

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING May 2016

TABLE OF CONTENTS

PART 1 – IN-YEAR REPORT

1. Mayor’s Report	2
2. Resolutions	2
3. Executive Summary	3 - 4
4. In-year budget statement tables	5 - 11

PART 2 – SUPPORTING DOCUMENTATION

5. Debtors analysis	12
6. Creditors analysis	12
7. Investment portfolio analysis	13
8. Allocation and grant receipts and expenditure	14 - 16
9. Expenditure on councillor and board members allowances and employee benefits	17
10. Capital programme performance	18 - 22
11. Material variances to the SDBIP	23

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

An adjustments budget were tabled and approved by Council during May 2016 to appropriate for additional allocations received from both National and Provincial Treasury.

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 May 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 27,669 million or 10% below the year-to-date adjusted budget projections for May 2016.

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

Operating expenditure by type

Total expenditure is 17% or R 46,298 million, below year-to-date adjusted budget projections for May 2016. The variance can be attributed to the Eskom bulk electricity account for May 2016 that will only be paid in June 2016 and operating expenditure that is expected to be finalized in the last month 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 17,961 million, or 49%, of the adjusted budget of R 36,429 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 10,575 million during May resulting in a closing balance of R 46,169 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 - M11 May									
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	53	26,538	26,755	(218)	-1%	26,807
Service charges	88,399	103,838	105,872	17,162	103,369	97,049	6,320	7%	105,872
Investment revenue	1,893	1,240	1,240	521	1,359	1,137	222	20%	1,240
Transfers recognised - operational	76,782	98,681	95,976	6,623	85,467	87,978	(2,511)	-3%	95,976
Other own revenue	60,142	26,611	57,990	1,963	21,674	53,157	(31,483)	-59%	57,990
Total Revenue (excluding capital transfers and contributions)	252,273	257,177	287,884	26,322	238,407	266,076	(27,669)	-10%	287,884
Employee costs	73,426	81,529	81,281	5,889	69,889	74,508	(4,619)	-6%	81,281
Remuneration of Councillors	4,356	4,776	4,776	371	4,145	4,378	(233)	-5%	4,776
Depreciation & asset impairment	18,215	16,064	16,064	1,339	14,725	14,725	0	0%	16,064
Finance charges	4,453	1,539	1,539	(28)	1,147	1,411	(263)	-19%	1,539
Materials and bulk purchases	61,501	85,609	83,865	6,115	60,739	76,876	(16,137)	-21%	83,865
Transfers and grants	64	60	60	-	35	55	(20)	-37%	60
Other expenditure	96,845	79,138	112,721	10,545	78,301	103,327	(25,026)	-24%	112,721
Total Expenditure	258,861	268,715	300,305	24,230	228,982	275,280	(46,298)	-17%	300,305
Surplus/(Deficit)	(6,588)	(11,538)	(12,421)	2,092	9,426	(9,203)	18,629	-202%	(12,421)
Transfers recognised - capital	37,652	16,643	28,500	1,505	15,371	26,125	(10,754)	-41%	28,500
Contributions & Contributed assets	52,296	-	151	-	76	138	(62)	-45%	151
Surplus/(Deficit) after capital transfers & contributions	83,361	5,105	16,230	3,597	24,872	17,060	7,812	46%	16,230
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	83,361	5,105	16,230	3,597	24,872	17,060	7,812	46%	16,230
Capital expenditure & funds sources									
Capital expenditure	92,797	20,024	36,429	2,821	17,961	33,393	(15,432)	-46%	36,429
Capital transfers recognised	37,652	16,643	28,500	1,505	15,371	26,125	(10,754)	-41%	28,500
Public contributions & donations	52,296	-	151	-	76	138	(62)	-45%	151
Borrowing	790	-	2,460	971	1,318	2,255	(937)	-42%	2,460
Internally generated funds	2,058	3,381	5,318	345	1,196	4,875	(3,679)	-75%	5,318
Total sources of capital funds	92,797	20,024	36,429	2,821	17,961	33,393	(15,432)	-46%	36,429
Financial position									
Total current assets	66,873	44,660	60,078		195,687				60,078
Total non current assets	469,734	420,403	490,203		471,710				490,203
Total current liabilities	57,050	37,342	52,520		73,123				52,520
Total non current liabilities	44,438	46,543	46,411		149,722				46,411
Community wealth/Equity	435,119	381,179	451,350		444,551				451,350
Cash flows									
Net cash from (used) operating	42,284	22,347	30,037	(7,753)	51,917	27,534	(24,383)	-89%	30,037
Net cash from (used) investing	(38,337)	(20,024)	(36,533)	(2,821)	(17,961)	(33,489)	(15,528)	46%	(36,533)
Net cash from (used) financing	(2,768)	(1,978)	(837)	(1)	(903)	(767)	136	-18%	(837)
Cash/cash equivalents at the month/year end	13,116	9,435	5,783	-	46,169	6,394	(39,775)	-622%	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	9,410	3,154	2,428	53,994	-	-	-	-	68,987
Creditors Age Analysis									
Total Creditors	5,340	-	2	46	-	9	-	-	5,396

