

# **BEAUFORT WEST MUNICIPALITY**



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

##### **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 April 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 April 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 174,605 million, 19% or R 42,094 million below year-to-date budget projections of R 216,699 million for April 2015.

The variance is attributable to Fines income according to iGRAP 1 treatment and Transfers recognized operational that will increase as more grant funding are recognized as income.

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

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

Total expenditure amounts to R 174,648 million, R 45,753 million, below year-to-date budget projections for April 2015. The variance can be attributed to the Eskom bulk electricity account for April 2015 amounting to R 3,105 million that will only be paid in May 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 25,174 million, or 57% 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 6,625 million during April resulting in a closing balance of R 53,869 million.

Refer to Table C7 for more detail on cash flows.

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

No comments for 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 - M10 April									
Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	23,192	24,984	24,984	(23)	24,992	24,881	112	0%	24,984
Service charges	85,099	97,492	96,566	7,952	77,979	80,471	(2,492)	-3%	96,566
Investment revenue	1,012	1,060	1,060	11	1,112	883	228	26%	1,060
Transfers recognised - operational	77,919	83,796	85,355	981	56,894	71,129	(14,235)	-20%	85,355
Other own revenue	50,193	24,793	47,202	1,226	13,628	39,335	(25,707)	-65%	47,202
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>237,415</b>	<b>232,125</b>	<b>255,166</b>	<b>10,147</b>	<b>174,605</b>	<b>216,699</b>	<b>(42,094)</b>	<b>-19%</b>	<b>255,166</b>
Employee costs	67,914	74,295	72,300	5,569	58,594	60,250	(1,656)	-3%	72,300
Remuneration of Councillors	3,894	4,449	4,449	533	3,586	3,707	(122)	-3%	4,449
Depreciation & asset impairment	25,024	15,081	15,081	1,257	12,567	12,567	0	0%	15,081
Finance charges	4,087	1,940	2,116	25	1,091	1,763	(673)	-38%	2,116
Materials and bulk purchases	63,798	74,897	73,031	6,175	49,883	60,859	(10,976)	-18%	73,031
Transfers and grants	60	60	60	-	63	50	13	27%	60
Other expenditure	89,457	74,923	97,445	3,417	48,863	81,204	(32,341)	-40%	97,445
<b>Total Expenditure</b>	<b>254,234</b>	<b>245,644</b>	<b>264,481</b>	<b>16,975</b>	<b>174,648</b>	<b>220,401</b>	<b>(45,753)</b>	<b>-21%</b>	<b>264,481</b>
<b>Surplus/(Deficit)</b>	<b>(16,819)</b>	<b>(13,519)</b>	<b>(9,315)</b>	<b>(6,828)</b>	<b>(43)</b>	<b>(3,702)</b>	<b>3,659</b>	<b>-99%</b>	<b>(9,315)</b>
Transfers recognised - capital	21,348	22,868	39,256	1,151	23,937	32,713	(8,776)	-27%	39,256
Contributions & Contributed assets	363	170	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>4,893</b>	<b>9,519</b>	<b>29,941</b>	<b>(5,677)</b>	<b>23,894</b>	<b>29,012</b>	<b>(5,117)</b>	<b>-18%</b>	<b>29,941</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>4,893</b>	<b>9,519</b>	<b>29,941</b>	<b>(5,677)</b>	<b>23,894</b>	<b>29,012</b>	<b>(5,117)</b>	<b>-18%</b>	<b>29,941</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>30,656</b>	<b>29,286</b>	<b>43,899</b>	<b>1,568</b>	<b>25,174</b>	<b>36,583</b>	<b>(11,409)</b>	<b>-31%</b>	<b>43,899</b>
Capital transfers recognised	21,348	23,038	39,256	1,151	23,937	32,713	(8,776)	-27%	39,256
Public contributions & donations	363	-	170	-	-	142	(142)	-100%	170
Borrowing	4,092	2,460	2,460	-	-	2,050	(2,050)	-100%	2,460
Internally generated funds	4,852	3,788	2,014	418	1,237	1,678	(441)	-26%	2,014
<b>Total sources of capital funds</b>	<b>30,656</b>	<b>29,286</b>	<b>43,899</b>	<b>1,568</b>	<b>25,174</b>	<b>36,583</b>	<b>(11,409)</b>	<b>-31%</b>	<b>43,899</b>
<b>Financial position</b>									
Total current assets	49,429	43,252	43,762	-	142,156	-	-	-	43,762
Total non current assets	388,898	409,592	417,716	-	403,272	-	-	-	417,716
Total current liabilities	46,034	41,104	35,610	-	153,196	-	-	-	35,610
Total non current liabilities	46,161	47,055	49,795	-	46,091	-	-	-	49,795
<b>Community wealth/Equity</b>	<b>346,132</b>	<b>364,685</b>	<b>376,074</b>	-	<b>346,141</b>	-	-	-	<b>376,074</b>
<b>Cash flows</b>									
Net cash from (used) operating	25,616	30,285	35,492	(5,066)	67,987	29,576	(38,410)	-130%	35,492
Net cash from (used) investing	(32,343)	(28,815)	(43,428)	(1,568)	(25,174)	(36,190)	(11,016)	30%	(43,428)
Net cash from (used) financing	567	(391)	(391)	10	(881)	(326)	555	-170%	(391)
<b>Cash/cash equivalents at the month/year end</b>	<b>11,937</b>	<b>13,017</b>	<b>3,610</b>	<b>-</b>	<b>53,869</b>	<b>4,998</b>	<b>(48,871)</b>	<b>-978%</b>	<b>3,610</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	11,151	2,617	3,549	39,871	-	-	-	-	57,188
<b>Creditors Age Analysis</b>									
Total Creditors	5,064	826	1	-	8	(3)	31	-	5,927

