



MUNISIPALITEIT - MUNICIPALITY - U MASIPALA WASE

BEAUFORT-WES - BEAUFORT-WEST - BHOBHOFOLO

KANTOOR VAN DIE UITVOERENDE BURGEMEESTER : OFFICE OF THE EXECUTIVE MAYOR

Verwysing
Reference
Isalathiso

5/1/2/1

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MEMORANDUM TO THE MUNICIPAL MANAGER

REPORT ON THE IMPLEMENTATION OF THE BUDGET AND FINANCIAL STATE OF AFFAIRS OF THE MUNICIPALITY - SECTION 52(d) AND SECTION 54 OF THE MFMA – 4th QUARTER OF 2015/16 FINANCIAL YEAR

I refer to the abovementioned matter and wish to advise that in terms of section 52(d) of the MFMA, the Mayor must within 30 days of the end of each quarter, submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality.

In terms of section 54 of the MFMA, the Mayor must consider the section 71 report and check whether the Municipality's approved budget is implemented in accordance with the SDBIP and issue appropriate instructions to the Accounting officer.

Kindly submit the report to Council.

EXECUTIVE MAYOR

BEAUFORT WEST MUNICIPALITY



Quarterly Budget Statement

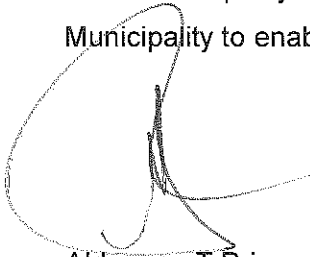
April – June 2016

TO THE COUNCIL

I hereby wish to submit a report to the Council on the implementation of the budget and the financial state of affairs of the Municipality for the first quarter as required by section 52(d) of the MFMA.

In terms of section 54 of the MFMA, the Mayor must consider the section 71 report and check whether the Municipality's approved budget is implemented in accordance with the SDBIP and issue appropriate instructions to the Accounting Officer. Furthermore section 54(2) of the MFMA states that if the Municipality faces serious financial problems, the Mayor must promptly respond to and initiate any remedial or corrective steps proposed by the accounting officer to deal with such problems.

The submission of this report is part of my general responsibilities as the Mayor of the Beaufort West Municipality. This report is intended to inform the Council on the financial affairs of the Municipality to enable Council to exercise its oversight responsibility.



Alderman T Prince

EXECUTIVE MAYOR

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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

Tables and graphs on budget implementation in accordance with the SDBIP are contained in section 11.

1.1.2 Financial problems or risks facing the municipality

None.

1.1.3 Other relevant information

An Adjustments Budget was tabled in Council and approved in May 2016. The reason for the adjustments budget was to provide for additional funding received from both National and Provincial Treasury.

The financial year of the Municipality ended on the 30 June 2016. The figures contained in this report is provisional and closing journals are still being processed in order to prepare the pre-audited financial statements to be submitted to the Auditor General by 31 August 2015, after which the annual audit will commence.

2. Resolutions

IN-YEAR REPORT 2015/16

This is the resolution that will be presented to Council when the In-Year-Report is tabled:

RECOMMENDATION:

- a) That the Council notes the quarterly report (April – June 2016) on the implementation of the budget and the financial affairs of Beaufort West Municipality referred to in section 52(d) of the MFMA.

3. Executive Summary

3.1 Introduction

The Mayor, who must provide general political guidance over the fiscal and financial affairs of the Municipality, is required by section 52(d) of the MFMA to submit a report on the implementation of the budget and the financial affairs of the Municipality, to the Council within 30 days after the end of each quarter.

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 further details 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.

The figures contained in this the report are provisional.

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 and SC12 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.

3.3 Material variances from SDBIP

Section 11 of this report contains the SDBIP financial reports and summarized year-to-date performance reports on achievement of targets.

3.4 Remedial or corrective steps

- a) None 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 - Q4 Fourth Quarter | | | | | | | | | |
|---|-----------------|---------------------|-----------------|-----------------|----------------|-----------------|-----------------|----------------|--------------------|
| 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 organisational 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) - Q4 Fourth Quarter | | | | | | | | | | |
|---|----------|-----------------|-----------------|-----------------|---------------------|----------------|----------------|-----------------|----------------|--------------------|
| 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 - 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 | 48,283 | 79,503 | 2,316 | 45,222 | 79,503 | (34,281) | -43% | 79,503 |
| Community and social services | | 6,403 | 6,332 | 7,637 | 869 | 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 |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Standard | 2 | 342,222 | 273,520 | 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> | | 83,250 | 64,647 | 87,771 | 3,028 | 58,251 | 87,771 | (29,521) | -34% | 87,771 |
| Community and social services | | 7,663 | 9,782 | 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 | 24,058 | 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 |
| Other | | 328 | 397 | 436 | 52 | 367 | 436 | (70) | -16% | 436 |
| Total Expenditure - Standard | 3 | 258,861 | 268,715 | 300,305 | 25,005 | 259,987 | 300,305 | (48,318) | -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 organisational 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) - Q4 Fourth Quarter | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|-----------------|----------------|----------------|-----------------|----------------|--------------------|
| 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) - Q4 Fourth Quarter | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|-----------------|----------------|-----------------|-----------------|----------------|--------------------|
| 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 | 12,558 | 12,416 | 140 | 1% | 12,416 |
| Service charges - refuse revenue | | 5,947 | 5,383 | 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 | 6,697 | 869 | 8,197 | 6,697 | (500) | -6% | 6,697 |
| 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 | 16,843 | 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) - Q4 Fourth Quarter | | | | | | | | | | |
|---|--------|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 40 | 2 | 2 | 40 | (38) | -96% | 40 |
| Vote 2 - Director: Corporate Service | | 53,737 | 728 | 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 | (10,309) | -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 | 8,368 | 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 | 1,662 | 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 - Q4 Fourth Quarter | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|--------------------|
| 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 - Q4 Fourth Quarter | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|--------------------|
| 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 | 16,843 | 26,908 | - | 18,563 | 26,908 | (8,345) | -31% | 26,908 |
| Interest | | 3,881 | 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 |

