

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING March 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 March.

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 March 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 was tabled and approved by Council on 25 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 March 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 R 164,458 million, 17% or R 33,007 million below year-to-date budget projections of R 197,465 million for March 2015.

The variance is attributable to Fines income according to iGRAP 1 treatment.

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

Operating expenditure by type

Total expenditure amounts to R 157,673 million, R 40,688 million, below year-to-date budget projections for March 2015. The variance can be attributed to the Eskom bulk electricity account for March 2015 amounting to R 3,333 million that will only be paid in April and operating grant expenditure.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R 23,606 million, or 54% of a total adjustment budget of R 43,899 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 R 6,048 million during March resulting in a closing balance of R 60,493 million.

Refer to Table C7 for more detail on cash flows.

3.3 Material variances from SDBIP

A detailed report will be submitted to council at the end of April 2015.

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 - M09 March									
Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	23,192	24,984	24,984	3	25,016	24,829	187	1%	24,984
Service charges	85,099	97,492	96,566	7,653	70,027	72,424	(2,397)	-3%	96,566
Investment revenue	1,012	1,060	1,060	74	1,101	795	306	38%	1,060
Transfers recognised - operational	77,919	83,796	85,355	10,560	55,913	64,016	(8,103)	-13%	85,355
Other own revenue	50,193	24,793	47,202	1,523	12,402	35,401	(22,999)	-65%	47,202
Total Revenue (excluding capital transfers and contributions)	237,415	232,125	255,166	19,813	164,458	197,465	(33,007)	-17%	255,166
Employee costs	67,914	74,295	72,300	5,413	53,026	54,225	(1,199)	-2%	72,300
Remuneration of Councillors	3,894	4,449	4,449	343	3,053	3,337	(284)	-9%	4,449
Depreciation & asset impairment	25,024	15,081	15,081	1,257	11,311	11,311	0	0%	15,081
Finance charges	4,087	1,940	2,116	124	1,066	1,587	(521)	-33%	2,116
Materials and bulk purchases	63,798	74,897	73,031	5,055	43,708	54,773	(11,065)	-20%	73,031
Transfers and grants	60	60	60	-	63	45	18	41%	60
Other expenditure	89,457	74,923	97,445	6,265	45,447	73,084	(27,637)	-38%	97,445
Total Expenditure	254,234	245,644	264,481	18,456	157,673	198,361	(40,688)	-21%	264,481
Surplus/(Deficit)	(16,819)	(13,519)	(9,315)	1,357	6,786	(895)	7,681	-858%	(9,315)
Transfers recognised - capital	21,348	22,868	39,256	5,627	22,786	29,442	(6,656)	-23%	39,256
Contributions & Contributed assets	363	170	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4,893	9,519	29,941	6,985	29,572	28,547	1,025	4%	29,941
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4,893	9,519	29,941	6,985	29,572	28,547	1,025	4%	29,941
Capital expenditure & funds sources									
Capital expenditure	30,656	29,286	43,899	6,048	23,606	32,925	(9,319)	-28%	43,899
Capital transfers recognised	21,348	23,038	39,256	5,627	22,786	29,442	(6,656)	-23%	39,256
Public contributions & donations	363	-	170	-	-	128	(128)	-100%	170
Borrowing	4,092	2,460	2,460	-	-	1,845	(1,845)	-100%	2,460
Internally generated funds	4,852	3,788	2,014	421	820	1,510	(691)	-46%	2,014
Total sources of capital funds	30,656	29,286	43,899	6,048	23,606	32,925	(9,319)	-28%	43,899
Financial position									
Total current assets	49,429	43,252	43,762		148,410				43,762
Total non current assets	388,898	409,592	417,716		401,202				417,716
Total current liabilities	46,034	41,104	35,610		150,559				35,610
Total non current liabilities	46,161	47,055	49,795		46,091				49,795
Community wealth/Equity	346,132	364,685	376,074		352,962				376,074
Cash flows									
Net cash from (used) operating	25,616	30,285	35,492	12,459	73,054	26,619	(46,435)	-174%	35,492
Net cash from (used) investing	(32,343)	(28,815)	(43,428)	(6,048)	(23,606)	(32,571)	(8,965)	28%	(43,428)
Net cash from (used) financing	567	(391)	(391)	(124)	(891)	(293)	598	-204%	(391)
Cash/cash equivalents at the month/year end	11,937	13,017	3,610	-	60,494	5,692	(54,803)	-963%	3,610
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	10,781	4,428	1,558	40,210	-	-	-	-	56,977
Creditors Age Analysis									
Total Creditors	5,657	1	-	8	(3)	20	11	-	5,694