## 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) - M10 April										
Description	Ref	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Revenue - Standard</b>										
<b>Governance and administration</b>		56,140	72,468	60,374	283	71,801	54,372	17,429	32%	60,374
Executive and council		24,512	39,089	26,499	92	39,050	22,082	16,967	77%	26,499
Budget and treasury office		31,317	32,894	32,530	158	32,442	31,169	1,274	4%	32,530
Corporate services		311	485	1,345	33	309	1,121	(812)	-72%	1,345
<b>Community and public safety</b>		75,086	30,912	66,668	841	13,705	55,557	(41,852)	-75%	66,668
Community and social services		4,161	6,087	6,433	324	4,797	5,361	(564)	-11%	6,433
Sport and recreation		1,266	3,226	2,972	2	339	2,477	(2,137)	-86%	2,972
Public safety		40,800	16,220	40,065	506	5,294	33,388	(28,093)	-84%	40,065
Housing		28,859	5,380	6,433	8	3,274	14,332	(11,058)	-77%	17,198
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		8,703	8,967	13,058	1,428	8,331	10,881	(2,551)	-23%	13,058
Planning and development		386	452	1,087	2	264	906	(642)	-71%	1,087
Road transport		8,318	8,515	11,971	1,426	8,067	9,976	(1,909)	-19%	11,971
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		119,197	142,816	154,322	8,746	104,706	128,601	(23,896)	-19%	154,322
Electricity		73,328	101,801	108,424	5,709	63,960	90,353	(26,393)	-29%	108,424
Water		21,271	18,471	22,233	1,524	12,050	18,528	(6,478)	-35%	22,233
Waste water management		17,156	16,279	16,282	1,010	23,186	13,568	9,617	71%	16,282
Waste management		7,442	6,266	7,383	503	5,510	6,152	(642)	-10%	7,383
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	259,127	255,163	294,422	11,298	198,542	249,412	(50,870)	-20%	294,422
<b>Expenditure - Standard</b>										
<b>Governance and administration</b>		54,181	43,258	46,855	3,189	35,201	39,046	(3,845)	-10%	46,855
Executive and council		16,448	14,980	15,250	1,102	10,984	12,708	(1,724)	-14%	15,250
Budget and treasury office		14,069	15,169	17,384	1,130	13,768	14,487	(719)	-5%	17,384
Corporate services		23,665	13,109	14,221	958	10,449	11,851	(1,402)	-12%	14,221
<b>Community and public safety</b>		83,680	37,042	60,165	2,087	27,352	50,138	(22,786)	-45%	60,165
Community and social services		7,291	9,231	8,978	531	7,162	7,482	(320)	-4%	8,978
Sport and recreation		7,099	6,827	6,550	537	6,380	5,458	921	17%	6,550
Public safety		39,548	14,570	38,056	926	9,677	31,713	(22,036)	-69%	38,056
Housing		29,741	6,413	6,581	92	4,133	5,484	(1,351)	-25%	6,581
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		20,499	27,564	26,371	1,725	20,251	21,976	(1,725)	-8%	26,371
Planning and development		4,273	4,805	5,328	357	3,450	4,440	(990)	-22%	5,328
Road transport		16,227	22,758	21,043	1,367	16,801	17,536	(735)	-4%	21,043
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		95,581	137,449	130,757	9,950	91,612	108,964	(17,352)	-16%	130,757
Electricity		62,366	97,543	90,108	7,124	58,147	75,090	(16,943)	-23%	90,108
Water		17,759	22,752	20,900	1,244	17,515	17,417	99	1%	20,900
Waste water management		5,045	6,341	7,448	593	6,560	6,207	353	6%	7,448
Waste management		10,411	10,813	12,302	989	9,390	10,251	(861)	-8%	12,302
<b>Other</b>		292	332	332	25	231	276	(46)	-17%	332
<b>Total Expenditure - Standard</b>	3	254,234	245,644	264,481	16,975	174,648	220,401	(45,753)	-21%	264,481
<b>Surplus/ (Deficit) for the year</b>		4,893	9,519	29,941	(5,677)	23,894	29,012	(5,117)	-18%	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) - M10 April										
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	-	900	-	225	750	(525)	-70.0%	900
Vote 2 - Director: Corporate Services		27,557	44,063	32,009	401	41,938	26,675	15,264	57.2%	32,009
Vote 3 - Director: Financial Services		31,334	32,916	32,552	162	32,472	31,188	1,284	4.1%	32,552
Vote 4 - Director: Engineering Services		48,008	46,812	54,155	3,941	43,641	45,129	(1,489)	-3.3%	54,155
Vote 5 - Director: Community Services		78,409	29,571	66,381	1,084	16,306	55,318	(39,012)	-70.5%	66,381
Vote 6 - Director: Electrical Services		73,328	101,801	108,424	5,709	63,960	90,353	(26,393)	-29.2%	108,424
		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	2	<b>259,127</b>	<b>255,163</b>	<b>294,422</b>	<b>11,298</b>	<b>198,542</b>	<b>249,412</b>	<b>(50,870)</b>	<b>-20.4%</b>	<b>294,422</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		3,560	3,690	4,007	259	2,911	3,339	(428)	-12.8%	4,007
Vote 2 - Director: Corporate Services		36,247	26,014	26,783	1,714	17,941	22,319	(4,378)	-19.6%	26,783
Vote 3 - Director: Financial Services		14,267	15,348	17,563	1,138	13,880	14,636	(756)	-5.2%	17,563
Vote 4 - Director: Engineering Services		54,183	67,159	65,271	4,491	54,769	54,393	376	0.7%	65,271
Vote 5 - Director: Community Services		83,611	35,890	60,749	2,249	27,000	50,624	(23,624)	-46.7%	60,749
Vote 6 - Director: Electrical Services		62,366	97,543	90,108	7,124	58,147	75,090	(16,943)	-22.6%	90,108
		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	2	<b>254,234</b>	<b>245,644</b>	<b>264,481</b>	<b>16,975</b>	<b>174,648</b>	<b>220,401</b>	<b>(45,753)</b>	<b>-20.8%</b>	<b>264,481</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>4,893</b>	<b>9,519</b>	<b>29,941</b>	<b>(5,677)</b>	<b>23,894</b>	<b>29,012</b>	<b>(5,117)</b>	<b>-17.6%</b>	<b>29,941</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) - M10 April										
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	(61)	24,593	24,364	229	1%	24,364
Property rates - penalties & collection charges		400	620	620	37	399	517	(117)	-23%	620
Service charges - electricity revenue		56,621	67,167	67,058	5,516	52,857	55,881	(3,025)	-5%	67,058
Service charges - water revenue		12,150	12,695	12,394	1,124	10,273	10,328	(55)	-1%	12,394
