

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING November 2015

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PART 1 – IN-YEAR REPORT

1. Mayor's Report

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of the budget in accordance with the SDBIP

No comments for November 2015.

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 Auditor General expressed the following opinion in respect of the 2014/2015 financial statements “the financial statements presents fairly, in all material respects, the financial position of Beaufort West Municipality as at 30 June 2015 and its financial performance and cash flows for the year then ended, in accordance with SA standards of GRAP and the requirements of the MFMA and DoRA”. The report of December 2015 will contain the financial audited 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 November 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 459 000 above the year-to-date budget projections for November 2015. This is due to the 2nd installment received by national treasury.

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

Operating expenditure by type

Total expenditure is 13% or R 14,704 million, below year-to-date budget projections for November 2015. The variance can be attributed to the Eskom bulk electricity account for November 2015 amounting to R 3,746 million that will only be paid in December 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 7,136 million, or 33%, 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. The net increase in cash held were R 8,727 million during November resulting in a closing balance of R 59,579 million. This is attributable to the 2nd installment of the equitable received from National Treasury.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for November 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 - M05 November									
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	25,057	26,807	26,807	(16)	26,144	26,445	(301)	-1%	26,807
Service charges	88,399	103,838	103,838	8,199	41,818	43,266	(1,448)	-3%	103,838
Investment revenue	1,893	1,240	1,240	-	292	517	(225)	-43%	1,240
Transfers recognised - operational	76,782	98,681	101,141	23,642	47,383	42,142	5,241	12%	101,141
Other own revenue	56,749	26,611	26,611	2,310	8,280	11,088	(2,808)	-25%	26,611
Total Revenue (excluding capital transfers and contributions)	248,881	257,177	259,637	34,135	123,917	123,458	459	0%	259,637
Employee costs	73,768	81,529	81,529	9,137	32,020	33,971	(1,951)	-6%	81,529
Remuneration of Councillors	4,356	4,776	4,776	366	1,828	1,990	(161)	-8%	4,776
Depreciation & asset impairment	15,029	16,064	16,064	1,339	6,693	6,693	0	0%	16,064
Finance charges	4,449	1,539	1,539	1	278	641	(364)	-57%	1,539
Materials and bulk purchases	61,377	85,609	85,609	5,015	27,701	35,670	(7,970)	-22%	85,609
Transfers and grants	64	60	60	-	30	25	5	20%	60
Other expenditure	96,315	79,138	81,598	12,040	29,736	33,999	(4,263)	-13%	81,598
Total Expenditure	255,359	268,715	271,175	27,897	98,285	112,990	(14,704)	-13%	271,175
Surplus/(Deficit)	(6,478)	(11,538)	(11,538)	6,238	25,632	10,468	15,164	145%	(11,538)
Transfers recognised - capital	37,652	16,643	17,938	1,186	6,324	7,474	(1,150)	-15%	17,938
Contributions & Contributed assets	52,296	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	83,471	5,105	6,400	7,425	31,956	17,942	14,014	78%	6,400
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	83,471	5,105	6,400	7,425	31,956	17,942	14,014	78%	6,400
Capital expenditure & funds sources									
Capital expenditure	92,797	20,024	21,319	1,298	7,136	8,883	(1,747)	-20%	21,319
Capital transfers recognised	37,595	16,643	17,938	1,186	6,324	7,474	(1,150)	-15%	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	112	447	1,409	(961)	-68%	3,381
Total sources of capital funds	92,797	20,024	21,319	1,298	7,136	8,883	(1,747)	-20%	21,319
Financial position									
Total current assets	62,341	44,660	44,660	-	189,400	-	-	-	44,660
Total non current assets	469,587	420,403	421,698	-	462,036	-	-	-	421,698
Total current liabilities	46,872	37,342	37,342	-	53,557	-	-	-	37,342
Total non current liabilities	48,203	46,543	46,543	-	142,640	-	-	-	46,543
Community wealth/Equity	436,853	381,179	382,474	-	455,239	-	-	-	382,474
Cash flows									
Net cash from (used) operating	38,304	22,347	22,347	10,060	57,813	9,311	(48,502)	-521%	22,347
Net cash from (used) investing	(38,383)	(20,024)	(21,319)	(1,298)	(7,136)	(8,883)	(1,747)	20%	(21,319)
Net cash from (used) financing	(2,768)	(1,978)	(1,978)	(35)	(187)	(824)	(637)	77%	(1,978)
Cash/cash equivalents at the month/year end	9,090	9,435	8,140	-	59,579	8,694	(50,885)	-585%	8,140
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	11,460	6,086	1,791	45,953	-	-	-	-	65,290
Creditors Age Analysis									
Total Creditors	5,382	169	70	1	1	2	22	-	5,647

