

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING January 2016

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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 January 2016.

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

An adjustments budget will be tabled in Council during February 2016.

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 January 2016.

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 7,533 or 5% below the year-to-date budget projections for January 2016.

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

Operating expenditure by type

Total expenditure is 11% or R 17,006 million, below year-to-date budget projections for January 2016. The variance can be attributed to the Eskom bulk electricity account for January 2016 amounting to R 3,884 million that will only be paid in February 2016 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 9,414 million, or 44%, 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 5,429 million during December resulting in a closing balance of R 48,817 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for January 2016.

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 - M07 January									
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	46	26,234	26,548	(314)	-1%	26,807
Service charges	88,399	103,838	103,838	9,828	60,618	60,572	46	0%	103,838
Investment revenue	1,893	1,240	1,240	553	870	723	147	20%	1,240
Transfers recognised - operational	76,782	98,681	101,141	933	55,429	58,999	(3,570)	-6%	101,141
Other own revenue	60,142	26,611	26,611	1,799	11,681	15,523	(3,842)	-25%	26,611
Total Revenue (excluding capital transfers and contributions)	252,273	257,177	259,637	13,160	154,833	162,366	(7,533)	-5%	259,637
Employee costs	73,426	81,529	81,529	7,185	45,508	47,559	(2,051)	-4%	81,529
Remuneration of Councillors	4,356	4,776	4,776	501	2,683	2,786	(103)	-4%	4,776
Depreciation & asset impairment	18,215	16,064	16,064	1,339	9,371	9,371	0	0%	16,064
Finance charges	4,453	1,539	1,539	10	892	898	(6)	-1%	1,539
Materials and bulk purchases	61,501	85,609	85,609	4,717	39,059	49,939	(10,880)	-22%	85,609
Transfers and grants	64	60	60	-	30	35	(5)	-15%	60
Other expenditure	96,845	79,138	81,598	3,696	43,638	47,599	(3,961)	-8%	81,598
Total Expenditure	258,861	268,715	271,175	17,448	141,180	158,185	(17,006)	-11%	271,175
Surplus/(Deficit)	(6,588)	(11,538)	(11,538)	(4,288)	13,654	4,181	9,473	227%	(11,538)
Transfers recognised - capital	37,652	16,643	17,938	1,516	8,390	10,464	(2,074)	-20%	17,938
Contributions & Contributed assets	52,296	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	83,361	5,105	6,400	(2,772)	22,043	14,645	7,399	51%	6,400
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	83,361	5,105	6,400	(2,772)	22,043	14,645	7,399	51%	6,400
Capital expenditure & funds sources									
Capital expenditure	92,797	20,024	21,319	1,718	9,414	12,436	(3,022)	-24%	21,319
Capital transfers recognised	37,652	16,643	17,938	1,516	8,390	10,464	(2,074)	-20%	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	202	659	1,972	(1,313)	-67%	3,381
Total sources of capital funds	92,797	20,024	21,319	1,718	9,414	12,436	(3,022)	-24%	21,319
Financial position									
Total current assets	66,873	44,660	44,660	-	195,435	-	-	-	44,660
Total non current assets	469,734	420,403	421,698	-	468,518	-	-	-	421,698
Total current liabilities	57,050	37,342	37,342	-	67,726	-	-	-	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	-	448,776	-	-	-	382,474
Cash flows									
Net cash from (used) operating	42,284	22,347	22,347	(3,706)	45,899	13,035	(32,864)	-252%	22,347
Net cash from (used) investing	(38,337)	(20,024)	(21,319)	(1,718)	(9,414)	(12,436)	(3,022)	24%	(21,319)
Net cash from (used) financing	(2,768)	(1,978)	(1,978)	(4)	(785)	(1,154)	(369)	32%	(1,978)
Cash/cash equivalents at the month/year end	13,116	9,435	8,140	-	48,817	8,536	(40,281)	-472%	12,166
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	14,858	2,841	3,294	45,213	-	-	-	-	66,207
Creditors Age Analysis									
Total Creditors	6,328	400	60	7	0	1	53	-	6,849