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) - M11 May										
Description	Ref	2014/15			Budget Year 2015/16					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD %	Full Year Forecast
R thousands	1									
Revenue - Standard										
Governance and administration		116,353	64,754	70,167	1,364	82,760	66,502	16,258	24%	70,167
Executive and council		25,594	29,448	29,645	698	45,105	27,175	17,931	66%	29,645
Budget and treasury office		37,887	34,972	39,325	625	36,627	38,230	(1,603)	-4%	39,325
Corporate services		52,872	335	1,198	41	1,028	1,098	(70)	-6%	1,198
Community and public safety		57,860	48,263	79,503	7,211	42,907	72,878	(29,971)	-41%	79,503
Community and social services		6,403	6,332	7,637	664	6,203	7,001	(798)	-11%	7,637
Sport and recreation		2,083	3,547	2,635	236	1,152	2,415	(1,263)	-52%	2,635
Public safety		45,995	16,183	46,035	1,143	10,251	42,199	(31,948)	-76%	46,035
Housing		3,380	22,203	23,197	5,168	25,301	21,264	4,038	19%	23,197
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		13,249	5,072	4,536	303	3,499	4,158	(659)	-16%	4,536
Planning and development		494	402	1,179	209	522	1,081	(559)	-52%	1,179
Road transport		12,755	4,670	3,357	94	2,977	3,078	(101)	-3%	3,357
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		154,760	155,731	162,328	18,853	124,592	148,801	(24,209)	-16%	162,328
Electricity		95,699	99,736	101,233	15,890	81,425	92,797	(11,371)	-12%	101,233
Water		25,391	24,109	27,957	1,097	16,474	25,627	(9,153)	-36%	27,957
Waste water management		25,990	23,413	24,967	1,315	20,375	22,887	(2,512)	-11%	24,967
Waste management		7,680	8,473	8,171	550	6,318	7,491	(1,172)	-16%	8,171
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	342,222	273,820	316,536	27,731	253,758	292,340	(38,582)	-13%	316,536
Expenditure - Standard										
Governance and administration		47,150	47,328	52,125	4,223	43,532	47,782	(4,249)	-9%	52,125
Executive and council		14,372	15,494	15,890	1,148	13,148	14,566	(1,418)	-10%	15,890
Budget and treasury office		17,672	17,477	20,649	1,973	17,429	18,928	(1,499)	-8%	20,649
Corporate services		15,107	14,356	15,586	1,103	12,955	14,288	(1,333)	-9%	15,586
Community and public safety		63,250	54,547	87,771	7,990	55,223	80,457	(25,234)	-31%	87,771
Community and social services		7,663	9,792	10,946	821	8,931	10,334	(1,103)	-11%	10,946
Sport and recreation		6,244	7,566	7,636	596	6,942	7,000	(58)	-1%	7,636
Public safety		44,839	13,867	44,826	1,312	13,015	41,090	(28,075)	-68%	44,826
Housing		4,504	23,321	24,364	5,262	26,335	22,333	4,002	18%	24,364
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		23,159	28,345	25,404	2,025	22,070	23,287	(1,217)	-5%	25,404
Planning and development		4,115	4,846	4,962	398	4,139	4,548	(410)	-9%	4,962
Road transport		19,043	23,499	20,442	1,626	17,932	18,739	(807)	-4%	20,442
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		124,975	138,098	134,567	9,869	107,746	123,354	(15,607)	-13%	134,567
Electricity		80,041	93,387	86,531	5,658	65,932	79,320	(13,388)	-17%	86,531
Water		20,486	22,160	24,143	2,286	21,312	22,131	(819)	-4%	24,143
Waste water management		8,216	9,017	9,771	836	8,556	8,957	(401)	-4%	9,771
Waste management		16,231	13,535	14,123	1,088	11,946	12,946	(1,000)	-8%	14,123
Other		328	397	436	28	314	400	(86)	-21%	436
Total Expenditure - Standard	3	258,861	268,715	300,305	24,134	228,886	275,280	(46,394)	-17%	300,305
Surplus/ (Deficit) for the year		83,361	5,105	16,230	3,597	24,872	17,060	7,812	46%	16,230

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) - M11 May										
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	20	237	630	(393)	-62.4%	688
Vote 2 - Director: Corporate Service		82,241	35,321	36,280	1,304	50,376	33,257	17,119	51.5%	36,280
Vote 3 - Director: Financial Services		37,923	34,386	39,359	627	36,670	38,261	(1,591)	-4.2%	39,359
Vote 4 - Director: Engineering Services		66,276	55,725	59,517	2,909	41,199	54,557	(13,358)	-24.5%	59,517
Vote 5 - Director: Community Services		59,016	48,653	79,460	6,981	43,851	72,838	(28,987)	-39.8%	79,460
Vote 6 - Director: Electrical Services		95,699	99,736	101,233	15,890	81,425	92,797	(11,371)	-12.3%	101,233
		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	342,222	273,820	316,536	27,731	253,758	292,340	(38,582)	-13.2%	316,536
Expenditure by Vote	1									
Vote 1 - Municipal Manager		3,866	3,808	4,947	409	3,540	4,535	(995)	-21.9%	4,947
Vote 2 - Director: Corporate Service		25,862	28,170	28,773	1,773	22,779	26,375	(3,597)	-13.6%	28,773
Vote 3 - Director: Financial Services		17,752	17,656	20,828	1,986	17,567	19,092	(1,526)	-8.0%	20,828
Vote 4 - Director: Engineering Services		61,984	71,342	71,672	6,250	63,400	65,699	(2,299)	-3.5%	71,672
Vote 5 - Director: Community Services		69,357	54,351	87,554	8,058	55,668	80,258	(24,590)	-30.6%	87,554
Vote 6 - Director: Electrical Services		80,041	93,387	86,531	5,658	65,932	79,320	(13,388)	-16.9%	86,531
		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	258,861	268,715	300,305	24,134	228,886	275,280	(46,394)	-16.9%	300,305
Surplus/ (Deficit) for the year	2	83,361	5,105	16,230	3,597	24,872	17,060	7,812	45.8%	16,230

