

# **BEAUFORT WEST MUNICIPALITY**



## **Monthly Budget Statement FOR THE MONTH ENDING February 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 February 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 were tabled in Council during February 2016 and approved.

### ***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 February 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 28,853 or 14% below the year-to-date adjusted budget projections for February 2016.

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

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

Total expenditure is 18% or R 36,702 million, below year-to-date adjusted budget projections for February 2016. The variance can be attributed to the Eskom bulk electricity account for February 2016 that will only be paid in March 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 11,334 million, or 33%, of the adjusted budget of R 34,429 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 2,576 million during February resulting in a closing balance of R 46,241 million.

Refer to Table C9 for more detail on cash flows.

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

No comments for February 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 - M08 February									
Description	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	25,057	26,807	26,807	6	26,240	26,600	(360)	-1%	26,807
Service charges	88,399	103,838	105,872	8,621	69,239	70,581	(1,342)	-2%	105,872
Investment revenue	1,893	1,240	1,240	(35)	835	827	8	1%	1,240
Transfers recognised - operational	76,782	98,681	93,826	4,658	60,087	62,551	(2,463)	-4%	93,826
Other own revenue	60,142	26,611	57,990	2,284	13,965	38,660	(24,695)	-64%	57,990
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>252,273</b>	<b>257,177</b>	<b>285,734</b>	<b>15,533</b>	<b>170,366</b>	<b>199,219</b>	<b>(28,853)</b>	<b>-14%</b>	<b>285,734</b>
Employee costs	73,426	81,529	81,281	6,002	51,509	54,187	(2,678)	-5%	81,281
Remuneration of Councillors	4,356	4,776	4,776	385	3,068	3,184	(116)	-4%	4,776
Depreciation & asset impairment	18,215	16,064	16,064	1,339	10,709	10,709	0	0%	16,064
Finance charges	4,453	1,539	1,539	25	917	1,026	(109)	-11%	1,539
Materials and bulk purchases	61,501	85,609	83,865	5,735	44,793	55,910	(11,117)	-20%	83,865
Transfers and grants	64	60	60	5	35	40	(5)	-13%	60
Other expenditure	96,845	79,138	110,571	7,398	51,036	73,714	(22,678)	-31%	110,571
<b>Total Expenditure</b>	<b>258,861</b>	<b>268,715</b>	<b>298,155</b>	<b>20,888</b>	<b>162,068</b>	<b>198,770</b>	<b>(36,702)</b>	<b>-18%</b>	<b>298,155</b>
<b>Surplus/(Deficit)</b>	<b>(6,588)</b>	<b>(11,538)</b>	<b>(12,421)</b>	<b>(5,355)</b>	<b>8,298</b>	<b>448</b>	<b>7,850</b>	<b>1750%</b>	<b>(12,421)</b>
Transfers recognised - capital	37,652	16,643	26,500	1,775	10,164	17,667	(7,502)	-42%	26,500
Contributions & Contributed assets	52,296	-	151	-	-	101	(101)	-100%	151
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>83,361</b>	<b>5,105</b>	<b>14,230</b>	<b>(3,581)</b>	<b>18,463</b>	<b>18,216</b>	<b>247</b>	<b>1%</b>	<b>14,230</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>83,361</b>	<b>5,105</b>	<b>14,230</b>	<b>(3,581)</b>	<b>18,463</b>	<b>18,216</b>	<b>247</b>	<b>1%</b>	<b>14,230</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>92,797</b>	<b>20,024</b>	<b>34,429</b>	<b>1,920</b>	<b>11,334</b>	<b>22,953</b>	<b>(11,619)</b>	<b>-51%</b>	<b>34,429</b>
Capital transfers recognised	37,652	16,643	26,500	1,775	10,164	17,667	(7,502)	-42%	26,500
Public contributions & donations	52,296	-	151	-	18	101	(83)	-82%	151
Borrowing	790	-	2,460	-	347	1,640	(1,293)	-79%	2,460
Internally generated funds	<b>2,058</b>	<b>3,381</b>	<b>5,318</b>	<b>145</b>	<b>804</b>	<b>3,545</b>	<b>(2,741)</b>	<b>-77%</b>	<b>5,318</b>
<b>Total sources of capital funds</b>	<b>92,797</b>	<b>20,024</b>	<b>34,429</b>	<b>1,920</b>	<b>11,334</b>	<b>22,953</b>	<b>(11,619)</b>	<b>-51%</b>	<b>34,429</b>
<b>Financial position</b>									
Total current assets	66,873	44,660	60,078		185,778				60,078
Total non current assets	469,734	420,403	488,203		469,099				488,203
Total current liabilities	57,050	37,342	52,520		61,734				52,520
Total non current liabilities	44,438	46,543	46,411		149,722				46,411
<b>Community wealth/Equity</b>	<b>435,119</b>	<b>381,179</b>	<b>449,350</b>		<b>443,421</b>				<b>449,350</b>
<b>Cash flows</b>									
Net cash from (used) operating	42,284	22,347	28,037	(677)	45,222	18,691	(26,531)	-142%	28,037
Net cash from (used) investing	(38,337)	(20,024)	(34,533)	(1,920)	(11,334)	(23,022)	(11,688)	51%	(34,533)
Net cash from (used) financing	(2,768)	(1,978)	(837)	21	(764)	(558)	206	-37%	(837)
<b>Cash/cash equivalents at the month/year end</b>	<b>13,116</b>	<b>9,435</b>	<b>5,783</b>	<b>-</b>	<b>46,241</b>	<b>8,228</b>	<b>(38,014)</b>	<b>-462%</b>	<b>5,783</b>
<b>Debtors &amp; creditors analysis</b>									
	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	14,128	2,942	1,875	48,321	-	-	-	-	67,266
<b>Debtors Age Analysis</b>									
Total Creditors	5,410	6	28	11	7	0	54	-	5,518

