

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING August 2015

TABLE OF CONTENTS

PART 1 – IN-YEAR REPORT

1. Mayor’s Report	2
2. Resolutions	2
3. Executive Summary	3 - 4
4. In-year budget statement tables	5 - 11

PART 2 – SUPPORTING DOCUMENTATION

5. Debtors analysis	12
6. Creditors analysis	12
7. Investment portfolio analysis	13
8. Allocation and grant receipts and expenditure	14 - 16
9. Expenditure on councillor and board members allowances and employee benefits	17
10. Capital programme performance	18 - 22
11. Material variances to the SDBIP	23

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 August.

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 unaudited annual financial statements were submitted to the Auditor General on the 31 August 2015. On the 25 August 2015 an adjustments budget was tabled and approved by council. The revised budget for 2015/16 was necessitated to adjust expenditure and revenue projections to provide for the roll-over of conditional grants received from both National and Provincial Treasury in 2014/15.

The in-year report for September 2015 will contain both the unaudited annual financial statements results as well as the adjustments budget figures.

2. Resolutions

IN-YEAR REPORT 2015/16

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 August 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

Year-to-date revenue accrued are R 237 000 below the year-to-date budget projections for August 2015.

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

Operating expenditure by type

Total expenditure is 31% or R13,836 million, below year-to-date budget projections for August 2015. The variance can be attributed to the Eskom bulk electricity account for August 2015 amounting to R5,809 million that will only be paid in September and operating expenditure that is expected to pick up during the financial year.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R4,194 million, or 21%, 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 decrease in cash held was R4,688 million during August resulting in a closing balance of R41,507 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for August 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 - M02 August									
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	-	(177)	26,130	26,290	(160)	-1%	26,807
Service charges	-	103,838	-	9,211	16,125	17,306	(1,181)	-7%	103,838
Investment revenue	-	1,240	-	-	-	207	(207)	-100%	1,240
Transfers recognised - operational	-	98,681	-	622	19,597	16,447	3,150	19%	98,681
Other own revenue	-	26,611	-	929	2,596	4,435	(1,840)	-41%	26,611
Total Revenue (excluding capital transfers and contributions)	-	257,177	-	10,585	64,448	64,685	(237)	-0%	257,177
Employee costs	-	81,529	-	5,307	10,683	12,783	(2,100)	-16%	81,529
Remuneration of Councillors	-	4,776	-	366	731	796	(65)	-8%	4,776
Depreciation & asset impairment	-	16,064	-	1,339	2,677	2,677	0	0%	16,064
Finance charges	-	1,539	-	24	122	256	(134)	-52%	1,539
Materials and bulk purchases	-	85,609	-	8,101	8,771	14,268	(5,497)	-39%	85,609
Transfers and grants	-	60	-	11	12	10	2	17%	60
Other expenditure	-	79,138	-	3,895	7,148	13,190	(6,042)	-46%	79,138
Total Expenditure	-	268,715	-	19,042	30,144	43,980	(13,836)	-31%	268,715
Surplus/(Deficit)	-	(11,538)	-	(8,457)	34,304	20,705	13,599	66%	(11,538)
Transfers recognised - capital	-	16,643	-	1,256	3,788	2,774	1,014	37%	16,643
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	5,105	-	(7,201)	38,091	23,479	14,613	62%	5,105
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	5,105	-	(7,201)	38,091	23,479	14,613	62%	5,105
Capital expenditure & funds sources									
Capital expenditure	-	20,024	-	1,316	4,194	3,337	857	26%	20,024
Capital transfers recognised	-	16,643	-	1,256	3,788	2,774	1,014	37%	16,643
Public contributions & donations	-	-	-	18	18	-	18	#DIV/0!	-
Borrowing	-	-	-	-	347	-	347	#DIV/0!	-
Internally generated funds	-	3,381	-	42	42	564	(522)	-93%	3,381
Total sources of capital funds	-	20,024	-	1,316	4,194	3,337	857	26%	20,024
Financial position									
Total current assets	-	44,660	-	-	99,710	-	-	-	44,660
Total non current assets	-	420,403	-	-	471,619	-	-	-	420,403
Total current liabilities	-	37,342	-	-	49,509	-	-	-	37,342
Total non current liabilities	-	46,543	-	-	50,663	-	-	-	46,543
Community wealth/Equity	-	381,179	-	-	471,156	-	-	-	381,179
Cash flows									
Net cash from (used) operating	-	22,347	-	(3,353)	27,187	3,724	(23,462)	-630%	22,347
Net cash from (used) investing	-	(20,024)	-	(1,316)	(4,194)	(3,337)	857	-26%	(20,024)
Net cash from (used) financing	-	(1,978)	-	(19)	(39)	(330)	(290)	88%	(1,978)
Cash/cash equivalents at the month/year end	-	18,898	-	-	41,507	18,611	(22,895)	-123%	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	14,911	10,270	5,001	40,528	-	-	-	-	70,709
Creditors Age Analysis									
Total Creditors	7,478	216	2	1	1	(0)	21	-	7,718