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 - Q4 Fourth Quarter | | | | | | | | | | | | | |
|--|-------------|---------------------|--------------|--------------|---------------|-------------|-------------|--------------|----------|---------------|--------------------|--|---|
| 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 | 945 | 232 | 3,922 | - | - | - | - | 5,893 | 3,922 | 357 | 1,436 |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 1,103 | 419 | 309 | 8,623 | - | - | - | - | 10,513 | 8,623 | 439 | 2,584 |
| Receivables from Exchange Transactions - Waste Management | 1600 | 694 | 260 | 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 | 2900 | 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 | 815 | - | - | - | - | 1,725 | 815 | - | - |
| Commercial | 2300 | 1,200 | 212 | 51 | 1,590 | - | - | - | - | 3,363 | 1,890 | - | - |
| Households | 2400 | 7,093 | 2,553 | 1,841 | 43,929 | - | - | - | - | 55,328 | 43,929 | 3,450 | 7,191 |
| Other | 2500 | 2,161 | 196 | 127 | 4,668 | - | - | - | - | 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

| WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - Q4 Fourth Quarter | | | | | | | | | | |
|--|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|--------------|
| 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 | 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 - Q4 Fourth Quarter | | | | | | | | | |
|--|-----|---------------------------------------|-----------------------|---------------------------------|--------------------------------------|---------------------------------|---------------------------------|------------------------------|----------------------------------|
| Investments by maturity Name of institution & investment ID | Ref | Period of Investment Yrs/Months | 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 | | | | | | | | | |
| 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 - Q4 Fourth Quarter | | | | | | | | | | |
|--|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 - Q4 Fourth Quarter | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | — | 1,738 | 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 | (266) | 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 | | 12,945 | — | — | — | — | — | — | — | — |
| 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 | 108,942 | 120,787 | (13,844) | -11.5% | 120,787 |

8.3 Supporting Table SC7 (2) – Grant expenditure

| WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - Q4 Fourth Quarter | | | | | | |
|---|-----|---------------------------|----------------|---------------|--------------|--------------|
| 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 | 610 | 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 - Q4 Fourth Quarter | | | | | | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|----------------|----------------|--------------------|
| Summary of Employee and Councillor remuneration | 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 | 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 | 267 | 251 | 35 | 14% | 251 |
| Medical Aid Contributions | | 41 | 46 | 46 | 4 | 45 | 46 | (0) | -1% | 46 |
| Motor Vehicle Allowance | | 676 | 780 | 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 | | 548 | 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 SC12

| WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - Q4 Fourth Quarter | | | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------|----------------------------|
| 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

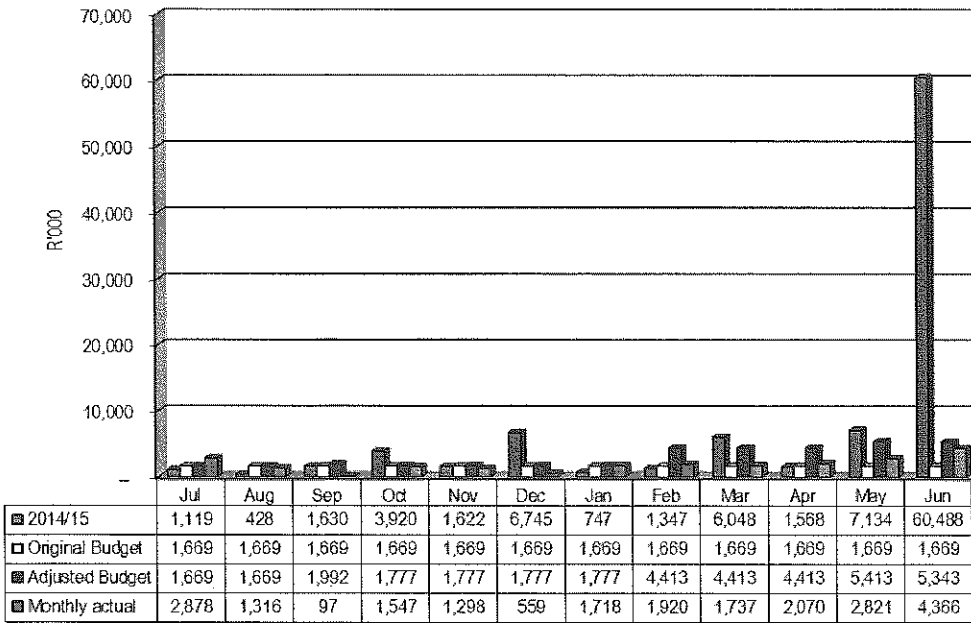
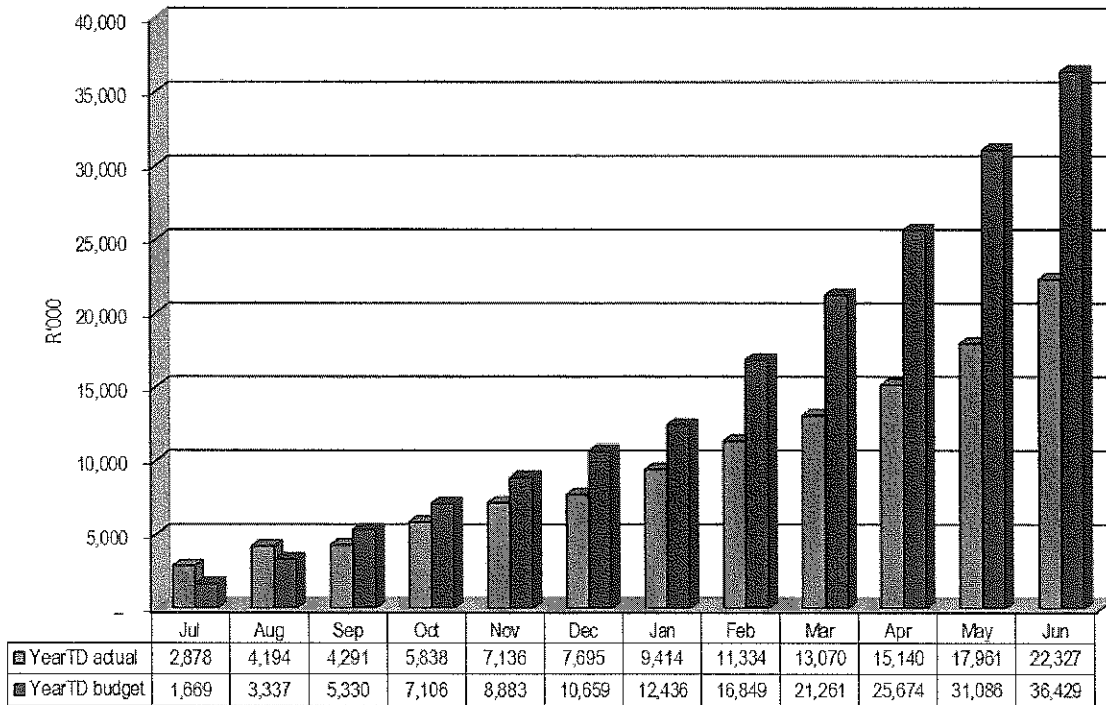


