

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING December 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 second 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 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".

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 December 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 1,239 or 1% below the year-to-date budget projections for December 2015.

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

Operating expenditure by type

Total expenditure is 9% or R 11,856 million, below year-to-date budget projections for December 2015. The variance can be attributed to the Eskom bulk electricity account for December 2015 amounting to R 3,992 million that will only be paid in January 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 7,695 million, or 36%, 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 audited positive cash & cash equivalents balance of R13,116 million. The net decrease in cash held were R 9,360 million during December resulting in a closing balance of R 54,246 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

The second quarter SDBIP report will be completed and submitted as part of the section 52 report for the period October – December 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 - M06 December									
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	44	26,188	26,497	(309)	-1%	26,807
Service charges	88,399	103,838	103,838	8,972	50,790	51,919	(1,129)	-2%	103,838
Investment revenue	1,893	1,240	1,240	25	317	620	(303)	-49%	1,240
Transfers recognised - operational	76,782	98,681	101,141	7,113	54,496	50,571	3,926	8%	101,141
Other own revenue	60,142	26,611	26,611	1,602	9,882	13,306	(3,424)	-26%	26,611
Total Revenue (excluding capital transfers and contributions)	252,273	257,177	259,637	17,756	141,673	142,912	(1,239)	-1%	259,637
Employee costs	73,426	81,529	81,529	6,303	38,322	40,765	(2,442)	-6%	81,529
Remuneration of Councillors	4,356	4,776	4,776	354	2,182	2,388	(205)	-9%	4,776
Depreciation & asset impairment	18,215	16,064	16,064	1,339	8,032	8,032	0	0%	16,064
Finance charges	4,453	1,539	1,539	604	881	769	112	15%	1,539
Materials and bulk purchases	61,501	85,609	85,609	6,641	34,342	42,805	(8,463)	-20%	85,609
Transfers and grants	64	60	60	-	30	30	(0)	-0%	60
Other expenditure	96,845	79,138	81,598	10,206	39,942	40,799	(857)	-2%	81,598
Total Expenditure	258,861	268,715	271,175	25,446	123,732	135,588	(11,856)	-9%	271,175
Surplus/(Deficit)	(6,588)	(11,538)	(11,538)	(7,691)	17,941	7,325	10,617	145%	(11,538)
Transfers recognised - capital	37,652	16,643	17,938	511	6,835	8,969	(2,134)	-24%	17,938
Contributions & Contributed assets	52,296	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	83,361	5,105	6,400	(7,180)	24,776	16,293	8,483	52%	6,400
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	83,361	5,105	6,400	(7,180)	24,776	16,293	8,483	52%	6,400
Capital expenditure & funds sources									
Capital expenditure	92,797	20,024	21,319	559	7,695	10,659	(2,964)	-28%	21,319
Capital transfers recognised	37,652	16,643	17,938	511	6,835	8,969	(2,134)	-24%	17,938
Public contributions & donations	52,296	-	-	-	18	-	18	#DIV/0!	-
Borrowing	790	-	-	-	347	-	347	#DIV/0!	-
Internally generated funds	2,058	3,381	3,381	48	496	1,691	(1,195)	-71%	3,381
Total sources of capital funds	92,797	20,024	21,319	559	7,695	10,659	(2,964)	-28%	21,319
Financial position									
Total current assets	66,873	44,660	44,660	-	196,678	-	-	-	44,660
Total non current assets	469,734	420,403	421,698	-	468,138	-	-	-	421,698
Total current liabilities	57,050	37,342	37,342	-	64,302	-	-	-	37,342
Total non current liabilities	44,438	46,543	46,543	-	147,451	-	-	-	46,543
Community wealth/Equity	435,119	381,179	382,474	-	453,064	-	-	-	382,474
Cash flows									
Net cash from (used) operating	42,284	22,347	22,347	(8,207)	49,606	11,173	(38,433)	-344%	22,347
Net cash from (used) investing	(38,337)	(20,024)	(21,319)	(559)	(7,695)	(10,659)	(2,964)	28%	(21,319)
Net cash from (used) financing	(2,768)	(1,978)	(1,978)	(594)	(781)	(989)	(208)	21%	(1,978)
Cash/cash equivalents at the month/year end	13,116	9,435	8,140	-	53,066	8,615	(44,451)	-516%	10,987
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	9,995	5,000	5,356	46,740	-	-	-	-	67,090
Creditors Age Analysis									
Total Creditors	5,764	171	19	11	1	29	24	-	6,019

