

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING July 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 July.

1.1.2 Financial problems or risks facing the municipality

The current financial position of the municipality remains under pressure. Directors are urged to identify and promote effectiveness and efficiencies within their respective directorates and to keep their expenditure within budget.

1.1.3 Other relevant information

The Annual Financial Statements must be completed by 31 August 2015 at which time the final unaudited outcomes for June 2015 will be known. The in-year report for August 2015 will contain the outcomes for 2014/2015 as submitted for audit purposes to the Auditor General.

2. Resolutions

IN-YEAR REPORT 2014/15

This is the report will be presented to Council at their next meeting:

RECOMMENDATION:

- a) That Council notes the monthly budget statement and any supporting documentation for July 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 prescribe 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

It is difficult to measure performance meaningfully in the first month. However, the annual billing for rates is reflected in this report. Year-to-date revenue accrued amounts 19% or R8,427 million above year-to-date budget projections for July 2014. This is mainly due to the first equitable share installment that were received in July.

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

Operating expenditure by type

Total expenditure is 50% or R10,888 million, below year-to-date budget projections for July 2014. The variance can be attributed to the Eskom bulk electricity account for July 2015 amounting to R6,494 million that will only be paid in August and operating expenditure that is expected to pick up as from August.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R2,878 million, or 14%, of a total budget of R20,024 million.

Refer to Table C5 for more detail on capital expenditure.

Cash flows

The municipality started the year with a positive projected cash & cash equivalents balance of R18,554 million, this figure is provisional and final balance will only be known once the financial statements are finalized at 31 August 2015. The net increase in cash held were R27,641 million during July resulting in a closing balance of R46,195 million. The increase resulted primarily from the receipt of conditional transfers from national and provincial government, including the first installment of the Equitable Share for 2015/2016 totaling R28,332 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for 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 - M01 July									
Description	2014/15	Budget Year 2015/16							
	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	-	26,807	-	26,307	26,307	26,238	68	0%	26,807
Service charges	-	103,838	-	6,915	6,915	8,653	(1,739)	-20%	103,838
Investment revenue	-	1,240	-	-	-	103	(103)	-100%	1,240
Transfers recognised - operational	-	98,681	-	18,975	18,975	8,223	10,752	131%	98,681
Other own revenue	-	26,611	-	1,666	1,666	2,218	(551)	-25%	26,611
Total Revenue (excluding capital transfers and contributions)	-	257,177	-	53,863	53,863	45,436	8,427	19%	257,177
Employee costs	-	81,529	-	5,376	5,376	6,391	(1,015)	-16%	81,529
Remuneration of Councillors	-	4,776	-	366	366	398	(32)	-8%	4,776
Depreciation & asset impairment	-	16,064	-	1,339	1,339	1,339	0	0%	16,064
Finance charges	-	1,539	-	98	98	128	(30)	-24%	1,539
Materials and bulk purchases	-	85,609	-	670	670	7,134	(6,464)	-91%	85,609
Transfers and grants	-	60	-	1	1	5	(4)	-76%	60
Other expenditure	-	79,138	-	3,252	3,252	6,595	(3,342)	-51%	79,138
Total Expenditure	-	268,715	-	11,102	11,102	21,990	(10,888)	-50%	268,715
Surplus/(Deficit)	-	(11,538)	-	42,760	42,760	23,446	19,315	82%	(11,538)
Transfers recognised - capital	-	16,643	-	2,532	2,532	1,387	1,145	83%	16,643
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	5,105	-	45,292	45,292	24,833	20,459	82%	5,105
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	5,105	-	45,292	45,292	24,833	20,459	82%	5,105
Capital expenditure & funds sources									
Capital expenditure	-	20,024	-	2,878	2,878	1,669	1,210	72%	20,024
Capital transfers recognised	-	16,643	-	2,532	2,532	1,387	1,145	83%	16,643
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	347	347	-	347	#DIV/0!	-
Internally generated funds	-	3,381	-	-	-	282	(282)	-100%	3,381
Total sources of capital funds	-	20,024	-	2,878	2,878	1,669	1,210	72%	20,024
Financial position									
Total current assets	-	44,660	126,061	-	42,337	-	-	-	44,660
Total non current assets	-	420,403	412,046	-	1,540	-	-	-	420,403
Total current liabilities	-	37,342	97,230	-	(1,344)	-	-	-	37,342
Total non current liabilities	-	46,543	47,212	-	2,460	-	-	-	46,543
Community wealth/Equity	-	381,179	393,665	-	42,760	-	-	-	381,179
Cash flows									
Net cash from (used) operating	-	22,347	-	30,540	30,540	1,862	(28,678)	-1540%	22,347
Net cash from (used) investing	-	(20,024)	-	(2,878)	(2,878)	(1,669)	1,210	-72%	(20,024)
Net cash from (used) financing	-	(1,978)	-	(21)	(21)	(165)	(144)	88%	(1,978)
Cash/cash equivalents at the month/year end	-	18,898	-	-	46,195	18,583	(27,612)	-149%	18,898
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	23,131	5,840	2,129	40,806	-	-	-	-	71,905
Creditors Age Analysis									
Total Creditors	7,718	411	1	1	0	0	20	-	8,152