Service charges - sanitation revenue		10,731	11,670	11,294	846	9,847	9,411	436	5%	11,294
Service charges - refuse revenue		5,598	5,960	5,821	466	5,002	4,851	151	3%	5,821
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		815	845	854	77	881	712	169	24%	854
Interest earned - external investments		1,012	1,060	1,060	11	1,112	883	228	26%	1,060
Interest earned - outstanding debtors		1,858	1,716	1,796	145	1,663	1,497	166	11%	1,796
Dividends received		-	-	-	-	-	-	-	-	-
Fines		40,874	16,120	39,960	543	5,407	33,300	(27,892)	-84%	39,960
Licences and permits		546	648	648	15	342	540	(198)	-37%	648
Agency services		541	520	580	46	510	483	27	6%	580
Transfers recognised - operational		77,919	83,796	85,355	981	56,894	71,129	(14,235)	-20%	85,355
Other revenue		5,560	4,944	3,364	399	4,825	2,803	2,022	72%	3,364
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>237,415</b>	<b>232,125</b>	<b>255,166</b>	<b>10,147</b>	<b>174,605</b>	<b>216,699</b>	<b>(42,094)</b>	<b>-19%</b>	<b>255,166</b>
<b>Expenditure By Type</b>										
Employee related costs		67,914	74,295	72,300	5,569	58,594	60,250	(1,656)	-3%	72,300
Remuneration of councillors		3,894	4,449	4,449	533	3,586	3,707	(122)	-3%	4,449
Debt impairment		27,217	3,000	26,840	250	2,500	22,367	(19,867)	-89%	26,840
Depreciation & asset impairment		25,024	15,081	15,081	1,257	12,567	12,567	0	0%	15,081
Finance charges		4,087	1,940	2,116	25	1,091	1,763	(673)	-38%	2,116
Bulk purchases		46,390	53,844	51,524	3,301	36,997	42,937	(5,940)	-14%	51,524
Other materials		17,408	21,053	21,507	2,874	12,887	17,922	(5,036)	-28%	21,507
Contracted services		11,540	7,907	8,135	454	5,154	6,779	(1,625)	-24%	8,135
Transfers and grants		60	60	60	-	63	50	13	27%	60
Other expenditure		50,532	64,016	62,470	2,712	41,209	52,058	(10,849)	-21%	62,470
Loss on disposal of PPE		168	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>254,234</b>	<b>245,644</b>	<b>264,481</b>	<b>16,975</b>	<b>174,648</b>	<b>220,401</b>	<b>(45,753)</b>	<b>-21%</b>	<b>264,481</b>
<b>Surplus/(Deficit)</b>		<b>(16,819)</b>	<b>(13,519)</b>	<b>(9,315)</b>	<b>(6,828)</b>	<b>(43)</b>	<b>(3,702)</b>	<b>3,659</b>	<b>(0)</b>	<b>(9,315)</b>
Transfers recognised - capital		21,348	22,868	39,256	1,151	23,937	32,713	(8,776)	(0)	39,256
Contributions recognised - capital		-	170	-	-	-	-	-	-	-
Contributed assets		363	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>4,893</b>	<b>9,519</b>	<b>29,941</b>	<b>(5,677)</b>	<b>23,894</b>	<b>29,012</b>			<b>29,941</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>4,893</b>	<b>9,519</b>	<b>29,941</b>	<b>(5,677)</b>	<b>23,894</b>	<b>29,012</b>			<b>29,941</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>4,893</b>	<b>9,519</b>	<b>29,941</b>	<b>(5,677)</b>	<b>23,894</b>	<b>29,012</b>			<b>29,941</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>4,893</b>	<b>9,519</b>	<b>29,941</b>	<b>(5,677)</b>	<b>23,894</b>	<b>29,012</b>			<b>29,941</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) - M10 April										
Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		9	7	3	-	2	2	0	16%	3
Vote 2 - Director: Corporate Services		355	1,067	1,675	25	870	1,396	(526)	-38%	1,675
Vote 3 - Director: Financial Services		125	164	159	-	41	132	(91)	-69%	159
Vote 4 - Director: Engineering Services		18,220	21,715	18,987	1,544	21,270	15,822	5,448	34%	18,987
Vote 5 - Director: Community Services		2,432	1,474	12,739	-	132	10,616	(10,484)	-99%	12,739
Vote 6 - Director: Electrical Services		9,514	4,860	10,338	-	2,858	8,615	(5,756)	-67%	10,338
		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	30,656	29,286	43,899	1,568	25,174	36,583	(11,409)	-31%	43,899
<b>Total Capital Expenditure</b>		30,656	29,286	43,899	1,568	25,174	36,583	(11,409)	-31%	43,899
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		474	1,021	1,077	41	650	897	(247)	-28%	1,077
Executive and council		16	31	24	-	11	20	(8)	-43%	24
Budget and treasury office		125	134	99	-	41	82	(41)	-50%	99
Corporate services		332	857	954	41	598	795	(197)	-25%	954
<b>Community and public safety</b>		2,018	4,144	15,647	-	493	13,039	(12,546)	-96%	15,647
Community and social services		383	460	12,609	-	286	10,508	(10,221)	-97%	12,609
Sport and recreation		883	3,200	2,928	-	206	2,440	(2,234)	-92%	2,928
Public safety		635	465	92	-	1	77	(76)	-99%	92
Housing		117	18	18	-	-	15	(15)	-100%	18
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		7,968	7,520	10,555	804	6,359	8,796	(2,437)	-28%	10,555
Planning and development		2	397	66	-	12	55	(43)	-77%	66
Road transport		7,966	7,123	10,489	804	6,347	8,741	(2,394)	-27%	10,489
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		20,195	16,601	16,621	723	17,672	13,851	3,821	28%	16,621
Electricity		9,514	4,860	10,338	-	2,858	8,615	(5,756)	-67%	10,338
Water		4,673	5,859	2,736	394	1,720	2,280	(560)	-25%	2,736
Waste water management		4,541	4,942	2,570	330	12,963	2,142	10,821	505%	2,570
Waste management		1,466	940	977	-	131	814	(683)	-84%	977
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	30,656	29,286	43,899	1,568	25,174	36,583	(11,409)	-31%	43,899
<b>Funded by:</b>										
National Government		21,199	22,489	26,605	1,151	12,876	22,171	(9,295)	-42%	26,605
Provincial Government		149	379	12,651	-	11,061	10,542	518	5%	12,651
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	170	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		21,348	23,038	39,256	1,151	23,937	32,713	(8,776)	-27%	39,256
<b>Public contributions &amp; donations</b>	5	363	-	170	-	-	142	(142)	-100%	170
<b>Borrowing</b>	6	4,092	2,460	2,460	-	-	2,050	(2,050)	-100%	2,460
<b>Internally generated funds</b>		4,852	3,788	2,014	418	1,237	1,678	(441)	-26%	2,014
<b>Total Capital Funding</b>		30,656	29,286	43,899	1,568	25,174	36,583	(11,409)	-31%	43,899