#### 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) - M08 February										
Description	Ref	2014/15			Budget Year 2015/16					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Revenue - Standard</b>										
<i>Governance and administration</i>		116,353	64,754	69,367	922	66,694	54,974	11,720	21%	69,367
Executive and council		25,594	29,448	29,645	71	32,612	19,763	12,849	65%	29,645
Budget and treasury office		37,887	34,972	38,525	662	33,233	34,412	(1,179)	-3%	38,525
Corporate services		52,872	335	1,198	190	848	799	50	6%	1,198
<i>Community and public safety</i>		57,860	48,263	78,603	4,839	27,026	52,402	(25,377)	-48%	78,603
Community and social services		6,403	6,332	7,637	574	4,557	5,091	(535)	-11%	7,637
Sport and recreation		2,083	3,547	2,635	22	664	1,756	(1,092)	-62%	2,635
Public safety		45,995	16,183	46,035	1,304	7,083	30,690	(23,607)	-77%	46,035
Housing		3,380	22,203	22,297	2,938	14,721	14,865	(143)	-1%	22,297
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		13,249	5,072	4,536	170	2,790	3,024	(234)	-8%	4,536
Planning and development		494	402	1,179	26	235	786	(551)	-70%	1,179
Road transport		12,755	4,670	3,357	143	2,555	2,238	317	14%	3,357
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		154,760	155,731	159,878	11,377	84,021	106,586	(22,565)	-21%	159,878
Electricity		95,699	99,736	100,283	6,884	52,586	66,855	(14,269)	-21%	100,283
Water		25,391	24,109	26,457	2,052	11,037	17,638	(6,601)	-37%	26,457
Waste water management		25,990	23,413	24,967	1,899	15,721	16,645	(924)	-6%	24,967
Waste management		7,680	8,473	8,171	542	4,677	5,448	(770)	-14%	8,171
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Standard</b>	2	342,222	273,820	312,386	17,307	180,530	216,986	(36,456)	-17%	312,386
<b>Expenditure - Standard</b>										
<i>Governance and administration</i>		47,150	47,328	51,325	3,582	31,048	34,217	(3,169)	-9%	51,325
Executive and council		14,372	15,494	15,890	948	9,270	10,594	(1,323)	-12%	15,890
Budget and treasury office		17,672	17,477	19,849	1,630	12,237	13,232	(995)	-8%	19,849
Corporate services		15,107	14,356	15,586	1,004	9,541	10,391	(850)	-8%	15,586
<i>Community and public safety</i>		63,250	54,547	86,871	5,306	36,288	57,914	(21,626)	-37%	86,871
Community and social services		7,663	9,792	10,946	882	6,542	7,297	(755)	-10%	10,946
Sport and recreation		6,244	7,566	7,636	658	5,079	5,091	(12)	0%	7,636
Public safety		44,839	13,867	44,826	741	9,185	29,884	(20,698)	-69%	44,826
Housing		4,504	23,321	23,464	3,024	15,481	15,642	(161)	-1%	23,464
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		23,159	28,345	25,404	1,873	16,163	16,936	(773)	-5%	25,404
Planning and development		4,115	4,846	4,962	330	2,871	3,308	(437)	-13%	4,962
Road transport		19,043	23,499	20,442	1,543	13,292	13,628	(336)	-2%	20,442
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		124,975	138,098	134,117	10,105	78,338	89,412	(11,074)	-12%	134,117
Electricity		80,041	93,387	86,081	6,147	48,985	57,387	(8,402)	-15%	86,081
Water		20,486	22,160	24,143	2,370	14,651	16,095	(1,444)	-9%	24,143
Waste water management		8,216	9,017	9,771	755	5,895	6,514	(619)	-10%	9,771
Waste management		16,231	13,535	14,123	833	8,807	9,415	(608)	-6%	14,123
<i>Other</i>		328	397	436	22	230	291	(61)	-21%	436
<b>Total Expenditure - Standard</b>	3	258,861	268,715	298,155	20,888	162,068	198,770	(36,702)	-18%	298,155
<b>Surplus/ (Deficit) for the year</b>		83,361	5,105	14,230	(3,581)	18,463	18,216	247	1%	14,230

### 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) - M08 February										
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
<b>R thousands</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Municipal Manager		1,067	-	688	65	211	458	(248)	-54.0%	688
Vote 2 - Director: Corporate Service		82,241	35,321	36,280	560	36,316	24,187	12,129	50.1%	36,280
Vote 3 - Director: Financial Services		37,923	34,386	38,559	664	33,270	34,435	(1,165)	-3.4%	38,559
Vote 4 - Director: Engineering Services		66,276	55,725	58,017	4,143	30,128	38,678	(8,550)	-22.1%	58,017
Vote 5 - Director: Community Services		59,016	48,653	78,560	4,991	28,020	52,373	(24,354)	-46.5%	78,560
Vote 6 - Director: Electrical Services		95,699	99,736	100,283	6,884	52,586	66,855	(14,269)	-21.3%	100,283
		-	-	-	-	-	-	-		-
<b>Total Revenue by Vote</b>	2	<b>342,222</b>	<b>273,820</b>	<b>312,386</b>	<b>17,307</b>	<b>180,530</b>	<b>216,986</b>	<b>(36,456)</b>	<b>-16.8%</b>	<b>312,386</b>
<b>Expenditure by Vote</b>	1									
Vote 1 - Municipal Manager		3,866	3,808	4,947	246	2,321	3,298	(977)	-29.6%	4,947
Vote 2 - Director: Corporate Service		25,862	28,170	28,773	1,824	16,833	19,182	(2,349)	-12.2%	28,773
Vote 3 - Director: Financial Services		17,752	17,656	20,028	1,642	12,336	13,352	(1,016)	-7.6%	20,028
Vote 4 - Director: Engineering Services		61,984	71,342	71,672	5,962	44,884	47,781	(2,897)	-6.1%	71,672
Vote 5 - Director: Community Services		69,357	54,351	86,654	5,067	36,708	57,770	(21,062)	-36.5%	86,654
Vote 6 - Director: Electrical Services		80,041	93,387	86,081	6,147	48,985	57,387	(8,402)	-14.6%	86,081
		-	-	-	-	-	-	-		-
<b>Total Expenditure by Vote</b>	2	<b>258,861</b>	<b>268,715</b>	<b>298,155</b>	<b>20,888</b>	<b>162,068</b>	<b>198,770</b>	<b>(36,702)</b>	<b>-18.5%</b>	<b>298,155</b>
<b>Surplus/ (Deficit) for the year</b>	2	<b>83,361</b>	<b>5,105</b>	<b>14,230</b>	<b>(3,581)</b>	<b>18,463</b>	<b>18,216</b>	<b>247</b>	<b>1.4%</b>	<b>14,230</b>



