

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING June 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

A comprehensive performance report will be submitted to Council as part of the section 52 report for the second quarter.

1.1.2 Financial problems or risks facing the municipality

The current financial position of the municipality remains under pressure. Directors are urged to identify and promote effectiveness and efficiencies within their respective directorates and to keep their expenditure within budget.

1.1.3 Other relevant information

The information contained in this report is provisional, the process of finalizing the 2015/16 financial is still under way. The final figures for the 2015/16 financial year will only be known once the audit for the 2015/16 financial has been concluded.

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 June 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 37,567 million or 13% below the year-to-date adjusted budget projections for June 2016.

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

Operating expenditure by type

Total expenditure is 15% or R 46,318 million, below year-to-date adjusted budget projections for June 2016.

Refer to Table C4 for further details on expenditure by type.

Operating revenue as well as operating expenditure figures contained in this report is provisional and will change once the final year-end journals are being processed to finalize the 2015/16 financial year.

Capital expenditure

Year-to-date expenditure on capital amounts to R 22,327 million, or 61%, 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 15,328 million during June resulting in a closing balance of R 30,841 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 - M12 June									
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	51	26,589	26,807	(218)	-1%	26,807
Service charges	88,399	103,838	105,872	1,676	105,046	105,872	(826)	-1%	105,872
Investment revenue	1,893	1,240	1,240	236	1,595	1,240	355	29%	1,240
Transfers recognised - operational	76,782	98,681	95,976	6,950	92,417	95,976	(3,559)	-4%	95,976
Other own revenue	60,142	26,611	57,990	2,997	24,672	57,990	(33,318)	-57%	57,990
Total Revenue (excluding capital transfers and contributions)	252,273	257,177	287,884	11,910	250,318	287,884	(37,567)	-13%	287,884
Employee costs	73,426	81,529	81,281	6,037	75,926	81,281	(5,355)	-7%	81,281
Remuneration of Councillors	4,356	4,776	4,776	377	4,522	4,776	(254)	-5%	4,776
Depreciation & asset impairment	18,215	16,064	16,064	1,339	16,064	16,064	0	0%	16,064
Finance charges	4,453	1,539	1,539	514	1,661	1,539	122	8%	1,539
Materials and bulk purchases	61,501	85,609	83,865	9,774	70,512	83,865	(13,352)	-16%	83,865
Transfers and grants	64	60	60	-	35	60	(25)	-42%	60
Other expenditure	96,845	79,138	112,721	6,965	85,267	112,721	(27,454)	-24%	112,721
Total Expenditure	258,861	268,715	300,305	25,005	253,987	300,305	(46,318)	-15%	300,305
Surplus/(Deficit)	(6,588)	(11,538)	(12,421)	(13,095)	(3,669)	(12,421)	8,751	-70%	(12,421)
Transfers recognised - capital	37,652	16,643	28,500	1,859	17,230	28,500	(11,270)	-40%	28,500
Contributions & Contributed assets	52,296	-	151	12	88	151	(63)	-42%	151
Surplus/(Deficit) after capital transfers & contributions	83,361	5,105	16,230	(11,224)	13,649	16,230	(2,582)	-16%	16,230
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	83,361	5,105	16,230	(11,224)	13,649	16,230	(2,582)	-16%	16,230
Capital expenditure & funds sources									
Capital expenditure	92,797	20,024	36,429	4,366	22,327	36,429	(14,102)	-39%	36,429
Capital transfers recognised	37,652	16,643	28,500	1,859	17,230	28,500	(11,270)	-40%	28,500
Public contributions & donations	52,296	-	151	12	88	151	(63)	-42%	151
Borrowing	790	-	2,460	1,142	2,460	2,460	-	-	2,460
Internally generated funds	2,058	3,381	5,318	1,353	2,549	5,318	(2,769)	-52%	5,318
Total sources of capital funds	92,797	20,024	36,429	4,366	22,327	36,429	(14,102)	-39%	36,429
Financial position									
Total current assets	66,873	44,660	60,078		165,604				60,078
Total non current assets	469,734	420,403	490,203		474,640				490,203
Total current liabilities	57,050	37,342	52,520		59,184				52,520
Total non current liabilities	44,438	46,543	46,411		149,603				46,411
Community wealth/Equity	435,119	381,179	451,350		431,456				451,350
Cash flows									
Net cash from (used) operating	42,284	22,347	30,037	(10,336)	41,581	30,037	(11,544)	-38%	30,037
Net cash from (used) investing	(38,337)	(20,024)	(36,533)	(4,366)	(22,327)	(36,533)	(14,206)	39%	(36,533)
Net cash from (used) financing	(2,768)	(1,978)	(837)	(626)	(1,529)	(837)	692	-83%	(837)
Cash/cash equivalents at the month/year end	13,116	9,435	5,783	-	30,841	5,783	(25,058)	-433%	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	11,345	3,046	2,074	50,501	-	-	-	-	66,966
Creditors Age Analysis									
Total Creditors	8,770	69	5	-	1	-	73	-	8,918