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M10 April						
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	762	12	762
Call investment deposits		9,332	4,783	2,848	44,469	2,848
Consumer debtors		28,866	29,617	32,253	61,341	32,253
Other debtors		4,612	4,500	4,500	32,703	4,500
Current portion of long-term receivables		1,222	-	-	-	-
Inventory		2,791	3,400	3,400	3,631	3,400
<b>Total current assets</b>		<b>49,429</b>	<b>43,252</b>	<b>43,762</b>	<b>142,156</b>	<b>43,762</b>
<b>Non current assets</b>						
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	389,132	402,582
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		269	142	150	269	150
Other non-current assets		-	1,149	2,971	1,758	2,971
<b>Total non current assets</b>		<b>388,898</b>	<b>409,592</b>	<b>417,716</b>	<b>403,272</b>	<b>417,716</b>
<b>TOTAL ASSETS</b>		<b>438,327</b>	<b>452,844</b>	<b>461,478</b>	<b>545,429</b>	<b>461,478</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		-	-	-	6,483	-
Borrowing		3,476	2,611	3,476	2,756	3,476
Consumer deposits		1,139	1,284	1,284	1,205	1,284
Trade and other payables		33,909	26,675	20,316	75,927	20,316
Provisions		7,509	10,534	10,534	66,826	10,534
<b>Total current liabilities</b>		<b>46,034</b>	<b>41,104</b>	<b>35,610</b>	<b>153,196</b>	<b>35,610</b>
<b>Non current liabilities</b>						
Borrowing		14,603	17,320	20,059	14,603	20,059
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>49,795</b>	<b>46,091</b>	<b>49,795</b>
<b>TOTAL LIABILITIES</b>		<b>92,194</b>	<b>88,159</b>	<b>85,404</b>	<b>199,287</b>	<b>85,404</b>
<b>NET ASSETS</b>	2	<b>346,132</b>	<b>364,685</b>	<b>376,074</b>	<b>346,141</b>	<b>376,074</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		335,966	356,367	365,467	335,975	365,467
Reserves		10,166	8,318	10,606	10,167	10,606
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>346,132</b>	<b>364,685</b>	<b>376,074</b>	<b>346,141</b>	<b>376,074</b>