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) - M01 July										
Description	Ref	2014/15		Budget Year 2015/16						
		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		-	64,754	-	45,475	45,475	29,401	16,075	55%	64,754
Executive and council		-	29,448	-	18,451	18,451	2,454	15,997	652%	29,448
Budget and treasury office		-	34,972	-	26,995	26,995	26,919	76	0%	34,972
Corporate services		-	335	-	30	30	28	2	9%	335
Community and public safety		-	48,263	-	1,222	1,222	4,022	(2,800)	-70%	48,263
Community and social services		-	6,332	-	486	486	528	(42)	-8%	6,332
Sport and recreation		-	3,547	-	41	41	296	(254)	-86%	3,547
Public safety		-	16,183	-	685	685	1,349	(664)	-49%	16,183
Housing		-	22,203	-	10	10	1,850	(1,840)	-99%	22,203
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	5,072	-	1,301	1,301	423	878	208%	5,072
Planning and development		-	402	-	21	21	34	(12)	-37%	402
Road transport		-	4,670	-	1,279	1,279	389	890	229%	4,670
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	155,731	-	8,396	8,396	12,978	(4,581)	-35%	155,731
Electricity		-	99,736	-	3,835	3,835	8,311	(4,476)	-54%	99,736
Water		-	24,109	-	51	51	2,009	(1,958)	-97%	24,109
Waste water management		-	23,413	-	3,621	3,621	1,951	1,670	86%	23,413
Waste management		-	8,473	-	889	889	706	182	26%	8,473
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	-	273,820	-	56,394	56,394	46,823	9,571	20%	273,820
Expenditure - Standard										
Governance and administration		-	47,328	-	3,434	3,434	3,818	(383)	-10%	47,328
Executive and council		-	15,494	-	923	923	1,266	(343)	-27%	15,494
Budget and treasury office		-	17,477	-	1,075	1,075	1,398	(323)	-23%	17,477
Corporate services		-	14,356	-	1,436	1,436	1,153	282	24%	14,356
Community and public safety		-	54,547	-	2,049	2,049	4,453	(2,404)	-54%	54,547
Community and social services		-	9,792	-	544	544	789	(245)	-31%	9,792
Sport and recreation		-	7,566	-	456	456	605	(149)	-25%	7,566
Public safety		-	13,867	-	971	971	1,120	(149)	-13%	13,867
Housing		-	23,321	-	79	79	1,939	(1,861)	-96%	23,321
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	28,345	-	1,499	1,499	2,289	(790)	-35%	28,345
Planning and development		-	4,846	-	278	278	384	(105)	-27%	4,846
Road transport		-	23,499	-	1,220	1,220	1,905	(685)	-36%	23,499
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	138,098	-	4,103	4,103	11,398	(7,295)	-64%	138,098
Electricity		-	93,387	-	1,620	1,620	7,748	(6,128)	-79%	93,387
Water		-	22,160	-	1,055	1,055	1,823	(768)	-42%	22,160
Waste water management		-	9,017	-	615	615	732	(116)	-16%	9,017
Waste management		-	13,535	-	812	812	1,095	(282)	-26%	13,535
Other		-	397	-	17	17	32	(15)	-46%	397
Total Expenditure - Standard	3	-	268,715	-	11,102	11,102	21,990	(10,888)	-50%	268,715
Surplus/ (Deficit) for the year		-	5,105	-	45,292	45,292	24,833	20,459	82%	5,105

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) - M01 July										
Vote Description	Ref	2014/15	Budget Year 2015/16							
		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		-	-	-	5	5	-	5	#DIV/0!	-
Vote 2 - Director: Corporate Service		-	35,321	-	18,874	18,874	2,943	15,930	541.2%	35,321
Vote 3 - Director: Financial Services		-	34,386	-	26,996	26,996	26,870	126	0.5%	34,386
Vote 4 - Director: Engineering Services		-	55,725	-	4,977	4,977	4,644	333	7.2%	55,725
Vote 5 - Director: Community Services		-	48,653	-	1,707	1,707	4,054	(2,347)	-57.9%	48,653
Vote 6 - Director: Electrical Services		-	99,736	-	3,835	3,835	8,311	(4,476)	-53.9%	99,736
		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	-	273,820	-	56,394	56,394	46,823	9,571	20.4%	273,820
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	3,808	-	226	226	290	(64)	-22.0%	3,808
Vote 2 - Director: Corporate Service		-	28,170	-	2,134	2,134	2,296	(162)	-7.0%	28,170
Vote 3 - Director: Financial Services		-	17,656	-	1,083	1,083	1,412	(329)	-23.3%	17,656
Vote 4 - Director: Engineering Services		-	71,342	-	3,946	3,946	5,795	(1,848)	-31.9%	71,342
Vote 5 - Director: Community Services		-	54,351	-	2,093	2,093	4,449	(2,356)	-53.0%	54,351
Vote 6 - Director: Electrical Services		-	93,387	-	1,620	1,620	7,748	(6,128)	-79.1%	93,387
		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	-	268,715	-	11,102	11,102	21,990	(10,888)	-49.5%	268,715
Surplus/ (Deficit) for the year	2	-	5,105	-	45,292	45,292	24,833	20,459	82.4%	5,105

