

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING April 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

None.

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

None.

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 April 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 30,391 million or 13% below the year-to-date adjusted budget projections for April 2016.

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

Operating expenditure by type

Total expenditure is 18% or R 43,711 million, below year-to-date adjusted budget projections for April 2016. The variance can be attributed to the Eskom bulk electricity account for April 2016 that will only be paid in May 2016 and operating expenditure that is expected to pick up during the last two months of 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 15,140 million, or 44%, 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 6,234 million during April resulting in a closing balance of R 56,745 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

None.

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 - M10 April									
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	195	26,485	26,703	(219)	-1%	26,807
Service charges	88,399	103,838	105,872	8,079	86,207	88,227	(2,019)	-2%	105,872
Investment revenue	1,893	1,240	1,240	-	838	1,033	(195)	-19%	1,240
Transfers recognised - operational	76,782	98,681	93,826	1,151	78,845	78,188	657	1%	93,826
Other own revenue	60,142	26,611	57,990	2,944	19,711	48,325	(28,614)	-59%	57,990
Total Revenue (excluding capital transfers and contributions)	252,273	257,177	285,734	12,369	212,086	242,476	(30,391)	-13%	285,734
Employee costs	73,426	81,529	81,281	6,588	64,001	67,734	(3,734)	-6%	81,281
Remuneration of Councillors	4,356	4,776	4,776	321	3,774	3,980	(206)	-5%	4,776
Depreciation & asset impairment	18,215	16,064	16,064	1,339	13,387	13,387	0	0%	16,064
Finance charges	4,453	1,539	1,539	157	1,175	1,282	(107)	-8%	1,539
Materials and bulk purchases	61,501	85,609	83,865	5,099	54,624	69,887	(15,263)	-22%	83,865
Transfers and grants	64	60	60	-	35	50	(15)	-30%	60
Other expenditure	96,845	79,138	110,571	5,223	67,756	92,142	(24,386)	-26%	110,571
Total Expenditure	258,861	268,715	298,155	18,727	204,752	248,463	(43,711)	-18%	298,155
Surplus/(Deficit)	(6,588)	(11,538)	(12,421)	(6,357)	7,334	(5,986)	13,320	-223%	(12,421)
Transfers recognised - capital	37,652	16,643	26,500	2,068	13,866	22,083	(8,217)	-37%	26,500
Contributions & Contributed assets	52,296	-	151	-	76	126	(50)	-40%	151
Surplus/(Deficit) after capital transfers & contributions	83,361	5,105	14,230	(4,289)	21,276	16,223	5,053	31%	14,230
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	83,361	5,105	14,230	(4,289)	21,276	16,223	5,053	31%	14,230
Capital expenditure & funds sources									
Capital expenditure	92,797	20,024	34,429	2,070	15,140	28,691	(13,551)	-47%	34,429
Capital transfers recognised	37,652	16,643	26,500	2,068	13,866	22,083	(8,217)	-37%	26,500
Public contributions & donations	52,296	-	151	-	76	126	(50)	-40%	151
Borrowing	790	-	2,460	-	347	2,050	(1,703)	-83%	2,460
Internally generated funds	2,058	3,381	5,318	2	851	4,431	(3,580)	-81%	5,318
Total sources of capital funds	92,797	20,024	34,429	2,070	15,140	28,691	(13,551)	-47%	34,429
Financial position									
Total current assets	66,873	44,660	60,078		191,895				60,078
Total non current assets	469,734	420,403	488,203		470,228				488,203
Total current liabilities	57,050	37,342	52,520		69,942				52,520
Total non current liabilities	44,438	46,543	46,411		149,722				46,411
Community wealth/Equity	435,119	381,179	449,350		442,459				449,350
Cash flows									
Net cash from (used) operating	42,284	22,347	28,037	(4,143)	59,670	23,364	(36,307)	-155%	28,037
Net cash from (used) investing	(38,337)	(20,024)	(34,533)	(2,070)	(15,140)	(28,777)	(13,638)	47%	(34,533)
Net cash from (used) financing	(2,768)	(1,978)	(837)	(21)	(902)	(697)	205	-29%	(837)
Cash/cash equivalents at the month/year end	13,116	9,435	5,783	-	56,745	7,005	(49,739)	-710%	5,783
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	9,443	3,213	6,887	48,249	-	-	-	-	67,793
Creditors Age Analysis									
Total Creditors	5,242	30	35	2	27	2	64	-	5,403