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) - M06 December										
Description	Ref	2014/15			Budget Year 2015/16					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
Government and administration		116,353	64,754	66,932	515	63,920	46,559	17,360	37%	66,932
Executive and council		25,594	29,448	29,448	80	31,774	14,724	17,050	116%	29,448
Budget and treasury office		37,887	34,972	36,346	402	31,734	31,266	467	1%	36,346
Corporate services		52,872	335	1,139	33	412	569	(157)	-28%	1,139
Community and public safety		57,860	48,263	49,263	6,051	20,551	24,631	(4,081)	-17%	49,263
Community and social services		6,403	6,332	7,331	554	3,452	3,666	(214)	-6%	7,331
Sport and recreation		2,083	3,547	3,547	89	353	1,773	(1,421)	-80%	3,547
Public safety		45,995	16,183	16,183	711	4,975	8,091	(3,116)	-39%	16,183
Housing		3,380	22,203	22,203	4,697	11,771	11,101	670	6%	22,203
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		13,249	5,072	5,649	415	2,867	2,825	42	2%	5,649
Planning and development		494	402	979	19	183	490	(307)	-63%	979
Road transport		12,755	4,670	4,670	395	2,684	2,335	349	15%	4,670
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		154,760	155,731	155,731	11,287	61,171	77,865	(16,695)	-21%	155,731
Electricity		95,699	99,736	99,736	7,601	38,678	49,868	(11,190)	-22%	99,736
Water		25,391	24,109	24,109	1,741	7,140	12,055	(4,915)	-41%	24,109
Waste water management		25,990	23,413	23,413	1,407	11,757	11,706	50	0%	23,413
Waste management		7,680	8,473	8,473	538	3,596	4,237	(640)	-15%	8,473
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	342,222	273,820	277,575	18,267	148,508	151,881	(3,373)	-2%	277,575
Expenditure - Standard										
Government and administration		47,150	47,328	49,202	3,971	23,549	24,601	(1,052)	-4%	49,202
Executive and council		14,372	15,494	15,494	1,139	7,076	7,747	(671)	-9%	15,494
Budget and treasury office		17,672	17,477	18,852	1,596	9,275	9,426	(151)	-2%	18,852
Corporate services		15,107	14,356	14,856	1,236	7,198	7,428	(230)	-3%	14,856
Community and public safety		63,250	54,547	55,066	7,817	28,326	27,533	793	3%	55,066
Community and social services		7,663	9,792	10,312	922	4,657	5,156	(498)	-10%	10,312
Sport and recreation		6,244	7,566	7,566	640	3,791	3,783	8	0%	7,566
Public safety		44,839	13,867	13,867	1,454	7,516	6,933	582	8%	13,867
Housing		4,504	23,321	23,321	4,801	12,361	11,661	701	6%	23,321
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		23,159	28,345	28,411	2,467	12,302	14,206	(1,904)	-13%	28,411
Planning and development		4,115	4,846	4,912	353	2,171	2,456	(285)	-12%	4,912
Road transport		19,043	23,499	23,499	2,114	10,131	11,750	(1,619)	-14%	23,499
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		124,975	138,098	138,098	11,175	59,391	69,049	(9,658)	-14%	138,098
Electricity		80,041	93,387	93,387	7,008	37,276	46,693	(9,417)	-20%	93,387
Water		20,486	22,160	22,160	2,185	10,726	11,080	(354)	-3%	22,160
Waste water management		8,216	9,017	9,017	833	4,438	4,508	(70)	-2%	9,017
Waste management		16,231	13,535	13,535	1,151	6,951	6,767	184	3%	13,535
Other		328	397	397	17	164	198	(35)	-18%	397
Total Expenditure - Standard	3	258,861	268,715	271,175	25,446	123,732	135,588	(11,856)	-9%	271,175
Surplus/(Deficit) for the year		83,361	5,105	6,400	(7,180)	24,776	16,293	8,483	52%	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) - M06 December										
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	-	146	33	112	339.4%	66
Vote 2 - Director: Corporate Service		82,241	35,321	37,124	465	34,500	18,562	15,937	85.9%	37,124
Vote 3 - Director: Financial Services		37,923	34,386	35,760	404	31,761	30,973	787	2.5%	35,760
Vote 4 - Director: Engineering Services		66,276	55,725	56,236	3,630	21,958	28,118	(6,160)	-21.9%	56,236
Vote 5 - Director: Community Services		59,016	48,653	48,653	6,167	21,467	24,326	(2,860)	-11.8%	48,653
Vote 6 - Director: Electrical Services		95,699	99,736	99,736	7,601	38,678	49,868	(11,190)	-22.4%	99,736
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	342,222	273,820	277,575	18,267	148,508	151,881	(3,373)	-2.2%	277,575
Expenditure by Vote	1									
Vote 1 - Municipal Manager		3,866	3,808	3,875	343	1,824	1,937	(114)	-5.9%	3,875
Vote 2 - Director: Corporate Service		25,862	28,170	29,189	1,913	12,439	14,595	(2,156)	-14.8%	29,189
Vote 3 - Director: Financial Services		17,752	17,656	19,031	1,615	9,349	9,515	(166)	-1.7%	19,031
Vote 4 - Director: Engineering Services		61,984	71,342	71,342	6,664	33,758	35,671	(1,912)	-5.4%	71,342
Vote 5 - Director: Community Services		69,357	54,351	54,351	7,903	29,086	27,176	1,910	7.0%	54,351
Vote 6 - Director: Electrical Services		80,041	93,387	93,387	7,008	37,276	46,693	(9,417)	-20.2%	93,387
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	258,861	268,715	271,175	25,446	123,732	135,588	(11,856)	-8.7%	271,175
Surplus/ (Deficit) for the year	2	83,361	5,105	6,400	(7,180)	24,776	16,293	8,483	52.1%	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) - M06 December										
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	(0)	25,935	26,187	(252)	-1%	26,187
Property rates - penalties & collection charges		474	620	620	44	254	310	(56)	-18%	620
Service charges - electricity revenue		57,777	71,893	71,893	5,830	33,599	35,946	(2,348)	-7%	71,893
Service charges - water revenue		13,386	13,147	13,147	1,733	6,753	6,574	179	3%	13,147
Service charges - sanitation revenue		11,288	12,416	12,416	909	7,039	6,208	831	13%	12,416
Service charges - refuse revenue		5,947	6,383	6,383	501	3,400	3,191	208	7%	6,383
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,678	1,146	1,146	94	548	573	(25)	-4%	1,146
Interest earned - external investments		1,893	1,240	1,240	25	317	620	(303)	-49%	1,240
Interest earned - outstanding debtors		1,969	2,135	2,135	173	940	1,068	(128)	-12%	2,135
Dividends received		-	-	-	-	-	-	-	-	-
Fines		45,969	16,135	16,135	722	5,103	8,068	(2,964)	-37%	16,135
Licences and permits		539	588	588	17	183	294	(111)	-38%	588
Agency services		609	670	670	53	322	335	(13)	-4%	670
Transfers recognised - operational		76,782	98,681	101,141	7,113	54,496	50,571	3,926	8%	101,141
Other revenue		9,379	5,937	5,937	543	2,786	2,969	(183)	-6%	5,937
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		252,273	257,177	259,637	17,756	141,673	142,912	(1,239)	-1%	259,637
Expenditure By Type										
Employee related costs		73,426	81,529	81,529	6,303	38,322	40,765	(2,442)	-6%	81,529
Remuneration of councillors		4,356	4,776	4,776	354	2,182	2,388	(205)	-9%	4,776
Debt impairment		40,121	7,191	7,191	425	2,548	3,596	(1,048)	-29%	7,191
Depreciation & asset impairment		18,215	16,064	16,064	1,339	8,032	8,032	0	0%	16,064
Finance charges		4,453	1,539	1,539	604	881	769	112	15%	1,539
Bulk purchases		43,358	57,255	57,255	4,264	25,329	28,627	(3,299)	-12%	57,255
Other materials		18,143	28,355	28,355	2,377	9,013	14,177	(5,164)	-36%	28,355
Contracted services		7,999	4,751	4,751	1,115	4,415	2,375	2,040	86%	4,751
Transfers and grants		64	60	60	-	30	30	(0)	0%	60
Other expenditure		47,883	67,196	69,656	8,667	32,979	34,828	(1,849)	-5%	69,656
Loss on disposal of PPE		841	-	-	-	-	-	-	-	-
Total Expenditure		258,861	268,715	271,175	25,446	123,732	135,588	(11,856)	-9%	271,175
Surplus/(Deficit)		(6,588)	(11,538)	(11,538)	(7,691)	17,941	7,325	10,617	0	(11,538)
Transfers recognised - capital		37,652	16,643	17,938	511	6,835	8,969	(2,134)	(0)	17,938
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		52,296	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		83,361	5,105	6,400	(7,180)	24,776	16,293			6,400
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		83,361	5,105	6,400	(7,180)	24,776	16,293			6,400
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		83,361	5,105	6,400	(7,180)	24,776	16,293			6,400
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		83,361	5,105	6,400	(7,180)	24,776	16,293			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) - M06 December										
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	-	-	20	(20)	-100%	40
Vote 2 - Director: Corporate Service		53,737	726	1,510	15	430	755	(325)	-43%	1,510
Vote 3 - Director: Financial Services		243	63	63	-	8	31	(23)	-75%	63
Vote 4 - Director: Engineering Services		25,786	17,373	17,883	518	7,091	8,942	(1,851)	-21%	17,883
Vote 5 - Director: Community Services		301	779	779	3	19	390	(371)	-95%	779
Vote 6 - Director: Electrical Services		12,726	1,043	1,043	24	148	522	(374)	-72%	1,043
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	92,797	20,024	21,319	559	7,695	10,659	(2,964)	-28%	21,319
Total Capital Expenditure		92,797	20,024	21,319	559	7,695	10,659	(2,964)	-28%	21,319
Capital Expenditure - Standard Classification										
Governance and administration		53,472	923	1,227	20	69	613	(545)	-89%	1,227
Executive and council		11	181	181	-	-	90	(90)	-100%	181
Budget and treasury office		195	53	53	-	8	26	(18)	-70%	53
Corporate services		53,266	690	993	20	61	497	(436)	-88%	993
Community and public safety		1,029	2,762	3,242	78	693	1,621	(928)	-57%	3,242
Community and social services		522	105	585	17	433	293	140	48%	585
Sport and recreation		337	2,470	2,470	60	244	1,235	(991)	-80%	2,470
Public safety		166	175	175	-	16	87	(71)	-81%	175
Housing		5	13	13	-	-	6	(6)	-100%	13
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,059	2,427	2,938	3	1,571	1,469	102	7%	2,938
Planning and development		15	20	531	-	13	265	(252)	-95%	531
Road transport		8,044	2,407	2,407	3	1,557	1,204	354	29%	2,407
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		30,237	13,913	13,913	458	5,363	6,956	(1,593)	-23%	13,913
Electricity		12,726	1,043	1,043	24	148	522	(374)	-72%	1,043
Water		1,539	4,016	4,016	3	522	2,008	(1,486)	-74%	4,016
Waste water management		15,841	8,358	8,358	431	4,693	4,179	514	12%	8,358
Waste management		130	495	495	-	-	248	(248)	-100%	495
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	92,797	20,024	21,319	559	7,695	10,659	(2,964)	-28%	21,319
Funded by:										
National Government		24,233	16,613	16,613	496	6,387	8,307	(1,920)	-23%	16,613
Provincial Government		13,419	30	1,325	15	448	662	(214)	-32%	1,325
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		37,652	16,643	17,938	511	6,835	8,969	(2,134)	-24%	17,938
Public contributions & donations	5	52,296	-	-	-	18	-	18	#DIV/0!	-
Borrowing	6	790	-	-	-	347	-	347	#DIV/0!	-
Internally generated funds		2,058	3,381	3,381	48	496	1,691	(1,195)	-71%	3,381
Total Capital Funding		92,797	20,024	21,319	559	7,695	10,659	(2,964)	-28%	21,319