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) - M01 July										
Description	Ref	2014/15	Budget Year 2015/16							
		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		-	26,187	-	26,275	26,275	26,187	88	0%	26,187
Property rates - penalties & collection charges		-	620	-	32	32	52	(20)	-38%	620
Service charges - electricity revenue		-	71,893	-	3,675	3,675	5,991	(2,316)	-39%	71,893
Service charges - water revenue		-	13,147	-	35	35	1,096	(1,061)	-97%	13,147
Service charges - sanitation revenue		-	12,416	-	2,350	2,350	1,035	1,315	127%	12,416
Service charges - refuse revenue		-	6,383	-	855	855	532	323	61%	6,383
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	1,146	-	109	109	95	14	14%	1,146
Interest earned - external investments		-	1,240	-	-	-	103	(103)	-100%	1,240
Interest earned - outstanding debtors		-	2,135	-	196	196	178	18	10%	2,135
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	16,135	-	709	709	1,345	(635)	-47%	16,135
Licences and permits		-	588	-	37	37	49	(12)	-24%	588
Agency services		-	670	-	67	67	56	11	19%	670
Transfers recognised - operational		-	98,681	-	18,975	18,975	8,223	10,752	131%	98,681
Other revenue		-	5,937	-	548	548	495	53	11%	5,937
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	257,177	-	53,863	53,863	45,436	8,427	19%	257,177
Expenditure By Type										
Employee related costs		-	81,529	-	5,376	5,376	6,391	(1,015)	-16%	81,529
Remuneration of councillors		-	4,776	-	366	366	398	(32)	-8%	4,776
Debt impairment		-	7,191	-	425	425	599	(175)	-29%	7,191
Depreciation & asset impairment		-	16,064	-	1,339	1,339	1,339	0	0%	16,064
Finance charges		-	1,539	-	98	98	128	(30)	-24%	1,539
Bulk purchases		-	57,255	-	483	483	4,771	(4,288)	-90%	57,255
Other materials		-	28,355	-	187	187	2,363	(2,176)	-92%	28,355
Contracted services		-	4,751	-	472	472	396	76	19%	4,751
Transfers and grants		-	60	-	1	1	5	(4)	-76%	60
Other expenditure		-	67,196	-	2,356	2,356	5,600	(3,244)	-58%	67,196
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		-	268,715	-	11,102	11,102	21,990	(10,888)	-50%	268,715
Surplus/(Deficit)		-	(11,538)	-	42,760	42,760	23,446	19,315	0	(11,538)
Transfers recognised - capital		-	16,643	-	2,532	2,532	1,387	1,145	0	16,643
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	5,105	-	45,292	45,292	24,833			5,105
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	5,105	-	45,292	45,292	24,833			5,105
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	5,105	-	45,292	45,292	24,833			5,105
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	5,105	-	45,292	45,292	24,833			5,105

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) - M01 July										
Vote Description	Ref	2014/15	Budget Year 2015/16							
		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 Service		-	-	-	-	-	-	-	-	-
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		-	40	-	-	-	3	(3)	-100%	40
Vote 2 - Director: Corporate Service		-	726	-	124	124	61	64	105%	726
Vote 3 - Director: Financial Services		-	63	-	-	-	5	(5)	-100%	63
Vote 4 - Director: Engineering Services		-	17,373	-	2,754	2,754	1,448	1,306	90%	17,373
Vote 5 - Director: Community Services		-	779	-	-	-	65	(65)	-100%	779
Vote 6 - Director: Electrical Services		-	1,043	-	-	-	87	(87)	-100%	1,043
Total Capital single-year expenditure	4	-	20,024	-	2,878	2,878	1,669	1,210	72%	20,024
Total Capital Expenditure		-	20,024	-	2,878	2,878	1,669	1,210	72%	20,024
Capital Expenditure - Standard Classification										
Governance and administration		-	923	-	-	-	77	(77)	-100%	923
Executive and council		-	181	-	-	-	15	(15)	-100%	181
Budget and treasury office		-	53	-	-	-	4	(4)	-100%	53
Corporate services		-	690	-	-	-	57	(57)	-100%	690
Community and public safety		-	2,762	-	130	130	230	(100)	-43%	2,762
Community and social services		-	105	-	124	124	9	116	1318%	105
Sport and recreation		-	2,470	-	6	6	206	(200)	-97%	2,470
Public safety		-	175	-	-	-	15	(15)	-100%	175
Housing		-	13	-	-	-	1	(1)	-100%	13
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	2,427	-	1,191	1,191	202	989	489%	2,427
Planning and development		-	20	-	-	-	2	(2)	-100%	20
Road transport		-	2,407	-	1,191	1,191	201	990	494%	2,407
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	13,913	-	1,557	1,557	1,159	398	34%	13,913
Electricity		-	1,043	-	-	-	87	(87)	-100%	1,043
Water		-	4,016	-	-	-	335	(335)	-100%	4,016
Waste water management		-	8,358	-	1,557	1,557	697	861	124%	8,358
Waste management		-	495	-	-	-	41	(41)	-100%	495
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	20,024	-	2,878	2,878	1,669	1,210	72%	20,024
Funded by:										
National Government		-	16,613	-	2,407	2,407	1,384	1,023	74%	16,613
Provincial Government		-	30	-	124	124	3	122	4872%	30
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	16,643	-	2,532	2,532	1,387	1,145	83%	16,643
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	347	347	-	-	#DIV/0!	-
Internally generated funds		-	3,381	-	-	-	282	(282)	-100%	3,381
Total Capital Funding		-	20,024	-	2,878	2,878	1,669	1,210	72%	20,024

