

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING June 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 June.

1.1.2 Financial problems or risks facing the municipality

No comments for June.

1.1.3 Other relevant information

The financial year of the Municipality closed on the 30 June 2015. The figures contained in this report is provisional and closing journals are still being processed in order to prepare the pre-audited financial statements to be submitted to the Auditor General by 31 August 2015, after which the annual audit will commence.

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 June 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 205,875 million, 19% or R 49,291 million below year-to-date budget projections of R 255,166 million for June 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 as well as closing journals being processed.

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

Operating expenditure by type

Total expenditure amounts to R 220,767 million, R 43,714 million, below year-to-date budget projections for June 2015. The variance can be attributed to the Eskom bulk electricity account for June 2015 amounting to R 5,339 million that will only be paid in July 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 38,508 million, or 88% 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 18,610 million during June resulting in a closing balance of R 20,041 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 July 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 - M12 June									
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	33	25,064	24,984	80	0%	24,984
Service charges	85,099	97,492	96,566	9,177	95,372	96,566	(1,194)	-1%	96,566
Investment revenue	1,012	1,060	1,060	649	1,761	1,060	701	66%	1,060
Transfers recognised - operational	77,919	83,796	85,355	20	65,273	85,355	(20,082)	-24%	85,355
Other own revenue	50,193	24,793	47,202	1,722	18,405	47,202	(28,797)	-61%	47,202
Total Revenue (excluding capital transfers and contributions)	237,415	232,125	255,166	11,602	205,875	255,166	(49,291)	-19%	255,166
Employee costs	67,914	74,295	72,300	6,125	70,515	72,300	(1,785)	-2%	72,300
Remuneration of Councillors	3,894	4,449	4,449	362	4,309	4,449	(140)	-3%	4,449
Depreciation & asset impairment	25,024	15,081	15,081	1,257	15,081	15,081	0	0%	15,081
Finance charges	4,087	1,940	2,116	595	1,729	2,116	(387)	-18%	2,116
Materials and bulk purchases	63,798	74,897	73,031	6,282	61,936	73,031	(11,095)	-15%	73,031
Transfers and grants	60	60	60	-	63	60	3	6%	60
Other expenditure	89,457	74,923	97,445	12,315	67,134	97,445	(30,310)	-31%	97,445
Total Expenditure	254,234	245,644	264,481	26,935	220,767	264,481	(43,714)	-17%	264,481
Surplus/(Deficit)	(16,819)	(13,519)	(9,315)	(15,333)	(14,892)	(9,315)	(5,578)	60%	(9,315)
Transfers recognised - capital	21,348	22,868	39,256	6,067	36,781	39,256	(2,475)	-6%	39,256
Contributions & Contributed assets	363	170	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	4,893	9,519	29,941	(9,266)	21,888	29,941	(8,053)	-27%	29,941
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	4,893	9,519	29,941	(9,266)	21,888	29,941	(8,053)	-27%	29,941
Capital expenditure & funds sources									
Capital expenditure	30,656	29,286	43,899	6,199	38,508	43,899	(5,392)	-12%	43,899
Capital transfers recognised	21,348	23,038	39,256	6,067	36,781	39,256	(2,475)	-6%	39,256
Public contributions & donations	363	-	170	-	-	170	(170)	-100%	170
Borrowing	4,092	2,460	2,460	-	-	2,460	(2,460)	-100%	2,460
Internally generated funds	4,852	3,788	2,014	133	1,727	2,014	(286)	-14%	2,014
Total sources of capital funds	30,656	29,286	43,899	6,199	38,508	43,899	(5,392)	-12%	43,899
Financial position									
Total current assets	49,429	43,252	43,762		116,092				43,762
Total non current assets	388,898	409,592	417,716		409,168				417,716
Total current liabilities	46,034	41,104	35,610		128,263				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		350,905				376,074
Cash flows									
Net cash from (used) operating	25,616	30,285	35,492	(11,828)	48,075	35,492	(12,583)	-35%	35,492
Net cash from (used) investing	(32,343)	(28,815)	(43,428)	(6,199)	(38,508)	(43,428)	(4,920)	11%	(43,428)
Net cash from (used) financing	567	(391)	(391)	(583)	(1,463)	(391)	1,072	-274%	(391)
Cash/cash equivalents at the month/year end	11,937	13,017	3,610	-	20,041	3,610	(16,431)	-455%	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	15,425	2,362	2,306	39,115	-	-	-	-	59,207
Creditors Age Analysis									
Total Creditors	6,946	1	-	826	1	-	36	-	7,810

