

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING November 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

No comments for November.

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 November.

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 November 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 R23,443 million or 16% below year-to-date budget projections for November 2017.

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

Operating expenditure by type

Total expenditure were R31,007 million below year-to-date budget projections for November 2017. The variance can be attributed to debt impairment on traffic fines, Eskom bulk electricity account for November 2017 that will only be paid in December 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 R35,727 million, or 125% above the approved budget of R15,870 million. The reason for the high percentage is due R19,214 million spent on bulk infrastructure water and sewerage for the S1 IRDP housing project received from the Department of Human Settlements. Another factor is R4,744 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. Feedback were received from National Treasury that the roll-over application has been declined. This poses significant risk for the municipality due to the fact that work has commenced on the project and the municipality are not in the position the fund the project from own funds taking into account the outcome of the roll-over application.

These two project are not part of the current approved budget of R15,870 million. These projects will be added during the adjustments budget process.

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 decrease in cash held were R12,820 million during November resulting in a closing balance of R10,449 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for November 2017.

3.4 Remedial or corrective steps

- The Merweville capital project poses a significant cash flow risk for the municipality and will have a dire effect on the operations of the municipality if the matter is not resolved with National Treasury;
- Spending across the spectrum must be slowed taking into account the latter mentioned;
- Strick control must be enforced with overtime taking into account the current financial position of the municipality as well as the current drought that also poses a significant risk to the municipality;
- Budgetary control within directorates must be enforced strictly.

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 - M05 November									
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	-	97	34,441	35,042	(602)	-2%	35,417
Service charges	-	116,065	-	(4,231)	49,222	48,360	862	2%	116,065
Investment revenue	-	1,260	-	167	315	525	(210)	-40%	1,260
Transfers and subsidies	-	91,621	-	1,087	27,164	38,175	(11,011)	-29%	91,621
Other own revenue	-	51,366	-	1,952	8,921	21,402	(12,481)	-58%	51,366
Total Revenue (excluding capital transfers and contributions)	-	295,728	-	(928)	120,063	143,506	(23,443)	-16%	295,728
Employee costs	-	93,514	-	11,332	39,455	42,148	(2,693)	-6%	93,514
Remuneration of Councillors	-	5,385	-	418	2,259	2,244	15	1%	5,385
Depreciation & asset impairment	-	16,935	-	1,411	7,056	7,056	-	-	16,935
Finance charges	-	1,713	-	157	971	714	257	36%	1,713
Materials and bulk purchases	-	96,035	-	6,028	29,553	40,014	(10,462)	-26%	96,035
Transfers and subsidies	-	100	-	-	2	42	(39)	-95%	100
Other expenditure	-	90,121	-	3,566	19,465	37,551	(18,086)	-48%	90,121
Total Expenditure	-	303,804	-	22,912	98,761	129,768	(31,007)	-24%	303,804
Surplus/(Deficit)	-	(8,076)	-	(23,840)	21,301	13,737	7,564	55%	(8,076)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	14,640	-	12,424	34,940	6,100	28,840	473%	14,640
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	6,564	-	(11,416)	56,241	19,837	36,404	184%	6,564
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	6,564	-	(11,416)	56,241	19,837	36,404	184%	6,564
Capital expenditure & funds sources									
Capital expenditure	-	15,870	-	12,576	35,727	6,613	29,115	440%	15,870
Capital transfers recognised	-	14,640	-	12,424	34,940	6,100	28,840	473%	14,640
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1,230	-	152	787	513	275	54%	1,230
Total sources of capital funds	-	15,870	-	12,576	35,727	6,613	29,115	440%	15,870
Financial position									
Total current assets	-	52,394	-	-	88,902	-	-	-	52,394
Total non current assets	-	470,159	-	-	533,243	-	-	-	470,159
Total current liabilities	-	45,286	-	-	78,455	-	-	-	45,286
Total non current liabilities	-	66,291	-	-	62,950	-	-	-	66,291
Community wealth/Equity	-	410,977	-	-	480,740	-	-	-	410,977
Cash flows									
Net cash from (used) operating	-	23,692	-	(228)	42,145	9,872	(32,273)	-327%	23,692
Net cash from (used) investing	-	(15,980)	-	(12,576)	(35,727)	(6,658)	29,069	-437%	(15,980)
Net cash from (used) financing	-	(2,926)	-	(16)	(381)	(1,219)	(838)	69%	(2,926)
Cash/cash equivalents at the month/year end	-	9,199	-	-	10,449	6,407	(4,042)	-63%	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	13,999	4,200	3,362	68,346	-	-	-	-	89,908
Creditors Age Analysis									
Total Creditors	5,644	20	(0)	4	73	3	23	-	5,767