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) - M02 August										
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	-	132	45,607	32,615	12,993	40%	64,754
Executive and council		-	29,448	-	97	18,548	4,908	13,640	278%	29,448
Budget and treasury office		-	34,972	-	3	26,998	27,651	(653)	-2%	34,972
Corporate services		-	335	-	31	61	56	6	10%	335
Community and public safety		-	48,263	-	1,098	2,320	8,044	(5,724)	-71%	48,263
Community and social services		-	6,332	-	523	1,009	1,055	(47)	-4%	6,332
Sport and recreation		-	3,547	-	71	112	591	(479)	-81%	3,547
Public safety		-	16,183	-	498	1,183	2,697	(1,514)	-56%	16,183
Housing		-	22,203	-	6	16	3,700	(3,684)	-100%	22,203
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	5,072	-	416	1,716	845	871	103%	5,072
Planning and development		-	402	-	29	50	67	(17)	-25%	402
Road transport		-	4,670	-	387	1,666	778	888	114%	4,670
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	155,731	-	10,196	18,592	25,955	(7,363)	-28%	155,731
Electricity		-	99,736	-	6,424	10,260	16,623	(6,363)	-38%	99,736
Water		-	24,109	-	1,278	1,329	4,018	(2,689)	-67%	24,109
Waste water management		-	23,413	-	1,911	5,532	3,902	1,630	42%	23,413
Waste management		-	8,473	-	582	1,471	1,412	59	4%	8,473
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	-	273,820	-	11,841	68,236	67,459	777	1%	273,820
Expenditure - Standard										
Governance and administration		-	47,328	-	3,446	6,881	7,635	(755)	-10%	47,328
Executive and council		-	15,494	-	1,104	2,027	2,533	(505)	-20%	15,494
Budget and treasury office		-	17,477	-	1,432	2,507	2,796	(289)	-10%	17,477
Corporate services		-	14,356	-	911	2,346	2,307	39	2%	14,356
Community and public safety		-	54,547	-	2,222	4,271	8,906	(4,635)	-52%	54,547
Community and social services		-	9,792	-	650	1,194	1,577	(383)	-24%	9,792
Sport and recreation		-	7,566	-	569	1,025	1,210	(186)	-15%	7,566
Public safety		-	13,867	-	916	1,887	2,240	(353)	-16%	13,867
Housing		-	23,321	-	87	166	3,879	(3,713)	-96%	23,321
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	28,345	-	1,783	3,282	4,578	(1,296)	-28%	28,345
Planning and development		-	4,846	-	333	611	767	(156)	-20%	4,846
Road transport		-	23,499	-	1,450	2,671	3,811	(1,140)	-30%	23,499
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	138,098	-	11,554	15,657	22,796	(7,139)	-31%	138,098
Electricity		-	93,387	-	7,864	9,484	15,497	(6,013)	-39%	93,387
Water		-	22,160	-	1,889	2,944	3,646	(702)	-19%	22,160
Waste water management		-	9,017	-	686	1,301	1,464	(163)	-11%	9,017
Waste management		-	13,535	-	1,116	1,928	2,189	(261)	-12%	13,535
Other		-	397	-	36	54	65	(11)	-17%	397
Total Expenditure - Standard	3	-	268,715	-	19,042	30,144	43,980	(13,836)	-31%	268,715
Surplus/ (Deficit) for the year		-	5,105	-	(7,201)	38,091	23,479	14,613	62%	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) - M02 August										
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		-	-	-	2	7	-	7	#DIV/0!	-
Vote 2 - Director: Corporate Service		-	35,321	-	516	19,390	5,887	13,503	229.4%	35,321
Vote 3 - Director: Financial Services		-	34,386	-	7	27,003	27,553	(550)	-2.0%	34,386
Vote 4 - Director: Engineering Services		-	55,725	-	3,656	8,633	9,288	(655)	-7.1%	55,725
Vote 5 - Director: Community Services		-	48,653	-	1,237	2,943	8,109	(5,165)	-63.7%	48,653
Vote 6 - Director: Electrical Services		-	99,736	-	6,424	10,260	16,623	(6,363)	-38.3%	99,736
		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	-	273,820	-	11,841	68,236	67,459	777	1.2%	273,820
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	3,808	-	267	493	581	(87)	-15.1%	3,808
Vote 2 - Director: Corporate Service		-	28,170	-	1,753	3,887	4,591	(704)	-15.3%	28,170
Vote 3 - Director: Financial Services		-	17,656	-	1,439	2,522	2,825	(302)	-10.7%	17,656
Vote 4 - Director: Engineering Services		-	71,342	-	5,270	9,216	11,589	(2,373)	-20.5%	71,342
Vote 5 - Director: Community Services		-	54,351	-	2,449	4,541	8,898	(4,356)	-49.0%	54,351
Vote 6 - Director: Electrical Services		-	93,387	-	7,864	9,484	15,497	(6,013)	-38.8%	93,387
		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	-	268,715	-	19,042	30,144	43,980	(13,836)	-31.5%	268,715
Surplus/ (Deficit) for the year	2	-	5,105	-	(7,201)	38,091	23,479	14,613	62.2%	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) - M02 August										
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	-	(211)	26,063	26,187	(123)	0%	26,187
Property rates - penalties & collection charges		-	620	-	35	67	103	(37)	-36%	620
Service charges - electricity revenue		-	71,893	-	6,411	10,086	11,982	(1,897)	-16%	71,893
Service charges - water revenue		-	13,147	-	1,206	1,241	2,191	(950)	-43%	13,147
Service charges - sanitation revenue		-	12,416	-	1,044	3,394	2,069	1,325	64%	12,416
Service charges - refuse revenue		-	6,383	-	550	1,405	1,064	341	32%	6,383
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	1,146	-	74	183	191	(8)	-4%	1,146
Interest earned - external investments		-	1,240	-	-	-	207	(207)	-100%	1,240
Interest earned - outstanding debtors		-	2,135	-	69	266	356	(90)	-25%	2,135
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	16,135	-	507	1,216	2,689	(1,473)	-55%	16,135
Licences and permits		-	588	-	25	62	98	(36)	-37%	588
Agency services		-	670	-	47	114	112	2	2%	670
Transfers recognised - operational		-	98,681	-	622	19,597	16,447	3,150	19%	98,681
Other revenue		-	5,937	-	208	755	990	(234)	-24%	5,937
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	257,177	-	10,585	64,448	64,685	(237)	0%	257,177
Expenditure By Type										
Employee related costs		-	81,529	-	5,307	10,683	12,783	(2,100)	-16%	81,529
Remuneration of councillors		-	4,776	-	366	731	796	(65)	-8%	4,776
Debt impairment		-	7,191	-	425	849	1,199	(349)	-29%	7,191
Depreciation & asset impairment		-	16,064	-	1,339	2,677	2,677	0	0%	16,064
Finance charges		-	1,539	-	24	122	256	(134)	-52%	1,539
Bulk purchases		-	57,255	-	6,925	7,408	9,542	(2,134)	-22%	57,255
Other materials		-	28,355	-	1,176	1,363	4,726	(3,363)	-71%	28,355
Contracted services		-	4,751	-	490	962	792	170	21%	4,751
Transfers and grants		-	60	-	11	12	10	2	17%	60
Other expenditure		-	67,196	-	2,981	5,337	11,199	(5,863)	-52%	67,196
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		-	268,715	-	19,042	30,144	43,980	(13,836)	-31%	268,715
Surplus/(Deficit)										
Transfers recognised - capital		-	16,643	-	1,256	3,788	2,774	1,014	0	16,643
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	5,105	-	(7,201)	38,091	23,479			5,105
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	5,105	-	(7,201)	38,091	23,479			5,105
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		-	5,105	-	(7,201)	38,091	23,479			5,105
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		-	5,105	-	(7,201)	38,091	23,479			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) - M02 August										
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	-	-	-	7	(7)	-100%	40
Vote 2 - Director: Corporate Service		-	726	-	118	242	121	121	100%	726
Vote 3 - Director: Financial Services		-	63	-	1	1	10	(10)	-94%	63
Vote 4 - Director: Engineering Services		-	17,373	-	1,162	3,916	2,895	1,021	35%	17,373
Vote 5 - Director: Community Services		-	779	-	-	-	130	(130)	-100%	779
Vote 6 - Director: Electrical Services		-	1,043	-	36	36	174	(138)	-80%	1,043
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	20,024	-	1,316	4,194	3,337	857	26%	20,024
Total Capital Expenditure		-	20,024	-	1,316	4,194	3,337	857	26%	20,024
Capital Expenditure - Standard Classification										
Governance and administration		-	923	-	6	6	154	(148)	-96%	923
Executive and council		-	181	-	-	-	30	(30)	-100%	181
Budget and treasury office		-	53	-	1	1	9	(8)	-92%	53
Corporate services		-	690	-	6	6	115	(109)	-95%	690
Community and public safety		-	2,762	-	188	318	460	(142)	-31%	2,762
Community and social services		-	105	-	118	242	18	225	1280%	105
Sport and recreation		-	2,470	-	70	76	412	(336)	-82%	2,470
Public safety		-	175	-	-	-	29	(29)	-100%	175
Housing		-	13	-	-	-	2	(2)	-100%	13
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	2,427	-	195	1,386	405	982	243%	2,427
Planning and development		-	20	-	-	-	3	(3)	-100%	20
Road transport		-	2,407	-	195	1,386	401	985	246%	2,407
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	13,913	-	927	2,484	2,319	165	7%	13,913
Electricity		-	1,043	-	36	36	174	(138)	-80%	1,043
Water		-	4,016	-	82	82	669	(588)	-88%	4,016
Waste water management		-	8,358	-	809	2,367	1,393	974	70%	8,358
Waste management		-	495	-	-	-	83	(83)	-100%	495
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	20,024	-	1,316	4,194	3,337	857	26%	20,024
Funded by:										
National Government		-	16,613	-	1,138	3,546	2,769	777	28%	16,613
Provincial Government		-	30	-	118	242	5	237	4741%	30
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	16,643	-	1,256	3,788	2,774	1,014	37%	16,643
Public contributions & donations	5	-	-	-	18	18	-	18	#DIV/0!	-
Borrowing	6	-	-	-	-	347	-	347	#DIV/0!	-
Internally generated funds		-	3,381	-	42	42	564	(522)	-93%	3,381
Total Capital Funding		-	20,024	-	1,316	4,194	3,337	857	26%	20,024

