

# **BEAUFORT WEST MUNICIPALITY**



## **Monthly Budget Statement FOR THE MONTH ENDING September 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**

A comprehensive performance report will be submitted to Council as part of the section 52 report for the first quarter.

##### **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 audited outcomes for 2014/15 reflected in this report is provisional for June 2015 as the Annual Financial Statements were completed and submitted to the Auditor General on 30 August 2015 and are now awaiting the final report.

### ***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 September 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 10% or R 8,510 million below the year-to-date budget projections for September 2015.

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

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

Total expenditure is 25% or R 16,685 million, below year-to-date budget projections for September 2015. The variance can be attributed to the Eskom bulk electricity account for September 2015 amounting to R 3,637 million that will only be paid in October 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 R 4,291 million, or 20%, of a total adjusted budget of R 21,319 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 R9,090 million, this figure is provisional and final balance will only be know once the financial statements are finalized at 31 August 2015. The net increase in cash held were R 20,983 million during September resulting in a closing balance of R 53,026 million. The increase are attributable to R 18,360 million operating grants received during September from National Treasury.

Refer to Table C9 for more detail on cash flows.

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

The first quarter SDBIP report will be completed and submitted as part of the section 52 report for the period July – September 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 - M03 September									
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
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	25,057	26,807	26,807	(25)	26,106	26,342	(236)	-1%	26,807
Service charges	88,399	103,838	103,838	9,230	25,355	25,960	(604)	-2%	103,838
Investment revenue	1,893	1,240	1,240	-	-	310	(310)	-100%	1,240
Transfers recognised - operational	76,782	98,681	101,141	848	20,446	25,285	(4,840)	-19%	101,141
Other own revenue	56,749	26,611	26,611	1,538	4,133	6,653	(2,520)	-38%	26,611
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>248,881</b>	<b>257,177</b>	<b>259,637</b>	<b>11,592</b>	<b>76,040</b>	<b>84,549</b>	<b>(8,510)</b>	<b>-10%</b>	<b>259,637</b>
Employee costs	73,768	81,529	81,529	6,459	17,141	19,174	(2,032)	-11%	81,529
Remuneration of Councillors	4,356	4,776	4,776	366	1,097	1,194	(97)	-8%	4,776
Depreciation & asset impairment	15,029	16,064	16,064	1,339	4,016	4,016	0	0%	16,064
Finance charges	4,449	1,539	1,539	133	255	385	(130)	-34%	1,539
Materials and bulk purchases	61,377	85,609	85,609	6,935	15,706	21,402	(5,697)	-27%	85,609
Transfers and grants	64	60	60	18	29	15	14	95%	60
Other expenditure	96,315	79,138	81,598	4,508	11,656	20,399	(8,743)	-43%	81,598
<b>Total Expenditure</b>	<b>255,359</b>	<b>268,715</b>	<b>271,175</b>	<b>19,756</b>	<b>49,900</b>	<b>66,585</b>	<b>(16,685)</b>	<b>-25%</b>	<b>271,175</b>
<b>Surplus/(Deficit)</b>	<b>(6,478)</b>	<b>(11,538)</b>	<b>(11,538)</b>	<b>(8,165)</b>	<b>26,139</b>	<b>17,964</b>	<b>8,175</b>	<b>46%</b>	<b>(11,538)</b>
Transfers recognised - capital	37,652	16,643	17,938	80	3,868	4,484	(617)	-14%	17,938
Contributions & Contributed assets	52,296	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>83,471</b>	<b>5,105</b>	<b>6,400</b>	<b>(8,085)</b>	<b>30,007</b>	<b>22,449</b>	<b>7,558</b>	<b>34%</b>	<b>6,400</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>83,471</b>	<b>5,105</b>	<b>6,400</b>	<b>(8,085)</b>	<b>30,007</b>	<b>22,449</b>	<b>7,558</b>	<b>34%</b>	<b>6,400</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>92,797</b>	<b>20,024</b>	<b>21,319</b>	<b>97</b>	<b>4,291</b>	<b>5,330</b>	<b>(1,038)</b>	<b>-19%</b>	<b>21,319</b>
Capital transfers recognised	37,595	16,643	17,938	80	3,868	4,484	(617)	-14%	17,938
Public contributions & donations	52,296	-	-	-	18	-	18	#DIV/0!	-
Borrowing	790	-	-	-	347	-	347	#DIV/0!	-
Internally generated funds	2,116	3,381	3,381	17	59	845	(786)	-93%	3,381
<b>Total sources of capital funds</b>	<b>92,797</b>	<b>20,024</b>	<b>21,319</b>	<b>97</b>	<b>4,291</b>	<b>5,330</b>	<b>(1,038)</b>	<b>-19%</b>	<b>21,319</b>
<b>Financial position</b>									
Total current assets	62,341	44,660	44,660		110,768				44,660
Total non current assets	469,587	420,403	421,698		474,393				421,698
Total current liabilities	46,872	37,342	37,342		71,506				37,342
Total non current liabilities	48,203	46,543	46,543		50,663				46,543
<b>Community wealth/Equity</b>	<b>436,853</b>	<b>381,179</b>	<b>382,474</b>		<b>462,992</b>				<b>382,474</b>
<b>Cash flows</b>									
Net cash from (used) operating	38,304	22,347	22,347	21,181	48,368	5,587	(42,781)	-766%	22,347
Net cash from (used) investing	(38,383)	(20,024)	(21,319)	(97)	(4,291)	(5,330)	(1,038)	19%	(21,319)
Net cash from (used) financing	(2,768)	(1,978)	(1,978)	(100)	(141)	(494)	(354)	72%	(1,978)
<b>Cash/cash equivalents at the month/year end</b>	<b>9,090</b>	<b>9,435</b>	<b>8,140</b>	<b>-</b>	<b>53,026</b>	<b>8,853</b>	<b>(44,173)</b>	<b>-499%</b>	<b>8,140</b>
<b>Debtors &amp; creditors analysis</b>									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
<b>Debtors Age Analysis</b>									
Total By Income Source	13,522	3,992	6,185	42,815	-	-	-	-	66,514
<b>Creditors Age Analysis</b>									
Total Creditors	6,306	36	29	2	1	1	21	-	6,395