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) - M10 April										
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	69,367	1,922	81,396	62,171	19,226	31%	69,367
Executive and council		25,594	29,448	29,645	73	44,408	24,704	19,704	80%	29,645
Budget and treasury office		37,887	34,972	38,525	1,816	36,002	36,468	(466)	-1%	38,525
Corporate services		52,872	335	1,198	33	986	998	(12)	-1%	1,198
Community and public safety		57,860	48,263	78,603	1,610	35,697	65,503	(29,806)	-46%	78,603
Community and social services		6,403	6,332	7,637	489	5,538	6,364	(826)	-13%	7,637
Sport and recreation		2,083	3,547	2,635	129	917	2,195	(1,279)	-58%	2,635
Public safety		45,995	16,183	46,035	982	9,108	38,363	(29,255)	-76%	46,035
Housing		3,380	22,203	22,297	10	20,134	18,581	1,553	8%	22,297
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		13,249	5,072	4,536	208	3,196	3,780	(584)	-15%	4,536
Planning and development		494	402	1,179	41	313	983	(670)	-68%	1,179
Road transport		12,755	4,670	3,357	167	2,883	2,798	85	3%	3,357
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		154,760	155,731	159,878	10,697	105,739	133,232	(27,493)	-21%	159,878
Electricity		95,699	99,736	100,283	6,147	65,535	83,569	(18,034)	-22%	100,283
Water		25,391	24,109	26,457	2,340	15,377	22,047	(6,671)	-30%	26,457
Waste water management		25,990	23,413	24,967	1,664	19,059	20,806	(1,747)	-8%	24,967
Waste management		7,680	8,473	8,171	547	5,768	6,810	(1,041)	-15%	8,171
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	342,222	273,820	312,386	14,438	226,028	264,686	(38,658)	-15%	312,386
Expenditure - Standard										
Governance and administration		47,150	47,328	51,325	3,768	39,309	42,771	(3,462)	-8%	51,325
Executive and council		14,372	15,494	15,890	1,213	12,000	13,242	(1,242)	-9%	15,890
Budget and treasury office		17,672	17,477	19,849	1,477	15,456	16,540	(1,084)	-7%	19,849
Corporate services		15,107	14,356	15,586	1,078	11,852	12,989	(1,137)	-9%	15,586
Community and public safety		63,250	54,547	86,871	3,135	47,233	72,393	(25,160)	-35%	86,871
Community and social services		7,663	9,792	10,946	717	8,111	9,122	(1,011)	-11%	10,946
Sport and recreation		6,244	7,566	7,636	691	6,346	6,363	(18)	0%	7,636
Public safety		44,839	13,867	44,826	1,636	11,703	37,355	(25,651)	-69%	44,826
Housing		4,504	23,321	23,464	90	21,073	19,553	1,520	8%	23,464
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		23,159	28,345	25,404	2,088	20,046	21,170	(1,125)	-5%	25,404
Planning and development		4,115	4,846	4,962	492	3,740	4,135	(395)	-10%	4,962
Road transport		19,043	23,499	20,442	1,596	16,306	17,035	(730)	-4%	20,442
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		124,975	138,098	134,117	9,713	97,877	111,765	(13,887)	-12%	134,117
Electricity		80,041	93,387	86,081	5,653	60,274	71,734	(11,460)	-16%	86,081
Water		20,486	22,160	24,143	2,062	19,026	20,119	(1,093)	-5%	24,143
Waste water management		8,216	9,017	9,771	929	7,720	8,143	(423)	-5%	9,771
Waste management		16,231	13,535	14,123	1,069	10,858	11,769	(911)	-8%	14,123
Other		328	397	436	23	287	364	(77)	-21%	436
Total Expenditure - Standard	3	258,861	268,715	298,155	18,727	204,752	248,463	(43,711)	-18%	298,155
Surplus/ (Deficit) for the year		83,361	5,105	14,230	(4,289)	21,276	16,223	5,053	31%	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) - M10 April										
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	-	688	1	217	573	(356)	-62.1%	688
Vote 2 - Director: Corporate Service		82,241	35,321	36,280	473	48,964	30,234	18,731	62.0%	36,280
Vote 3 - Director: Financial Services		37,923	34,386	38,559	1,819	36,043	36,497	(454)	-1.2%	38,559
Vote 4 - Director: Engineering Services		66,276	55,725	58,017	4,324	38,398	48,347	(9,949)	-20.6%	58,017
Vote 5 - Director: Community Services		59,016	48,653	78,560	1,674	36,871	65,466	(28,596)	-43.7%	78,560
Vote 6 - Director: Electrical Services		95,699	99,736	100,283	6,147	65,535	83,569	(18,034)	-21.6%	100,283
		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	342,222	273,820	312,386	14,438	226,028	264,686	(38,658)	-14.6%	312,386
Expenditure by Vote	1									
Vote 1 - Municipal Manager		3,866	3,808	4,947	489	3,131	4,122	(991)	-24.0%	4,947
Vote 2 - Director: Corporate Service		25,862	28,170	28,773	1,861	21,006	23,977	(2,972)	-12.4%	28,773
Vote 3 - Director: Financial Services		17,752	17,656	20,028	1,491	15,580	16,690	(1,110)	-6.7%	20,028
Vote 4 - Director: Engineering Services		61,984	71,342	71,672	6,102	57,150	59,726	(2,576)	-4.3%	71,672
Vote 5 - Director: Community Services		69,357	54,351	86,654	3,131	47,610	72,212	(24,602)	-34.1%	86,654
Vote 6 - Director: Electrical Services		80,041	93,387	86,081	5,653	60,274	71,734	(11,460)	-16.0%	86,081
		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	258,861	268,715	298,155	18,727	204,752	248,463	(43,711)	-17.6%	298,155
Surplus/ (Deficit) for the year	2	83,361	5,105	14,230	(4,289)	21,276	16,223	5,053	31.1%	14,230