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M02 August						
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	950
Call investment deposits		–	3,004	–	25,194	3,004
Consumer debtors		–	32,252	–	61,598	32,252
Other debtors		–	4,815	–	9,619	4,815
Current portion of long-term receivables		–	–	–	–	–
Inventory		–	3,638	–	3,287	3,638
Total current assets		–	44,660	–	99,710	44,660
Non current assets						
Long-term receivables		–	3,934	–	1,735	3,934
Investments		–	–	–	–	–
Investment property		–	8,336	–	8,381	8,336
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	406,542	–	459,309	406,542
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		–	100	–	316	100
Other non-current assets		–	1,491	–	1,877	1,491
Total non current assets		–	420,403	–	471,619	420,403
TOTAL ASSETS		–	465,063	–	571,329	465,063
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	8,460	–
Borrowing		–	3,953	–	3,764	3,953
Consumer deposits		–	1,374	–	1,232	1,374
Trade and other payables		–	23,996	–	26,952	23,996
Provisions		–	8,019	–	9,101	8,019
Total current liabilities		–	37,342	–	49,509	37,342
Non current liabilities						
Borrowing		–	15,085	–	14,007	15,085
Provisions		–	31,458	–	36,656	31,458
Total non current liabilities		–	46,543	–	50,663	46,543
TOTAL LIABILITIES		–	83,884	–	100,173	83,884
NET ASSETS	2	–	381,179	–	471,156	381,179
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	369,864	–	455,406	369,864
Reserves		–	11,315	–	15,750	11,315
TOTAL COMMUNITY WEALTH/EQUITY	2	–	381,179	–	471,156	381,179