Chart C2 2015/16 Capital Expenditure: YTD actual v YTD target



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 - Q4 Fourth Quarter | | | | | | | | | | |
|--|-----|-----------------|-----------------|-----------------|----------------|----------------|---------------------|--------------|----------------|--------------------|
| Description | Ref | 2014/15 | | | | | Budget Year 2015/16 | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | Year TD actual | Year TD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Capital expenditure on new assets by Asset Class/Sub-class | | | | | | | | | | |
| Infrastructure | | 37,439 | 16,218 | 30,906 | 3,494 | 18,730 | 30,906 | 12,176 | 39.4% | 30,906 |
| Infrastructure - Road transport | | 7,959 | 2,220 | 5,844 | 1,372 | 4,881 | 5,844 | 963 | 16.5% | 5,844 |
| Roads, Pavements & Bridges | | 7,948 | 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 | | 1,678 | 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 | | 1,678 | 3,266 | 6,048 | 784 | 2,849 | 6,048 | 3,199 | 52.9% | 6,048 |
| Infrastructure - Sanitation | | 15,606 | 8,285 | 8,906 | 7 | 8,382 | 8,906 | 525 | 5.9% | 8,906 |
| Reticulation | | 15,606 | 8,285 | - | - | - | - | - | - | - |
| 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 | 2,460 | 3,047 | 513 | 1,915 | 3,047 | 1,133 | 37.2% | 3,047 |
| Parks & gardens | | - | - | - | - | - | - | - | - | - |
| Sports fields & 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 | | 958 | - | 36 | - | - | 36 | 36 | 100.0% | 36 |
| Specialised vehicles | | - | - | - | - | - | - | - | - | - |
| Plant & equipment | | 331 | 599 | 830 | 126 | 471 | 830 | 359 | 43.3% | 830 |
| Computers - hardware/equipment | | 599 | 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 - Q4 Fourth | | | | | | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 & Retification | | — | 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 | | — | 854 | 854 | 172 | 633 | 854 | 231 | 26.7% | 854 |
| 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 | | — | 284 | 284 | 52 | 193 | 284 | 71 | 26.7% | 284 |
| 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 | | — | — | — | — | — | — | — | — | — |
| List sub-class | | — | — | — | — | — | — | — | — | — |
| Biological assets | | — | — | — | — | — | — | — | — | — |
| List sub-class | | — | — | — | — | — | — | — | — | — |
| 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 - Q4 Fourth Quarter | | | | | | | | | | |
|---|-----|-----------------|-----------------|---------------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 | 5,806 | 5,608 | 467 | 5,606 | 5,606 | - | - | 5,606 |
| Roads, Pavements & Bridges | | 3,418 | 3,838 | 3,838 | 320 | 3,838 | 3,838 | - | - | 3,838 |
| Storm water | | 1,541 | 1,768 | 1,768 | 147 | 1,768 | 1,768 | - | - | 1,768 |
| Infrastructure - Electricity | | 1,952 | 2,098 | 2,098 | 175 | 2,098 | 2,098 | - | - | 2,098 |
| Generation | | - | - | - | - | - | - | - | - | - |
| Transmission & Reticulation | | 1,952 | 2,098 | 2,098 | 175 | 2,098 | 2,098 | - | - | 2,098 |
| Street Lighting | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Water | | 2,193 | 2,873 | 2,873 | 239 | 2,873 | 2,873 | - | - | 2,873 |
| Dams & Reservoirs | | - | - | - | - | - | - | - | - | - |
| Water purification | | 2,193 | 2,576 | 2,576 | 215 | 2,576 | 2,576 | - | - | 2,576 |
| Reticulation | | - | 297 | 297 | 25 | 297 | 297 | - | - | 297 |
| Infrastructure - Sanitation | | 1,632 | 1,962 | 1,962 | 164 | 1,962 | 1,962 | - | - | 1,962 |
| Reticulation | | 1,632 | 1,962 | 1,962 | 164 | 1,962 | 1,962 | - | - | 1,962 |
| Sewerage purification | | - | - | - | - | - | - | - | - | - |
| Infrastructure - Other | | 274 | 179 | 179 | 15 | 179 | 179 | - | - | 179 |
| Waste Management | | 274 | 179 | 179 | 15 | 179 | 179 | - | - | 179 |
| Transportation | | - | - | - | - | - | - | - | - | - |
| Gas | | - | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Community | | 441 | 586 | 586 | 49 | 586 | 586 | - | - | 586 |
| Parks & gardens | | - | - | - | - | - | - | - | - | - |
| Sportsfields & stadia | | - | 187 | 187 | 16 | 187 | 187 | - | - | 187 |
| Swimming pools | | - | - | - | - | - | - | - | - | - |
| Community halls | | 291 | 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 | 228 | 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 | | - | - | - | - | - | - | - | - | - |
| List sub-class | | - | - | - | - | - | - | - | - | - |
| Biological assets | | - | - | - | - | - | - | - | - | - |
| List sub-class | | - | - | - | - | - | - | - | - | - |
| 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