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) - M09 March										
Description	Ref	2013/14			Budget Year 2014/15					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Standard	1									
Governance and administration		56,140	72,468	60,374	10,708	71,518	51,371	20,146	39%	60,374
Executive and council		24,512	39,089	26,499	10,697	38,958	19,874	19,084	96%	26,499
Budget and treasury office		31,317	32,894	32,530	(21)	32,284	30,488	1,796	6%	32,530
Corporate services		311	485	1,345	32	276	1,009	(733)	-73%	1,345
Community and public safety		75,086	30,912	66,668	1,249	12,864	50,001	(37,137)	-74%	66,668
Community and social services		4,161	6,087	6,433	193	4,473	4,825	(352)	-7%	6,433
Sport and recreation		1,266	3,226	2,972	27	337	2,229	(1,892)	-85%	2,972
Public safety		40,800	16,220	40,065	1,021	4,788	30,049	(25,261)	-84%	40,065
Housing		28,859	5,380	17,198	8	3,266	12,899	(9,633)	-75%	17,198
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,703	8,967	13,058	403	6,903	9,793	(2,890)	-30%	13,058
Planning and development		386	452	1,087	6	262	815	(553)	-68%	1,087
Road transport		8,318	8,515	11,971	397	6,641	8,978	(2,337)	-26%	11,971
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		119,197	142,816	154,322	13,080	95,960	115,741	(19,782)	-17%	154,322
Electricity		73,328	101,801	108,424	5,358	58,251	81,318	(23,067)	-28%	108,424
Water		21,271	18,471	22,233	1,152	10,526	16,675	(6,149)	-37%	22,233
Waste water management		17,156	16,279	16,282	6,067	22,175	12,211	9,964	82%	16,282
Waste management		7,442	6,266	7,383	503	5,007	5,537	(530)	-10%	7,383
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	259,127	255,163	294,422	25,441	187,244	226,907	(39,663)	-17%	294,422
Expenditure - Standard										
Governance and administration		54,181	43,258	46,855	3,632	32,012	35,142	(3,129)	-9%	46,855
Executive and council		16,448	14,980	15,250	1,154	9,882	11,437	(1,555)	-14%	15,250
Budget and treasury office		14,069	15,169	17,384	1,504	12,639	13,038	(400)	-3%	17,384
Corporate services		23,665	13,109	14,221	974	9,492	10,666	(1,174)	-11%	14,221
Community and public safety		83,680	37,042	60,165	2,351	25,265	45,124	(19,859)	-44%	60,165
Community and social services		7,291	9,231	8,978	541	6,631	6,734	(103)	-2%	8,978
Sport and recreation		7,099	6,827	6,550	470	5,842	4,912	930	19%	6,550
Public safety		39,548	14,570	38,056	1,268	8,751	28,542	(19,791)	-69%	38,056
Housing		29,741	6,413	6,581	72	4,040	4,936	(895)	-18%	6,581
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		20,499	27,564	26,371	2,653	18,527	19,779	(1,252)	-6%	26,371
Planning and development		4,273	4,805	5,328	414	3,093	3,996	(903)	-23%	5,328
Road transport		16,227	22,758	21,043	2,239	15,434	15,782	(349)	-2%	21,043
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		95,581	137,449	130,757	9,802	81,663	98,068	(16,405)	-17%	130,757
Electricity		62,366	97,543	90,108	5,555	51,023	67,581	(16,558)	-25%	90,108
Water		17,759	22,752	20,900	2,836	16,272	15,675	597	4%	20,900
Waste water management		5,045	6,341	7,448	548	5,967	5,586	381	7%	7,448
Waste management		10,411	10,813	12,302	862	8,402	9,226	(825)	-9%	12,302
Other		292	332	332	18	206	249	(43)	-17%	332
Total Expenditure - Standard	3	254,234	245,644	264,481	18,456	157,673	198,361	(40,688)	-21%	264,481
Surplus/ (Deficit) for the year		4,893	9,519	29,941	6,985	29,572	28,547	1,025	4%	29,941

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) - M09 March										
Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue by Vote	1									
Vote 1 - Municipal Manager		491	-	900	-	225	675	(450)	-66.6%	900
Vote 2 - Director: Corporate Services		27,557	44,063	32,009	10,833	41,537	24,007	17,530	73.0%	32,009
Vote 3 - Director: Financial Services		31,334	32,916	32,552	(16)	32,310	30,505	1,805	5.9%	32,552
Vote 4 - Director: Engineering Services		48,008	46,812	54,155	7,621	39,699	40,616	(917)	-2.3%	54,155
Vote 5 - Director: Community Services		78,409	29,571	66,381	1,645	15,221	49,786	(34,564)	-69.4%	66,381
Vote 6 - Director: Electrical Services		73,328	101,801	108,424	5,358	58,251	81,318	(23,067)	-28.4%	108,424
		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	259,127	255,163	294,422	25,441	187,244	226,907	(39,663)	-17.5%	294,422
Expenditure by Vote	1									
Vote 1 - Municipal Manager		3,560	3,690	4,007	277	2,651	3,005	(353)	-11.8%	4,007
Vote 2 - Director: Corporate Services		36,247	26,014	26,783	1,775	16,228	20,087	(3,859)	-19.2%	26,783
Vote 3 - Director: Financial Services		14,267	15,348	17,563	1,512	12,742	13,173	(430)	-3.3%	17,563
Vote 4 - Director: Engineering Services		54,183	67,159	65,271	6,871	50,278	48,953	1,324	2.7%	65,271
Vote 5 - Director: Community Services		83,611	35,890	60,749	2,466	24,751	45,562	(20,811)	-45.7%	60,749
Vote 6 - Director: Electrical Services		62,366	97,543	90,108	5,555	51,023	67,581	(16,558)	-24.5%	90,108
		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	254,234	245,644	264,481	18,456	157,673	198,361	(40,688)	-20.5%	264,481
Surplus/ (Deficit) for the year	2	4,893	9,519	29,941	6,985	29,572	28,547	1,025	3.6%	29,941