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) - M12 June										
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										
<i>Governance and administration</i>		116,353	64,754	70,167	1,688	84,448	70,167	14,281	20%	70,167
Executive and council		25,594	29,448	29,645	348	45,454	29,645	15,809	53%	29,645
Budget and treasury office		37,887	34,972	39,325	1,329	37,955	39,325	(1,369)	-3%	39,325
Corporate services		52,872	335	1,198	11	1,039	1,198	(159)	-13%	1,198
<i>Community and public safety</i>		57,860	48,263	79,503	2,316	45,222	79,503	(34,281)	-43%	79,503
Community and social services		6,403	6,332	7,637	868	7,071	7,637	(566)	-7%	7,637
Sport and recreation		2,083	3,547	2,635	127	1,279	2,635	(1,355)	-51%	2,635
Public safety		45,995	16,183	46,035	1,311	11,561	46,035	(34,474)	-75%	46,035
Housing		3,380	22,203	23,197	10	25,311	23,197	2,114	9%	23,197
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		13,249	5,072	4,536	188	3,687	4,536	(850)	-19%	4,536
Planning and development		494	402	1,179	12	534	1,179	(645)	-55%	1,179
Road transport		12,755	4,670	3,357	176	3,153	3,357	(204)	-6%	3,357
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		154,760	155,731	162,328	9,591	134,279	162,328	(28,050)	-17%	162,328
Electricity		95,699	99,736	101,233	6,070	87,591	101,233	(13,641)	-13%	101,233
Water		25,391	24,109	27,957	1,891	18,365	27,957	(9,591)	-34%	27,957
Waste water management		25,990	23,413	24,967	1,054	21,429	24,967	(3,539)	-14%	24,967
Waste management		7,680	8,473	8,171	575	6,893	8,171	(1,278)	-16%	8,171
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	342,222	273,820	316,536	13,782	267,636	316,536	(48,900)	-15%	316,536
Expenditure - Standard										
<i>Governance and administration</i>		47,150	47,328	52,125	3,942	47,474	52,125	(4,651)	-9%	52,125
Executive and council		14,372	15,494	15,890	1,181	14,329	15,890	(1,561)	-10%	15,890
Budget and treasury office		17,672	17,477	20,649	1,450	18,880	20,649	(1,769)	-9%	20,649
Corporate services		15,107	14,356	15,586	1,311	14,266	15,586	(1,321)	-8%	15,586
<i>Community and public safety</i>		63,250	54,547	87,771	3,028	58,251	87,771	(29,521)	-34%	87,771
Community and social services		7,663	9,792	10,946	802	9,733	10,946	(1,213)	-11%	10,946
Sport and recreation		6,244	7,566	7,636	715	7,657	7,636	20	0%	7,636
Public safety		44,839	13,867	44,826	1,379	14,394	44,826	(30,431)	-68%	44,826
Housing		4,504	23,321	24,364	132	26,467	24,364	2,103	9%	24,364
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		23,159	28,345	25,404	1,986	24,056	25,404	(1,348)	-5%	25,404
Planning and development		4,115	4,846	4,962	372	4,511	4,962	(451)	-9%	4,962
Road transport		19,043	23,499	20,442	1,614	19,546	20,442	(897)	-4%	20,442
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		124,975	138,098	134,567	15,997	123,839	134,567	(10,729)	-8%	134,567
Electricity		80,041	93,387	86,531	12,015	78,044	86,531	(8,488)	-10%	86,531
Water		20,486	22,160	24,143	1,904	23,216	24,143	(926)	-4%	24,143
Waste water management		8,216	9,017	9,771	962	9,518	9,771	(253)	-3%	9,771
Waste management		16,231	13,535	14,123	1,115	13,061	14,123	(1,061)	-8%	14,123
<i>Other</i>		328	397	436	52	367	436	(70)	-16%	436
Total Expenditure - Standard	3	258,861	268,715	300,305	25,005	253,987	300,305	(46,318)	-15%	300,305
Surplus/ (Deficit) for the year		83,361	5,105	16,230	(11,224)	13,649	16,230	(2,582)	-16%	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) - M12 June										
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	4	241	688	(447)	-65.0%	688
Vote 2 - Director: Corporate Service		82,241	35,321	36,280	1,163	51,431	36,280	15,150	41.8%	36,280
Vote 3 - Director: Financial Services		37,923	34,386	39,359	1,331	38,001	39,359	(1,358)	-3.4%	39,359
Vote 4 - Director: Engineering Services		66,276	55,725	59,517	3,229	44,536	59,517	(14,981)	-25.2%	59,517
Vote 5 - Director: Community Services		59,016	48,653	79,460	1,985	45,836	79,460	(33,624)	-42.3%	79,460
Vote 6 - Director: Electrical Services		95,699	99,736	101,233	6,070	87,591	101,233	(13,641)	-13.5%	101,233
		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	342,222	273,820	316,536	13,782	267,636	316,536	(48,900)	-15.4%	316,536
Expenditure by Vote	1									
Vote 1 - Municipal Manager		3,866	3,808	4,947	453	3,992	4,947	(955)	-19.3%	4,947
Vote 2 - Director: Corporate Service		25,862	28,170	28,773	2,006	24,784	28,773	(3,989)	-13.9%	28,773
Vote 3 - Director: Financial Services		17,752	17,656	20,828	1,474	19,041	20,828	(1,787)	-8.6%	20,828
Vote 4 - Director: Engineering Services		61,984	71,342	71,672	6,052	69,452	71,672	(2,220)	-3.1%	71,672
Vote 5 - Director: Community Services		69,357	54,351	87,554	3,006	58,674	87,554	(28,881)	-33.0%	87,554
Vote 6 - Director: Electrical Services		80,041	93,387	86,531	12,015	78,044	86,531	(8,488)	-9.8%	86,531
		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	258,861	268,715	300,305	25,005	253,987	300,305	(46,318)	-15.4%	300,305
Surplus/ (Deficit) for the year	2	83,361	5,105	16,230	(11,224)	13,649	16,230	(2,582)	-15.9%	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) - M12 June										
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	(1)	26,035	26,187	(151)	-1%	26,187
Property rates - penalties & collection charges		474	620	620	52	553	620	(67)	-11%	620
Service charges - electricity revenue		57,777	71,893	71,893	(1,110)	70,835	71,893	(1,058)	-1%	71,893
Service charges - water revenue		13,386	13,147	15,130	1,285	15,207	15,130	77	1%	15,130
Service charges - sanitation revenue		11,288	12,416	12,416	967	12,556	12,416	140	1%	12,416
Service charges - refuse revenue		5,947	6,383	6,434	534	6,448	6,434	14	0%	6,434
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,678	1,146	1,225	118	1,144	1,225	(80)	-7%	1,225
Interest earned - external investments		1,893	1,240	1,240	236	1,595	1,240	355	29%	1,240
Interest earned - outstanding debtors		1,969	2,135	2,135	181	2,025	2,135	(110)	-5%	2,135
Dividends received		-	-	-	-	-	-	-	-	-
Fines		45,969	16,135	46,058	1,324	11,665	46,058	(34,393)	-75%	46,058
Licences and permits		539	588	588	46	565	588	(23)	-4%	588
Agency services		609	670	670	59	658	670	(12)	-2%	670
Transfers recognised - operational		76,782	98,681	95,976	6,950	92,417	95,976	(3,559)	-4%	95,976
Other revenue		9,379	5,937	7,314	1,270	8,614	7,314	1,299	18%	7,314
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		252,273	257,177	287,884	11,910	250,318	287,884	(37,567)	-13%	287,884
Expenditure By Type										
Employee related costs		73,426	81,529	81,281	6,037	75,926	81,281	(5,355)	-7%	81,281
Remuneration of councillors		4,356	4,776	4,776	377	4,522	4,776	(254)	-5%	4,776
Debt impairment		40,121	7,191	37,233	949	7,191	37,233	(30,042)	-81%	37,233
Depreciation & asset impairment		18,215	16,064	16,064	1,339	16,064	16,064	0	0%	16,064
Finance charges		4,453	1,539	1,539	514	1,661	1,539	122	8%	1,539
Bulk purchases		43,358	57,255	57,255	4,278	50,240	57,255	(7,014)	-12%	57,255
Other materials		18,143	28,355	26,610	5,496	20,272	26,610	(6,338)	-24%	26,610
Contracted services		7,999	4,751	8,697	869	8,197	8,697	(500)	-6%	8,697
Transfers and grants		64	60	60	-	35	60	(25)	-42%	60
Other expenditure		47,883	67,196	66,791	5,148	69,879	66,791	3,088	5%	66,791
Loss on disposal of PPE		841	-	-	-	-	-	-	-	-
Total Expenditure		258,861	268,715	300,305	25,005	253,987	300,305	(46,318)	-15%	300,305
Surplus/(Deficit)		(6,588)	(11,538)	(12,421)	(13,095)	(3,669)	(12,421)	8,751	(0)	(12,421)
Transfers recognised - capital		37,652	16,643	28,500	1,859	17,230	28,500	(11,270)	(0)	28,500
Contributions recognised - capital		-	-	151	12	88	151	(63)	(0)	151
Contributed assets		52,296	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		83,361	5,105	16,230	(11,224)	13,649	16,230			16,230
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		83,361	5,105	16,230	(11,224)	13,649	16,230			16,230
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		83,361	5,105	16,230	(11,224)	13,649	16,230			16,230
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		83,361	5,105	16,230	(11,224)	13,649	16,230			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) - M12 June										
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									
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		2	40	40	2	2	40	(38)	-96%	40
Vote 2 - Director: Corporate Service		53,737	726	1,638	502	1,632	1,638	(6)	0%	1,638
Vote 3 - Director: Financial Services		243	63	48	5	41	48	(7)	-15%	48
Vote 4 - Director: Engineering Services		25,786	17,373	24,306	2,468	17,917	24,306	(6,389)	-26%	24,306
Vote 5 - Director: Community Services		301	779	623	13	35	623	(588)	-94%	623
Vote 6 - Director: Electrical Services		12,726	1,043	9,774	1,378	2,701	9,774	(7,073)	-72%	9,774
		-	-	-	-	-	-	-		-
Total Capital single-year expenditure	4	92,797	20,024	36,429	4,366	22,327	36,429	(14,102)	-39%	36,429
Total Capital Expenditure		92,797	20,024	36,429	4,366	22,327	36,429	(14,102)	-39%	36,429
Capital Expenditure - Standard Classification										
Governance and administration		53,472	923	1,022	115	763	1,022	(259)	-25%	1,022
Executive and council		11	181	20	6	6	20	(14)	-68%	20
Budget and treasury office		195	53	48	5	41	48	(7)	-15%	48
Corporate services		53,266	690	953	104	715	953	(238)	-25%	953
Community and public safety		1,029	2,762	3,519	566	2,295	3,519	(1,224)	-35%	3,519
Community and social services		522	105	808	448	1,207	808	399	49%	808
Sport and recreation		337	2,470	2,524	119	1,068	2,524	(1,456)	-58%	2,524
Public safety		166	175	175	-	20	175	(155)	-89%	175
Housing		5	13	13	-	-	13	(13)	-100%	13
Health		-	-	-	-	-	-	-		-
Economic and environmental services		8,059	2,427	6,561	1,515	4,251	6,561	(2,311)	-35%	6,561
Planning and development		15	20	531	-	197	531	(334)	-63%	531
Road transport		8,044	2,407	6,031	1,515	4,054	6,031	(1,977)	-33%	6,031
Environmental protection		-	-	-	-	-	-	-		-
Trading services		30,237	13,913	25,327	2,169	15,018	25,327	(10,308)	-41%	25,327
Electricity		12,726	1,043	9,774	1,378	2,701	9,774	(7,073)	-72%	9,774
Water		1,539	4,016	5,851	784	3,933	5,851	(1,919)	-33%	5,851
Waste water management		15,841	8,358	9,337	7	8,385	9,337	(952)	-10%	9,337
Waste management		130	495	364	-	-	364	(364)	-100%	364
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	3	92,797	20,024	36,429	4,366	22,327	36,429	(14,102)	-39%	36,429
Funded by:										
National Government		24,233	16,613	26,808	1,356	15,368	26,808	(11,440)	-43%	26,808
Provincial Government		13,419	30	1,692	503	1,862	1,692	170	10%	1,692
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	-	-	-	-	-	-		-
Transfers recognised - capital		37,652	16,643	28,500	1,859	17,230	28,500	(11,270)	-40%	28,500
Public contributions & donations	5	52,296	-	151	12	88	151	(63)	-42%	151
Borrowing	6	790	-	2,460	1,142	2,460	2,460	-		2,460
Internally generated funds		2,058	3,381	5,318	1,353	2,549	5,318	(2,769)	-52%	5,318
Total Capital Funding		92,797	20,024	36,429	4,366	22,327	36,429	(14,102)	-39%	36,429