#### 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) - M03 September										
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
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		116,637	64,754	66,932	485	46,092	36,373	9,719	27%	66,932
Executive and council		25,878	29,448	29,448	226	18,774	7,362	11,412	155%	29,448
Budget and treasury office		37,887	34,972	36,346	231	27,229	28,727	(1,498)	-5%	36,346
Corporate services		52,872	335	1,139	28	89	285	(195)	-69%	1,139
<i>Community and public safety</i>		54,184	48,263	49,263	1,305	3,625	12,316	(8,690)	-71%	49,263
Community and social services		5,673	6,332	7,331	586	1,595	1,833	(238)	-13%	7,331
Sport and recreation		2,083	3,547	3,547	7	119	887	(767)	-87%	3,547
Public safety		43,048	16,183	16,183	704	1,887	4,046	(2,158)	-53%	16,183
Housing		3,380	22,203	22,203	8	24	5,551	(5,527)	-100%	22,203
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		13,249	5,072	5,649	184	1,901	1,412	488	35%	5,649
Planning and development		494	402	979	18	68	245	(177)	-72%	979
Road transport		12,755	4,670	4,670	166	1,833	1,168	665	57%	4,670
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		131,528	155,731	155,731	9,697	28,289	38,933	(10,644)	-27%	155,731
Electricity		72,466	99,736	99,736	6,765	17,024	24,934	(7,910)	-32%	99,736
Water		25,391	24,109	24,109	1,426	2,755	6,027	(3,272)	-54%	24,109
Waste water management		25,990	23,413	23,413	976	6,508	5,853	655	11%	23,413
Waste management		7,680	8,473	8,473	531	2,002	2,118	(117)	-6%	8,473
<i>Other</i>		-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	<b>2</b>	<b>315,597</b>	<b>273,820</b>	<b>277,575</b>	<b>11,672</b>	<b>79,907</b>	<b>89,034</b>	<b>(9,127)</b>	<b>-10%</b>	<b>277,575</b>
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		48,602	47,328	49,202	3,608	10,489	11,922	(1,433)	-12%	49,202
Executive and council		15,856	15,494	15,494	1,115	3,142	3,799	(657)	-17%	15,494
Budget and treasury office		17,614	17,477	18,852	1,414	3,921	4,537	(616)	-14%	18,852
Corporate services		15,132	14,356	14,856	1,079	3,425	3,585	(160)	-4%	14,856
<i>Community and public safety</i>		59,648	54,547	55,066	2,903	7,174	13,489	(6,315)	-47%	55,066
Community and social services		7,658	9,792	10,312	854	2,048	2,495	(448)	-18%	10,312
Sport and recreation		6,227	7,566	7,566	561	1,586	1,815	(229)	-13%	7,566
Public safety		41,266	13,867	13,867	1,400	3,287	3,360	(73)	-2%	13,867
Housing		4,497	23,321	23,321	88	254	5,818	(5,564)	-96%	23,321
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		23,157	28,345	28,411	1,982	5,263	6,884	(1,620)	-24%	28,411
Planning and development		4,145	4,846	4,912	419	1,030	1,168	(137)	-12%	4,912
Road transport		19,013	23,499	23,499	1,562	4,233	5,716	(1,483)	-26%	23,499
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		100,391	138,098	138,098	11,242	26,899	34,194	(7,295)	-21%	138,098
Electricity		56,861	93,387	93,387	7,564	17,048	23,245	(6,197)	-27%	93,387
Water		20,057	22,160	22,160	1,800	4,744	5,470	(726)	-13%	22,160
Waste water management		8,020	9,017	9,017	716	2,017	2,195	(178)	-8%	9,017
Waste management		15,453	13,535	13,535	1,162	3,090	3,284	(194)	-6%	13,535
<i>Other</i>		328	397	397	21	75	97	(22)	-23%	397
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>232,126</b>	<b>268,715</b>	<b>271,175</b>	<b>19,756</b>	<b>49,900</b>	<b>66,585</b>	<b>(16,685)</b>	<b>-25%</b>	<b>271,175</b>
<b>Surplus/ (Deficit) for the year</b>		<b>83,471</b>	<b>5,105</b>	<b>6,400</b>	<b>(8,085)</b>	<b>30,007</b>	<b>22,449</b>	<b>7,558</b>	<b>34%</b>	<b>6,400</b>

### 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) - M03 September										
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										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		1,067	-	66	-	7	17	(9)	-56.5%	66
Vote 2 - Director: Corporate Service		81,795	35,321	37,124	643	20,033	9,281	10,752	115.8%	37,124
Vote 3 - Director: Financial Services		37,923	34,386	35,760	236	27,238	28,580	(1,342)	-4.7%	35,760
Vote 4 - Director: Engineering Services		66,276	55,725	56,236	2,558	11,191	14,059	(2,868)	-20.4%	56,236
Vote 5 - Director: Community Services		56,069	48,653	48,653	1,470	4,413	12,163	(7,750)	-63.7%	48,653
Vote 6 - Director: Electrical Services		72,466	99,736	99,736	6,765	17,024	24,934	(7,910)	-31.7%	99,736
		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>315,597</b>	<b>273,820</b>	<b>277,575</b>	<b>11,672</b>	<b>79,907</b>	<b>89,034</b>	<b>(9,127)</b>	<b>-10.3%</b>	<b>277,575</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		3,920	3,808	3,875	273	766	887	(121)	-13.6%	3,875
Vote 2 - Director: Corporate Service		27,327	28,170	29,189	1,919	5,806	7,142	(1,335)	-18.7%	29,189
Vote 3 - Director: Financial Services		17,695	17,656	19,031	1,427	3,949	4,580	(632)	-13.8%	19,031
Vote 4 - Director: Engineering Services		61,328	71,342	71,342	5,518	14,734	17,384	(2,650)	-15.2%	71,342
Vote 5 - Director: Community Services		64,994	54,351	54,351	3,055	7,597	13,347	(5,750)	-43.1%	54,351
Vote 6 - Director: Electrical Services		56,861	93,387	93,387	7,564	17,048	23,245	(6,197)	-26.7%	93,387
		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>232,126</b>	<b>268,715</b>	<b>271,175</b>	<b>19,756</b>	<b>49,900</b>	<b>66,585</b>	<b>(16,685)</b>	<b>-25.1%</b>	<b>271,175</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>83,471</b>	<b>5,105</b>	<b>6,400</b>	<b>(8,085)</b>	<b>30,007</b>	<b>22,449</b>	<b>7,558</b>	<b>33.7%</b>	<b>6,400</b>



