	Budget Year 2014/15								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	3 404	-	-	-	-	-	-	-	3 404
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	735	-	-	-	-	-	-	-	735
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	494	110	-	17	-	-	15	-	637
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>4 633</b>	<b>110</b>	<b>-</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>15</b>	<b>-</b>	<b>4 776</b>

## 7. Investment portfolio analysis

### 7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning	Change in market value	Market value at end of the
R thousands									
<b>Municipality</b>									
Investec		Call Account	Call Deposit	On call			17 910	250	18 160
Standard		Call Account	Call Deposit	On call			9 104	(471)	8 633
ABSA		Call Account	Call Deposit	On call			9 110	(361)	8 749
Nedbank		Call Account	Call Deposit	On call			9 761	712	10 473
<b>Municipality sub-total</b>					-		45 885	130	46 015
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		45 885	130	46 015

## 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 - M07 January										
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	–	61 094	42 734	18 360	43.0%	73 259
Local Government Equitable Share		35 567	38 990	38 990	–	28 430	22 744	5 686	25.0%	38 990
Municipal Infrastructure Grant (MIG)		315	360	360	–	305	210	95	45.4%	360
Integrated National Electrification Programme Grant (INEP)		4 450	25 541	25 541	–	25 541	14 899	10 642	71.4%	25 541
Financial Management Grant (FMG)		1 450	1 600	1 600	–	1 600	933	667	71.4%	1 600
Municipal Systems Improvement Grant (MSIG)		890	934	934	–	934	545	389	71.4%	934
Expanded Public Works Programme (EPWP)	3	1 000	1 834	1 834	–	1 284	1 070	214	20.0%	1 834
Energy Efficiency and Demand Side Management Grant (EEDSMG)		3 000	4 000	4 000	–	3 000	2 333	667	28.6%	4 000
								–		
<b>Provincial Government:</b>		28 226	10 537	10 537	2 106	14 298	6 146	8 152	132.6%	10 537
Human Settlements Development Grant (Housing)		23 607	5 257	5 257	–	8 812	3 067	5 745	187.4%	5 257
Maintenance & Construction of Transport Infrastructure (Roads)		–	794	794	–	–	463	(463)	-100.0%	794
Library Service : Replacement Funding		2 627	3 190	3 190	1 090	3 190	1 861	1 329	71.4%	3 190
Library Service : Conditional Grant	4	617	882	882	294	882	515	368	71.4%	882
Community Development Workers (CDWs)		208	192	192	–	192	112	80	71.8%	192
Thusong Service Centres Grant		–	222	222	222	222	130	93	71.4%	222
Refuse Recycling Project		210	–	–	–	–	–	–	–	–
Management Support Grant		800	–	–	–	500	–	500	–	–
Department Local Government		–	–	–	500	500	–	500	–	–
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	75 219	83 796	83 796	2 106	75 682	48 881	26 801	54.8%	83 796
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		28 038	22 489	22 489	–	17 533	13 119	4 114	31.4%	22 489
Municipal Infrastructure Grant (MIG)		20 038	16 385	16 385	–	15 274	9 558	5 716	59.8%	16 385
Regional Bulk Infrastructure Grant (RBIG)		–	4 145	4 145	–	–	2 418	(2 418)	-100.0%	4 145
Accelerated Community Infrastructure Programme (ACIP)		–	–	–	–	301	–	–	–	–
Integrated National Electrification Programme Grant (INEP)		8 000	1 959	1 959	–	1 959	1 143	816	71.4%	1 959
<b>Provincial Government:</b>		149	379	379	–	379	221	158	71.4%	379
Library Service : Replacement Funding		149	79	79	–	79	46	33	71.4%	79
Library Service : Conditional Grant		–	300	300	–	300	175	–	–	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	–	17 913	13 340	4 272	32.0%	22 868
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	103 541	106 664	106 664	2 106	93 595	62 221	31 074	49.9%	106 664