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M06 December						
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	39,983	3,004
Consumer debtors		40,759	32,252	32,252	77,704	32,252
Other debtors		8,073	4,815	4,815	75,678	4,815
Current portion of long-term receivables		-	-	-	-	-
Inventory		2,992	3,638	3,638	3,300	3,638
Total current assets		66,873	44,660	44,660	196,678	44,660
Non current assets						
Long-term receivables		1,735	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		452,173	406,542	407,837	456,263	407,837
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		316	100	100	316	100
Other non-current assets		7,128	1,491	1,491	1,903	1,491
Total non current assets		469,734	420,403	421,698	468,138	421,698
TOTAL ASSETS		536,607	465,063	466,358	664,816	466,358
LIABILITIES						
Current liabilities						
Bank overdraft		1,932	-	-	5,793	-
Borrowing		3,764	3,953	3,953	3,109	3,953
Consumer deposits		1,227	1,374	1,374	1,246	1,374
Trade and other payables		37,747	23,996	23,996	44,192	23,996
Provisions		12,380	8,019	8,019	9,962	8,019
Total current liabilities		57,050	37,342	37,342	64,302	37,342
Non current liabilities						
Borrowing		11,547	15,085	15,085	14,007	15,085
Provisions		32,891	31,458	31,458	133,444	31,458
Total non current liabilities		44,438	46,543	46,543	147,451	46,543
TOTAL LIABILITIES		101,487	83,884	83,884	211,753	83,884
NET ASSETS	2	435,119	381,179	382,474	453,064	382,474
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		419,369	369,864	371,158	437,310	371,158
Reserves		15,750	11,315	11,315	15,753	11,315
TOTAL COMMUNITY WEALTH/EQUITY	2	435,119	381,179	382,474	453,064	382,474