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) - M05 November										
Description	Ref	2014/15			Budget Year 2015/16					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
Governance and administration		116,637	64,754	66,932	15,606	63,405	43,164	20,241	47%	66,932
Executive and council		25,878	29,448	29,448	12,478	31,694	12,270	19,424	158%	29,448
Budget and treasury office		37,887	34,972	36,346	2,971	31,332	30,420	912	3%	36,346
Corporate services		52,872	335	1,139	157	379	474	(95)	-20%	1,139
Community and public safety		54,184	48,263	49,263	9,274	14,500	20,526	(6,027)	-29%	49,263
Community and social services		5,673	6,332	7,331	728	2,898	3,055	(157)	-5%	7,331
Sport and recreation		2,083	3,547	3,547	42	264	1,478	(1,214)	-82%	3,547
Public safety		43,048	16,183	16,183	1,463	4,265	6,743	(2,478)	-37%	16,183
Housing		3,380	22,203	22,203	7,042	7,074	9,251	(2,177)	-24%	22,203
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		13,249	5,072	5,649	342	2,453	2,354	99	4%	5,649
Planning and development		494	402	979	49	164	408	(244)	-60%	979
Road transport		12,755	4,670	4,670	292	2,289	1,946	343	18%	4,670
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		131,528	155,731	155,731	10,100	49,884	64,888	(15,004)	-23%	155,731
Electricity		72,466	99,736	99,736	6,348	31,076	41,557	(10,480)	-25%	99,736
Water		25,391	24,109	24,109	1,311	5,399	10,045	(4,646)	-46%	24,109
Waste water management		25,990	23,413	23,413	1,919	10,350	9,755	595	6%	23,413
Waste management		7,680	8,473	8,473	523	3,058	3,530	(472)	-13%	8,473
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	315,597	273,820	277,575	35,321	130,241	130,932	(690)	-1%	277,575
Expenditure - Standard										
Governance and administration		48,602	47,328	49,202	4,596	19,579	20,501	(922)	-4%	49,202
Executive and council		15,856	15,494	15,494	1,352	5,937	6,456	(519)	-8%	15,494
Budget and treasury office		17,614	17,477	18,852	1,833	7,680	7,855	(175)	-2%	18,852
Corporate services		15,132	14,356	14,856	1,411	5,962	6,190	(228)	-4%	14,856
Community and public safety		59,648	54,547	55,066	10,189	20,509	22,944	(2,435)	-11%	55,066
Community and social services		7,658	9,792	10,312	935	3,735	4,297	(561)	-13%	10,312
Sport and recreation		6,227	7,566	7,566	777	3,151	3,153	(1)	0%	7,566
Public safety		41,266	13,867	13,867	1,271	6,062	5,778	284	5%	13,867
Housing		4,497	23,321	23,321	7,205	7,561	9,717	(2,157)	-22%	23,321
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		23,157	28,345	28,411	2,670	9,835	11,838	(2,003)	-17%	28,411
Planning and development		4,145	4,846	4,912	448	1,817	2,047	(229)	-11%	4,912
Road transport		19,013	23,499	23,499	2,222	8,017	9,791	(1,774)	-18%	23,499
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		100,391	138,098	138,098	10,391	48,216	57,541	(9,325)	-16%	138,098
Electricity		56,861	93,387	93,387	6,282	30,268	38,911	(8,643)	-22%	93,387
Water		20,057	22,160	22,160	1,901	8,541	9,233	(692)	-7%	22,160
Waste water management		8,020	9,017	9,017	781	3,606	3,757	(151)	-4%	9,017
Waste management		15,453	13,535	13,535	1,426	5,801	5,640	161	3%	13,535
Other		328	397	397	51	147	165	(19)	-11%	397
Total Expenditure - Standard	3	232,126	268,715	271,175	27,897	98,285	112,990	(14,704)	-13%	271,175
Surplus/ (Deficit) for the year		83,471	5,105	6,400	7,425	31,956	17,942	14,014	78%	6,400

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) - M05 November										
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		1,067	-	66	87	146	28	118	427.3%	66
Vote 2 - Director: Corporate Service		81,795	35,321	37,124	13,098	34,035	15,468	18,566	120.0%	37,124
Vote 3 - Director: Financial Services		37,923	34,386	35,760	2,983	31,357	30,176	1,182	3.9%	35,760
Vote 4 - Director: Engineering Services		66,276	55,725	56,236	3,589	18,328	23,432	(5,104)	-21.8%	56,236
Vote 5 - Director: Community Services		56,069	48,653	48,653	9,216	15,300	20,272	(4,972)	-24.5%	48,653
Vote 6 - Director: Electrical Services		72,466	99,736	99,736	6,348	31,076	41,557	(10,480)	-25.2%	99,736
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	315,597	273,820	277,575	35,321	130,241	130,932	(690)	-0.5%	277,575
Expenditure by Vote	1									
Vote 1 - Municipal Manager		3,920	3,808	3,875	423	1,480	1,614	(134)	-8.3%	3,875
Vote 2 - Director: Corporate Service		27,327	28,170	29,189	2,513	10,525	12,162	(1,637)	-13.5%	29,189
Vote 3 - Director: Financial Services		17,695	17,656	19,031	1,851	7,734	7,930	(195)	-2.5%	19,031
Vote 4 - Director: Engineering Services		61,328	71,342	71,342	6,500	27,094	29,726	(2,632)	-8.9%	71,342
Vote 5 - Director: Community Services		64,994	54,351	54,351	10,328	21,182	22,646	(1,464)	-6.5%	54,351
Vote 6 - Director: Electrical Services		56,861	93,387	93,387	6,282	30,268	38,911	(8,643)	-22.2%	93,387
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	232,126	268,715	271,175	27,897	98,285	112,990	(14,704)	-13.0%	271,175
Surplus/ (Deficit) for the year	2	83,471	5,105	6,400	7,425	31,956	17,942	14,014	78.1%	6,400