## 8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January										
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>		44 608	73 259	73 259	448	38 792	42 734	(3 943)	-9.2%	73 259
Local Government Equitable Share		35 567	38 990	38 990	–	28 430	22 744	5 686	25.0%	38 990
Municipal Infrastructure Grant (MIG)		231	360	360	19	157	210	(53)	-25.2%	360
Integrated National Electrification Programme Grant (INEP)		2 809	25 541	25 541	25	5 975	14 899	(8 924)	-59.9%	25 541
Financial Management Grant (FMG)		1 549	1 600	1 600	94	1 144	933	211	22.6%	1 600
Municipal Systems Improvement Grant (MSIG)		857	934	934	–	719	545	175	32.0%	934
Expanded Public Works Programme (EPWP)		1 093	1 834	1 834	297	1 740	1 070	671	62.7%	1 834
Energy Efficiency and Demand Side Management Grant (EEDSMG)		2 501	4 000	4 000	14	625	2 333	(1 708)	-73.2%	4 000
								–		
<b>Provincial Government:</b>		32 854	10 537	11 412	401	5 463	6 657	(1 194)	-17.9%	10 537
Human Settlements Development Grant (Housing)		28 774	5 257	5 411	–	3 181	3 156	25	0.8%	5 257
Maintenance & Construction of Transport Infrastructure (Roads)		–	794	794	–	–	463	(463)	-100.0%	794
Library Service : Replacement Funding		2 418	3 190	3 446	167	1 231	2 010	(779)	-38.8%	3 190
Library Service : Conditional Grant		617	882	882	110	786	515	271	52.7%	882
Community Development Workers (CDWs)		302	192	192	13	147	112	35	30.9%	192
Thusong Service Centres Grant		–	222	222	–	–	130	(130)	-100.0%	222
Refuse Recycling Project		–	–	–	–	–	–	–	–	–
Housing Consumer Education Program		14	–	–	–	–	–	–	–	–
Tourism Potential Nelspoort		60	–	–	–	–	–	–	–	–
Management Support Grant		313	–	465	111	119	271	(153)	-56.2%	–
Upgrade Sport Facilities Murrayburg		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	849	44 254	49 392	(5 137)	-10.4%	83 796
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		21 186	22 489	27 110	543	10 053	15 814	(6 083)	-38.5%	22 489
Municipal Infrastructure Grant (MIG)		17 732	16 385	16 385	339	8 647	9 558	(911)	-9.5%	16 385
Regional Bulk Infrastructure Grant (RBIG)		27	4 145	4 145	–	–	2 418	(2 418)	-100.0%	4 145
Accelerated Community Infrastructure Programme (ACIP)		–	–	–	71	322	–	–	–	–
Integrated National Electrification Programme Grant (INEP)		3 427	1 959	6 580	133	1 084	3 838	(2 754)	-71.8%	1 959
<b>Provincial Government:</b>		163	379	379	82	5 854	221	5 633	2546.3%	379
Library Service : Replacement Funding		149	79	79	1	5	46	(42)	-90.3%	79
Library Service : Conditional Grant		–	300	300	–	–	175	–	–	300
Human Settlements Development Grant (Housing)		–	–	–	–	5 768	–	–	–	–
Public Transport Infrastructure		13	–	–	81	81	–	81	#DIV/0!	–
<b>District Municipality:</b>		–	–	–	–	–	–	–	–	–
<b>Other grant providers:</b>		–	170	170	–	–	99	(99)	-100.0%	–
Menerville Library Alteration		–	170	170	–	–	99	(99)	-100.0%	–
<b>Total capital expenditure of Transfers and Grants</b>		21 348	23 038	27 659	625	15 906	16 135	(550)	-3.4%	22 868
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		99 267	106 834	112 330	1 474	60 161	65 526	(5 687)	-8.7%	106 664