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M01 July						
Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		–	950	12	1,890	950
Call investment deposits		–	3,004	26,127	10,991	3,004
Consumer debtors		–	32,252	71,905	5,171	32,252
Other debtors		–	4,815	24,746	24,025	4,815
Current portion of long-term receivables		–	–	–	–	–
Inventory		–	3,638	3,271	259	3,638
Total current assets		–	44,660	126,061	42,337	44,660
Non current assets						
Long-term receivables		–	3,934	3,166	–	3,934
Investments		–	–	–	–	–
Investment property		–	8,336	8,948	–	8,336
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	406,542	397,906	1,540	406,542
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		–	100	269	–	100
Other non-current assets		–	1,491	1,758	–	1,491
Total non current assets		–	420,403	412,046	1,540	420,403
TOTAL ASSETS		–	465,063	538,108	43,876	465,063
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	5,959	–	–
Borrowing		–	3,953	2,193	–	3,953
Consumer deposits		–	1,374	1,229	2	1,374
Trade and other payables		–	23,996	20,664	(1,346)	23,996
Provisions		–	8,019	67,184	–	8,019
Total current liabilities		–	37,342	97,230	(1,344)	37,342
Non current liabilities						
Borrowing		–	15,085	15,724	2,460	15,085
Provisions		–	31,458	31,489	–	31,458
Total non current liabilities		–	46,543	47,212	2,460	46,543
TOTAL LIABILITIES		–	83,884	144,442	1,116	83,884
NET ASSETS	2	–	381,179	393,665	42,760	381,179
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	369,864	383,499	42,760	369,864
Reserves		–	11,315	10,167	–	11,315
TOTAL COMMUNITY WEALTH/EQUITY	2	–	381,179	393,665	42,760	381,179

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M01 July										
Description	Ref	2014/15	Budget Year 2015/16							
		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		-	149,107	-	11,329	11,329	12,426	(1,096)	-9%	149,107
Government - operating		-	98,681	-	22,845	22,845	8,223	14,622	178%	98,681
Government - capital		-	16,643	-	5,487	5,487	1,387	4,100	296%	16,643
Interest		-	3,375	-	197	197	281	(85)	-30%	3,375
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(243,861)	-	(9,240)	(9,240)	(20,322)	(11,082)	55%	(243,861)
Finance charges		-	(1,539)	-	(77)	(77)	(128)	(51)	40%	(1,539)
Transfers and Grants		-	(60)	-	(1)	(1)	(5)	(4)	76%	(60)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	22,347	-	30,540	30,540	1,862	(28,678)	-1540%	22,347
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(20,024)	-	(2,878)	(2,878)	(1,669)	1,210	-72%	(20,024)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(20,024)	-	(2,878)	(2,878)	(1,669)	1,210	-72%	(20,024)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		-	(1,978)	-	(21)	(21)	(165)	(144)	88%	(1,978)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(1,978)	-	(21)	(21)	(165)	(144)	88%	(1,978)
NET INCREASE/ (DECREASE) IN CASH HELD		-	345	-	27,641	27,641	29			345
Cash/cash equivalents at beginning:		-	18,554	-		18,554	18,554			18,554
Cash/cash equivalents at month/year end:		-	18,898	-		46,195	18,583			18,898

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 - M01 July													
Description	NT Code	Budget Year 2015/16									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	1,375	322	572	2,956	-	-	-	-	5,224	2,956	-	55
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,671	408	186	1,053	-	-	-	-	7,318	1,053	-	21
Receivables from Non-exchange Transactions - Property Rates	1400	8,590	473	238	4,170	-	-	-	-	13,472	4,170	-	85
Receivables from Exchange Transactions - Waste Water Management	1500	2,617	408	300	7,448	-	-	-	-	10,772	7,448	-	153
Receivables from Exchange Transactions - Waste Management	1600	969	277	209	5,112	-	-	-	-	6,566	5,112	-	110
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	3	2	74	-	-	-	-	84	74	-	1
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	3,903	3,949	622	19,993	-	-	-	-	28,468	19,993	-	-
Total By Income Source	2000	23,131	5,840	2,129	40,806	-	-	-	-	71,905	40,806	-	425
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	3,331	206	167	775	-	-	-	-	4,479	775	-	-
Commercial	2300	6,988	478	461	5,810	-	-	-	-	13,737	5,810	-	-
Households	2400	11,725	5,156	1,500	34,203	-	-	-	-	52,584	34,203	-	425
Other	2500	1,086	1	1	18	-	-	-	-	1,106	18	-	-
Total By Customer Group	2600	23,131	5,840	2,129	40,806	-	-	-	-	71,905	40,806	-	425