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

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M10 April										
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	137,496	9,132	108,792	114,580	(5,788)	-5%	137,496
Government - operating		75,009	83,796	84,387	1,094	88,255	70,322	17,933	26%	84,387
Government - capital		28,322	23,038	34,159	-	27,421	28,466	(1,045)	-4%	34,159
Interest		2,870	1,060	2,856	156	2,885	2,380	505	21%	2,856
Dividends		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Suppliers and employees		(195,820)	(219,295)	(221,231)	(15,443)	(158,426)	(184,359)	(25,932)	14%	(221,231)
Finance charges		(4,087)	(1,940)	(2,116)	(5)	(877)	(1,763)	(886)	50%	(2,116)
Transfers and Grants		(60)	(60)	(60)	-	(63)	(50)	13	-27%	(60)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>25,616</b>	<b>30,285</b>	<b>35,492</b>	<b>(5,066)</b>	<b>67,987</b>	<b>29,576</b>	<b>(38,410)</b>	<b>-130%</b>	<b>35,492</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	-	-	393	(393)	-100%	472
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
<b>Payments</b>										
Capital assets		(30,288)	(29,286)	(43,899)	(1,568)	(25,174)	(36,583)	(11,409)	31%	(43,899)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(32,343)</b>	<b>(28,815)</b>	<b>(43,428)</b>	<b>(1,568)</b>	<b>(25,174)</b>	<b>(36,190)</b>	<b>(11,016)</b>	<b>30%</b>	<b>(43,428)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		4,092	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	2,460	2,460	-	-	2,050	(2,050)	-100%	2,460
Increase (decrease) in consumer deposits		-	84	84	30	32	70	(38)	-55%	84
<b>Payments</b>										
Repayment of borrowing		(3,526)	(2,935)	(2,935)	(20)	(913)	(2,446)	(1,533)	63%	(2,935)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>567</b>	<b>(391)</b>	<b>(391)</b>	<b>10</b>	<b>(881)</b>	<b>(326)</b>	<b>555</b>	<b>-170%</b>	<b>(391)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(6,161)</b>	<b>1,080</b>	<b>(8,327)</b>	<b>(6,625)</b>	<b>41,931</b>	<b>(6,939)</b>			<b>(8,327)</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	3,610		53,869	4,998			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 - M10 April													
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	1,184	325	178	2,816	-	-	-	-	4,503	2,816	-	195
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,797	243	266	1,080	-	-	-	-	5,385	1,080	-	265
Receivables from Non-exchange Transactions - Property Rates	1400	1,366	311	244	4,119	-	-	-	-	6,040	4,119	-	265
Receivables from Exchange Transactions - Waste Water Management	1500	1,005	434	346	8,289	-	-	-	-	10,074	8,289	-	430
Receivables from Exchange Transactions - Waste Management	1600	551	277	236	5,535	-	-	-	-	6,599	5,535	-	300
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	2	2	81	-	-	-	-	91	81	-	8
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	3,243	1,024	2,277	17,950	-	-	-	-	24,495	17,950	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>11,151</b>	<b>2,617</b>	<b>3,549</b>	<b>39,871</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,188</b>	<b>39,871</b>	<b>-</b>	<b>1,463</b>
<b>2013/14 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	651	178	221	637	-	-	-	-	1,686	637	-	-
Commercial	2300	1,173	119	149	1,076	-	-	-	-	2,517	1,076	-	-
Households	2400	7,948	2,156	3,009	33,557	-	-	-	-	46,670	33,557	-	2,500
Other	2500	1,380	164	170	4,601	-	-	-	-	6,316	4,601	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>11,151</b>	<b>2,617</b>	<b>3,549</b>	<b>39,871</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>57,188</b>	<b>39,871</b>	<b>-</b>	<b>2,500</b>

