

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING September 2017

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PART 1 – IN-YEAR REPORT

1. Mayor's Report

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of the budget in accordance with the SDBIP

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

1.1.2 Financial problems or risks facing the municipality

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

1.1.3 Other relevant information

No comments for September.

2. Resolutions

IN-YEAR REPORT 2017/18

This is the report will be presented to Council at their next meeting:

RECOMMENDATION:

- a) That Council notes the monthly budget statement and any supporting documentation for September 2017.

3. Executive Summary

3.1 Introduction

Section 71 of the MFMA states that the Accounting Officer of a Municipality must by no later than 10 working days after the end of each month submit to the mayor of the Municipality and the relevant Provincial Treasury in the prescribe format on the state of the Municipality's budget.

This report presents the current state of the budget implementation and reasons for variances and possible action to be taken.

3.2 Consolidated performance

3.2.1 Against annual budget

Revenue by Source

Year-to-date revenue accrued were R10,393 million or 10% above year-to-date budget projections for September 2017. However, the annual billing for rates is reflected in this report.

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

Operating expenditure by type

Total expenditure were R28,215 million below year-to-date budget projections for September 2017. The variance can be attributed to debt impairment on traffic fines, Eskom bulk electricity account for September 2017 that will only be paid in October 2017, other materials and operating expenditure that is expected to pick up from the third quarter of the financial year.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R17,984 million, or 113%, of the approved budget of R15,870 million. The reason for the high percentage is due R12,335 million spent on bulk infrastructure water and sewerage for the S1 IRDP housing project received from the Department of Human Settlements. Another factor is R1,886 million that was spent on the upgrading of Merweville Sports Grounds rollover of 2016-2017. An application was submitted to Nasional Treasury to roll over the unspent balance of R11,835 million on the project to the

2017/2018 financial year, we are still awaiting the approval from Nasional Treasury on the project.

These two project are not part of the current approved budget of R15,870 million. An adjustments budget will be tabled in November 2017 to make provision for the S1 IRDP project and for the upgrading of the Merweville Sports Ground once approval has been granted by Nasional Treasury.

Refer to Table C5 for more detail on capital expenditure.

Cash flows

The municipality started the year with a positive projected cash & cash equivalents balance of R4,413 million, this figure is provisional. The net increase in cash held were R3,920 million during September resulting in a closing balance of R35,517 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

The first quarter SDBIP report will be completed and submitted as part of the section 52 report for the period July – September 2017.

3.4 Remedial or corrective steps

No remedial or corrective steps are required at this stage.

4. In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1 s71 Monthly Budget Statement Summary

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - M03 September									
Description	2016/17	Budget Year 2017/18							
	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	–	35,417	–	(80)	33,944	34,935	(992)	-3%	35,417
Service charges	–	116,065	–	16,649	48,837	29,016	19,821	68%	116,065
Investment revenue	–	1,260	–	–	45	315	(270)	-86%	1,260
Transfers and subsidies	–	91,621	–	744	23,100	22,905	195	1%	91,621
Other own revenue	–	51,366	–	958	4,480	12,841	(8,361)	-65%	51,366
Total Revenue (excluding capital transfers and contributions)	–	295,728	–	18,271	110,406	100,013	10,393	10%	295,728
Employee costs	–	93,514	–	6,830	20,908	22,014	(1,106)	-5%	93,514
Remuneration of Councillors	–	5,385	–	418	1,255	1,346	(91)	-7%	5,385
Depreciation & asset impairment	–	16,935	–	1,411	4,234	4,234	–	–	16,935
Finance charges	–	1,713	–	50	187	428	(242)	-56%	1,713
Materials and bulk purchases	–	96,035	–	3,000	10,429	24,009	(13,579)	-57%	96,035
Transfers and subsidies	–	100	–	2	2	25	(23)	-91%	100
Other expenditure	–	90,121	–	2,977	9,356	22,530	(13,174)	-58%	90,121
Total Expenditure	–	303,804	–	14,689	46,372	74,587	(28,215)	-38%	303,804
Surplus/(Deficit)	–	(8,076)	–	3,582	64,034	25,427	38,607	152%	(8,076)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	14,640	–	6,608	17,496	3,660	13,836	378%	14,640
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	–	6,564	–	10,190	81,530	29,087	52,443	180%	6,564
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	–	6,564	–	10,190	81,530	29,087	52,443	180%	6,564
Capital expenditure & funds sources									
Capital expenditure	–	15,870	–	6,896	17,984	3,968	14,016	353%	15,870
Capital transfers recognised	–	14,640	–	6,608	17,496	3,660	13,836	378%	14,640
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	–	1,230	–	288	488	308	180	59%	1,230
Total sources of capital funds	–	15,870	–	6,896	17,984	3,968	14,016	353%	15,870
Financial position									
Total current assets	–	52,394	111,168	–	108,254	–	–	–	52,394
Total non current assets	–	470,159	518,456	–	512,970	–	–	–	470,159
Total current liabilities	–	45,286	48,980	–	50,962	–	–	–	45,286
Total non current liabilities	–	66,291	62,616	–	62,757	–	–	–	66,291
Community wealth/Equity	–	410,977	518,028	–	507,506	–	–	–	410,977
Cash flows									
Net cash from (used) operating	–	23,692	–	10,958	48,460	5,923	(42,537)	-718%	23,692
Net cash from (used) investing	–	(15,980)	–	(6,896)	(17,984)	(3,995)	13,989	-350%	(15,980)
Net cash from (used) financing	–	(2,926)	–	(141)	(371)	(731)	(360)	49%	(2,926)
Cash/cash equivalents at the month/year end	–	9,199	–	–	34,517	5,609	(28,908)	-515%	9,199
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	19,919	4,012	13,086	63,154	–	–	–	–	100,171
Creditors Age Analysis									
Total Creditors	7,983	4	73	3	(0)	1	22	–	8,086