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) - M07 January										
Description	Ref	2014/15			Budget Year 2015/16					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
Governance and administration		116,353	64,754	66,932	1,813	65,772	49,955	15,817	32%	66,932
Executive and council		25,594	29,448	29,448	768	32,542	17,178	15,364	89%	29,448
Budget and treasury office		37,887	34,972	36,346	838	32,571	32,113	458	1%	36,346
Corporate services		52,872	335	1,139	208	659	664	(5)	-1%	1,139
Community and public safety		57,860	48,263	49,263	1,636	22,187	28,737	(6,550)	-23%	49,263
Community and social services		6,403	6,332	7,331	531	3,982	4,277	(294)	-7%	7,331
Sport and recreation		2,083	3,547	3,547	290	642	2,069	(1,426)	-69%	3,547
Public safety		45,995	16,183	16,183	804	5,779	9,440	(3,661)	-39%	16,183
Housing		3,380	22,203	22,203	12	11,783	12,951	(1,168)	-9%	22,203
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		13,249	5,072	5,649	(246)	2,621	3,295	(675)	-20%	5,649
Planning and development		494	402	979	26	209	571	(362)	-63%	979
Road transport		12,755	4,670	4,670	(272)	2,412	2,724	(312)	-11%	4,670
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		154,760	155,731	155,731	11,473	72,644	90,843	(18,199)	-20%	155,731
Electricity		95,699	99,736	99,736	7,025	45,702	58,179	(12,477)	-21%	99,736
Water		25,391	24,109	24,109	1,845	8,985	14,064	(5,079)	-36%	24,109
Waste water management		25,990	23,413	23,413	2,065	13,822	13,657	164	1%	23,413
Waste management		7,680	8,473	8,473	539	4,135	4,943	(808)	-16%	8,473
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	342,222	273,820	277,575	14,676	163,223	172,830	(9,607)	-6%	277,575
Expenditure - Standard										
Governance and administration		47,150	47,328	49,202	3,917	27,466	28,701	(1,235)	-4%	49,202
Executive and council		14,372	15,494	15,494	1,246	8,322	9,038	(716)	-8%	15,494
Budget and treasury office		17,672	17,477	18,852	1,332	10,607	10,997	(390)	-4%	18,852
Corporate services		15,107	14,356	14,856	1,339	8,537	8,666	(129)	-1%	14,856
Community and public safety		63,250	54,547	55,066	2,656	30,982	32,122	(1,140)	-4%	55,066
Community and social services		7,663	9,792	10,312	1,003	5,660	6,015	(355)	-6%	10,312
Sport and recreation		6,244	7,566	7,566	630	4,421	4,414	7	0%	7,566
Public safety		44,839	13,867	13,867	929	8,444	8,089	355	4%	13,867
Housing		4,504	23,321	23,321	96	12,457	13,604	(1,147)	-8%	23,321
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		23,159	28,345	28,411	1,989	14,290	16,573	(2,283)	-14%	28,411
Planning and development		4,115	4,846	4,912	370	2,541	2,865	(324)	-11%	4,912
Road transport		19,043	23,499	23,499	1,618	11,749	13,708	(1,959)	-14%	23,499
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		124,975	138,098	138,098	8,842	68,233	80,557	(12,325)	-15%	138,098
Electricity		80,041	93,387	93,387	5,562	42,838	54,476	(11,638)	-21%	93,387
Water		20,486	22,160	22,160	1,555	12,281	12,927	(646)	-5%	22,160
Waste water management		8,216	9,017	9,017	702	5,140	5,260	(120)	-2%	9,017
Waste management		16,231	13,535	13,535	1,022	7,974	7,895	78	1%	13,535
Other		328	397	397	44	208	232	(24)	-10%	397
Total Expenditure - Standard	3	258,861	268,715	271,175	17,448	141,180	158,185	(17,006)	-11%	271,175
Surplus/ (Deficit) for the year		83,361	5,105	6,400	(2,772)	22,043	14,645	7,399	51%	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) - M07 January										
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	39	107	276.6%	66
Vote 2 - Director: Corporate Service		82,241	35,321	37,124	1,256	35,755	21,656	14,100	65.1%	37,124
Vote 3 - Director: Financial Services		37,923	34,386	35,760	846	32,607	31,771	835	2.6%	35,760
Vote 4 - Director: Engineering Services		66,276	55,725	56,236	3,988	25,985	32,804	(6,820)	-20.8%	56,236
Vote 5 - Director: Community Services		59,016	48,653	48,653	1,562	23,028	28,381	(5,352)	-18.9%	48,653
Vote 6 - Director: Electrical Services		95,699	99,736	99,736	7,025	45,702	58,179	(12,477)	-21.4%	99,736
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	342,222	273,820	277,575	14,676	163,223	172,830	(9,607)	-5.6%	277,575
Expenditure by Vote	1									
Vote 1 - Municipal Manager		3,866	3,808	3,875	251	2,075	2,260	(185)	-8.2%	3,875
Vote 2 - Director: Corporate Service		25,862	28,170	29,189	2,571	15,010	17,027	(2,017)	-11.8%	29,189
Vote 3 - Director: Financial Services		17,752	17,656	19,031	1,345	10,694	11,101	(407)	-3.7%	19,031
Vote 4 - Director: Engineering Services		61,984	71,342	71,342	5,164	38,922	41,616	(2,694)	-6.5%	71,342
Vote 5 - Director: Community Services		69,357	54,351	54,351	2,555	31,641	31,705	(64)	-0.2%	54,351
Vote 6 - Director: Electrical Services		80,041	93,387	93,387	5,562	42,838	54,476	(11,638)	-21.4%	93,387
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	258,861	268,715	271,175	17,448	141,180	158,185	(17,006)	-10.8%	271,175
Surplus/ (Deficit) for the year	2	83,361	5,105	6,400	(2,772)	22,043	14,645	7,399	50.5%	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) - M07 January										
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)	25,934	26,187	(252)	-1%	26,187
Property rates - penalties & collection charges		474	620	620	47	300	362	(62)	-17%	620