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

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 February										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>Revenue By Source</b>										
Property rates		24,583	26,187	26,187	(41)	25,893	26,187	(293)	-1%	26,187
Property rates - penalties & collection charges		474	620	620	47	347	413	(67)	-16%	620
Service charges - electricity revenue		57,777	71,893	71,893	5,781	45,961	47,929	(1,967)	-4%	71,893
Service charges - water revenue		13,386	13,147	15,130	1,425	10,017	10,086	(69)	-1%	15,130
Service charges - sanitation revenue		11,288	12,416	12,416	908	8,855	8,277	578	7%	12,416
Service charges - refuse revenue		5,947	6,383	6,434	507	4,406	4,289	117	3%	6,434
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,678	1,146	1,225	82	741	817	(75)	-9%	1,225
Interest earned - external investments		1,893	1,240	1,240	(35)	835	827	8	1%	1,240
Interest earned - outstanding debtors		1,969	2,135	2,135	176	1,306	1,423	(117)	-8%	2,135
Dividends received		-	-	-	-	-	-	-	-	-
Fines		45,969	16,135	46,058	1,307	7,139	30,705	(23,566)	-77%	46,058
Licences and permits		539	588	588	24	335	392	(57)	-14%	588
Agency services		609	670	670	52	421	447	(25)	-6%	670
Transfers recognised - operational		76,782	98,681	93,826	4,658	60,087	62,551	(2,463)	-4%	93,826
Other revenue		9,379	5,937	7,314	644	4,022	4,876	(854)	-18%	7,314
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>252,273</b>	<b>257,177</b>	<b>285,734</b>	<b>15,533</b>	<b>170,366</b>	<b>199,219</b>	<b>(28,853)</b>	<b>-14%</b>	<b>285,734</b>
<b>Expenditure By Type</b>										
Employee related costs		73,426	81,529	81,281	6,002	51,509	54,187	(2,678)	-5%	81,281
Remuneration of councillors		4,356	4,776	4,776	385	3,068	3,184	(116)	-4%	4,776
Debt impairment		40,121	7,191	37,233	425	3,397	24,822	(21,425)	-86%	37,233
Depreciation & asset impairment		18,215	16,064	16,064	1,339	10,709	10,709	0	0%	16,064
Finance charges		4,453	1,539	1,539	25	917	1,026	(109)	-11%	1,539
Bulk purchases		43,358	57,255	57,255	4,486	33,581	38,170	(4,588)	-12%	57,255
Other materials		18,143	28,355	26,610	1,249	11,212	17,740	(6,528)	-37%	26,610
Contracted services		7,999	4,751	8,697	100	4,633	5,798	(1,165)	-20%	8,697
Transfers and grants		64	60	60	5	35	40	(5)	-13%	60
Other expenditure		47,883	67,196	64,641	6,873	43,005	43,094	(88)	0%	64,641
Loss on disposal of PPE		841	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>258,861</b>	<b>268,715</b>	<b>298,155</b>	<b>20,888</b>	<b>162,068</b>	<b>198,770</b>	<b>(36,702)</b>	<b>-18%</b>	<b>298,155</b>
<b>Surplus/(Deficit)</b>		<b>(6,588)</b>	<b>(11,538)</b>	<b>(12,421)</b>	<b>(5,355)</b>	<b>8,298</b>	<b>448</b>	<b>7,850</b>	<b>0</b>	<b>(12,421)</b>
Transfers recognised - capital		37,652	16,643	26,500	1,775	10,164	17,667	(7,502)	(0)	26,500
Contributions recognised - capital		-	-	151	-	-	101	(101)	(0)	151
Contributed assets		52,296	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>83,361</b>	<b>5,105</b>	<b>14,230</b>	<b>(3,581)</b>	<b>18,463</b>	<b>18,216</b>			<b>14,230</b>
Taxation		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>83,361</b>	<b>5,105</b>	<b>14,230</b>	<b>(3,581)</b>	<b>18,463</b>	<b>18,216</b>			<b>14,230</b>
Attributable to minorities		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>83,361</b>	<b>5,105</b>	<b>14,230</b>	<b>(3,581)</b>	<b>18,463</b>	<b>18,216</b>			<b>14,230</b>
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>83,361</b>	<b>5,105</b>	<b>14,230</b>	<b>(3,581)</b>	<b>18,463</b>	<b>18,216</b>			<b>14,230</b>

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

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M08 February										
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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	-	-	-	-	-	-	-	-
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	-	-	-	-	-	-	-	-
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	-	-	-	-	-	-	-	-	-
<b>Single Year expenditure appropriation</b>	2									
Vote 1 - Municipal Manager			40	40	-	-	27	(27)	-100%	40
Vote 2 - Director: Corporate Service		53,737	726	1,638	182	849	1,092	(242)	-22%	1,638
Vote 3 - Director: Financial Services		243	63	48	12	21	32	(11)	-34%	48
Vote 4 - Director: Engineering Services		25,786	17,373	22,806	1,703	10,274	15,204	(4,931)	-32%	22,806
Vote 5 - Director: Community Services		301	779	623	-	19	415	(396)	-95%	623
Vote 6 - Director: Electrical Services		12,726	1,043	9,274	23	170	6,183	(6,012)	-97%	9,274
		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	92,797	20,024	34,429	1,920	11,334	22,953	(11,619)	-51%	34,429
<b>Total Capital Expenditure</b>		<b>92,797</b>	<b>20,024</b>	<b>34,429</b>	<b>1,920</b>	<b>11,334</b>	<b>22,953</b>	<b>(11,619)</b>	<b>-51%</b>	<b>34,429</b>
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		<b>53,472</b>	<b>923</b>	<b>1,022</b>	<b>170</b>	<b>489</b>	<b>681</b>	<b>(193)</b>	<b>-28%</b>	<b>1,022</b>
Executive and council		11	181	20	-	-	13	(13)	-100%	20
Budget and treasury office		195	53	48	12	21	32	(11)	-34%	48
Corporate services		53,266	690	953	158	467	636	(168)	-26%	953
<b>Community and public safety</b>		<b>1,029</b>	<b>2,762</b>	<b>3,519</b>	<b>65</b>	<b>1,021</b>	<b>2,346</b>	<b>(1,325)</b>	<b>-56%</b>	<b>3,519</b>
Community and social services		522	105	808	59	512	539	(26)	-5%	808
Sport and recreation		337	2,470	2,524	6	493	1,683	(1,190)	-71%	2,524
Public safety		166	175	175	-	16	116	(100)	-86%	175
Housing		5	13	13	-	-	8	(8)	-100%	13
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>8,059</b>	<b>2,427</b>	<b>6,561</b>	<b>-</b>	<b>1,571</b>	<b>4,374</b>	<b>(2,804)</b>	<b>-64%</b>	<b>6,561</b>
Planning and development		15	20	531	-	13	354	(341)	-96%	531
Road transport		8,044	2,407	6,031	-	1,557	4,020	(2,463)	-61%	6,031
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>30,237</b>	<b>13,913</b>	<b>23,327</b>	<b>1,684</b>	<b>8,253</b>	<b>15,551</b>	<b>(7,298)</b>	<b>-47%</b>	<b>23,327</b>
Electricity		12,726	1,043	9,274	23	170	6,183	(6,012)	-97%	9,274
Water		1,539	4,016	4,351	749	1,391	2,901	(1,510)	-52%	4,351
Waste water management		15,841	8,358	9,337	912	6,692	6,225	467	7%	9,337
Waste management		130	495	364	-	-	243	(243)	-100%	364
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Standard Classification</b>	3	<b>92,797</b>	<b>20,024</b>	<b>34,429</b>	<b>1,920</b>	<b>11,334</b>	<b>22,953</b>	<b>(11,619)</b>	<b>-51%</b>	<b>34,429</b>
<b>Funded by:</b>										
National Government		24,233	16,613	24,808	1,557	9,273	16,539	(7,266)	-44%	24,808
Provincial Government		13,419	30	1,692	217	891	1,128	(237)	-21%	1,692
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		<b>37,652</b>	<b>16,643</b>	<b>26,500</b>	<b>1,775</b>	<b>10,164</b>	<b>17,667</b>	<b>(7,502)</b>	<b>-42%</b>	<b>26,500</b>
<b>Public contributions &amp; donations</b>	5	52,296	-	151	-	18	101	(83)	-82%	151
<b>Borrowing</b>	6	790	-	2,460	-	347	1,640	(1,293)	-79%	2,460
<b>Internally generated funds</b>		2,058	3,381	5,318	145	804	3,545	(2,741)	-77%	5,318
<b>Total Capital Funding</b>		<b>92,797</b>	<b>20,024</b>	<b>34,429</b>	<b>1,920</b>	<b>11,334</b>	<b>22,953</b>	<b>(11,619)</b>	<b>-51%</b>	<b>34,429</b>