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) - M05 November										
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										
Governance and administration		-	74,338	-	1,276	59,566	51,259	8,306	16%	74,338
Executive and council		-	36,545	-	848	22,672	15,227	7,445	49%	36,545
Finance and administration		-	37,793	-	428	36,893	36,032	861	2%	37,793
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	33,704	-	2,589	7,668	14,043	(6,376)	-45%	33,704
Community and social services		-	6,358	-	796	2,675	2,649	26	1%	6,358
Sport and recreation		-	2,422	-	1,784	4,970	1,009	3,961	392%	2,422
Public safety		-	801	-	0	0	334	(334)	-100%	801
Housing		-	24,123	-	8	23	10,051	(10,028)	-100%	24,123
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	53,012	-	764	5,022	22,088	(17,067)	-77%	53,012
Planning and development		-	402	-	37	190	168	22	13%	402
Road transport		-	52,610	-	727	4,832	21,921	(17,089)	-78%	52,610
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	149,316	-	6,868	82,748	62,215	20,533	33%	149,316
Energy sources		-	90,523	-	(7,870)	31,661	37,718	(6,057)	-16%	90,523
Water management		-	27,589	-	3,124	12,568	11,495	1,072	9%	27,589
Waste water management		-	21,466	-	10,870	34,553	8,944	25,609	286%	21,466
Waste management		-	9,738	-	744	3,967	4,057	(91)	-2%	9,738
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	310,368	-	11,496	155,002	149,606	5,397	4%	310,368
Expenditure - Functional										
Governance and administration		-	55,923	-	5,521	23,064	24,319	(1,256)	-5%	55,923
Executive and council		-	14,625	-	1,297	9,930	6,191	(261)	-4%	14,625
Finance and administration		-	40,807	-	4,156	16,912	17,907	(996)	-6%	40,807
Internal audit		-	490	-	68	222	221	1	1%	490
Community and public safety		-	46,226	-	2,591	10,050	19,826	(9,776)	-49%	46,226
Community and social services		-	9,387	-	960	3,472	4,143	(671)	-16%	9,387
Sport and recreation		-	8,099	-	1,005	4,341	3,574	767	21%	8,099
Public safety		-	3,418	-	463	1,678	1,527	151	10%	3,418
Housing		-	25,322	-	163	560	10,582	(10,023)	-95%	25,322
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	64,570	-	4,102	15,457	27,603	(12,146)	-44%	64,570
Planning and development		-	5,608	-	612	2,145	2,497	(352)	-14%	5,608
Road transport		-	58,962	-	3,490	13,312	25,105	(11,793)	-47%	58,962
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	136,555	-	10,664	50,041	57,794	(7,753)	-13%	136,555
Energy sources		-	84,900	-	5,774	30,415	35,650	(5,235)	-15%	84,900
Water management		-	25,528	-	2,390	9,638	10,821	(1,183)	-11%	25,528
Waste water management		-	11,088	-	1,020	4,169	4,788	(619)	-13%	11,088
Waste management		-	15,040	-	1,481	5,819	6,535	(716)	-11%	15,040
Other		-	531	-	35	149	226	(77)	-34%	531
Total Expenditure - Functional	3	-	303,804	-	22,912	98,761	129,768	(31,007)	-24%	303,804
Surplus/ (Deficit) for the year		-	6,564	-	(11,416)	56,241	19,837	36,404	184%	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) - M05 November										
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	-	1,626	25,226	17,753	7,473	42.1%	42,608
Vote 3 - Director: Financial Services		-	37,065	-	388	36,695	35,729	966	2.7%	37,065
Vote 4 - Director: Engineering Services		-	59,656	-	15,916	53,159	24,857	28,302	113.9%	59,656
Vote 5 - Director: Community Services		-	80,516	-	1,436	8,261	33,548	(25,287)	-75.4%	80,516
Vote 6 - Director: Electrical Services		-	90,523	-	(7,870)	31,661	37,718	(6,057)	-16.1%	90,523
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	310,368	-	11,496	155,002	149,606	5,397	3.6%	310,368
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	4,606	-	801	2,019	2,085	(67)	-3.2%	4,606
Vote 2 - Director: Corporate Service		-	30,163	-	2,570	11,857	12,978	(1,122)	-8.6%	30,163
Vote 3 - Director: Financial Services		-	20,602	-	2,173	8,893	9,014	(121)	-1.3%	20,602
Vote 4 - Director: Engineering Services		-	81,055	-	7,870	30,906	34,976	(4,070)	-11.6%	81,055
Vote 5 - Director: Community Services		-	82,479	-	3,724	14,671	35,064	(20,393)	-58.2%	82,479
Vote 6 - Director: Electrical Services		-	84,900	-	5,774	30,415	35,650	(5,235)	-14.7%	84,900
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	303,804	-	22,912	98,761	129,768	(31,007)	-23.9%	303,804
Surplus/ (Deficit) for the year	2	-	6,564	-	(11,416)	56,241	19,837	36,404	183.5%	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) - M05 November										
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	-	97	34,441	35,042	(602)	-2%	35,417
Service charges - electricity revenue		-	74,602	-	(7,984)	29,166	31,084	(1,918)	-6%	74,602