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) - M11 May										
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	-	26,036	26,187	(151)	-1%	26,187
Property rates - penalties & collection charges		474	620	620	53	502	568	(67)	-12%	620
Service charges - electricity revenue		57,777	71,893	71,893	14,654	71,944	65,902	6,042	9%	71,893
Service charges - water revenue		13,386	13,147	15,130	1,089	13,922	13,869	53	0%	15,130
Service charges - sanitation revenue		11,288	12,416	12,416	915	11,589	11,381	208	2%	12,416
Service charges - refuse revenue		5,947	6,383	6,434	504	5,914	5,898	16	0%	6,434
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,678	1,146	1,225	86	1,027	1,123	(96)	-9%	1,225
Interest earned - external investments		1,893	1,240	1,240	521	1,359	1,137	222	20%	1,240
Interest earned - outstanding debtors		1,969	2,135	2,135	182	1,844	1,957	(113)	-6%	2,135
Dividends received		-	-	-	-	-	-	-	-	-
Fines		45,969	16,135	46,058	1,157	10,341	42,219	(31,878)	-76%	46,058
Licences and permits		539	588	588	42	519	539	(20)	-4%	588
Agency services		609	670	670	63	599	614	(15)	-2%	670
Transfers recognised - operational		76,782	98,681	95,976	6,623	85,467	87,978	(2,511)	-3%	95,976
Other revenue		9,379	5,937	7,314	433	7,344	6,705	639	10%	7,314
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		252,273	257,177	287,884	26,322	238,407	266,076	(27,669)	-10%	287,884
Expenditure By Type										
Employee related costs		73,426	81,529	81,281	5,889	69,889	74,508	(4,619)	-6%	81,281
Remuneration of councillors		4,356	4,776	4,776	371	4,145	4,378	(233)	-5%	4,776
Debt impairment		40,121	7,191	37,233	949	6,243	34,130	(27,888)	-82%	37,233
Depreciation & asset impairment		18,215	16,064	16,064	1,339	14,725	14,725	0	0%	16,064
Finance charges		4,453	1,539	1,539	(28)	1,147	1,411	(263)	-19%	1,539
Bulk purchases		43,358	57,255	57,255	4,051	45,963	52,483	(6,521)	-12%	57,255
Other materials		18,143	28,355	26,610	2,064	14,776	24,392	(9,617)	-39%	26,610
Contracted services		7,999	4,751	8,697	869	7,328	7,972	(644)	-8%	8,697
Transfers and grants		64	60	60	-	35	55	(20)	-37%	60
Other expenditure		47,883	67,196	66,791	8,727	64,731	61,225	3,506	6%	66,791
Loss on disposal of PPE		841	-	-	-	-	-	-	-	-
Total Expenditure		258,861	268,715	300,305	24,230	228,982	275,280	(46,298)	-17%	300,305
Surplus/(Deficit)		(6,588)	(11,538)	(12,421)	2,092	9,426	(9,203)	18,629	(0)	(12,421)
Transfers recognised - capital		37,652	16,643	28,500	1,505	15,371	26,125	(10,754)	(0)	28,500
Contributions recognised - capital		-	-	151	-	76	138	(62)	(0)	151
Contributed assets		52,296	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		83,361	5,105	16,230	3,597	24,872	17,060			16,230
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		83,361	5,105	16,230	3,597	24,872	17,060			16,230
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		83,361	5,105	16,230	3,597	24,872	17,060			16,230
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		83,361	5,105	16,230	3,597	24,872	17,060			16,230

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) - M11 May										
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	-	-	37	(37)	-100%	40
Vote 2 - Director: Corporate Service		53,737	726	1,638	222	1,130	1,501	(371)	-25%	1,638
Vote 3 - Director: Financial Services		243	63	48	-	37	44	(8)	-17%	48
Vote 4 - Director: Engineering Services		25,786	17,373	24,306	2,050	15,449	22,281	(6,832)	-31%	24,306
Vote 5 - Director: Community Services		301	779	623	-	22	571	(549)	-96%	623
Vote 6 - Director: Electrical Services		12,726	1,043	9,774	549	1,323	8,959	(7,637)	-85%	9,774
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	92,797	20,024	36,429	2,821	17,961	33,393	(15,432)	-46%	36,429
Total Capital Expenditure		92,797	20,024	36,429	2,821	17,961	33,393	(15,432)	-46%	36,429
Capital Expenditure - Standard Classification										
Governance and administration		53,472	923	1,022	-	533	936	(403)	-43%	1,022
Executive and council		11	181	20	-	-	18	(18)	-100%	20
Budget and treasury office		195	53	48	-	37	44	(8)	-17%	48
Corporate services		53,266	690	953	-	497	874	(377)	-43%	953
Community and public safety		1,029	2,762	3,519	-	1,283	3,226	(1,943)	-60%	3,519
Community and social services		522	105	808	-	546	741	(195)	-26%	808
Sport and recreation		337	2,470	2,524	-	717	2,314	(1,596)	-69%	2,524
Public safety		166	175	175	-	20	160	(140)	-88%	175
Housing		5	13	13	-	-	11	(11)	-100%	13
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,059	2,427	6,561	-	1,573	6,015	(4,441)	-74%	6,561
Planning and development		15	20	531	-	13	487	(473)	-97%	531
Road transport		8,044	2,407	6,031	-	1,560	5,528	(3,968)	-72%	6,031
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		30,237	13,913	25,327	-	11,750	23,216	(11,466)	-49%	25,327
Electricity		12,726	1,043	9,774	-	773	8,959	(8,186)	-91%	9,774
Water		1,539	4,016	5,851	-	2,919	5,364	(2,445)	-46%	5,851
Waste water management		15,841	8,358	9,337	-	8,058	8,559	(501)	-6%	9,337
Waste management		130	495	364	-	-	334	(334)	-100%	364
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	92,797	20,024	36,429	-	15,140	33,393	(18,253)	-55%	36,429
Funded by:										
National Government		24,233	16,613	26,808	1,100	14,012	24,574	(10,562)	-43%	26,808
Provincial Government		13,419	30	1,692	405	1,359	1,551	(192)	-12%	1,692
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		37,652	16,643	28,500	1,505	15,371	26,125	(10,754)	-41%	28,500
Public contributions & donations	5	52,296	-	151	-	76	138	(62)	-45%	151
Borrowing	6	790	-	2,460	971	1,318	2,255	(937)	-42%	2,460
Internally generated funds		2,058	3,381	5,318	345	1,196	4,875	(3,679)	-75%	5,318
Total Capital Funding		92,797	20,024	36,429	2,821	17,961	33,393	(15,432)	-46%	36,429