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) - M10 April										
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	143	26,036	26,187	(151)	-1%	26,187
Property rates - penalties & collection charges		474	620	620	52	448	517	(68)	-13%	620
Service charges - electricity revenue		57,777	71,893	71,893	5,355	57,290	59,911	(2,621)	-4%	71,893
Service charges - water revenue		13,386	13,147	15,130	1,312	12,833	12,608	225	2%	15,130
Service charges - sanitation revenue		11,288	12,416	12,416	909	10,674	10,346	328	3%	12,416
Service charges - refuse revenue		5,947	6,383	6,434	503	5,410	5,362	48	1%	6,434
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,678	1,146	1,225	102	941	1,021	(80)	-8%	1,225
Interest earned - external investments		1,893	1,240	1,240	-	838	1,033	(195)	-19%	1,240
Interest earned - outstanding debtors		1,969	2,135	2,135	189	1,662	1,779	(117)	-7%	2,135
Dividends received		-	-	-	-	-	-	-	-	-
Fines		45,969	16,135	46,058	931	9,184	38,381	(29,197)	-76%	46,058
Licences and permits		539	588	588	102	477	490	(13)	-3%	588
Agency services		609	670	670	45	536	558	(22)	-4%	670
Transfers recognised - operational		76,782	98,681	93,826	1,151	78,845	78,188	657	1%	93,826
Other revenue		9,379	5,937	7,314	1,575	6,911	6,095	816	13%	7,314
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		252,273	257,177	285,734	12,369	212,086	242,476	(30,391)	-13%	285,734
Expenditure By Type										
Employee related costs		73,426	81,529	81,281	6,588	64,001	67,734	(3,734)	-6%	81,281
Remuneration of councillors		4,356	4,776	4,776	321	3,774	3,980	(206)	-5%	4,776
Debt impairment		40,121	7,191	37,233	949	5,294	31,028	(25,734)	-83%	37,233
Depreciation & asset impairment		18,215	16,064	16,064	1,339	13,387	13,387	0	0%	16,064
Finance charges		4,453	1,539	1,539	157	1,175	1,282	(107)	-8%	1,539
Bulk purchases		43,358	57,255	57,255	4,361	41,912	47,712	(5,800)	-12%	57,255
Other materials		18,143	28,355	26,610	738	12,712	22,175	(9,463)	-43%	26,610
Contracted services		7,999	4,751	8,697	1,016	6,459	7,248	(789)	-11%	8,697
Transfers and grants		64	60	60	-	35	50	(15)	-30%	60
Other expenditure		47,883	67,196	64,641	3,258	56,004	53,867	2,137	4%	64,641
Loss on disposal of PPE		841	-	-	-	-	-	-	-	-
Total Expenditure		258,861	268,715	298,155	18,727	204,752	248,463	(43,711)	-18%	298,155
Surplus/(Deficit)		(6,588)	(11,538)	(12,421)	(6,357)	7,334	(5,986)	13,320	(0)	(12,421)
Transfers recognised - capital		37,652	16,643	26,500	2,068	13,866	22,083	(8,217)	(0)	26,500
Contributions recognised - capital		-	-	151	-	76	126	(50)	(0)	151
Contributed assets		52,296	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		83,361	5,105	14,230	(4,289)	21,276	16,223			14,230
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		83,361	5,105	14,230	(4,289)	21,276	16,223			14,230
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		83,361	5,105	14,230	(4,289)	21,276	16,223			14,230
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		83,361	5,105	14,230	(4,289)	21,276	16,223			14,230

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) - M10 April										
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	-	-	33	(33)	-100%	40
Vote 2 - Director: Corporate Service		53,737	726	1,638	21	909	1,365	(456)	-33%	1,638
Vote 3 - Director: Financial Services		243	63	48	14	37	40	(4)	-9%	48
Vote 4 - Director: Engineering Services		25,786	17,373	22,806	1,825	13,399	19,005	(5,606)	-29%	22,806
Vote 5 - Director: Community Services		301	779	623	-	22	519	(497)	-96%	623
Vote 6 - Director: Electrical Services		12,726	1,043	9,274	211	773	7,728	(6,955)	-90%	9,274
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	92,797	20,024	34,429	2,070	15,140	28,691	(13,551)	-47%	34,429
Total Capital Expenditure		92,797	20,024	34,429	2,070	15,140	28,691	(13,551)	-47%	34,429
Capital Expenditure - Standard Classification										
Governance and administration		53,472	923	1,022	15	533	851	(318)	-37%	1,022
Executive and council		11	181	20	-	-	17	(17)	-100%	20
Budget and treasury office		195	53	48	14	37	40	(4)	-9%	48
Corporate services		53,266	690	953	1	497	794	(298)	-37%	953
Community and public safety		1,029	2,762	3,519	148	1,283	2,933	(1,649)	-56%	3,519
Community and social services		522	105	808	21	546	673	(127)	-19%	808
Sport and recreation		337	2,470	2,524	127	717	2,103	(1,386)	-66%	2,524
Public safety		166	175	175	-	20	145	(126)	-86%	175
Housing		5	13	13	-	-	10	(10)	-100%	13
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,059	2,427	6,561	0	1,573	5,468	(3,895)	-71%	6,561
Planning and development		15	20	531	-	13	442	(429)	-97%	531
Road transport		8,044	2,407	6,031	0	1,560	5,026	(3,466)	-69%	6,031
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		30,237	13,913	23,327	1,907	11,750	19,439	(7,689)	-40%	23,327
Electricity		12,726	1,043	9,274	211	773	7,728	(6,955)	-90%	9,274
Water		1,539	4,016	4,351	1,019	2,919	3,626	(707)	-20%	4,351
Waste water management		15,841	8,358	9,337	676	8,058	7,781	277	4%	9,337
Waste management		130	495	364	-	-	303	(303)	-100%	364
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	92,797	20,024	34,429	2,070	15,140	28,691	(13,551)	-47%	34,429
Funded by:										
National Government		24,233	16,613	24,808	2,048	12,913	20,673	(7,761)	-38%	24,808
Provincial Government		13,419	30	1,692	21	954	1,410	(456)	-32%	1,692
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		37,652	16,643	26,500	2,068	13,866	22,083	(8,217)	-37%	26,500
Public contributions & donations	5	52,296	-	151	-	76	126	(50)	-40%	151
Borrowing	6	790	-	2,460	-	347	2,050	(1,703)	-83%	2,460
Internally generated funds		2,058	3,381	5,318	2	851	4,431	(3,580)	-81%	5,318
Total Capital Funding		92,797	20,024	34,429	2,070	15,140	28,691	(13,551)	-47%	34,429