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) - M12 June										
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									
Revenue - Standard										
Governance and administration		56,140	72,468	60,374	896	75,775	60,374	15,401	26%	60,374
Executive and council		24,512	39,089	26,499	714	40,302	26,499	13,804	52%	26,499
Budget and treasury office		31,317	32,894	32,530	148	35,107	32,530	2,577	8%	32,530
Corporate services		311	485	1,345	33	366	1,345	(980)	-73%	1,345
Community and public safety		75,086	30,912	66,668	1,937	16,763	66,668	(49,905)	-75%	66,668
Community and social services		4,161	6,087	6,433	680	6,200	6,433	(234)	-4%	6,433
Sport and recreation		1,266	3,226	2,972	127	470	2,972	(2,502)	-84%	2,972
Public safety		40,800	16,220	40,065	1,120	6,803	40,065	(33,262)	-83%	40,065
Housing		28,859	5,380	17,198	9	3,291	17,198	(13,907)	-81%	17,198
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,703	8,967	13,058	(183)	10,200	13,058	(2,858)	-22%	13,058
Planning and development		386	452	1,087	27	378	1,087	(709)	-65%	1,087
Road transport		8,318	8,515	11,971	(209)	9,821	11,971	(2,149)	-18%	11,971
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		119,197	142,816	154,322	15,019	139,917	154,322	(14,405)	-9%	154,322
Electricity		73,328	101,801	108,424	12,109	92,065	108,424	(16,359)	-15%	108,424
Water		21,271	18,471	22,233	1,376	15,642	22,233	(6,591)	-30%	22,233
Waste water management		17,156	16,279	16,282	1,036	25,697	16,282	9,415	58%	16,282
Waste management		7,442	6,266	7,383	498	6,512	7,383	(870)	-12%	7,383
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	259,127	255,163	294,422	17,668	242,655	294,422	(51,767)	-18%	294,422
Expenditure - Standard										
Governance and administration		54,181	43,258	46,855	4,227	43,379	46,855	(3,477)	-7%	46,855
Executive and council		16,448	14,980	15,250	1,305	13,363	15,250	(1,887)	-12%	15,250
Budget and treasury office		14,069	15,169	17,384	1,791	17,253	17,384	(132)	-1%	17,384
Corporate services		23,665	13,109	14,221	1,131	12,763	14,221	(1,458)	-10%	14,221
Community and public safety		83,680	37,042	60,165	2,321	32,048	60,165	(28,117)	-47%	60,165
Community and social services		7,291	9,231	8,978	686	8,513	8,978	(465)	-5%	8,978
Sport and recreation		7,099	6,827	6,550	650	7,571	6,550	1,021	16%	6,550
Public safety		39,548	14,570	38,056	874	11,625	38,056	(26,431)	-69%	38,056
Housing		29,741	6,413	6,581	111	4,339	6,581	(2,242)	-34%	6,581
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		20,499	27,564	26,371	2,136	24,249	26,371	(2,122)	-8%	26,371
Planning and development		4,273	4,805	5,328	348	4,199	5,328	(1,130)	-21%	5,328
Road transport		16,227	22,758	21,043	1,788	20,051	21,043	(992)	-5%	21,043
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		95,581	137,449	130,757	18,230	120,810	130,757	(9,947)	-8%	130,757
Electricity		62,366	97,543	90,108	14,096	79,904	90,108	(10,203)	-11%	90,108
Water		17,759	22,752	20,900	2,078	21,306	20,900	406	2%	20,900
Waste water management		5,045	6,341	7,448	707	7,937	7,448	490	7%	7,448
Waste management		10,411	10,813	12,302	1,349	11,663	12,302	(639)	-5%	12,302
Other		292	332	332	21	281	332	(50)	-15%	332
Total Expenditure - Standard	3	254,234	245,644	264,481	26,935	220,767	264,481	(43,714)	-17%	264,481
Surplus/(Deficit) for the year		4,893	9,519	29,941	(9,266)	21,888	29,941	(8,053)	-27%	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) - M12 June										
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	-	590	900	(310)	-34.5%	900
Vote 2 - Director: Corporate Services		27,557	44,063	32,009	1,319	44,139	32,009	12,130	37.9%	32,009
Vote 3 - Director: Financial Services		31,334	32,916	32,552	152	35,143	32,552	2,590	8.0%	32,552
Vote 4 - Director: Engineering Services		48,008	46,812	54,155	2,322	51,680	54,155	(2,475)	-4.6%	54,155
Vote 5 - Director: Community Services		78,409	29,571	66,381	1,767	19,038	66,381	(47,343)	-71.3%	66,381
Vote 6 - Director: Electrical Services		73,328	101,801	108,424	12,109	92,065	108,424	(16,359)	-15.1%	108,424
		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	259,127	255,163	294,422	17,668	242,655	294,422	(51,766)	-17.6%	294,422
Expenditure by Vote	1									
Vote 1 - Municipal Manager		3,560	3,690	4,007	366	3,722	4,007	(285)	-7.1%	4,007
Vote 2 - Director: Corporate Services		36,247	26,014	26,783	2,118	21,953	26,783	(4,829)	-18.0%	26,783
Vote 3 - Director: Financial Services		14,267	15,348	17,563	1,798	17,390	17,563	(174)	-1.0%	17,563
Vote 4 - Director: Engineering Services		54,183	67,159	65,271	5,969	65,871	65,271	600	0.9%	65,271
Vote 5 - Director: Community Services		83,611	35,890	60,749	2,588	31,927	60,749	(28,822)	-47.4%	60,749
Vote 6 - Director: Electrical Services		62,366	97,543	90,108	14,096	79,904	90,108	(10,203)	-11.3%	90,108
		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	254,234	245,644	264,481	26,935	220,767	264,481	(43,714)	-16.5%	264,481
Surplus/ (Deficit) for the year	2	4,893	9,519	29,941	(9,266)	21,888	29,941	(8,053)	-26.9%	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) - M12 June										
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	(3)	24,590	24,364	226	1%	24,364
Property rates - penalties & collection charges		400	620	620	37	474	620	(146)	-24%	620
Service charges - electricity revenue		56,621	67,167	67,058	6,801	65,059	67,058	(1,999)	-3%	67,058
Service charges - water revenue		12,150	12,695	12,394	1,072	12,848	12,394	454	4%	12,394
Service charges - sanitation revenue		10,731	11,670	11,294	842	11,534	11,294	241	2%	11,294