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M06 December										
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		115,851	149,107	149,107	10,581	76,178	74,554	1,625	2%	149,107
Government - operating		80,471	98,681	98,681	4,689	72,590	49,341	23,249	47%	98,681
Government - capital		37,652	16,643	16,643	-	12,805	8,322	4,483	54%	16,643
Interest		3,861	3,375	3,375	198	985	1,688	(702)	-42%	3,375
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(191,033)	(243,861)	(243,861)	(23,079)	(112,241)	(121,931)	(9,690)	8%	(243,861)
Finance charges		(4,453)	(1,539)	(1,539)	(595)	(681)	(769)	(88)	11%	(1,539)
Transfers and Grants		(64)	(60)	(60)	-	(30)	(30)	(0)	0%	(60)
NET CASH FROM/(USED) OPERATING ACTIVITIES		42,284	22,347	22,347	(8,207)	49,606	11,173	(38,433)	-344%	22,347
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		222	-	-	-	-	-	-		-
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)	(559)	(7,695)	(10,659)	(2,964)	28%	(21,319)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(38,337)	(20,024)	(21,319)	(559)	(7,695)	(10,659)	(2,964)	28%	(21,319)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		790	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	(6)	16	-	16	#DIV/0!	-
Payments										
Repayment of borrowing		(3,558)	(1,978)	(1,978)	(588)	(798)	(989)	(191)	19%	(1,978)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2,768)	(1,978)	(1,978)	(594)	(781)	(989)	(208)	21%	(1,978)
NET INCREASE/ (DECREASE) IN CASH HELD		1,179	345	(950)	(9,360)	41,129	(475)			(950)
Cash/cash equivalents at beginning:		11,937	9,090	9,090		13,116	9,090			13,116
Cash/cash equivalents at month/year end:		13,116	9,435	8,140		54,246	8,615			12,166

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 - M06 December													
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	1,761	452	309	3,467	-	-	-	-	5,990	3,467	-	330
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,429	542	141	1,079	-	-	-	-	6,190	1,079	-	127
Receivables from Non-exchange Transactions - Property Rates	1400	1,516	490	277	4,950	-	-	-	-	7,234	4,950	-	508
Receivables from Exchange Transactions - Waste Water Management	1500	1,083	501	384	8,212	-	-	-	-	10,180	8,212	-	915
Receivables from Exchange Transactions - Waste Management	1600	591	331	259	5,344	-	-	-	-	6,525	5,344	-	661
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	3	2	73	-	-	-	-	83	73	-	6
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	610	2,680	3,983	23,615	-	-	-	-	30,888	23,615	-	-
Total By Income Source	2000	9,995	5,000	5,356	46,740	-	-	-	-	67,090	46,740	-	2,548
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	762	184	91	891	-	-	-	-	1,928	891	-	-
Commercial	2300	1,284	872	107	1,525	-	-	-	-	3,788	1,525	-	-
Households	2400	6,866	3,178	4,528	39,512	-	-	-	-	54,083	39,512	-	2,548
Other	2500	1,083	765	631	4,811	-	-	-	-	7,290	4,811	-	-
Total By Customer Group	2600	9,995	5,000	5,356	46,740	-	-	-	-	67,090	46,740	-	2,548