4.1.2 Table C2 Monthly Budget Statement - Financial Performance (standard classification)

This table reflects the operating budget (Financial Performance) in the standard classifications which are the Government Finance Statistics Functions and Sub-functions. These are used by National Treasury to assist the compilation of national and international accounts for comparison purposes, regardless of the unique organizational structures used by the different institutions.

The main functions are Governance and administration; Community and public safety; Economic and environmental services; and Trading services. It is for this reason that Financial Performance is reported in standard classification, Table C2, and by municipal vote, Table C3.

WC053 Beaufort West - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September										
Description	Ref	2016/17			Budget Year 2017/18					
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		-	74,338	-	317	56,571	44,666	11,905	27%	74,338
Executive and council		-	36,545	-	67	21,592	9,136	12,456	136%	36,545
Finance and administration		-	37,793	-	250	34,979	35,529	(551)	-2%	37,793
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	33,704	-	1,578	3,481	8,426	(4,945)	-59%	33,704
Community and social services		-	6,358	-	497	1,397	1,589	(193)	-12%	6,358
Sport and recreation		-	2,422	-	1,077	2,073	606	1,467	242%	2,422
Public safety		-	801	-	0	0	200	(200)	-100%	801
Housing		-	24,123	-	3	11	6,031	(6,019)	-100%	24,123
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	53,012	-	295	2,549	13,253	(10,704)	-81%	53,012
Planning and development		-	402	-	44	116	101	16	16%	402
Road transport		-	52,610	-	251	2,433	13,152	(10,720)	-82%	52,610
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	149,316	-	22,689	65,302	37,329	27,973	75%	149,316
Energy sources		-	90,523	-	7,155	31,338	22,631	8,707	38%	90,523
Water management		-	27,589	-	8,316	12,087	6,897	5,190	75%	27,589
Waste water management		-	21,466	-	6,504	19,402	5,366	14,036	262%	21,466
Waste management		-	9,738	-	714	2,474	2,434	40	2%	9,738
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	310,368	-	24,879	127,902	103,673	24,229	23%	310,368
Expenditure - Functional										
<i>Governance and administration</i>		-	55,923	-	4,014	11,816	13,544	(1,728)	-13%	55,923
Executive and council		-	14,625	-	1,043	2,802	3,615	(813)	-22%	14,625
Finance and administration		-	40,807	-	2,933	8,900	9,814	(915)	-9%	40,807
Internal audit		-	490	-	37	115	116	(1)	0%	490
<i>Community and public safety</i>		-	46,226	-	1,616	4,915	11,314	(6,399)	-57%	46,226
Community and social services		-	9,387	-	642	1,856	2,248	(392)	-17%	9,387
Sport and recreation		-	8,099	-	600	1,875	1,939	(65)	-3%	8,099
Public safety		-	3,418	-	271	890	810	80	10%	3,418
Housing		-	25,322	-	103	294	6,317	(6,023)	-95%	25,322
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	64,570	-	2,391	7,251	15,843	(8,592)	-54%	64,570
Planning and development		-	5,608	-	338	993	1,333	(340)	-26%	5,608
Road transport		-	58,962	-	2,053	6,258	14,510	(8,252)	-57%	58,962
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	136,555	-	6,636	22,307	33,755	(11,448)	-34%	136,555
Energy sources		-	84,900	-	2,634	11,983	21,107	(9,124)	-43%	84,900
Water management		-	25,528	-	2,131	4,897	6,303	(1,406)	-22%	25,528
Waste water management		-	11,088	-	770	2,336	2,700	(363)	-13%	11,088
Waste management		-	15,040	-	1,102	3,090	3,645	(555)	-15%	15,040
<i>Other</i>		-	531	-	32	83	130	(47)	-36%	531
Total Expenditure - Functional	3	-	303,804	-	14,689	46,372	74,587	(28,215)	-38%	303,804
Surplus/ (Deficit) for the year		-	6,564	-	10,190	81,530	29,087	52,443	180%	6,564

4.1.3 Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote)

The operating expenditure budget is approved by Council on the municipal vote level. The municipal votes reflect the organizational structure of the municipality which is made up of the following directorates: Municipal Manager; Corporate Services; Financial Services; Engineering Services; Community Services and Electrical Services.