Service charges - refuse revenue		5,598	5,960	5,821	463	5,931	5,821	110	2%	5,821
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		815	845	854	106	1,053	854	199	23%	854
Interest earned - external investments		1,012	1,060	1,060	649	1,761	1,060	701	66%	1,060
Interest earned - outstanding debtors		1,858	1,716	1,796	124	1,950	1,796	154	9%	1,796
Dividends received		-	-	-	-	-	-	-	-	-
Fines		40,874	16,120	39,960	1,121	6,916	39,960	(33,044)	-83%	39,960
Licences and permits		546	648	648	31	402	648	(246)	-38%	648
Agency services		541	520	580	62	609	580	29	5%	580
Transfers recognised - operational		77,919	83,796	85,355	20	65,273	85,355	(20,082)	-24%	85,355
Other revenue		5,560	4,944	3,364	277	7,474	3,364	4,110	122%	3,364
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		237,415	232,125	255,166	11,602	205,875	255,166	(49,291)	-19%	255,166
Expenditure By Type										
Employee related costs		67,914	74,295	72,300	6,125	70,515	72,300	(1,785)	-2%	72,300
Remuneration of councillors		3,894	4,449	4,449	362	4,309	4,449	(140)	-3%	4,449
Debt impairment		27,217	3,000	26,840	250	3,000	26,840	(23,840)	-89%	26,840
Depreciation & asset impairment		25,024	15,081	15,081	1,257	15,081	15,081	0	0%	15,081
Finance charges		4,087	1,940	2,116	595	1,729	2,116	(387)	-18%	2,116
Bulk purchases		46,390	53,844	51,524	3,979	44,211	51,524	(7,313)	-14%	51,524
Other materials		17,408	21,053	21,507	2,303	17,725	21,507	(3,782)	-18%	21,507
Contracted services		11,540	7,907	8,135	230	6,150	8,135	(1,985)	-24%	8,135
Transfers and grants		60	60	60	-	63	60	3	6%	60
Other expenditure		50,532	64,016	62,470	11,835	57,984	62,470	(4,485)	-7%	62,470
Loss on disposal of PPE		168	-	-	-	-	-	-	-	-
Total Expenditure		254,234	245,644	264,481	26,935	220,767	264,481	(43,714)	-17%	264,481
Surplus/(Deficit)		(16,819)	(13,519)	(9,315)	(15,333)	(14,892)	(9,315)	(5,578)	0	(9,315)
Transfers recognised - capital		21,348	22,868	39,256	6,067	36,781	39,256	(2,475)	(0)	39,256
Contributions recognised - capital		-	170	-	-	-	-	-	-	-
Contributed assets		363	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		4,893	9,519	29,941	(9,266)	21,888	29,941			29,941
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		4,893	9,519	29,941	(9,266)	21,888	29,941			29,941
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		4,893	9,519	29,941	(9,266)	21,888	29,941			29,941
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		4,893	9,519	29,941	(9,266)	21,888	29,941			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) - M12 June										
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									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Services		-	-	-	-	-	-	-	-	-
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	-	-	-	-	-	-	-	-
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		9	7	3	-	2	3	(0)	-3%	3
Vote 2 - Director: Corporate Services		355	1,067	1,675	580	1,644	1,675	(31)	-2%	1,675
Vote 3 - Director: Financial Services		125	164	159	37	142	159	(17)	-11%	159
Vote 4 - Director: Engineering Services		18,220	21,715	18,987	292	24,787	18,987	5,801	31%	18,987
Vote 5 - Director: Community Services		2,432	1,474	12,739	36	174	12,739	(12,565)	-99%	12,739
Vote 6 - Director: Electrical Services		9,514	4,860	10,338	5,254	11,758	10,338	1,421	14%	10,338
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	30,656	29,286	43,899	6,199	38,508	43,899	(5,392)	-12%	43,899
Total Capital Expenditure		30,656	29,286	43,899	6,199	38,508	43,899	(5,392)	-12%	43,899
Capital Expenditure - Standard Classification										
Governance and administration		474	1,021	1,077	37	867	1,077	(209)	-19%	1,077
Executive and council		16	31	24	-	11	24	(12)	-52%	24
Budget and treasury office		125	134	99	37	93	99	(6)	-6%	99
Corporate services		332	857	954	-	763	954	(191)	-20%	954
Community and public safety		2,018	4,144	15,647	684	1,262	15,647	(14,384)	-92%	15,647
Community and social services		383	460	12,609	580	944	12,609	(11,665)	-93%	12,609
Sport and recreation		883	3,200	2,928	101	308	2,928	(2,620)	-89%	2,928
Public safety		635	465	92	-	6	92	(86)	-93%	92
Housing		117	18	18	4	5	18	(13)	-75%	18
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		7,968	7,520	10,555	(238)	8,043	10,555	(2,513)	-24%	10,555
Planning and development		2	397	66	11	26	66	(40)	-60%	66
Road transport		7,966	7,123	10,489	(249)	8,016	10,489	(2,473)	-24%	10,489
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		20,195	16,601	16,621	5,716	28,336	16,621	11,715	70%	16,621
Electricity		9,514	4,860	10,338	5,254	11,758	10,338	1,421	14%	10,338
Water		4,673	5,859	2,736	296	2,725	2,736	(11)	0%	2,736
Waste water management		4,541	4,942	2,570	133	13,689	2,570	11,119	433%	2,570
Waste management		1,466	940	977	33	164	977	(813)	-83%	977
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	30,656	29,286	43,899	6,199	38,508	43,899	(5,392)	-12%	43,899
Funded by:										
National Government		21,199	22,489	26,605	5,487	25,111	26,605	(1,495)	-6%	26,605
Provincial Government		149	379	12,651	580	11,670	12,651	(981)	-8%	12,651
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	170	-	-	-	-	-	-	-
Transfers recognised - capital		21,348	23,038	39,256	6,067	36,781	39,256	(2,475)	-6%	39,256
Public contributions & donations	5	363	-	170	-	-	170	(170)	-100%	170
Borrowing	6	4,092	2,460	2,460	-	-	2,460	(2,460)	-100%	2,460
Internally generated funds		4,852	3,788	2,014	133	1,727	2,014	(286)	-14%	2,014
Total Capital Funding		30,656	29,286	43,899	6,199	38,508	43,899	(5,392)	-12%	43,899