The quarterly SDBIP information has been prepared using the schedules as required by the Municipal Budget and Reporting Regulations.

11.2 Material variances to the service delivery and budget implementation plan (MBRR)

In the monthly financial statements provide a disclosure on monthly targets for revenue, expenditure and cash flow that includes a consolidated projection of cash flow for the budget year setting out receipts by source and payments by type, per month for the budget year with actual for past months and revised forecasts for future months, and shown in total for the two years following the budget year.

In the quarterly report on the implementation of the budget and the financial affairs for the municipality provide –

- a) a review of actual performance against the quarterly targets for measurable performance objectives and service delivery;
- b) a consolidated projection of revenue and operating expenditure per month for the budget year with actual for past months and revised forecast for future months, and the total for the two following budget year; and
- c) a projection of capital expenditure by project broken down per month for the budget year showing actual for past periods and revised forecasts for future periods, and shown in total for the two years following the budget year.

11.2 (a) review of actual performance against the quarterly targets for measurable performance objectives and service delivery – See Annexure A

11.2 (b) Revenue by source quarterly report April 2016 till June 2016

| Line Item | 16-Apr | | 16-May | | 16-Jun | | Total for the Period | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|----------------------|--------------------|
| | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual |
| Property rates | 42,017 | 1,470,436 | 42,017 | 1,386,971 | 42,017 | 1,635,678 | 26,186,768 | 23,149,623 |
| Property rates - penalties & collection charges | 61,073 | 52,169 | 61,073 | 53,032 | 61,073 | 51,696 | 620,000 | 553,225 |
| Service charges - electricity revenue | 6,382,355 | 5,506,450 | 6,382,355 | 5,472,219 | 6,382,355 | 6,348,170 | 71,892,980 | 71,588,651 |
| Service charges - water revenue | 1,396,129 | 1,047,485 | 1,396,129 | 1,000,398 | 1,396,129 | 815,825 | 15,129,570 | 12,207,005 |
| Service charges - sanitation revenue | 896,137 | 914,558 | 896,137 | 777,227 | 896,137 | 702,031 | 12,415,500 | 10,304,695 |
| Service charges - refuse | 505,720 | 271,973 | 505,720 | 286,060 | 505,720 | 258,122 | 6,433,875 | 3,726,192 |
| Service charges - other | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | 112,897 | 140 | 112,897 | 1,016 | 112,897 | 2,370 | 1,224,916 | 20,404 |
| Interest earned - external investments | 153,867 | - | 153,867 | 520,694 | 153,867 | 248,963 | 1,240,000 | 1,349,432 |
| Interest earned - outstanding debtors | 199,234 | 189,086 | 199,234 | 182,192 | 199,234 | 181,087 | 2,135,000 | 2,025,036 |
| Dividends received | - | - | - | - | - | - | - | - |
| Fines | 6,825,733 | 896,250 | 6,825,733 | 1,121,409 | 6,825,733 | 1,268,750 | 46,057,550 | 11,272,539 |
| Licences and permits | 67,496 | 44,462 | 67,496 | 58,339 | 67,496 | 59,993 | 588,150 | 500,486 |
| Agency services | 57,928 | 44,945 | 57,928 | 63,152 | 57,928 | 58,915 | 670,000 | 692,902 |
| Transfers recognised - operational | 6,554,061 | - | 6,554,061 | 2,813,616 | 8,704,061 | 50,000 | 95,975,961 | 104,094,069 |
| Other revenue | 774,625 | 1,850,265 | 774,625 | 453,245 | 774,625 | 700,362 | 7,314,104 | 11,949,950 |
| Gains on disposal of PPE | - | - | - | - | - | - | - | - |
| Total | 24,029,271 | 12,288,219 | 24,029,271 | 14,189,570 | 26,179,270 | 12,381,962 | 287,884,374 | 253,434,209 |

11.2 (b) Cash flow quarterly report April 2016 till June 2016

| Directorate | 16-Apr | | | | | | | | | | | |
|-------------------------------|-------------------|-------------------------|-------------------|-------------------------|-------------------------|-------------------|---------------------|-------------------------|------------------|------------------|------------------|--|
| | Revenue | | | Operational Expenditure | | | Capital Expenditure | | | | | |
| | Original Budget | Monthly Adjusted Budget | Monthly Actual | Original Budget | Monthly Adjusted Budget | Monthly Actual | Original Budget | Monthly Adjusted Budget | Monthly Actual | | | |
| Municipal Manager | 171,914 | 171,914 | 1,236 | 602,021 | 602,021 | 488,589 | - | - | - | - | - | |
| Director Corporate Services | 3,183,247 | 3,183,247 | 472,832 | 2,498,217 | 2,498,217 | 1,860,627 | 270,326 | 270,326 | 20,552 | 20,552 | 20,552 | |
| Director Financial Services | 1,726,494 | 1,726,494 | 1,818,852 | 2,064,235 | 2,064,235 | 1,491,261 | - | - | 13,511 | 13,511 | 13,511 | |
| Director Engineering Services | 5,349,470 | 5,349,470 | 4,324,224 | 6,159,790 | 6,159,790 | 6,102,072 | 1,493,143 | 1,493,143 | 1,824,554 | 1,824,554 | 1,824,554 | |
| Director Community Services | 11,531,120 | 11,531,120 | 1,673,824 | 12,605,052 | 12,605,052 | 3,131,335 | - | - | - | - | - | |
| Director Electricity | 9,072,335 | 9,072,335 | 6,146,568 | 5,956,643 | 5,956,643 | 5,652,619 | 2,548,750 | 2,548,750 | 211,168 | 211,168 | 211,168 | |
| Total | 31,034,580 | 31,034,580 | 14,437,536 | 29,885,958 | 29,885,958 | 18,726,503 | 4,312,219 | 4,312,219 | 2,069,785 | 2,069,785 | 2,069,785 | |