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M03 September										
Vote Description	Ref	2016/17	Budget Year 2017/18							
		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		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	42,608	-	529	22,912	10,652	12,259	115.1%	42,608
Vote 3 - Director: Financial Services		-	37,065	-	212	34,849	35,347	(499)	-1.4%	37,065
Vote 4 - Director: Engineering Services		-	59,656	-	16,083	34,208	14,914	19,294	129.4%	59,656
Vote 5 - Director: Community Services		-	80,516	-	900	4,596	20,129	(15,533)	-77.2%	80,516
Vote 6 - Director: Electrical Services		-	90,523	-	7,155	31,338	22,631	8,707	38.5%	90,523
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	310,368	-	24,879	127,902	103,673	24,229	23.4%	310,368
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	4,606	-	399	809	1,080	(271)	-25.1%	4,606
Vote 2 - Director: Corporate Service		-	30,163	-	2,025	6,487	7,365	(878)	-11.9%	30,163
Vote 3 - Director: Financial Services		-	20,602	-	1,577	4,439	4,966	(527)	-10.6%	20,602
Vote 4 - Director: Engineering Services		-	81,055	-	5,694	15,576	19,748	(4,172)	-21.1%	81,055
Vote 5 - Director: Community Services		-	82,479	-	2,362	7,077	20,321	(13,244)	-65.2%	82,479
Vote 6 - Director: Electrical Services		-	84,900	-	2,634	11,983	21,107	(9,124)	-43.2%	84,900
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	303,804	-	14,689	46,372	74,587	(28,215)	-37.8%	303,804
Surplus/ (Deficit) for the year	2	-	6,564	-	10,190	81,530	29,087	52,443	180.3%	6,564

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) - M03 September										
Description	Ref	2016/17	Budget Year 2017/18							
		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		-	35,417	-	(80)	33,944	34,935	(992)	-3%	35,417
Service charges - electricity revenue		-	74,602	-	6,867	30,696	18,651	12,045	65%	74,602
Service charges - water revenue		-	19,442	-	8,123	11,006	4,860	6,145	126%	19,442
Service charges - sanitation revenue		-	14,531	-	1,063	4,951	3,633	1,318	36%	14,531
Service charges - refuse revenue		-	7,490	-	596	2,185	1,873	312	17%	7,490
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	1,363	-	117	329	341	(11)	-3%	1,363
Interest earned - external investments		-	1,260	-	-	45	315	(270)	-86%	1,260
Interest earned - outstanding debtors		-	2,616	-	237	756	654	102	16%	2,616
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	44,785	-	134	1,917	11,196	(9,280)	-83%	44,785
Licences and permits		-	595	-	22	72	149	(76)	-51%	595
Agency services		-	680	-	67	215	170	45	26%	680
Transfers and subsidies		-	91,621	-	744	23,100	22,905	195	1%	91,621
Other revenue		-	1,326	-	381	1,191	332	859	259%	1,326
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	295,728	-	18,271	110,406	100,013	10,393	10%	295,728
Expenditure By Type										
Employee related costs		-	93,514	-	6,830	20,908	22,014	(1,106)	-5%	93,514
Remuneration of councillors		-	5,385	-	418	1,255	1,346	(91)	-7%	5,385
Debt impairment		-	35,285	-	640	1,919	8,821	(6,902)	-78%	35,285
Depreciation & asset impairment		-	16,935	-	1,411	4,234	4,234	-	-	16,935
Finance charges		-	1,713	-	50	187	428	(242)	-56%	1,713
Bulk purchases		-	68,085	-	1,746	7,856	17,021	(9,165)	-54%	68,085
Other materials		-	27,950	-	1,255	2,573	6,987	(4,414)	-63%	27,950
Contracted services		-	3,595	-	87	247	899	(652)	-73%	3,595
Transfers and subsidies		-	100	-	2	2	25	(23)	-91%	100
Other expenditure		-	51,241	-	2,250	7,191	12,810	(5,620)	-44%	51,241
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		-	303,804	-	14,689	46,372	74,587	(28,215)	-38%	303,804
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	14,640	-	6,608	17,496	3,660	13,836	0	14,640
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		-	6,564	-	10,190	81,530	29,087			6,564
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	6,564	-	10,190	81,530	29,087			6,564
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	6,564	-	10,190	81,530	29,087			6,564
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	6,564	-	10,190	81,530	29,087			6,564