#### 4.1.4 Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September										
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
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		24,583	26,187	26,187	(62)	26,001	26,187	(185)	-1%	26,187
Property rates - penalties & collection charges		474	620	620	38	104	155	(51)	-33%	620
Service charges - electricity revenue		-	71,893	71,893	6,392	16,478	17,973	(1,496)	-8%	71,893
Service charges - water revenue		-	13,147	13,147	1,426	2,667	3,287	(620)	-19%	13,147
Service charges - sanitation revenue		-	12,416	12,416	913	4,307	3,104	1,203	39%	12,416
Service charges - refuse revenue		-	6,383	6,383	499	1,904	1,596	308	19%	6,383
Service charges - other		88,399	-	-	-	-	-	-	-	-
Rental of facilities and equipment		948	1,146	1,146	72	254	286	(32)	-11%	1,146
Interest earned - external investments		1,893	1,240	1,240	-	-	310	(310)	-100%	1,240
Interest earned - outstanding debtors		1,969	2,135	2,135	159	425	534	(109)	-20%	2,135
Dividends received		-	-	-	-	-	-	-	-	-
Fines		43,022	16,135	16,135	716	1,932	4,034	(2,102)	-52%	16,135
Licences and permits		539	588	588	41	103	147	(44)	-30%	588
Agency services		609	670	670	58	172	168	5	3%	670
Transfers recognised - operational		76,782	98,681	101,141	848	20,446	25,285	(4,840)	-19%	101,141
Other revenue		9,604	5,937	5,937	491	1,247	1,484	(237)	-16%	5,937
Gains on disposal of PPE		59	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>248,881</b>	<b>257,177</b>	<b>259,637</b>	<b>11,592</b>	<b>76,040</b>	<b>84,549</b>	<b>(8,510)</b>	<b>-10%</b>	<b>259,637</b>
<b>Expenditure By Type</b>										
Employee related costs		73,768	81,529	81,529	6,459	17,141	19,174	(2,032)	-11%	81,529
Remuneration of councillors		4,356	4,776	4,776	366	1,097	1,194	(97)	-8%	4,776
Debt impairment		36,070	7,191	7,191	425	1,274	1,798	(524)	-29%	7,191
Depreciation & asset impairment		15,029	16,064	16,064	1,339	4,016	4,016	0	0%	16,064
Finance charges		4,449	1,539	1,539	133	255	385	(130)	-34%	1,539
Bulk purchases		43,234	57,255	57,255	5,864	13,272	14,314	(1,042)	-7%	57,255
Other materials		18,143	28,355	28,355	1,071	2,434	7,089	(4,655)	-66%	28,355
Contracted services		8,439	4,751	4,751	920	1,881	1,188	694	58%	4,751
Transfers and grants		64	60	60	18	29	15	14	95%	60
Other expenditure		49,613	67,196	69,656	3,164	8,501	17,414	(8,913)	-51%	69,656
Loss on disposal of PPE		2,191	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>255,359</b>	<b>268,715</b>	<b>271,175</b>	<b>19,756</b>	<b>49,900</b>	<b>66,585</b>	<b>(16,685)</b>	<b>-25%</b>	<b>271,175</b>
<b>Surplus/(Deficit)</b>		<b>(6,478)</b>	<b>(11,538)</b>	<b>(11,538)</b>	<b>(8,165)</b>	<b>26,139</b>	<b>17,964</b>	<b>8,175</b>	<b>0</b>	<b>(11,538)</b>
Transfers recognised - capital		37,652	16,643	17,938	80	3,868	4,484	(617)	(0)	17,938
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		52,296	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>83,471</b>	<b>5,105</b>	<b>6,400</b>	<b>(8,085)</b>	<b>30,007</b>	<b>22,449</b>			<b>6,400</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>83,471</b>	<b>5,105</b>	<b>6,400</b>	<b>(8,085)</b>	<b>30,007</b>	<b>22,449</b>			<b>6,400</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>83,471</b>	<b>5,105</b>	<b>6,400</b>	<b>(8,085)</b>	<b>30,007</b>	<b>22,449</b>			<b>6,400</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>83,471</b>	<b>5,105</b>	<b>6,400</b>	<b>(8,085)</b>	<b>30,007</b>	<b>22,449</b>			<b>6,400</b>

## 4.1.5 Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M03 September										
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									
<b>Multi-Year expenditure appropriation</b>	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		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		2	40	40	-	-	10	(10)	-100%	40
Vote 2 - Director: Corporate Service		53,737	726	1,510	59	301	378	(77)	-20%	1,510
Vote 3 - Director: Financial Services		243	63	63	-	1	16	(15)	-96%	63
Vote 4 - Director: Engineering Services		25,786	17,373	17,883	39	3,955	4,471	(516)	-12%	17,883
Vote 5 - Director: Community Services		301	779	779	-	-	195	(195)	-100%	779
Vote 6 - Director: Electrical Services		12,726	1,043	1,043	-	36	261	(225)	-86%	1,043
		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	92,797	20,024	21,319	97	4,291	5,330	(1,038)	-19%	21,319
<b>Total Capital Expenditure</b>		<b>92,797</b>	<b>20,024</b>	<b>21,319</b>	<b>97</b>	<b>4,291</b>	<b>5,330</b>	<b>(1,038)</b>	<b>-19%</b>	<b>21,319</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		<b>53,472</b>	<b>923</b>	<b>1,227</b>	<b>1</b>	<b>7</b>	<b>307</b>	<b>(299)</b>	<b>-98%</b>	<b>1,227</b>
Executive and council		11	181	181	-	-	45	(45)	-100%	181
Budget and treasury office		195	53	53	-	1	13	(12)	-95%	53
Corporate services		53,266	690	993	1	7	248	(242)	-97%	993
<b>Community and public safety</b>		<b>1,029</b>	<b>2,762</b>	<b>3,242</b>	<b>72</b>	<b>390</b>	<b>810</b>	<b>(421)</b>	<b>-52%</b>	<b>3,242</b>
Community and social services		522	105	585	59	301	146	154	105%	585
Sport and recreation		337	2,470	2,470	13	89	617	(528)	-86%	2,470
Public safety		166	175	175	-	-	44	(44)	-100%	175
Housing		5	13	13	-	-	3	(3)	-100%	13
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>8,059</b>	<b>2,427</b>	<b>2,938</b>	<b>23</b>	<b>1,409</b>	<b>734</b>	<b>674</b>	<b>92%</b>	<b>2,938</b>
Planning and development		15	20	531	-	-	133	(133)	-100%	531
Road transport		8,044	2,407	2,407	23	1,409	602	807	134%	2,407
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>30,237</b>	<b>13,913</b>	<b>13,913</b>	<b>2</b>	<b>2,486</b>	<b>3,478</b>	<b>(993)</b>	<b>-29%</b>	<b>13,913</b>
Electricity		12,726	1,043	1,043	-	36	261	(225)	-86%	1,043
Water		1,539	4,016	4,016	2	83	1,004	(921)	-92%	4,016
Waste water management		15,841	8,358	8,358	-	2,367	2,090	277	13%	8,358
Waste management		130	495	495	-	-	124	(124)	-100%	495
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>92,797</b>	<b>20,024</b>	<b>21,319</b>	<b>97</b>	<b>4,291</b>	<b>5,330</b>	<b>(1,038)</b>	<b>-19%</b>	<b>21,319</b>
<b>Funded by:</b>										
National Government		24,176	16,613	16,613	21	3,567	4,153	(586)	-14%	16,613
Provincial Government		13,419	30	1,325	59	301	331	(31)	-9%	1,325
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>37,595</b>	<b>16,643</b>	<b>17,938</b>	<b>80</b>	<b>3,868</b>	<b>4,484</b>	<b>(617)</b>	<b>-14%</b>	<b>17,938</b>
<b>Public contributions &amp; donations</b>	5	<b>52,296</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18</b>	<b>-</b>	<b>18</b>	<b>#DIV/0!</b>	<b>-</b>
<b>Borrowing</b>	6	<b>790</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>347</b>	<b>-</b>	<b>347</b>	<b>#DIV/0!</b>	<b>-</b>
<b>Internally generated funds</b>		<b>2,116</b>	<b>3,381</b>	<b>3,381</b>	<b>17</b>	<b>59</b>	<b>845</b>	<b>(786)</b>	<b>-93%</b>	<b>3,381</b>
<b>Total Capital Funding</b>		<b>92,797</b>	<b>20,024</b>	<b>21,319</b>	<b>97</b>	<b>4,291</b>	<b>5,330</b>	<b>(1,038)</b>	<b>-19%</b>	<b>21,319</b>