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

### 9.1 Supporting Table SC8

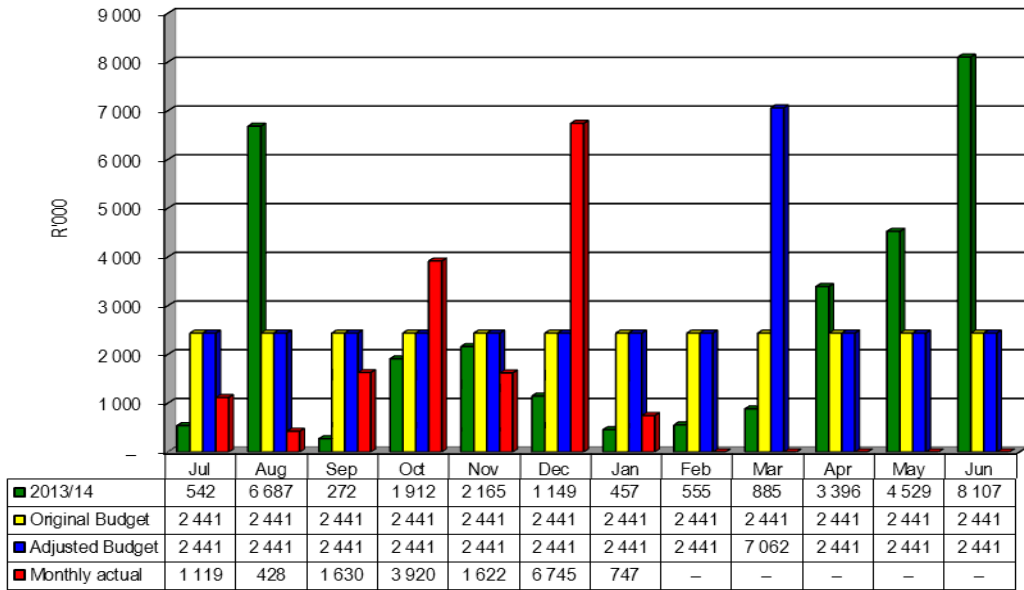
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January										
Summary of Employee and Councillor remuneration	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	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	1 650	1 836	(186)	-10%	3 147
Pension and UIF Contributions		193	181	181	24	165	105	60	57%	19
Medical Aid Contributions		38	42	42	4	23	25	(1)	-5%	42
Motor Vehicle Allowance		711	739	739	53	371	431	(60)	-14%	739
Cellphone Allowance		271	340	340	23	158	199	(40)	-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>2 367</b>	<b>2 595</b>	<b>(228)</b>	<b>-9%</b>	<b>4 287</b>
% increase	4		14.3%	14.3%						10.1%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		3 056	5 438	5 438	310	2 059	3 172	(1 113)	-35%	5 438
Pension and UIF Contributions		463	632	632	46	318	368	(51)	-14%	632
Medical Aid Contributions		31	27	27	2	15	16	(1)	-4%	27
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		359	380	380	-	-	222	(222)	-100%	380
Motor Vehicle Allowance		348	324	324	37	239	189	50	26%	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>395</b>	<b>2 631</b>	<b>3 967</b>	<b>(1 336)</b>	<b>-34%</b>	<b>6 800</b>
% increase	4		58.7%	58.7%						58.7%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		49 403	51 217	51 217	3 827	29 968	29 877	91	0%	51 217
Pension and UIF Contributions		6 579	8 360	8 360	618	4 353	4 877	(524)	-11%	8 360
Medical Aid Contributions		1 147	1 244	1 244	99	656	726	(70)	-10%	1 244
Overtime		3 268	2 011	2 011	407	1 899	1 173	726	62%	2 011
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1 237	1 726	1 726	102	727	1 007	(280)	-28%	1 726
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		246	268	268	22	155	157	(2)	-1%	268
Other benefits and allowances		173	1 072	1 072	115	838	625	213	34%	1 072
Payments in lieu of leave		517	300	300	23	186	175	11	6%	300
Long service awards		276	421	421	19	193	246	(53)	-22%	421
Post-retirement benefit obligations	2	780	875	875	72	495	510	(16)	-3%	875
<b>Sub Total - Other Municipal Staff</b>		<b>63 628</b>	<b>67 495</b>	<b>67 495</b>	<b>5 304</b>	<b>39 469</b>	<b>39 372</b>	<b>97</b>	<b>0%</b>	<b>67 495</b>
% increase	4		6.1%	6.1%						6.1%
<b>Total Parent Municipality</b>		<b>71 808</b>	<b>78 744</b>	<b>78 744</b>	<b>6 042</b>	<b>44 467</b>	<b>45 934</b>	<b>(1 466)</b>	<b>-3%</b>	<b>78 582</b>
			9.7%	9.7%						9.4%
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>71 808</b>	<b>78 744</b>	<b>78 744</b>	<b>6 042</b>	<b>44 467</b>	<b>45 934</b>	<b>(1 466)</b>	<b>-3%</b>	<b>78 582</b>
% increase	4		9.7%	9.7%						9.4%
<b>TOTAL MANAGERS AND STAFF</b>		<b>67 914</b>	<b>74 295</b>	<b>74 295</b>	<b>5 699</b>	<b>42 100</b>	<b>43 338</b>	<b>(1 238)</b>	<b>-3%</b>	<b>74 295</b>