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, functional classification and funding) - M03 September										
Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	-	-	-	-	-	-	-	-
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	-	-	-	-	-	-	-	-
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	200	-	-	4	50	(46)	-93%	200
Vote 3 - Director: Financial Services		-	200	-	(1)	5	50	(45)	-90%	200
Vote 4 - Director: Engineering Services		-	10,440	-	6,897	17,975	2,610	15,365	589%	10,440
Vote 5 - Director: Community Services		-	1,000	-	-	-	250	(250)	-100%	1,000
Vote 6 - Director: Electrical Services		-	4,030	-	-	-	1,008	(1,008)	-100%	4,030
Total Capital single-year expenditure	4	-	15,870	-	6,896	17,984	3,968	14,016	353%	15,870
Total Capital Expenditure		-	15,870	-	6,896	17,984	3,968	14,016	353%	15,870
Capital Expenditure - Functional Classification										
Governance and administration		-	680	-	288	487	170	317	186%	680
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	680	-	288	487	170	317	186%	680
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	3,150	-	1,076	2,035	788	1,247	158%	3,150
Community and social services		-	200	-	-	-	50	(50)	-100%	200
Sport and recreation		-	2,150	-	1,076	2,035	538	1,497	279%	2,150
Public safety		-	800	-	-	-	200	(200)	-100%	800
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	4,624	-	-	217	1,156	(939)	-81%	4,624
Planning and development		-	-	-	-	1	-	1	#DIV/0!	-
Road transport		-	4,624	-	-	216	1,156	(941)	-81%	4,624
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	7,416	-	5,532	15,246	1,854	13,392	722%	7,416
Energy sources		-	4,030	-	-	-	1,008	(1,008)	-100%	4,030
Water management		-	1,271	-	184	1,055	318	738	232%	1,271
Waste water management		-	2,114	-	5,349	14,190	529	13,662	2585%	2,114
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	15,870	-	6,896	17,984	3,968	14,016	353%	15,870
Funded by:										
National Government		-	13,840	-	1,076	4,977	3,460	1,517	44%	13,840
Provincial Government		-	800	-	5,532	12,519	200	12,319	6159%	800
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	14,640	-	6,608	17,496	3,660	13,836	378%	14,640
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	1,230	-	288	488	308	180	59%	1,230
Total Capital Funding		-	15,870	-	6,896	17,984	3,968	14,016	353%	15,870

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M03 September						
Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		–	5,392	7,878	6	5,392
Call investment deposits		–	3,807	23,412	25,136	3,807
Consumer debtors		–	17,664	51,241	51,331	17,664
Other debtors		–	21,803	24,599	27,886	21,803
Current portion of long-term receivables		–	–	654	654	–
Inventory		–	3,729	3,384	3,241	3,729
Total current assets		–	52,394	111,168	108,254	52,394
Non current assets						
Long-term receivables		–	1,738	2,318	2,318	1,738
Investments		–	–	–	–	–
Investment property		–	8,150	7,881	7,881	8,150
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	454,405	502,267	496,782	454,405
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		–	471	515	515	471
Other non-current assets		–	5,396	5,474	5,474	5,396
Total non current assets		–	470,159	518,456	512,970	470,159
TOTAL ASSETS		–	522,553	629,624	621,225	522,553
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	2,535	–
Borrowing		–	2,986	3,876	3,876	2,986
Consumer deposits		–	1,353	1,402	1,398	1,353
Trade and other payables		–	32,546	28,603	28,037	32,546
Provisions		–	8,401	15,099	15,117	8,401
Total current liabilities		–	45,286	48,980	50,962	45,286
Non current liabilities						
Borrowing		–	11,120	12,380	12,520	11,120
Provisions		–	55,171	50,236	50,236	55,171
Total non current liabilities		–	66,291	62,616	62,757	66,291
TOTAL LIABILITIES		–	111,576	111,596	113,719	111,576
NET ASSETS	2	–	410,977	518,028	507,506	410,977
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	407,050	510,374	499,852	407,050
Reserves		–	3,926	7,653	7,653	3,926
TOTAL COMMUNITY WEALTH/EQUITY	2	–	410,977	518,028	507,506	410,977

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M03 September										
Description	Ref	2016/17	Budget Year 2017/18							
		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										
Property rates		-	33,292	-	3,748	8,769	8,323	446	5%	33,292
Service charges		-	108,944	-	8,863	27,208	27,236	(28)	0%	108,944
Other revenue		-	21,141	-	1,265	3,868	5,285	(1,417)	-27%	21,141
Government - operating		-	91,621	-	2,000	27,083	22,905	4,178	18%	91,621
Government - capital		-	14,640	-	7,483	20,995	3,660	17,335	474%	14,640
Interest		-	3,794	-	237	756	948	(192)	-20%	3,794
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(247,927)	-	(12,586)	(40,030)	(61,982)	(21,951)	35%	(247,927)
Finance charges		-	(1,713)	-	(50)	(187)	(428)	(242)	56%	(1,713)
Transfers and Grants		-	(100)	-	(2)	(2)	(25)	(23)	91%	(100)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	23,692	-	10,958	48,460	5,923	(42,537)	-718%	23,692
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	(110)	-	-	-	(28)	28	-100%	(110)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(15,870)	-	(6,896)	(17,984)	(3,968)	14,016	-353%	(15,870)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(15,980)	-	(6,896)	(17,984)	(3,995)	13,989	-350%	(15,980)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	60	-	-	(3)	15	(18)	-118%	60
Payments										
Repayment of borrowing		-	(2,986)	-	(141)	(369)	(746)	(378)	51%	(2,986)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(2,926)	-	(141)	(371)	(731)	(360)	49%	(2,926)
NET INCREASE/ (DECREASE) IN CASH HELD		-	4,786	-	3,920	30,105	1,197			4,786
Cash/cash equivalents at beginning:		-	4,413	-		4,413	4,413			4,413
Cash/cash equivalents at month/year end:		-	9,199	-		34,517	5,609			9,199

Table C7 includes the balance of the Cashbook and Current Investment Deposits.