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) - M09 March										
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		22,792	24,364	24,364	(36)	24,654	24,364	290	1%	24,364
Property rates - penalties & collection charges		400	620	620	39	362	465	(103)	-22%	620
Service charges - electricity revenue		56,621	67,167	67,058	5,239	47,341	50,293	(2,952)	-6%	67,058
Service charges - water revenue		12,150	12,695	12,394	1,093	9,150	9,295	(146)	-2%	12,394
Service charges - sanitation revenue		10,731	11,670	11,294	855	9,001	8,470	531	6%	11,294
Service charges - refuse revenue		5,598	5,960	5,821	466	4,535	4,366	170	4%	5,821
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		815	845	854	108	803	641	163	25%	854
Interest earned - external investments		1,012	1,060	1,060	74	1,101	795	306	38%	1,060
Interest earned - outstanding debtors		1,858	1,716	1,796	149	1,518	1,347	171	13%	1,796
Dividends received		-	-	-	-	-	-	-	-	-
Fines		40,874	16,120	39,960	1,055	4,865	29,970	(25,105)	-84%	39,960
Licences and permits		546	648	648	40	327	486	(159)	-33%	648
Agency services		541	520	580	53	464	435	29	7%	580
Transfers recognised - operational		77,919	83,796	85,355	10,560	55,913	64,016	(8,103)	-13%	85,355
Other revenue		5,560	4,944	3,364	118	4,426	2,523	1,903	75%	3,364
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		237,415	232,125	255,166	19,813	164,458	197,465	(33,007)	-17%	255,166
Expenditure By Type										
Employee related costs		67,914	74,295	72,300	5,413	53,026	54,225	(1,199)	-2%	72,300
Remuneration of councillors		3,894	4,449	4,449	343	3,053	3,337	(284)	-9%	4,449
Debt impairment		27,217	3,000	26,840	250	2,250	20,130	(17,880)	-89%	26,840
Depreciation & asset impairment		25,024	15,081	15,081	1,257	11,311	11,311	0	0%	15,081
Finance charges		4,087	1,940	2,116	124	1,066	1,587	(521)	-33%	2,116
Bulk purchases		46,390	53,844	51,524	4,440	33,696	38,643	(4,947)	-13%	51,524
Other materials		17,408	21,053	21,507	615	10,012	16,130	(6,118)	-38%	21,507
Contracted services		11,540	7,907	8,135	897	4,700	6,101	(1,401)	-23%	8,135
Transfers and grants		60	60	60	-	63	45	18	41%	60
Other expenditure		50,532	64,016	62,470	5,118	38,496	46,852	(8,356)	-18%	62,470
Loss on disposal of PPE		168	-	-	-	-	-	-	-	-
Total Expenditure		254,234	245,644	264,481	18,456	157,673	198,361	(40,688)	-21%	264,481
Surplus/(Deficit)		(16,819)	(13,519)	(9,315)	1,357	6,786	(895)	7,681	(0)	(9,315)
Transfers recognised - capital		21,348	22,868	39,256	5,627	22,786	29,442	(6,656)	(0)	39,256
Contributions recognised - capital		-	170	-	-	-	-	-	-	-
Contributed assets		363	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		4,893	9,519	29,941	6,985	29,572	28,547			29,941
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		4,893	9,519	29,941	6,985	29,572	28,547			29,941
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		4,893	9,519	29,941	6,985	29,572	28,547			29,941
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		4,893	9,519	29,941	6,985	29,572	28,547			29,941

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) - M09 March										
Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		9	7	3	-	2	2	1	29%	3
Vote 2 - Director: Corporate Services		355	1,067	1,675	473	845	1,256	(411)	-33%	1,675
Vote 3 - Director: Financial Services		125	164	159	-	41	119	(78)	-65%	159
Vote 4 - Director: Engineering Services		18,220	21,715	18,987	5,574	19,727	14,240	5,487	39%	18,987
Vote 5 - Director: Community Services		2,432	1,474	12,739	1	132	9,554	(9,422)	-99%	12,739
Vote 6 - Director: Electrical Services		9,514	4,860	10,338	-	2,858	7,753	(4,895)	-63%	10,338
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	30,656	29,286	43,899	6,048	23,606	32,925	(9,319)	-28%	43,899
Total Capital Expenditure		30,656	29,286	43,899	6,048	23,606	32,925	(9,319)	-28%	43,899
Capital Expenditure - Standard Classification										
Governance and administration		474	1,021	1,077	362	609	807	(198)	-25%	1,077
Executive and council		16	31	24	-	11	18	(6)	-36%	24
Budget and treasury office		125	134	99	-	41	74	(33)	-44%	99
Corporate services		332	857	954	362	557	716	(159)	-22%	954
Community and public safety		2,018	4,144	15,647	111	493	11,735	(11,242)	-96%	15,647
Community and social services		383	460	12,609	111	286	9,457	(9,171)	-97%	12,609
Sport and recreation		883	3,200	2,928	-	206	2,196	(1,990)	-91%	2,928
Public safety		635	465	92	-	1	69	(68)	-99%	92
Housing		117	18	18	-	-	14	(14)	-100%	18
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		7,968	7,520	10,555	329	5,555	7,916	(2,362)	-30%	10,555
Planning and development		2	397	66	4	12	50	(37)	-75%	66
Road transport		7,966	7,123	10,489	325	5,542	7,867	(2,324)	-30%	10,489
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		20,195	16,601	16,621	5,246	16,949	12,466	4,483	36%	16,621
Electricity		9,514	4,860	10,338	-	2,858	7,753	(4,895)	-63%	10,338
Water		4,673	5,859	2,736	50	1,326	2,052	(726)	-35%	2,736
Waste water management		4,541	4,942	2,570	5,195	12,634	1,928	10,706	555%	2,570
Waste management		1,466	940	977	1	131	733	(602)	-82%	977
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	30,656	29,286	43,899	6,048	23,606	32,925	(9,319)	-28%	43,899
Funded by:										
National Government		21,199	22,489	26,605	591	11,725	19,954	(8,228)	-41%	26,605
Provincial Government		149	379	12,651	5,036	11,061	9,488	1,573	17%	12,651
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	170	-	-	-	-	-	-	-
Transfers recognised - capital		21,348	23,038	39,256	5,627	22,786	29,442	(6,656)	-23%	39,256
Public contributions & donations	5	363	-	170	-	-	128	(128)	-100%	170
Borrowing	6	4,092	2,460	2,460	-	-	1,845	(1,845)	-100%	2,460
Internally generated funds		4,852	3,788	2,014	421	820	1,510	(691)	-46%	2,014
Total Capital Funding		30,656	29,286	43,899	6,048	23,606	32,925	(9,319)	-28%	43,899