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

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M08 February						
Description	Ref	2014/15	Budget Year 2015/16			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b>ASSETS</b>						
<b>Current assets</b>						
Cash		12	950	783	12	783
Call investment deposits		15,036	3,004	5,000	31,144	5,000
Consumer debtors		40,759	32,252	30,579	76,883	30,579
Other debtors		8,073	4,815	20,544	74,452	20,544
Current portion of long-term receivables		-	-	-	-	-
Inventory		2,992	3,638	3,171	3,286	3,171
<b>Total current assets</b>		<b>66,873</b>	<b>44,660</b>	<b>60,078</b>	<b>185,778</b>	<b>60,078</b>
<b>Non current assets</b>						
Long-term receivables		1,735	3,934	1,840	1,274	1,840
Investments		-	-	-	-	-
Investment property		8,381	8,336	8,381	8,381	8,381
Investments in Associate		-	-	-	-	-
Property, plant and equipment		452,173	406,542	470,027	457,224	470,027
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		316	100	827	316	827
Other non-current assets		7,128	1,491	7,128	1,903	7,128
<b>Total non current assets</b>		<b>469,734</b>	<b>420,403</b>	<b>488,203</b>	<b>469,099</b>	<b>488,203</b>
<b>TOTAL ASSETS</b>		<b>536,607</b>	<b>465,063</b>	<b>548,280</b>	<b>654,876</b>	<b>548,280</b>
<b>LIABILITIES</b>						
<b>Current liabilities</b>						
Bank overdraft		1,932	-	-	2,654	-
Borrowing		3,764	3,953	2,780	846	2,780
Consumer deposits		1,227	1,374	1,374	1,280	1,374
Trade and other payables		37,747	23,996	35,367	46,732	35,367
Provisions		12,380	8,019	12,998	10,221	12,998
<b>Total current liabilities</b>		<b>57,050</b>	<b>37,342</b>	<b>52,520</b>	<b>61,734</b>	<b>52,520</b>
<b>Non current liabilities</b>						
Borrowing		11,547	15,085	11,547	16,278	11,547
Provisions		32,891	31,458	34,864	133,444	34,864
<b>Total non current liabilities</b>		<b>44,438</b>	<b>46,543</b>	<b>46,411</b>	<b>149,722</b>	<b>46,411</b>
<b>TOTAL LIABILITIES</b>		<b>101,487</b>	<b>83,884</b>	<b>98,931</b>	<b>211,456</b>	<b>98,931</b>
<b>NET ASSETS</b>	2	<b>435,119</b>	<b>381,179</b>	<b>449,350</b>	<b>443,421</b>	<b>449,350</b>
<b>COMMUNITY WEALTH/EQUITY</b>						
Accumulated Surplus/(Deficit)		419,369	369,864	445,555	427,667	445,555
Reserves		15,750	11,315	3,795	15,753	3,795
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>435,119</b>	<b>381,179</b>	<b>449,350</b>	<b>443,421</b>	<b>449,350</b>

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

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		115,851	149,107	151,236	11,869	98,685	100,824	(2,138)	-2%	151,236
Government - operating		80,471	98,681	91,729	5,687	78,853	61,153	17,700	29%	91,729
Government - capital		37,652	16,643	24,908	716	13,541	16,605	(3,064)	-18%	24,908
Interest		3,861	3,375	3,375	167	1,896	2,250	(354)	-16%	3,375
Dividends		-	-	-	-	-	-	-		-
<b>Payments</b>										
Suppliers and employees		(191,033)	(243,861)	(241,612)	(19,094)	(147,009)	(161,075)	(14,065)	9%	(241,612)
Finance charges		(4,453)	(1,539)	(1,539)	(17)	(709)	(1,026)	(317)	31%	(1,539)
Transfers and Grants		(64)	(60)	(60)	(5)	(35)	(40)	(5)	13%	(60)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>42,284</b>	<b>22,347</b>	<b>28,037</b>	<b>(677)</b>	<b>45,222</b>	<b>18,691</b>	<b>(26,531)</b>	<b>-142%</b>	<b>28,037</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		222	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		1,941	-	(104)	-	-	(69)	69	-100%	(104)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
<b>Payments</b>										
Capital assets		(40,500)	(20,024)	(34,429)	(1,920)	(11,334)	(22,953)	(11,619)	51%	(34,429)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(38,337)</b>	<b>(20,024)</b>	<b>(34,533)</b>	<b>(1,920)</b>	<b>(11,334)</b>	<b>(23,022)</b>	<b>(11,688)</b>	<b>51%</b>	<b>(34,533)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		790	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	147	29	50	98	(48)	-49%	147
<b>Payments</b>										
Repayment of borrowing		(3,558)	(1,978)	(984)	(8)	(814)	(656)	158	-24%	(984)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>(2,768)</b>	<b>(1,978)</b>	<b>(837)</b>	<b>21</b>	<b>(764)</b>	<b>(558)</b>	<b>206</b>	<b>-37%</b>	<b>(837)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>1,179</b>	<b>345</b>	<b>(7,333)</b>	<b>(2,576)</b>	<b>33,125</b>	<b>(4,889)</b>			<b>(7,333)</b>
Cash/cash equivalents at beginning:		11,937	9,090	13,116		13,116	13,116			13,116
Cash/cash equivalents at month/year end:		13,116	9,435	5,783		46,241	8,228			5,783

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 - M08 February													
Description	NT Code	Budget Year 2015/16									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
<b>R thousands</b>													
<b>Debtors Age Analysis By Income Source</b>													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,531	804	495	3,715	-	-	-	-	6,546	3,715	-	441
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,334	657	133	1,159	-	-	-	-	6,284	1,159	-	169
Receivables from Non-exchange Transactions - Property Rates	1400	1,508	422	301	5,209	-	-	-	-	7,439	5,209	-	678
Receivables from Exchange Transactions - Waste Water Management	1500	1,083	502	402	8,688	-	-	-	-	10,674	8,688	-	1,220
Receivables from Exchange Transactions - Waste Management	1600	587	322	267	5,703	-	-	-	-	6,879	5,703	-	881
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	3	2	75	-	-	-	-	85	75	-	8
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	5,080	232	275	23,773	-	-	-	-	29,360	23,773	-	-
<b>Total By Income Source</b>	<b>2000</b>	<b>14,128</b>	<b>2,942</b>	<b>1,875</b>	<b>48,321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,266</b>	<b>48,321</b>	<b>-</b>	<b>3,397</b>
<b>2014/15 - totals only</b>													
<b>Debtors Age Analysis By Customer Group</b>													
Organs of State	2200	793	130	78	849	-	-	-	-	1,850	849	-	-
Commercial	2300	1,364	299	68	2,074	-	-	-	-	3,805	2,074	-	3,397
Households	2400	10,429	2,290	1,503	40,218	-	-	-	-	54,440	40,218	-	-
Other	2500	1,542	223	226	5,181	-	-	-	-	7,172	5,181	-	-
<b>Total By Customer Group</b>	<b>2600</b>	<b>14,128</b>	<b>2,942</b>	<b>1,875</b>	<b>48,321</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>67,266</b>	<b>48,321</b>	<b>-</b>	<b>3,397</b>

### 6. Creditors analysis

#### 6.1 Supporting Table SC4

##### Creditors' age analysis

Supporting Table SC 4 reflects trade creditors only

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February											
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		
<b>R thousands</b>											
<b>Creditors Age Analysis By Customer Type</b>											
Bulk Electricity	0100	3,707	-	-	-	-	-	-	-	-	3,707
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	814	-	-	-	-	-	-	-	-	814
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	890	6	28	11	7	0	54	-	-	997
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
<b>Total By Customer Type</b>	<b>1000</b>	<b>5,410</b>	<b>6</b>	<b>28</b>	<b>11</b>	<b>7</b>	<b>0</b>	<b>54</b>	<b>-</b>	<b>-</b>	<b>5,518</b>