PART 2 – SUPPORTING DOCUMENTATION

5. Debtors' analysis

5.1 Supporting Table SC3

Debtors' age analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September													
Description	NT Code	Budget Year 2017/18									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	7,019	462	499	4,239	-	-	-	-	12,220	4,239	-	250
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,476	312	159	1,056	-	-	-	-	6,003	1,056	-	91
Receivables from Non-exchange Transactions - Property Rates	1400	2,339	701	7,323	5,098	-	-	-	-	15,461	5,098	-	384
Receivables from Exchange Transactions - Waste Water Management	1500	1,282	631	1,597	10,213	-	-	-	-	13,723	10,213	-	691
Receivables from Exchange Transactions - Waste Management	1600	692	387	581	5,760	-	-	-	-	7,421	5,760	-	499
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	45	-	-	-	-	45	45	-	3
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	4,111	1,519	2,926	36,742	-	-	-	-	45,298	36,742	-	-
Total By Income Source	2000	19,919	4,012	13,086	63,154	-	-	-	-	100,171	63,154	-	1,919
2016/17 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,429	208	4,153	1,069	-	-	-	-	6,858	1,069	-	-
Commercial	2300	2,555	254	1,667	3,380	-	-	-	-	7,857	3,380	-	-
Households	2400	14,326	3,105	5,149	51,702	-	-	-	-	74,283	51,702	-	1,919
Other	2500	1,610	445	2,116	7,003	-	-	-	-	11,174	7,003	-	-
Total By Customer Group	2600	19,919	4,012	13,086	63,154	-	-	-	-	100,171	63,154	-	1,919

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September											
Description	NT Code	Budget Year 2017/18									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	7,042	-	-	-	-	-	-	-	-	7,042
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	861	-	-	-	-	-	-	-	-	861
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	80	4	73	3	(0)	1	22	-	-	183
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	7,983	4	73	3	(0)	1	22	-	-	8,086

Supporting Table SC 4 reflects trade creditors only

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning	Change in market value	Market value at end of the
R thousands		Yrs/Months							
Municipality									
INVESTEC							17,097	(15,043)	2,054
STANDARD							2,176	8,702	10,878
ABSA							1,830	(216)	1,615
NEDBANK							4,123	4,834	8,956
Municipality sub-total					-		25,226	(1,724)	23,502
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		25,226	(1,724)	23,502

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 - M03 September										
Description	Ref	Budget Year 2017/18								
		2016/17 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:		-	60,719	-	2,000	25,465	15,180	10,285	67.8%	60,719
Local Government Equitable Share		-	51,060	-	-	21,275	12,765	8,510	66.7%	51,060
Energy Efficiency and Demand Management		-	6,000	-	2,000	2,000	1,500	500	33.3%	6,000
Finance Management		-	1,700	-	-	1,700	425	1,275	300.0%	1,700
EPWP Incentive		-	1,659	-	-	415	415	0	0.1%	1,659
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme	3	-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		-	300	-	-	75	75	-	-	300
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	30,902	-	-	1,693	7,726	(6,032)	-78.1%	30,902
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		-	240	-	-	-	60	(60)	-100.0%	240
Human Settlements - Human Settlements Development Grant		-	24,000	-	-	-	6,000	(6,000)	-100.0%	24,000
Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure		-	1,048	-	-	-	262	(262)	-100.0%	1,048
Cultural Affairs & Sport - Library Service : Replacement Funding	4	-	5,080	-	-	1,693	1,270	423	33.3%	5,080
Local government - Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Local government - Thusong Service Centres Grant		-	330	-	-	-	83	(83)	-100.0%	330
Local government - Community Development Workers (CDW)		-	204	-	-	-	51	(51)	-100.0%	204
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	91,621	-	2,000	27,158	22,905	4,253	18.6%	91,621
Capital Transfers and Grants										
National Government:		-	13,840	-	-	3,991	3,460	531	15.3%	13,840
Municipal Infrastructure Grant (MIG)		-	13,840	-	-	3,991	3,460	531	15.3%	13,840
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Provincial Government:		-	800	-	7,483	16,929	200	16,729	8364.3%	800
Local government - Fire Service Capacity Building Grant		-	800	-	800	800	200	600	300.0%	800
Human Settlements - Human Settlements Development Grant		-	-	-	3,383	12,829	-	12,829	#DIV/0!	-
Local government - Drought Relief		-	-	-	3,300	3,300	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	14,640	-	7,483	20,920	3,660	17,260	471.6%	14,640
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	106,261	-	9,483	48,078	26,565	21,513	81.0%	106,261