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M12 June						
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	17,894	5,000
Consumer debtors		40,759	32,252	30,579	67,906	30,579
Other debtors		8,073	4,815	20,544	76,059	20,544
Current portion of long-term receivables		-	-	-	-	-
Inventory		2,992	3,638	3,171	3,732	3,171
Total current assets		66,873	44,660	60,078	165,604	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	462,765	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	474,640	490,203
TOTAL ASSETS		536,607	465,063	550,280	640,244	550,280
LIABILITIES						
Current liabilities						
Bank overdraft		1,932	-	-	5,046	-
Borrowing		3,764	3,953	2,780	-	2,780
Consumer deposits		1,227	1,374	1,374	1,283	1,374
Trade and other payables		37,747	23,996	35,367	42,212	35,367
Provisions		12,380	8,019	12,998	10,644	12,998
Total current liabilities		57,050	37,342	52,520	59,184	52,520
Non current liabilities						
Borrowing		11,547	15,085	11,547	16,160	11,547
Provisions		32,891	31,458	34,864	133,444	34,864
Total non current liabilities		44,438	46,543	46,411	149,603	46,411
TOTAL LIABILITIES		101,487	83,884	98,931	208,788	98,931
NET ASSETS	2	435,119	381,179	451,350	431,456	451,350
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		419,369	369,864	447,555	415,506	447,555
Reserves		15,750	11,315	3,795	15,950	3,795
TOTAL COMMUNITY WEALTH/EQUITY	2	435,119	381,179	451,350	431,456	451,350