Service charges - electricity revenue		57,777	71,893	71,893	6,582	40,181	41,938	(1,757)	-4%	71,893
Service charges - water revenue		13,386	13,147	13,147	1,839	8,592	7,669	923	12%	13,147
Service charges - sanitation revenue		11,288	12,416	12,416	908	7,947	7,242	704	10%	12,416
Service charges - refuse revenue		5,947	6,383	6,383	500	3,899	3,723	176	5%	6,383
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,678	1,146	1,146	112	659	668	(9)	-1%	1,146
Interest earned - external investments		1,893	1,240	1,240	553	870	723	147	20%	1,240
Interest earned - outstanding debtors		1,969	2,135	2,135	191	1,131	1,245	(115)	-9%	2,135
Dividends received		-	-	-	-	-	-	-	-	-
Fines		45,969	16,135	16,135	729	5,832	9,412	(3,580)	-38%	16,135
Licences and permits		539	588	588	128	311	343	(32)	-9%	588
Agency services		609	670	670	47	370	391	(21)	-5%	670
Transfers recognised - operational		76,782	98,681	101,141	933	55,429	58,999	(3,570)	-6%	101,141
Other revenue		9,379	5,937	5,937	592	3,378	3,463	(85)	-2%	5,937
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		252,273	257,177	259,637	13,160	154,833	162,366	(7,533)	-5%	259,637
Expenditure By Type										
Employee related costs		73,426	81,529	81,529	7,185	45,508	47,559	(2,051)	-4%	81,529
Remuneration of councillors		4,356	4,776	4,776	501	2,683	2,786	(103)	-4%	4,776
Debt impairment		40,121	7,191	7,191	425	2,972	4,195	(1,222)	-29%	7,191
Depreciation & asset impairment		18,215	16,064	16,064	1,339	9,371	9,371	0	0%	16,064
Finance charges		4,453	1,539	1,539	10	892	898	(6)	-1%	1,539
Bulk purchases		43,358	57,255	57,255	3,767	29,096	33,399	(4,303)	-13%	57,255
Other materials		18,143	28,355	28,355	949	9,963	16,540	(6,577)	-40%	28,355
Contracted services		7,999	4,751	4,751	118	4,533	2,771	1,762	64%	4,751
Transfers and grants		64	60	60	-	30	35	(5)	-15%	60
Other expenditure		47,883	67,196	69,656	3,154	36,133	40,633	(4,500)	-11%	69,656
Loss on disposal of PPE		841	-	-	-	-	-	-	-	-
Total Expenditure		258,861	268,715	271,175	17,448	141,180	158,185	(17,006)	-11%	271,175
Surplus/(Deficit)		(6,588)	(11,538)	(11,538)	(4,288)	13,654	4,181	9,473	0	(11,538)
Transfers recognised - capital		37,652	16,643	17,938	1,516	8,390	10,464	(2,074)	(0)	17,938
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		52,296	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		83,361	5,105	6,400	(2,772)	22,043	14,645			6,400
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		83,361	5,105	6,400	(2,772)	22,043	14,645			6,400
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		83,361	5,105	6,400	(2,772)	22,043	14,645			6,400
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		83,361	5,105	6,400	(2,772)	22,043	14,645			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) - M07 January										
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	-	-	23	(23)	-100%	40
Vote 2 - Director: Corporate Service		53,737	726	1,510	237	668	881	(213)	-24%	1,510
Vote 3 - Director: Financial Services		243	63	63	1	9	37	(27)	-74%	63
Vote 4 - Director: Engineering Services		25,786	17,373	17,883	1,480	8,570	10,432	(1,862)	-18%	17,883
Vote 5 - Director: Community Services		301	779	779	-	19	455	(436)	-96%	779
Vote 6 - Director: Electrical Services		12,726	1,043	1,043	-	148	609	(461)	-76%	1,043
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	92,797	20,024	21,319	1,718	9,414	12,436	(3,022)	-24%	21,319
Total Capital Expenditure		92,797	20,024	21,319	1,718	9,414	12,436	(3,022)	-24%	21,319
Capital Expenditure - Standard Classification										
Governance and administration		53,472	923	1,227	250	318	716	(397)	-55%	1,227
Executive and council		11	181	181	-	-	105	(105)	-100%	181
Budget and treasury office		195	53	53	1	9	31	(21)	-69%	53
Corporate services		53,266	690	993	248	309	579	(270)	-47%	993
Community and public safety		1,029	2,762	3,242	263	956	1,891	(935)	-49%	3,242
Community and social services		522	105	585	20	453	341	112	33%	585
Sport and recreation		337	2,470	2,470	243	487	1,441	(954)	-66%	2,470
Public safety		166	175	175	-	16	102	(86)	-84%	175
Housing		5	13	13	-	-	7	(7)	-100%	13
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,059	2,427	2,938	-	1,571	1,714	(143)	-8%	2,938
Planning and development		15	20	531	-	13	310	(296)	-96%	531
Road transport		8,044	2,407	2,407	-	1,557	1,404	153	11%	2,407
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		30,237	13,913	13,913	1,206	6,569	8,116	(1,547)	-19%	13,913
Electricity		12,726	1,043	1,043	-	148	609	(461)	-76%	1,043
Water		1,539	4,016	4,016	120	642	2,343	(1,701)	-73%	4,016
Waste water management		15,841	8,358	8,358	1,086	5,779	4,876	904	19%	8,358
Waste management		130	495	495	-	-	289	(289)	-100%	495
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	92,797	20,024	21,319	1,718	9,414	12,436	(3,022)	-24%	21,319
Funded by:										
National Government		24,233	16,613	16,613	1,329	7,715	9,691	(1,975)	-20%	16,613
Provincial Government		13,419	30	1,325	187	674	773	(99)	-13%	1,325
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		37,652	16,643	17,938	1,516	8,390	10,464	(2,074)	-20%	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	202	659	1,972	(1,313)	-67%	3,381
Total Capital Funding		92,797	20,024	21,319	1,718	9,414	12,436	(3,022)	-24%	21,319