## 10. Capital programme performance

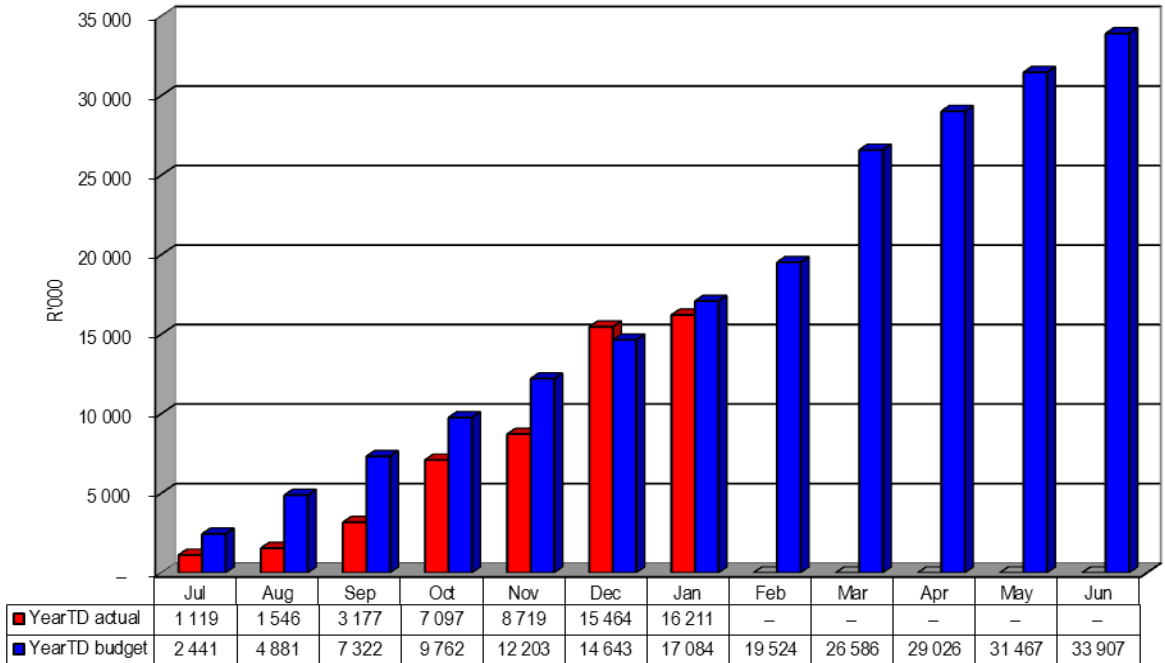
### 10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January									
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 Adjustments Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	542	2 441	2 441	1 119	1 119	2 441	1 322	54.2%	3%
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%	9%
October	1 912	2 441	2 441	3 920	7 097	9 762	2 665	27.3%	21%
November	2 165	2 441	2 441	1 622	8 719	12 203	3 484	28.5%	26%
December	1 149	2 441	2 441	6 745	15 464	14 643	(821)	-5.6%	46%
January	457	2 441	2 441	747	16 211	17 084	873	5.1%	48%
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>16 211</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 - M07 January										
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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		25 069	21 229	25 850	551	14 357	12 384	(1 974)	-15.9%	25 850
Infrastructure - Road transport		5 855	5 855	5 855	389	4 591	3 539	(1 052)	-29.7%	6 067
Roads, Pavements & Bridges		5 855	5 430	5 430	389	4 591	3 167	(1 424)	-44.9%	5 430
Storm water		-	425	425	-	-	372	372	100.0%	637
Infrastructure - Electricity		9 351	4 501	9 122	133	1 635	2 625	990	37.7%	9 122
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		9 351	2 789	7 410	133	1 084	1 627	543	33.4%	7 410
Street Lighting		-	1 712	1 712	-	551	999	447	44.8%	1 712
Infrastructure - Water		4 165	5 719	5 719	1	714	3 336	2 622	78.6%	5 719
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		4 165	5 719	5 719	1	714	3 336	2 622	78.6%	5 719
Infrastructure - Sanitation		5 234	4 942	4 942	17	7 287	2 883	(4 404)	-152.8%	4 942
Reticulation		-	1 966	1 966	-	7 270	1 147	(6 123)	-533.9%	1 966
Sewerage purification		5 234	2 976	2 976	17	17	1 736	1 719	99.0%	2 976
Infrastructure - Other		464	212	212	10	130	-	(130)	#DIV/0!	-
Waste Management		460	212	212	10	130	-	(130)	#DIV/0!	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		4	-	-	-	-	-	-	-	-
<b>Community</b>		645	3 000	3 000	-	1 246	1 750	504	28.8%	3 000
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	3 000	3 000	-	1 246	1 750	504	28.8%	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	197	607	2 950	2 343	79.4%	5 057
General vehicles		3 866	2 010	2 010	-	-	1 173	1 173	100.0%	2 010
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		323	786	786	95	384	458	75	16.3%	786
Computers - hardware/equipment		-	1 049	1 049	-	-	612	612	100.0%	1 049
Furniture and other office equipment		699	532	532	101	219	310	91	29.5%	532