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M12 June										
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	11,902	146,054	151,236	(5,181)	-3%	151,236
Government - operating		80,471	98,681	93,879	50	104,094	93,879	10,215	11%	93,879
Government - capital		37,652	16,643	26,908	-	18,563	26,908	(8,345)	-31%	26,908
Interest		3,861	3,375	3,375	430	3,385	3,375	10	0%	3,375
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(191,033)	(243,861)	(243,762)	(22,205)	(229,036)	(243,762)	(14,726)	6%	(243,762)
Finance charges		(4,453)	(1,539)	(1,539)	(514)	(1,444)	(1,539)	(95)	6%	(1,539)
Transfers and Grants		(64)	(60)	(60)	-	(35)	(60)	(25)	42%	(60)
NET CASH FROM/(USED) OPERATING ACTIVITIES		42,284	22,347	30,037	(10,336)	41,581	30,037	(11,544)	-38%	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)	-	-	(104)	104	-100%	(104)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(40,500)	(20,024)	(36,429)	(4,366)	(22,327)	(36,429)	(14,102)	39%	(36,429)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(38,337)	(20,024)	(36,533)	(4,366)	(22,327)	(36,533)	(14,206)	39%	(36,533)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		790	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	147	4	46	147	(101)	-68%	147
Payments										
Repayment of borrowing		(3,558)	(1,978)	(984)	(629)	(1,575)	(984)	591	-60%	(984)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(2,768)	(1,978)	(837)	(626)	(1,529)	(837)	692	-83%	(837)
NET INCREASE/ (DECREASE) IN CASH HELD		1,179	345	(7,333)	(15,328)	17,725	(7,333)			(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		30,841	5,783			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 - M12 June													
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	1,297	292	234	3,614	-	-	-	-	5,437	3,614	792	933
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,934	423	119	1,028	-	-	-	-	6,505	1,028	38	359
Receivables from Non-exchange Transactions - Property Rates	1400	1,395	345	232	3,922	-	-	-	-	5,893	3,922	357	1,436
Receivables from Exchange Transactions - Waste Water Management	1500	1,103	419	369	8,623	-	-	-	-	10,513	8,623	439	2,584
Receivables from Exchange Transactions - Waste Management	1600	604	250	222	5,533	-	-	-	-	6,608	5,533	674	1,867
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	1	1	58	-	-	-	-	65	58	7	12
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	2,007	1,317	897	27,722	-	-	-	-	31,944	27,722	1,144	-
Total By Income Source	2000	11,345	3,046	2,074	50,501	-	-	-	-	66,966	50,501	3,450	7,191
2014/15 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	981	85	45	615	-	-	-	-	1,725	615	-	-
Commercial	2300	1,200	212	61	1,890	-	-	-	-	3,363	1,890	-	-
Households	2400	7,003	2,553	1,841	43,929	-	-	-	-	55,326	43,929	3,450	7,191
Other	2500	2,161	196	127	4,068	-	-	-	-	6,551	4,068	-	-
Total By Customer Group	2600	11,345	3,046	2,074	50,501	-	-	-	-	66,966	50,501	3,450	7,191

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 - M12 June										
Description	NT Code	Budget Year 2015/16								
		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	Total
R thousands										
Creditors Age Analysis By Customer Type										
Bulk Electricity	0100	6,844	-	-	-	-	-	-	-	6,844
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	727	-	-	-	-	-	-	-	727
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,199	69	5	-	1	-	73	-	1,347
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	8,770	69	5	-	1	-	73	-	8,918

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June									
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							6,613	(2,042)	4,571
Standard Bank							7,918	(2,717)	5,201
ABSA Bank							5,510	(482)	5,027
Nedbank							13,612	(10,518)	3,094
Municipality sub-total					-		33,653	(15,759)	17,894
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		33,653	(15,759)	17,894