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M12 June						
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	14,905	2,848
Consumer debtors		28,866	29,617	32,253	62,432	32,253
Other debtors		4,612	4,500	4,500	35,730	4,500
Current portion of long-term receivables		1,222	-	-	-	-
Inventory		2,791	3,400	3,400	3,012	3,400
Total current assets		49,429	43,252	43,762	116,092	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	395,027	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	409,168	417,716
TOTAL ASSETS		438,327	452,844	461,478	525,260	461,478
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	7,821	-
Borrowing		3,476	2,611	3,476	2,193	3,476
Consumer deposits		1,139	1,284	1,284	1,227	1,284
Trade and other payables		33,909	26,675	20,316	49,413	20,316
Provisions		7,509	10,534	10,534	67,608	10,534
Total current liabilities		46,034	41,104	35,610	128,263	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	174,355	85,404
NET ASSETS	2	346,132	364,685	376,074	350,905	376,074
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		335,966	356,367	365,467	340,739	365,467
Reserves		10,166	8,318	10,606	10,167	10,606
TOTAL COMMUNITY WEALTH/EQUITY	2	346,132	364,685	376,074	350,905	376,074

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M12 June										
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	10,453	128,585	137,496	(8,911)	-6%	137,496
Government - operating		75,009	83,796	84,387	226	88,551	84,387	4,164	5%	84,387
Government - capital		28,322	23,038	34,159	2,152	29,573	34,159	(4,587)	-13%	34,159
Interest		2,870	1,060	2,856	769	3,818	2,856	962	34%	2,856
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(195,820)	(219,295)	(221,231)	(24,833)	(200,894)	(221,231)	(20,336)	9%	(221,231)
Finance charges		(4,087)	(1,940)	(2,116)	(595)	(1,495)	(2,116)	(621)	29%	(2,116)
Transfers and Grants		(60)	(60)	(60)	-	(63)	(60)	3	-6%	(60)
NET CASH FROM/(USED) OPERATING ACTIVITIES		25,616	30,285	35,492	(11,828)	48,075	35,492	(12,583)	-35%	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	-	-	472	(472)	-100%	472
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(30,288)	(29,286)	(43,899)	(6,199)	(38,508)	(43,899)	(5,392)	12%	(43,899)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(32,343)	(28,815)	(43,428)	(6,199)	(38,508)	(43,428)	(4,920)	11%	(43,428)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		4,092	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	2,460	2,460	-	-	2,460	(2,460)	-100%	2,460
Increase (decrease) in consumer deposits		-	84	84	1	54	84	(30)	-36%	84
Payments										
Repayment of borrowing		(3,526)	(2,935)	(2,935)	(584)	(1,517)	(2,935)	(1,418)	48%	(2,935)
NET CASH FROM/(USED) FINANCING ACTIVITIES		567	(391)	(391)	(583)	(1,463)	(391)	1,072	-274%	(391)
NET INCREASE/ (DECREASE) IN CASH HELD		(6,161)	1,080	(8,327)	(18,610)	8,104	(8,327)			(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		20,041	3,610			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 - M12 June													
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	1,132	629	211	2,819	-	-	-	-	4,792	2,819	-	234
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,997	260	74	1,013	-	-	-	-	5,345	1,013	-	318
Receivables from Non-exchange Transactions - Property Rates	1400	1,419	273	209	4,027	-	-	-	-	5,929	4,027	-	318
Receivables from Exchange Transactions - Waste Water Management	1500	964	329	296	7,291	-	-	-	-	8,869	7,291	-	516
Receivables from Exchange Transactions - Waste Management	1600	523	225	207	4,987	-	-	-	-	5,942	4,987	-	360
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	2	1	73	-	-	-	-	81	73	-	9
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	7,394	643	1,307	18,904	-	-	-	-	28,248	18,904	-	1,245
Total By Income Source	2000	15,425	2,362	2,306	39,115	-	-	-	-	59,207	39,115	-	3,000
2013/14 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	708	211	60	747	-	-	-	-	1,727	747	-	-
Commercial	2300	1,266	393	134	1,242	-	-	-	-	3,035	1,242	-	-
Households	2400	12,194	1,668	1,833	32,849	-	-	-	-	48,544	32,849	-	3,000
Other	2500	1,256	90	279	4,277	-	-	-	-	5,901	4,277	-	-
Total By Customer Group	2600	15,425	2,362	2,306	39,115	-	-	-	-	59,207	39,115	-	3,000

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June											
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		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	5,339	-	-	-	-	-	-	-	-	5,339
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	775	-	-	-	-	-	-	-	-	775
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	831	1	-	826	1	-	36	-	-	1,695
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	6,946	1	-	826	1	-	36	-	-	7,810

7. Investment portfolio analysis

7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June									
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							
Municipality									
Investec		Call Account	Call Deposit	On call			9,385	(3,761)	5,624
Standard		Call Account	Call Deposit	On call			6,446	(4,000)	2,446
ABSA		Call Account	Call Deposit	On call			4,707	(4,000)	707
Nedbank		Call Account	Call Deposit	On call			9,414	(3,285)	6,129
Municipality sub-total					-		29,951	(15,046)	14,905
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		29,951	(15,046)	14,905