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M02 August										
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	-	13,118	24,447	24,851	(404)	-2%	149,107
Government - operating		-	98,681	-	697	23,542	16,447	7,096	43%	98,681
Government - capital		-	16,643	-	-	5,487	2,774	2,713	98%	16,643
Interest		-	3,375	-	89	285	563	(277)	-49%	3,375
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(243,861)	-	(17,244)	(26,484)	(40,644)	(14,160)	35%	(243,861)
Finance charges		-	(1,539)	-	(2)	(80)	(256)	(177)	69%	(1,539)
Transfers and Grants		-	(60)	-	(11)	(12)	(10)	2	-17%	(60)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	22,347	-	(3,353)	27,187	3,724	(23,462)	-630%	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)	-	(1,316)	(4,194)	(3,337)	857	-26%	(20,024)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(20,024)	-	(1,316)	(4,194)	(3,337)	857	-26%	(20,024)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	3	3	-	3	#DIV/0!	-
Payments										
Repayment of borrowing		-	(1,978)	-	(22)	(42)	(330)	(287)	87%	(1,978)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(1,978)	-	(19)	(39)	(330)	(290)	88%	(1,978)
NET INCREASE/ (DECREASE) IN CASH HELD		-	345	-	(4,688)	22,953	57			345
Cash/cash equivalents at beginning:		-	18,554	-		18,554	18,554			18,554
Cash/cash equivalents at month/year end:		-	18,898	-		41,507	18,611			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 - M02 August													
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	1,328	443	213	3,315	-	-	-	-	5,300	3,315	-	110
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,134	654	107	1,210	-	-	-	-	7,105	1,210	-	42
Receivables from Non-exchange Transactions - Property Rates	1400	1,549	6,312	234	4,181	-	-	-	-	12,276	4,181	-	169
Receivables from Exchange Transactions - Waste Water Management	1500	1,097	1,786	344	7,154	-	-	-	-	10,382	7,154	-	305
Receivables from Exchange Transactions - Waste Management	1600	591	641	234	4,973	-	-	-	-	6,439	4,973	-	220
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	3	2	74	-	-	-	-	85	74	-	2
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	5,206	431	3,866	19,621	-	-	-	-	29,124	19,621	-	-
Total By Income Source	2000	14,911	10,270	5,001	40,528	-	-	-	-	70,709	40,528	-	849
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	991	2,538	69	897	-	-	-	-	4,495	897	-	-
Commercial	2300	1,365	1,586	24	1,656	-	-	-	-	4,631	1,656	-	-
Households	2400	11,159	3,299	4,778	33,513	-	-	-	-	52,750	33,513	-	849
Other	2500	1,396	2,846	129	4,462	-	-	-	-	8,833	4,462	-	-
Total By Customer Group	2600	14,911	10,270	5,001	40,528	-	-	-	-	70,709	40,528	-	849