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 - M12 June										
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	63,538	(37)	-0.1%	63,538
Local Government Equitable Share		38,990	44,160	44,160	-	44,160	44,160	-		44,160
Finance Management		1,600	1,600	1,600	-	1,600	1,600	-		1,600
Municipal Systems Improvement		934	930	930	-	930	930	-		930
EPWP Incentive		1,834	1,743	1,743	-	1,743	1,743	-		1,743
Energy Efficiency and Demand Management		4,000	8,000	8,000	-	8,000	8,000	-		8,000
Integrated National Electrification Programme		27,500	15,000	6,805	-	6,805	6,805	-		6,805
Municipal Infrastructure Grant (MIG)	3	305	300	300	-	263	300	(37)	-12.4%	300
Accelerated Community Water Supply (ACIP) - DWAF		1,000	-	-	-	-	-	-		-
Provincial Government:		24,935	26,948	29,864	-	31,971	29,864	2,107	7.1%	29,864
Human Settlements Development Grant		15,889	22,080	22,980	-	25,205	22,980	2,225	9.7%	22,980
Library Service		4,451	4,570	4,570	-	4,570	4,570	-		4,570
Community Development Workers (CDW)		192	198	234	-	234	234	-		234
Thusong Service Centres Grant	4	222	100	100	-	100	100	-		100
Western Cape Financial Management Support Grant		2,487	-	1,050	-	1,062	1,050	12	1.1%	1,050
Department of Local Government		900	-	450	-	-	450	(450)	-100.0%	450
Department of Transport and Public Works		794	-	30	-	-	30	(30)	-100.0%	30
Municipal Capacity Building Grant : Department Local Gov		-	-	-	-	250	-	250	#DIV/0!	-
Municipal Infrastructure Support Grant		-	-	450	-	550	450	100	22.2%	450
District Municipality:		360	-	-	-	-	-	-		-
Central Karoo District Municipality		360	-	-	-	-	-	-		-
Other grant providers:		226	-	477	50	527	477	50	10.5%	477
ESKOM		226	-	317	-	317	317	0	0.0%	317
Private - Farmers Contribution		-	-	160	50	210	160	50	31.3%	160
Total Operating Transfers and Grants	5	101,684	98,681	93,879	50	95,999	93,879	2,120	2.3%	93,879
Capital Transfers and Grants										
National Government:		16,440	16,613	26,808	-	26,658	26,808	(150)	-0.6%	26,808
Municipal Infrastructure Grant (MIG)		16,440	13,347	15,347	-	15,384	15,347	37	0.2%	15,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	3,266	-	3,079	3,266	(187)	-5.7%	3,266
Integrated National Electrification Programme		-	-	8,195	-	8,195	8,195	-		8,195
Provincial Government:		-	30	100	-	-	100	(100)	-100.0%	100
Maintenance and Construction of Transport Infrastructure		-	30	-	-	-	-	-		-
Municipal Infrastructure Support Grant		-	-	100	-	-	100	-		100
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	16,440	16,643	26,908	-	26,658	26,908	(250)	-0.9%	26,908
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	118,124	115,324	120,787	50	122,657	120,787	1,870	1.5%	120,787

8.2 Supporting Table SC7 (1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June										
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	5,993	60,681	63,538	(2,857)	-4.5%	63,538
Local Government Equitable Share		38,990	44,160	44,160	-	44,160	44,160	-		44,160
Finance Management		1,420	1,600	1,600	107	1,444	1,600	(156)	-9.7%	1,600
Municipal Systems Improvement		719	930	930	-	741	930	(189)	-20.3%	930
EPWP Incentive		1,834	1,743	1,743	-	1,736	1,743	(7)	-0.4%	1,743
Energy Efficiency and Demand Management		3,648	8,000	8,000	3,845	6,562	8,000	(1,438)	-18.0%	8,000
Integrated National Electrification Programme		19,031	15,000	6,805	2,040	5,797	6,805	(1,008)	-14.8%	6,805
Municipal Infrastructure Grant (MIG)		271	300	300	-	240	300	(60)	-19.9%	300
Accelerated Community Water Supply (ACIP) - DWAF		888	-	-	-	-	-	-		-
Provincial Government:		9,395	26,948	29,864	408	29,733	29,864	(131)	-0.4%	29,864
Human Settlements Development Grant		3,196	22,080	22,980	-	25,205	22,980	2,225	9.7%	22,980
Library Service		3,585	4,570	4,570	370	4,129	4,570	(441)	-9.7%	4,570
Community Development Workers (CDW)		304	198	234	-	194	234	(40)	-17.1%	234
Thusong Service Centres Grant		-	100	100	-	-	100	(100)	-100.0%	100
Western Cape Financial Management Support Grant		1,285	-	1,050	37	109	1,050	(941)	-89.6%	1,050
Department of Local Government		329	-	450	-	-	450	(450)	-100.0%	450
Department of Transport and Public Works		696	-	30	-	-	30	(30)	-100.0%	30
Municipal Infrastructure Support Grant		-	-	450	-	96	450	(354)	-78.7%	450
District Municipality:		360	-	-	-	-	-	-	-	-
Central Karoo District Municipality		360	-	-	-	-	-	-		-
Other grant providers:		226	-	477	522	563	477	86	18.0%	477
ESKOM		226	-	317	272	313	317	(4)	-1.4%	317
Private - Farmers Contribution		-	-	160	250	250	160			160
Total operating expenditure of Transfers and Grants:		76,782	98,681	93,879	6,922	90,977	93,879	(2,902)	-3.1%	93,879
Capital expenditure of Transfers and Grants										
National Government:		24,233	16,613	26,808	1,356	15,368	26,808	(11,440)	-42.7%	26,808
Municipal Infrastructure Grant (MIG)		14,439	13,347	15,347	1,180	12,196	15,347	(3,151)	-20.5%	15,347
Accelerated Community Water Supply (ACIP) - DWAF		-	3,266	3,266	444	2,688	3,266	(578)	-17.7%	3,266
Finance Management		40	-	-	-	14	-	14	#DIV/0!	-
Integrated National Electrification Programme		9,735	-	8,195	(268)	470	8,195	(7,725)	-94.3%	8,195
Integrated National Electrification Programme		19	-	-	-	-	-	-		-
Provincial Government:		13,419	30	100	509	509	100	409	409.5%	100
Department of Transport and Public Works		-	30	-	-	-	-	-		-
Public Transport Infrastructure Programme		81	-	-	-	-	-	-		-
Library Service		472	-	-	414	414	-	414	#DIV/0!	-
Human Settlements Development Grant		12,845	-	-	-	-	-	-		-
Western Cape Financial Management Support Grant		21	-	-	-	-	-	-		-
Municipal Infrastructure Support Grant		-	-	100	95	95	100	(5)	-5.0%	100
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	12	88	-	88	#DIV/0!	-
[insert description]		-	-	-	12	88	-	88	#DIV/0!	-
Total capital expenditure of Transfers and Grants		37,652	16,643	26,908	1,878	15,965	26,908	(10,943)	-40.7%	26,908
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		114,435	115,324	120,787	8,800	106,942	120,787	(13,844)	-11.5%	120,787