Service charges - water revenue		-	19,442	-	2,106	9,599	8,101	1,498	18%	19,442
Service charges - sanitation revenue		-	14,531	-	1,065	7,099	6,055	1,045	17%	14,531
Service charges - refuse revenue		-	7,490	-	581	3,358	3,121	237	8%	7,490
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	1,363	-	100	564	568	(4)	-1%	1,363
Interest earned - external investments		-	1,260	-	167	315	525	(210)	-40%	1,260
Interest earned - outstanding debtors		-	2,616	-	210	1,180	1,090	90	8%	2,616
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	44,785	-	587	3,935	18,660	(14,725)	-79%	44,785
Licences and permits		-	595	-	41	143	248	(105)	-42%	595
Agency services		-	680	-	67	348	283	65	23%	680
Transfers and subsidies		-	91,621	-	1,087	27,164	38,175	(11,011)	-29%	91,621
Other revenue		-	1,326	-	948	2,751	553	2,198	398%	1,326
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	295,728	-	(928)	120,063	143,506	(23,443)	-16%	295,728
Expenditure By Type										
Employee related costs		-	93,514	-	11,332	39,455	42,148	(2,693)	-6%	93,514
Remuneration of councillors		-	5,385	-	418	2,259	2,244	15	1%	5,385
Debt impairment		-	35,285	-	640	3,198	14,702	(11,504)	-78%	35,285
Depreciation & asset impairment		-	16,935	-	1,411	7,056	7,056	-	-	16,935
Finance charges		-	1,713	-	157	971	714	257	36%	1,713
Bulk purchases		-	68,085	-	4,524	22,772	28,369	(5,597)	-20%	68,085
Other materials		-	27,950	-	1,504	6,781	11,646	(4,864)	-42%	27,950
Contracted services		-	3,595	-	291	1,812	1,498	315	21%	3,595
Transfers and subsidies		-	100	-	-	2	42	(39)	-95%	100
Other expenditure		-	51,241	-	2,635	14,454	21,351	(6,897)	-32%	51,241
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		-	303,804	-	22,912	98,761	129,768	(31,007)	-24%	303,804
Surplus/(Deficit)		-	(8,076)	-	(23,840)	21,301	13,737	7,564	0	(8,076)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	14,640	-	12,424	34,940	6,100	28,840	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	-	(11,416)	56,241	19,837			6,564
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	6,564	-	(11,416)	56,241	19,837			6,564
Attributable to minorities		-	-	-	-	-	-			-
Surplus/(Deficit) attributable to municipality		-	6,564	-	(11,416)	56,241	19,837			6,564
Share of surplus/ (deficit) of associate		-	-	-	-	-	-			-
Surplus/ (Deficit) for the year		-	6,564	-	(11,416)	56,241	19,837			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) - M05 November										
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	-	15	18	83	(65)	-78%	200
Vote 3 - Director: Financial Services		-	200	-	-	6	83	(77)	-93%	200
Vote 4 - Director: Engineering Services		-	10,440	-	12,561	35,703	4,350	31,353	721%	10,440
Vote 5 - Director: Community Services		-	1,000	-	-	-	417	(417)	-100%	1,000
Vote 6 - Director: Electrical Services		-	4,030	-	-	-	1,679	(1,679)	-100%	4,030
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	15,870	-	12,576	35,727	6,613	29,115	440%	15,870
Total Capital Expenditure		-	15,870	-	12,576	35,727	6,613	29,115	440%	15,870
Capital Expenditure - Functional Classification										
Governance and administration		-	680	-	143	775	283	491	173%	680
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	680	-	143	775	283	491	173%	680
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	3,150	-	1,783	4,893	1,313	3,580	273%	3,150
Community and social services		-	200	-	-	-	83	(83)	-100%	200
Sport and recreation		-	2,150	-	1,783	4,893	896	3,997	446%	2,150
Public safety		-	800	-	-	-	333	(333)	-100%	800
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	4,624	-	9	355	1,927	(1,572)	-82%	4,624
Planning and development		-	-	-	8	11	-	11	#DIV/0!	-
Road transport		-	4,624	-	2	344	1,927	(1,583)	-82%	4,624
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	7,416	-	10,640	29,705	3,090	26,615	861%	7,416
Energy sources		-	4,030	-	-	-	1,679	(1,679)	-100%	4,030
Water management		-	1,271	-	930	2,718	530	2,188	413%	1,271
Waste water management		-	2,114	-	9,710	26,987	881	26,106	2963%	2,114
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	15,870	-	12,576	35,727	6,613	29,115	440%	15,870
Funded by:										
National Government		-	13,840	-	2,155	8,333	5,767	2,567	45%	13,840
Provincial Government		-	800	-	10,269	26,607	333	26,273	7882%	800
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	14,640	-	12,424	34,940	6,100	28,840	473%	14,640
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	1,230	-	152	787	513	275	54%	1,230
Total Capital Funding		-	15,870	-	12,576	35,727	6,613	29,115	440%	15,870