| Directorate | 16-May | | | | | | | | | | | |
|-------------------------------|-------------------|-------------------------|-------------------|-------------------------|-------------------------|-------------------|---------------------|-------------------------|------------------|------------------|------------------|--|
| | Revenue | | | Operational Expenditure | | | Capital Expenditure | | | | | |
| | Original Budget | Monthly Adjusted Budget | Monthly Actual | Original Budget | Monthly Adjusted Budget | Monthly Actual | Original Budget | Monthly Adjusted Budget | Monthly Actual | | | |
| Municipal Manager | 171,914 | 171,914 | 19,684 | 602,021 | 602,021 | 408,600 | - | - | - | - | - | |
| Director Corporate Services | 3,183,247 | 3,183,247 | 1,303,793 | 2,498,217 | 2,498,217 | 1,773,001 | 270,326 | 270,326 | 221,540 | 221,540 | 221,540 | |
| Director Financial Services | 1,726,494 | 1,726,494 | 627,123 | 2,064,235 | 2,064,235 | 1,986,470 | - | - | - | - | - | |
| Director Engineering Services | 5,349,470 | 5,349,470 | 2,909,329 | 6,159,790 | 6,159,790 | 6,249,953 | 1,471,743 | 1,471,743 | 2,050,081 | 2,050,081 | 2,050,081 | |
| Director Community Services | 11,531,120 | 11,531,120 | 6,980,580 | 12,605,052 | 12,605,052 | 8,058,065 | - | - | - | - | - | |
| Director Electricity | 9,072,335 | 9,072,335 | 15,890,306 | 5,956,643 | 5,956,643 | 5,658,159 | 2,048,750 | 2,048,750 | 549,248 | 549,248 | 549,248 | |
| Total | 31,034,580 | 31,034,580 | 27,730,815 | 29,885,958 | 29,885,958 | 24,134,248 | 3,790,819 | 3,790,819 | 2,820,869 | 2,820,869 | 2,820,869 | |

11.2 (b) Cash flow quarterly report April 2016 till June 2016

| Directorate | 16-Jun | | | | | | | | | | | |
|-------------------------------|-------------------|-------------------------|-------------------|-------------------------|-------------------------|-------------------|---------------------|-------------------------|------------------|--|--|--|
| | Revenue | | | Operational Expenditure | | | Capital Expenditure | | | | | |
| | Original Budget | Monthly Adjusted Budget | Monthly Actual | Original Budget | Monthly Adjusted Budget | Monthly Actual | Original Budget | Monthly Adjusted Budget | Monthly Actual | | | |
| Municipal Manager | 171,917 | 171,917 | 4,080 | 602,025 | 602,025 | 452,553 | - | - | 1,508 | | | |
| Director Corporate Services | 3,183,274 | 3,183,274 | 1,162,771 | 2,498,257 | 2,498,257 | 2,005,664 | 270,329 | 270,329 | 501,677 | | | |
| Director Financial Services | 2,526,530 | 2,526,530 | 1,331,142 | 2,864,270 | 2,864,270 | 1,474,082 | - | - | 4,634 | | | |
| Director Engineering Services | 6,849,501 | 6,849,501 | 3,229,009 | 6,159,855 | 6,159,855 | 6,051,907 | 2,968,151 | 2,968,151 | 2,467,891 | | | |
| Director Community Services | 12,431,145 | 12,431,145 | 1,984,671 | 13,505,103 | 13,505,103 | 3,005,657 | - | - | 12,573 | | | |
| Director Electricity | 10,022,335 | 10,022,335 | 6,070,011 | 6,406,649 | 6,406,649 | 12,015,411 | 2,548,750 | 2,548,750 | 1,378,114 | | | |
| Total | 35,184,702 | 35,184,702 | 13,781,684 | 32,036,159 | 32,036,159 | 25,005,274 | 5,787,230 | 5,787,230 | 4,366,397 | | | |

11.2 (C) Capital project quarterly report April 2016 till June 2016 -- See Annexure C

12. Municipal manager's quality certification

QUALITY CERTIFICATE

I, Jafta Booysen, the municipal manager of Beaufort West Municipality, hereby certify that –

(mark as appropriate)

the monthly budget statement

the quarterly report on the implementation of the budget and financial state of affairs of the municipality

The mid-year budget and performance assessment

For the month of June 2016 of 2015/16 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act.