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) - M05 November										
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		24,583	26,187	26,187	(61)	25,935	26,187	(252)	-1%	26,187
Property rates - penalties & collection charges		474	620	620	45	209	258	(49)	-19%	620
Service charges - electricity revenue		-	71,893	71,893	5,659	27,769	29,955	(2,186)	-7%	71,893
Service charges - water revenue		-	13,147	13,147	1,144	5,020	5,478	(458)	-8%	13,147
Service charges - sanitation revenue		-	12,416	12,416	907	6,130	5,173	957	18%	12,416
Service charges - refuse revenue		-	6,383	6,383	489	2,899	2,659	239	9%	6,383
Service charges - other		88,399	-	-	-	-	-	-	-	-
Rental of facilities and equipment		948	1,146	1,146	84	454	477	(24)	-5%	1,146
Interest earned - external investments		1,893	1,240	1,240	-	292	517	(225)	-43%	1,240
Interest earned - outstanding debtors		1,969	2,135	2,135	163	767	890	(123)	-14%	2,135
Dividends received		-	-	-	-	-	-	-	-	-
Fines		43,022	16,135	16,135	1,512	4,381	6,723	(2,342)	-35%	16,135
Licences and permits		539	588	588	38	166	245	(79)	-32%	588
Agency services		609	670	670	47	269	279	(10)	-4%	670
Transfers recognised - operational		76,782	98,681	101,141	23,642	47,383	42,142	5,241	12%	101,141
Other revenue		9,604	5,937	5,937	466	2,243	2,474	(231)	-9%	5,937
Gains on disposal of PPE		59	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		248,881	257,177	259,637	34,135	123,917	123,458	459	0%	259,637
Expenditure By Type										
Employee related costs		73,768	81,529	81,529	9,137	32,020	33,971	(1,951)	-6%	81,529
Remuneration of councillors		4,356	4,776	4,776	366	1,828	1,990	(161)	-8%	4,776
Debt impairment		36,070	7,191	7,191	425	2,123	2,996	(873)	-29%	7,191
Depreciation & asset impairment		15,029	16,064	16,064	1,339	6,693	6,693	0	0%	16,064
Finance charges		4,449	1,539	1,539	1	278	641	(364)	-57%	1,539
Bulk purchases		43,234	57,255	57,255	3,941	21,064	23,856	(2,792)	-12%	57,255
Other materials		18,143	28,355	28,355	1,074	6,636	11,814	(5,178)	-44%	28,355
Contracted services		8,439	4,751	4,751	249	3,301	1,980	1,321	67%	4,751
Transfers and grants		64	60	60	-	30	25	5	20%	60
Other expenditure		49,613	67,196	69,656	11,366	24,312	29,023	(4,712)	-16%	69,656
Loss on disposal of PPE		2,191	-	-	-	-	-	-	-	-
Total Expenditure		255,359	268,715	271,175	27,897	98,285	112,990	(14,704)	-13%	271,175
Surplus/(Deficit)		(6,478)	(11,538)	(11,538)	6,238	25,632	10,468	15,164	0	(11,538)
Transfers recognised - capital		37,652	16,643	17,938	1,186	6,324	7,474	(1,150)	(0)	17,938
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		52,296	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		83,471	5,105	6,400	7,425	31,956	17,942			6,400
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		83,471	5,105	6,400	7,425	31,956	17,942			6,400
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		83,471	5,105	6,400	7,425	31,956	17,942			6,400
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		83,471	5,105	6,400	7,425	31,956	17,942			6,400

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) - M05 November										
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		2	40	40	-	-	17	(17)	-100%	40
Vote 2 - Director: Corporate Service		53,737	726	1,510	36	415	629	(214)	-34%	1,510
Vote 3 - Director: Financial Services		243	63	63	-	8	26	(18)	-70%	63
Vote 4 - Director: Engineering Services		25,786	17,373	17,883	1,246	6,573	7,451	(878)	-12%	17,883
Vote 5 - Director: Community Services		301	779	779	16	16	325	(308)	-95%	779
Vote 6 - Director: Electrical Services		12,726	1,043	1,043	-	123	435	(311)	-72%	1,043
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	92,797	20,024	21,319	1,298	7,136	8,883	(1,747)	-20%	21,319
Total Capital Expenditure		92,797	20,024	21,319	1,298	7,136	8,883	(1,747)	-20%	21,319
Capital Expenditure - Standard Classification										
Governance and administration		53,472	923	1,227	31	49	511	(462)	-90%	1,227
Executive and council		11	181	181	-	-	75	(75)	-100%	181
Budget and treasury office		195	53	53	-	8	22	(14)	-64%	53
Corporate services		53,266	690	993	31	41	414	(373)	-90%	993
Community and public safety		1,029	2,762	3,242	93	615	1,351	(735)	-54%	3,242
Community and social services		522	105	585	36	415	244	172	70%	585
Sport and recreation		337	2,470	2,470	41	184	1,029	(845)	-82%	2,470
Public safety		166	175	175	16	16	73	(56)	-78%	175
Housing		5	13	13	-	-	5	(5)	-100%	13
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,059	2,427	2,938	13	1,567	1,224	343	28%	2,938
Planning and development		15	20	531	13	13	221	(208)	-94%	531
Road transport		8,044	2,407	2,407	(0)	1,554	1,003	551	55%	2,407
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		30,237	13,913	13,913	1,161	4,905	5,797	(892)	-15%	13,913
Electricity		12,726	1,043	1,043	-	123	435	(311)	-72%	1,043
Water		1,539	4,016	4,016	215	520	1,673	(1,153)	-69%	4,016
Waste water management		15,841	8,358	8,358	946	4,262	3,483	779	22%	8,358
Waste management		130	495	495	-	-	206	(206)	-100%	495
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	92,797	20,024	21,319	1,298	7,136	8,883	(1,747)	-20%	21,319
Funded by:										
National Government		24,176	16,613	16,613	1,137	5,890	6,922	(1,032)	-15%	16,613
Provincial Government		13,419	30	1,325	49	434	552	(118)	-21%	1,325
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		37,595	16,643	17,938	1,186	6,324	7,474	(1,150)	-15%	17,938
Public contributions & donations	5	52,296	-	-	-	18	-	18	#DIV/0!	-
Borrowing	6	790	-	-	-	347	-	347	#DIV/0!	-
Internally generated funds		2,116	3,381	3,381	112	447	1,409	(961)	-68%	3,381
Total Capital Funding		92,797	20,024	21,319	1,298	7,136	8,883	(1,747)	-20%	21,319