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M05 November						
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	-	6	5,392
Call investment deposits		-	3,807	-	13,632	3,807
Consumer debtors		-	17,664	-	39,573	17,664
Other debtors		-	21,803	-	31,570	21,803
Current portion of long-term receivables		-	-	-	654	-
Inventory		-	3,729	-	3,467	3,729
Total current assets		-	52,394	-	88,902	52,394
Non current assets						
Long-term receivables		-	1,738	-	2,318	1,738
Investments		-	-	-	-	-
Investment property		-	8,150	-	7,881	8,150
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	454,405	-	517,054	454,405
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		-	471	-	515	471
Other non-current assets		-	5,396	-	5,474	5,396
Total non current assets		-	470,159	-	533,243	470,159
TOTAL ASSETS		-	522,553	-	622,145	522,553
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	13,445	-
Borrowing		-	2,986	-	3,507	2,986
Consumer deposits		-	1,353	-	1,473	1,353
Trade and other payables		-	32,546	-	44,929	32,546
Provisions		-	8,401	-	15,102	8,401
Total current liabilities		-	45,286	-	78,455	45,286
Non current liabilities						
Borrowing		-	11,120	-	12,748	11,120
Provisions		-	55,171	-	50,201	55,171
Total non current liabilities		-	66,291	-	62,950	66,291
TOTAL LIABILITIES		-	111,576	-	141,405	111,576
NET ASSETS	2	-	410,977	-	480,740	410,977
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	407,050	-	7,653	407,050
Reserves		-	3,926	-	473,087	3,926
TOTAL COMMUNITY WEALTH/EQUITY	2	-	410,977	-	480,740	410,977