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July										
Description	NT Code	Budget Year 2015/16								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	6,494	-	-	-	-	-	-	-	6,494
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	669	-	-	-	-	-	-	-	669
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	556	411	1	1	0	0	20	-	990
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	7,718	411	1	1	0	0	20	-	8,152

Supporting Table SC 4 reflects trade creditors only

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July									
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							2,804	5,946	8,750
Standard Bank							273	1,000	1,273
ABSA Bank							3,967	(68)	3,899
Nedbank							7,992	4,212	12,205
Municipality sub-total					-		15,036	11,091	26,127
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		15,036	11,091	26,127

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 - M01 July										
Description	Ref	2014/15	Budget Year 2015/16							
		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:		-	71,733	-	21,005	21,005	5,978	15,027	251.4%	71,733
Local Government Equitable Share		-	44,160	-	18,400	18,400	3,680	14,720	400.0%	44,160
Finance Management		-	1,600	-	1,600	1,600	133	1,467	1100.0%	1,600
Municipal Systems Improvement		-	930	-	930	930	78	853	1100.0%	930
EPWP Incentive		-	1,743	-	-	-	145	(145)	-100.0%	1,743
Energy Efficiency and Demand Management		-	8,000	-	-	-	667	(667)	-100.0%	8,000
Integrated National Electrification Programme		-	15,000	-	-	-	1,250	(1,250)	-100.0%	15,000
Municipal Infrastructure Grant (MIG)	3	-	300	-	75	75	25	50	200.0%	300
Provincial Government:		-	26,948	-	1,523	1,523	2,246	(1,840)	-81.9%	26,948
Human Settlements Development Grant		-	22,080	-	-	-	1,840	(1,840)	-100.0%	22,080
Library Service		-	4,570	-	1,523	1,523	381	1,143	300.0%	4,570
Community Development Workers (CDW)		-	198	-	-	-	17	(17)	-100.0%	198
Thusong Service Centres Grant	4	-	100	-	-	-	8	(8)	-100.0%	100
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	317	317	-	317	#DIV/0!	-
ESKOM		-	-	-	317	317	-	317	#DIV/0!	-
Total Operating Transfers and Grants	5	-	98,681	-	22,845	22,845	8,223	13,504	164.2%	98,681
Capital Transfers and Grants										
National Government:		-	16,613	-	5,487	5,487	1,384	4,103	296.3%	16,613
Municipal Infrastructure Grant (MIG)		-	13,347	-	5,487	5,487	1,112	4,375	393.3%	13,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	-	-	-	272	(272)	-100.0%	3,266
Provincial Government:		-	30	-	-	-	3	(3)	-100.0%	30
<i>Maintenance and Construction of Transport Infrastructure</i>		-	30	-	-	-	3	(3)	-100.0%	30
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	16,643	-	5,487	5,487	1,387	4,100	295.6%	16,643
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	115,324	-	28,332	28,332	9,610	17,604	183.2%	115,324

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July										
Description	Ref	2014/15	Budget Year 2015/16							
		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:		-	71,733	-	18,576	18,576	5,978	12,598	210.8%	71,733
Local Government Equitable Share		-	44,160	-	18,400	18,400	3,680	14,720	400.0%	44,160
Finance Management		-	1,600	-	42	42	133	(92)	-68.8%	1,600
Municipal Systems Improvement		-	930	-	42	42	78	(36)	-46.2%	930
EPWP Incentive		-	1,743	-	74	74	145	(71)	-49.2%	1,743
Energy Efficiency and Demand Management		-	8,000	-	-	-	667	(667)	-100.0%	8,000
Integrated National Electrification Programme		-	15,000	-	-	-	1,250	(1,250)	-100.0%	15,000
Municipal Infrastructure Grant (MIG)		-	300	-	19	19	25	(6)	-25.1%	300
Provincial Government:		-	26,948	-	300	300	2,246	(1,840)	-81.9%	26,948
Human Settlements Development Grant		-	22,080	-	-	-	1,840	(1,840)	-100.0%	22,080
Library Service		-	4,570	-	280	280	381	(101)	-26.5%	4,570
Community Development Workers (CDW)		-	198	-	20	20	17	4	22.8%	198
Thusong Service Centres Grant		-	100	-	-	-	8	(8)	-100.0%	100
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
ESKOM		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	98,681	-	18,876	18,876	8,223	10,758	130.8%	98,681
Capital expenditure of Transfers and Grants										
National Government:		-	16,613	-	2,407	2,407	1,384	1,023	73.9%	16,613
Municipal Infrastructure Grant (MIG)		-	13,347	-	2,407	2,407	1,112	1,295	116.4%	13,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	-	-	-	272	(272)	-100.0%	3,266
Provincial Government:		-	30	-	-	-	3	(3)	-100.0%	30
Maintenance and Construction of Transport Infrastructure		-	30	-	-	-	3	(3)	-100.0%	30
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	16,643	-	2,407	2,407	1,387	1,020	73.6%	16,643
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	115,324	-	21,283	21,283	9,610	11,778	122.6%	115,324