## 7. Investment portfolio analysis

### 7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M08 February									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning	Change in market value	Market value at end of the
R thousands		Yrs/Months							
<b>Municipality</b>									
Investec							11,121	(2,960)	8,161
Standard Bank							7,356	-	7,356
ABSA Bank							6,673	471	7,144
Nedbank							13,680	(5,196)	8,483
<b>Municipality sub-total</b>					-		38,829	(7,685)	31,144
<b>Entities</b>									
<b>Entities sub-total</b>					-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	2				-		38,829	(7,685)	31,144

## 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 - M08 February										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		76,163	71,733	63,538	1,523	50,361	42,359	8,002	18.9%	63,538
Local Government Equitable Share		38,990	44,160	44,160	-	33,120	29,440	3,680	12.5%	44,160
Finance Management		1,600	1,600	1,600	-	1,600	1,067	533	50.0%	1,600
Municipal Systems Improvement		934	930	930	-	930	620	310	50.0%	930
EPWP Incentive		1,834	1,743	1,743	523	1,743	1,162	581	50.0%	1,743
Energy Efficiency and Demand Management		4,000	8,000	8,000	1,000	6,000	5,333	667	12.5%	8,000
Integrated National Electrification Programme		27,500	15,000	6,805	-	6,805	4,537	2,268	50.0%	6,805
Municipal Infrastructure Grant (MIG)	3	305	300	300	-	163	200	(37)	-18.5%	300
Accelerated Community Water Supply (ACIP) - DWAF		1,000	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		24,935	26,948	27,714	4,164	19,820	18,476	1,344	7.3%	27,714
Human Settlements Development Grant		15,889	22,080	22,080	2,931	14,654	14,720	(66)	-0.4%	22,080
Library Service		4,451	4,570	4,570	1,233	4,570	3,047	1,523	50.0%	4,570
Community Development Workers (CDW)		192	198	234	-	234	156	78	50.0%	234
Thusong Service Centres Grant	4	222	100	100	-	100	67	33	50.0%	100
Western Cape Financial Management Support Grant		2,487	-	250	-	262	167	95	57.2%	250
Department of Local Government		900	-	450	-	-	300	(300)	-100.0%	450
Department of Transport and Public Works		794	-	30	-	-	20	(20)	-100.0%	30
<b>District Municipality:</b>		360	-	-	-	-	-	-	-	-
Central Karoo District Municipality		360	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		226	-	477	-	477	318	159	50.0%	477
ESKOM		226	-	317	-	317	211	106	50.0%	317
Private - Farmers Contribution		-	-	160	-	160	107	53	50.0%	160
<b>Total Operating Transfers and Grants</b>	5	101,684	98,681	91,729	5,687	70,658	61,153	9,505	15.5%	91,729
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		16,440	16,613	24,808	716	21,736	16,539	2,466	14.9%	24,808
Municipal Infrastructure Grant (MIG)		16,440	13,347	13,347	-	12,671	8,898	3,773	42.4%	13,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	3,266	716	870	2,177	(1,308)	-60.1%	3,266
Integrated National Electrification Programme		-	-	8,195	-	8,195	5,463	-	-	8,195
<b>Provincial Government:</b>		-	30	100	-	-	67	(67)	-100.0%	100
Maintenance and Construction of Transport Infrastructure		-	30	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant		-	-	100	-	-	67	-	-	100
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	16,440	16,643	24,908	716	21,736	16,605	2,399	14.4%	24,908
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	118,124	115,324	116,637	6,403	92,394	77,758	11,904	15.3%	116,637

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

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>										
<b>EXPENDITURE</b>										
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>66,802</b>	<b>71,733</b>	<b>63,538</b>	<b>1,273</b>	<b>41,250</b>	<b>42,359</b>	<b>(1,108)</b>	<b>-2.6%</b>	<b>63,538</b>
Local Government Equitable Share		38,990	44,160	44,160	-	33,120	29,440	3,680	12.5%	44,160
Finance Management		1,420	1,600	1,600	(33)	998	1,067	(68)	-6.4%	1,600
Municipal Systems Improvement		719	930	930	164	373	620	(247)	-39.9%	930
EPWP Incentive		1,834	1,743	1,743	178	1,329	1,162	167	14.4%	1,743
Energy Efficiency and Demand Management		3,648	8,000	8,000	8	2,224	5,333	(3,109)	-58.3%	8,000
Integrated National Electrification Programme		19,031	15,000	6,805	934	3,042	4,537	(1,495)	-33.0%	6,805
Municipal Infrastructure Grant (MIG)		271	300	300	22	165	200	(35)	-17.6%	300
Accelerated Community Water Supply (ACIP) - DWAF		888	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		<b>9,395</b>	<b>26,948</b>	<b>27,714</b>	<b>3,254</b>	<b>17,499</b>	<b>18,476</b>	<b>(977)</b>	<b>-5.3%</b>	<b>27,714</b>
Human Settlements Development Grant		3,196	22,080	22,080	2,931	14,654	14,720	(66)	-0.4%	22,080
Library Service		3,585	4,570	4,570	342	2,698	3,047	(349)	-11.4%	4,570
Community Development Workers (CDW)		304	198	234	(19)	147	156	(9)	-5.9%	234
Thusong Service Centres Grant		-	100	100	-	-	67	(67)	-100.0%	100
Western Cape Financial Management Support Grant		1,285	-	250	-	-	167	(167)	-100.0%	250
Department of Local Government		329	-	450	-	-	300	(300)	-100.0%	450
Department of Transport and Public Works		696	-	30	-	-	20	(20)	-100.0%	30
<b>District Municipality:</b>		<b>360</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Central Karoo District Municipality		360	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>226</b>	<b>-</b>	<b>477</b>	<b>-</b>	<b>10</b>	<b>318</b>	<b>(308)</b>	<b>-96.8%</b>	<b>477</b>
ESKOM		226	-	317	-	10	211	(201)	-95.2%	317
Private - Farmers Contribution		-	-	160	-	-	107	-	-	160
<b>Total operating expenditure of Transfers and Grants:</b>		<b>76,782</b>	<b>98,681</b>	<b>91,729</b>	<b>4,527</b>	<b>58,759</b>	<b>61,153</b>	<b>(2,393)</b>	<b>-3.9%</b>	<b>91,729</b>
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		<b>24,233</b>	<b>16,613</b>	<b>24,808</b>	<b>1,557</b>	<b>9,273</b>	<b>16,539</b>	<b>(7,266)</b>	<b>-43.9%</b>	<b>24,808</b>
Municipal Infrastructure Grant (MIG)		14,439	13,347	13,347	915	8,384	8,898	(514)	-5.8%	13,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	3,266	619	754	2,177	(1,423)	-65.4%	3,266
Finance Management		40	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		9,735	-	8,195	23	135	5,463	(5,329)	-97.5%	8,195
RBIG		19	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		<b>13,419</b>	<b>30</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>67</b>	<b>(67)</b>	<b>-100.0%</b>	<b>100</b>
Department of Transport and Public Works		-	30	-	-	-	-	-	-	-
Public Transport Infrastructure Programme		81	-	-	-	-	-	-	-	-
Library Service		472	-	-	-	-	-	-	-	-
Human Settlements Development Grant		12,845	-	-	-	-	-	-	-	-
Western Cape Financial Management Support Grant		21	-	-	-	-	-	-	-	-
Municipal Infrastructure Support Grant		-	-	100	-	-	67	(67)	-100.0%	100
<b>District Municipality:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		<b>37,652</b>	<b>16,643</b>	<b>24,908</b>	<b>1,557</b>	<b>9,273</b>	<b>16,605</b>	<b>(7,332)</b>	<b>-44.2%</b>	<b>24,908</b>
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		<b>114,435</b>	<b>115,324</b>	<b>116,637</b>	<b>6,085</b>	<b>68,032</b>	<b>77,758</b>	<b>(9,726)</b>	<b>-12.5%</b>	<b>116,637</b>