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M05 November										
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	-	2,581	16,979	13,872	3,108	22%	33,292
Service charges		-	108,944	-	8,447	45,124	45,393	(269)	-1%	108,944
Other revenue		-	21,141	-	1,764	6,962	8,809	(1,847)	-21%	21,141
Government - operating		-	91,621	-	2,204	31,010	38,175	(7,165)	-19%	91,621
Government - capital		-	14,640	-	5,198	29,168	6,100	23,068	378%	14,640
Interest		-	3,794	-	439	1,408	1,581	(172)	-11%	3,794
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(247,927)	-	(20,705)	(87,533)	(103,303)	(15,770)	15%	(247,927)
Finance charges		-	(1,713)	-	(157)	(971)	(714)	257	-36%	(1,713)
Transfers and Grants		-	(100)	-	-	(2)	(42)	(39)	95%	(100)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	23,692	-	(228)	42,145	9,872	(32,273)	-327%	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)	-	-	-	(46)	46	-100%	(110)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(15,980)	-	(12,576)	(35,727)	(6,613)	29,115	-440%	(15,980)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(15,980)	-	(12,576)	(35,727)	(6,658)	29,069	-437%	(15,980)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	60	-	(16)	(13)	25	(38)	-150%	60
Payments										
Repayment of borrowing		-	(2,986)	-	-	(369)	(1,244)	(875)	70%	(2,986)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(2,926)	-	(16)	(381)	(1,219)	(838)	69%	(2,926)
NET INCREASE/ (DECREASE) IN CASH HELD		-	4,786	-	(12,820)	6,036	1,994			4,786
Cash/cash equivalents at beginning:		-	4,413	-		4,413	4,413			4,413
Cash/cash equivalents at month/year end:		-	9,199	-		10,449	6,407			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 - M05 November													
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	1,573	695	583	4,699	-	-	-	-	7,550	4,699	-	416
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,299	585	128	1,120	-	-	-	-	6,132	1,120	-	152
Receivables from Non-exchange Transactions - Property Rates	1400	1,953	577	382	8,321	-	-	-	-	11,233	8,321	-	640
Receivables from Exchange Transactions - Waste Water Management	1500	1,249	548	450	10,827	-	-	-	-	13,074	10,827	-	1,152
Receivables from Exchange Transactions - Waste Management	1600	628	313	262	5,844	-	-	-	-	7,048	5,844	-	832
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	22		44	-	-	-	-	71	44	-	5
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	4,293	1,460	1,556	37,491	-	-	-	-	44,800	37,491	-	-
Total By Income Source	2000	13,999	4,200	3,362	68,346	-	-	-	-	89,908	68,346	-	3,198
2016/17 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,041	435	134	2,503	-	-	-	-	4,113	2,503	-	-
Commercial	2300	2,253	339	69	3,500	-	-	-	-	6,161	3,500	-	-
Households	2400	8,622	2,930	2,773	53,991	-	-	-	-	68,316	53,991	-	3,198
Other	2500	2,083	496	387	8,353	-	-	-	-	11,319	8,353	-	-
Total By Customer Group	2600	13,999	4,200	3,362	68,346	-	-	-	-	89,908	68,346	-	3,198