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December										
Description	NT Code	Budget Year 2015/16								Total
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	3,992	-	-	-	-	-	-	-	3,992
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	823	-	-	-	-	-	-	-	823
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	949	171	19	11	1	29	24	-	1,203
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,764	171	19	11	1	29	24	-	6,019

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 - M06 December									
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							13,526	(2,070)	11,456
Standard Bank							7,356	-	7,356
ABSA Bank							7,183	(351)	6,832
Nedbank							13,517	823	14,340
Municipality sub-total					-		41,581	(1,598)	39,983
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		41,581	(1,598)	39,983

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 - M06 December										
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	-	57,033	35,867	21,166	59.0%	71,733
Local Government Equitable Share		38,990	44,160	44,160	-	33,120	22,080	11,040	50.0%	44,160
Finance Management		1,600	1,600	1,600	-	1,600	800	800	100.0%	1,600
Municipal Systems Improvement		934	930	930	-	930	465	465	100.0%	930
EPWP Incentive		1,834	1,743	1,743	-	1,220	872	349	40.0%	1,743
Energy Efficiency and Demand Management		4,000	8,000	8,000	-	5,000	4,000	1,000	25.0%	8,000
Integrated National Electrification Programme		27,500	15,000	15,000	-	15,000	7,500	7,500	100.0%	15,000
Municipal Infrastructure Grant (MIG)	3	305	300	300	-	163	150	13	8.6%	300
Accelerated Community Water Supply (ACIP) - DWAF		1,000	-	-	-	-	-	-		-
Provincial Government:		24,935	26,948	26,948	4,689	15,080	13,474	1,606	11.9%	26,948
Human Settlements Development Grant		15,889	22,080	22,080	4,689	11,723	11,040	683	6.2%	22,080
Library Service		4,451	4,570	4,570	-	3,047	2,285	762	33.3%	4,570
Community Development Workers (CDW)		192	198	198	-	198	99	99	100.0%	198
Thusong Service Centres Grant	4	222	100	100	-	100	50	50	100.0%	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	-	-	-	477	-	477	#DIV/0!	-
ESKOM		226	-	-	-	317	-	317	#DIV/0!	-
Private - Farmers Contribution		-	-	-	-	160	-	160	#DIV/0!	-
Total Operating Transfers and Grants	5	101,684	98,681	98,681	4,689	72,590	49,341	23,249	47.1%	98,681
Capital Transfers and Grants										
National Government:		16,440	16,613	16,613	-	12,805	8,307	4,498	54.2%	16,613
Municipal Infrastructure Grant (MIG)		16,440	13,347	13,347	-	12,671	6,674	5,998	89.9%	13,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	3,266	-	134	1,633	(1,499)	-91.8%	3,266
Provincial Government:		-	30	30	-	-	15	(15)	-100.0%	30
Maintenance and Construction of Transport Infrastructure		-	30	30	-	-	15	(15)	-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	8,322	4,483	53.9%	16,643
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	118,124	115,324	115,324	4,689	85,395	57,662	27,733	48.1%	115,324

8.2 Supporting Table SC7 (1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December										
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	2,083	39,774	35,867	3,908	10.9%	71,733
Local Government Equitable Share		38,990	44,160	44,160	-	33,120	22,080	11,040	50.0%	44,160
Finance Management		1,420	1,600	1,600	70	991	800	191	23.9%	1,600
Municipal Systems Improvement		719	930	930	-	138	465	(327)	-70.4%	930
EPWP Incentive		1,834	1,743	1,743	444	1,386	872	514	59.0%	1,743
Energy Efficiency and Demand Management		3,648	8,000	8,000	635	2,216	4,000	(1,784)	-44.6%	8,000
Integrated National Electrification Programme		19,031	15,000	15,000	916	1,802	7,500	(5,698)	-76.0%	15,000
Municipal Infrastructure Grant (MIG)		271	300	300	18	121	150	(29)	-19.0%	300
Accelerated Community Water Supply (ACIP) - DWAF		888	-	-	-	-	-	-	-	-
Provincial Government:		9,395	26,948	26,948	5,030	13,914	13,474	440	3.3%	26,948
Human Settlements Development Grant		3,196	22,080	22,080	4,689	11,723	11,040	683	6.2%	22,080
Library Service		3,585	4,570	4,570	341	2,053	2,285	(232)	-10.1%	4,570
Community Development Workers (CDW)		304	198	198	-	138	99	39	39.4%	198
Thusong Service Centres Grant		-	100	100	-	-	50	(50)	-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	-	-	-	10	-	10	#DIV/0!	-
ESKOM		226	-	-	-	10	-	10	#DIV/0!	-
Total operating expenditure of Transfers and Grants:		76,782	98,681	98,681	7,113	53,698	49,341	4,358	8.8%	98,681
Capital expenditure of Transfers and Grants										
National Government:		24,233	16,613	16,613	496	6,387	8,307	(1,920)	-23.1%	16,613
Municipal Infrastructure Grant (MIG)		14,439	13,347	13,347	472	6,140	6,674	(534)	-8.0%	13,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	3,266	-	135	1,633	(1,498)	-91.8%	3,266
Finance Management		40	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		9,735	-	-	24	112	-	112	#DIV/0!	-
RBIG		19	-	-	-	-	-	-	-	-
Provincial Government:		13,419	30	30	-	-	15	(15)	-100.0%	30
Department of Transport and Public Works		-	30	30	-	-	15	(15)	-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	496	6,387	8,322	(1,935)	-23.3%	16,643
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		114,435	115,324	115,324	7,610	60,085	57,662	2,423	4.2%	115,324