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M05 November						
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		12	950	950	12	950
Call investment deposits		15,036	3,004	3,004	41,786	3,004
Consumer debtors		35,713	32,252	32,252	72,654	32,252
Other debtors		8,073	4,815	4,815	71,591	4,815
Current portion of long-term receivables		515	-	-	-	-
Inventory		2,992	3,638	3,638	3,356	3,638
Total current assets		62,341	44,660	44,660	189,400	44,660
Non current assets						
Long-term receivables		1,221	3,934	3,934	1,274	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	450,161	407,837
Agricultural		-	-	-	-	-
Biological assets		5,225	-	-	-	-
Intangible assets		316	100	100	316	100
Other non-current assets		1,877	1,491	1,491	1,903	1,491
Total non current assets		469,587	420,403	421,698	462,036	421,698
TOTAL ASSETS		531,928	465,063	466,358	651,436	466,358
LIABILITIES						
Current liabilities						
Bank overdraft		5,959	-	-	710	-
Borrowing		3,764	3,953	3,953	3,697	3,953
Consumer deposits		1,227	1,374	1,374	1,252	1,374
Trade and other payables		27,670	23,996	23,996	37,936	23,996
Provisions		8,253	8,019	8,019	9,962	8,019
Total current liabilities		46,872	37,342	37,342	53,557	37,342
Non current liabilities						
Borrowing		11,547	15,085	15,085	14,007	15,085
Provisions		36,656	31,458	31,458	128,634	31,458
Total non current liabilities		48,203	46,543	46,543	142,640	46,543
TOTAL LIABILITIES		95,076	83,884	83,884	196,197	83,884
NET ASSETS	2	436,853	381,179	382,474	455,239	382,474
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		421,102	369,864	371,158	439,485	371,158
Reserves		15,750	11,315	11,315	15,753	11,315
TOTAL COMMUNITY WEALTH/EQUITY	2	436,853	381,179	382,474	455,239	382,474

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M05 November										
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		122,248	149,107	149,107	11,643	65,598	62,128	3,469	6%	149,107
Government - operating		80,471	98,681	98,681	24,387	67,900	41,117	26,783	65%	98,681
Government - capital		37,652	16,643	16,643	-	12,805	6,935	5,870	85%	16,643
Interest		3,861	3,375	3,375	164	788	1,406	(619)	-44%	3,375
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(201,415)	(243,861)	(243,861)	(26,132)	(89,161)	(101,609)	(12,447)	12%	(243,861)
Finance charges		(4,449)	(1,539)	(1,539)	(1)	(86)	(641)	(555)	87%	(1,539)
Transfers and Grants		(64)	(60)	(60)	-	(30)	(25)	5	-20%	(60)
NET CASH FROM/(USED) OPERATING ACTIVITIES		38,304	22,347	22,347	10,060	57,813	9,311	(48,502)	-52%	22,347
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
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		-	-	-	-	-	-	-		-
Payments										
Capital assets		(40,500)	(20,024)	(21,319)	(1,298)	(7,136)	(8,883)	(1,747)	20%	(21,319)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(38,383)	(20,024)	(21,319)	(1,298)	(7,136)	(8,883)	(1,747)	20%	(21,319)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		790	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	(17)	22	-	22	#DIV/0!	-
Payments										
Repayment of borrowing		(3,558)	(1,978)	(1,978)	(18)	(209)	(824)	(615)	75%	(1,978)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2,768)	(1,978)	(1,978)	(35)	(187)	(824)	(637)	77%	(1,978)
NET INCREASE/ (DECREASE) IN CASH HELD		(2,847)	345	(950)	8,727	50,489	(396)			(950)
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		59,579	8,694			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 - M05 November													
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	1,192	441	292	3,344	-	-	-	-	5,270	3,344	-	275
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,181	388	224	1,084	-	-	-	-	5,878	1,084	-	106
Receivables from Non-exchange Transactions - Property Rates	1400	1,518	398	241	4,958	-	-	-	-	7,115	4,958	-	424
Receivables from Exchange Transactions - Waste Water Management	1500	1,087	499	376	7,907	-	-	-	-	9,870	7,907	-	763
Receivables from Exchange Transactions - Waste Management	1600	591	311	255	5,131	-	-	-	-	6,288	5,131	-	551
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	3	2	71	-	-	-	-	81	71	-	5
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2,885	4,045	401	23,458	-	-	-	-	30,789	23,458	-	-
Total By Income Source	2000	11,460	6,086	1,791	45,953	-	-	-	-	65,290	45,953	-	2,123
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	724	159	209	924	-	-	-	-	2,016	924	-	-
Commercial	2300	1,803	171	31	1,571	-	-	-	-	3,576	1,571	-	-
Households	2400	7,480	5,007	1,474	38,447	-	-	-	-	52,407	38,447	-	2,123
Other	2500	1,453	750	77	5,012	-	-	-	-	7,291	5,012	-	-
Total By Customer Group	2600	11,460	6,086	1,791	45,953	-	-	-	-	65,290	45,953	-	2,123

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November										
Description	NT Code	Budget Year 2015/16								
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	3,746	-	-	-	-	-	-	-	3,746
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	780	-	-	-	-	-	-	-	780
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	857	169	70	1	1	2	22	-	1,122
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,382	169	70	1	1	2	22	-	5,647