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M10 April						
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	783	12	783
Call investment deposits		15,036	3,004	5,000	38,726	5,000
Consumer debtors		40,759	32,252	30,579	73,455	30,579
Other debtors		8,073	4,815	20,544	75,902	20,544
Current portion of long-term receivables		–	–	–	–	–
Inventory		2,992	3,638	3,171	3,800	3,171
Total current assets		66,873	44,660	60,078	191,895	60,078
Non current assets						
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	458,353	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
Total non current assets		469,734	420,403	488,203	470,228	488,203
TOTAL ASSETS		536,607	465,063	548,280	662,123	548,280
LIABILITIES						
Current liabilities						
Bank overdraft		1,932	–	–	2,051	–
Borrowing		3,764	3,953	2,780	542	2,780
Consumer deposits		1,227	1,374	1,374	1,278	1,374
Trade and other payables		37,747	23,996	35,367	53,946	35,367
Provisions		12,380	8,019	12,998	12,123	12,998
Total current liabilities		57,050	37,342	52,520	69,942	52,520
Non current liabilities						
Borrowing		11,547	15,085	11,547	16,278	11,547
Provisions		32,891	31,458	34,864	133,444	34,864
Total non current liabilities		44,438	46,543	46,411	149,722	46,411
TOTAL LIABILITIES		101,487	83,884	98,931	219,664	98,931
NET ASSETS	2	435,119	381,179	449,350	442,459	449,350
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		419,369	369,864	445,555	426,510	445,555
Reserves		15,750	11,315	3,795	15,950	3,795
TOTAL COMMUNITY WEALTH/EQUITY	2	435,119	381,179	449,350	442,459	449,350

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M10 April										
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	151,236	12,099	123,479	126,030	(2,550)	-2%	151,236
Government - operating		80,471	98,681	91,729	-	101,230	76,441	24,790	32%	91,729
Government - capital		37,652	16,643	24,908	-	18,563	20,757	(2,194)	-11%	24,908
Interest		3,861	3,375	3,375	189	2,252	2,813	(561)	-20%	3,375
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(191,033)	(243,861)	(241,612)	(16,282)	(184,861)	(201,343)	(16,482)	8%	(241,612)
Finance charges		(4,453)	(1,539)	(1,539)	(149)	(958)	(1,282)	(324)	25%	(1,539)
Transfers and Grants		(64)	(60)	(60)	-	(35)	(50)	(15)	30%	(60)
NET CASH FROM/(USED) OPERATING ACTIVITIES		42,284	22,347	28,037	(4,143)	59,670	23,364	(36,307)	-155%	28,037
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	-	(104)	-	-	(87)	87	-100%	(104)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(40,500)	(20,024)	(34,429)	(2,070)	(15,140)	(28,691)	(13,551)	47%	(34,429)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(38,337)	(20,024)	(34,533)	(2,070)	(15,140)	(28,777)	(13,638)	47%	(34,533)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		790	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	147	(13)	44	123	(78)	-64%	147
Payments										
Repayment of borrowing		(3,558)	(1,978)	(984)	(9)	(946)	(820)	126	-15%	(984)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2,768)	(1,978)	(837)	(21)	(902)	(697)	205	-29%	(837)
NET INCREASE/ (DECREASE) IN CASH HELD		1,179	345	(7,333)	(6,234)	43,629	(6,111)			(7,333)
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		56,745	7,005			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 - M10 April													
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	1,465	531	409	4,286	-	-	-	-	6,691	4,286	-	687
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,778	357	114	963	-	-	-	-	5,213	963	-	264
Receivables from Non-exchange Transactions - Property Rates	1400	1,476	509	290	5,286	-	-	-	-	7,561	5,286	-	1,057
Receivables from Exchange Transactions - Waste Water Management	1500	1,075	518	396	8,740	-	-	-	-	10,729	8,740	-	1,902
Receivables from Exchange Transactions - Waste Management	1600	581	318	263	5,756	-	-	-	-	6,917	5,756	-	1,374
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	2	2	77	-	-	-	-	86	77	-	10
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1,063	977	5,413	23,143	-	-	-	-	30,596	23,143	-	-
Total By Income Source	2000	9,443	3,213	6,887	48,249	-	-	-	-	67,793	48,249	-	5,294
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	733	221	63	534	-	-	-	-	1,552	534	-	-
Commercial	2300	1,281	169	110	2,125	-	-	-	-	3,684	2,125	-	-
Households	2400	6,488	2,588	5,853	40,327	-	-	-	-	55,256	40,327	-	5,294
Other	2500	942	234	861	5,263	-	-	-	-	7,301	5,263	-	-
Total By Customer Group	2600	9,443	3,213	6,887	48,249	-	-	-	-	67,793	48,249	-	5,294

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 - M10 April										
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	3,530	-	-	-	-	-	-	-	3,530
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	977	-	-	-	-	-	-	-	977
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	736	30	35	2	27	2	64	-	897
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,242	30	35	2	27	2	64	-	5,403

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April									
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							8,120	(376)	7,745
Standard Bank							9,937	(1,496)	8,441
ABSA Bank							6,028	(256)	5,772
Nedbank							15,951	818	16,769
Municipality sub-total					-		40,036	(1,310)	38,726
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		40,036	(1,310)	38,726