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M03 September						
Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		12	950	950	12	950
Call investment deposits		15,036	3,004	3,004	42,284	3,004
Consumer debtors		35,713	32,252	32,252	57,089	32,252
Other debtors		8,073	4,815	4,815	8,090	4,815
Current portion of long-term receivables		515	-	-	-	-
Inventory		2,992	3,638	3,638	3,292	3,638
<b>Total current assets</b>		<b>62,341</b>	<b>44,660</b>	<b>44,660</b>	<b>110,768</b>	<b>44,660</b>
<b>Non current assets</b>						
Long-term receivables		1,221	3,934	3,934	1,735	3,934
Investments		-	-	-	-	-
Investment property		8,381	8,336	8,336	8,381	8,336
Investments in Associate		-	-	-	-	-
Property, plant and equipment		452,567	406,542	407,837	462,083	407,837
Agricultural		-	-	-	-	-
Biological assets		5,225	-	-	-	-
Intangible assets		316	100	100	316	100
Other non-current assets		1,877	1,491	1,491	1,877	1,491
<b>Total non current assets</b>		<b>469,587</b>	<b>420,403</b>	<b>421,698</b>	<b>474,393</b>	<b>421,698</b>
<b>TOTAL ASSETS</b>		<b>531,928</b>	<b>465,063</b>	<b>466,358</b>	<b>585,161</b>	<b>466,358</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		5,959	-	-	7,285	-
Borrowing		3,764	3,953	3,953	49,725	3,953
Consumer deposits		1,227	1,374	1,374	1,260	1,374
Trade and other payables		27,670	23,996	23,996	3,697	23,996
Provisions		8,253	8,019	8,019	9,539	8,019
<b>Total current liabilities</b>		<b>46,872</b>	<b>37,342</b>	<b>37,342</b>	<b>71,506</b>	<b>37,342</b>
<b>Non current liabilities</b>						
Borrowing		11,547	15,085	15,085	14,007	15,085
Provisions		36,656	31,458	31,458	36,656	31,458
<b>Total non current liabilities</b>		<b>48,203</b>	<b>46,543</b>	<b>46,543</b>	<b>50,663</b>	<b>46,543</b>
<b>TOTAL LIABILITIES</b>		<b>95,076</b>	<b>83,884</b>	<b>83,884</b>	<b>122,169</b>	<b>83,884</b>
<b>NET ASSETS</b>	2	<b>436,853</b>	<b>381,179</b>	<b>382,474</b>	<b>462,992</b>	<b>382,474</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		421,102	369,864	371,158	447,241	371,158
Reserves		15,750	11,315	11,315	15,750	11,315
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>436,853</b>	<b>381,179</b>	<b>382,474</b>	<b>462,992</b>	<b>382,474</b>

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

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M03 September										
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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		122,248	149,107	149,107	20,527	44,974	37,277	7,697	21%	149,107
Government - operating		80,471	98,681	98,681	18,360	41,902	24,670	17,232	70%	98,681
Government - capital		37,652	16,643	16,643	-	5,487	4,161	1,326	32%	16,643
Interest		3,861	3,375	3,375	159	445	844	(399)	-47%	3,375
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(201,415)	(243,861)	(243,861)	(17,843)	(44,327)	(60,965)	(16,639)	27%	(243,861)
Finance charges		(4,449)	(1,539)	(1,539)	(5)	(84)	(385)	(300)	78%	(1,539)
Transfers and Grants		(64)	(60)	(60)	(18)	(29)	(15)	14	-95%	(60)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>38,304</b>	<b>22,347</b>	<b>22,347</b>	<b>21,181</b>	<b>48,368</b>	<b>5,587</b>	<b>(42,781)</b>	<b>-766%</b>	<b>22,347</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		176	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		1,941	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(40,500)	(20,024)	(21,319)	(97)	(4,291)	(5,330)	(1,038)	19%	(21,319)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(38,383)</b>	<b>(20,024)</b>	<b>(21,319)</b>	<b>(97)</b>	<b>(4,291)</b>	<b>(5,330)</b>	<b>(1,038)</b>	<b>19%</b>	<b>(21,319)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		790	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	27	30	-	30	#DIV/0!	-
<b>Payments</b>										
Repayment of borrowing		(3,558)	(1,978)	(1,978)	(127)	(170)	(494)	(324)	66%	(1,978)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(2,768)</b>	<b>(1,978)</b>	<b>(1,978)</b>	<b>(100)</b>	<b>(141)</b>	<b>(494)</b>	<b>(354)</b>	<b>72%</b>	<b>(1,978)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>(2,847)</b>	<b>345</b>	<b>(950)</b>	<b>20,983</b>	<b>43,936</b>	<b>(238)</b>			<b>(950)</b>
Cash/cash equivalents at beginning:		11,937	9,090	9,090		9,090	9,090			9,090
Cash/cash equivalents at month/year end:		9,090	9,435	8,140		53,026	8,853			8,140