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April											
Description	NT Code	Budget Year 2014/15									Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year		
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	3,105	-	-	-	-	-	-	-	-	3,105
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	715	-	-	-	-	-	-	-	-	715
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,243	826	1	-	8	(3)	31	-	-	2,106
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>5,064</b>	<b>826</b>	<b>1</b>	<b>-</b>	<b>8</b>	<b>(3)</b>	<b>31</b>	<b>-</b>	<b>-</b>	<b>5,927</b>

## 7. Investment portfolio analysis

### 7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning	Change in market value	Market value at end of the
R thousands		Yrs/Months							
<b>Municipality</b>									
Investec		Call Account	Call Deposit	On call			16,210	(3,486)	12,724
Standard		Call Account	Call Deposit	On call			8,248	385	8,633
ABSA		Call Account	Call Deposit	On call			8,346	335	8,680
Nedbank		Call Account	Call Deposit	On call			15,624	(1,192)	14,432
<b>Municipality sub-total</b>					-		48,427	(3,958)	44,469
<b>Entities</b>									
					-		-	-	-
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		48,427	(3,958)	44,469

## 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 - M10 April										
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	70,619	-	70,632	52,964	17,668	33.4%	70,619
Local Government Equitable Share		35,567	38,990	38,990	-	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	-	4,000	3,000	1,000	33.3%	4,000
<b>Provincial Government:</b>		28,226	10,537	13,478	1,094	17,333	10,109	7,225	71.5%	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	794	794	596	198	33.3%	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	300	3,387	2,315	1,072	46.3%	3,087
Department Local Government		-	-	-	-	-	-	-	-	-
Mandela Memorial Services		100	-	-	-	-	-	-	-	-
Compliance Module		57	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		319	-	290	-	290	217	72	33.3%	290
Expanded Public Works Programme (EPWP)		319	-	290	-	290	217	72	33.3%	290
<b>Other grant providers:</b>		3	-	-	-	-	-	-	-	-
Existing Houses Nelsport		3	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	75,219	83,796	84,387	1,094	88,255	63,290	24,965	39.4%	84,387
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		28,038	22,489	21,984	-	21,971	16,488	5,483	33.3%	21,984
Municipal Infrastructure Grant (MIG)		20,038	16,385	16,453	-	16,440	12,340	4,100	33.2%	16,453
Regional Bulk Infrastructure Grant (RBIG)		-	4,145	-	-	-	-	-	-	-
Accelerated Community Infrastructure Programme (ACIP)		-	-	1,000	-	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
<b>Provincial Government:</b>		149	379	12,175	-	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	8,738	(3,813)	-43.6%	11,651
<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	34,159	-	27,421	25,620	1,801	7.0%	34,159
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	103,541	106,664	118,546	1,094	115,676	88,910	26,766	30.1%	118,546

## 8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April										
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>44,608</b>	<b>73,259</b>	<b>70,619</b>	<b>3,097</b>	<b>54,411</b>	<b>58,849</b>	<b>(4,439)</b>	<b>-7.5%</b>	<b>70,619</b>
Local Government Equitable Share		35,567	38,990	38,990	-	38,990	32,492	6,498	20.0%	38,990
Municipal Infrastructure Grant (MIG)		231	360	292	29	234	244	(9)	-3.8%	292
Integrated National Electrification Programme Grant (INEP)		2,809	25,541	22,969	714	7,816	19,141	(11,325)	-59.2%	22,969
Financial Management Grant (FMG)		1,549	1,600	1,600	69	1,463	1,333	130	9.7%	1,600
Municipal Systems Improvement Grant (MSIG)		857	934	934	44	964	778	185	23.8%	934
Expanded Public Works Programme (EPWP)		1,093	1,834	1,834	113	2,264	1,528	736	48.2%	1,834
Energy Efficiency and Demand Side Management Grant (EEDSMG)		2,501	4,000	4,000	2,127	2,680	3,333	(654)	-19.6%	4,000
<b>Provincial Government:</b>		<b>32,854</b>	<b>10,537</b>	<b>14,446</b>	<b>1,086</b>	<b>7,535</b>	<b>12,038</b>	<b>(4,503)</b>	<b>-37.4%</b>	<b>14,446</b>
Human Settlements Development Grant (Housing)		28,774	5,257	5,425	-	3,181	4,521	(1,340)	-29.6%	5,425
Maintenance & Construction of Transport Infrastructure (Roads)		-	794	794	794	794	662	132	20.0%	794
Library Service : Replacement Funding		2,418	3,190	3,045	165	1,753	2,537	(784)	-30.9%	3,045
Library Service : Conditional Grant		617	882	882	101	1,086	735	351	47.7%	882
Community Development Workers (CDWs)		302	192	192	24	210	160	50	31.5%	192
Thusong Service Centres Grant		-	222	222	-	-	185	(185)	-100.0%	222
Refuse Recycling Project		-	-	-	-	-	-	-	-	-
Housing Consumer Education Program		14	-	-	-	-	-	-	-	-
Tourism Potential Nelspoort		60	-	-	-	-	-	-	-	-
Management Support Grant		313	-	3,887	2	511	3,239	(2,728)	-84.2%	3,887
Upgrade Sport Facilities Murrayburg		200	-	-	-	-	-	-	-	-
Mandela Memorial Service		100	-	-	-	-	-	-	-	-
Compliance Module		57	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		<b>455</b>	<b>-</b>	<b>290</b>	<b>-</b>	<b>-</b>	<b>242</b>	<b>(242)</b>	<b>-100.0%</b>	<b>290</b>
Expanded Public Works Programme (EPWP)		400	-	290	-	-	242	(242)	-100.0%	290
Shared Services		55	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Existing Houses Nelspoort		3	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		<b>77,919</b>	<b>83,796</b>	<b>85,355</b>	<b>4,183</b>	<b>61,946</b>	<b>71,129</b>	<b>(9,183)</b>	<b>-12.9%</b>	<b>85,355</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>21,186</b>	<b>22,489</b>	<b>26,605</b>	<b>1,151</b>	<b>12,876</b>	<b>22,171</b>	<b>(9,043)</b>	<b>-40.8%</b>	<b>26,605</b>
Municipal Infrastructure Grant (MIG)		17,732	16,385	16,453	1,149	11,211	13,711	(2,500)	-18.2%	16,453
Regional Bulk Infrastructure Grant (RBIG)		27	4,145	-	-	-	-	-	-	-
Accelerated Community Infrastructure Programme (ACIP)		-	-	1,000	2	581	833	-	-	1,000
Integrated National Electrification Programme Grant (INEP)		3,427	1,959	9,152	-	1,084	7,627	(6,543)	-85.8%	9,152
<b>Provincial Government:</b>		<b>163</b>	<b>379</b>	<b>12,651</b>	<b>-</b>	<b>11,061</b>	<b>10,542</b>	<b>518</b>	<b>4.9%</b>	<b>12,651</b>
Library Service : Replacement Funding		149	79	597	-	34	498	(463)	-93.1%	597
Library Service : Conditional Grant		-	300	300	-	252	250	-	-	300
Human Settlements Development Grant (Housing)		-	-	11,651	-	10,694	9,709	-	-	11,651
Public Transport Infrastructure		13	-	103	-	81	86	(4)	-5.2%	103
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other grant providers:</b>		<b>-</b>	<b>170</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Merweville Library Alteration		-	170	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>21,348</b>	<b>23,038</b>	<b>39,256</b>	<b>1,151</b>	<b>23,937</b>	<b>32,713</b>	<b>(8,524)</b>	<b>-26.1%</b>	<b>39,256</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>99,267</b>	<b>106,834</b>	<b>124,611</b>	<b>5,334</b>	<b>85,883</b>	<b>103,842</b>	<b>(17,708)</b>	<b>-17.1%</b>	<b>124,611</b>