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August											
Description	NT Code	Budget Year 2015/16									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	5,809	-	-	-	-	-	-	-	-	5,809
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	634	-	-	-	-	-	-	-	-	634
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,035	216	2	1	1	(0)	21	-	-	1,275
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	7,478	216	2	1	1	(0)	21	-	-	7,718

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 - M02 August									
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							8,750	(1,235)	7,516
Standard Bank							1,273	-	1,273
ABSA Bank							3,899	690	4,589
Nedbank							12,205	(388)	11,817
Municipality sub-total					-		26,127	(933)	25,194
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		26,127	(933)	25,194

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 - M02 August										
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	-	697	21,702	11,956	9,747	81.5%	71,733
Local Government Equitable Share		-	44,160	-	-	18,400	7,360	11,040	150.0%	44,160
Finance Management		-	1,600	-	-	1,600	267	1,333	500.0%	1,600
Municipal Systems Improvement		-	930	-	-	930	155	775	500.0%	930
EPWP Incentive		-	1,743	-	697	697	291	407	139.9%	1,743
Energy Efficiency and Demand Management		-	8,000	-	-	-	1,333	(1,333)	-100.0%	8,000
Integrated National Electrification Programme		-	15,000	-	-	-	2,500	(2,500)	-100.0%	15,000
Municipal Infrastructure Grant (MIG)	3	-	300	-	-	75	50	25	50.0%	300
Provincial Government:		-	26,948	-	-	1,523	4,491	(3,680)	-81.9%	26,948
Human Settlements Development Grant		-	22,080	-	-	-	3,680	(3,680)	-100.0%	22,080
Library Service		-	4,570	-	-	1,523	762	762	100.0%	4,570
Community Development Workers (CDW)		-	198	-	-	-	33	(33)	-100.0%	198
Thusong Service Centres Grant	4	-	100	-	-	-	17	(17)	-100.0%	100
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	317	-	317	#DIV/0!	-
ESKOM		-	-	-	-	317	-	317	#DIV/0!	-
Total Operating Transfers and Grants	5	-	98,681	-	697	23,542	16,447	6,384	38.8%	98,681
Capital Transfers and Grants										
National Government:		-	16,613	-	-	5,487	2,769	2,718	98.2%	16,613
Municipal Infrastructure Grant (MIG)		-	13,347	-	-	5,487	2,225	3,263	146.7%	13,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	-	-	-	544	(544)	-100.0%	3,266
Provincial Government:		-	30	-	-	-	5	(5)	-100.0%	30
<i>Maintenance and Construction of Transport Infrastructure</i>		-	30	-	-	-	5	(5)	-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	2,774	2,713	97.8%	16,643
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	115,324	-	697	29,029	19,221	9,097	47.3%	115,324

8.2 Supporting Table SC7 (1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August										
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	-	321	18,781	11,956	6,826	57.1%	71,733
Local Government Equitable Share		-	44,160	-	-	18,400	7,360	11,040	150.0%	44,160
Finance Management		-	1,600	-	42	83	267	(183)	-68.8%	1,600
Municipal Systems Improvement		-	930	-	50	50	155	(105)	-67.7%	930
EPWP Incentive		-	1,743	-	212	212	291	(78)	-27.0%	1,743
Energy Efficiency and Demand Management		-	8,000	-	-	-	1,333	(1,333)	-100.0%	8,000
Integrated National Electrification Programme		-	15,000	-	-	-	2,500	(2,500)	-100.0%	15,000
Municipal Infrastructure Grant (MIG)		-	300	-	17	36	50	(14)	-28.3%	300
Provincial Government:		-	26,948	-	275	575	4,491	(3,680)	-81.9%	26,948
Human Settlements Development Grant		-	22,080	-	-	-	3,680	(3,680)	-100.0%	22,080
Library Service		-	4,570	-	275	555	762	(207)	-27.2%	4,570
Community Development Workers (CDW)		-	198	-	-	20	33	(13)	-38.6%	198
Thusong Service Centres Grant		-	100	-	-	-	17	(17)	-100.0%	100
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
ESKOM		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	98,681	-	596	19,356	16,447	3,146	19.1%	98,681
Capital expenditure of Transfers and Grants										
National Government:		-	16,613	-	1,138	3,546	2,769	777	28.1%	16,613
Municipal Infrastructure Grant (MIG)		-	13,347	-	1,138	3,546	2,225	1,321	59.4%	13,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	-	-	-	544	(544)	-100.0%	3,266
Provincial Government:		-	30	-	-	-	5	(5)	-100.0%	30
Maintenance and Construction of Transport Infrastructure		-	30	-	-	-	5	(5)	-100.0%	30
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	16,643	-	1,138	3,546	2,774	772	27.8%	16,643
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	115,324	-	1,734	22,902	19,221	3,918	20.4%	115,324