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M07 January						
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	38,829	3,004
Consumer debtors		40,759	32,252	32,252	77,093	32,252
Other debtors		8,073	4,815	4,815	75,665	4,815
Current portion of long-term receivables		-	-	-	-	-
Inventory		2,992	3,638	3,638	3,836	3,638
Total current assets		66,873	44,660	44,660	195,435	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	456,643	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	468,518	421,698
TOTAL ASSETS		536,607	465,063	466,358	663,953	466,358
LIABILITIES						
Current liabilities						
Bank overdraft		1,932	-	-	8,371	-
Borrowing		3,764	3,953	3,953	3,102	3,953
Consumer deposits		1,227	1,374	1,374	1,251	1,374
Trade and other payables		37,747	23,996	23,996	45,280	23,996
Provisions		12,380	8,019	8,019	9,722	8,019
Total current liabilities		57,050	37,342	37,342	67,726	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	215,177	83,884
NET ASSETS	2	435,119	381,179	382,474	448,776	382,474
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		419,369	369,864	371,158	433,022	371,158
Reserves		15,750	11,315	11,315	15,753	11,315
TOTAL COMMUNITY WEALTH/EQUITY	2	435,119	381,179	382,474	448,776	382,474

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M07 January										
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	10,638	86,816	86,979	(163)	0%	149,107
Government - operating		80,471	98,681	98,681	576	73,166	57,564	15,602	27%	98,681
Government - capital		37,652	16,643	16,643	20	12,825	9,708	3,116	32%	16,643
Interest		3,861	3,375	3,375	744	1,730	1,969	(239)	-12%	3,375
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(191,033)	(243,861)	(243,861)	(15,674)	(127,915)	(142,252)	(14,337)	10%	(243,861)
Finance charges		(4,453)	(1,539)	(1,539)	(10)	(692)	(898)	(206)	23%	(1,539)
Transfers and Grants		(64)	(60)	(60)	-	(30)	(35)	(5)	15%	(60)
NET CASH FROM/(USED) OPERATING ACTIVITIES		42,284	22,347	22,347	(3,706)	45,899	13,035	(32,864)	-252%	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)	(1,718)	(9,414)	(12,436)	(3,022)	24%	(21,319)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(38,337)	(20,024)	(21,319)	(1,718)	(9,414)	(12,436)	(3,022)	24%	(21,319)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		790	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	5	21	-	21	#DIV/0!	-
Payments										
Repayment of borrowing		(3,558)	(1,978)	(1,978)	(8)	(806)	(1,154)	(348)	30%	(1,978)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2,768)	(1,978)	(1,978)	(4)	(785)	(1,154)	(369)	32%	(1,978)
NET INCREASE/ (DECREASE) IN CASH HELD		1,179	345	(950)	(5,429)	35,701	(554)			(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		48,817	8,536			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 - M07 January													
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	1,967	710	284	2,612	-	-	-	-	5,572	2,612	-	386
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,795	507	118	1,128	-	-	-	-	6,547	1,128	-	148
Receivables from Non-exchange Transactions - Property Rates	1400	1,500	445	295	5,040	-	-	-	-	7,280	5,040	-	593
Receivables from Exchange Transactions - Waste Water Management	1500	1,077	522	399	8,435	-	-	-	-	10,433	8,435	-	1,068
Receivables from Exchange Transactions - Waste Management	1600	581	323	266	5,485	-	-	-	-	6,655	5,485	-	771
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	3	2	74	-	-	-	-	85	74	-	7
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	4,932	332	1,931	22,440	-	-	-	-	29,635	22,440	-	-
Total By Income Source	2000	14,858	2,841	3,294	45,213	-	-	-	-	66,207	45,213	-	2,972
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	743	264	82	942	-	-	-	-	2,031	942	-	-
Commercial	2300	1,529	261	600	1,562	-	-	-	-	3,952	1,562	-	2,972
Households	2400	11,157	2,029	2,143	38,912	-	-	-	-	54,241	38,912	-	-
Other	2500	1,430	287	469	3,797	-	-	-	-	5,983	3,797	-	-
Total By Customer Group	2600	14,858	2,841	3,294	45,213	-	-	-	-	66,207	45,213	-	2,972

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January										
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	3,884	-	-	-	-	-	-	-	3,884
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	909	-	-	-	-	-	-	-	909
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,534	400	60	7	0	1	53	-	2,055
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	6,328	400	60	7	0	1	53	-	6,849

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 - M07 January									
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							11,456	(335)	11,121
Standard Bank							7,356	0	7,356
ABSA Bank							6,832	(159)	6,673
Nedbank							14,340	(660)	13,680
Municipality sub-total					-		39,983	(1,155)	38,829
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		39,983	(1,155)	38,829