8.2 Supporting Table SC7 (2) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June						
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	28	1,258	817	39.4%
Library Service		-	-	-	-	
Financial Management Support Grant		1,192	22	810	383	32.1%
Department Local Government		788	6	444	344	43.7%
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	28	1,440	817	36.2%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)		-	-	-	-	
Accelerated Community Water Supply (ACIP) - DWAF		-	-	-	-	
Provincial Government:		1,592	(6)	1,353	244	15.3%
Library Service		777	21	777	-	
Department Local Government		815	(27)	570	244	30.0%
Financial Management Support Grant		-	-	5	-	
District Municipality:		-	-	-	-	
[insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
[insert description]		-	-	-	-	
Total capital expenditure of Approved Roll-overs		1,592	(6)	1,353	244	15.3%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		3,849	22	2,793	1,061	27.6%

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 - M12 June										
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	293	3,287	3,289	(2)	0%	3,289
Pension and UIF Contributions		289	251	251	17	287	251	35	14%	251
Medical Aid Contributions		41	46	46	4	45	46	(0)	-1%	46
Motor Vehicle Allowance		676	790	790	41	642	790	(148)	-19%	790
Cellphone Allowance		318	400	400	22	261	400	(139)	-35%	400
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		4,356	4,776	4,776	377	4,522	4,776	(254)	-5%	4,776
% increase	4		9.6%	9.6%						9.6%
Senior Managers of the Municipality										
Basic Salaries and Wages		3,910	4,724	4,724	371	4,134	4,724	(590)	-12%	4,724
Pension and UIF Contributions		546	562	562	49	581	562	19	3%	562
Medical Aid Contributions		26	27	27	2	28	27	1	3%	27
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		392	513	513	-	480	513	(32)	-6%	513
Motor Vehicle Allowance		423	444	444	45	525	444	81	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	467	5,805	6,270	(465)	-7%	6,270
% increase	4		18.4%	18.4%						18.4%
Other Municipal Staff										
Basic Salaries and Wages		53,367	58,050	58,012	4,127	52,904	58,012	(5,108)	-9%	58,012
Pension and UIF Contributions		7,461	9,494	9,281	666	7,969	9,281	(1,312)	-14%	9,281
Medical Aid Contributions		1,159	1,255	1,255	110	1,310	1,255	55	4%	1,255
Overtime		3,196	1,935	1,935	185	2,800	1,935	865	45%	1,935
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		1,285	1,618	1,618	114	1,361	1,618	(257)	-16%	1,618
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		271	270	272	76	902	272	630	232%	272
Other benefits and allowances		116	1,197	1,197	126	1,463	1,197	265	22%	1,197
Payments in lieu of leave		622	200	200	-	235	200	35	17%	200
Long service awards		647	310	310	23	323	310	13	4%	310
Post-retirement benefit obligations	2	4	931	931	142	854	931	(77)	-8%	931
Sub Total - Other Municipal Staff		68,128	75,260	75,012	5,570	70,121	75,012	(4,890)	-7%	75,012
% increase	4		10.5%	10.1%						10.1%
Total Parent Municipality		77,782	86,305	86,057	6,414	80,448	86,057	(5,609)	-7%	86,057
			11.0%	10.6%						10.6%
TOTAL SALARY, ALLOWANCES & BENEFITS		77,782	86,305	86,057	6,414	80,448	86,057	(5,609)	-7%	86,057
% increase	4		11.0%	10.6%						10.6%
TOTAL MANAGERS AND STAFF		73,426	81,529	81,281	6,037	75,926	81,281	(5,355)	-7%	81,281

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June									
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	4,366	22,327	36,429	14,102	38.7%	61%
Total Capital expenditure	92,797	20,024	36,429	22,327					