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		2	680	680	-	4	397	393	98.9%	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	747	16 211	17 084	873	5.1%	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 - M07 January										
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>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	8 343	8 343	213	2 875	4 867	1 992	40.9%	8 343
Infrastructure - Road transport		-	2 888	2 888	74	995	1 685	689	40.9%	2 888
Roads, Pavements & Bridges		-	2 848	2 848	73	981	1 661	680	40.9%	2 848
Storm water		-	40	40	1	14	23	10	40.9%	40
Infrastructure - Electricity		-	2 426	2 426	62	836	1 415	579	40.9%	2 426
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	2 299	2 299	59	792	1 341	549	40.9%	2 299
Street Lighting		-	127	127	3	44	74	30	40.9%	127
Infrastructure - Water		-	1 516	1 516	39	522	884	362	40.9%	1 516
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	656	656	17	226	382	156	40.9%	656
Reticulation		-	860	860	22	296	502	205	40.9%	860
Infrastructure - Sanitation		-	543	543	14	187	317	130	40.9%	543
Reticulation		-	124	124	3	43	72	30	40.9%	124
Sewerage purification		-	419	419	11	144	244	100	40.9%	419
Infrastructure - Other		-	970	970	25	334	566	232	40.9%	970
Waste Management		-	970	970	25	334	566	232	40.9%	970
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	2 082	2 082	53	718	1 215	497	40.9%	2 082
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	292	292	7	101	170	70	40.9%	292
Community halls		-	133	133	3	46	78	32	40.9%	133
Libraries		-	295	295	8	101	172	70	40.9%	295
Recreational facilities		-	482	482	12	166	281	115	40.9%	482
Fire, safety & emergency		-	432	432	11	149	252	103	40.9%	432
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	57	57	1	20	33	14	40.9%	57
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	392	392	10	135	228	93	40.9%	392
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	10 628	10 628	271	3 663	6 200	2 537	40.9%	7 807
General vehicles		-	2 820	2 820	72	972	1 645	673	40.9%	-
Specialised vehicles		-	875	875	22	302	511	209	40.9%	875
Plant & equipment		-	1 244	1 244	32	429	726	297	40.9%	1 244
Computers - hardware/equipment		-	200	200	5	69	117	48	40.9%	200
Furniture and other office equipment		-	590	590	15	203	344	141	40.9%	590
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	4 440	4 440	113	1 530	2 590	1 060	40.9%	4 440
Other Buildings		-	458	458	12	158	267	109	40.9%	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	537	7 255	12 281	5 026	40.9%	18 232
<b>Specialised vehicles</b>		-	875	875	22	302	511	209	0	875
Refuse		-	875	875	22	302	511	209	0	875
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