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M09 March						
Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		2,605	952	762	12	762
Call investment deposits		9,332	4,783	2,848	48,427	2,848
Consumer debtors		28,866	29,617	32,253	64,206	32,253
Other debtors		4,612	4,500	4,500	32,306	4,500
Current portion of long-term receivables		1,222	-	-	-	-
Inventory		2,791	3,400	3,400	3,459	3,400
Total current assets		49,429	43,252	43,762	148,410	43,762
Non current assets						
Long-term receivables		3,677	1,150	3,677	3,166	3,677
Investments		-	-	-	-	-
Investment property		8,648	9,058	8,336	8,948	8,336
Investments in Associate		-	-	-	-	-
Property, plant and equipment		376,305	398,093	402,582	387,061	402,582
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		269	142	150	269	150
Other non-current assets		-	1,149	2,971	1,758	2,971
Total non current assets		388,898	409,592	417,716	401,202	417,716
TOTAL ASSETS		438,327	452,844	461,478	549,612	461,478
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	7,193	-
Borrowing		3,476	2,611	3,476	2,756	3,476
Consumer deposits		1,139	1,284	1,284	1,175	1,284
Trade and other payables		33,909	26,675	20,316	72,859	20,316
Provisions		7,509	10,534	10,534	66,576	10,534
Total current liabilities		46,034	41,104	35,610	150,559	35,610
Non current liabilities						
Borrowing		14,603	17,320	20,059	14,603	20,059
Provisions		31,558	29,735	29,735	31,489	29,735
Total non current liabilities		46,161	47,055	49,795	46,091	49,795
TOTAL LIABILITIES		92,194	88,159	85,404	196,650	85,404
NET ASSETS	2	346,132	364,685	376,074	352,962	376,074
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		335,966	356,367	365,467	342,795	365,467
Reserves		10,166	8,318	10,606	10,167	10,606
TOTAL COMMUNITY WEALTH/EQUITY	2	346,132	364,685	376,074	352,962	376,074

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M09 March										
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		119,382	143,686	137,496	10,823	99,884	103,122	(3,237)	-3%	137,496
Government - operating		75,009	83,796	84,387	12,060	87,161	63,290	23,871	38%	84,387
Government - capital		28,322	23,038	34,159	6,181	27,421	25,620	1,801	7%	34,159
Interest		2,870	1,060	2,856	223	2,506	2,142	364	17%	2,856
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(195,820)	(219,295)	(221,231)	(16,825)	(142,983)	(165,923)	(22,940)	14%	(221,231)
Finance charges		(4,087)	(1,940)	(2,116)	(3)	(872)	(1,587)	(715)	45%	(2,116)
Transfers and Grants		(60)	(60)	(60)	-	(63)	(45)	18	-41%	(60)
NET CASH FROM/(USED) OPERATING ACTIVITIES		25,616	30,285	35,492	12,459	73,054	26,619	(46,435)	-174%	35,492
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		(2,055)	472	472	-	-	354	(354)	-100%	472
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(30,288)	(29,286)	(43,899)	(6,048)	(23,606)	(32,925)	(9,319)	28%	(43,899)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(32,343)	(28,815)	(43,428)	(6,048)	(23,606)	(32,571)	(8,965)	28%	(43,428)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		4,092	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	2,460	2,460	-	-	1,845	(1,845)	-100%	2,460
Increase (decrease) in consumer deposits		-	84	84	(3)	1	63	(62)	-98%	84
Payments										
Repayment of borrowing		(3,526)	(2,935)	(2,935)	(121)	(893)	(2,201)	(1,309)	59%	(2,935)
NET CASH FROM/(USED) FINANCING ACTIVITIES		567	(391)	(391)	(124)	(891)	(293)	598	-204%	(391)
NET INCREASE/ (DECREASE) IN CASH HELD		(6,161)	1,080	(8,327)	6,287	48,557	(6,246)			(8,327)
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	3,610		60,494	5,692			3,610

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 - M09 March													
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			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,159	343	267	2,787	-	-	-	-	4,556	2,787	-	176
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,998	586	247	1,116	-	-	-	-	5,947	1,116	-	239
Receivables from Non-exchange Transactions - Property Rates	1400	1,369	387	285	4,281	-	-	-	-	6,322	4,281	-	239
Receivables from Exchange Transactions - Waste Water Management	1500	1,000	471	349	8,294	-	-	-	-	10,114	8,294	-	387
Receivables from Exchange Transactions - Waste Management	1600	543	292	236	5,477	-	-	-	-	6,547	5,477	-	270
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	3	2	78	-	-	-	-	89	78	-	7
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2,706	2,347	172	18,177	-	-	-	-	23,402	18,177	-	934
Total By Income Source	2000	10,781	4,428	1,558	40,210	-	-	-	-	56,977	40,210	-	2,250
2013/14 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	723	406	129	754	-	-	-	-	2,012	754	-	-
Commercial	2300	1,178	227	51	1,228	-	-	-	-	2,684	1,228	-	-
Households	2400	7,697	3,585	1,153	33,542	-	-	-	-	45,977	33,542	-	2,250
Other	2500	1,183	210	225	4,686	-	-	-	-	6,303	4,686	-	-
Total By Customer Group	2600	10,781	4,428	1,558	40,210	-	-	-	-	56,977	40,210	-	2,250

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March										
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
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	3,333	-	-	-	-	-	-	-	3,333
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	647	-	-	-	-	-	-	-	647
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,678	1	-	8	(3)	20	11	-	1,715
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,657	1	-	8	(3)	20	11	-	5,694

7. Investment portfolio analysis

7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March									
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									
Municipality									
Investec		Call Account	Call Deposit	On call			17,136	(926)	16,210
Standard		Call Account	Call Deposit	On call			8,511	(263)	8,248
ABSA		Call Account	Call Deposit	On call			9,064	(718)	8,346
Nedbank		Call Account	Call Deposit	On call			8,847	6,777	15,624
Municipality sub-total					-		43,557	4,870	48,427
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		43,557	4,870	48,427