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 - M07 January										
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	41,844	15,189	36.3%	71,733
Local Government Equitable Share		38,990	44,160	44,160	-	33,120	25,760	7,360	28.6%	44,160
Finance Management		1,600	1,600	1,600	-	1,600	933	667	71.4%	1,600
Municipal Systems Improvement		934	930	930	-	930	543	388	71.4%	930
EPWP Incentive		1,834	1,743	1,743	-	1,220	1,017	203	20.0%	1,743
Energy Efficiency and Demand Management		4,000	8,000	8,000	-	5,000	4,667	333	7.1%	8,000
Integrated National Electrification Programme		27,500	15,000	15,000	-	15,000	8,750	6,250	71.4%	15,000
Municipal Infrastructure Grant (MIG)	3	305	300	300	-	163	175	(12)	-6.9%	300
Accelerated Community Water Supply (ACIP) - DWAF		1,000	-	-	-	-	-	-		-
Provincial Government:		24,935	26,948	26,948	576	15,656	15,720	(64)	-0.4%	26,948
Human Settlements Development Grant		15,889	22,080	22,080	-	11,723	12,880	(1,157)	-9.0%	22,080
Library Service		4,451	4,570	4,570	290	3,337	2,666	671	25.2%	4,570
Community Development Workers (CDW)		192	198	198	36	234	116	119	102.6%	198
Thusong Service Centres Grant	4	222	100	100	-	100	58	42	71.4%	100
Western Cape Financial Management Support Grant		2,487	-	-	250	262	-	262	#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	576	73,166	57,564	15,602	27.1%	98,681
Capital Transfers and Grants										
National Government:		16,440	16,613	16,613	20	12,825	9,691	3,134	32.3%	16,613
Municipal Infrastructure Grant (MIG)		16,440	13,347	13,347	-	12,671	7,786	4,885	62.7%	13,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	3,266	20	154	1,905	(1,752)	-91.9%	3,266
Provincial Government:		-	30	30	-	-	18	(18)	-100.0%	30
Maintenance and Construction of Transport Infrastructure		-	30	30	-	-	18	(18)	-100.0%	30
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	16,440	16,643	16,643	20	12,825	9,708	3,116	32.1%	16,643
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	118,124	115,324	115,324	596	85,990	67,272	18,718	27.8%	115,324

8.2 Supporting Table SC7 (1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January										
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	203	39,977	41,844	(1,867)	-4.5%	71,733
Local Government Equitable Share		38,990	44,160	44,160	-	33,120	25,760	7,360	28.6%	44,160
Finance Management		1,420	1,600	1,600	40	1,031	933	98	10.5%	1,600
Municipal Systems Improvement		719	930	930	71	209	543	(334)	-61.5%	930
EPWP Incentive		1,834	1,743	1,743	(235)	1,150	1,017	134	13.1%	1,743
Energy Efficiency and Demand Management		3,648	8,000	8,000	-	2,216	4,667	(2,451)	-52.5%	8,000
Integrated National Electrification Programme		19,031	15,000	15,000	305	2,107	8,750	(6,643)	-75.9%	15,000
Municipal Infrastructure Grant (MIG)		271	300	300	22	143	175	(32)	-18.2%	300
Accelerated Community Water Supply (ACIP) - DWAF		888	-	-	-	-	-	-	-	-
Provincial Government:		9,395	26,948	26,948	340	14,255	15,720	(1,465)	-9.3%	26,948
Human Settlements Development Grant		3,196	22,080	22,080	-	11,723	12,880	(1,157)	-9.0%	22,080
Library Service		3,585	4,570	4,570	303	2,356	2,666	(310)	-11.6%	4,570
Community Development Workers (CDW)		304	198	198	37	175	116	60	51.8%	198
Thusong Service Centres Grant		-	100	100	-	-	58	(58)	-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	-	-	0	10	-	10	#DIV/0!	-
ESKOM		226	-	-	0	10	-	10	#DIV/0!	-
Total operating expenditure of Transfers and Grants:		76,782	98,681	98,681	543	54,242	57,564	(3,322)	-5.8%	98,681
Capital expenditure of Transfers and Grants										
National Government:		24,233	16,613	16,613	1,329	7,715	9,691	(1,975)	-20.4%	16,613
Municipal Infrastructure Grant (MIG)		14,439	13,347	13,347	1,329	7,469	7,786	(317)	-4.1%	13,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	3,266	-	135	1,905	(1,770)	-92.9%	3,266
Finance Management		40	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		9,735	-	-	-	112	-	112	#DIV/0!	-
RBIG		19	-	-	-	-	-	-	-	-
Provincial Government:		13,419	30	30	-	-	18	(18)	-100.0%	30
Department of Transport and Public Works		-	30	30	-	-	18	(18)	-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	1,329	7,715	9,708	(1,993)	-20.5%	16,643
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		114,435	115,324	115,324	1,872	61,957	67,272	(5,315)	-7.9%	115,324

8.2 Supporting Table SC7 (2) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M07 January						
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	79	155	27	15.0%
Local Government Equitable Share		-	-	-	-	
Finance Management		-	-	-	-	
Municipal Systems Improvement		182	79	155	27	15.0%
EPWP Incentive		-	-	-	-	
Energy Efficiency and Demand Management		-	-	-	-	
Integrated National Electrification Programme		-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
Provincial Government:		2,278	311	1,033	1,245	54.7%
Library Service		297	-	-	297	100.0%
Financial Management Support Grant		1,192	109	597	595	49.9%
Department Local Government		788	198	431	357	45.3%
Housing Consumer Education Programme		-	4	4	(4)	#DIV/0!
District Municipality:		-	-	-	-	
Central Karoo District Municipality		-	-	-	-	
Other grant providers:		-	-	-	-	
ESKOM		-	-	-	-	
Total operating expenditure of Approved Roll-overs		2,460	390	1,188	1,272	51.7%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
Accelerated Community Water Supply (ACIP) - DWAF		-	-	-	-	
Provincial Government:		1,295	187	674	761	58.8%
Library Service		480	20	450	30	6.2%
Department Local Government		815	31	83	732	89.8%
Financial Management Support Grant		-	136	141	-	
District Municipality:		-	-	-	-	
[insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
[insert description]		-	-	-	-	
Total capital expenditure of Approved Roll-overs		1,295	187	674	761	58.8%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		3,755	577	1,862	2,034	54.2%