## 10.2.3 Supporting Table SC13d

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M07 January										
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>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		10 507	11 938	11 938	995	6 964	6 964	-		11 938
Infrastructure - Road transport		4 841	5 263	5 263	439	3 070	3 070	-		5 263
<i>Roads, Pavements &amp; Bridges</i>		4 841	3 603	3 603	300	2 102	2 102	-		3 603
<i>Storm water</i>		-	1 659	1 659	138	968	968	-		1 659
Infrastructure - Electricity		1 722	1 967	1 967	164	1 148	1 148	-		1 967
<i>Generation</i>		-	-	-	-	-	-	-		-
<i>Transmission &amp; Reticulation</i>		1 722	1 967	1 967	164	1 148	1 148	-		1 967
<i>Street Lighting</i>		-	-	-	-	-	-	-		-
Infrastructure - Water		2 106	2 698	2 698	225	1 574	1 574	-		2 698
<i>Dams &amp; Reservoirs</i>		-	-	-	-	-	-	-		-
<i>Water purification</i>		2 106	2 419	2 419	202	1 411	1 411	-		2 419
<i>Reticulation</i>		-	279	279	23	163	163	-		279
Infrastructure - Sanitation		1 615	1 842	1 842	154	1 075	1 075	-		1 842
<i>Reticulation</i>		-	1 842	1 842	154	1 075	1 075	-		1 842
<i>Sewerage purification</i>		1 615	-	-	-	-	-	-		-
Infrastructure - Other		223	168	168	14	98	98	-		168
<i>Waste Management</i>		50	168	168	14	98	98	-		168
<i>Transportation</i>		-	-	-	-	-	-	-		-
<i>Gas</i>		-	-	-	-	-	-	-		-
<i>Other</i>		173	-	-	-	-	-	-		-
<b>Community</b>		987	550	550	46	321	321	-		550
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	176	176	15	103	103	-		176
Swimming pools		-	-	-	-	-	-	-		-
Community halls		630	330	330	27	192	192	-		330
Libraries		27	7	7	1	4	4	-		7
Recreational facilities		327	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Buses		-	-	-	-	-	-	-		-
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	35	35	3	20	20	-		35
Cemeteries		-	0	0	0	0	0	-		0
Social rental housing		-	-	-	-	-	-	-		-
Other		3	3	3	0	2	2	-		3
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Investment properties</b>		733	311	311	26	182	182	-		311
Housing development		-	-	-	-	-	-	-		-
Other		733	311	311	26	182	182	-		311
<b>Other assets</b>		12 707	2 163	2 163	180	1 261	1 261	-		2 163
General vehicles		1 989	1 306	1 306	109	762	762	-		1 306
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		172	172	172	14	100	100	-		172
Computers - hardware/equipment		-	220	220	18	128	128	-		220
Furniture and other office equipment		412	269	269	22	157	157	-		269
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		1 431	-	-	-	-	-	-		-
Other Buildings		8 699	195	195	16	114	114	-		195
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		5	-	-	-	-	-	-		-
<b>Agricultural assets</b>		-	-	-	-	-	-	-		-
<i>List sub-class</i>		-	-	-	-	-	-	-		-
<b>Biological assets</b>		-	-	-	-	-	-	-		-
<i>List sub-class</i>		-	-	-	-	-	-	-		-
<b>Intangibles</b>		91	119	119	10	69	69	-		119
Computers - software & programming		91	119	119	10	69	69	-		119
Other		-	-	-	-	-	-	-		-
<b>Total Depreciation</b>		25 024	15 081	15 081	1 257	8 797	8 797	-		15 081
<b>Specialised vehicles</b>		-	-	-	-	-	-	-		-
Refuse		-	-	-	-	-	-	-		-
Fire		-	-	-	-	-	-	-		-
Conservancy		-	-	-	-	-	-	-		-
Ambulances		-	-	-	-	-	-	-		-

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

### **11.1 Over view**

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