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September										
Description	Ref	Budget Year 2017/18								
		2016/17 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:		-	60,719	-	445	22,013	15,180	6,833	45.0%	60,719
Local Government Equitable Share		-	51,060	-	-	21,275	12,765	8,510	66.7%	51,060
Energy Efficiency and Demand Management		-	6,000	-	100	100	1,500	(1,400)	-93.3%	6,000
Finance Management		-	1,700	-	147	243	425	(182)	-42.8%	1,700
EPWP Incentive		-	1,659	-	157	306	415	(108)	-26.1%	1,659
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		-	300	-	40	88	75	13	17.3%	300
Provincial Government:		-	30,902	-	415	1,203	5,170	(3,967)	-76.7%	30,902
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		-	240	-	-	-	60	(60)	-100.0%	240
Human Settlements - Human Settlements Development Grant		-	24,000	-	-	-	4,000	(4,000)	-100.0%	24,000
Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure		-	1,048	-	-	-	175	(175)	-100.0%	1,048
Cultural Affairs & Sport - Library Service : Replacement Funding		-	5,080	-	405	1,172	847	326	38.5%	5,080
Local government - Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Local government - Thusong Service Centres Grant		-	330	-	-	-	55	(55)	-100.0%	330
Local government - Community Development Workers (CDW)		-	204	-	9	31	34	(3)	-9.6%	204
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	91,621	-	859	23,216	20,350	2,866	14.1%	91,621
Capital expenditure of Transfers and Grants										
National Government:		-	13,840	-	4	3,522	3,460	62	1.8%	13,840
Municipal Infrastructure Grant (MIG)		-	13,840	-	4	3,522	3,460	62	1.8%	13,840
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Provincial Government:		-	800	-	5,532	12,519	200	12,319	6159.5%	800
Local government - Fire Service Capacity Building Grant		-	800	-	-	-	200	(200)	-100.0%	800
Human Settlements - Human Settlements Development Grant		-	-	-	5,349	12,335	-	12,335	#DIV/0!	-
Local government - Drought Relief		-	-	-	184	184	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	14,640	-	5,536	16,041	3,660	12,381	338.3%	14,640
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	106,261	-	6,395	39,257	24,010	15,247	63.5%	106,261

8.3 Supporting Table SC7 (2) – Expenditure against approved rollovers

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M03 September						
Description	Ref	Budget Year 2017/18				
		Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
<i>[insert description]</i>		-	-	-	-	
Provincial Government:		-	-	-	-	
<i>[insert description]</i>		-	-	-	-	
District Municipality:		-	-	-	-	
<i>[insert description]</i>		-	-	-	-	
Other grant providers:		-	-	-	-	
<i>[insert description]</i>		-	-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
Capital expenditure of Approved Roll-overs						
National Government:		11,835	1,222	2,150	9,686	81.8%
Municipal Infrastructure Grant (MIG)		11,835	1,222	2,150	9,686	81.8%
Provincial Government:		-	-	-	-	
<i>[insert description]</i>		-	-	-	-	
District Municipality:		-	-	-	-	
<i>[insert description]</i>		-	-	-	-	
Other grant providers:		-	-	-	-	
<i>[insert description]</i>		-	-	-	-	
Total capital expenditure of Approved Roll-overs		11,835	1,222	2,150	9,686	81.8%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		11,835	1,222	2,150	9,686	81.8%

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 - M03 September										
Summary of Employee and Councillor remuneration	Ref	2016/17	Budget Year 2017/18							
		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		-	4,632	-	334	1,001	1,158	(157)	-14%	4,632
Pension and UIF Contributions		-	58	-	13	39	15	25	169%	58
Medical Aid Contributions		-	56	-	-	-	14	(14)	-100%	56
Motor Vehicle Allowance		-	276	-	43	130	69	61	88%	276
Cellphone Allowance		-	312	-	25	74	78	(4)	-5%	312
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	51	-	4	12	13	(1)	-8%	51
Sub Total - Councillors		-	5,385	-	418	1,255	1,346	(91)	-7%	5,385
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	4,496	-	193	782	1,124	(342)	-30%	4,496
Pension and UIF Contributions		-	877	-	24	72	219	(147)	-67%	877
Medical Aid Contributions		-	39	-	3	9	10	(0)	-5%	39
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	670	-	-	-	168	(168)	-100%	670
Motor Vehicle Allowance		-	456	-	16	63	114	(51)	-44%	456
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	467	-	-	-	117	(117)	-100%	467
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	7,005	-	236	927	1,751	(825)	-47%	7,005
Other Municipal Staff										
Basic Salaries and Wages		-	66,600	-	4,987	14,860	15,286	(426)	-3%	67,357
Pension and UIF Contributions		-	11,090	-	807	2,432	2,773	(341)	-12%	11,090
Medical Aid Contributions		-	1,507	-	121	362	377	(15)	-4%	1,507
Overtime		-	2,098	-	211	776	524	251	48%	2,098
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	1,748	-	139	418	437	(19)	-4%	1,748
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	939	-	76	232	235	(3)	-1%	939
Other benefits and allowances		-	897	-	125	478	224	253	113%	140
Payments in lieu of leave		-	240	-	-	38	60	(22)	-37%	240
Long service awards		-	455	-	52	230	114	116	102%	455
Post-retirement benefit obligations	2	-	936	-	77	157	234	(77)	-33%	936
Sub Total - Other Municipal Staff		-	86,510	-	6,594	19,982	20,263	(281)	-1%	86,510
Total Parent Municipality		-	98,900	-	7,248	22,164	23,361	(1,197)	-5%	98,900
TOTAL SALARY, ALLOWANCES & BENEFITS		-	98,900	-	7,248	22,164	23,361	(1,197)	-5%	98,900
TOTAL MANAGERS AND STAFF		-	93,514	-	6,830	20,908	22,014	(1,106)	-5%	93,514