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 - M07 January										
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	372	1,913	1,918	(6)	0%	3,289
Pension and UIF Contributions		289	251	251	27	180	147	33	23%	251
Medical Aid Contributions		41	46	46	4	26	27	(1)	-4%	46
Motor Vehicle Allowance		676	790	790	75	409	461	(52)	-11%	790
Cellphone Allowance		318	400	400	23	157	234	(77)	-33%	400
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		4,356	4,776	4,776	501	2,683	2,786	(103)	-4%	4,776
% increase	4		9.6%	9.6%						9.6%
Senior Managers of the Municipality										
Basic Salaries and Wages		3,910	4,724	4,724	324	2,401	2,756	(354)	-13%	4,724
Pension and UIF Contributions		546	562	562	49	336	328	8	2%	562
Medical Aid Contributions		26	27	27	2	16	16	0	1%	27
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		392	513	513	-	-	299	(299)	-100%	513
Motor Vehicle Allowance		423	444	444	45	283	259	24	9%	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	3,093	3,657	(564)	-15%	6,270
% increase	4		18.4%	18.4%						18.4%
Other Municipal Staff										
Basic Salaries and Wages		53,367	58,050	58,050	5,027	32,535	33,862	(1,328)	-4%	58,050
Pension and UIF Contributions		7,461	9,494	9,494	665	4,634	5,538	(904)	-16%	9,494
Medical Aid Contributions		1,159	1,255	1,255	117	741	732	10	1%	1,255
Overtime		3,196	1,935	1,935	463	1,593	1,129	464	41%	1,935
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,285	1,618	1,618	152	791	944	(153)	-16%	1,618
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		271	270	270	76	521	157	363	231%	270
Other benefits and allowances		116	1,197	1,197	121	853	698	155	22%	1,197
Payments in lieu of leave		622	200	200	16	131	117	14	12%	200
Long service awards		647	310	310	60	184	181	3	2%	310
Post-retirement benefit obligations	2	4	931	931	69	432	543	(111)	-20%	931
Sub Total - Other Municipal Staff		68,128	75,260	75,260	6,765	42,415	43,902	(1,487)	-3%	75,260
% increase	4		10.5%	10.5%						10.5%
Total Parent Municipality		77,782	86,305	86,305	7,686	48,191	50,345	(2,154)	-4%	86,305
			11.0%	11.0%						11.0%
TOTAL SALARY, ALLOWANCES & BENEFITS		77,782	86,305	86,305	7,686	48,191	50,345	(2,154)	-4%	86,305
% increase	4		11.0%	11.0%						11.0%
TOTAL MANAGERS AND STAFF		73,426	81,529	81,529	7,185	45,508	47,559	(2,051)	-4%	81,529

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January									
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	1,718	9,414	12,436	3,022	24.3%	44%
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	9,414					