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

### 9.1 Supporting Table SC8

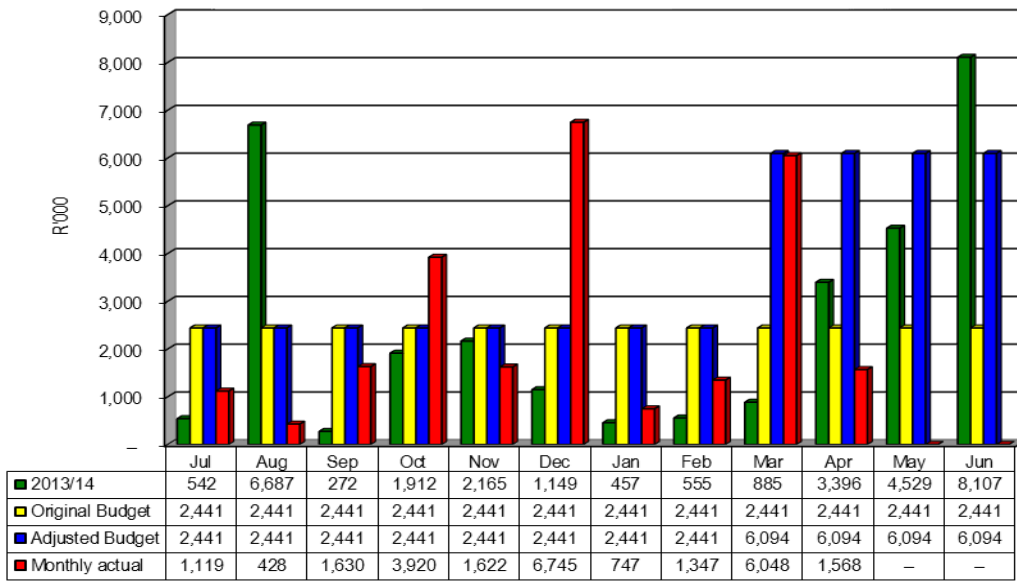
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April										
Summary of Employee and Councillor remuneration	Ref	2012/13		Current Year 2013/14						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	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	394	2,523	2,623	(100)	-4%	3,147
Pension and UIF Contributions		193	181	181	25	238	150	88	58%	181
Medical Aid Contributions		38	42	42	4	34	35	(1)	-3%	42
Motor Vehicle Allowance		711	739	739	87	564	615	(52)	-8%	739
Cellphone Allowance		271	340	340	23	226	284	(58)	-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>533</b>	<b>3,586</b>	<b>3,707</b>	<b>(122)</b>	<b>-3%</b>	<b>4,449</b>
% increase	4		14.3%	14.3%						14.3%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages		3,056	5,438	3,769	322	3,142	3,141	1	0%	3,769
Pension and UIF Contributions		463	632	551	46	454	459	(5)	-1%	551
Medical Aid Contributions		31	27	26	2	22	22	(0)	-1%	26
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		359	380	380	-	-	317	(317)	-100%	380
Motor Vehicle Allowance		348	324	424	37	390	353	36	10%	424
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>5,151</b>	<b>407</b>	<b>4,008</b>	<b>4,292</b>	<b>(285)</b>	<b>-7%</b>	<b>5,151</b>
% increase	4		58.7%	20.2%						20.2%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		49,403	51,217	50,866	3,796	41,102	42,388	(1,286)	-3%	50,866
Pension and UIF Contributions		6,579	8,360	8,101	623	6,213	6,750	(537)	-8%	8,101
Medical Aid Contributions		1,147	1,244	1,253	100	957	1,044	(87)	-8%	1,253
Overtime		3,268	2,011	2,381	324	2,798	1,984	815	41%	2,381
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,237	1,726	1,510	108	1,034	1,258	(225)	-18%	1,510
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		246	268	285	24	223	238	(15)	-6%	285
Other benefits and allowances		173	1,072	1,158	113	1,175	965	210	22%	1,158
Payments in lieu of leave		517	300	300	-	195	250	(55)	-22%	300
Long service awards		276	421	421	-	239	351	(112)	-32%	421
Post-retirement benefit obligations	2	780	875	875	74	650	729	(79)	-11%	875
<b>Sub Total - Other Municipal Staff</b>		<b>63,628</b>	<b>67,495</b>	<b>67,149</b>	<b>5,162</b>	<b>54,587</b>	<b>55,958</b>	<b>(1,371)</b>	<b>-2%</b>	<b>67,149</b>
% increase	4		6.1%	5.5%						5.5%
<b>Total Parent Municipality</b>		<b>71,808</b>	<b>78,744</b>	<b>76,749</b>	<b>6,102</b>	<b>62,180</b>	<b>63,957</b>	<b>(1,777)</b>	<b>-3%</b>	<b>76,749</b>
			9.7%	6.9%						6.9%
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>71,808</b>	<b>78,744</b>	<b>76,749</b>	<b>6,102</b>	<b>62,180</b>	<b>63,957</b>	<b>(1,777)</b>	<b>-3%</b>	<b>76,749</b>
% increase	4		9.7%	6.9%						6.9%
<b>TOTAL MANAGERS AND STAFF</b>		<b>67,914</b>	<b>74,295</b>	<b>72,300</b>	<b>5,569</b>	<b>58,594</b>	<b>60,250</b>	<b>(1,656)</b>	<b>-3%</b>	<b>72,300</b>