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M03 September									
Month	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Original Budget
R thousands								%	
Monthly expenditure performance trend									
July	-	1,323	-	4,759	4,759	1,323	(3,437)	-259.9%	30%
August	-	1,323	-	6,328	11,087	2,645	(8,442)	-319.2%	70%
September	-	1,323	-	6,896	17,984	3,968	(14,016)	-353.3%	113%
October	-	1,323	-	-	-	5,290	-		
November	-	1,323	-	-	-	6,613	-		
December	-	1,323	-	-	-	7,935	-		
January	-	1,323	-	-	-	9,258	-		
February	-	1,323	-	-	-	10,580	-		
March	-	1,323	-	-	-	11,903	-		
April	-	1,323	-	-	-	13,225	-		
May	-	1,323	-	-	-	14,548	-		
June	-	1,323	-	-	-	15,870	-		
Total Capital expenditure	-	15,870	-	17,984					

Chart C1 2017/18 Capital Expenditure Monthly Trend: actual v target

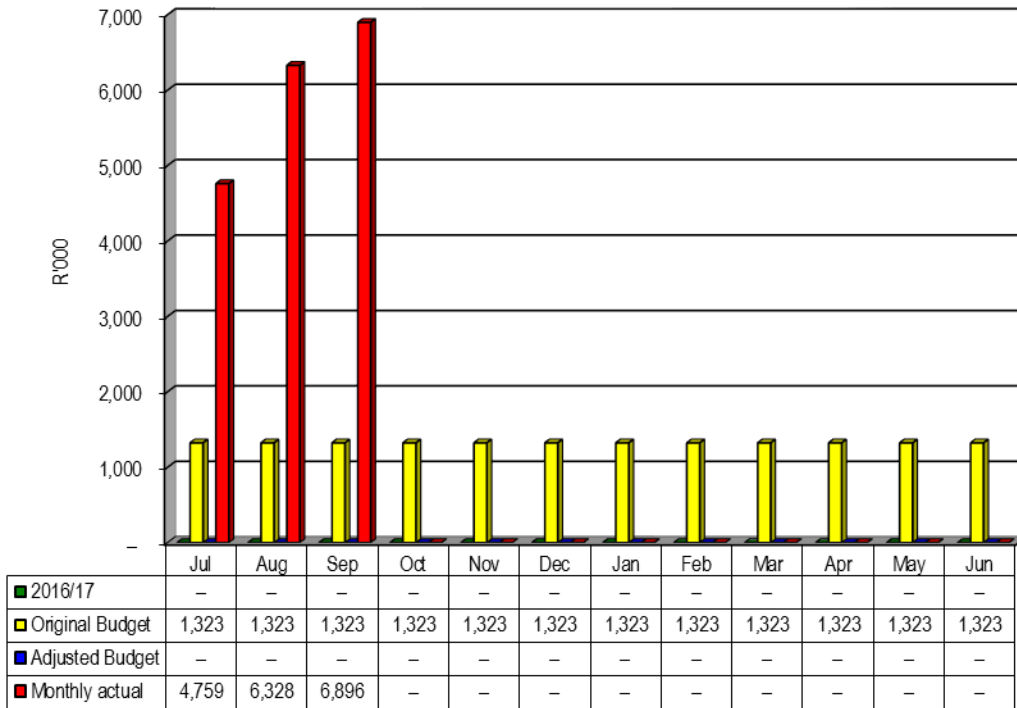
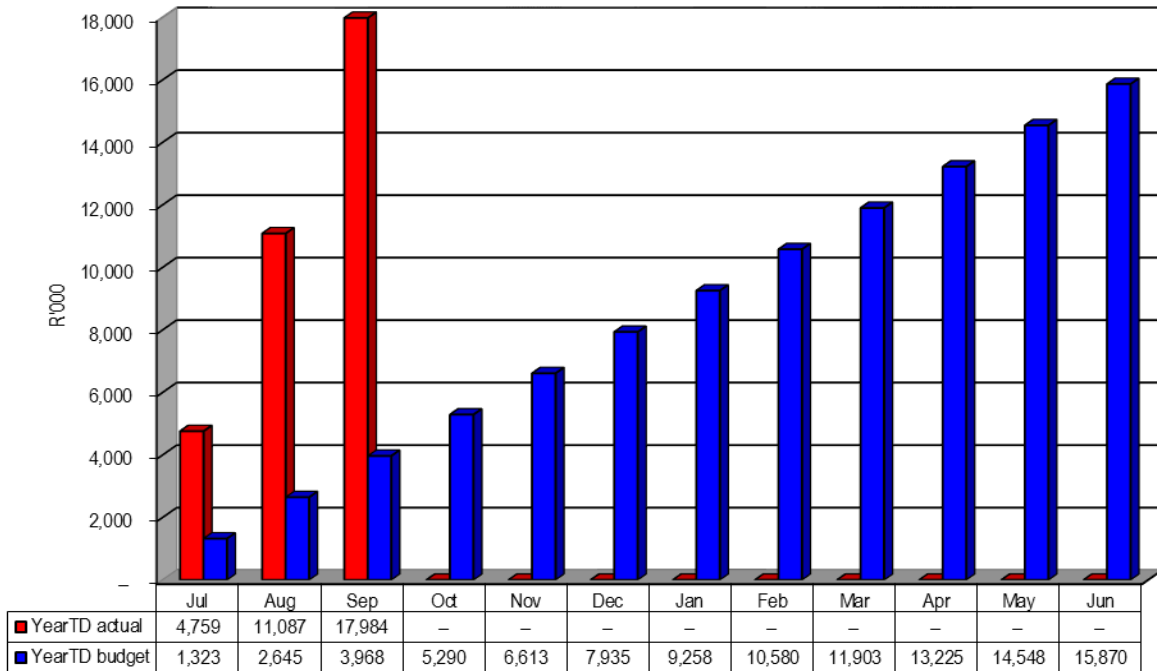