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November											
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	3,881	-	-	-	-	-	-	-	-	3,881
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	946	-	-	-	-	-	-	-	-	946
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	818	20	(0)	4	73	3	23	-	941	
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,644	20	(0)	4	73	3	23	-	5,767	

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 - M05 November									
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							1,974	(1,821)	153
STANDARD							10,564	(5,146)	5,417
ABSA							1,921	(100)	1,821
NEDBANK							11,906	(5,709)	6,198
Municipality sub-total					-		26,365	(12,777)	13,589
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		26,365	(12,777)	13,589

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 - M05 November										
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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	60,719	-	2,000	27,465	25,300	2,165	8.6%	60,719
Local Government Equitable Share		-	51,060	-	-	21,275	21,275	-		51,060
Energy Efficiency and Demand Management		-	6,000	-	2,000	4,000	2,500	1,500	60.0%	6,000
Finance Management		-	1,700	-	-	1,700	708	992	140.0%	1,700
EPWP Incentive		-	1,659	-	-	415	691	(276)	-40.0%	1,659
Municipal Infrastructure Grant (MIG)		-	300	-	-	75	125	(50)	-40.0%	300
Provincial Government:		-	30,902	-	204	3,620	12,876	(9,256)	-71.9%	30,902
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		-	240	-	-	-	100	(100)	-100.0%	240
Human Settlements - Human Settlements Development Grant		-	24,000	-	-	-	10,000	(10,000)	-100.0%	24,000
Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure		-	1,048	-	-	-	437	(437)	-100.0%	1,048
Cultural Affairs & Sport - Library Service : Replacement Funding	4	-	5,080	-	-	3,416	2,117	1,300	61.4%	5,080
Local government - Thusong Service Centres Grant		-	330	-	-	-	138	(138)	-100.0%	330
Local government - Community Development Workers (CDW)		-	204	-	204	204	85	119	140.0%	204
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	-	91,621	-	2,204	31,085	38,175	(7,090)	-18.6%	91,621
Capital Transfers and Grants										
National Government:		-	13,840	-	-	3,991	5,767	(1,776)	-30.8%	13,840
Municipal Infrastructure Grant (MIG)		-	13,840	-	-	3,991	5,767	(1,776)	-30.8%	13,840
Provincial Government:		-	800	-	5,198	25,102	333	24,768	7430.5%	800
Local government - Fire Service Capacity Building Grant		-	800	-	-	800	333	467	140.0%	800
Human Settlements - Human Settlements Development Grant		-	-	-	5,198	21,002	-	21,002	#DIV/0!	-
Local government - Drought Relief		-	-	-	-	3,300	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	14,640	-	5,198	29,093	6,100	22,993	376.9%	14,640
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	106,261	-	7,402	60,178	44,275	15,902	35.9%	106,261

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November										
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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		-	60,719	-	357	25,091	25,300	(209)	-0.8%	60,719
Local Government Equitable Share		-	51,060	-	-	21,275	21,275	-		51,060
Energy Efficiency and Demand Management		-	6,000	-	100	1,986	2,500	(514)	-20.5%	6,000
Finance Management		-	1,700	-	44	1,020	708	312	44.0%	1,700
EPWP Incentive		-	1,659	-	178	664	691	(27)	-3.9%	1,659
Municipal Infrastructure Grant (MIG)		-	300	-	35	145	125	20	16.3%	300
Provincial Government:		-	30,902	-	753	2,384	12,876	(10,492)	-81.5%	30,902
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		-	240	-	-	-	100	(100)	-100.0%	240
Human Settlements - Human Settlements Development Grant		-	24,000	-	-	-	10,000	(10,000)	-100.0%	24,000
Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure		-	1,048	-	-	-	437	(437)	-100.0%	1,048
Cultural Affairs & Sport - Library Service : Replacement Funding		-	5,080	-	733	2,319	2,117	202	9.5%	5,080
Local government - Thusong Service Centres Grant		-	330	-	-	-	138	(138)	-100.0%	330
Local government - Community Development Workers (CDW)		-	204	-	20	66	85	(19)	-22.7%	204
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	91,621	-	1,110	27,475	38,175	(10,700)	-28.0%	91,621
Capital expenditure of Transfers and Grants										
National Government:		-	13,840	-	423	4,090	5,767	(1,676)	-29.1%	13,840
Municipal Infrastructure Grant (MIG)		-	13,840	-	423	4,090	5,767	(1,676)	-29.1%	13,840
Provincial Government:		-	800	-	10,347	26,813	333	26,480	7943.9%	800
Local government - Fire Service Capacity Building Grant		-	800	-	-	-	333	(333)	-100.0%	800
Human Settlements - Human Settlements Development Grant		-	-	-	9,710	25,132	-	25,132	#DIV/0!	-
Local government - Drought Relief		-	-	-	637	1,681	-	-		-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	14,640	-	10,771	30,903	6,100	24,803	406.6%	14,640
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	106,261	-	11,881	58,379	44,275	14,103	31.9%	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 - M05 November						
Description	Ref	Budget Year 2017/18				
		Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
<u>Operating expenditure of Approved Roll-overs</u>						
National Government:		-	-	-	-	
[insert description]		-	-	-	-	
Provincial Government:		-	-	-	-	
[insert description]		-	-	-	-	
District Municipality:		-	-	-	-	
[insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
[insert description]		-	-	-	-	
Total operating expenditure of Approved Roll-overs		-	-	-	-	
<u>Capital expenditure of Approved Roll-overs</u>						
National Government:		11,835	2,033	5,408	6,427	54.3%
Municipal Infrastructure Grant (MIG)		11,835	2,033	5,408	6,427	54.3%
Provincial Government:		-	-	-	-	
[insert description]		-	-	-	-	
District Municipality:		-	-	-	-	
[insert description]		-	-	-	-	
Other grant providers:		-	-	-	-	
[insert description]		-	-	-	-	
Total capital expenditure of Approved Roll-overs		11,835	2,033	5,408	6,427	54.3%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		11,835	2,033	5,408	6,427	54.3%