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M11 May						
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	33,653	5,000
Consumer debtors		40,759	32,252	30,579	82,871	30,579
Other debtors		8,073	4,815	20,544	76,221	20,544
Current portion of long-term receivables		–	–	–	–	–
Inventory		2,992	3,638	3,171	2,930	3,171
Total current assets		66,873	44,660	60,078	195,687	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	472,027	459,835	472,027
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	490,203	471,710	490,203
TOTAL ASSETS		536,607	465,063	550,280	667,396	550,280
LIABILITIES						
Current liabilities						
Bank overdraft		1,932	–	–	7,130	–
Borrowing		3,764	3,953	2,780	502	2,780
Consumer deposits		1,227	1,374	1,374	1,279	1,374
Trade and other payables		37,747	23,996	35,367	51,133	35,367
Provisions		12,380	8,019	12,998	13,079	12,998
Total current liabilities		57,050	37,342	52,520	73,123	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	222,845	98,931
NET ASSETS	2	435,119	381,179	451,350	444,551	451,350
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		419,369	369,864	447,555	428,601	447,555
Reserves		15,750	11,315	3,795	15,950	3,795
TOTAL COMMUNITY WEALTH/EQUITY	2	435,119	381,179	451,350	444,551	451,350

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M11 May										
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	10,673	134,152	138,633	(4,480)	-3%	151,236
Government - operating		80,471	98,681	93,879	2,814	104,044	86,056	17,988	21%	93,879
Government - capital		37,652	16,643	26,908	-	18,563	24,666	(6,103)	-25%	26,908
Interest		3,861	3,375	3,375	703	2,955	3,094	(139)	-4%	3,375
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(191,033)	(243,861)	(243,762)	(21,971)	(206,832)	(223,448)	(16,617)	7%	(243,762)
Finance charges		(4,453)	(1,539)	(1,539)	28	(931)	(1,411)	(480)	34%	(1,539)
Transfers and Grants		(64)	(60)	(60)	-	(35)	(55)	(20)	37%	(60)
NET CASH FROM/(USED) OPERATING ACTIVITIES		42,284	22,347	30,037	(7,753)	51,917	27,534	(24,383)	-89%	30,037
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)	-	-	(95)	95	-100%	(104)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(40,500)	(20,024)	(36,429)	(2,821)	(17,961)	(33,393)	(15,432)	46%	(36,429)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(38,337)	(20,024)	(36,533)	(2,821)	(17,961)	(33,489)	(15,528)	46%	(36,533)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		790	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	147	(1)	43	135	(92)	-68%	147
Payments										
Repayment of borrowing		(3,558)	(1,978)	(984)	-	(946)	(902)	44	-5%	(984)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2,768)	(1,978)	(837)	(1)	(903)	(767)	136	-18%	(837)
NET INCREASE/ (DECREASE) IN CASH HELD		1,179	345	(7,333)	(10,575)	33,053	(6,722)			(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		46,169	6,394			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 - M11 May													
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	1,195	513	365	4,234	-	-	-	-	6,306	4,234	-	810
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,224	383	106	1,020	-	-	-	-	5,732	1,020	-	312
Receivables from Non-exchange Transactions - Property Rates	1400	1,492	447	369	5,498	-	-	-	-	7,806	5,498	-	1,246
Receivables from Exchange Transactions - Waste Water Management	1500	1,077	483	395	9,085	-	-	-	-	11,040	9,085	-	2,243
Receivables from Exchange Transactions - Waste Management	1600	588	326	270	6,063	-	-	-	-	7,247	6,063	-	1,620
Receivables from Exchange Transactions - Property Rental Debtors	1700	6	3	2	78	-	-	-	-	89	78	-	11
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	829	1,001	921	28,016	-	-	-	-	30,767	28,016	-	-
Total By Income Source	2000	9,410	3,154	2,428	53,994	-	-	-	-	68,987	53,994	-	6,243
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	746	76	74	572	-	-	-	-	1,469	572	-	-
Commercial	2300	1,295	207	92	1,902	-	-	-	-	3,496	1,902	-	-
Households	2400	6,547	2,654	2,126	45,675	-	-	-	-	57,002	45,675	-	6,243
Other	2500	822	217	136	5,845	-	-	-	-	7,020	5,845	-	-
Total By Customer Group	2600	9,410	3,154	2,428	53,994	-	-	-	-	68,987	53,994	-	6,243

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 - M11 May											
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	3,672	-	-	-	-	-	-	-	-	3,672
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	719	-	-	-	-	-	-	-	-	719
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	949	-	2	46	-	9	-	-	-	1,006
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,340	-	2	46	-	9	-	-	-	5,396

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May									
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							7,745	(1,131)	6,613
Standard Bank							8,441	(523)	7,918
ABSA Bank							5,772	(262)	5,510
Nedbank							16,769	(3,156)	13,612
Municipality sub-total					-		38,726	(5,073)	33,653
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		38,726	(5,073)	33,653