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 - M10 April										
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	63,538	-	63,501	52,948	10,553	19.9%	63,538
Local Government Equitable Share		38,990	44,160	44,160	-	44,160	36,800	7,360	20.0%	44,160
Finance Management		1,600	1,600	1,600	-	1,600	1,333	267	20.0%	1,600
Municipal Systems Improvement		934	930	930	-	930	775	155	20.0%	930
EPWP Incentive		1,834	1,743	1,743	-	1,743	1,453	291	20.0%	1,743
Energy Efficiency and Demand Management		4,000	8,000	8,000	-	8,000	6,667	1,333	20.0%	8,000
Integrated National Electrification Programme		27,500	15,000	6,805	-	6,805	5,671	1,134	20.0%	6,805
Municipal Infrastructure Grant (MIG)	3	305	300	300	-	263	250	13	5.2%	300
Accelerated Community Water Supply (ACIP) - DWAF		1,000	-	-	-	-	-	-		-
Provincial Government:		24,935	26,948	27,714	-	29,158	23,095	6,063	26.3%	27,714
Human Settlements Development Grant		15,889	22,080	22,080	-	22,392	18,400	3,992	21.7%	22,080
Library Service		4,451	4,570	4,570	-	4,570	3,808	762	20.0%	4,570
Community Development Workers (CDW)		192	198	234	-	234	195	39	20.0%	234
Thusong Service Centres Grant	4	222	100	100	-	100	83	17	20.0%	100
Western Cape Financial Management Support Grant		2,487	-	250	-	1,062	208	854	409.8%	250
Department of Local Government		900	-	450	-	-	375	(375)	-100.0%	450
Department of Transport and Public Works		794	-	30	-	-	25	(25)	-100.0%	30
Municipal Capacity Building Grant : Department Local Gov		-	-	-	-	250	-	250	#DIV/0!	-
Municipal Infrastructure Support Grant		-	-	-	-	550	-	550	#DIV/0!	-
District Municipality:		360	-	-	-	-	-	-		-
Central Karoo District Municipality		360	-	-	-	-	-	-		-
Other grant providers:		226	-	477	-	477	397	79	20.0%	477
ESKOM		226	-	317	-	317	264	53	20.0%	317
Private - Farmers Contribution		-	-	160	-	160	133	27	20.0%	160
Total Operating Transfers and Grants	5	101,684	98,681	91,729	-	93,135	76,441	16,695	21.8%	91,729
Capital Transfers and Grants										
National Government:		16,440	16,613	24,808	-	26,658	20,673	4,619	22.3%	24,808
Municipal Infrastructure Grant (MIG)		16,440	13,347	13,347	-	15,384	11,123	4,262	38.3%	13,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	3,266	-	3,079	2,722	357	13.1%	3,266
Integrated National Electrification Programme		-	-	8,195	-	8,195	6,829			8,195
Provincial Government:		-	30	100	-	-	83	(83)	-100.0%	100
Maintenance and Construction of Transport Infrastructure		-	30	-	-	-	-	-		-
Municipal Infrastructure Support Grant		-	-	100	-	-	83			100
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	16,440	16,643	24,908	-	26,658	20,757	4,536	21.9%	24,908
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	118,124	115,324	116,637	-	119,793	97,197	21,230	21.8%	116,637

8.2 Supporting Table SC7 (1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April										
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	63,538	755	53,764	52,948	815	1.5%	63,538
Local Government Equitable Share		38,990	44,160	44,160	–	44,160	36,800	7,360	20.0%	44,160
Finance Management		1,420	1,600	1,600	104	1,205	1,333	(128)	-9.6%	1,600
Municipal Systems Improvement		719	930	930	–	614	775	(161)	-20.8%	930
EPWP Incentive		1,834	1,743	1,743	173	1,668	1,453	216	14.8%	1,743
Energy Efficiency and Demand Management		3,648	8,000	8,000	–	2,407	6,667	(4,260)	-63.9%	8,000
Integrated National Electrification Programme		19,031	15,000	6,805	448	3,489	5,671	(2,181)	-38.5%	6,805
Municipal Infrastructure Grant (MIG)		271	300	300	30	221	250	(29)	-11.8%	300
Accelerated Community Water Supply (ACIP) - DWAF		888	–	–	–	–	–	–	–	–
Provincial Government:		9,395	26,948	27,714	360	23,650	23,095	555	2.4%	27,714
Human Settlements Development Grant		3,196	22,080	22,080	–	20,047	18,400	1,647	9.0%	22,080
Library Service		3,585	4,570	4,570	350	3,385	3,808	(423)	-11.1%	4,570
Community Development Workers (CDW)		304	198	234	9	180	195	(15)	-7.5%	234
Thusong Service Centres Grant		–	100	100	–	–	83	(83)	-100.0%	100
Western Cape Financial Management Support Grant		1,285	–	250	0	38	208	(170)	-81.8%	250
Department of Local Government		329	–	450	–	–	375	(375)	-100.0%	450
Department of Transport and Public Works		696	–	30	–	–	25	(25)	-100.0%	30
District Municipality:		360	–	–	–	–	–	–	–	–
Central Karoo District Municipality		360	–	–	–	–	–	–	–	–
Other grant providers:		226	–	477	31	41	397	(356)	-89.6%	477
ESKOM		226	–	317	31	41	264	(223)	-84.4%	317
Private - Farmers Contribution		–	–	160	–	–	133	–	–	160
Total operating expenditure of Transfers and Grants:		76,782	98,681	91,729	1,146	77,455	76,441	1,014	1.3%	91,729
Capital expenditure of Transfers and Grants										
National Government:		24,233	16,613	24,808	2,048	12,913	20,673	(7,761)	-37.5%	24,808
Municipal Infrastructure Grant (MIG)		14,439	13,347	13,347	804	9,917	11,123	(1,206)	-10.8%	13,347
Accelerated Community Water Supply (ACIP) - DWAF		–	3,266	3,266	1,019	2,244	2,722	(477)	-17.5%	3,266
Finance Management		40	–	–	14	14	–	14	#DIV/0!	–
Integrated National Electrification Programme		9,735	–	8,195	211	738	6,829	(6,091)	-89.2%	8,195
RBIG		19	–	–	–	–	–	–	–	–
Provincial Government:		13,419	30	100	–	–	83	(83)	-100.0%	100
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	–	–	83	(83)	-100.0%	100
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		37,652	16,643	24,908	2,048	12,913	20,757	(7,844)	-37.8%	24,908
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		114,435	115,324	116,637	3,193	90,367	97,197	(6,830)	-7.0%	116,637