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 - M05 November									
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							14,218	(692)	13,526
Standard Bank							7,626	(270)	7,356
ABSA Bank							7,500	(318)	7,183
Nedbank							15,456	(1,938)	13,517
Municipality sub-total					-		44,800	(3,218)	41,581
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		44,800	(3,218)	41,581

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 - M05 November										
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:		76,163	71,733	71,733	17,243	57,033	29,889	27,144	90.8%	71,733
Local Government Equitable Share		38,990	44,160	44,160	14,720	33,120	18,400	14,720	80.0%	44,160
Finance Management		1,600	1,600	1,600	-	1,600	667	933	140.0%	1,600
Municipal Systems Improvement		934	930	930	-	930	388	543	140.0%	930
EPWP Incentive		1,834	1,743	1,743	523	1,220	726	494	68.0%	1,743
Energy Efficiency and Demand Management		4,000	8,000	8,000	2,000	5,000	3,333	1,667	50.0%	8,000
Integrated National Electrification Programme		27,500	15,000	15,000	-	15,000	6,250	8,750	140.0%	15,000
Municipal Infrastructure Grant (MIG)	3	305	300	300	-	163	125	38	30.3%	300
Accelerated Community Water Supply (ACIP) - DWAF		1,000	-	-	-	-	-	-		-
Provincial Government:		24,935	26,948	26,948	7,134	10,391	11,228	(838)	-7.5%	26,948
Human Settlements Development Grant		15,889	22,080	22,080	7,034	7,034	9,200	(2,166)	-23.5%	22,080
Library Service		4,451	4,570	4,570	-	3,047	1,904	1,143	60.0%	4,570
Community Development Workers (CDW)		192	198	198	-	198	83	116	140.0%	198
Thusong Service Centres Grant	4	222	100	100	100	100	42	58	140.0%	100
Western Cape Financial Management Support Grant		2,487	-	-	-	12	-	12	#DIV/0!	-
Department of Local Government		900	-	-	-	-	-	-		-
Department of Transport and Public Works		794	-	-	-	-	-	-		-
District Municipality:		360	-	-	-	-	-	-		-
Central Karoo District Municipality		360	-	-	-	-	-	-		-
Other grant providers:		226	-	-	10	477	-	477	#DIV/0!	-
ESKOM		226	-	-	-	317	-	317	#DIV/0!	-
Private - Farmers Contribution		-	-	-	10	160	-	160	#DIV/0!	-
Total Operating Transfers and Grants	5	101,684	98,681	98,681	24,387	67,900	41,117	26,783	65.1%	98,681
Capital Transfers and Grants										
National Government:		16,440	16,613	16,613	-	12,805	6,922	5,883	85.0%	16,613
Municipal Infrastructure Grant (MIG)		16,440	13,347	13,347	-	12,671	5,561	7,110	127.8%	13,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	3,266	-	134	1,361	(1,227)	-90.2%	3,266
Provincial Government:		-	30	30	-	-	13	(13)	-100.0%	30
Maintenance and Construction of Transport Infrastructure		-	30	30	-	-	13	(13)	-100.0%	30
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	16,440	16,643	16,643	-	12,805	6,935	5,870	84.7%	16,643
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	118,124	115,324	115,324	24,387	80,705	48,052	32,654	68.0%	115,324

8.2 Supporting Table SC7 (1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November										
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:		66,802	71,733	71,733	15,758	37,691	29,889	7,802	26.1%	71,733
Local Government Equitable Share		38,990	44,160	44,160	14,720	33,120	18,400	14,720	80.0%	44,160
Finance Management		1,420	1,600	1,600	172	921	667	254	38.1%	1,600
Municipal Systems Improvement		719	930	930	-	138	388	(250)	-64.5%	930
EPWP Incentive		1,834	1,743	1,743	334	941	726	215	29.6%	1,743
Energy Efficiency and Demand Management		3,648	8,000	8,000	-	1,581	3,333	(1,752)	-52.6%	8,000
Integrated National Electrification Programme		19,031	15,000	15,000	505	886	6,250	(5,364)	-85.8%	15,000
Municipal Infrastructure Grant (MIG)		271	300	300	27	104	125	(21)	-16.9%	300
Accelerated Community Water Supply (ACIP) - DWAF		888	-	-	-	-	-	-	-	-
Provincial Government:		9,395	26,948	26,948	7,590	8,884	11,228	(2,344)	-20.9%	26,948
Human Settlements Development Grant		3,196	22,080	22,080	7,034	7,034	9,200	(2,166)	-23.5%	22,080
Library Service		3,585	4,570	4,570	513	1,713	1,904	(192)	-10.1%	4,570
Community Development Workers (CDW)		304	198	198	42	138	83	56	67.3%	198
Thusong Service Centres Grant		-	100	100	-	-	42	(42)	-100.0%	100
Western Cape Financial Management Support Grant		1,285	-	-	-	-	-	-	-	-
Department of Local Government		329	-	-	-	-	-	-	-	-
Department of Transport and Public Works		696	-	-	-	-	-	-	-	-
District Municipality:		360	-	-	-	-	-	-	-	-
Central Karoo District Municipality		360	-	-	-	-	-	-	-	-
Other grant providers:		226	-	-	5	10	-	10	#DIV/0!	-
ESKOM		226	-	-	5	10	-	10	#DIV/0!	-
Total operating expenditure of Transfers and Grants:		76,782	98,681	98,681	23,353	46,585	41,117	5,468	13.3%	98,681
Capital expenditure of Transfers and Grants										
National Government:		24,233	16,613	16,613	1,137	5,890	6,922	(1,032)	-14.9%	16,613
Municipal Infrastructure Grant (MIG)		14,439	13,347	13,347	1,120	5,668	5,561	107	1.9%	13,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	3,266	17	135	1,361	(1,226)	-90.1%	3,266
Finance Management		40	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		9,735	-	-	-	88	-	88	#DIV/0!	-
RBIG		19	-	-	-	-	-	-	-	-
Provincial Government:		13,419	30	30	-	-	13	(13)	-100.0%	30
Department of Transport and Public Works		-	30	30	-	-	13	(13)	-100.0%	30
Public Transport Infrastructure Programme		81	-	-	-	-	-	-	-	-
Library Service		472	-	-	-	-	-	-	-	-
Human Settlements Development Grant		12,845	-	-	-	-	-	-	-	-
Western Cape Financial Management Support Grant		21	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		37,652	16,643	16,643	1,137	5,890	6,935	(1,044)	-15.1%	16,643
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		114,435	115,324	115,324	24,490	52,475	48,052	4,424	9.2%	115,324