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 - M11 May										
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	58,243	5,258	9.0%	63,538
Local Government Equitable Share		38,990	44,160	44,160	-	44,160	40,480	3,680	9.1%	44,160
Finance Management		1,600	1,600	1,600	-	1,600	1,467	133	9.1%	1,600
Municipal Systems Improvement		934	930	930	-	930	853	78	9.1%	930
EPWP Incentive		1,834	1,743	1,743	-	1,743	1,598	145	9.1%	1,743
Energy Efficiency and Demand Management		4,000	8,000	8,000	-	8,000	7,333	667	9.1%	8,000
Integrated National Electrification Programme		27,500	15,000	6,805	-	6,805	6,238	567	9.1%	6,805
Municipal Infrastructure Grant (MIG)	3	305	300	300	-	263	275	(12)	-4.4%	300
Accelerated Community Water Supply (ACIP) - DWAF		1,000	-	-	-	-	-	-		-
Provincial Government:		24,935	26,948	29,864	2,814	31,971	27,375	4,596	16.8%	29,864
Human Settlements Development Grant		15,889	22,080	22,980	2,814	25,205	21,065	4,140	19.7%	22,980
Library Service		4,451	4,570	4,570	-	4,570	4,189	381	9.1%	4,570
Community Development Workers (CDW)		192	198	234	-	234	215	20	9.1%	234
Thusong Service Centres Grant	4	222	100	100	-	100	92	8	9.1%	100
Western Cape Financial Management Support Grant		2,487	-	1,050	-	1,062	963	100	10.3%	1,050
Department of Local Government		900	-	450	-	-	413	(413)	-100.0%	450
Department of Transport and Public Works		794	-	30	-	-	28	(28)	-100.0%	30
Municipal Capacity Building Grant : Department Local Gov		-	-	-	-	250	-	250	#DIV/0!	-
Municipal Infrastructure Support Grant		-	-	450	-	550	413	138	33.3%	450
District Municipality:		360	-	-	-	-	-	-		-
Central Karoo District Municipality		360	-	-	-	-	-	-		-
Other grant providers:		226	-	477	-	477	437	40	9.1%	477
ESKOM		226	-	317	-	317	291	26	9.1%	317
Private - Farmers Contribution		-	-	160	-	160	147	13	9.1%	160
Total Operating Transfers and Grants	5	101,684	98,681	93,879	2,814	95,949	86,056	9,893	11.5%	93,879
Capital Transfers and Grants										
National Government:		16,440	16,613	26,808	-	26,658	24,574	1,401	5.7%	26,808
Municipal Infrastructure Grant (MIG)		16,440	13,347	15,347	-	15,384	14,068	1,316	9.4%	15,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	3,266	-	3,079	2,994	85	2.8%	3,266
Integrated National Electrification Programme		-	-	8,195	-	8,195	7,512			8,195
Provincial Government:		-	30	100	-	-	92	(92)	-100.0%	100
Maintenance and Construction of Transport Infrastructure		-	30	-	-	-	-	-		-
Municipal Infrastructure Support Grant		-	-	100	-	-	92			100
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	16,440	16,643	26,908	-	26,658	24,666	1,309	5.3%	26,908
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	118,124	115,324	120,787	2,814	122,607	110,721	11,203	10.1%	120,787

8.2 Supporting Table SC7 (1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May										
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	925	54,688	58,243	(3,555)	-6.1%	63,538
Local Government Equitable Share		38,990	44,160	44,160	–	44,160	40,480	3,680	9.1%	44,160
Finance Management		1,420	1,600	1,600	132	1,337	1,467	(130)	-8.9%	1,600
Municipal Systems Improvement		719	930	930	128	741	853	(111)	-13.0%	930
EPWP Incentive		1,834	1,743	1,743	68	1,736	1,598	138	8.7%	1,743
Energy Efficiency and Demand Management		3,648	8,000	8,000	311	2,717	7,333	(4,616)	-62.9%	8,000
Integrated National Electrification Programme		19,031	15,000	6,805	267	3,757	6,238	(2,481)	-39.8%	6,805
Municipal Infrastructure Grant (MIG)		271	300	300	20	240	275	(35)	-12.6%	300
Accelerated Community Water Supply (ACIP) - DWAF		888	–	–	–	–	–	–	–	–
Provincial Government:		9,395	26,948	29,864	5,675	29,326	27,375	1,950	7.1%	29,864
Human Settlements Development Grant		3,196	22,080	22,980	5,158	25,205	21,065	4,140	19.7%	22,980
Library Service		3,585	4,570	4,570	374	3,759	4,189	(431)	-10.3%	4,570
Community Development Workers (CDW)		304	198	234	13	194	215	(21)	-9.6%	234
Thusong Service Centres Grant		–	100	100	–	–	92	(92)	-100.0%	100
Western Cape Financial Management Support Grant		1,285	–	1,050	34	72	963	(891)	-92.5%	1,050
Department of Local Government		329	–	450	–	–	413	(413)	-100.0%	450
Department of Transport and Public Works		696	–	30	–	–	28	(28)	-100.0%	30
Municipal Infrastructure Support Grant		–	–	450	96	96	413	(317)	-76.7%	450
District Municipality:		360	–	–	–	–	–	–	–	–
Central Karoo District Municipality		360	–	–	–	–	–	–	–	–
Other grant providers:		226	–	477	–	41	437	(396)	-90.6%	477
ESKOM		226	–	317	–	41	291	(249)	-85.8%	317
Private - Farmers Contribution		–	–	160	–	–	147	–	–	160
Total operating expenditure of Transfers and Grants:		76,782	98,681	93,879	6,600	84,055	86,056	(2,001)	-2.3%	93,879
Capital expenditure of Transfers and Grants										
National Government:		24,233	16,613	26,808	1,100	14,012	24,574	(10,562)	-43.0%	26,808
Municipal Infrastructure Grant (MIG)		14,439	13,347	15,347	1,100	11,016	14,068	(3,052)	-21.7%	15,347
Accelerated Community Water Supply (ACIP) - DWAF		–	3,266	3,266	–	2,244	2,994	(749)	-25.0%	3,266
Finance Management		40	–	–	–	14	–	14	#DIV/0!	–
Integrated National Electrification Programme		9,735	–	8,195	–	738	7,512	(6,774)	-90.2%	8,195
Integrated National Electrification Programme		19	–	–	–	–	–	–	–	–
Provincial Government:		13,419	30	100	–	–	92	(92)	-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	–	–	92	(92)	-100.0%	100
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		37,652	16,643	26,908	1,100	14,012	24,666	(10,654)	-43.2%	26,908
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		114,435	115,324	120,787	7,700	98,067	110,721	(12,655)	-11.4%	120,787