Chart C2 2017/18 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

WC033 Beaufort West - Supporting Table SC13a Monthly Budget Statement - Capital expenditure on new assets by asset class - MD3 September											
R thousands	Description	Ref	2017/17	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2017/18		YTD Variance	YTD Variance %	Full Year Forecast
			Audited Outcome				YearTD Actual	YearTD Budget			
Capital expenditure on new assets by Asset Class/Sub-class											
	Infrastructure			11,962		5,532	15,461	2,990	(12,471)	-117.0%	11,962
	Roads Infrastructure			4,624			216	1,150	941	81.4%	4,624
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spaces										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure			3,952				960	960	100.0%	3,952
	Power Plants										
	HV Substations			3,952				960	960	100.0%	3,952
	HV Switching Stations										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spaces										
	Water Supply Infrastructure			1,271		184	1,055	318	(73)	-232.1%	1,271
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution			1,271				872	(316)	-174.3%	1,271
	Distribution Points										
	PRV Stations										
	Capital Spaces										
	Sanitation Infrastructure			2,114		5,349	14,190	629	(13,662)	-2584.6%	2,114
	Pump Station										
	Retreatment			2,114		5,349	14,190	629	(13,662)	-2584.6%	2,114
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spaces										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spaces										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spaces										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Protections										
	Capital Spaces										
	Information and Communication Infrastructure										
	Data Centres										
	Care Layers										
	Distribution Layers										
	Capital Spaces										
	Community Assets			2,150		1,076	2,035	538	(1,497)	-278.6%	2,150
	Community Facilities			150				38	38	100.0%	150
	Halls										
	Cafes										
	Cinches										
	Clubs/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Crematoriums/Crematoria										
	Police										
	Public										
	Public Open Space										
	Nature Reserves			150				38	38	100.0%	150
	Public Ablution Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Abattoirs										
	Taxi Ranks/Bus Terminals										
	Capital Spaces										
	Sport and Recreation Facilities			2,000		1,076	2,035	500	(1,535)	-307.0%	2,000
	Indoor Facilities										
	Outdoor Facilities			2,000		1,076	2,035	500	(1,535)	-307.0%	2,000
	Capital Spaces										
	Heritage Assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment Properties										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other Assets					289	478	20	(458)	-2291.3%	80
	Operational Buildings										
	Municipal Offices			80				20	(60)	-75.0%	80
	Pay/Levy Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spaces										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spaces										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Land Settlement Software Applications										
	Unspecified										
	Computer Equipment			200			4	50	46	93.0%	200
	Computer Equipment			200			4	50	46	93.0%	200
	Furniture and Office Equipment			600		(1)	6	150	149	96.0%	600
	Furniture and Office Equipment			600		(1)	6	150	149	96.0%	600
	Machinery and Equipment			79				20	20	100.0%	79
	Machinery and Equipment			79				20	20	100.0%	79
	Transport Assets			800				200	200	100.0%	800
	Transport Assets			800				200	200	100.0%	800
	Libraries										
	Libraries										
	Zoo's, Marine and Non-biological Animals										
	Zoo's, Marine and Non-biological Animals										
	Total Capital Expenditure on new assets			15,870		6,896	17,984	3,968	(14,016)	-253.3%	15,870

11. Material variances to the SDBIP

11.1 Over view

The first quarter review of the SDBIP is scheduled to take place October 2017. A comprehensive performance report will be submitted to Council after the reviews and assessments have been held.