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 - M09 March										
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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		46,672	73,259	70,619	11,560	70,632	52,964	17,668	33.4%	70,619
Local Government Equitable Share		35,567	38,990	38,990	10,560	38,990	29,243	9,748	33.3%	38,990
Municipal Infrastructure Grant (MIG)		315	360	292	-	305	219	86	39.3%	292
Integrated National Electrification Programme Grant (INEP)		4,450	25,541	22,969	-	22,969	17,227	5,742	33.3%	22,969
Financial Management Grant (FMG)		1,450	1,600	1,600	-	1,600	1,200	400	33.3%	1,600
Municipal Systems Improvement Grant (MSIG)		890	934	934	-	934	701	234	33.3%	934
Expanded Public Works Programme (EPWP)	3	1,000	1,834	1,834	-	1,834	1,376	459	33.3%	1,834
Energy Efficiency and Demand Side Management Grant (EEDSMG)		3,000	4,000	4,000	1,000	4,000	3,000	1,000	33.3%	4,000
Provincial Government:		28,226	10,537	13,478	500	16,240	10,109	6,131	60.7%	13,478
Human Settlements Development Grant (Housing)		23,607	5,257	5,257	-	8,812	3,943	4,869	123.5%	5,257
Maintenance & Construction of Transport Infrastructure (Roads)		-	794	794	-	-	596	(596)	-100.0%	794
Library Service : Replacement Funding		2,627	3,190	3,045	-	3,045	2,283	761	33.3%	3,045
Library Service : Conditional Grant	4	617	882	882	-	882	662	221	33.3%	882
Community Development Workers (CDWs)		208	192	192	-	192	144	48	33.6%	192
Thusong Service Centres Grant		-	222	222	-	222	167	56	33.3%	222
Refuse Recycling Project		210	-	-	-	-	-	-	-	-
Management Support Grant		800	-	3,087	500	3,087	2,315	772	33.3%	3,087
Department Local Government		-	-	-	-	-	-	-	-	-
Mandela Memorial Services		100	-	-	-	-	-	-	-	-
Compliance Module		57	-	-	-	-	-	-	-	-
District Municipality:		319	-	290	-	290	217	72	33.3%	290
Expanded Public Works Programme (EPWP)		319	-	290	-	290	217	72	33.3%	290
Other grant providers:		3	-	-	-	-	-	-	-	-
Existing Houses Nelspoort		3	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	75,219	83,796	84,387	12,060	87,161	63,290	23,871	37.7%	84,387
Capital Transfers and Grants										
National Government:		28,038	22,489	21,984	1,256	21,971	16,488	5,483	33.3%	21,984
Municipal Infrastructure Grant (MIG)		20,038	16,385	16,453	1,166	16,440	12,340	4,100	33.2%	16,453
Regional Bulk Infrastructure Grant (RBIG)		-	4,145	-	-	-	-	-	-	-
Accelerated Community Infrastructure Programme (ACIP)		-	-	1,000	90	1,000	750	250	33.3%	1,000
Integrated National Electrification Programme Grant (INEP)		8,000	1,959	4,531	-	4,531	3,398	1,133	33.3%	4,531
Provincial Government:		149	379	12,175	4,925	5,450	9,132	(3,682)	-40.3%	12,175
Library Service : Replacement Funding		149	79	224	-	224	168	56	33.3%	224
Library Service : Conditional Grant		-	300	300	-	300	225	75	33.3%	300
Housing		-	-	11,651	4,925	4,925	8,738	(3,813)	-43.6%	11,651
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		135	-	-	-	-	-	-	-	-
Merweville Library Alteration		135	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	28,322	22,868	34,159	6,181	27,421	25,620	1,801	7.0%	34,159
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	103,541	106,664	118,546	18,241	114,582	88,910	25,672	28.9%	118,546

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March										
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		44,608	73,259	70,619	11,836	40,824	52,964	(12,140)	-22.9%	70,619
Local Government Equitable Share		35,567	38,990	38,990	10,560	28,430	29,243	(813)	-2.8%	38,990
Municipal Infrastructure Grant (MIG)		231	360	292	25	202	219	(17)	-7.6%	292
Integrated National Electrification Programme Grant (INEP)		2,809	25,541	22,969	969	7,102	17,227	(10,125)	-58.8%	22,969
Financial Management Grant (FMG)		1,549	1,600	1,600	138	1,394	1,200	194	16.2%	1,600
Municipal Systems Improvement Grant (MSIG)		857	934	934	40	919	701	219	31.2%	934
Expanded Public Works Programme (EPWP)		1,093	1,834	1,834	105	2,152	1,376	776	56.4%	1,834
Energy Efficiency and Demand Side Management Grant (EEDSMG)		2,501	4,000	4,000	-	625	3,000	(2,375)	-79.2%	4,000
Provincial Government:		32,854	10,537	14,446	467	6,449	10,834	(4,386)	-40.5%	14,446
Human Settlements Development Grant (Housing)		28,774	5,257	5,425	-	3,181	4,069	(888)	-21.8%	5,425
Maintenance & Construction of Transport Infrastructure (Roads)		-	794	794	-	-	596	(596)	-100.0%	794
Library Service : Replacement Funding		2,418	3,190	3,045	182	1,588	2,283	(696)	-30.5%	3,045
Library Service : Conditional Grant		617	882	882	100	985	662	324	48.9%	882
Community Development Workers (CDW's)		302	192	192	20	186	144	42	29.4%	192
Thusong Service Centres Grant		-	222	222	-	-	167	(167)	-100.0%	222
Refuse Recycling Project		-	-	-	-	-	-	-	-	-
Housing Consumer Education Program		14	-	-	-	-	-	-	-	-
Tourism Potential Nelspoort		60	-	-	-	-	-	-	-	-
Management Support Grant		313	-	3,887	165	509	2,915	(2,406)	-82.6%	3,887
Upgrade Sport Facilities Murraysburg		200	-	-	-	-	-	-	-	-
Mandela Memorial Service		100	-	-	-	-	-	-	-	-
Compliance Module		57	-	-	-	-	-	-	-	-
District Municipality:		455	-	290	-	-	217	(217)	-100.0%	290
Expanded Public Works Programme (EPWP)		400	-	290	-	-	217	(217)	-100.0%	290
Shared Services		55	-	-	-	-	-	-	-	-
Other grant providers:		3	-	-	-	-	-	-	-	-
Existing Houses Nelspoort		3	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		77,919	83,796	85,355	12,304	47,273	64,016	(16,743)	-26.2%	85,355
Capital expenditure of Transfers and Grants										
National Government:		21,186	22,489	26,605	591	11,725	19,954	(8,058)	-40.4%	26,605
Municipal Infrastructure Grant (MIG)		17,732	16,385	16,453	571	10,062	12,340	(2,278)	-18.5%	16,453
Regional Bulk Infrastructure Grant (RBIG)		27	4,145	-	-	-	-	-	-	-
Accelerated Community Infrastructure Programme (ACIP)		-	-	1,000	20	579	750	-	-	1,000
Integrated National Electrification Programme Grant (INEP)		3,427	1,959	9,152	-	1,084	6,864	(5,780)	-84.2%	9,152
Provincial Government:		163	379	12,651	5,036	11,061	9,488	1,573	16.6%	12,651
Library Service : Replacement Funding		149	79	597	30	34	448	(413)	-92.3%	597
Library Service : Conditional Grant		-	300	300	81	252	225	-	-	300
Human Settlements Development Grant (Housing)		-	-	11,651	4,925	10,694	8,738	-	-	11,651
Public Transport Infrastructure		13	-	103	-	81	77	4	5.3%	103
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	170	-	-	-	-	-	-	-
Merweville Library Alteration		-	170	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		21,348	23,038	39,256	5,627	22,786	29,442	(6,485)	-22.0%	39,256
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		99,267	106,834	124,611	17,931	70,059	93,458	(23,228)	-24.9%	124,611