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

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M08 February						
Description	Ref	Budget Year 2015/16				
		Approved Rollover 2014/15	Monthly actual	YearTD actual	YTD variance	YTD variance %
<b>R thousands</b>						
<b>EXPENDITURE</b>						
<b>Operating expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		182	27	182	-	
Local Government Equitable Share		-	-	-	-	
Finance Management		-	-	-	-	
Municipal Systems Improvement		182	27	182	-	
EPWP Incentiv e		-	-	-	-	
Energy Efficiency and Demand Management		-	-	-	-	
Integrated National Electrification Programme		-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
<b>Provincial Government:</b>		2,075	113	1,146	929	44.8%
Library Service		-	-	-	-	
Financial Management Support Grant		1,192	113	710	482	40.4%
Department Local Government		788	-	431	357	45.3%
Housing Consumer Education Programme		94	-	4	90	95.5%
<b>District Municipality:</b>		-	-	-	-	
Central Karoo District Municipality		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
ESKOM		-	-	-	-	
<b>Total operating expenditure of Approved Roll-overs</b>		2,257	140	1,328	929	41.2%
<b>Capital expenditure of Approved Roll-overs</b>						
<b>National Government:</b>		-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
Accelerated Community Water Supply (ACIP) - DWAF		-	-	-	-	
<b>Provincial Government:</b>		1,592	217	891	701	44.0%
Library Service		777	59	510	268	34.5%
Department Local Government		815	158	382	433	53.1%
Financial Management Support Grant		-	-	-	-	
<b>District Municipality:</b>		-	-	-	-	
[insert description]		-	-	-	-	
<b>Other grant providers:</b>		-	-	-	-	
[insert description]		-	-	-	-	
<b>Total capital expenditure of Approved Roll-overs</b>		1,592	217	891	701	44.0%
<b>TOTAL EXPENDITURE OF APPROVED ROLL-OVERS</b>		3,849	357	2,219	1,630	42.3%

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

### 9.1 Supporting Table SC8

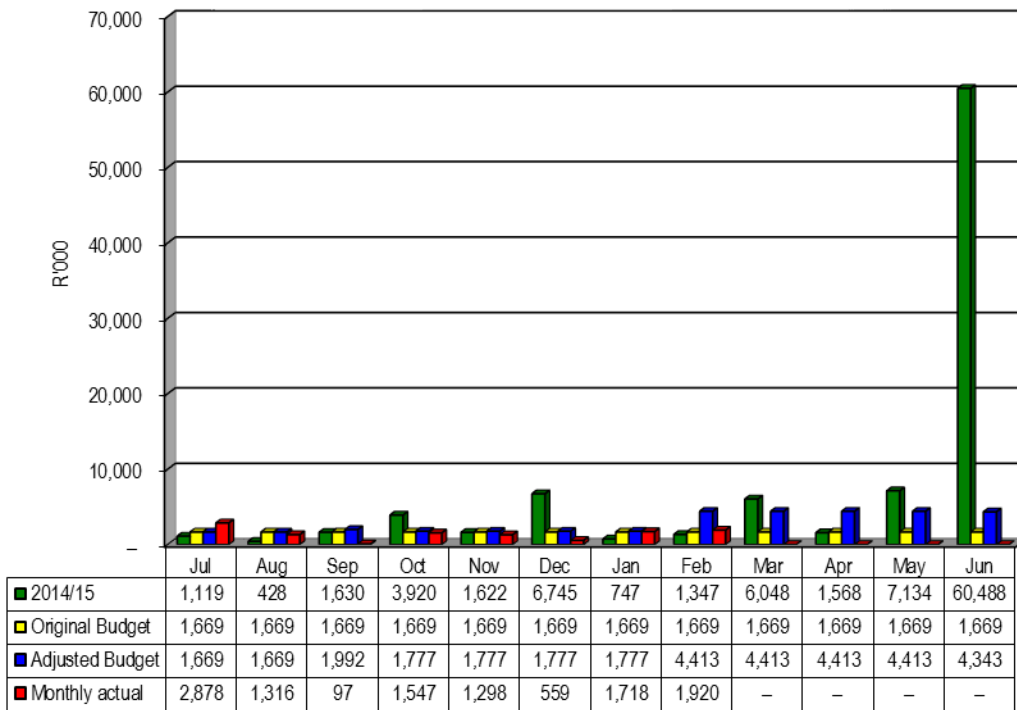
WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 February										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2015/16								
		2014/15 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>										
Basic Salaries and Wages		3,031	3,289	3,289	277	2,190	2,192	(3)	0%	3,289
Pension and UIF Contributions		289	251	251	27	207	168	39	23%	251
Medical Aid Contributions		41	46	46	4	30	30	(1)	-3%	46
Motor Vehicle Allowance		676	790	790	55	463	527	(63)	-12%	790
Cellphone Allowance		318	400	400	23	179	267	(88)	-33%	400
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		<b>4,356</b>	<b>4,776</b>	<b>4,776</b>	<b>385</b>	<b>3,068</b>	<b>3,184</b>	<b>(116)</b>	<b>-4%</b>	<b>4,776</b>
<b>% increase</b>	4		<b>9.6%</b>	<b>9.6%</b>						<b>9.6%</b>
<b>Senior Managers of the Municipality</b>										
Basic Salaries and Wages	3	3,910	4,724	4,724	324	2,725	3,149	(424)	-13%	4,724
Pension and UIF Contributions		546	562	562	49	385	375	10	3%	562
Medical Aid Contributions		26	27	27	2	18	18	0	2%	27
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		392	513	513	-	-	342	(342)	-100%	513
Motor Vehicle Allowance		423	444	444	45	328	296	32	11%	444
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	57	-	57	#DIV/0!	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		<b>5,297</b>	<b>6,270</b>	<b>6,270</b>	<b>420</b>	<b>3,513</b>	<b>4,180</b>	<b>(667)</b>	<b>-16%</b>	<b>6,270</b>
<b>% increase</b>	4		<b>18.4%</b>	<b>18.4%</b>						<b>18.4%</b>
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		53,367	58,050	58,012	4,061	36,595	39,321	(2,725)	-7%	58,012
Pension and UIF Contributions		7,461	9,494	9,281	665	5,298	6,188	(889)	-14%	9,281
Medical Aid Contributions		1,159	1,255	1,255	119	860	836	24	3%	1,255
Overtime		3,196	1,935	1,935	280	1,873	1,290	583	45%	1,935
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,285	1,618	1,618	121	912	1,079	(167)	-15%	1,618
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		271	270	272	79	599	181	418	230%	272
Other benefits and allowances		116	1,197	1,197	126	979	798	181	23%	1,197
Payments in lieu of leave		622	200	200	18	149	133	16	12%	200
Long service awards		647	310	310	48	231	207	25	12%	310
Post-retirement benefit obligations	2	4	931	931	65	498	621	(123)	-20%	931
<b>Sub Total - Other Municipal Staff</b>		<b>68,128</b>	<b>75,260</b>	<b>75,012</b>	<b>5,581</b>	<b>47,996</b>	<b>50,654</b>	<b>(2,657)</b>	<b>-5%</b>	<b>75,012</b>
<b>% increase</b>	4		<b>10.5%</b>	<b>10.1%</b>						<b>10.1%</b>
<b>Total Parent Municipality</b>		<b>77,782</b>	<b>86,305</b>	<b>86,057</b>	<b>6,387</b>	<b>54,578</b>	<b>58,017</b>	<b>(3,440)</b>	<b>-6%</b>	<b>86,057</b>
			<b>11.0%</b>	<b>10.6%</b>						<b>10.6%</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>										
		<b>77,782</b>	<b>86,305</b>	<b>86,057</b>	<b>6,387</b>	<b>54,578</b>	<b>58,017</b>	<b>(3,440)</b>	<b>-6%</b>	<b>86,057</b>
<b>% increase</b>	4		<b>11.0%</b>	<b>10.6%</b>						<b>10.6%</b>
<b>TOTAL MANAGERS AND STAFF</b>		<b>73,426</b>	<b>81,529</b>	<b>81,281</b>	<b>6,002</b>	<b>51,509</b>	<b>54,833</b>	<b>(3,324)</b>	<b>-6%</b>	<b>81,281</b>