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 - M12 June										
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	-	70,632	70,619	13	0.0%	70,619
Local Government Equitable Share		35,567	38,990	38,990	-	38,990	38,990	-		38,990
Municipal Infrastructure Grant (MIG)		315	360	292	-	305	292	13	4.4%	292
Integrated National Electrification Programme Grant (INEP)		4,450	25,541	22,969	-	22,969	22,969	-		22,969
Financial Management Grant (FMG)		1,450	1,600	1,600	-	1,600	1,600	-		1,600
Municipal Systems Improvement Grant (MSIG)		890	934	934	-	934	934	-		934
Expanded Public Works Programme (EPWP)	3	1,000	1,834	1,834	-	1,834	1,834	-		1,834
Energy Efficiency and Demand Side Management Grant (EEDSMG)		3,000	4,000	4,000	-	4,000	4,000	-		4,000
Provincial Government:		28,226	10,537	13,778	-	17,333	13,778	3,555	25.8%	13,478
Human Settlements Development Grant (Housing)		23,607	5,257	5,257	-	8,812	5,257	3,555	67.6%	5,257
Maintenance & Construction of Transport Infrastructure (Roads)		-	794	794	-	794	794	(0)	0.0%	794
Library Service : Replacement Funding		2,627	3,190	3,045	-	3,045	3,045	-		3,045
Library Service : Conditional Grant	4	617	882	882	-	882	882	-		882
Community Development Workers (CDWs)		208	192	192	-	192	192	0	0.2%	192
Thusong Service Centres Grant		-	222	222	-	222	222	-		222
Refuse Recycling Project		210	-	-	-	-	-	-		-
Management Support Grant		800	-	1,987	-	1,987	1,987	-		3,087
Department Local Government		-	-	1,400	-	1,400	1,400	-		-
Mandela Memorial Services		100	-	-	-	-	-	-		-
Compliance Module		57	-	-	-	-	-	-		-
District Municipality:		319	-	290	-	360	290	70	24.1%	290
Expanded Public Works Programme (EPWP)		319	-	290	-	360	290	70	24.1%	290
Other grant providers:		3	-	-	226	226	-	226	#DIV/0!	-
Existing Houses Nelspoort		3	-	-	-	-	-	-		-
ESKOM		-	-	-	226	226	-	226	#DIV/0!	-
Total Operating Transfers and Grants	5	75,219	83,796	84,687	226	88,551	84,687	3,864	4.6%	84,387
Capital Transfers and Grants										
National Government:		28,038	22,489	21,984	-	21,971	21,984	(13)	-0.1%	21,984
Municipal Infrastructure Grant (MIG)		20,038	16,385	16,453	-	16,440	16,453	(13)	-0.1%	16,453
Regional Bulk Infrastructure Grant (RBIG)		-	4,145	-	-	-	-	-		-
Accelerated Community Infrastructure Programme (ACIP)		-	-	1,000	-	1,000	1,000	-		1,000
Integrated National Electrification Programme Grant (INEP)		8,000	1,959	4,531	-	4,531	4,531	-		4,531
Provincial Government:		149	379	12,175	2,152	7,602	12,175	(4,574)	-37.6%	12,175
Library Service : Replacement Funding		149	79	224	-	224	224	-		224
Library Service : Conditional Grant		-	300	300	-	300	300	-		300
Housing		-	-	11,651	2,152	7,077	11,651	(4,574)	-39.3%	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	2,152	29,573	34,159	(4,587)	-13.4%	34,159
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	103,541	106,664	118,846	2,378	118,124	118,846	(723)	-0.6%	118,546