8.2 Supporting Table SC7 (2) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May						
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	22	1,230	845	40.7%
Library Service		-	-	-	-	
Financial Management Support Grant		1,192	22	788	405	33.9%
Department Local Government		788	-	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	22	1,412	845	37.4%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
Accelerated Community Water Supply (ACIP) - DWAF		-	-	-	-	
Provincial Government:		1,592	405	1,359	238	15.0%
Library Service		777	213	757	21	2.7%
Department Local Government		815	192	597	217	26.7%
Financial Management Support Grant		-	-	5	-	
District Municipality:		-	-	-	-	
[insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
[insert description]		-	-	-	-	
Total capital expenditure of Approved Roll-overs		1,592	405	1,359	238	15.0%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		3,849	428	2,771	1,083	28.1%

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 - M11 May										
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)	1									
Basic Salaries and Wages		3,031	3,289	3,289	284	2,994	3,015	(21)	-1%	3,289
Pension and UIF Contributions		289	251	251	17	269	230	39	17%	251
Medical Aid Contributions		41	46	46	4	41	42	(1)	-1%	46
Motor Vehicle Allowance		676	790	790	46	601	724	(123)	-17%	790
Cellphone Allowance		318	400	400	20	240	367	(127)	-35%	400
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		4,356	4,776	4,776	371	4,145	4,378	(233)	-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	3,763	4,330	(568)	-13%	4,724
Pension and UIF Contributions		546	562	562	49	532	516	17	3%	562
Medical Aid Contributions		26	27	27	2	25	25	1	3%	27
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		392	513	513	-	480	470	10	2%	513
Motor Vehicle Allowance		423	444	444	45	480	407	73	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	420	5,337	5,747	(410)	-7%	6,270
% increase	4		18.4%	18.4%						18.4%
Other Municipal Staff										
Basic Salaries and Wages		53,367	58,050	58,012	4,063	48,777	53,178	(4,401)	-8%	58,012
Pension and UIF Contributions		7,461	9,494	9,281	663	7,303	8,508	(1,205)	-14%	9,281
Medical Aid Contributions		1,159	1,255	1,255	110	1,200	1,150	50	4%	1,255
Overtime		3,196	1,935	1,935	227	2,615	1,774	841	47%	1,935
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,285	1,618	1,618	116	1,247	1,483	(236)	-16%	1,618
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		271	270	272	76	827	249	577	232%	272
Other benefits and allowances		116	1,197	1,197	119	1,337	1,098	239	22%	1,197
Payments in lieu of leave		622	200	200	24	235	183	51	28%	200
Long service awards		647	310	310	4	300	284	16	6%	310
Post-retirement benefit obligations	2	4	931	931	66	712	853	(141)	-17%	931
Sub Total - Other Municipal Staff		68,128	75,260	75,012	5,468	64,552	68,761	(4,209)	-6%	75,012
% increase	4		10.5%	10.1%						10.1%
Total Parent Municipality		77,782	86,305	86,057	6,259	74,034	78,886	(4,852)	-6%	86,057
			11.0%	10.6%						10.6%
Unpaid salary, allowances & benefits in arrears:										
TOTAL SALARY, ALLOWANCES & BENEFITS		77,782	86,305	86,057	6,259	74,034	78,886	(4,852)	-6%	86,057
% increase	4		11.0%	10.6%						10.6%
TOTAL MANAGERS AND STAFF		73,426	81,529	81,281	5,889	69,889	74,508	(4,619)	-6%	81,281

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
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%	16%
November	1,622	1,669	1,777	1,298	7,136	8,883	1,747	19.7%	20%
December	6,745	1,669	1,777	559	7,695	10,659	2,964	27.8%	21%
January	747	1,669	1,777	1,718	9,414	12,436	3,022	24.3%	26%
February	1,347	1,669	4,413	1,920	11,334	16,849	5,515	32.7%	31%
March	6,048	1,669	4,413	1,737	13,070	21,261	8,191	38.5%	36%
April	1,568	1,669	4,413	2,070	15,140	25,674	10,534	41.0%	42%
May	7,134	1,669	5,413	2,821	17,961	31,086	13,125	42.2%	49%
June	60,488	1,669	5,343	-		36,429	-		
Total Capital expenditure	92,797	20,024	36,429	17,961					