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 - M05 November										
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	1,816	1,930	(114)	-6%	4,632
Pension and UIF Contributions		-	58	-	13	65	24	41	169%	58
Medical Aid Contributions		-	56	-	-	-	23	(23)	-100%	56
Motor Vehicle Allowance		-	276	-	43	224	115	109	95%	276
Cellphone Allowance		-	312	-	25	134	130	4	3%	312
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	51	-	4	20	21	(2)	-8%	51
Sub Total - Councillors		-	5,385	-	418	2,259	2,244	15	1%	5,385
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	4,496	-	438	1,622	1,873	(251)	-13%	4,496
Pension and UIF Contributions		-	877	-	33	139	365	(226)	-62%	877
Medical Aid Contributions		-	39	-	6	18	16	2	10%	39
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	670	-	-	-	279	(279)	-100%	670
Motor Vehicle Allowance		-	456	-	44	131	190	(59)	-31%	456
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	467	-	-	-	195	(195)	-100%	467
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	7,005	-	521	1,910	2,919	(1,008)	-35%	7,005
Other Municipal Staff										
Basic Salaries and Wages		-	66,600	-	9,143	28,964	30,933	(1,970)	-6%	67,357
Pension and UIF Contributions		-	11,090	-	820	4,068	4,621	(553)	-12%	11,090
Medical Aid Contributions		-	1,507	-	126	610	628	(18)	-3%	1,507
Overtime		-	2,098	-	236	1,235	874	361	41%	2,098
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	1,748	-	143	712	729	(17)	-2%	1,748
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	939	-	77	385	391	(7)	-2%	939
Other benefits and allowances		-	897	-	131	743	374	370	99%	140
Payments in lieu of leave		-	240	-	41	79	100	(21)	-21%	240
Long service awards		-	455	-	18	366	190	177	93%	455
Post-retirement benefit obligations	2	-	936	-	76	384	390	(6)	-2%	936
Sub Total - Other Municipal Staff		-	86,510	-	10,811	37,545	39,229	(1,684)	-4%	86,510
Total Parent Municipality		-	98,900	-	11,750	41,714	44,391	(2,678)	-6%	98,900
TOTAL SALARY, ALLOWANCES & BENEFITS		-	98,900	-	11,750	41,714	44,391	(2,678)	-6%	98,900
TOTAL MANAGERS AND STAFF		-	93,514	-	11,332	39,455	42,148	(2,693)	-6%	93,514

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November									
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	-	5,168	23,152	5,290	(17,862)	-337.6%	146%
November	-	1,323	-	12,576	35,727	6,613	(29,115)	-440.3%	225%
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	-	35,727					