## 10. Capital programme performance

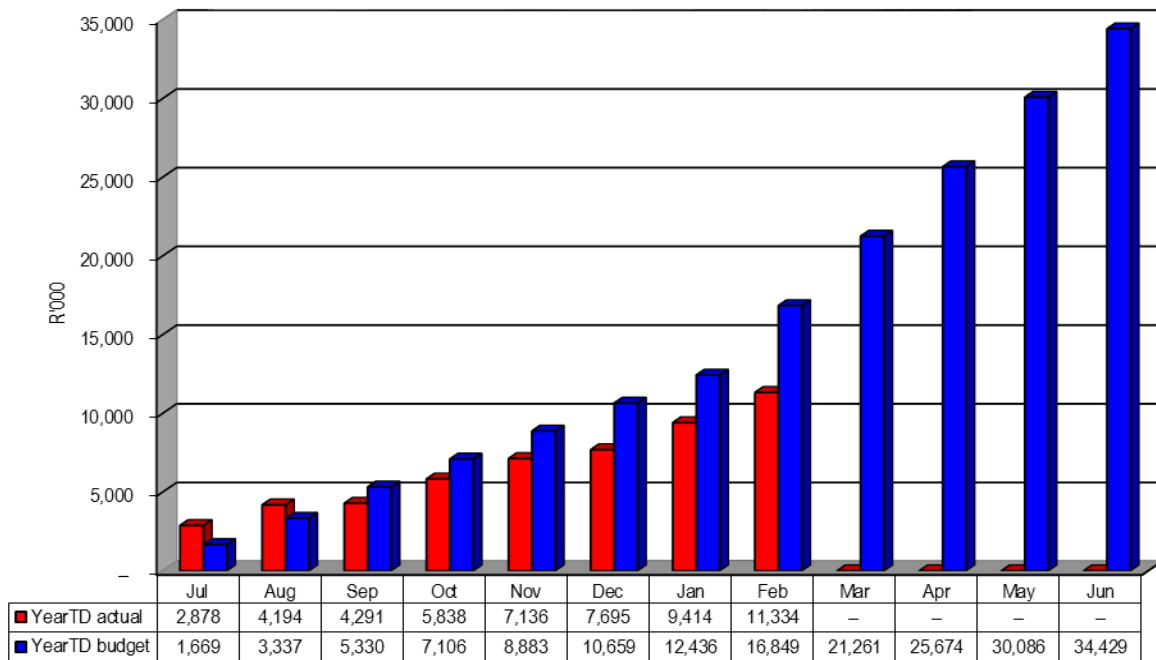
### 10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
Month	2014/15	Budget Year 2015/16							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Adjusted Budget
R thousands								%	
<b>Monthly expenditure performance trend</b>									
July	1,119	1,669	1,669	2,878	2,878	1,669	(1,210)	-72%	8%
August	428	1,669	1,669	1,316	4,194	3,337	(857)	-26%	12%
September	1,630	1,669	1,992	97	4,291	5,330	1,038	19%	12%
October	3,920	1,669	1,777	1,547	5,838	7,106	1,268	18%	17%
November	1,622	1,669	1,777	1,298	7,136	8,883	1,747	19.7%	21%
December	6,745	1,669	1,777	559	7,695	10,659	2,964	27.8%	22%
January	747	1,669	1,777	1,718	9,414	12,436	3,022	24.3%	27%
February	1,347	1,669	4,413	1,920	11,334	16,849	5,515	32.7%	33%
March	6,048	1,669	4,413	-		21,261	-		
April	1,568	1,669	4,413	-		25,674	-		
May	7,134	1,669	4,413	-		30,086	-		
June	60,488	1,669	4,343	-		34,429	-		
<b>Total Capital expenditure</b>	<b>92,797</b>	<b>20,024</b>	<b>34,429</b>	<b>11,334</b>					

**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 - M08 February										
Description	Ref	2014/15			Budget Year 2015/16					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		37,439	15,218	28,906	1,658	9,668	19,271	9,603	49.8%	28,906
Infrastructure - Road transport		7,999	2,220	5,844	-	1,518	3,896	2,378	61.0%	5,844
Roads, Pavements & Bridges		7,648	2,220	5,711	-	1,518	3,807	2,289	60.1%	5,711
Storm water		351	-	133	-	-	89	89	100.0%	133
Infrastructure - Electricity		11,827	975	9,170	23	135	6,113	5,979	97.8%	9,170
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		11,827	975	9,170	23	135	6,113	5,979	97.8%	9,170
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1,878	3,266	4,648	726	1,327	3,099	1,772	57.2%	4,648
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	100	-	-	67	67	100.0%	100
Reticulation		1,878	3,266	4,548	726	1,327	3,032	1,705	56.2%	4,548
Infrastructure - Sanitation		15,606	8,288	8,906	909	6,688	5,938	(751)	-12.6%	8,906
Reticulation		15,606	8,288	-	-	-	-	-	-	-
Sewerage purification		-	-	8,906	909	6,688	5,938	(751)	-12.6%	8,906
Infrastructure - Other		130	469	338	-	-	225	225	100.0%	338
Waste Management		130	469	338	-	-	225	225	100.0%	338
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Community</b>		336	2,400	3,047	101	966	2,032	1,066	52.5%	3,047
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	2,270	6	444	1,513	1,069	70.7%	2,270
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	35	35	-	(35)	#DIV/0!	-
Libraries		-	-	777	59	486	518	32	6.2%	777
Recreational facilities		336	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	2,400	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		54,877	2,406	1,914	161	700	1,276	577	45.2%	1,914
General vehicles		968	-	36	-	-	24	24	100.0%	36
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		331	599	830	3	218	554	335	60.5%	830
Computers - hardware/equipment		699	549	791	-	528	528	528	100.0%	791
Furniture and other office equipment		880	421	257	158	406	172	(234)	-136.4%	257
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		52,000	-	-	-	76	-	(76)	#DIV/0!	-
Other Buildings		-	136	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	700	-	-	-	-	-	-	-
<b>Agricultural assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Biological assets</b>		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
<b>Intangibles</b>		144	-	561	-	-	374	374	100.0%	561
Computers - software & programming		144	-	561	-	-	374	374	100.0%	561
Other		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	92,797	20,024	34,429	1,920	11,334	22,953	11,619	50.6%	34,429
<b>Specialised vehicles</b>		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