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 - M09 March										
Summary of Employee and Councillor remuneration	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	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2,633	3,147	3,147	240	2,129	2,361	(231)	-10%	3,147
Pension and UIF Contributions		193	181	181	24	213	135	78	57%	181
Medical Aid Contributions		38	42	42	4	31	32	(1)	-3%	42
Motor Vehicle Allowance		711	739	739	53	477	554	(77)	-14%	739
Cellphone Allowance		271	340	340	23	203	255	(52)	-20%	340
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		47	-	-	-	-	-	-	-	-
Sub Total - Councillors		3,894	4,449	4,449	343	3,053	3,337	(284)	-9%	4,449
% increase	4		14.3%	14.3%						14.3%
Senior Managers of the Municipality										
Basic Salaries and Wages		3,056	5,438	3,769	308	2,695	2,827	(132)	-5%	3,769
Pension and UIF Contributions		463	632	551	46	409	413	(4)	-1%	551
Medical Aid Contributions		31	27	26	2	19	20	(0)	-1%	26
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		359	380	380	-	-	285	(285)	-100%	380
Motor Vehicle Allowance		348	324	424	37	313	318	(5)	-2%	424
Cellphone Allowance		6	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		23	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		4,286	6,800	5,151	393	3,437	3,863	(426)	-11%	5,151
% increase	4		58.7%	20.2%						20.2%
Other Municipal Staff										
Basic Salaries and Wages		49,403	51,217	50,866	3,716	37,431	38,149	(718)	-2%	50,866
Pension and UIF Contributions		6,579	8,360	8,101	617	5,590	6,075	(486)	-8%	8,101
Medical Aid Contributions		1,147	1,244	1,253	100	857	939	(83)	-9%	1,253
Overtime		3,268	2,011	2,381	261	2,474	1,785	689	39%	2,381
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,237	1,726	1,510	104	966	1,133	(167)	-15%	1,510
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		246	268	285	22	199	214	(15)	-7%	285
Other benefits and allowances		173	1,072	1,158	108	1,062	869	193	22%	1,158
Payments in lieu of leave		517	300	300	-	195	225	(30)	-14%	300
Long service awards		276	421	421	18	239	316	(76)	-24%	421
Post-retirement benefit obligations	2	780	875	875	74	576	656	(80)	-12%	875
Sub Total - Other Municipal Staff		63,628	67,495	67,149	5,020	49,589	50,362	(773)	-2%	67,149
% increase	4		6.1%	5.5%						5.5%
Total Parent Municipality		71,808	78,744	76,749	5,756	56,078	57,562	(1,484)	-3%	76,749
			9.7%	6.9%						6.9%
TOTAL SALARY, ALLOWANCES & BENEFITS		71,808	78,744	76,749	5,756	56,078	57,562	(1,484)	-3%	76,749
% increase	4		9.7%	6.9%						6.9%
TOTAL MANAGERS AND STAFF		67,914	74,295	72,300	5,413	53,026	54,225	(1,199)	-2%	72,300

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M09 March									
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								%	
Monthly expenditure performance trend									
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%	4%
September	272	2,441	2,441	1,630	3,177	7,322	4,145	56.6%	7%
October	1,912	2,441	2,441	3,920	7,097	9,762	2,665	27.3%	16%
November	2,165	2,441	2,441	1,622	8,719	12,203	3,484	28.5%	20%
December	1,149	2,441	2,441	6,745	15,464	14,643	(821)	-5.6%	35%
January	457	2,441	2,441	747	16,211	17,084	873	5.1%	37%
February	555	2,441	2,441	1,347	17,558	19,524	1,966	10.1%	40%
March	885	2,441	6,094	6,048	23,606	25,618	2,012	7.9%	54%
April	3,396	2,441	6,094	-	-	31,712	-	-	-
May	4,529	2,441	6,094	-	-	37,806	-	-	-
June	8,107	2,441	6,094	-	-	43,899	-	-	-
Total Capital expenditure	30,656	29,286	43,899	23,606					