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

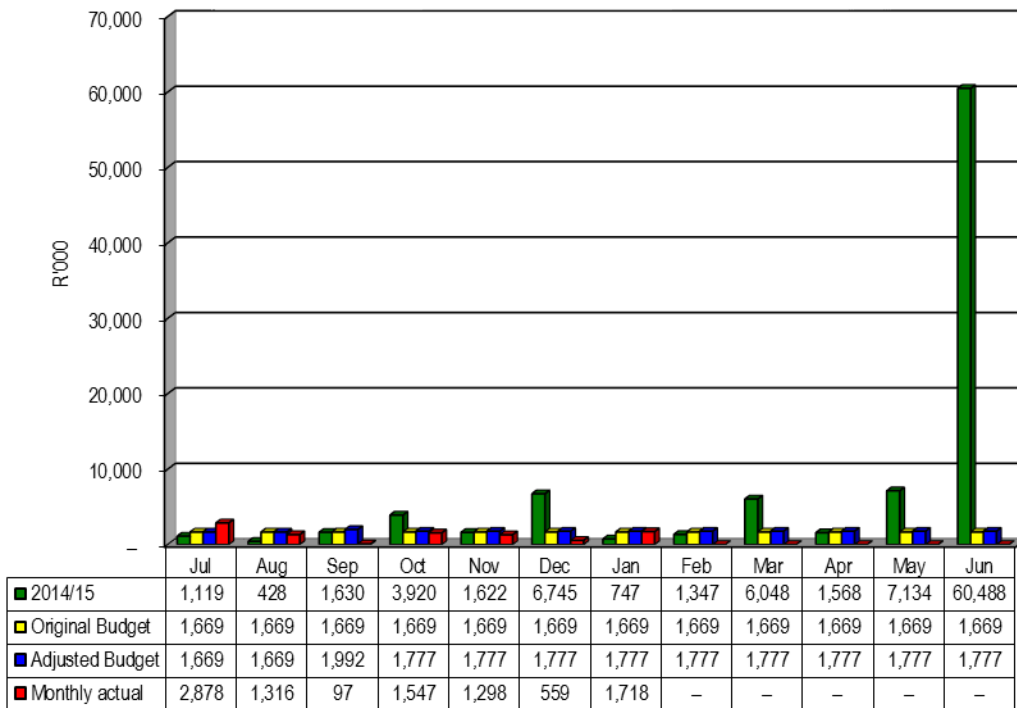
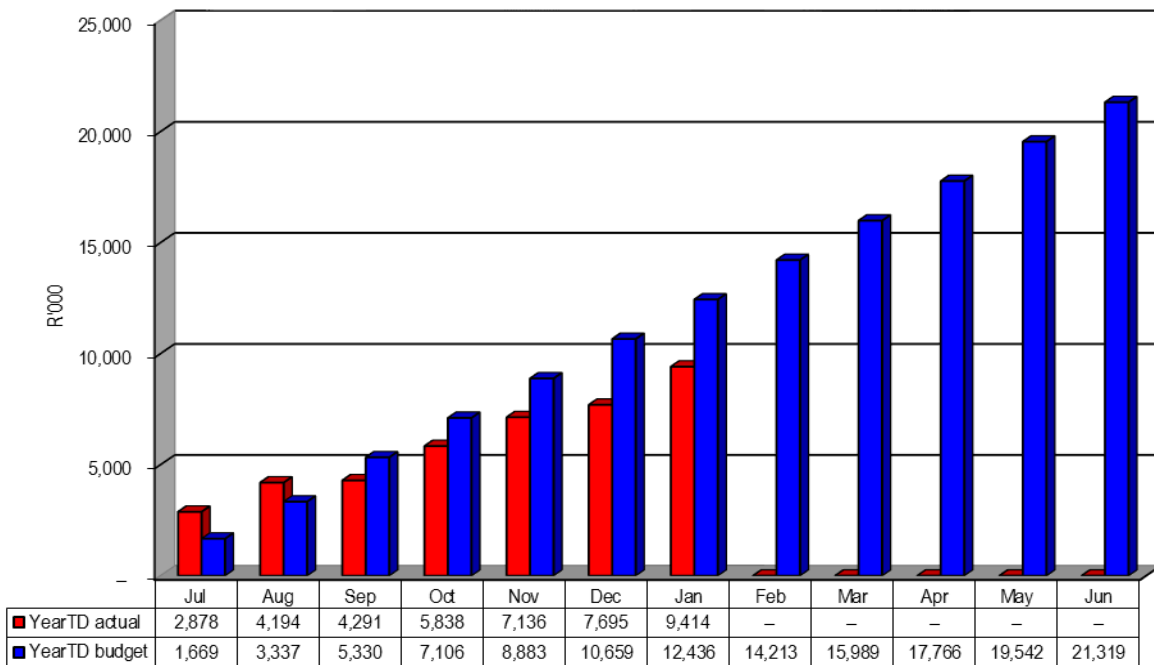


Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target



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 - M07 January										
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	1,186	8,011	8,877	867	9.8%	15,218
Infrastructure - Road transport		7,999	2,220	2,220	-	1,518	1,295	(223)	-17.2%	2,220
Roads, Pavements & Bridges		7,648	2,220	2,220	-	1,518	1,295	(223)	-17.2%	2,220
Storm water		351	-	-	-	-	-	-	-	-
Infrastructure - Electricity		11,827	975	975	-	112	569	457	80.3%	975
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		11,827	975	975	-	112	569	457	80.3%	975
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1,878	3,266	3,266	100	601	1,905	1,304	68.5%	3,266
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		1,878	3,266	3,266	100	601	1,905	1,304	68.5%	3,266
Infrastructure - Sanitation		15,606	8,288	8,288	1,086	5,779	4,835	(945)	-19.5%	8,288
Reticulation		15,606	8,288	8,288	1,086	5,779	4,835	(945)	-19.5%	8,288
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		130	469	469	-	-	274	274	100.0%	469
Waste Management		130	469	469	-	-	274	274	100.0%	469
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		336	2,400	2,880	243	865	1,680	815	48.5%	2,880
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	243	438	-	(438)	#DIV/0!	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	480	-	427	280	(147)	-52.5%	480
Recreational facilities		336	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	2,400	2,400	-	-	1,400	1,400	100.0%	2,400
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		54,877	2,406	3,221	289	538	1,879	1,340	71.3%	3,221
General vehicles		968	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		331	599	599	20	215	350	135	38.5%	599
Computers - hardware/equipment		699	549	1,364	-	-	796	796	100.0%	1,364
Furniture and other office equipment		880	421	421	239	248	246	(2)	-0.7%	421
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		52,000	-	-	31	76	-	(76)	#DIV/0!	-
Other Buildings		-	136	136	-	-	79	79	100.0%	136
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	700	700	-	-	408	408	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	1,718	9,414	12,436	3,022	24.3%	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 - M07 January										
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	368	3,865	6,416	2,551	39.8%	10,999
Infrastructure - Road transport		-	3,808	3,808	127	1,338	2,221	883	39.8%	3,808
Roads, Pavements & Bridges		-	3,755	3,755	126	1,319	2,190	871	39.8%	3,755
Storm water		-	53	53	2	19	31	12	39.8%	53
Infrastructure - Electricity		-	3,199	3,199	107	1,124	1,866	742	39.8%	3,199
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	3,032	3,032	102	1,065	1,768	703	39.8%	3,032
Street Lighting		-	167	167	6	59	98	39	39.8%	167
Infrastructure - Water		-	1,998	1,998	67	702	1,166	463	39.8%	1,998
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	864	864	29	304	504	200	39.8%	864
Reticulation		-	1,134	1,134	38	398	661	263	39.8%	1,134
Infrastructure - Sanitation		-	716	716	24	252	418	166	39.8%	716
Reticulation		-	163	163	5	57	95	38	39.8%	163
Sewerage purification		-	552	552	18	194	322	128	39.8%	552
Infrastructure - Other		-	1,279	1,279	43	449	746	297	39.8%	1,279
Waste Management		-	1,279	1,279	43	449	746	297	39.8%	1,279
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	2,745	2,745	92	964	1,601	637	39.8%	2,745
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	385	385	13	135	225	89	39.8%	385
Community halls		-	175	175	6	62	102	41	39.8%	175
Libraries		-	388	388	13	136	227	90	39.8%	388
Recreational facilities		-	636	636	21	223	371	148	39.8%	636
Fire, safety & emergency		-	569	569	19	200	332	132	39.8%	569
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	75	75	3	26	44	17	39.8%	75
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	516	516	17	181	301	120	39.8%	516
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	14,611	14,611	489	5,134	8,523	3,389	39.8%	14,611
General vehicles		-	5,471	5,471	183	1,922	3,192	1,269	39.8%	5,471
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	1,640	1,640	55	576	957	381	39.8%	1,640
Computers - hardware/equipment		-	264	264	9	93	154	61	39.8%	264
Furniture and other office equipment		-	777	777	26	273	453	180	39.8%	777
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	5,854	5,854	196	2,057	3,415	1,358	39.8%	5,854
Other Buildings		-	604	604	20	212	352	140	39.8%	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	949	9,963	16,540	6,577	39.8%	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 - M07 January										
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	7,418	7,418			12,717
Infrastructure - Road transport		4,959	5,606	5,606	467	3,270	3,270			5,606
Roads, Pavements & Bridges		3,418	3,838	3,838	320	2,239	2,239			3,838
Storm water		1,541	1,768	1,768	147	1,031	1,031			1,768
Infrastructure - Electricity		1,952	2,096	2,096	175	1,222	1,222			2,096
Generation		-	-	-	-	-	-			-
Transmission & Reticulation		1,952	2,096	2,096	175	1,222	1,222			2,096
Street Lighting		-	-	-	-	-	-			-
Infrastructure - Water		2,193	2,873	2,873	239	1,676	1,676			2,873
Dams & Reservoirs		-	-	-	-	-	-			-
Water purification		2,193	2,576	2,576	215	1,503	1,503			2,576
Reticulation		-	297	297	25	173	173			297
Infrastructure - Sanitation		1,632	1,962	1,962	164	1,145	1,145			1,962
Reticulation		1,632	1,962	1,962	164	1,145	1,145			1,962
Sewerage purification		-	-	-	-	-	-			-
Infrastructure - Other		274	179	179	15	105	105			179
Waste Management		274	179	179	15	105	105			179
Transportation		-	-	-	-	-	-			-
Gas		-	-	-	-	-	-			-
Other		-	-	-	-	-	-			-
Community		441	586	586	49	342	342			586
Parks & gardens		-	-	-	-	-	-			-
Sportsfields & stadia		-	187	187	16	109	109			187
Swimming pools		-	-	-	-	-	-			-
Community halls		281	351	351	29	205	205			351
Libraries	6	6	7	7	1	4	4			7
Recreational facilities		154	-	-	-	-	-			-
Fire, safety & emergency		-	-	-	-	-	-			-
Security and policing		-	-	-	-	-	-			-
Buses		-	-	-	-	-	-			-
Clinics		-	-	-	-	-	-			-
Museums & Art Galleries		-	37	37	3	22	22			37
Cemeteries	0	0	0	0	0	0	0			0
Social rental housing		-	-	-	-	-	-			-
Other		-	3	3	0	2	2			3
Heritage assets		-	-	-	-	-	-			-
Buildings		-	-	-	-	-	-			-
Other		-	-	-	-	-	-			-
Investment properties		266	-	-	-	-	-			-
Housing development		266	-	-	-	-	-			-
Other		-	-	-	-	-	-			-
Other assets		3,231	2,711	2,711	226	1,582	1,582			2,711
General v vehicles		1,971	1,799	1,799	150	1,050	1,050			1,799
Specialised vehicles		-	-	-	-	-	-			-
Plant & equipment		154	183	183	15	107	107			183
Computers - hardware/equipment		230	234	234	20	137	137			234
Furniture and other office equipment		413	287	287	24	167	167			287
Abattoirs		-	-	-	-	-	-			-
Markets		-	-	-	-	-	-			-
Civic Land and Buildings		-	-	-	-	-	-			-
Other Buildings		433	208	208	17	121	121			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	29	29			50
Computers - software & programming		97	50	50	4	29	29			50
Other		-	-	-	-	-	-			-
Total Depreciation		15,044	16,064	16,064	1,339	9,371	9,371			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.