8.2 Supporting Table SC7 (2) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M06 December						
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	-	721	1,556	68.3%
Library Service		297	-	-	297	100.0%
Financial Management Support Grant		1,192	-	488	704	59.1%
Department Local Government		788	-	233	555	70.4%
District Municipality:		-	-	-	-	
Central Karoo District Municipality		-	-	-	-	
Other grant providers:		-	-	-	-	
ESKOM		-	-	-	-	
Total operating expenditure of Approved Roll-overs		2,460	-	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	15	448	851	65.7%
Library Service		480	15	430	50	10.4%
Department Local Government		815	-	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	15	448	851	65.7%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		3,755	15	1,246	2,514	66.9%

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 - M06 December										
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	252	1,541	1,644	(103)	-6%	3,289
Pension and UIF Contributions		289	251	251	25	153	126	27	22%	251
Medical Aid Contributions		41	46	46	4	22	23	(1)	-5%	46
Motor Vehicle Allowance		676	790	790	52	333	395	(62)	-16%	790
Cellphone Allowance		318	400	400	21	134	200	(66)	-33%	400
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		4,356	4,776	4,776	354	2,182	2,388	(205)	-9%	4,776
% increase	4		9.6%	9.6%						9.6%
Senior Managers of the Municipality										
Basic Salaries and Wages	3	3,910	4,724	4,724	324	2,077	2,362	(285)	-12%	4,724
Pension and UIF Contributions		546	562	562	49	287	281	6	2%	562
Medical Aid Contributions		26	27	27	2	13	13	-	-	27
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		392	513	513	-	-	256	(256)	-100%	513
Motor Vehicle Allowance		423	444	444	45	238	222	16	7%	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		5,297	6,270	6,270	420	2,673	3,135	(462)	-15%	6,270
% increase	4		18.4%	18.4%						18.4%
Other Municipal Staff										
Basic Salaries and Wages		53,367	58,050	58,050	4,216	27,508	29,025	(1,517)	-5%	58,050
Pension and UIF Contributions		7,461	9,494	9,494	660	3,969	4,747	(778)	-16%	9,494
Medical Aid Contributions		1,159	1,255	1,255	104	624	627	(3)	-1%	1,255
Overtime		3,196	1,935	1,935	290	1,131	968	163	17%	1,935
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,285	1,618	1,618	105	639	809	(170)	-21%	1,618
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		271	270	270	261	445	135	310	230%	270
Other benefits and allowances		116	1,197	1,197	117	732	599	134	22%	1,197
Payments in lieu of leave		622	200	200	40	115	100	15	15%	200
Long service awards		647	310	310	12	124	155	(31)	-20%	310
Post-retirement benefit obligations	2	4	931	931	77	363	465	(102)	-22%	931
Sub Total - Other Municipal Staff		68,128	75,260	75,260	5,883	35,650	37,630	(1,980)	-5%	75,260
% increase	4		10.5%	10.5%						10.5%
Total Parent Municipality		77,782	86,305	86,305	6,657	40,505	43,153	(2,648)	-6%	86,305
TOTAL SALARY, ALLOWANCES & BENEFITS		77,782	86,305	86,305	6,657	40,505	43,153	(2,648)	-6%	86,305
% increase	4		11.0%	11.0%						11.0%
TOTAL MANAGERS AND STAFF		73,426	81,529	81,529	6,303	38,322	40,765	(2,442)	-6%	81,529

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December									
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	559	7,695	10,659	2,964	27.8%	36%
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	7,695					