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 - M01 July										
Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	3,289	-	254	254	274	(20)	-7%	3,289
Pension and UIF Contributions		-	251	-	25	25	21	5	22%	251
Medical Aid Contributions		-	46	-	4	4	4	(0)	-5%	46
Motor Vehicle Allowance		-	790	-	56	56	66	(10)	-15%	790
Cellphone Allowance		-	400	-	27	27	33	(7)	-21%	400
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Sub Total - Councillors		-	4,776	-	366	366	398	(32)	-8%	4,776
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	4,724	-	318	318	394	(76)	-19%	4,724
Pension and UIF Contributions		-	562	-	46	46	47	(1)	-3%	562
Medical Aid Contributions		-	27	-	2	2	2	-		27
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	513	-	-	-	-	-		513
Motor Vehicle Allowance		-	444	-	37	37	37	(0)	0%	444
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Payments in lieu of leave		-	-	-	57	57	-	57	#DIV/0!	-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		-	6,270	-	460	460	480	(20)	-4%	6,270
Other Municipal Staff										
Basic Salaries and Wages		-	58,050	-	3,728	3,728	4,477	(749)	-17%	58,050
Pension and UIF Contributions		-	9,494	-	617	617	791	(174)	-22%	9,494
Medical Aid Contributions		-	1,255	-	102	102	105	(3)	-3%	1,255
Overtime		-	1,935	-	157	157	161	(4)	-3%	1,935
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	1,618	-	106	106	135	(29)	-22%	1,618
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	270	-	23	23	22	1	4%	270
Other benefits and allowances		-	1,197	-	141	141	100	41	41%	1,197
Payments in lieu of leave		-	200	-	9	9	17	(8)	-46%	200
Long service awards		-	310	-	26	26	26	1	2%	310
Post-retirement benefit obligations	2	-	931	-	7	7	78	(71)	-91%	931
Sub Total - Other Municipal Staff		-	75,260	-	4,916	4,916	5,912	(995)	-17%	75,260
Total Parent Municipality		-	86,305	-	5,742	5,742	6,789	(1,047)	-15%	86,305
TOTAL SALARY, ALLOWANCES & BENEFITS		-	86,305	-	5,742	5,742	6,789	(1,047)	-15%	86,305
TOTAL MANAGERS AND STAFF		-	81,529	-	5,376	5,376	6,391	(1,015)	-16%	81,529

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M01 July									
Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	-	1,669	-	2,878	2,878	1,669	(1,210)	-72.5%	14%
August	-	1,669	-	-	-	3,337	-		
September	-	1,669	-	-	-	5,006	-		
October	-	1,669	-	-	-	6,675	-		
November	-	1,669	-	-	-	8,343	-		
December	-	1,669	-	-	-	10,012	-		
January	-	1,669	-	-	-	11,681	-		
February	-	1,669	-	-	-	13,349	-		
March	-	1,669	-	-	-	15,018	-		
April	-	1,669	-	-	-	16,687	-		
May	-	1,669	-	-	-	18,356	-		
June	-	1,669	-	-	-	20,024	-		
Total Capital expenditure	-	20,024	-	2,878					