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 - M03 September													
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			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,628	382	275	3,162	-	-	-	-	5,446	3,162	-	165
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,740	701	100	1,128	-	-	-	-	6,669	1,128	-	64
Receivables from Non-exchange Transactions - Property Rates	1400	1,447	360	3,522	4,035	-	-	-	-	9,365	4,035	-	254
Receivables from Exchange Transactions - Waste Water Management	1500	1,043	473	1,407	7,231	-	-	-	-	10,154	7,231	-	458
Receivables from Exchange Transactions - Waste Management	1600	528	253	483	4,851	-	-	-	-	6,115	4,851	-	330
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	1	1	68	-	-	-	-	76	68	-	3
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	4,130	1,822	398	22,339	-	-	-	-	28,689	22,339	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>13,522</b>	<b>3,992</b>	<b>6,185</b>	<b>42,815</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,514</b>	<b>42,815</b>	<b>-</b>	<b>1,274</b>
<b>2014/15 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	1,093	385	648	737	-	-	-	-	2,862	737	-	-
Commercial	2300	1,137	238	1,260	1,594	-	-	-	-	4,229	1,594	-	-
Households	2400	9,981	3,242	2,348	36,362	-	-	-	-	51,933	36,362	-	1,274
Other	2500	1,310	127	1,930	4,121	-	-	-	-	7,489	4,121	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>13,522</b>	<b>3,992</b>	<b>6,185</b>	<b>42,815</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,514</b>	<b>42,815</b>	<b>-</b>	<b>1,274</b>

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September										
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
<b>R thousands</b>										
<b>Creditors Age Analysis By Customer Type</b>										
Bulk Electricity	0100	3,637	-	-	-	-	-	-	-	3,637
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	899	-	-	-	-	-	-	-	899
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,770	36	29	2	1	1	21	-	1,859
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>6,306</b>	<b>36</b>	<b>29</b>	<b>2</b>	<b>1</b>	<b>1</b>	<b>21</b>	<b>-</b>	<b>6,395</b>

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 - M03 September									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning	Change in market value	Market value at end of the
R thousands		Yrs/Months							
<b>Municipality</b>									
Investec							7,516	4,967	12,483
Standard Bank							1,273	4,081	5,354
ABSA Bank							4,589	4,999	9,587
Nedbank							11,817	3,042	14,859
<b>Municipality sub-total</b>					-		25,194	17,089	42,284
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		25,194	17,089	42,284

## 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 - M03 September										
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
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		76,163	71,733	71,733	18,000	39,702	17,933	21,769	121.4%	71,733
Local Government Equitable Share		38,990	44,160	44,160	-	18,400	11,040	7,360	66.7%	44,160
Finance Management		1,600	1,600	1,600	-	1,600	400	1,200	300.0%	1,600
Municipal Systems Improvement		934	930	930	-	930	233	698	300.0%	930
EPWP Incentive		1,834	1,743	1,743	-	697	436	261	60.0%	1,743
Energy Efficiency and Demand Management		4,000	8,000	8,000	3,000	3,000	2,000	1,000	50.0%	8,000
Integrated National Electrification Programme		27,500	15,000	15,000	15,000	15,000	3,750	11,250	300.0%	15,000
Municipal Infrastructure Grant (MIG)	3	305	300	300	-	75	75	-		300
Accelerated Community Water Supply (ACIP) - DWAF		1,000	-	-	-	-	-	-		-
<b>Provincial Government:</b>		24,935	26,948	26,948	210	1,733	6,737	(5,004)	-74.3%	26,948
Human Settlements Development Grant		15,889	22,080	22,080	-	-	5,520	(5,520)	-100.0%	22,080
Library Service		4,451	4,570	4,570	-	1,523	1,143	381	33.3%	4,570
Community Development Workers (CDW)		192	198	198	198	198	50	149	300.0%	198
Thusong Service Centres Grant	4	222	100	100	-	-	25	(25)	-100.0%	100
Western Cape Financial Management Support Grant		2,487	-	-	12	12	-	12	#DIV/0!	-
Department of Local Government		900	-	-	-	-	-	-		-
Department of Transport and Public Works		794	-	-	-	-	-	-		-
<b>District Municipality:</b>		360	-	-	-	-	-	-		-
Central Karoo District Municipality		360	-	-	-	-	-	-		-
<b>Other grant providers:</b>		226	-	-	150	467	-	467	#DIV/0!	-
ESKOM		226	-	-	-	317	-	317	#DIV/0!	-
Private - Farmers Contribution		-	-	-	150	150	-	150	#DIV/0!	-
<b>Total Operating Transfers and Grants</b>	5	101,684	98,681	98,681	18,360	41,902	24,670	17,232	69.8%	98,681
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		16,440	16,613	16,613	-	5,487	4,153	1,334	32.1%	16,613
Municipal Infrastructure Grant (MIG)		16,440	13,347	13,347	-	5,487	3,337	2,150	64.4%	13,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	3,266	-	-	817	(817)	-100.0%	3,266
<b>Provincial Government:</b>		-	30	30	-	-	8	(8)	-100.0%	30
Maintenance and Construction of Transport Infrastructure		-	30	30	-	-	8	(8)	-100.0%	30
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
<b>Total Capital Transfers and Grants</b>	5	16,440	16,643	16,643	-	5,487	4,161	1,326	31.9%	16,643
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	118,124	115,324	115,324	18,360	47,389	28,831	18,558	64.4%	115,324

## 8.2 Supporting Table SC7 (1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September										
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
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		66,802	71,733	71,733	360	19,141	17,933	1,208	6.7%	71,733
Local Government Equitable Share		38,990	44,160	44,160	-	18,400	11,040	7,360	66.7%	44,160
Finance Management		1,420	1,600	1,600	62	145	400	(255)	-63.7%	1,600
Municipal Systems Improvement		719	930	930	-	50	233	(183)	-78.5%	930
EPWP Incentive		1,834	1,743	1,743	202	414	436	(22)	-5.0%	1,743
Energy Efficiency and Demand Management		3,648	8,000	8,000	-	-	2,000	(2,000)	-100.0%	8,000
Integrated National Electrification Programme		19,031	15,000	15,000	96	96	3,750	(3,654)	-97.4%	15,000
Municipal Infrastructure Grant (MIG)		271	300	300	-	36	75	(39)	-52.2%	300
Accelerated Community Water Supply (ACIP) - DWAF		888	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		9,395	26,948	26,948	417	971	6,737	(5,766)	-85.6%	26,948
Human Settlements Development Grant		3,196	22,080	22,080	-	-	5,520	(5,520)	-100.0%	22,080
Library Service		3,585	4,570	4,570	334	889	1,143	(254)	-22.2%	4,570
Community Development Workers (CDW)		304	198	198	82	82	50	33	66.3%	198
Thusong Service Centres Grant		-	100	100	-	-	25	(25)	-100.0%	100
Western Cape Financial Management Support Grant		1,285	-	-	-	-	-	-	-	-
Department of Local Government		329	-	-	-	-	-	-	-	-
Department of Transport and Public Works		696	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		360	-	-	-	-	-	-	-	-
Central Karoo District Municipality		360	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		226	-	-	4	4	-	4	#DIV/0!	-
ESKOM		226	-	-	4	4	-	4	#DIV/0!	-
<b>Total operating expenditure of Transfers and Grants:</b>		76,782	98,681	98,681	781	20,117	24,670	(4,553)	-18.5%	98,681
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		24,233	16,613	16,613	21	3,567	4,153	(586)	-14.1%	16,613
Municipal Infrastructure Grant (MIG)		14,439	13,347	13,347	21	3,567	3,337	230	6.9%	13,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	3,266	-	-	817	(817)	-100.0%	3,266
Finance Management		40	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		9,735	-	-	-	-	-	-	-	-
RBIG		19	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		13,419	30	30	-	-	8	(8)	-100.0%	30
Department of Transport and Public Works		-	30	30	-	-	8	(8)	-100.0%	30
Public Transport Infrastructure Programme		81	-	-	-	-	-	-	-	-
Library Service		472	-	-	-	-	-	-	-	-
Human Settlements Development Grant		12,845	-	-	-	-	-	-	-	-
Western Cape Financial Management Support Grant		21	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		37,652	16,643	16,643	21	3,567	4,161	(594)	-14.3%	16,643
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		114,435	115,324	115,324	802	23,684	28,831	(5,147)	-17.9%	115,324