Print Name: FRANS SABBAT

^{ACTING}
Municipal Manager of Beaufort West Municipality (WC053)

Signature: MS Sabbat

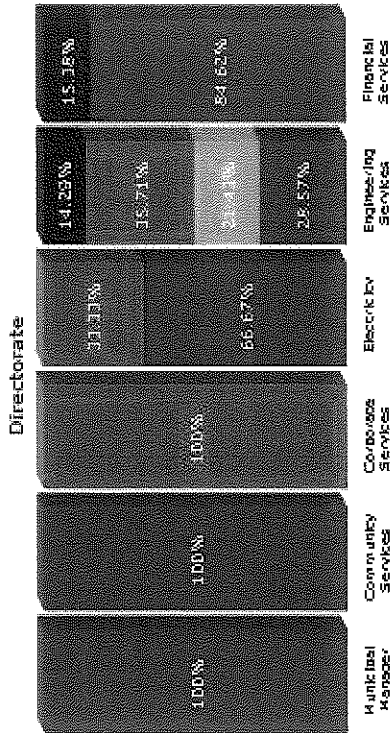
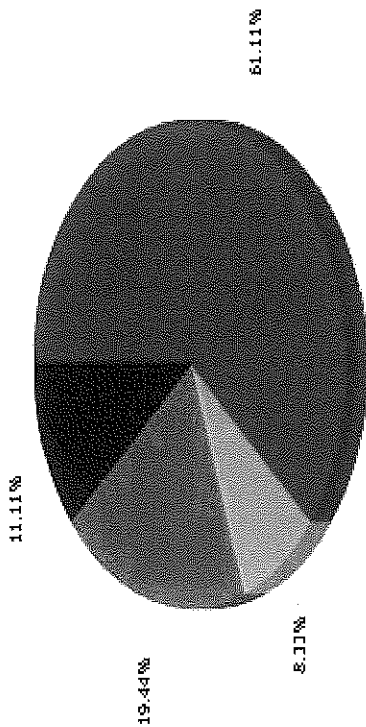
Date: 27.7.2016

11.2(a) - Annexure A

Top Layer SDBIP Report

Report generated on 26 July 2019 at 19:47
 for the month of September 2018 to June 2019

Beaufort West Municipality



| KPI Category | Beaufort West Municipality | | | | | |
|------------------------|----------------------------|--------------------|--------------------|-------------|----------------------|--------------------|
| | Municipal Manager | Community Services | Corporate Services | Electricity | Engineering Services | Financial Services |
| KPI Not Met | 0 | 0 | 0 | 0 | 0 | 0 |
| KPI Almost Met | 3 | 2 | 1 | 3 | 14 | 13 |
| KPI Met | 0 | 0 | 0 | 0 | 0 | 0 |
| KPI Well Met | 0 | 0 | 0 | 0 | 0 | 0 |
| KPI Extremely Well Met | 0 | 0 | 0 | 0 | 0 | 0 |
| Total: | 3 | 2 | 1 | 3 | 14 | 13 |