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June										
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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		44,608	73,259	70,619	9,286	67,067	70,619	(3,552)	-5.0%	70,619
Local Government Equitable Share		35,567	38,990	38,990	–	38,990	38,990	–		38,990
Municipal Infrastructure Grant (MIG)		231	360	292	20	271	292	(21)	-7.2%	292
Integrated National Electrification Programme Grant (INEP)		2,809	25,541	22,969	9,114	19,256	22,969	(3,712)	-16.2%	22,969
Financial Management Grant (FMG)		1,549	1,600	1,600	73	1,600	1,600	–		1,600
Municipal Systems Improvement Grant (MSIG)		857	934	934	–	719	934	(215)	-23.0%	934
Expanded Public Works Programme (EPWP)		1,093	1,834	1,834	79	2,098	1,834	264	14.4%	1,834
Energy Efficiency and Demand Side Management Grant (EEDSMG)		2,501	4,000	4,000	–	4,132	4,000	132	3.3%	4,000
Provincial Government:		32,854	10,537	13,946	510	8,260	13,946	(5,686)	-40.8%	14,446
Human Settlements Development Grant (Housing)		28,774	5,257	5,425	–	3,181	5,425	(2,244)	-41.4%	5,425
Maintenance & Construction of Transport Infrastructure (Roads)		–	794	794	–	794	794	(0)	0.0%	794
Library Service : Replacement Funding		2,418	3,190	3,045	232	2,674	3,045	(371)	-12.2%	3,045
Library Service : Conditional Grant		617	882	882	–	882	882	–		882
Community Development Workers (CDWs)		302	192	192	77	304	192	112	58.1%	192
Thusong Service Centres Grant		–	222	222	–	–	222	(222)	-100.0%	222
Refuse Recycling Project		–	–	–	–	–	–	–		–
Housing Consumer Education Program		14	–	–	–	–	–	–		–
Tourism Potential Nelspoort		60	–	–	–	–	–	–		–
Management Support Grant		313	–	1,987	201	414	1,987	(1,572)	-79.1%	3,887
Department Local Government		–	–	1,400	1	12	1,400	(1,388)	-99.1%	–
Upgrade Sport Facilities Murraysburg		200	–	–	–	–	–	–		–
Mandela Memorial Service		100	–	–	–	–	–	–		–
Compliance Module		57	–	–	–	–	–	–		–
District Municipality:		455	–	290	–	360	290	70	24.1%	290
Expanded Public Works Programme (EPWP)		400	–	290	–	360	290	70	24.1%	290
Shared Services		55	–	–	–	–	–	–		–
Other grant providers:		3	–	–	–	–	–	–	–	–
Existing Houses Nelspoort		3	–	–	–	–	–	–		–
Total operating expenditure of Transfers and Grants:		77,919	83,796	84,855	9,796	75,687	84,855	(9,168)	-10.8%	85,355
Capital expenditure of Transfers and Grants										
National Government:		21,186	22,489	26,605	5,487	25,111	26,605	(1,495)	-5.6%	26,605
Municipal Infrastructure Grant (MIG)		17,732	16,385	16,453	399	14,607	16,453	(1,845)	-11.2%	16,453
Regional Bulk Infrastructure Grant (RBIG)		27	4,145	–	–	19	–	19	#DIV/0!	–
Accelerated Community Infrastructure Programme (ACIP)		–	–	1,000	25	845	1,000	(155)	-15.5%	1,000
Integrated National Electrification Programme Grant (INEP)		3,427	1,959	9,152	5,063	9,640	9,152	487	5.3%	9,152
Provincial Government:		163	379	12,651	580	11,670	12,651	(981)	-7.8%	12,651
Library Service : Replacement Funding		149	79	597	580	644	597	47	7.8%	597
Library Service : Conditional Grant		–	300	300	–	252	300	(48)	-16.1%	300
Human Settlements Development Grant (Housing)		–	–	11,651	–	10,694	11,651	(957)	-8.2%	11,651
Public Transport Infrastructure		13	–	103	–	81	103	(22)	-21.0%	103
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	170	–	–	–	–	–	–	–
Menerville Library Alteration		–	170	–	–	–	–	–		–
Total capital expenditure of Transfers and Grants		21,348	23,038	39,256	6,067	36,781	39,256	(2,475)	-6.3%	39,256
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		99,267	106,834	124,111	15,862	112,467	124,111	(11,643)	-9.4%	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 - M12 June										
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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		2,633	3,147	3,147	254	3,031	3,147	(117)	-4%	3,147
Pension and UIF Contributions		193	181	181	25	289	181	109	60%	181
Medical Aid Contributions		38	42	42	4	41	42	(1)	-2%	42
Motor Vehicle Allowance		711	739	739	56	676	739	(62)	-8%	739
Cellphone Allowance		271	340	340	23	271	340	(69)	-20%	340
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		47	-	-	-	-	-	-		-
Sub Total - Councillors		3,894	4,449	4,449	362	4,309	4,449	(140)	-3%	4,449
% increase	4		14.3%	14.3%						14.3%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	3,056	5,438	3,769	316	3,645	3,769	(124)	-3%	3,769
Pension and UIF Contributions		463	632	551	46	546	551	(6)	-1%	551
Medical Aid Contributions		31	27	26	2	26	26	-		26
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		359	380	380	196	392	380	12	3%	380
Motor Vehicle Allowance		348	324	424	37	423	424	(1)	0%	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	597	5,033	5,151	(118)	-2%	5,151
% increase	4		58.7%	20.2%						20.2%
Other Municipal Staff										
Basic Salaries and Wages		49,403	51,217	50,866	3,981	49,055	50,866	(1,811)	-4%	50,866
Pension and UIF Contributions		6,579	8,360	8,101	615	7,461	8,101	(640)	-8%	8,101
Medical Aid Contributions		1,147	1,244	1,253	101	1,159	1,253	(93)	-7%	1,253
Overtime		3,268	2,011	2,381	141	3,196	2,381	815	34%	2,381
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		1,237	1,726	1,510	107	1,285	1,510	(225)	-15%	1,510
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		246	268	285	24	271	285	(15)	-5%	285
Other benefits and allowances		173	1,072	1,158	122	1,423	1,158	265	23%	1,158
Payments in lieu of leave		517	300	300	61	296	300	(4)	-1%	300
Long service awards		276	421	421	240	479	421	58	14%	421
Post-retirement benefit obligations	2	780	875	875	135	857	875	(18)	-2%	875
Sub Total - Other Municipal Staff		63,628	67,495	67,149	5,528	65,482	67,149	(1,667)	-2%	67,149
% increase	4		6.1%	5.5%						5.5%
Total Parent Municipality		71,808	78,744	76,749	6,486	74,824	76,749	(1,925)	-3%	76,749
% increase	4		9.7%	6.9%						6.9%
TOTAL SALARY, ALLOWANCES & BENEFITS		71,808	78,744	76,749	6,486	74,824	76,749	(1,925)	-3%	76,749
% increase	4		9.7%	6.9%						6.9%
TOTAL MANAGERS AND STAFF		67,914	74,295	72,300	6,125	70,515	72,300	(1,785)	-2%	72,300

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June									
Month	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Adjustments Budget
R thousands									
<u>Monthly expenditure performance trend</u>									
July	542	2,441	2,441	1,119	1,119	2,441	1,322	54.2%	3%
August	6,687	2,441	2,441	428	1,546	4,881	3,335	68.3%	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	7,134	32,309	37,806	5,497	14.5%	74%
June	8,107	2,441	6,094	6,199	38,508	43,899	5,392	12.3%	88%
Total Capital expenditure	30,656	29,286	43,899	38,508					