8.2 Supporting Table SC7 (2) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April						
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	-	182	-	
Local Government Equitable Share		-	-	-	-	
Finance Management		-	-	-	-	
Municipal Systems Improvement		182	-	182	-	
EPWP Incentive		-	-	-	-	
Energy Efficiency and Demand Management		-	-	-	-	
Integrated National Electrification Programme		-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
Provincial Government:		2,075	5	1,208	867	41.8%
Library Service		-	-	-	-	
Financial Management Support Grant		1,192	4	765	427	35.8%
Department Local Government		788	1	438	350	44.4%
Housing Consumer Education Programme		94	-	4	90	95.5%
District Municipality:		-	-	-	-	
Central Karoo District Municipality		-	-	-	-	
Other grant providers:		-	-	-	-	
ESKOM		-	-	-	-	
Total operating expenditure of Approved Roll-overs		2,257	5	1,390	867	38.4%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
Accelerated Community Water Supply (ACIP) - DWAF		-	-	-	-	
Provincial Government:		1,592	21	954	638	40.1%
Library Service		777	21	543	234	30.1%
Department Local Government		815	-	410	404	49.6%
Financial Management Support Grant		-	-	-	-	
District Municipality:		-	-	-	-	
[insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
[insert description]		-	-	-	-	
Total capital expenditure of Approved Roll-overs		1,592	21	954	638	40.1%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		3,849	26	2,344	1,505	39.1%

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 - M10 April										
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	237	2,710	2,741	(31)	-1%	3,289
Pension and UIF Contributions		289	251	251	20	252	209	43	20%	251
Medical Aid Contributions		41	46	46	4	37	38	(1)	-2%	46
Motor Vehicle Allowance		676	790	790	41	555	658	(103)	-16%	790
Cellphone Allowance		318	400	400	18	220	334	(114)	-34%	400
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		4,356	4,776	4,776	321	3,774	3,980	(206)	-5%	4,776
% increase	4		9.6%	9.6%						9.6%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3,910	4,724	4,724	324	3,439	3,937	(498)	-13%	4,724
Pension and UIF Contributions		546	562	562	49	483	469	15	3%	562
Medical Aid Contributions		26	27	27	2	23	22	1	2%	27
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		392	513	513	480	480	427	53	12%	513
Motor Vehicle Allowance		423	444	444	45	435	370	65	18%	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	900	4,917	5,225	(307)	-6%	6,270
% increase	4		18.4%	18.4%						18.4%
Other Municipal Staff										
Basic Salaries and Wages		53,367	58,050	58,012	4,125	44,714	48,343	(3,630)	-8%	58,012
Pension and UIF Contributions		7,461	9,494	9,281	673	6,639	7,734	(1,095)	-14%	9,281
Medical Aid Contributions		1,159	1,255	1,255	114	1,089	1,046	44	4%	1,255
Overtime		3,196	1,935	1,935	311	2,388	1,613	775	48%	1,935
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,285	1,618	1,618	123	1,131	1,348	(217)	-16%	1,618
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		271	270	272	76	751	227	524	231%	272
Other benefits and allowances		116	1,197	1,197	123	1,218	998	220	22%	1,197
Payments in lieu of leave		622	200	200	42	211	167	44	27%	200
Long service awards		647	310	310	30	296	258	38	15%	310
Post-retirement benefit obligations	2	4	931	931	72	645	776	(130)	-17%	931
Sub Total - Other Municipal Staff		68,128	75,260	75,012	5,688	59,083	62,510	(3,426)	-5%	75,012
% increase	4		10.5%	10.1%						10.1%
Total Parent Municipality		77,782	86,305	86,057	6,909	67,775	71,714	(3,940)	-5%	86,057
			11.0%	10.6%						10.6%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		77,782	86,305	86,057	6,909	67,775	71,714	(3,940)	-5%	86,057
% increase	4		11.0%	10.6%						10.6%
TOTAL MANAGERS AND STAFF		73,426	81,529	81,281	6,588	64,001	67,734	(3,734)	-6%	81,281

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April									
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%	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	1,737	13,070	21,261	8,191	38.5%	38%
April	1,568	1,669	4,413	2,070	15,140	25,674	10,534	41.0%	44%
May	7,134	1,669	4,413	-	-	30,086	-	-	-
June	60,488	1,669	4,343	-	-	34,429	-	-	-
Total Capital expenditure	92,797	20,024	34,429	15,140					