8.2 Supporting Table SC7 (2) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M02 August						
Description	Ref	Budget Year 2015/16				
		Approved Rollover 2014/15	Monthly actual	YearTD actual	YTD variance	YTD variance
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		182	1	1	181	99.4%
Municipal Systems Improvement		182	1	1	181	99.4%
Provincial Government:		2,278	25	260	2,018	88.6%
Library Service		297	-	-	297	100.0%
Financial Management Support Grant		1,192	23	258	934	78.3%
Department Local Government		788	2	2	786	99.8%
District Municipality:		-	-	-	-	
[insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
ESKOM		-	-	-	-	
Total operating expenditure of Approved Roll-overs		2,460	26	261	2,199	89.4%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
[insert description]		-	-	-	-	
Provincial Government:		1,295	118	242	1,053	81.3%
Library Service		480	118	242	238	49.6%
Department Local Government		815	-	-	815	100.0%
District Municipality:		-	-	-	-	
[insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
[insert description]		-	-	-	-	
Total capital expenditure of Approved Roll-overs		1,295	118	242	1,053	81.3%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		3,755	144	503	3,252	86.6%

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 - M02 August										
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	508	548	(40)	-7%	3,289
Pension and UIF Contributions		-	251	-	25	51	42	9	22%	251
Medical Aid Contributions		-	46	-	4	7	8	(0)	-5%	46
Motor Vehicle Allowance		-	790	-	56	112	132	(19)	-15%	790
Cellphone Allowance		-	400	-	27	53	67	(14)	-21%	400
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Sub Total - Councillors		-	4,776	-	366	731	796	(65)	-8%	4,776
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	4,724	-	308	626	787	(161)	-20%	4,724
Pension and UIF Contributions		-	562	-	46	91	94	(3)	-3%	562
Medical Aid Contributions		-	27	-	2	4	4	-		27
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	513	-	-	-	-	-		513
Motor Vehicle Allowance		-	444	-	37	74	74	(0)	0%	444
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	-	-	-		-
Payments in lieu of leave		-	-	-	-	57	-	57	#DIV/0!	-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		-	6,270	-	393	853	960	(107)	-11%	6,270
Other Municipal Staff										
Basic Salaries and Wages		-	58,050	-	3,745	7,474	8,955	(1,481)	-17%	58,050
Pension and UIF Contributions		-	9,494	-	619	1,236	1,582	(346)	-22%	9,494
Medical Aid Contributions		-	1,255	-	104	206	209	(3)	-2%	1,255
Overtime		-	1,935	-	111	268	323	(54)	-17%	1,935
Performance Bonus		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	1,618	-	112	218	270	(52)	-19%	1,618
Cellphone Allowance		-	-	-	-	-	-	-		-
Housing Allowances		-	270	-	23	46	45	1	3%	270
Other benefits and allowances		-	1,197	-	122	263	200	63	32%	1,197
Payments in lieu of leave		-	200	-	-	9	33	(24)	-73%	200
Long service awards		-	310	-	6	32	52	(19)	-37%	310
Post-retirement benefit obligations	2	-	931	-	71	78	155	(77)	-50%	931
Sub Total - Other Municipal Staff		-	75,260	-	4,914	9,830	11,823	(1,993)	-17%	75,260
Total Parent Municipality		-	86,305	-	5,672	11,414	13,579	(2,164)	-16%	86,305
TOTAL SALARY, ALLOWANCES & BENEFITS		-	86,305	-	5,672	11,414	13,579	(2,164)	-16%	86,305
TOTAL MANAGERS AND STAFF		-	81,529	-	5,307	10,683	12,783	(2,100)	-16%	81,529

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August									
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	-	1,316	4,194	3,337	(857)	-25.7%	21%
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	-	4,194					