Chart C1 2015/16 Capital Expenditure Monthly Trend: actual v target

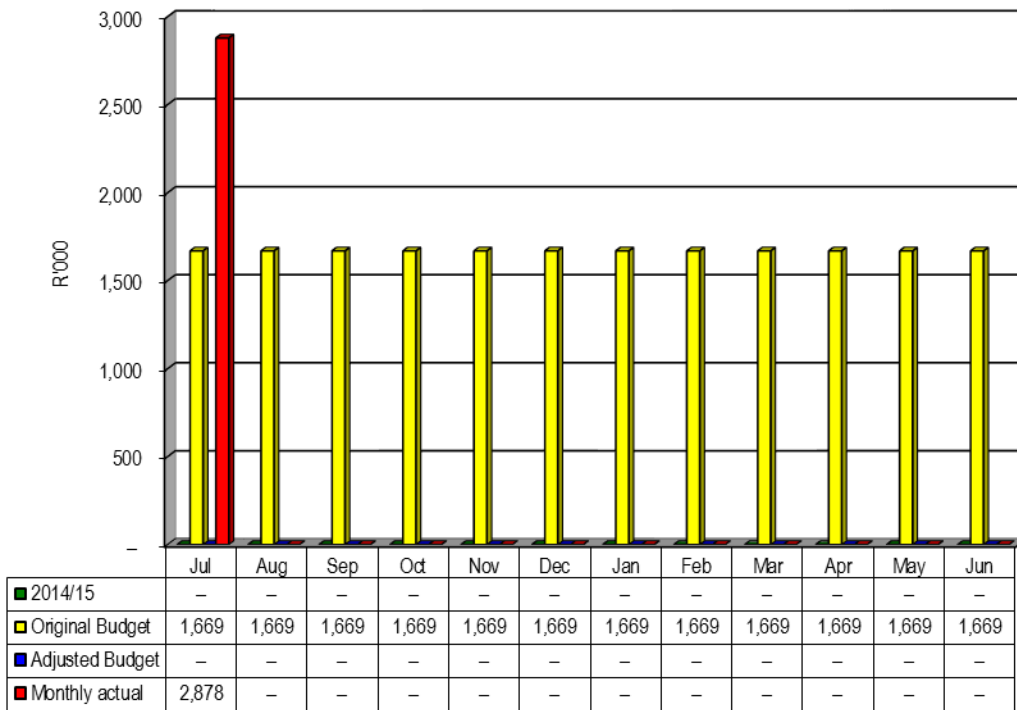
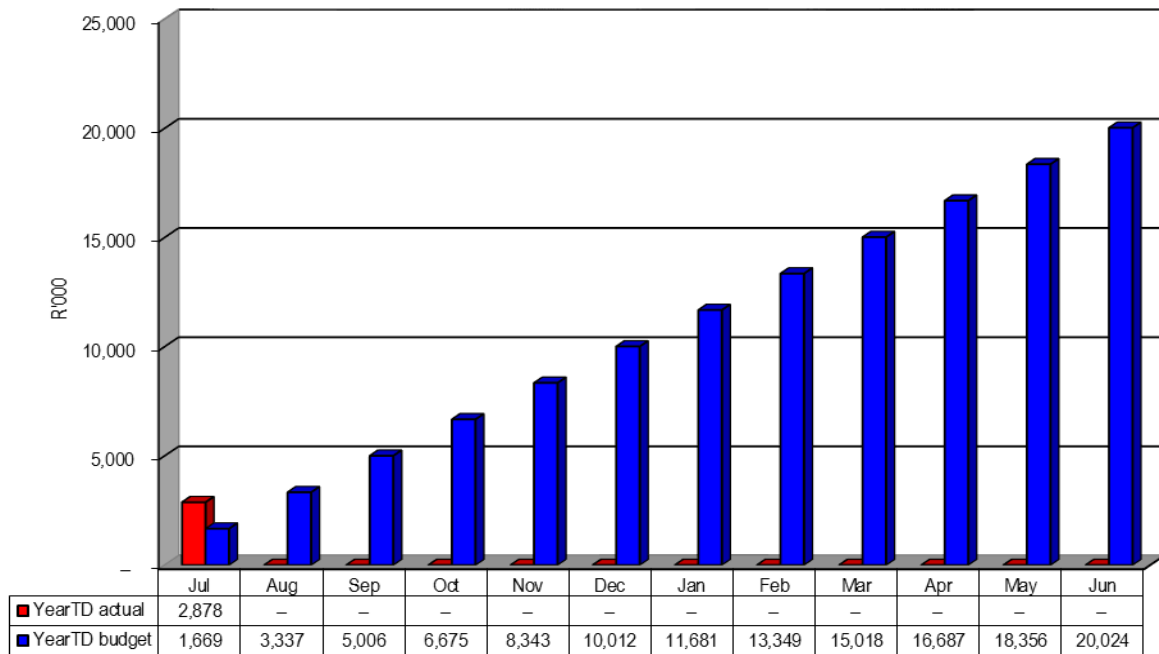


Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target



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 - M01 July										
Description	Ref	2014/15			Budget Year 2015/16					
		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		-	15,218	-	2,748	2,401	1,268	(1,133)	-89.4%	15,218
Infrastructure - Road transport		-	2,220	-	1,191	1,191	185	(1,006)	-543.6%	2,220
Roads, Pavements & Bridges		-	2,220	-	1,191	1,191	185	(1,006)	-543.6%	2,220
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	975	-	-	-	81	81	100.0%	975
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	975	-	-	-	81	81	100.0%	975
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	3,266	-	-	-	272	272	100.0%	3,266
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	3,266	-	-	-	272	272	100.0%	3,266
Infrastructure - Sanitation		-	8,288	-	1,557	1,211	691	(520)	-75.3%	8,288
Reticulation		-	8,288	-	1,557	1,211	691	(520)	-75.3%	8,288
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	469	-	-	-	39	39	100.0%	469
Waste Management		-	469	-	-	-	39	39	100.0%	469
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	2,400	-	130	6	200	194	97.1%	2,400
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	2,400	-	130	6	200	194	97.1%	2,400
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	2,406	-	-	471	201	(271)	-134.9%	2,406
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	599	-	-	-	50	50	100.0%	599
Computers - hardware/equipment		-	549	-	-	-	46	46	100.0%	549
Furniture and other office equipment		-	421	-	-	-	35	35	100.0%	421
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	124	-	(124)	#DIV/0!	-
Other Buildings		-	136	-	-	-	11	11	100.0%	136
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	700	-	-	347	58	(288)	-494.4%	700
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	-	20,024	-	2,878	2,878	1,669	(1,210)	-72.5%	20,024
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 - M01 July										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	10,999	-	73	73	917	844	92.1%	10,999
Infrastructure - Road transport		-	3,808	-	25	25	317	292	92.1%	3,808
Roads, Pavements & Bridges		-	3,755	-	25	25	313	288	92.1%	3,755
Storm water		-	53	-	0	0	4	4	92.1%	53
Infrastructure - Electricity		-	3,199	-	21	21	267	245	92.1%	3,199
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	3,032	-	20	20	253	233	92.1%	3,032
Street Lighting		-	167	-	1	1	14	13	92.1%	167
Infrastructure - Water		-	1,998	-	13	13	167	153	92.1%	1,998
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	864	-	6	6	72	66	92.1%	864
Reticulation		-	1,134	-	7	7	94	87	92.1%	1,134
Infrastructure - Sanitation		-	716	-	5	5	60	55	92.1%	716
Reticulation		-	163	-	1	1	14	13	92.1%	163
Sewerage purification		-	552	-	4	4	46	42	92.1%	552
Infrastructure - Other		-	1,279	-	8	8	107	98	92.1%	1,279
Waste Management		-	1,279	-	8	8	107	98	92.1%	1,279
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	2,745	-	18	18	229	211	92.1%	2,745
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	385	-	3	3	32	30	92.1%	385
Community halls		-	175	-	1	1	15	13	92.1%	175
Libraries		-	388	-	3	3	32	30	92.1%	388
Recreational facilities		-	636	-	4	4	53	49	92.1%	636
Fire, safety & emergency		-	569	-	4	4	47	44	92.1%	569
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	75	-	0	0	6	6	92.1%	75
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	516	-	3	3	43	40	92.1%	516
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	14,611	-	97	97	1,218	1,121	92.1%	14,611
General vehicles		-	5,471	-	36	36	456	420	92.1%	5,471
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	1,640	-	11	11	137	126	92.1%	1,640
Computers - hardware/equipment		-	264	-	2	2	22	20	92.1%	264
Furniture and other office equipment		-	777	-	5	5	65	60	92.1%	777
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	5,854	-	39	39	488	449	92.1%	5,854
Other Buildings		-	604	-	4	4	50	46	92.1%	604
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		-	28,355	-	187	187	2,363	2,176	92.1%	28,355
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

10.2.3 Supporting Table SC13d

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July										
Description	Ref	2014/15	Budget Year 2015/16			Budget Year 2015/16		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		-	12,717	-	1,060	1,060	1,060	-		12,717
Infrastructure - Road transport		-	5,606	-	467	467	467	-		5,606
Roads, Pavements & Bridges		-	3,838	-	320	320	320	-		3,838
Storm water		-	1,768	-	147	147	147	-		1,768
Infrastructure - Electricity		-	2,096	-	175	175	175	-		2,096
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		-	2,096	-	175	175	175	-		2,096
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		-	2,873	-	239	239	239	-		2,873
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		-	2,576	-	215	215	215	-		2,576
Reticulation		-	297	-	25	25	25	-		297
Infrastructure - Sanitation		-	1,962	-	164	164	164	-		1,962
Reticulation		-	1,962	-	164	164	164	-		1,962
Sewerage purification		-	-	-	-	-	-	-		-
Infrastructure - Other		-	179	-	15	15	15	-		179
Waste Management		-	179	-	15	15	15	-		179
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Community		-	586	-	49	49	49	-		586
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	187	-	16	16	16	-		187
Swimming pools		-	-	-	-	-	-	-		-
Community halls		-	351	-	29	29	29	-		351
Libraries		-	7	-	1	1	1	-		7
Recreational facilities		-	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Buses		-	-	-	-	-	-	-		-
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	37	-	3	3	3	-		37
Cemeteries		-	0	-	0	0	0	-		0
Social rental housing		-	-	-	-	-	-	-		-
Other		-	3	-	0	0	0	-		3
Heritage assets		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Investment properties		-	-	-	-	-	-	-		-
Housing development		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Other assets		-	2,711	-	226	226	226	-		2,711
General vehicles		-	1,799	-	150	150	150	-		1,799
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		-	183	-	15	15	15	-		183
Computers - hardware/equipment		-	234	-	20	20	20	-		234
Furniture and other office equipment		-	287	-	24	24	24	-		287
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	-	-	-	-	-	-		-
Other Buildings		-	208	-	17	17	17	-		208
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Biological assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Intangibles		-	50	-	4	4	4	-		50
Computers - software & programming		-	50	-	4	4	4	-		50
Other		-	-	-	-	-	-	-		-
Total Depreciation		-	16,064	-	1,339	1,339	1,339	-		16,064
Specialised vehicles		-	-	-	-	-	-	-		-
Refuse		-	-	-	-	-	-	-		-
Fire		-	-	-	-	-	-	-		-
Conservancy		-	-	-	-	-	-	-		-
Ambulances		-	-	-	-	-	-	-		-

11. Material variances to the SDBIP

11.1 Over view

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