| | | | | | | | | | | | | |
|----------------------|--|-------|---|----------------|---------|-----------|---------|---------|-----------|-----------|-----------|-----------|
| Electricity | Reticulation High Voltage | 3 060 | Two-way radio's | CRR | - | - | - | - | - | - | 5 000 | - |
| Engineering Services | Director Engineering Services | 1 560 | Upgrade Sanlam Building | CRR | - | - | - | - | - | - | - | 108 041 |
| Engineering Services | Director Engineering Services | 3 010 | Utility Tractor | CRR | 8 899 | - | 8 899 | - | 8 898 | - | 35 595 | 35 593 |
| Engineering Services | Director Engineering Services | 1 660 | Equipment | CRR | - | - | - | - | - | 5 958 | - | 5 958 |
| Engineering Services | Director Engineering Services | 1 660 | Fleet Management System | PAWC | - | - | - | - | - | 95 000 | - | 95 000 |
| Engineering Services | Director Engineering Services | 1 660 | Install 3 New Flotron Logge | CRR | - | - | - | - | - | 77 937 | - | 77 937 |
| Engineering Services | Director Engineering Services | 1 660 | Upgrade Industrial Road | External Loans | 528 311 | - | 528 311 | 971 352 | 528 310 | 1 141 891 | 2 113 243 | 2 113 243 |
| Engineering Services | Director Engineering Services | 1 660 | Upgrade Industrial Road | CRR | 500 000 | - | 500 000 | - | 500 000 | 152 058 | 2 000 000 | 152 058 |
| Engineering Services | Director Engineering Services | 1 660 | Upgrade of External Storm Water Site 3 & 4 | CRR | 33 284 | - | 33 284 | - | 33 285 | - | 133 137 | - |
| Engineering Services | Director Engineering Services | 1 580 | Upgrade Rustdene Sport Field | MIG | 95 750 | 71 196 | 95 750 | 172 345 | 95 750 | -59 451 | 383 000 | 196 694 |
| Engineering Services | Director Engineering Services | 1 580 | Upgrade Rustdene Sport Field Equipment | MIG | - | 489 | - | - | - | - | - | 489 |
| Engineering Services | Director Engineering Services | 1 620 | CCTV Cameras | CRR | 2 333 | - | 2 333 | - | 2 332 | - | 9 331 | - |
| Engineering Services | Director Engineering Services | 1 640 | Fridge | CRR | 1 250 | - | 1 250 | - | 1 250 | - | 5 000 | - |
| Engineering Services | Director Engineering Services | 4 010 | Investigation for New Aquifers | MIG | - | - | - | - | 1 500 000 | 70 896 | 1 500 000 | 70 896 |
| Engineering Services | Director Engineering Services | 4 050 | Development of Borehole | PAWC | 25 000 | - | 25 000 | - | 25 000 | - | 100 000 | - |
| Engineering Services | Director Engineering Services | 4 050 | Install Prepaid Water Meter | CRR | - | - | - | - | - | 103 715 | - | 103 715 |
| Engineering Services | Director Engineering Services | 4 050 | Investigation Aqwifers | MIG | - | - | - | - | - | - | - | 32 532 |
| Engineering Services | Director Engineering Services | 4 070 | Development of Aqwifers Kleinhans Rivier | Own Funds | - | - | - | - | - | - | - | 145 263 |
| Engineering Services | Director Engineering Services | 4 070 | Investigation for New Aquifers | MIG | 9 272 | - | 9 272 | - | 9 271 | - | 37 087 | - |
| Engineering Services | Director Engineering Services | 4 070 | Upgrade and Extend Water Supply : Murraysburg | MIG | - | - | - | - | - | - | - | 110 258 |
| Engineering Services | Roadworks & Stormwater | 1 660 | Development of Aqwifers Kleinhans Rivier | Own Funds | - | - | - | - | - | - | - | 116 860 |
| Engineering Services | Roadworks & Stormwater | 1 660 | Diiso Ave & Matshaka St: Upgrade streets | MIG | 34 975 | - | 34 975 | - | 34 976 | - | 481 158 | 422 069 |
| Engineering Services | Roadworks & Stormwater | 1 660 | Equipment | CRR | - | 351 | - | 7 136 | - | 42 388 | 75 000 | 74 815 |
| Engineering Services | Roadworks & Stormwater | 1 660 | External Stormwater next to Buitekant St (Ph IV Housing) | MIG | - | - | - | - | - | - | - | - |
| Engineering Services | Roadworks & Stormwater | 1 660 | Maintenance & Construction of Transport Infrastructure | PAWC | -7 500 | - | -7 500 | - | -7 500 | - | - | - |
| Engineering Services | Roadworks & Stormwater | 1 660 | New stormwater Retention Pond Ph2 - Hillside | MIG | - | - | - | - | - | - | - | - |
| Engineering Services | Roadworks & Stormwater | 1 660 | Safety equipment | CRR | 5 000 | - | - | - | - | - | 45 000 | -302 |
| Engineering Services | Roadworks & Stormwater | 1 660 | Upgrate Gravel Roads | MIG | - | - | - | - | - | - | - | - |
| Engineering Services | Roadworks & Stormwater | 6 660 | Air Compressor | CRR | - | - | - | - | - | - | 5 000 | - |
| Engineering Services | Roadworks & Stormwater | 6 660 | Concrete Mixer | CRR | - | - | - | - | - | - | 20 000 | - |
| Engineering Services | Roadworks & Stormwater | 6 660 | Lawnmowers | CRR | - | - | - | - | - | - | 10 000 | - |
| Engineering Services | Roadworks & Stormwater | 6 660 | Microwave | CRR | - | - | - | - | - | - | 3 000 | - |
| Engineering Services | Roadworks & Stormwater | 6 660 | Murraysburg, Setlaars - Paarden and Perl Roads: Upgrade Roads | MIG | 69 775 | - | 69 775 | - | 69 775 | - | 1 116 346 | 979 251 |
| Engineering Services | Roadworks & Stormwater | 6 660 | New Stormwater Drainage - Murraysburg | MIG | - | - | - | - | - | - | - | - |
| Engineering Services | Roadworks & Stormwater | 6 660 | Petrol chain saw | CRR | - | - | - | - | - | - | 5 000 | - |
| Engineering Services | Roadworks & Stormwater | 6 660 | Rehabilitate Roads & Stormwater - Murraysburg | MIG | - | - | - | - | - | - | - | - |
| Engineering Services | Roadworks & Stormwater | 6 660 | Upgrade Stormwater Channel - Murraysburg | MIG | - | - | - | - | - | - | - | - |
| Engineering Services | Municipal Buildings | 1 560 | Equipment | CRR | - | - | 3 600 | - | - | - | 25 000 | 19 248 |
| Engineering Services | Municipal Buildings | 1 560 | Equipment | CRR | 5 000 | 1 285 | - | - | - | - | 32 000 | 1 285 |
| Engineering Services | Municipal Buildings | 1 560 | Equipment | CRR | - | - | - | - | - | - | - | - |
| Engineering Services | Municipal Buildings | 1 560 | Grage doors (Merweville) | CRR | -10 000 | - | -10 000 | 54 582 | -10 000 | 15 640 | - | 73 294 |
| Engineering Services | Municipal Buildings | 1 560 | Safety equipment | CRR | 5 000 | - | - | - | - | - | 40 000 | - |
| Engineering Services | Planning & Development | 1 440 | Upgrade GIS | PAWC | - | - | - | 183 790 | - | - | 510 814 | 197 070 |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 1 620 | Biological Filter | External Loans | 86 689 | - | 86 689 | - | 86 690 | - | 346 757 | 346 757 |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 1 620 | Development of Aqwifers Kleinhans Rivier | Own Funds | - | - | - | - | - | - | - | 9 331 |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 1 620 | Equipment | CRR | - | - | - | - | - | - | 10 000 | 884 |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 1 620 | External Sewerage Pipeline - Rustdene Buitekant Street (Ph4 Housing) | MIG | - | - | - | - | - | - | - | - |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 1 620 | External Sewerage Pipeline Ph2 - Rustdene Buitekant Street (Ph4 Housing) | MIG | - | - | - | - | - | - | - | - |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 1 640 | Area S8 - Sewerage Pump Station & Rising Main | MIG | -7 335 | - | -7 335 | - | -7 334 | 24 639 | 3 578 833 | 2 850 866 |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 1 640 | Equipment | CRR | - | - | - | - | - | - | - | 2 455 |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 1 640 | Nelspoort WWTW - Second Phase | MIG | -37 581 | 676 255 | -37 581 | 320 408 | -37 582 | -17 896 | 5 327 514 | 5 174 844 |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 1 960 | Sewerage pump | CRR | - | - | - | - | - | - | 45 000 | - |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 6 655 | Rehabilitate Sanitation: Oxidation Ponds - Murraysburg | MIG | - | - | - | - | - | - | - | - |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 6 655 | Sewerage rods | CRR | - | - | - | - | - | - | 10 000 | - |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 6 655 | Steam cleaner (compressor) | CRR | - | - | - | - | - | - | 5 000 | - |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 4 010 | Investigation for New Aquifers - Beaufort West | MIG | - | - | - | - | - | - | - | - |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 4 050 | Accelerated Community Water Supply (ACIP) | ACIP | - | 1 019 307 | - | - | - | 443 678 | 3 266 000 | 2 688 074 |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 4 050 | Dosing Pump | CRR | - | - | - | - | - | - | - | 1 658 |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 4 050 | Equipment | CRR | - | -15 263 | - | - | - | - | 10 000 | 6 975 |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 4 050 | Equipment | CRR | - | 15 263 | - | - | - | - | 40 000 | 57 421 |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 4 070 | Chloor Dosage Pumps | Other | - | - | - | - | - | - | - | 18 000 |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 4 070 | Installation of new prepaid meters - S 8 Behusing ASLA | CRR | - | - | - | 229 232 | - | 78 592 | 700 000 | 546 511 |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 4 070 | Nelspoort Bulk Water | MIG | 18 129 | - | 18 129 | - | 18 129 | - | 72 516 | 63 611 |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 4 070 | New Total Pressure Reduction of Water Network - Beaufort West | MIG | - | - | - | - | - | 87 595 | - | 87 595 |
| Engineering Services | Waste Water & Water Treatment Works & Parks & Recreation | 6 900 | Upgrade & Extend Water Supply - Murraysburg | MIG | 31 424 | - | 31 424 | - | 31 422 | - | 125 694 | - |
| Engineering Services | Fleet Management | 1 540 | 1 x Cabinet | CRR | - | - | - | - | - | - | 2 945 | - |
| Engineering Services | Fleet Management | 1 540 | 1 X Grinders 115mm & 23cm | CRR | - | - | - | - | - | - | 1 200 | - |
| Engineering Services | Fleet Management | 1 540 | 1 x Mig / Tig / Stick welder & acc kit | CRR | - | - | - | - | - | - | 13 600 | 16 750 |
| Engineering Services | Fleet Management | 1 540 | 2 x Holly Jacks 10 Ton & 2 Ton | CRR | - | - | - | - | - | - | 6 000 | - |
| Financial Services | Director Financial Services | 1 200 | 6 x filing cabinets | CRR | - | - | - | - | - | - | 15 000 | 13 364 |
| Financial Services | Director Financial Services | 1 200 | High back chair arms X3, Draughtsman chair X2, Calculator, Filing Cabinet | CRR | - | - | - | - | - | 1 237 | 9 000 | 1 237 |