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

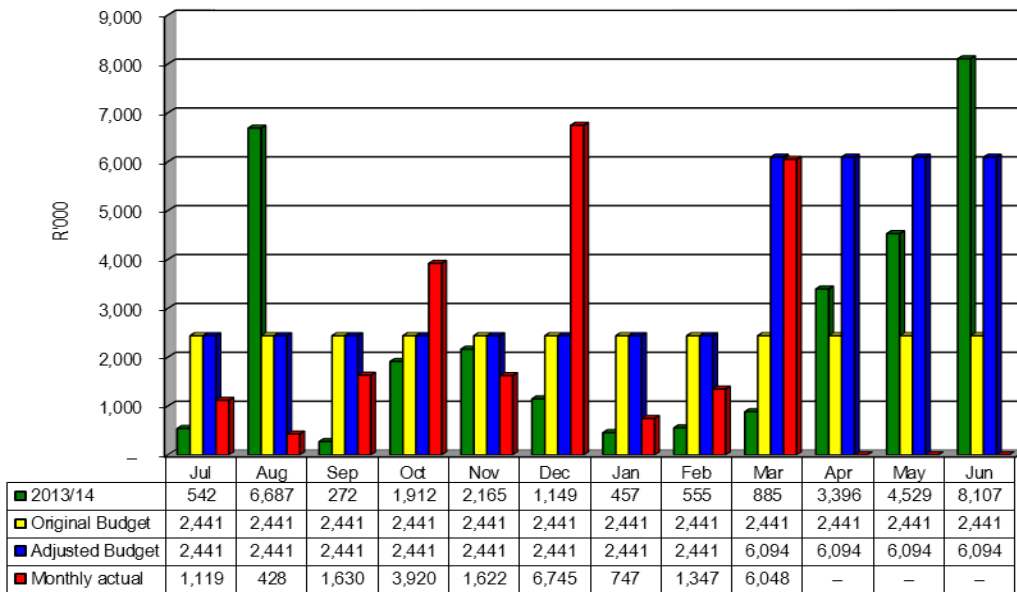
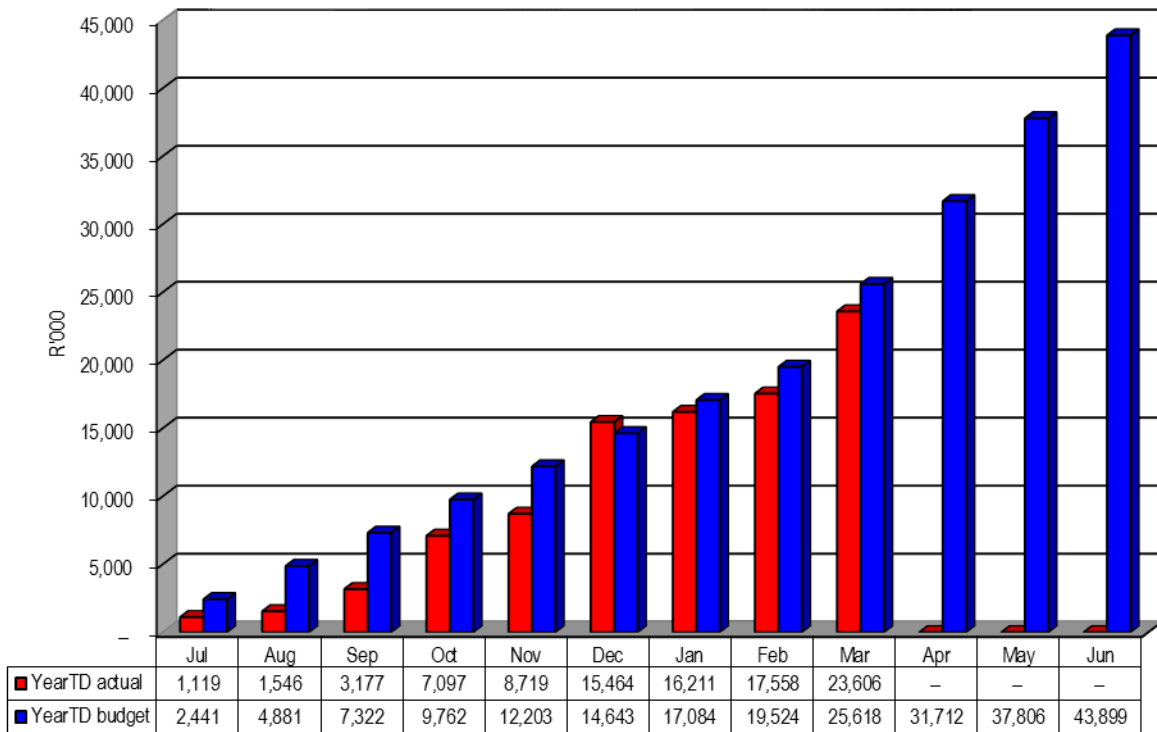


Chart C2 2014/15 Capital Expenditure: YTD actual v YTD target



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 - M09 March										
Description	Ref	2013/14			Budget Year 2014/15					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		25,069	21,229	36,310	5,550	20,650	27,233	6,583	24.2%	36,310
Infrastructure - Road transport		5,855	5,855	9,493	325	5,506	7,120	1,613	22.7%	9,493
Roads, Pavements & Bridges		5,855	5,430	9,428	325	5,506	7,071	1,564	22.1%	9,428
Storm water		-	425	65	-	-	49	49	100.0%	65
Infrastructure - Electricity		9,351	4,501	10,025	-	1,635	7,519	5,884	78.2%	10,025
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		9,351	2,789	9,152	-	1,084	6,864	5,780	84.2%	9,152
Street Lighting		-	1,712	873	-	551	655	104	15.8%	873
Infrastructure - Water		4,165	5,719	2,644	30	744	1,983	1,238	62.5%	2,644
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	1,644	-	-	1,233	1,233	100.0%	1,644
Reticulation		4,165	5,719	1,000	30	744	750	6	0.8%	1,000
Infrastructure - Sanitation		5,234	4,942	14,011	5,195	12,634	10,508	(2,125)	-20.2%	14,011
Reticulation		-	1,966	13,211	5,195	12,464	9,908	(2,556)	-25.8%	13,211
Sewerage purification		5,234	2,976	800	-	170	600	430	71.7%	800
Infrastructure - Other		464	212	137	-	130	103	(27)	-26.5%	137
Waste Management		460	212	137	-	130	103	(27)	-26.5%	137
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		4	-	-	-	-	-	-	-	-
Community		645	3,000	2,916	-	1,346	2,187	841	38.4%	2,916
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	3,000	2,746	-	1,346	2,059	713	34.6%	2,746
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		645	-	170	-	-	128	128	100.0%	170
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		4,917	5,057	4,673	498	1,610	3,505	1,895	54.1%	4,673
General vehicles		3,866	2,010	2,010	-	-	1,508	1,508	100.0%	2,010
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		323	786	907	102	910	680	(229)	-33.7%	907
Computers - hardware/equipment		-	1,049	841	-	-	631	631	100.0%	841
Furniture and other office equipment		699	532	476	396	696	357	(339)	-95.1%	476
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	440	-	4	330	325	98.7%	440
Other Buildings		2	680	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		28	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		25	-	-	-	-	-	-	-	-
Computers - software & programming		25	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	30,656	29,286	43,899	6,048	23,606	32,925	9,319	28.3%	43,899
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