## 10. Capital programme performance

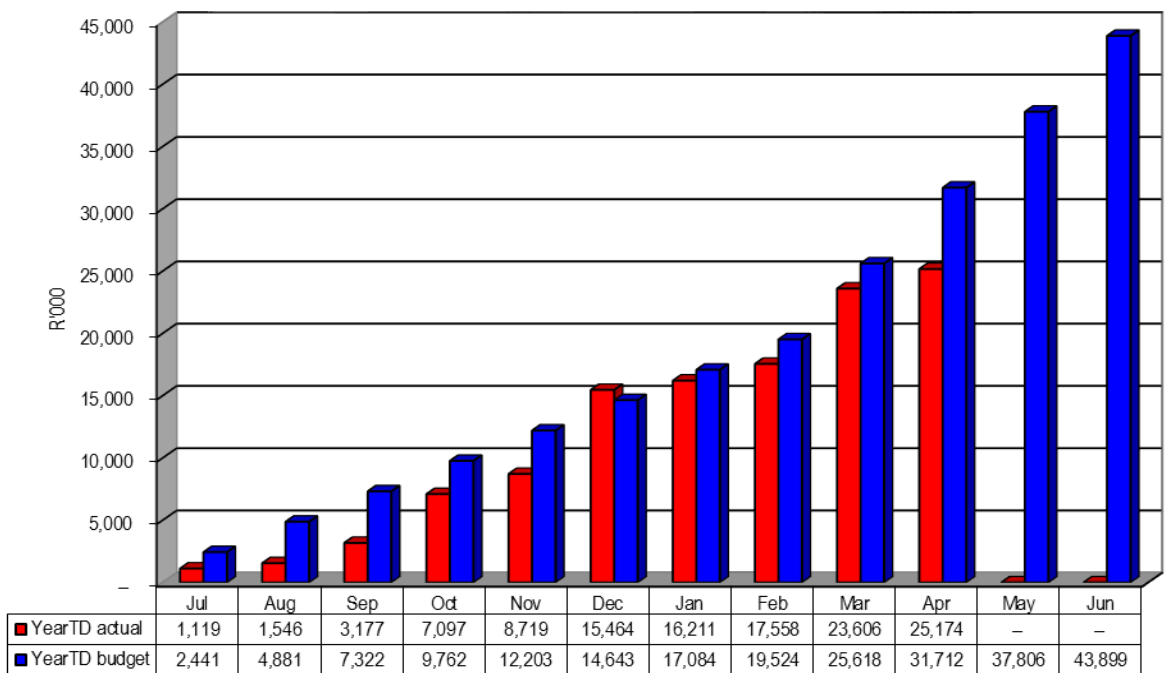
### 10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April									
Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Adjusted Budget
R thousands								%	
<b>Monthly expenditure performance trend</b>									
July	542	2,441	2,441	1,119	1,119	2,441	1,322	54.2%	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	1,568	25,174	31,712	6,538	20.6%	57%
May	4,529	2,441	6,094	-		37,806	-		
June	8,107	2,441	6,094	-		43,899	-		
<b>Total Capital expenditure</b>	<b>30,656</b>	<b>29,286</b>	<b>43,899</b>	<b>25,174</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 - M10 April										
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	36,310	1,283	21,933	30,259	8,326	27.5%	36,310
Infrastructure - Road transport		5,855	5,855	9,493	795	6,301	7,911	1,609	20.3%	9,493
Roads, Pavements & Bridges		5,855	5,430	9,428	795	6,301	7,857	1,555	19.8%	9,428
Storm water		-	425	65	-	-	54	-	100.0%	65
Infrastructure - Electricity		9,351	4,501	10,025	-	1,635	8,354	6,719	80.4%	10,025
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		9,351	2,789	9,152	-	1,084	7,627	6,543	85.8%	9,152
Street Lighting		-	1,712	873	-	551	727	176	24.2%	873
Infrastructure - Water		4,165	5,719	2,644	394	1,138	2,203	1,065	48.3%	2,644
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	1,644	-	-	1,370	1,370	100.0%	1,644
Reticulation		4,165	5,719	1,000	394	1,138	833	(305)	-36.6%	1,000
Infrastructure - Sanitation		5,234	4,942	14,011	94	12,728	11,676	(1,052)	-9.0%	14,011
Reticulation		-	1,966	13,211	94	12,558	11,009	(1,549)	-14.1%	13,211
Sewerage purification		5,234	2,976	800	-	170	667	497	74.6%	800
Infrastructure - Other		464	212	137	-	130	114	(16)	-13.9%	137
Waste Management		460	212	137	-	130	114	(16)	-13.9%	137
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		4	-	-	-	-	-	-	-	-
<b>Community</b>		645	3,000	2,916	-	1,346	2,430	1,084	44.6%	2,916
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	3,000	2,746	-	1,346	2,288	942	41.2%	2,746
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		645	-	170	-	-	142	142	100.0%	170
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	4,673	286	1,895	3,894	1,999	51.3%	4,673
General vehicles		3,866	2,010	2,010	-	-	1,675	1,675	100.0%	2,010
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		323	786	907	286	1,195	756	(439)	-58.1%	907
Computers - hardware/equipment		-	1,049	841	-	701	701	100.0%	841	
Furniture and other office equipment		699	532	476	-	696	396	(300)	-75.6%	476
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	440	-	4	366	362	98.8%	440
Other Buildings		2	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	43,899	1,568	25,174	36,583	11,409	31.2%	43,899
<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 - M10 April										
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>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	8,343	8,797	1,176	5,271	7,331	2,060	28.1%	8,797
Infrastructure - Road transport		-	2,888	3,342	447	2,003	2,785	783	28.1%	3,342
Roads, Pavements & Bridges		-	2,848	3,302	441	1,979	2,752	773	28.1%	3,302
Storm water		-	40	40	5	24	33	9	28.1%	40
Infrastructure - Electricity		-	2,426	2,426	324	1,454	2,022	568	28.1%	2,426
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	2,299	2,299	307	1,378	1,916	538	28.1%	2,299
Street Lighting		-	127	127	17	76	106	30	28.1%	127
Infrastructure - Water		-	1,516	1,516	203	908	1,263	355	28.1%	1,516
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	656	656	88	393	546	153	28.1%	656
Reticulation		-	860	860	115	515	717	201	28.1%	860
Infrastructure - Sanitation		-	543	543	73	325	453	127	28.1%	543
Reticulation		-	124	124	17	74	103	29	28.1%	124
Sewerage purification		-	419	419	56	251	349	98	28.1%	419
Infrastructure - Other		-	970	970	130	581	808	227	28.1%	970
Waste Management		-	970	970	130	581	808	227	28.1%	970
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	2,082	2,082	278	1,248	1,735	488	28.1%	2,082
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	292	292	39	175	244	68	28.1%	292
Community halls		-	133	133	18	80	111	31	28.1%	133
Libraries		-	295	295	39	176	245	69	28.1%	295
Recreational facilities		-	482	482	64	289	402	113	28.1%	482
Fire, safety & emergency		-	432	432	58	259	360	101	28.1%	432
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	57	57	8	34	48	13	28.1%	57
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	392	392	52	235	326	92	28.1%	392
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	10,628	10,628	1,420	6,368	8,857	2,488	28.1%	10,628
General vehicles		-	2,820	3,696	494	2,214	3,080	865	28.1%	3,696
Specialised vehicles		-	875	-	-	-	-	-	-	-
Plant & equipment		-	1,244	1,244	166	746	1,037	291	28.1%	1,244
Computers - hardware/equipment		-	200	200	27	120	167	47	28.1%	200
Furniture and other office equipment		-	590	590	79	353	491	138	28.1%	590
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	4,440	4,440	593	2,661	3,700	1,040	28.1%	4,440
Other Buildings		-	458	458	61	274	382	107	28.1%	458
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		-	21,053	21,507	2,874	12,887	17,922	5,036	28.1%	21,507
<b>Specialised vehicles</b>		-	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 - M10 April										
Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		10,507	11,938	11,938	995	9,949	9,949	(0)	0.0%	11,938
Infrastructure - Road transport		4,841	5,263	5,263	439	4,386	4,386	(0)	0.0%	5,263
Roads, Pavements & Bridges		4,841	3,603	3,603	300	3,003	3,003	(0)	0.0%	3,603
Storm water		-	1,659	1,659	138	1,383	1,383	(0)	0.0%	1,659
Infrastructure - Electricity		1,722	1,967	1,967	164	1,640	1,640	(0)	0.0%	1,967
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		1,722	1,967	1,967	164	1,640	1,640	(0)	0.0%	1,967
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		2,106	2,698	2,698	225	2,248	2,248	(0)	0.0%	2,698
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		2,106	2,419	2,419	202	2,015	2,015	(0)	0.0%	2,419
Reticulation		-	279	279	23	233	233	(0)	0.0%	279
Infrastructure - Sanitation		1,615	1,842	1,842	154	1,535	1,535	(0)	0.0%	1,842
Reticulation		-	1,842	1,842	154	1,535	1,535	(0)	0.0%	1,842
Sewerage purification		1,615	-	-	-	-	-	-	-	-
Infrastructure - Other		223	168	168	14	140	140	(0)	0.0%	168
Waste Management		50	168	168	14	140	140	(0)	0.0%	168
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		173	-	-	-	-	-	-	-	-
<b>Community</b>		987	550	550	46	458	458	(0)	0.0%	550
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	176	176	15	146	146	(0)	0.0%	176
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		630	330	330	27	275	275	(0)	0.0%	330
Libraries		27	7	7	1	6	6	(0)	0.0%	7
Recreational facilities		327	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	35	35	3	29	29	0	0.0%	35
Cemeteries		-	0	0	0	0	0	(0)	-0.3%	0
Social rental housing		-	-	-	-	-	-	-	-	-
Other		3	3	3	0	2	2	(0)	-0.1%	3
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		733	311	311	26	259	259	-	-	311
Housing development		-	-	-	-	-	-	-	-	-
Other		733	311	311	26	259	259	-	-	311
<b>Other assets</b>		12,707	2,163	2,163	180	1,802	1,802	(0)	0.0%	2,163
General vehicles		1,989	1,306	1,306	109	1,089	1,089	(0)	0.0%	1,306
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		172	172	172	14	143	143	-	-	172
Computers - hardware/equipment		-	220	220	18	183	183	0	0.0%	220
Furniture and other office equipment		412	269	269	22	224	224	(0)	0.0%	269
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		1,431	-	-	-	-	-	-	-	-
Other Buildings		8,699	195	195	16	162	162	0	0.0%	195
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		5	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		91	119	119	10	99	99	(0)	0.0%	119
Computers - software & programming		91	119	119	10	99	99	(0)	0.0%	119
Other		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>		25,024	15,081	15,081	1,257	12,567	12,567	(0)	0.0%	15,081
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

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

### **11.1 Over view**

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