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

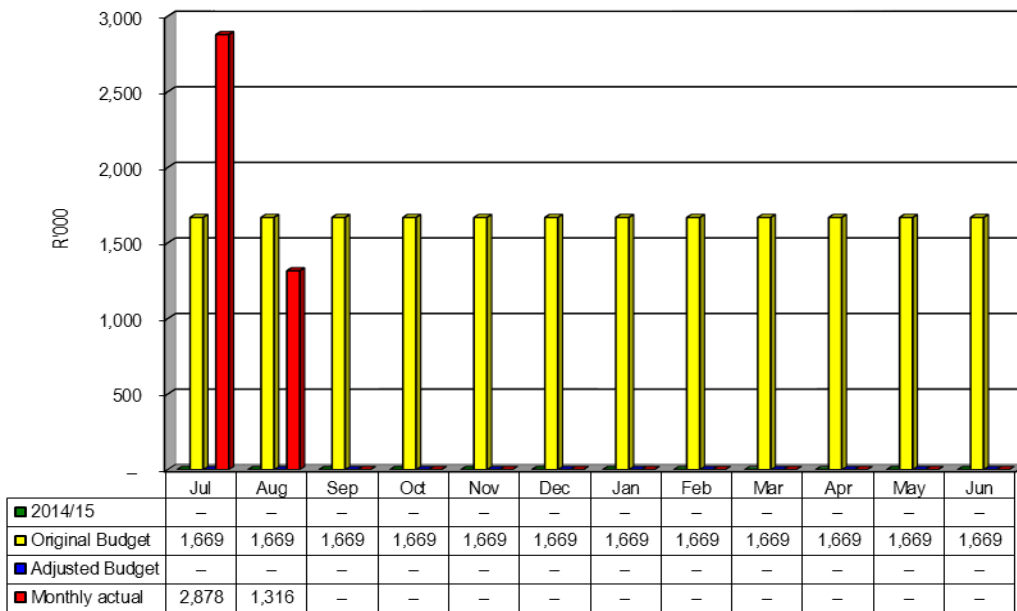
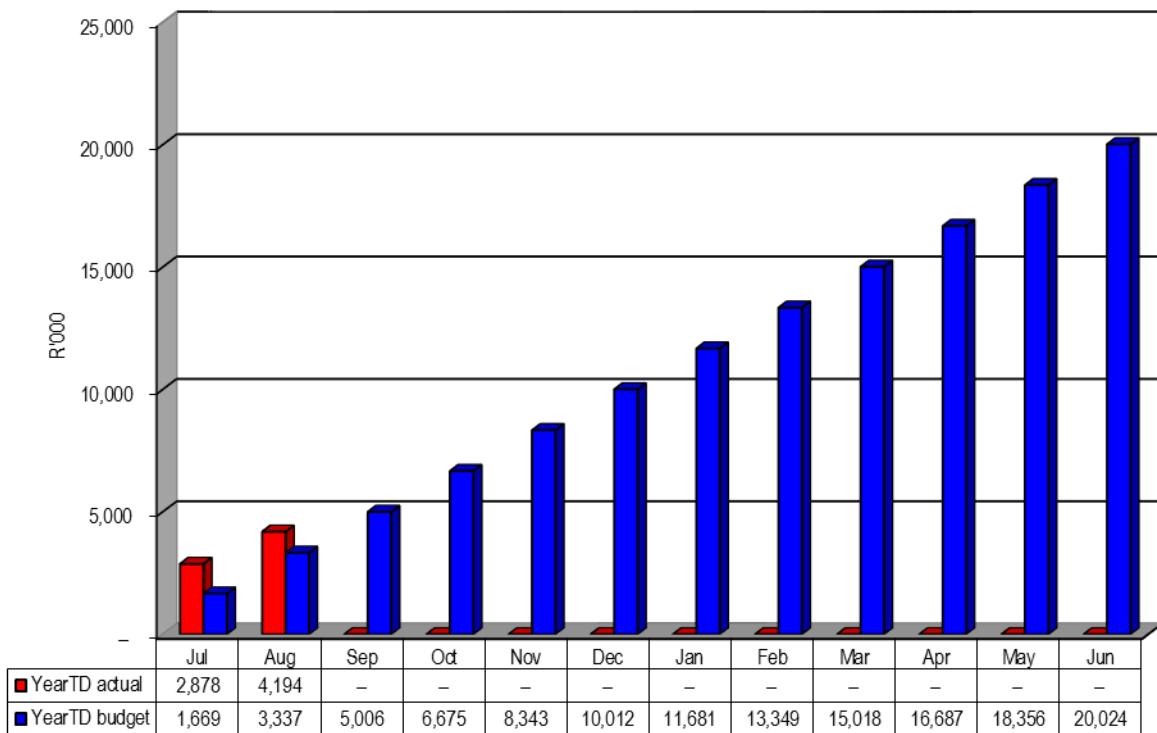


Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target



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 - M02 August										
Description	Ref	Budget Year 2015/16								
		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		-	15,218	-	1,086	3,834	2,536	(1,298)	-51.2%	15,218
Infrastructure - Road transport		-	2,220	-	195	1,386	370	(1,016)	-274.6%	2,220
Roads, Pavements & Bridges		-	2,220	-	195	1,386	370	(1,016)	-274.6%	2,220
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	975	-	-	-	163	163	100.0%	975
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	975	-	-	-	163	163	100.0%	975
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	3,266	-	82	82	544	463	85.0%	3,266
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		-	3,266	-	82	82	544	463	85.0%	3,266
Infrastructure - Sanitation		-	8,288	-	809	2,367	1,381	(985)	-71.3%	8,288
Reticulation		-	8,288	-	809	2,367	1,381	(985)	-71.3%	8,288
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	469	-	-	-	78	78	100.0%	469
Waste Management		-	469	-	-	-	78	78	100.0%	469
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	2,400	-	188	318	400	82	20.5%	2,400
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	70	76	-	(76)	#DIV/0!	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	118	242	-	(242)	#DIV/0!	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	2,400	-	-	-	400	400	100.0%	2,400
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	2,406	-	42	42	401	359	89.6%	2,406
General vehicles		-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	599	-	41	41	100	59	58.8%	599
Computers - hardware/equipment		-	549	-	-	-	92	92	100.0%	549
Furniture and other office equipment		-	421	-	1	1	70	70	99.1%	421
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	136	-	-	-	23	23	100.0%	136
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	700	-	-	-	117	117	100.0%	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	-	1,316	4,194	3,337	(857)	-25.7%	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 - M02 August										
Description	Ref	2014/15 Audited Outcome	Budget Year 2015/16							
			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	-	456	529	917	388	42.3%	10,999
Infrastructure - Road transport		-	3,808	-	158	183	317	134	42.3%	3,808
Roads, Pavements & Bridges		-	3,755	-	156	180	313	132	42.3%	3,755
Storm water		-	53	-	2	3	4	2	42.3%	53
Infrastructure - Electricity		-	3,199	-	133	154	267	113	42.3%	3,199
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	3,032	-	126	146	253	107	42.3%	3,032
Street Lighting		-	167	-	7	8	14	6	42.3%	167
Infrastructure - Water		-	1,998	-	83	96	167	70	42.3%	1,998
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	864	-	36	42	72	30	42.3%	864
Reticulation		-	1,134	-	47	55	94	40	42.3%	1,134
Infrastructure - Sanitation		-	716	-	30	34	60	25	42.3%	716
Reticulation		-	163	-	7	8	14	6	42.3%	163
Sewerage purification		-	552	-	23	27	46	19	42.3%	552
Infrastructure - Other		-	1,279	-	53	61	107	45	42.3%	1,279
Waste Management		-	1,279	-	53	61	107	45	42.3%	1,279
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	2,745	-	114	132	229	97	42.3%	2,745
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	385	-	16	19	32	14	42.3%	385
Community halls		-	175	-	7	8	15	6	42.3%	175
Libraries		-	388	-	16	19	32	14	42.3%	388
Recreational facilities		-	636	-	26	31	53	22	42.3%	636
Fire, safety & emergency		-	569	-	24	27	47	20	42.3%	569
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	75	-	3	4	6	3	42.3%	75
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	516	-	21	25	43	18	42.3%	516
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	14,611	-	606	702	1,218	515	42.3%	14,611
General vehicles		-	5,471	-	227	263	456	193	42.3%	5,471
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	1,640	-	68	79	137	58	42.3%	1,640
Computers - hardware/equipment		-	264	-	11	13	22	9	42.3%	264
Furniture and other office equipment		-	777	-	32	37	65	27	42.3%	777
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	5,854	-	243	281	488	206	42.3%	5,854
Other Buildings		-	604	-	25	29	50	21	42.3%	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	-	1,176	1,363	2,363	1,000	42.3%	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 - M02 August										
Description	Ref	2014/15	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	2,119	2,119	-		12,717
Infrastructure - Road transport		-	5,606	-	467	934	934	-		5,606
Roads, Pavements & Bridges		-	3,838	-	320	640	640	-		3,838
Storm water		-	1,768	-	147	295	295	-		1,768
Infrastructure - Electricity		-	2,096	-	175	349	349	-		2,096
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		-	2,096	-	175	349	349	-		2,096
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		-	2,873	-	239	479	479	-		2,873
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		-	2,576	-	215	429	429	-		2,576
Reticulation		-	297	-	25	50	50	-		297
Infrastructure - Sanitation		-	1,962	-	164	327	327	-		1,962
Reticulation		-	1,962	-	164	327	327	-		1,962
Sewerage purification		-	-	-	-	-	-	-		-
Infrastructure - Other		-	179	-	15	30	30	-		179
Waste Management		-	179	-	15	30	30	-		179
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Community		-	586	-	49	98	98	-		586
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	187	-	16	31	31	0	0.0%	187
Swimming pools		-	-	-	-	-	-	-		-
Community halls		-	351	-	29	59	59	-		351
Libraries		-	7	-	1	1	1	-		7
Recreational facilities		-	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Buses		-	-	-	-	-	-	-		-
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	37	-	3	6	6	-		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	452	452	-		2,711
General v ehicles		-	1,799	-	150	300	300	-		1,799
Specialised v ehicles		-	-	-	-	-	-	-		-
Plant & equipment		-	183	-	15	31	31	-		183
Computers - hardware/equipment		-	234	-	20	39	39	-		234
Furniture and other office equipment		-	287	-	24	48	48	-		287
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	-	-	-	-	-	-		-
Other Buildings		-	208	-	17	35	35	-		208
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Biological assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Intangibles		-	50	-	4	8	8	-		50
Computers - software & programming		-	50	-	4	8	8	-		50
Other		-	-	-	-	-	-	-		-
Total Depreciation		-	16,064	-	1,339	2,677	2,677	-		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.