## 8.2 Supporting Table SC7 (2) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September						
Description	Ref	Budget Year 2015/16				
		Approved Rollover 2014/15	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						%
<b>EXPENDITURE</b>						
<b><u>Operating expenditure of Approved Roll-overs</u></b>						
<b>National Government:</b>		<b>182</b>	<b>60</b>	<b>61</b>	<b>121</b>	<b>66.6%</b>
Local Government Equitable Share		-	-	-	-	
Finance Management		-	-	-	-	
Municipal Systems Improvement		182	60	61	121	66.6%
EPWP Incentive		-	-	-	-	
Energy Efficiency and Demand Management		-	-	-	-	
Integrated National Electrification Programme		-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
<b>Provincial Government:</b>		<b>2,278</b>	<b>8</b>	<b>268</b>	<b>2,010</b>	<b>88.2%</b>
Library Service		297	-	-	297	100.0%
Financial Management Support Grant		1,192	8	266	926	77.7%
Department Local Government		788	-	2	786	99.8%
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Central Karoo District Municipality		-	-	-	-	
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
ESKOM		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		<b>2,460</b>	<b>67</b>	<b>329</b>	<b>2,131</b>	<b>86.6%</b>
<b><u>Capital expenditure of Approved Roll-overs</u></b>						
<b>National Government:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
Accelerated Community Water Supply (ACIP) - DWAF		-	-	-	-	
<b>Provincial Government:</b>		<b>1,295</b>	<b>59</b>	<b>301</b>	<b>994</b>	<b>76.8%</b>
Library Service		480	59	301	179	37.4%
Department Local Government		815	-	-	815	100.0%
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
[insert description]		-	-	-	-	
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
[insert description]		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		<b>1,295</b>	<b>59</b>	<b>301</b>	<b>994</b>	<b>76.8%</b>
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		<b>3,755</b>	<b>126</b>	<b>629</b>	<b>3,126</b>	<b>83.2%</b>

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

### 9.1 Supporting Table SC8

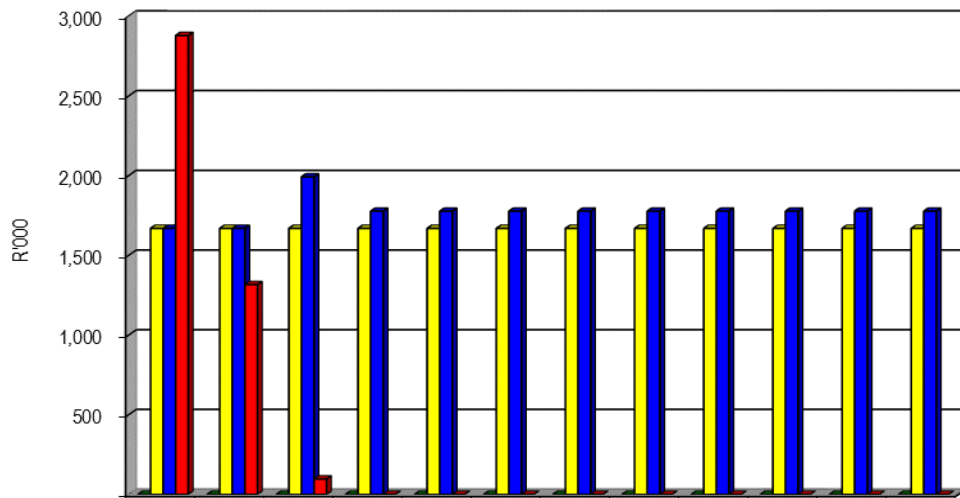
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September										
Summary of Employee and Councillor remuneration	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3,031	3,289	3,289	254	762	822	(61)	-7%	3,289
Pension and UIF Contributions		289	251	251	25	76	63	14	22%	251
Medical Aid Contributions		41	46	46	4	11	11	(1)	-5%	46
Motor Vehicle Allowance		676	790	790	56	169	198	(29)	-15%	790
Cellphone Allowance		318	400	400	27	80	100	(21)	-21%	400
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>4,356</b>	<b>4,776</b>	<b>4,776</b>	<b>366</b>	<b>1,097</b>	<b>1,194</b>	<b>(97)</b>	<b>-8%</b>	<b>4,776</b>
% increase	4		9.6%	9.6%						9.6%
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	3,645	4,724	4,724	391	1,017	1,181	(164)	-14%	4,724
Pension and UIF Contributions		546	562	562	49	140	141	(1)	0%	562
Medical Aid Contributions		26	27	27	2	7	7	-	-	27
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		392	513	513	-	-	-	-	-	513
Motor Vehicle Allowance		423	444	444	37	111	111	(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	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,033</b>	<b>6,270</b>	<b>6,270</b>	<b>479</b>	<b>1,331</b>	<b>1,439</b>	<b>(108)</b>	<b>-7%</b>	<b>6,270</b>
% increase	4		24.6%	24.6%						24.6%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		52,590	58,050	58,050	4,515	11,989	13,432	(1,444)	-11%	58,050
Pension and UIF Contributions		7,461	9,494	9,494	762	1,998	2,373	(375)	-16%	9,494
Medical Aid Contributions		1,159	1,255	1,255	105	310	314	(3)	-1%	1,255
Overtime		3,196	1,935	1,935	195	464	484	(20)	-4%	1,935
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,285	1,618	1,618	105	323	405	(82)	-20%	1,618
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		271	270	270	49	96	67	28	42%	270
Other benefits and allowances		1,423	1,197	1,197	124	386	299	87	29%	1,197
Payments in lieu of leave		699	200	200	19	28	50	(22)	-44%	200
Long service awards		647	310	310	35	67	78	(10)	-13%	310
Post-retirement benefit obligations	2	4	931	931	71	149	233	(83)	-36%	931
<b>Sub Total - Other Municipal Staff</b>		<b>68,735</b>	<b>75,260</b>	<b>75,260</b>	<b>5,980</b>	<b>15,810</b>	<b>17,735</b>	<b>(1,925)</b>	<b>-11%</b>	<b>75,260</b>
% increase	4		9.5%	9.5%						9.5%
<b>Total Parent Municipality</b>		<b>78,123</b>	<b>86,305</b>	<b>86,305</b>	<b>6,824</b>	<b>18,239</b>	<b>20,368</b>	<b>(2,129)</b>	<b>-10%</b>	<b>86,305</b>
			10.5%	10.5%						10.5%
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>78,123</b>	<b>86,305</b>	<b>86,305</b>	<b>6,824</b>	<b>18,239</b>	<b>20,368</b>	<b>(2,129)</b>	<b>-10%</b>	<b>86,305</b>
% increase	4		10.5%	10.5%						10.5%
<b>TOTAL MANAGERS AND STAFF</b>		<b>73,768</b>	<b>81,529</b>	<b>81,529</b>	<b>6,459</b>	<b>17,141</b>	<b>19,174</b>	<b>(2,032)</b>	<b>-11%</b>	<b>81,529</b>