## 10.2.2 Supporting Table SC13c

WC053 Beaufort West - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M08										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
1										
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		–	10,999	10,999	496	4,456	7,051	2,595	36.8%	10,999
Infrastructure - Road transport		–	3,808	3,808	172	1,543	2,441	898	36.8%	3,808
Roads, Pavements & Bridges		–	3,755	3,755	169	1,521	2,407	886	36.8%	3,755
Storm water		–	53	53	2	21	34	12	36.8%	53
Infrastructure - Electricity		–	3,199	3,199	144	1,296	2,051	755	36.8%	3,199
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	3,032	3,032	137	1,228	1,943	715	36.8%	3,032
Street Lighting		–	167	167	8	68	107	39	36.8%	167
Infrastructure - Water		–	1,998	1,998	90	810	1,281	471	36.8%	1,998
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	864	864	39	350	554	204	36.8%	864
Reticulation		–	1,134	1,134	51	459	727	267	36.8%	1,134
Infrastructure - Sanitation		–	716	716	32	290	459	169	36.8%	716
Reticulation		–	163	163	7	66	105	39	36.8%	163
Sewerage purification		–	552	552	25	224	354	130	36.8%	552
Infrastructure - Other		–	1,279	1,279	58	518	820	302	36.8%	1,279
Waste Management		–	1,279	1,279	58	518	820	302	36.8%	1,279
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Community</b>		–	2,745	2,745	124	1,112	1,760	648	36.8%	2,745
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	385	385	17	156	247	91	36.8%	385
Community halls		–	175	175	8	71	112	41	36.8%	175
Libraries		–	388	388	18	157	249	92	36.8%	388
Recreational facilities		–	636	636	29	258	408	150	36.8%	636
Fire, safety & emergency		–	569	569	26	230	365	134	36.8%	569
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	75	75	3	30	48	18	36.8%	75
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	516	516	23	209	331	122	36.8%	516
<b>Heritage assets</b>		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Investment properties</b>		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Other assets</b>		–	14,611	13,929	629	5,643	8,929	3,286	36.8%	13,929
General vehicles		–	5,471	5,471	247	2,217	3,508	1,291	36.8%	5,471
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	1,640	1,640	74	665	1,052	387	36.8%	1,640
Computers - hardware/equipment		–	264	264	12	107	169	62	36.8%	264
Furniture and other office equipment		–	777	777	35	315	498	183	36.8%	777
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	5,854	5,172	233	2,095	3,316	1,220	36.8%	5,172
Other Buildings		–	604	604	27	245	387	142	36.8%	604
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Agricultural assets</b>		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
<b>Biological assets</b>		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
<b>Intangibles</b>		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Total Repairs and Maintenance Expenditure</b>		–	28,355	27,673	1,249	11,212	17,740	6,528	36.8%	27,673
<b>Specialised vehicles</b>		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

### 10.2.3 Supporting Table SC13d

WC053 Beaufort West - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M08 February										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		11,010	12,717	12,717	1,060	8,478	8,478	-		12,717
Infrastructure - Road transport		4,959	5,606	5,606	467	3,737	3,737	-		5,606
<i>Roads, Pavements &amp; Bridges</i>		3,418	3,838	3,838	320	2,559	2,559	-		3,838
<i>Storm water</i>		1,541	1,768	1,768	147	1,178	1,178	-		1,768
Infrastructure - Electricity		1,952	2,096	2,096	175	1,397	1,397	-		2,096
<i>Generation</i>		-	-	-	-	-	-	-		-
<i>Transmission &amp; Reticulation</i>		1,952	2,096	2,096	175	1,397	1,397	-		2,096
<i>Street Lighting</i>		-	-	-	-	-	-	-		-
Infrastructure - Water		2,193	2,873	2,873	239	1,916	1,916	-		2,873
<i>Dams &amp; Reservoirs</i>		-	-	-	-	-	-	-		-
<i>Water purification</i>		2,193	2,576	2,576	215	1,717	1,717	-		2,576
<i>Reticulation</i>		-	297	297	25	198	198	-		297
Infrastructure - Sanitation		1,632	1,962	1,962	164	1,308	1,308	-		1,962
<i>Reticulation</i>		1,632	1,962	1,962	164	1,308	1,308	-		1,962
<i>Sewerage purification</i>		-	-	-	-	-	-	-		-
Infrastructure - Other		274	179	179	15	120	120	-		179
<i>Waste Management</i>		274	179	179	15	120	120	-		179
<i>Transportation</i>		-	-	-	-	-	-	-		-
<i>Gas</i>		-	-	-	-	-	-	-		-
<i>Other</i>		-	-	-	-	-	-	-		-
<b>Community</b>		441	586	586	49	391	391	-		586
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	187	187	16	125	125	-		187
Swimming pools		-	-	-	-	-	-	-		-
Community halls		281	351	351	29	234	234	-		351
Libraries		6	7	7	1	5	5	-		7
Recreational facilities		154	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Buses		-	-	-	-	-	-	-		-
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	37	37	3	25	25	-		37
Cemeteries		0	0	0	0	0	0	-		0
Social rental housing		-	-	-	-	-	-	-		-
Other		-	3	3	0	2	2	-		3
<b>Heritage assets</b>		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Investment properties</b>		266	-	-	-	-	-	-		-
Housing development		266	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
<b>Other assets</b>		3,231	2,711	2,711	226	1,808	1,808	-		2,711
General vehicles		1,971	1,799	1,799	150	1,200	1,200	-		1,799
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		154	183	183	15	122	122	-		183
Computers - hardware/equipment		230	234	234	20	156	156	-		234
Furniture and other office equipment		413	287	287	24	191	191	-		287
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	-	-	-	-	-	-		-
Other Buildings		433	208	208	17	138	138	-		208
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		30	-	-	-	-	-	-		-
<b>Agricultural assets</b>		-	-	-	-	-	-	-		-
<i>List sub-class</i>		-	-	-	-	-	-	-		-
<b>Biological assets</b>		-	-	-	-	-	-	-		-
<i>List sub-class</i>		-	-	-	-	-	-	-		-
<b>Intangibles</b>		97	50	50	4	33	33	-		50
Computers - software & programming		97	50	50	4	33	33	-		50
Other		-	-	-	-	-	-	-		-
<b>Total Depreciation</b>		15,044	16,064	16,064	1,339	10,709	10,709	-		16,064
<b>Specialised vehicles</b>		-	-	-	-	-	-	-		-
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.