8.2 Supporting Table SC7 (2) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M05 November						
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	-	76	106	58.1%
Local Government Equitable Share		-	-	-	-	
Finance Management		-	-	-	-	
Municipal Systems Improvement		182	-	76	106	58.1%
EPWP Incentive		-	-	-	-	
Energy Efficiency and Demand Management		-	-	-	-	
Integrated National Electrification Programme		-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
Provincial Government:		2,278	289	721	1,556	68.3%
Library Service		297	-	-	297	100.0%
Financial Management Support Grant		1,192	155	488	704	59.1%
Department Local Government		788	133	233	555	70.4%
District Municipality:		-	-	-	-	
Central Karoo District Municipality		-	-	-	-	
Other grant providers:		-	-	-	-	
ESKOM		-	-	-	-	
Total operating expenditure of Approved Roll-overs		2,460	289	798	1,662	67.6%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
Accelerated Community Water Supply (ACIP) - DWAF		-	-	-	-	
Provincial Government:		1,295	49	434	866	66.9%
Library Service		480	36	415	65	13.4%
Department Local Government		815	13	13	801	98.4%
Financial Management Support Grant		-	-	5	-	
District Municipality:		-	-	-	-	
[insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
[insert description]		-	-	-	-	
Total capital expenditure of Approved Roll-overs		1,295	49	434	866	66.9%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		3,755	338	1,231	2,528	67.3%

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

9.1 Supporting Table SC8

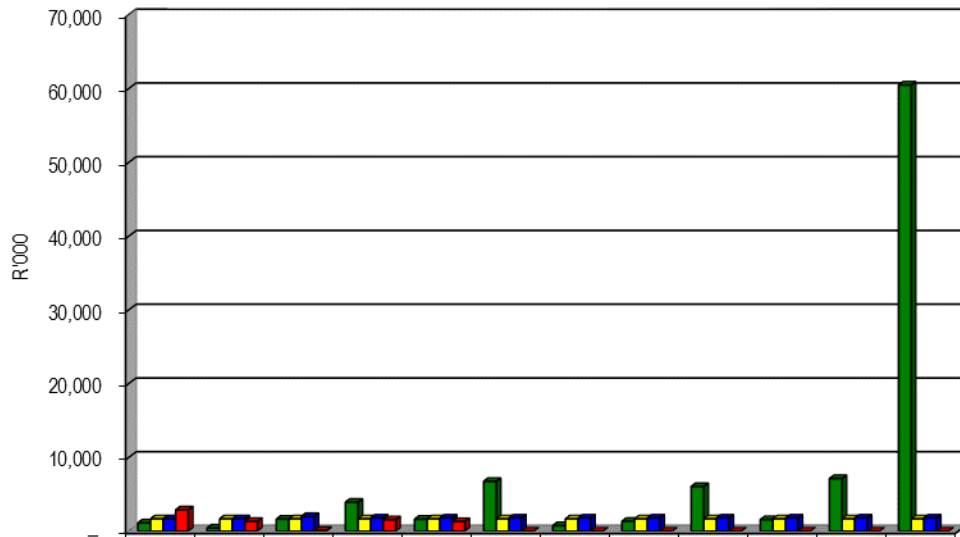
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3,031	3,289	3,289	258	1,289	1,370	(81)	-6%	3,289
Pension and UIF Contributions		289	251	251	25	127	105	23	22%	251
Medical Aid Contributions		41	46	46	4	18	19	(1)	-5%	46
Motor Vehicle Allowance		676	790	790	56	281	329	(48)	-15%	790
Cellphone Allowance		318	400	400	23	113	167	(54)	-32%	400
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		4,356	4,776	4,776	366	1,828	1,990	(161)	-8%	4,776
% increase	4		9.6%	9.6%						9.6%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	3,645	4,724	4,724	405	1,753	1,968	(215)	-11%	4,724
Pension and UIF Contributions		546	562	562	49	238	234	4	2%	562
Medical Aid Contributions		26	27	27	2	11	11	-	-	27
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		392	513	513	-	-	214	(214)	-100%	513
Motor Vehicle Allowance		423	444	444	45	193	185	8	4%	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		5,033	6,270	6,270	501	2,253	2,612	(360)	-14%	6,270
% increase	4		24.6%	24.6%						24.6%
Other Municipal Staff										
Basic Salaries and Wages		52,590	58,050	58,050	7,342	23,292	24,187	(896)	-4%	58,050
Pension and UIF Contributions		7,461	9,494	9,494	657	3,309	3,956	(646)	-16%	9,494
Medical Aid Contributions		1,159	1,255	1,255	105	520	523	(3)	-1%	1,255
Overtime		3,196	1,935	1,935	173	840	806	34	4%	1,935
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,285	1,618	1,618	105	534	674	(140)	-21%	1,618
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		271	270	270	38	184	112	72	64%	270
Other benefits and allowances		1,423	1,197	1,197	110	615	499	116	23%	1,197
Payments in lieu of leave		699	200	200	20	74	83	(9)	-11%	200
Long service awards		647	310	310	20	112	129	(17)	-13%	310
Post-retirement benefit obligations	2	4	931	931	66	286	388	(102)	-26%	931
Sub Total - Other Municipal Staff		68,735	75,260	75,260	8,636	29,767	31,358	(1,591)	-5%	75,260
% increase	4		9.5%	9.5%						9.5%
Total Parent Municipality		78,123	86,305	86,305	9,502	33,848	35,961	(2,112)	-6%	86,305
			10.5%	10.5%						10.5%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		78,123	86,305	86,305	9,502	33,848	35,961	(2,112)	-6%	86,305
% increase	4		10.5%	10.5%						10.5%
TOTAL MANAGERS AND STAFF		73,768	81,529	81,529	9,137	32,020	33,971	(1,951)	-6%	81,529