## 10. Capital programme performance

### 10.1 Supporting Table C12

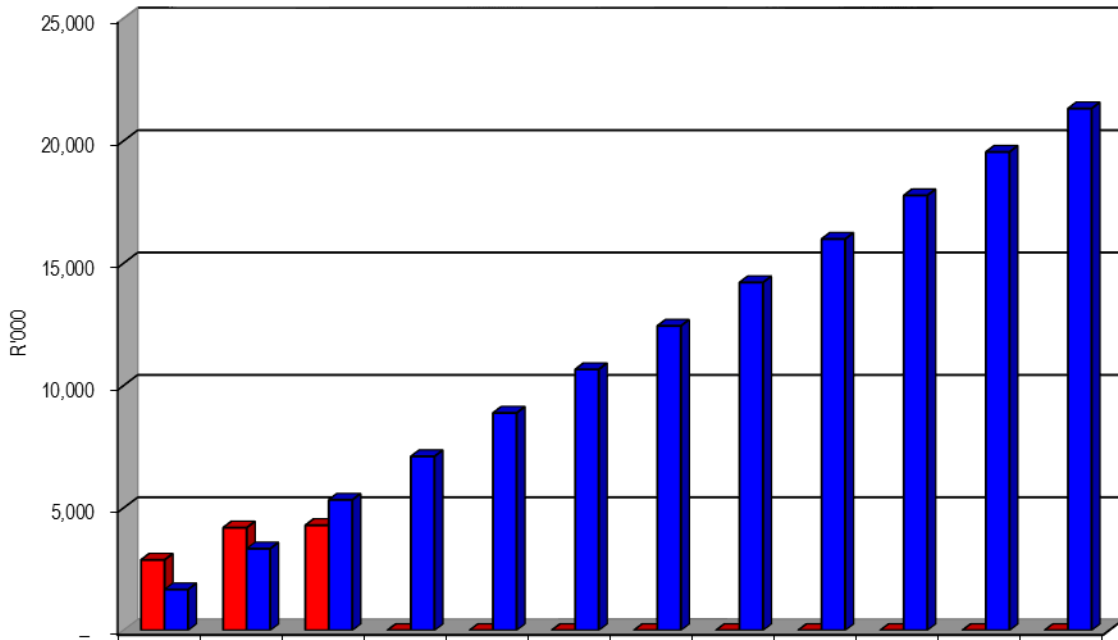
WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September									
Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Adjusted Budget
R thousands								%	
<b>Monthly expenditure performance trend</b>									
July	1,119	1,669	1,669	2,878	2,878	1,669	(1,210)	-72.5%	14%
August	428	1,669	1,669	1,316	4,194	3,337	(857)	-25.7%	20%
September	1,630	1,669	1,992	97	4,291	5,330	1,038	19.5%	20%
October	3,920	1,669	1,777	-	-	7,106	-	-	-
November	1,622	1,669	1,777	-	-	8,883	-	-	-
December	6,745	1,669	1,777	-	-	10,659	-	-	-
January	747	1,669	1,777	-	-	12,436	-	-	-
February	1,347	1,669	1,777	-	-	14,213	-	-	-
March	6,048	1,669	1,777	-	-	15,989	-	-	-
April	1,568	1,669	1,777	-	-	17,766	-	-	-
May	7,134	1,669	1,777	-	-	19,542	-	-	-
June	60,488	1,669	1,777	-	-	21,319	-	-	-
<b>Total Capital expenditure</b>	<b>92,797</b>	<b>20,024</b>	<b>21,319</b>	<b>4,291</b>					

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
■ 2014/15	–	–	–	–	–	–	–	–	–	–	–	–
■ Original Budget	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669	1,669
■ Adjusted Budget	1,669	1,669	1,992	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777	1,777
■ Monthly actual	2,878	1,316	97	–	–	–	–	–	–	–	–	–

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
■ YearTD actual	2,878	4,194	4,291	–	–	–	–	–	–	–	–	–
■ YearTD budget	1,669	3,337	5,330	7,106	8,883	10,659	12,436	14,213	15,989	17,766	19,542	21,319