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

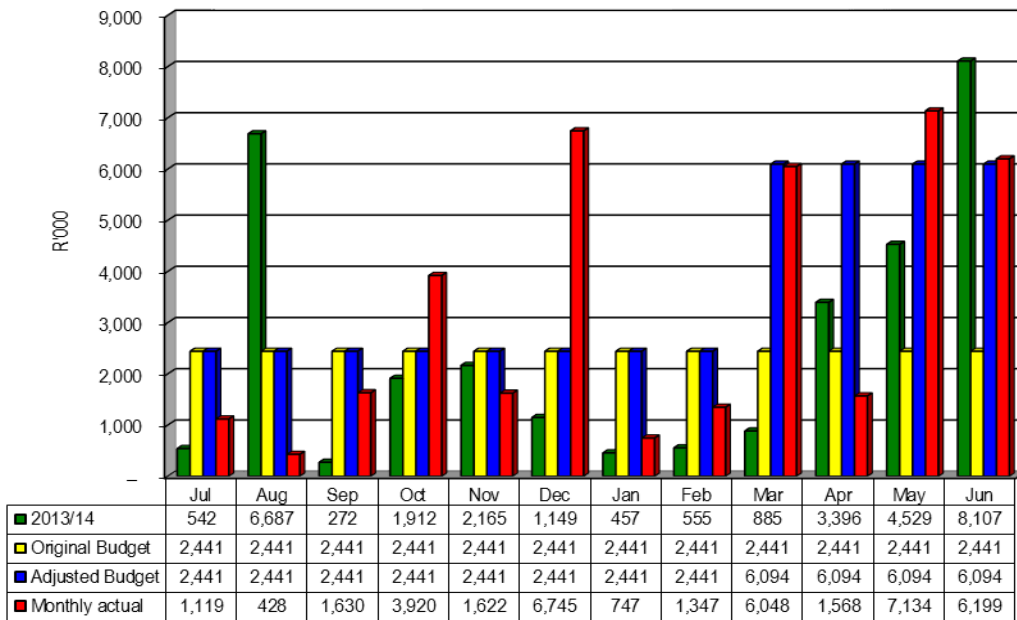
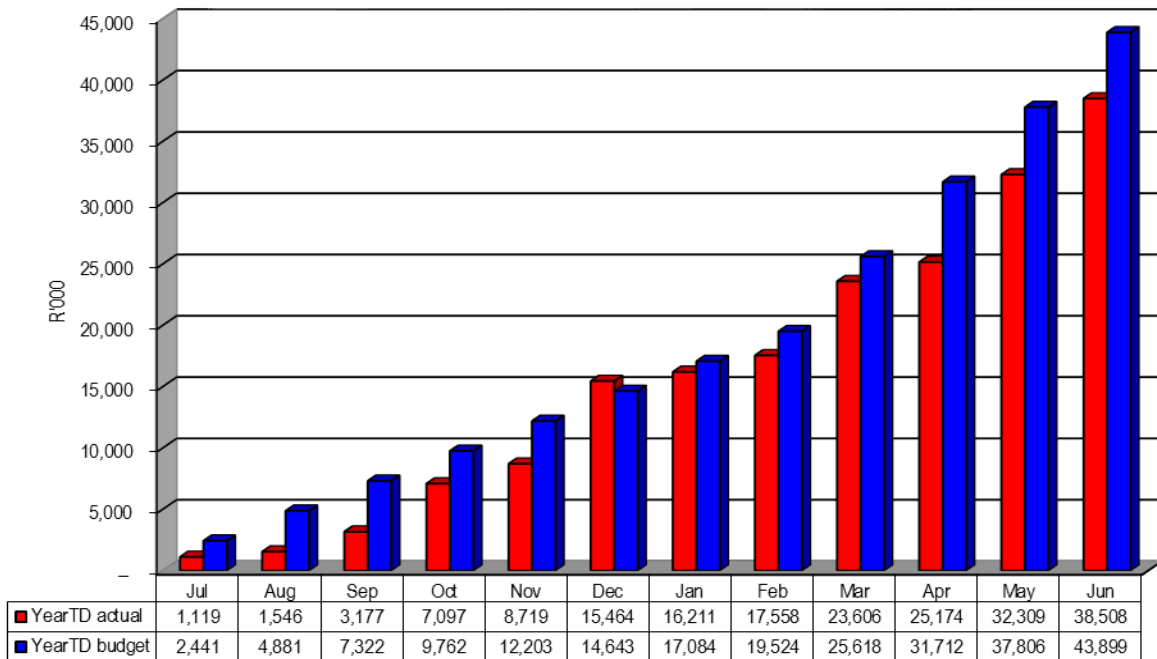