10. Capital programme performance

10.1 Supporting Table C12

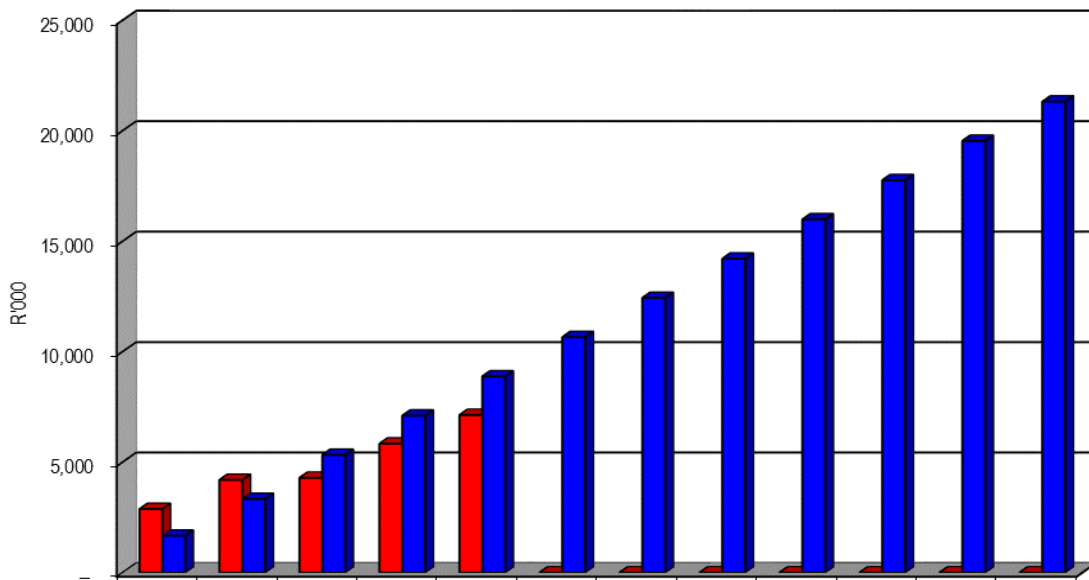
WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November									
Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Adjusted Budget
R thousands								%	
Monthly expenditure performance trend									
July	1,119	1,669	1,669	2,878	2,878	1,669	(1,210)	-72%	14%
August	428	1,669	1,669	1,316	4,194	3,337	(857)	-26%	20%
September	1,630	1,669	1,992	97	4,291	5,330	1,038	19%	20%
October	3,920	1,669	1,777	1,547	5,838	7,106	1,268	18%	27%
November	1,622	1,669	1,777	1,298	7,136	8,883	1,747	19.7%	33%
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	-		
Total Capital expenditure	92,797	20,024	21,319	7,136					

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	1,119	428	1,630	3,920	1,622	6,745	747	1,347	6,048	1,568	7,134	60,488
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	1,547	1,298	-	-	-	-	-	-	-