10.2.2 Supporting Table SC13c

WC053 Beaufort West - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M09 March										
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										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	8,343	8,797	252	4,095	6,598	2,502	37.9%	8,797
Infrastructure - Road transport		-	2,888	3,342	96	1,556	2,507	951	37.9%	3,342
Roads, Pavements & Bridges		-	2,848	3,302	94	1,537	2,477	939	37.9%	3,302
Storm water		-	40	40	1	19	30	11	37.9%	40
Infrastructure - Electricity		-	2,426	2,426	69	1,129	1,820	690	37.9%	2,426
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	2,299	2,299	66	1,070	1,725	654	37.9%	2,299
Street Lighting		-	127	127	4	59	95	36	37.9%	127
Infrastructure - Water		-	1,516	1,516	43	706	1,137	431	37.9%	1,516
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	656	656	19	305	492	186	37.9%	656
Reticulation		-	860	860	25	400	645	245	37.9%	860
Infrastructure - Sanitation		-	543	543	16	253	407	154	37.9%	543
Reticulation		-	124	124	4	58	93	35	37.9%	124
Sewerage purification		-	419	419	12	195	314	119	37.9%	419
Infrastructure - Other		-	970	970	28	452	728	276	37.9%	970
Waste Management		-	970	970	28	452	728	276	37.9%	970
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	2,082	2,082	60	969	1,562	592	37.9%	2,082
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	292	292	8	136	219	83	37.9%	292
Community halls		-	133	133	4	62	100	38	37.9%	133
Libraries		-	295	295	8	137	221	84	37.9%	295
Recreational facilities		-	482	482	14	225	362	137	37.9%	482
Fire, safety & emergency		-	432	432	12	201	324	123	37.9%	432
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	57	57	2	27	43	16	37.9%	57
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	392	392	11	182	294	111	37.9%	392
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	10,628	10,628	304	4,948	7,971	3,023	37.9%	10,628
General vehicles		-	2,820	3,696	106	1,721	2,772	1,051	37.9%	3,696
Specialised vehicles		-	875	-	-	-	-	-	-	-
Plant & equipment		-	1,244	1,244	36	579	933	354	37.9%	1,244
Computers - hardware/equipment		-	200	200	6	93	150	57	37.9%	200
Furniture and other office equipment		-	590	590	17	274	442	168	37.9%	590
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	4,440	4,440	127	2,067	3,330	1,263	37.9%	4,440
Other Buildings		-	458	458	13	213	344	130	37.9%	458
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		-	21,053	21,507	615	10,012	16,130	6,118	37.9%	21,507
Specialised vehicles		-	875	-	-	-	-	-	-	-
Refuse		-	875	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

10.2.3 Supporting Table SC13d

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M09 March										
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										
Depreciation by Asset Class/Sub-class										
Infrastructure		10,507	11,938	11,938	995	8,954	8,954	-		11,938
Infrastructure - Road transport		4,841	5,263	5,263	439	3,947	3,947	-		5,263
Roads, Pavements & Bridges		4,841	3,603	3,603	300	2,703	2,703	-		3,603
Storm water		-	1,659	1,659	138	1,245	1,245	-		1,659
Infrastructure - Electricity		1,722	1,967	1,967	164	1,476	1,476	-		1,967
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		1,722	1,967	1,967	164	1,476	1,476	-		1,967
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		2,106	2,698	2,698	225	2,023	2,023	-		2,698
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		2,106	2,419	2,419	202	1,814	1,814	-		2,419
Reticulation		-	279	279	23	209	209	-		279
Infrastructure - Sanitation		1,615	1,842	1,842	154	1,382	1,382	-		1,842
Reticulation		-	1,842	1,842	154	1,382	1,382	-		1,842
Sewerage purification		1,615	-	-	-	-	-	-		-
Infrastructure - Other		223	168	168	14	126	126	-		168
Waste Management		50	168	168	14	126	126	-		168
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		173	-	-	-	-	-	-		-
Community		987	550	550	46	413	413	-		550
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	176	176	15	132	132	-		176
Swimming pools		-	-	-	-	-	-	-		-
Community halls		630	330	330	27	247	247	-		330
Libraries		27	7	7	1	5	5	-		7
Recreational facilities		327	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Buses		-	-	-	-	-	-	-		-
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	35	35	3	26	26	-		35
Cemeteries		-	0	0	0	0	0	-		0
Social rental housing		-	-	-	-	-	-	-		-
Other		3	3	3	0	2	2	-		3
Heritage assets		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Investment properties		733	311	311	26	233	233	-		311
Housing development		-	-	-	-	-	-	-		-
Other		733	311	311	26	233	233	-		311
Other assets		12,707	2,163	2,163	180	1,622	1,622	-		2,163
General vehicles		1,989	1,306	1,306	109	980	980	-		1,306
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		172	172	172	14	129	129	-		172
Computers - hardware/equipment		-	220	220	18	165	165	-		220
Furniture and other office equipment		412	269	269	22	202	202	-		269
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		1,431	-	-	-	-	-	-		-
Other Buildings		8,699	195	195	16	146	146	-		195
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		5	-	-	-	-	-	-		-
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Biological assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Intangibles		91	119	119	10	89	89	-		119
Computers - software & programming		91	119	119	10	89	89	-		119
Other		-	-	-	-	-	-	-		-
Total Depreciation		25,024	15,081	15,081	1,257	11,311	11,311	-		15,081
Specialised vehicles		-	-	-	-	-	-	-		-
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.