Chart C2 2014/15 Capital Expenditure: YTD actual v YTD target



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 - M12 June										
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	5,343	34,142	36,310	2,168	6.0%	36,310
Infrastructure - Road transport		5,855	5,855	9,493	(249)	7,971	9,493	1,522	16.0%	9,493
Roads, Pavements & Bridges		5,855	5,430	9,428	(249)	7,971	9,428	1,457	15.5%	9,428
Storm water		-	425	65	-	-	65	65	100.0%	65
Infrastructure - Electricity		9,351	4,501	10,025	5,131	10,412	10,025	(386)	-3.9%	10,025
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		9,351	2,789	9,152	5,063	9,640	9,152	(487)	-5.3%	9,152
Street Lighting		-	1,712	873	68	772	873	101	11.6%	873
Infrastructure - Water		4,165	5,719	2,644	296	2,143	2,644	501	18.9%	2,644
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	1,644	-	-	1,644	1,644	100.0%	1,644
Reticulation		4,165	5,719	1,000	296	2,143	1,000	(1,143)	-114.3%	1,000
Infrastructure - Sanitation		5,234	4,942	14,011	133	13,454	14,011	558	4.0%	14,011
Reticulation		-	1,966	13,211	133	13,454	13,211	(242)	-1.8%	13,211
Sewerage purification		5,234	2,976	800	-	-	800	800	100.0%	800
Infrastructure - Other		464	212	137	33	163	137	(26)	-18.7%	137
Waste Management		460	212	137	33	163	137	(26)	-18.7%	137
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		4	-	-	-	-	-	-	-	-
Community		645	3,000	2,916	634	1,980	2,916	936	32.1%	2,916
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	3,000	2,746	224	1,570	2,746	1,176	42.8%	2,746
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	409	409	-	(409)	#DIV/0!	-
Recreational facilities		645	-	170	-	-	170	170	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	223	2,386	4,673	2,287	48.9%	4,673
General vehicles		3,866	2,010	2,010	-	-	2,010	2,010	100.0%	2,010
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		323	786	907	-	1,425	907	(518)	-57.1%	907
Computers - hardware/equipment		-	1,049	841	-	-	841	841	100.0%	841
Furniture and other office equipment		699	532	476	223	956	476	(481)	-101.1%	476
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	440	-	4	440	435	99.0%	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	6,199	38,508	43,899	5,392	12.3%	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 - M12 June										
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	942	7,250	8,797	1,547	17.6%	8,797
Infrastructure - Road transport		-	2,888	3,342	358	2,754	3,342	588	17.6%	3,342
Roads, Pavements & Bridges		-	2,848	3,302	354	2,722	3,302	581	17.6%	3,302
Storm water		-	40	40	4	33	40	7	17.6%	40
Infrastructure - Electricity		-	2,426	2,426	260	2,000	2,426	427	17.6%	2,426
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	2,299	2,299	246	1,895	2,299	404	17.6%	2,299
Street Lighting		-	127	127	14	105	127	22	17.6%	127
Infrastructure - Water		-	1,516	1,516	162	1,249	1,516	266	17.6%	1,516
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	656	656	70	540	656	115	17.6%	656
Reticulation		-	860	860	92	709	860	151	17.6%	860
Infrastructure - Sanitation		-	543	543	58	448	543	95	17.6%	543
Reticulation		-	124	124	13	102	124	22	17.6%	124
Sewerage purification		-	419	419	45	345	419	74	17.6%	419
Infrastructure - Other		-	970	970	104	799	970	171	17.6%	970
Waste Management		-	970	970	104	799	970	171	17.6%	970
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	2,082	2,082	223	1,716	2,082	366	17.6%	2,082
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	292	292	31	241	292	51	17.6%	292
Community halls		-	133	133	14	110	133	23	17.6%	133
Libraries		-	295	295	32	243	295	52	17.6%	295
Recreational facilities		-	482	482	52	397	482	85	17.6%	482
Fire, safety & emergency		-	432	432	46	356	432	76	17.6%	432
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	57	57	6	47	57	10	17.6%	57
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	392	392	42	323	392	69	17.6%	392
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	10,628	10,628	1,138	8,759	10,628	1,869	17.6%	10,628
General vehicles		-	2,820	3,696	396	3,046	3,696	650	17.6%	3,696
Specialised vehicles		-	875	-	-	-	-	-	-	-
Plant & equipment		-	1,244	1,244	133	1,025	1,244	219	17.6%	1,244
Computers - hardware/equipment		-	200	200	21	165	200	35	17.6%	200
Furniture and other office equipment		-	590	590	63	486	590	104	17.6%	590
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	4,440	4,440	475	3,659	4,440	781	17.6%	4,440
Other Buildings		-	458	458	49	377	458	81	17.6%	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	2,303	17,725	21,507	3,782	17.6%	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 - M12 June										
Description	Ref	2013/14	Budget Year 2014/15			Budget Year 2014/15		YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		10,507	11,938	11,938	995	11,938	11,938	-		11,938
Infrastructure - Road transport		4,841	5,263	5,263	439	5,263	5,263	-		5,263
Roads, Pavements & Bridges		4,841	3,603	3,603	300	3,603	3,603	-		3,603
Storm water		-	1,659	1,659	138	1,659	1,659	-		1,659
Infrastructure - Electricity		1,722	1,967	1,967	164	1,967	1,967	-		1,967
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		1,722	1,967	1,967	164	1,967	1,967	-		1,967
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		2,106	2,698	2,698	225	2,698	2,698	-		2,698
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		2,106	2,419	2,419	202	2,419	2,419	-		2,419
Reticulation		-	279	279	23	279	279	-		279
Infrastructure - Sanitation		1,615	1,842	1,842	154	1,842	1,842	-		1,842
Reticulation		-	1,842	1,842	154	1,842	1,842	-		1,842
Sewerage purification		1,615	-	-	-	-	-	-		-
Infrastructure - Other		223	168	168	14	168	168	-		168
Waste Management		50	168	168	14	168	168	-		168
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		173	-	-	-	-	-	-		-
Community		987	550	550	46	550	550	-		550
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	176	176	15	176	176	-		176
Swimming pools		-	-	-	-	-	-	-		-
Community halls		630	330	330	27	330	330	-		330
Libraries		27	7	7	1	7	7	-		7
Recreational facilities		327	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Buses		-	-	-	-	-	-	-		-
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	35	35	3	35	35	-		35
Cemeteries		-	0	0	0	0	0	-		0
Social rental housing		-	-	-	-	-	-	-		-
Other		3	3	3	0	3	3	-		3
Heritage assets		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Investment properties		733	311	311	26	311	311	-		311
Housing development		-	-	-	-	-	-	-		-
Other		733	311	311	26	311	311	-		311
Other assets		12,707	2,163	2,163	180	2,163	2,163	-		2,163
General vehicles		1,989	1,306	1,306	109	1,306	1,306	-		1,306
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		172	172	172	14	172	172	-		172
Computers - hardware/equipment		-	220	220	18	220	220	-		220
Furniture and other office equipment		412	269	269	22	269	269	-		269
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		1,431	-	-	-	-	-	-		-
Other Buildings		8,699	195	195	16	195	195	-		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	119	119	-		119
Computers - software & programming		91	119	119	10	119	119	-		119
Other		-	-	-	-	-	-	-		-
Total Depreciation		25,024	15,081	15,081	1,257	15,081	15,081	-		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.