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

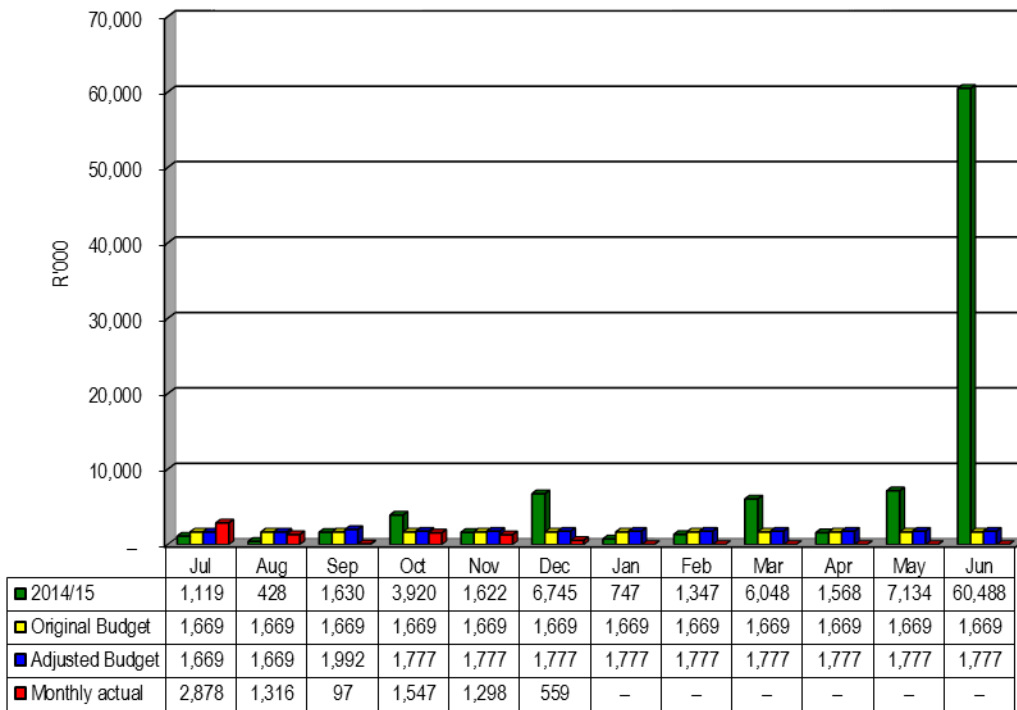
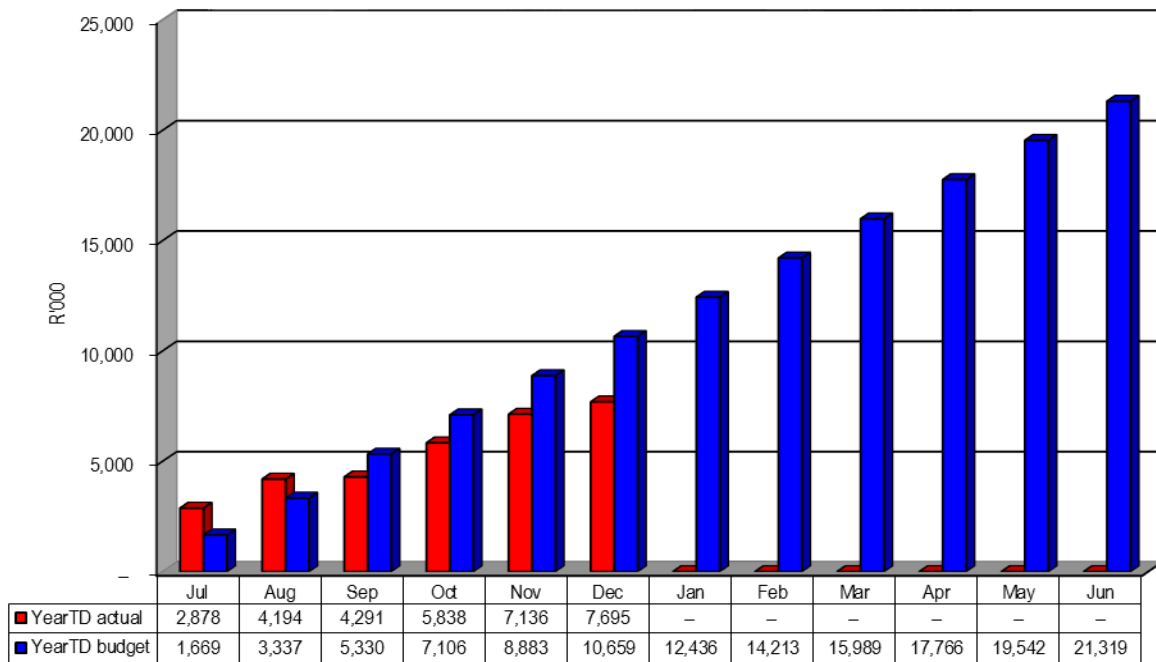


Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December										
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	458	6,824	7,609	785	10.3%	15,218
Infrastructure - Road transport		7,999	2,220	2,220	-	1,518	1,110	(408)	-36.8%	2,220
Roads, Pavements & Bridges		7,648	2,220	2,220	-	1,518	1,110	(408)	-36.8%	2,220
Storm water		351	-	-	-	-	-	-	-	-
Infrastructure - Electricity		11,827	975	975	24	112	488	376	77.0%	975
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		11,827	975	975	24	112	488	376	77.0%	975
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1,878	3,266	3,266	3	501	1,633	1,132	69.3%	3,266
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		1,878	3,266	3,266	3	501	1,633	1,132	69.3%	3,266
Infrastructure - Sanitation		15,606	8,288	8,288	431	4,693	4,144	(549)	-13.2%	8,288
Reticulation		15,606	8,288	8,288	431	4,693	4,144	(549)	-13.2%	8,288
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		130	469	469	-	-	235	235	100.0%	469
Waste Management		130	469	469	-	-	235	235	100.0%	469
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		336	2,400	2,880	52	622	1,440	818	56.8%	2,880
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	41	195	-	(195)	#DIV/0!	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	480	12	427	240	(187)	-77.9%	480
Recreational facilities		336	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	2,400	2,400	-	-	1,200	1,200	100.0%	2,400
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		54,877	2,406	3,221	49	249	1,610	1,361	84.5%	3,221
General vehicles		968	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		331	599	599	23	196	300	104	34.7%	599
Computers - hardware/equipment		699	549	1,364	-	-	682	682	100.0%	1,364
Furniture and other office equipment		880	421	421	6	9	211	202	95.8%	421
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		52,000	-	-	20	45	-	(45)	#DIV/0!	-
Other Buildings		-	136	136	-	-	68	68	100.0%	136
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	700	700	-	-	350	350	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	559	7,695	10,659	2,964	27.8%	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 - M06										
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										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		–	10,999	10,999	922	3,496	5,500	2,003	36.4%	10,999
Infrastructure - Road transport		–	3,808	3,808	319	1,210	1,904	693	36.4%	3,808
Roads, Pavements & Bridges		–	3,755	3,755	315	1,194	1,877	684	36.4%	3,755
Storm water		–	53	53	4	17	26	10	36.4%	53
Infrastructure - Electricity		–	3,199	3,199	268	1,017	1,599	583	36.4%	3,199
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	3,032	3,032	254	964	1,516	552	36.4%	3,032
Street Lighting		–	167	167	14	53	84	30	36.4%	167
Infrastructure - Water		–	1,998	1,998	167	635	999	364	36.4%	1,998
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	864	864	72	275	432	157	36.4%	864
Reticulation		–	1,134	1,134	95	360	567	206	36.4%	1,134
Infrastructure - Sanitation		–	716	716	60	228	358	130	36.4%	716
Reticulation		–	163	163	14	52	82	30	36.4%	163
Sewerage purification		–	552	552	46	176	276	101	36.4%	552
Infrastructure - Other		–	1,279	1,279	107	407	639	233	36.4%	1,279
Waste Management		–	1,279	1,279	107	407	639	233	36.4%	1,279
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Community		–	2,745	2,745	230	873	1,372	500	36.4%	2,745
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	385	385	32	122	193	70	36.4%	385
Community halls		–	175	175	15	56	88	32	36.4%	175
Libraries		–	388	388	33	123	194	71	36.4%	388
Recreational facilities		–	636	636	53	202	318	116	36.4%	636
Fire, safety & emergency		–	569	569	48	181	284	104	36.4%	569
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	75	75	6	24	38	14	36.4%	75
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	516	516	43	164	258	94	36.4%	516
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		–	14,611	14,611	1,225	4,644	7,305	2,661	36.4%	14,611
General vehicles		–	5,471	5,471	459	1,739	2,736	996	36.4%	5,471
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	1,640	1,640	138	521	820	299	36.4%	1,640
Computers - hardware/equipment		–	264	264	22	84	132	48	36.4%	264
Furniture and other office equipment		–	777	777	65	247	389	142	36.4%	777
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	5,854	5,854	491	1,861	2,927	1,066	36.4%	5,854
Other Buildings		–	604	604	51	192	302	110	36.4%	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	2,377	9,013	14,177	5,164	36.4%	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 - M06 December										
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									
Depreciation by Asset Class/Sub-class										
Infrastructure		11,010	12,717	12,717	1,060	6,358	6,358	-		12,717
Infrastructure - Road transport		4,959	5,606	5,606	467	2,803	2,803	-		5,606
Roads, Pavements & Bridges		3,418	3,838	3,838	320	1,919	1,919	-		3,838
Storm water		1,541	1,768	1,768	147	884	884	-		1,768
Infrastructure - Electricity		1,952	2,096	2,096	175	1,048	1,048	-		2,096
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		1,952	2,096	2,096	175	1,048	1,048	-		2,096
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		2,193	2,873	2,873	239	1,437	1,437	-		2,873
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		2,193	2,576	2,576	215	1,288	1,288	-		2,576
Reticulation		-	297	297	25	149	149	-		297
Infrastructure - Sanitation		1,632	1,962	1,962	164	981	981	-		1,962
Reticulation		1,632	1,962	1,962	164	981	981	-		1,962
Sewerage purification		-	-	-	-	-	-	-		-
Infrastructure - Other		274	179	179	15	90	90	-		179
Waste Management		274	179	179	15	90	90	-		179
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Community		441	586	586	49	293	293	-		586
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	187	187	16	94	94	-		187
Swimming pools		-	-	-	-	-	-	-		-
Community halls		281	351	351	29	176	176	-		351
Libraries		6	7	7	1	4	4	-		7
Recreational facilities		154	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Buses		-	-	-	-	-	-	-		-
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	37	37	3	19	19	-		37
Cemeteries		0	0	0	0	0	0	-		0
Social rental housing		-	-	-	-	-	-	-		-
Other		-	3	3	0	1	1	-		3
Heritage assets		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Investment properties		266	-	-	-	-	-	-		-
Housing development		266	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Other assets		3,231	2,711	2,711	226	1,356	1,356	-		2,711
General vehicles		1,971	1,799	1,799	150	900	900	-		1,799
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		154	183	183	15	92	92	-		183
Computers - hardware/equipment		230	234	234	20	117	117	-		234
Furniture and other office equipment		413	287	287	24	143	143	-		287
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	-	-	-	-	-	-		-
Other Buildings		433	208	208	17	104	104	-		208
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		30	-	-	-	-	-	-		-
Agricultural assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Biological assets		-	-	-	-	-	-	-		-
List sub-class		-	-	-	-	-	-	-		-
Intangibles		97	50	50	4	25	25	-		50
Computers - software & programming		97	50	50	4	25	25	-		50
Other		-	-	-	-	-	-	-		-
Total Depreciation		15,044	16,064	16,064	1,339	8,032	8,032	-		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.