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

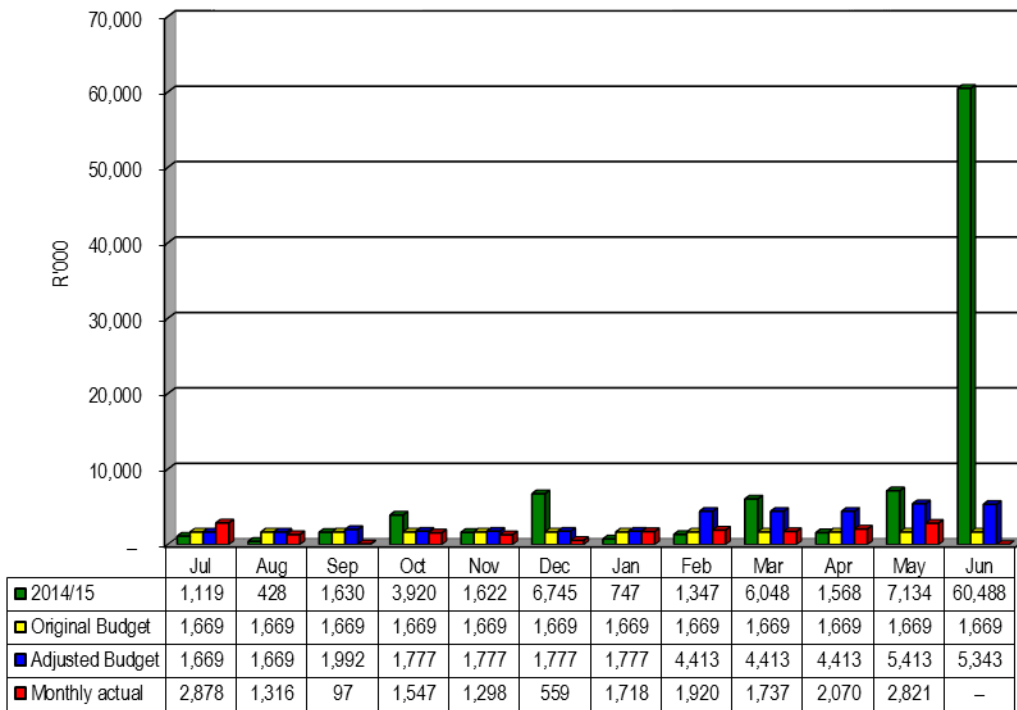
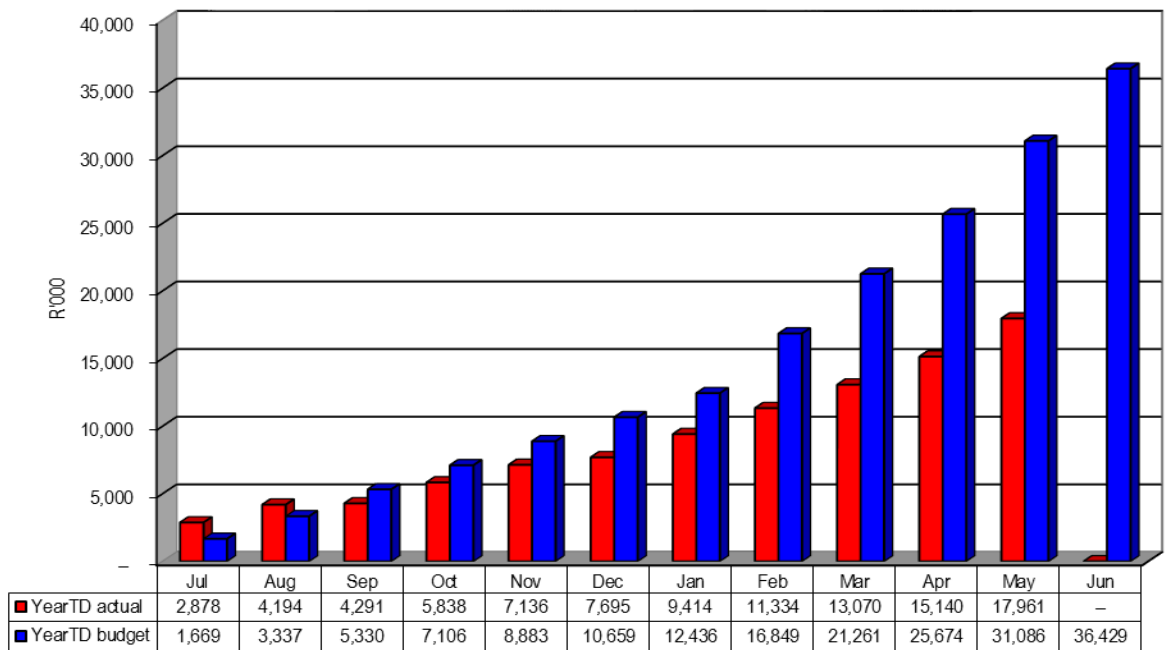


Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target



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 - M11 May										
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	30,906	2,070	15,235	28,331	13,095	46.2%	30,906
Infrastructure - Road transport		7,999	2,220	5,844	971	3,509	5,357	1,848	34.5%	5,844
<i>Roads, Pavements & Bridges</i>		7,648	2,220	5,711	971	3,509	5,235	1,726	33.0%	5,711
<i>Storm water</i>		351	-	133	-	-	122	122	100.0%	133
Infrastructure - Electricity		11,827	975	9,670	549	1,287	8,864	7,577	85.5%	9,670
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		11,827	975	9,170	-	738	8,406	7,668	91.2%	9,170
<i>Street Lighting</i>		-	-	500	549	549	458	(91)	-19.8%	500
Infrastructure - Water		1,878	3,266	6,148	229	2,065	5,636	3,571	63.4%	6,148
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		-	-	100	-	-	92	92	100.0%	100
<i>Reticulation</i>		1,878	3,266	6,048	229	2,065	5,544	3,480	62.8%	6,048
Infrastructure - Sanitation		15,606	8,288	8,906	320	8,375	8,164	(211)	-2.6%	8,906
<i>Reticulation</i>		15,606	8,288	-	-	-	-	-	-	-
<i>Sewerage purification</i>		-	-	8,906	320	8,375	8,164	(211)	-2.6%	8,906
Infrastructure - Other		130	469	338	-	-	310	310	100.0%	338
<i>Waste Management</i>		130	469	338	-	-	310	310	100.0%	338
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Community		336	2,400	3,047	251	1,402	2,793	1,392	49.8%	3,047
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	2,270	230	841	2,081	1,240	59.6%	2,270
Swimming pools		-	-	-	-	-	38	(38)	#DIV/0!	-
Community halls		-	-	-	-	38	-	-	-	-
Libraries		-	-	777	21	523	713	190	26.6%	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	499	1,324	1,755	431	24.6%	1,914
General vehicles		968	-	36	-	-	33	33	100.0%	36
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		331	599	830	62	346	761	416	54.8%	830
Computers - hardware/equipment		699	549	791	-	725	725	100.0%	791	
Furniture and other office equipment		880	421	257	386	851	236	(615)	-260.8%	257
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		52,000	-	-	51	127	-	(127)	#DIV/0!	-
Other Buildings		-	136	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	700	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		144	-	561	-	-	514	514	100.0%	561
Computers - software & programming		144	-	561	-	-	514	514	100.0%	561
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	92,797	20,024	36,429	2,821	17,961	33,393	15,432	46.2%	36,429
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 - M11 May										
Description	Ref	2014/15	Budget Year 2015/16							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		-	10,999	10,999	820	5,873	9,695	3,822	39.4%	10,999
Infrastructure - Road transport		-	3,808	3,808	284	2,033	3,356	1,323	39.4%	3,808
Roads, Pavements & Bridges		-	3,755	3,755	280	2,005	3,310	1,305	39.4%	3,755
Storm water		-	53	53	4	28	46	18	39.4%	53
Infrastructure - Electricity		-	3,199	3,199	239	1,708	2,820	1,112	39.4%	3,199
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	3,032	3,032	226	1,619	2,672	1,054	39.4%	3,032
Street Lighting		-	167	167	12	89	147	58	39.4%	167
Infrastructure - Water		-	1,998	1,998	149	1,067	1,761	694	39.4%	1,998
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	864	864	64	461	762	300	39.4%	864
Reticulation		-	1,134	1,134	85	605	999	394	39.4%	1,134
Infrastructure - Sanitation		-	716	716	53	382	631	249	39.4%	716
Reticulation		-	163	163	12	87	144	57	39.4%	163
Sewerage purification		-	552	552	41	295	487	192	39.4%	552
Infrastructure - Other		-	1,279	1,279	95	683	1,127	444	39.4%	1,279
Waste Management		-	1,279	1,279	95	683	1,127	444	39.4%	1,279
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	2,745	2,745	205	1,466	2,420	954	39.4%	2,745
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	385	385	29	206	340	134	39.4%	385
Community halls		-	175	175	13	94	155	61	39.4%	175
Libraries		-	388	388	29	207	342	135	39.4%	388
Recreational facilities		-	636	636	47	340	560	221	39.4%	636
Fire, safety & emergency		-	569	569	42	304	501	198	39.4%	569
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	75	75	6	40	66	26	39.4%	75
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	516	516	38	276	455	179	39.4%	516
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Housing development		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Other assets		-	14,611	13,929	1,039	7,437	12,278	4,840	39.4%	13,929
General vehicles		-	5,471	5,471	408	2,921	4,823	1,901	39.4%	5,471
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	1,640	1,640	122	876	1,446	570	39.4%	1,640
Computers - hardware/equipment		-	264	264	20	141	232	92	39.4%	264
Furniture and other office equipment		-	777	777	58	415	685	270	39.4%	777
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	5,854	5,172	386	2,762	4,559	1,797	39.4%	5,172
Other Buildings		-	604	604	45	322	532	210	39.4%	604
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		-	28,355	27,673	2,064	14,776	24,392	9,617	39.4%	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 - M11 May										
Description	Ref	2014/15	Budget Year 2015/16			Budget Year 2015/16		YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		11,010	12,717	12,717	1,060	11,657	11,657	-		12,717
Infrastructure - Road transport		4,959	5,606	5,606	467	5,139	5,139	-		5,606
Roads, Pavements & Bridges		3,418	3,838	3,838	320	3,519	3,519	-		3,838
Storm water		1,541	1,768	1,768	147	1,620	1,620	-		1,768
Infrastructure - Electricity		1,952	2,096	2,096	175	1,921	1,921	-		2,096
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		1,952	2,096	2,096	175	1,921	1,921	-		2,096
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		2,193	2,873	2,873	239	2,634	2,634	-		2,873
Dams & Reservoirs		-	-	-	-	-	-	-		-
Water purification		2,193	2,576	2,576	215	2,362	2,362	-		2,576
Reticulation		-	297	297	25	272	272	-		297
Infrastructure - Sanitation		1,632	1,962	1,962	164	1,799	1,799	-		1,962
Reticulation		1,632	1,962	1,962	164	1,799	1,799	-		1,962
Sewerage purification		-	-	-	-	-	-	-		-
Infrastructure - Other		274	179	179	15	164	164	-		179
Waste Management		274	179	179	15	164	164	-		179
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Community		441	586	586	49	537	537	-		586
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	187	187	16	172	172	-		187
Swimming pools		-	-	-	-	-	-	-		-
Community halls		281	351	351	29	322	322	-		351
Libraries	6	7	7	7	1	7	7	-		7
Recreational facilities		154	-	-	-	-	-	-		-
Fire, safety & emergency		-	-	-	-	-	-	-		-
Security and policing		-	-	-	-	-	-	-		-
Buses		-	-	-	-	-	-	-		-
Clinics		-	-	-	-	-	-	-		-
Museums & Art Galleries		-	37	37	3	34	34	-		37
Cemeteries		0	0	0	0	0	0	-		0
Social rental housing		-	-	-	-	-	-	-		-
Other		-	3	3	0	3	3	-		3
Heritage assets		-	-	-	-	-	-	-		-
Buildings		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Investment properties		266	-	-	-	-	-	-		-
Housing development		266	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Other assets		3,231	2,711	2,711	226	2,485	2,485	-		2,711
General v ehicles		1,971	1,799	1,799	150	1,649	1,649	-		1,799
Specialised v ehicles		-	-	-	-	-	-	-		-
Plant & equipment		154	183	183	15	168	168	-		183
Computers - hardware/equipment		230	234	234	20	215	215	-		234
Furniture and other office equipment		413	287	287	24	263	263	-		287
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	-	-	-	-	-	-		-
Other Buildings		433	208	208	17	190	190	-		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	46	46	-		50
Computers - software & programming		97	50	50	4	46	46	-		50
Other		-	-	-	-	-	-	-		-
Total Depreciation		15,044	16,064	16,064	1,339	14,725	14,725	-		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.