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	5,838	7,136	-	-	-	-	-	-	-
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 - M05 November										
Description	Ref	2014/15			Budget Year 2015/16					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		37,439	15,218	15,218	1,144	6,366	6,341	(25)	-0.4%	15,218
Infrastructure - Road transport		7,999	2,220	2,220	-	1,518	925	(593)	-64.1%	2,220
Roads, Pavements & Bridges		7,648	2,220	2,220	-	1,518	925	(593)	-64.1%	2,220
Storm water		351	-	-	-	-	-	-	-	-
Infrastructure - Electricity		11,827	975	975	-	88	406	319	78.4%	975
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		11,827	975	975	-	88	406	319	78.4%	975
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1,878	3,266	3,266	198	498	1,361	862	63.4%	3,266
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		1,878	3,266	3,266	198	498	1,361	862	63.4%	3,266
Infrastructure - Sanitation		15,606	8,288	8,288	946	4,262	3,453	(808)	-23.4%	8,288
Reticulation		15,606	8,288	8,288	946	4,262	3,453	(808)	-23.4%	8,288
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		130	469	469	-	-	195	195	100.0%	469
Waste Management		130	469	469	-	-	195	195	100.0%	469
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		336	2,400	2,880	67	570	1,200	630	52.5%	2,880
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	31	155	-	(155)	#DIV/0!	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	480	36	415	200	(215)	-107.7%	480
Recreational facilities		336	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	2,400	2,400	-	-	1,000	1,000	100.0%	2,400
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		54,877	2,406	3,221	87	200	1,342	1,142	85.1%	3,221
General vehicles		968	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		331	599	599	69	172	250	77	31.0%	599
Computers - hardware/equipment		699	549	1,364	-	-	568	568	100.0%	1,364
Furniture and other office equipment		880	421	421	-	3	176	173	98.3%	421
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		52,000	-	-	19	25	-	(25)	#DIV/0!	-
Other Buildings		-	136	136	-	-	57	57	100.0%	136
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	700	700	-	-	292	292	100.0%	700
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		144	-	-	-	-	-	-	-	-
Computers - software & programming		144	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	92,797	20,024	21,319	1,298	7,136	8,883	1,747	19.7%	21,319
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 - M05										
Description	Ref	2014/15			Budget Year 2015/16					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	10,999	10,999	417	2,574	4,583	2,009	43.8%	10,999
Infrastructure - Road transport		–	3,808	3,808	144	891	1,586	695	43.8%	3,808
Roads, Pavements & Bridges		–	3,755	3,755	142	879	1,565	686	43.8%	3,755
Storm water		–	53	53	2	12	22	10	43.8%	53
Infrastructure - Electricity		–	3,199	3,199	121	749	1,333	584	43.8%	3,199
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	3,032	3,032	115	710	1,263	554	43.8%	3,032
Street Lighting		–	167	167	6	39	70	31	43.8%	167
Infrastructure - Water		–	1,998	1,998	76	468	833	365	43.8%	1,998
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	864	864	33	202	360	158	43.8%	864
Reticulation		–	1,134	1,134	43	265	472	207	43.8%	1,134
Infrastructure - Sanitation		–	716	716	27	168	298	131	43.8%	716
Reticulation		–	163	163	6	38	68	30	43.8%	163
Sewerage purification		–	552	552	21	129	230	101	43.8%	552
Infrastructure - Other		–	1,279	1,279	48	299	533	234	43.8%	1,279
Waste Management		–	1,279	1,279	48	299	533	234	43.8%	1,279
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Community		–	2,745	2,745	104	642	1,144	501	43.8%	2,745
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	385	385	15	90	161	70	43.8%	385
Community halls		–	175	175	7	41	73	32	43.8%	175
Libraries		–	388	388	15	91	162	71	43.8%	388
Recreational facilities		–	636	636	24	149	265	116	43.8%	636
Fire, safety & emergency		–	569	569	22	133	237	104	43.8%	569
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	75	75	3	18	31	14	43.8%	75
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	516	516	20	121	215	94	43.8%	516
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		–	14,611	14,611	554	3,420	6,088	2,668	43.8%	14,611
General vehicles		–	5,471	5,471	207	1,281	2,280	999	43.8%	5,471
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	1,640	1,640	62	384	684	300	43.8%	1,640
Computers - hardware/equipment		–	264	264	10	62	110	48	43.8%	264
Furniture and other office equipment		–	777	777	29	182	324	142	43.8%	777
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	5,854	5,854	222	1,370	2,439	1,069	43.8%	5,854
Other Buildings		–	604	604	23	141	252	110	43.8%	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	28,355	1,074	6,636	11,814	5,178	43.8%	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 - M05 November										
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		11,010	12,717	12,717	1,060	5,299	5,299	-		12,717
Infrastructure - Road transport		4,959	5,606	5,606	467	2,336	2,336	-		5,606
Roads, Pavements & Bridges		3,418	3,838	3,838	320	1,599	1,599	-		3,838
Storm water		1,541	1,768	1,768	147	736	736	-		1,768
Infrastructure - Electricity		1,952	2,096	2,096	175	873	873	-		2,096
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		1,952	2,096	2,096	175	873	873	-		2,096
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		2,193	2,873	2,873	239	1,197	1,197	-		2,873
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		2,193	2,576	2,576	215	1,073	1,073	-		2,576
Reticulation		-	297	297	25	124	124	-		297
Infrastructure - Sanitation		1,632	1,962	1,962	164	818	818	-		1,962
Reticulation		1,632	1,962	1,962	164	818	818	-		1,962
Sewerage purification		-	-	-	-	-	-	-		-
Infrastructure - Other		274	179	179	15	75	75	-		179
Waste Management		274	179	179	15	75	75	-		179
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Community		443	586	586	49	244	244	-		586
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	187	187	16	78	78	-		187
Swimming pools		-	-	-	-	-	-	-		-
Community halls		281	351	351	29	146	146	-		351
Libraries		6	7	7	1	3	3	-		7
Recreational facilities		154	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Buses		-	-	-	-	-	-	-		-
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	37	37	3	15	15	-		37
Cemeteries		0	0	0	0	0	0	-		0
Social rental housing		-	-	-	-	-	-	-		-
Other		2	3	3	0	1	1	-		3
Heritage assets		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Investment properties		266	-	-	-	-	-	-		-
Housing development		266	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Other assets		3,213	2,711	2,711	226	1,130	1,130	-		2,711
General v ehicles		1,960	1,799	1,799	150	750	750	-		1,799
Specialised v ehicles		-	-	-	-	-	-	-		-
Plant & equipment		154	183	183	15	76	76	-		183
Computers - hardw are/equipment		230	234	234	20	98	98	-		234
Furniture and other office equipment		406	287	287	24	120	120	-		287
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	-	-	-	-	-	-		-
Other Buildings		433	208	208	17	87	87	-		208
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Inv estment or Inventory)		-	-	-	-	-	-	-		-
Other		30	-	-	-	-	-	-		-
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Biological assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Intangibles		97	50	50	4	21	21	-		50
Computers - softw are & programming		97	50	50	4	21	21	-		50
Other		-	-	-	-	-	-	-		-
Total Depreciation		15,029	16,064	16,064	1,339	6,693	6,693	-		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.