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

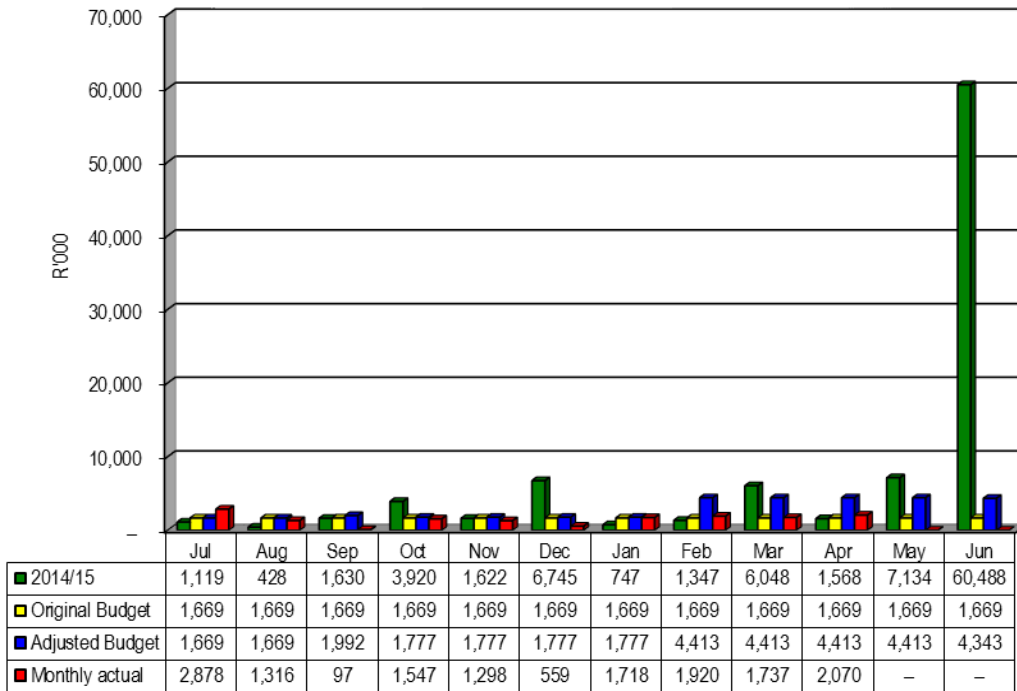
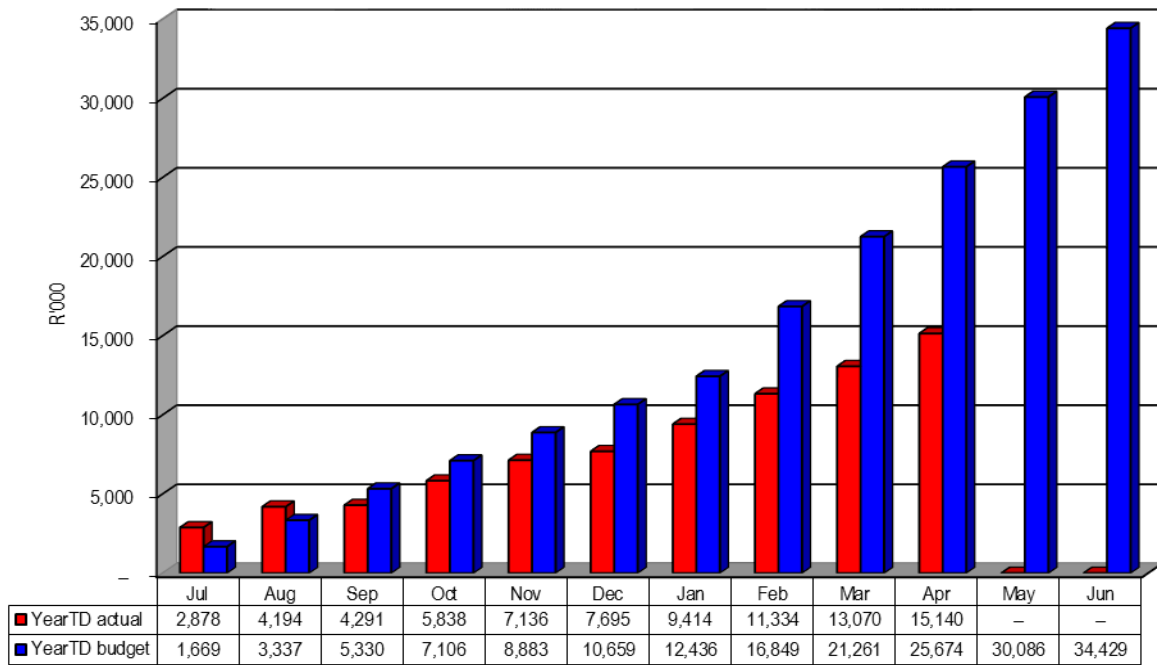


Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target



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 - M10 April										
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	28,906	1,907	13,165	24,088	10,923	45.3%	28,906
Infrastructure - Road transport		7,999	2,220	5,844	1,019	2,537	4,870	2,332	47.9%	5,844
Roads, Pavements & Bridges		7,648	2,220	5,711	1,019	2,537	4,759	2,221	46.7%	5,711
Storm water		351	-	133	-	-	111	111	100.0%	133
Infrastructure - Electricity		11,827	975	9,170	211	738	7,642	6,904	90.3%	9,170
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		11,827	975	9,170	211	738	7,642	6,904	90.3%	9,170
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		1,878	3,266	4,648	-	1,835	3,873	2,038	52.6%	4,648
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	100	-	-	83	83	100.0%	100
Reticulation		1,878	3,266	4,548	-	1,835	3,790	1,955	51.6%	4,548
Infrastructure - Sanitation		15,606	8,288	8,906	676	8,055	7,422	(633)	-8.5%	8,906
Reticulation		15,606	8,288	-	-	-	-	-	-	-
Sewerage purification		-	-	8,906	676	8,055	7,422	(633)	-8.5%	8,906
Infrastructure - Other		130	469	338	-	-	282	282	100.0%	338
Waste Management		130	469	338	-	-	282	282	100.0%	338
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		336	2,400	3,047	143	1,151	2,540	1,389	54.7%	3,047
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	2,270	127	611	1,892	1,281	67.7%	2,270
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	38	-	(38)	#DIV/0!	-
Libraries		-	-	777	15	502	648	146	22.6%	777
Recreational facilities		336	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	2,400	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		54,877	2,406	1,914	20	824	1,595	771	48.3%	1,914
General vehicles		968	-	36	-	-	30	30	100.0%	36
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		331	599	830	2	284	692	408	59.0%	830
Computers - hardware/equipment		699	549	791	-	-	659	659	100.0%	791
Furniture and other office equipment		880	421	257	19	465	214	(250)	-116.7%	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	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		144	-	561	-	-	467	467	100.0%	561
Computers - software & programming		144	-	561	-	-	467	467	100.0%	561
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	92,797	20,024	34,429	2,070	15,140	28,691	13,551	47.2%	34,429
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 - M10 April										
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	293	5,053	8,814	3,761	42.7%	10,999
Infrastructure - Road transport		–	3,808	3,808	102	1,749	3,051	1,302	42.7%	3,808
Roads, Pavements & Bridges		–	3,755	3,755	100	1,725	3,009	1,284	42.7%	3,755
Storm water		–	53	53	1	24	42	18	42.7%	53
Infrastructure - Electricity		–	3,199	3,199	85	1,469	2,563	1,094	42.7%	3,199
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	3,032	3,032	81	1,393	2,429	1,037	42.7%	3,032
Street Lighting		–	167	167	4	77	134	57	42.7%	167
Infrastructure - Water		–	1,998	1,998	53	918	1,601	683	42.7%	1,998
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	864	864	23	397	693	296	42.7%	864
Reticulation		–	1,134	1,134	30	521	909	388	42.7%	1,134
Infrastructure - Sanitation		–	716	716	19	329	574	245	42.7%	716
Reticulation		–	163	163	4	75	131	56	42.7%	163
Sewerage purification		–	552	552	15	254	443	189	42.7%	552
Infrastructure - Other		–	1,279	1,279	34	587	1,025	437	42.7%	1,279
Waste Management		–	1,279	1,279	34	587	1,025	437	42.7%	1,279
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Community		–	2,745	2,745	73	1,261	2,200	939	42.7%	2,745
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	385	385	10	177	309	132	42.7%	385
Community halls		–	175	175	5	81	141	60	42.7%	175
Libraries		–	388	388	10	178	311	133	42.7%	388
Recreational facilities		–	636	636	17	292	510	217	42.7%	636
Fire, safety & emergency		–	569	569	15	261	456	195	42.7%	569
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	75	75	2	35	60	26	42.7%	75
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	516	516	14	237	414	177	42.7%	516
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		–	14,611	13,929	371	6,398	11,161	4,763	42.7%	13,929
General vehicles		–	5,471	5,471	146	2,513	4,384	1,871	42.7%	5,471
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	1,640	1,640	44	754	1,315	561	42.7%	1,640
Computers - hardware/equipment		–	264	264	7	121	211	90	42.7%	264
Furniture and other office equipment		–	777	777	21	357	623	266	42.7%	777
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	5,854	5,172	138	2,376	4,144	1,769	42.7%	5,172
Other Buildings		–	604	604	16	277	484	206	42.7%	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	27,673	738	12,712	22,175	9,463	42.7%	27,673
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 - M10 April										
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	10,597	10,597	-		12,717
Infrastructure - Road transport		4,959	5,606	5,606	467	4,672	4,672	-		5,606
Roads, Pavements & Bridges		3,418	3,838	3,838	320	3,199	3,199	-		3,838
Storm water		1,541	1,768	1,768	147	1,473	1,473	-		1,768
Infrastructure - Electricity		1,952	2,096	2,096	175	1,746	1,746	-		2,096
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		1,952	2,096	2,096	175	1,746	1,746	-		2,096
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		2,193	2,873	2,873	239	2,395	2,395	-		2,873
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		2,193	2,576	2,576	215	2,147	2,147	-		2,576
Reticulation		-	297	297	25	248	248	-		297
Infrastructure - Sanitation		1,632	1,962	1,962	164	1,635	1,635	-		1,962
Reticulation		1,632	1,962	1,962	164	1,635	1,635	-		1,962
Sewerage purification		-	-	-	-	-	-	-		-
Infrastructure - Other		274	179	179	15	149	149	-		179
Waste Management		274	179	179	15	149	149	-		179
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Community		441	586	586	49	488	488	-		586
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	187	187	16	156	156	-		187
Swimming pools		-	-	-	-	-	-	-		-
Community halls		281	351	351	29	293	293	-		351
Libraries		6	7	7	1	6	6	-		7
Recreational facilities		154	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Buses		-	-	-	-	-	-	-		-
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	37	37	3	31	31	-		37
Cemeteries		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	2,259	2,259	-		2,711
General vehicles		1,971	1,799	1,799	150	1,499	1,499	-		1,799
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		154	183	183	15	153	153	-		183
Computers - hardware/equipment		230	234	234	20	195	195	-		234
Furniture and other office equipment		413	287	287	24	239	239	-		287
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	-	-	-	-	-	-		-
Other Buildings		433	208	208	17	173	173	-		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	42	42	-		50
Computers - software & programming		97	50	50	4	42	42	-		50
Other		-	-	-	-	-	-	-		-
Total Depreciation		15,044	16,064	16,064	1,339	13,387	13,387	-		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.