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|--------------------|-----------------------------|-------|---|-------|---------|--------|---------|--------|---------|--------|-------|--------|
| Financial Services | Director Financial Services | 1 200 | Laptop | Other | - | 13 511 | - | - | - | - | - | 13 511 |
| Financial Services | Director Financial Services | 1 200 | Office Equipment | CRR | 416 | - | 416 | - | 417 | 3 397 | 1 665 | 3 397 |
| Financial Services | Director Financial Services | 1 200 | tree | CRR | - | - | - | - | - | - | 7 000 | - |
| Financial Services | Director Financial Services | 1 200 | URN | CRR | - | - | - | - | - | - | - | 664 |
| Financial Services | Director Financial Services | 1 200 | Vacuum Cleaner | CRR | - | - | - | - | - | - | - | 1 725 |
| Financial Services | Director Financial Services | 1 240 | Office Chair | CRR | - | - | - | - | - | - | 1 500 | - |
| Financial Services | Director Financial Services | 1 300 | Office Chair | CRR | - | - | - | - | - | - | 1 500 | - |
| Financial Services | Director Financial Services | 5 500 | Office Chair & Desk | CRR | - | - | - | - | - | - | 3 500 | 2 250 |
| Financial Services | Director Financial Services | 6 600 | Fax Scanner Printer (all-in-one) | CRR | - | - | - | - | - | - | 6 000 | - |
| Financial Services | Director Financial Services | 6 600 | Murraysburg Office | Other | - | - | - | 51 487 | - | 27 055 | - | 78 542 |
| Financial Services | Director Financial Services | 6 600 | Vacuum cleaner | CRR | - | - | - | - | - | - | 3 000 | - |
| Financial Services | Expenditure | 1 120 | Councillor Support - Air conditioner | CRR | -2 050 | - | -2 050 | - | -2 050 | 4 975 | - | 4 975 |
| Financial Services | Expenditure | 1 120 | Councillor Support - Cabinet | CRR | -1 750 | - | -1 750 | - | -1 750 | - | - | - |
| Financial Services | Expenditure | 1 120 | Councillor Support - Chair | CRR | -625 | - | -625 | - | -625 | - | - | - |
| Financial Services | Expenditure | 1 120 | Councillor Support - Computer | CRR | -2 500 | - | -2 500 | - | -2 500 | - | - | - |
| Financial Services | Expenditure | 1 120 | Councillor Support - Office chairs | CRR | -750 | - | -750 | - | -750 | - | - | - |
| Financial Services | Expenditure | 1 120 | Councillor Support - Office Desk | CRR | -1 250 | - | -1 250 | - | -1 250 | - | - | - |
| Financial Services | Expenditure | 1 120 | Councillor Support - Office Furniture - Councillors | CRR | -31 250 | - | -31 250 | - | -31 250 | - | - | - |
| Financial Services | Income | 1 200 | Upgrade of Pay-points | PAWC | - | - | - | - | - | - | - | 5 000 |
| Financial Services | Supply Chain Management | 1 280 | Notice Board | CRR | -1 525 | - | -1 525 | - | -1 525 | - | - | - |

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| 2 800 379 | 2 069 784 | 2 288 979 | 2 820 870 | 4 285 378 | 4 366 396 | 36 428 829 | 22 327 208 |
|-----------|-----------|-----------|-----------|-----------|-----------|------------|------------|