## 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 - M03 September										
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
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		37,439	15,218	15,218	15	3,850	3,805	(45)	-1.2%	15,218
Infrastructure - Road transport		7,999	2,220	2,220	15	1,401	555	(846)	-152.5%	2,220
Roads, Pavements & Bridges		7,648	2,220	2,220	15	1,401	555	(846)	-152.5%	2,220
Storm water		351	-	-	-	-	-	-	-	-
Infrastructure - Electricity		11,827	975	975	-	-	244	244	100.0%	975
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		11,827	975	975	-	-	244	244	100.0%	975
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1,878	3,266	3,266	-	82	817	735	90.0%	3,266
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		1,878	3,266	3,266	-	82	817	735	90.0%	3,266
Infrastructure - Sanitation		15,606	8,288	8,288	-	2,367	2,072	(295)	-14.2%	8,288
Reticulation		15,606	8,288	8,288	-	2,367	2,072	(295)	-14.2%	8,288
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		130	469	469	-	-	117	117	100.0%	469
Waste Management		130	469	469	-	-	117	117	100.0%	469
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		336	2,400	2,880	65	383	720	337	46.8%	2,880
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	6	82	-	(82)	#DIV/0!	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	480	59	301	120	(181)	-150.5%	480
Recreational facilities		336	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	2,400	2,400	-	-	600	600	100.0%	2,400
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		54,877	2,406	3,221	17	59	805	746	92.7%	3,221
General vehicles		968	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		331	599	599	16	57	150	93	61.9%	599
Computers - hardware/equipment		699	549	1,364	-	-	341	341	100.0%	1,364
Furniture and other office equipment		880	421	421	-	1	105	105	99.4%	421
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		52,000	-	-	1	1	-	(1)	#DIV/0!	-
Other Buildings		-	136	136	-	-	34	34	100.0%	136
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	700	700	-	-	175	175	100.0%	700
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		144	-	-	-	-	-	-	-	-
Computers - software & programming		144	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	92,797	20,024	21,319	97	4,291	5,330	1,038	19.5%	21,319
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

## 10.2.2 Supporting Table SC13c

WC053 Beaufort West - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M03 September										
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
<b>R thousands</b>	1									
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		-	10,999	10,999	415	944	2,750	1,806	65.7%	10,999
Infrastructure - Road transport		-	3,808	3,808	144	327	952	625	65.7%	3,808
Roads, Pavements & Bridges		-	3,755	3,755	142	322	939	616	65.7%	3,755
Storm water		-	53	53	2	5	13	9	65.7%	53
Infrastructure - Electricity		-	3,199	3,199	121	275	800	525	65.7%	3,199
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	3,032	3,032	114	260	758	498	65.7%	3,032
Street Lighting		-	167	167	6	14	42	27	65.7%	167
Infrastructure - Water		-	1,998	1,998	75	172	500	328	65.7%	1,998
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	864	864	33	74	216	142	65.7%	864
Reticulation		-	1,134	1,134	43	97	283	186	65.7%	1,134
Infrastructure - Sanitation		-	716	716	27	61	179	118	65.7%	716
Reticulation		-	163	163	6	14	41	27	65.7%	163
Sewerage purification		-	552	552	21	47	138	91	65.7%	552
Infrastructure - Other		-	1,279	1,279	48	110	320	210	65.7%	1,279
Waste Management		-	1,279	1,279	48	110	320	210	65.7%	1,279
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		-	2,745	2,745	104	236	686	451	65.7%	2,745
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	385	385	15	33	96	63	65.7%	385
Community halls		-	175	175	7	15	44	29	65.7%	175
Libraries		-	388	388	15	33	97	64	65.7%	388
Recreational facilities		-	636	636	24	55	159	104	65.7%	636
Fire, safety & emergency		-	569	569	21	49	142	93	65.7%	569
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	75	75	3	6	19	12	65.7%	75
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	516	516	19	44	129	85	65.7%	516
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	14,611	14,611	552	1,254	3,653	2,399	65.7%	14,611
General vehicles		-	5,471	5,471	207	470	1,368	898	65.7%	5,471
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	1,640	1,640	62	141	410	269	65.7%	1,640
Computers - hardware/equipment		-	264	264	10	23	66	43	65.7%	264
Furniture and other office equipment		-	777	777	29	67	194	128	65.7%	777
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	5,854	5,854	221	502	1,463	961	65.7%	5,854
Other Buildings		-	604	604	23	52	151	99	65.7%	604
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>		-	28,355	28,355	1,071	2,434	7,089	4,655	65.7%	28,355
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

## 10.2.3 Supporting Table SC13d

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September										
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
<b>R thousands</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		11,010	12,717	12,717	1,060	3,179	3,179	-		12,717
Infrastructure - Road transport		4,959	5,606	5,606	467	1,401	1,401	-		5,606
Roads, Pavements & Bridges		3,418	3,838	3,838	320	960	960	-		3,838
Storm water		1,541	1,768	1,768	147	442	442	-		1,768
Infrastructure - Electricity		1,952	2,096	2,096	175	524	524	-		2,096
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		1,952	2,096	2,096	175	524	524	-		2,096
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		2,193	2,873	2,873	239	718	718	-		2,873
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		2,193	2,576	2,576	215	644	644	-		2,576
Reticulation		-	297	297	25	74	74	-		297
Infrastructure - Sanitation		1,632	1,962	1,962	164	491	491	-		1,962
Reticulation		1,632	1,962	1,962	164	491	491	-		1,962
Sewerage purification		-	-	-	-	-	-	-		-
Infrastructure - Other		274	179	179	15	45	45	-		179
Waste Management		274	179	179	15	45	45	-		179
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Community</b>		443	586	586	49	147	147	-		586
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	187	187	16	47	47	-		187
Swimming pools		-	-	-	-	-	-	-		-
Community halls		281	351	351	29	88	88	-		351
Libraries		6	7	7	1	2	2	-		7
Recreational facilities		154	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Buses		-	-	-	-	-	-	-		-
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	37	37	3	9	9	-		37
Cemeteries		0	0	0	0	0	0	-		0
Social rental housing		-	-	-	-	-	-	-		-
Other		2	3	3	0	1	1	-		3
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Investment properties</b>		266	-	-	-	-	-	-		-
Housing development		266	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Other assets</b>		3,213	2,711	2,711	226	678	678	-		2,711
General vehicles		1,960	1,799	1,799	150	450	450	-		1,799
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		154	183	183	15	46	46	-		183
Computers - hardware/equipment		230	234	234	20	59	59	-		234
Furniture and other office equipment		406	287	287	24	72	72	-		287
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	-	-	-	-	-	-		-
Other Buildings		433	208	208	17	52	52	-		208
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		30	-	-	-	-	-	-		-
<b>Agricultural assets</b>		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
<b>Biological assets</b>		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
<b>Intangibles</b>		97	50	50	4	13	13	-		50
Computers - software & programming		97	50	50	4	13	13	-		50
Other		-	-	-	-	-	-	-		-
<b>Total Depreciation</b>		15,029	16,064	16,064	1,339	4,016	4,016	-		16,064
<b>Specialised vehicles</b>		-	-	-	-	-	-	-		-
Refuse		-	-	-	-	-	-	-		-
Fire		-	-	-	-	-	-	-		-
Conservancy		-	-	-	-	-	-	-		-
Ambulances		-	-	-	-	-	-	-		-

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

### **11.1 Over view**

The first quarter review of the SDBIP is scheduled to take place October 2015. A comprehensive performance report will be submitted to Council after the reviews and assessments have been held.