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

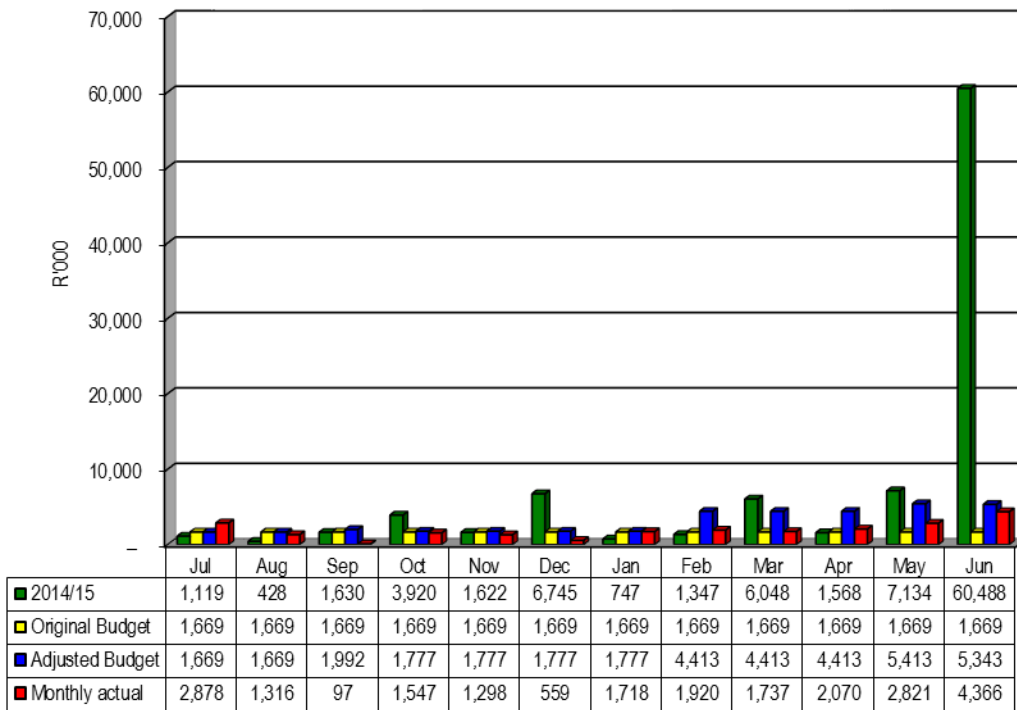
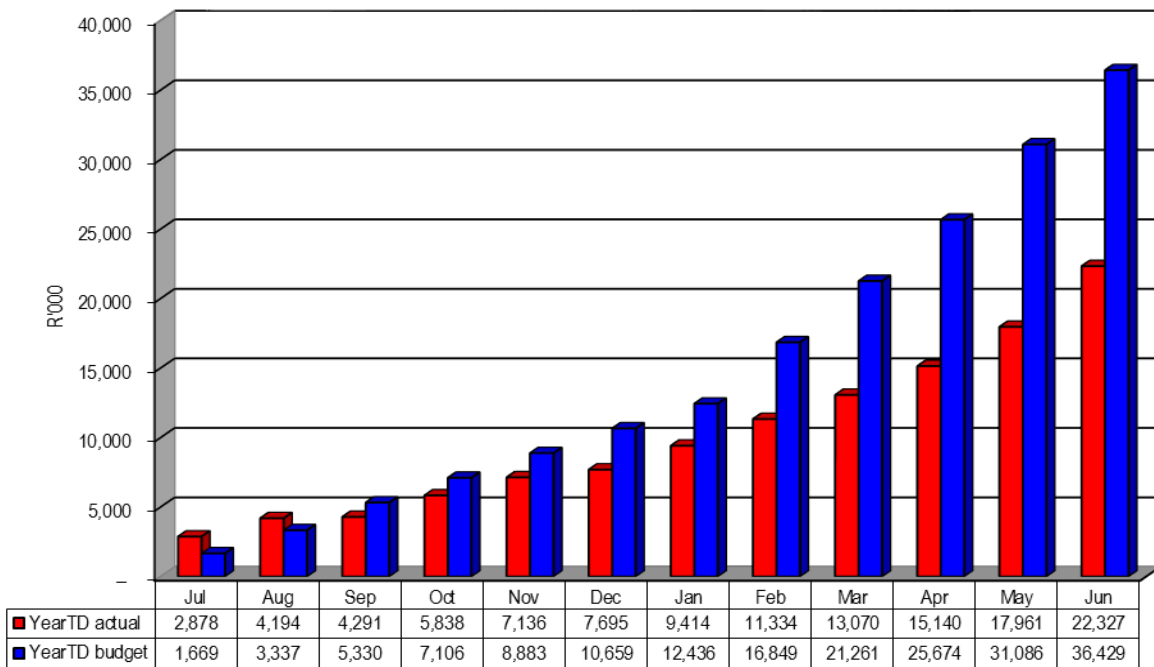


Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target



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 - M12 June										
Description	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	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		37,439	15,218	30,906	3,494	18,730	30,906	12,176	39.4%	30,906
Infrastructure - Road transport		7,999	2,220	5,844	1,372	4,881	5,844	963	16.5%	5,844
Roads, Pavements & Bridges		7,648	2,220	5,711	1,372	4,881	5,711	830	14.5%	5,711
Storm water		351	-	133	-	-	133	133	100.0%	133
Infrastructure - Electricity		11,827	975	9,670	1,331	2,618	9,670	7,052	72.9%	9,670
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		11,827	975	9,170	405	1,143	9,170	8,027	87.5%	9,170
Street Lighting		-	-	500	926	1,475	500	(975)	-195.1%	500
Infrastructure - Water		1,878	3,266	6,148	784	2,849	6,148	3,299	53.7%	6,148
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	100	-	-	100	100	100.0%	100
Reticulation		1,878	3,266	6,048	784	2,849	6,048	3,199	52.9%	6,048
Infrastructure - Sanitation		15,606	8,288	8,906	7	8,382	8,906	525	5.9%	8,906
Reticulation		15,606	8,288	-	-	-	-	-	-	-
Sewerage purification		-	-	8,906	7	8,382	8,906	525	5.9%	8,906
Infrastructure - Other		130	469	338	-	-	338	338	100.0%	338
Waste Management		130	469	338	-	-	338	338	100.0%	338
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		336	2,400	3,047	513	1,915	3,047	1,133	37.2%	3,047
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	2,270	88	929	2,270	1,341	59.1%	2,270
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	38	-	(38)	#DIV/0!	-
Libraries		-	-	777	425	947	777	(170)	-21.9%	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	359	1,683	1,914	232	12.1%	1,914
General vehicles		968	-	36	-	-	36	36	100.0%	36
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		331	599	830	126	471	830	359	43.3%	830
Computers - hardware/equipment		699	549	791	-	-	791	791	100.0%	791
Furniture and other office equipment		880	421	257	123	974	257	(716)	-278.5%	257
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		52,000	-	-	-	127	-	(127)	#DIV/0!	-
Other Buildings		-	136	-	16	16	-	(16)	#DIV/0!	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	700	-	95	95	-	(95)	#DIV/0!	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		144	-	561	-	-	561	561	100.0%	561
Computers - software & programming		144	-	561	-	-	561	561	100.0%	561
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	92,797	20,024	36,429	4,366	22,327	36,429	14,102	38.7%	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 - M12 June										
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	2,184	8,057	10,999	2,942	26.7%	10,999
Infrastructure - Road transport		–	3,808	3,808	756	2,789	3,808	1,018	26.7%	3,808
Roads, Pavements & Bridges		–	3,755	3,755	746	2,751	3,755	1,004	26.7%	3,755
Storm water		–	53	53	10	39	53	14	26.7%	53
Infrastructure - Electricity		–	3,199	3,199	635	2,343	3,199	855	26.7%	3,199
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	3,032	3,032	602	2,221	3,032	811	26.7%	3,032
Street Lighting		–	167	167	33	122	167	45	26.7%	167
Infrastructure - Water		–	1,998	1,998	397	1,464	1,998	534	26.7%	1,998
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	864	864	172	633	864	231	26.7%	864
Reticulation		–	1,134	1,134	225	831	1,134	303	26.7%	1,134
Infrastructure - Sanitation		–	716	716	142	524	716	191	26.7%	716
Reticulation		–	163	163	32	120	163	44	26.7%	163
Sewerage purification		–	552	552	110	405	552	148	26.7%	552
Infrastructure - Other		–	1,279	1,279	254	937	1,279	342	26.7%	1,279
Waste Management		–	1,279	1,279	254	937	1,279	342	26.7%	1,279
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Community		–	2,745	2,745	545	2,011	2,745	734	26.7%	2,745
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	385	385	77	282	385	103	26.7%	385
Community halls		–	175	175	35	128	175	47	26.7%	175
Libraries		–	388	388	77	284	388	104	26.7%	388
Recreational facilities		–	636	636	126	466	636	170	26.7%	636
Fire, safety & emergency		–	569	569	113	417	569	152	26.7%	569
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	75	75	15	55	75	20	26.7%	75
Social rental housing		–	–	–	–	–	–	–	–	–
Other		–	516	516	103	378	516	138	26.7%	516
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Other assets		–	14,611	13,929	2,766	10,203	13,929	3,725	26.7%	13,929
General vehicles		–	5,471	5,471	1,087	4,008	5,471	1,463	26.7%	5,471
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	1,640	1,640	326	1,202	1,640	439	26.7%	1,640
Computers - hardware/equipment		–	264	264	52	193	264	71	26.7%	264
Furniture and other office equipment		–	777	777	154	569	777	208	26.7%	777
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	5,854	5,172	1,027	3,789	5,172	1,383	26.7%	5,172
Other Buildings		–	604	604	120	442	604	161	26.7%	604
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Agricultural assets		–	–	–	–	–	–	–	–	–
<i>List sub-class</i>		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
<i>List sub-class</i>		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure		–	28,355	27,673	5,496	20,272	27,673	7,401	26.7%	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 - M12 June										
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	12,717	12,717	-	-	12,717
Infrastructure - Road transport		4,959	5,606	5,606	467	5,606	5,606	-	-	5,606
<i>Roads, Pavements & Bridges</i>		3,418	3,838	3,838	320	3,838	3,838	-	-	3,838
<i>Storm water</i>		1,541	1,768	1,768	147	1,768	1,768	-	-	1,768
Infrastructure - Electricity		1,952	2,096	2,096	175	2,096	2,096	-	-	2,096
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		1,952	2,096	2,096	175	2,096	2,096	-	-	2,096
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water		2,193	2,873	2,873	239	2,873	2,873	-	-	2,873
<i>Dams & Reservoirs</i>		-	-	-	-	-	-	-	-	-
<i>Water purification</i>		2,193	2,576	2,576	215	2,576	2,576	-	-	2,576
<i>Reticulation</i>		-	297	297	25	297	297	-	-	297
Infrastructure - Sanitation		1,632	1,962	1,962	164	1,962	1,962	-	-	1,962
<i>Reticulation</i>		1,632	1,962	1,962	164	1,962	1,962	-	-	1,962
<i>Sewerage purification</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Other		274	179	179	15	179	179	-	-	179
<i>Waste Management</i>		274	179	179	15	179	179	-	-	179
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Community		441	586	586	49	586	586	-	-	586
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	187	187	16	187	187	-	-	187
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		281	351	351	29	351	351	-	-	351
Libraries		6	7	7	1	7	7	-	-	7
Recreational facilities		154	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	37	37	3	37	37	-	-	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	2,711	2,711	-	-	2,711
General vehicles		1,971	1,799	1,799	150	1,799	1,799	-	-	1,799
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		154	183	183	15	183	183	-	-	183
Computers - hardware/equipment		230	234	234	20	234	234	-	-	234
Furniture and other office equipment		413	287	287	24	287	287	-	-	287
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		433	208	208	17	208	208	-	-	208
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		30	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		97	50	50	4	50	50	-	-	50
Computers - software & programming		97	50	50	4	50	50	-	-	50
Other		-	-	-	-	-	-	-	-	-
Total Depreciation		15,044	16,064	16,064	1,339	16,064	16,064	-	-	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.