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

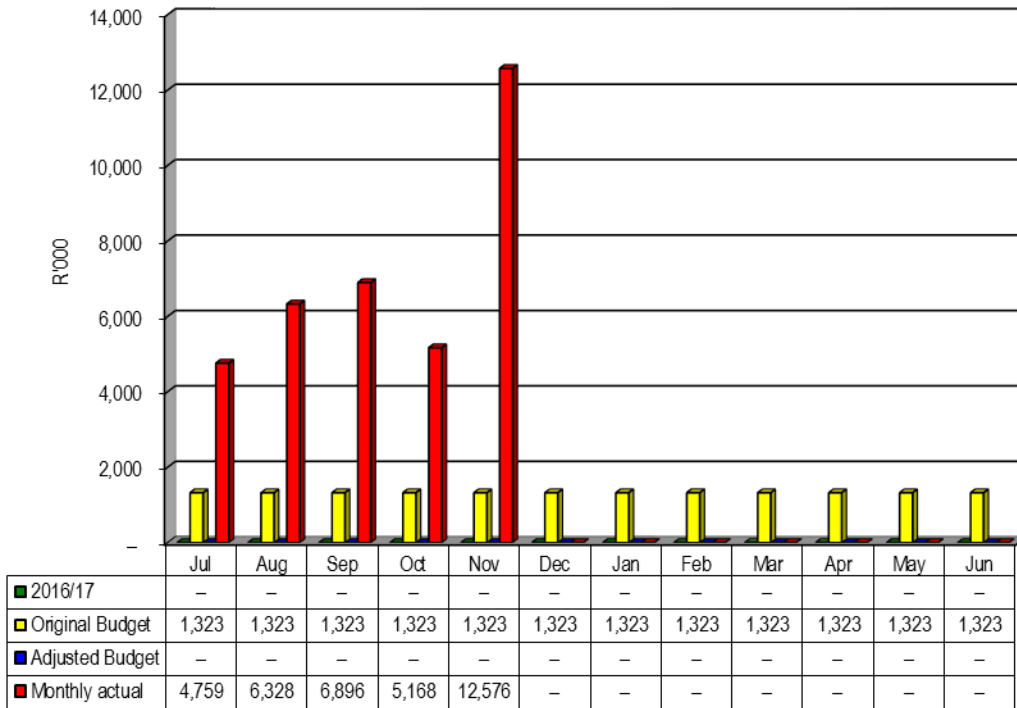
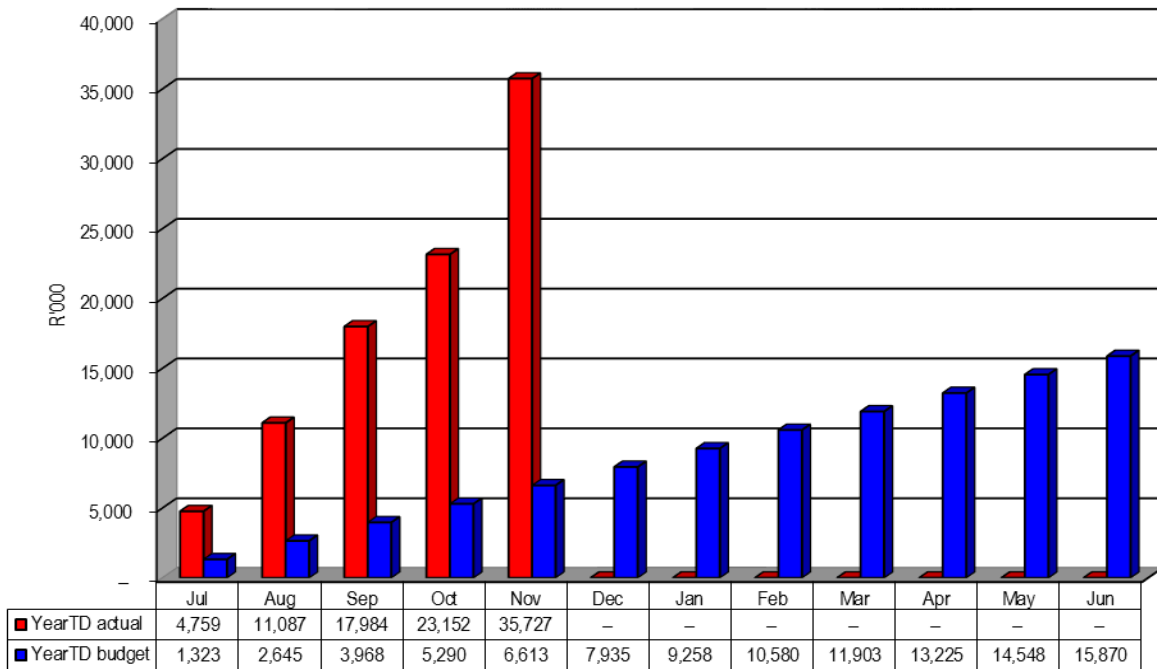


Chart C2 2017/18 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M05 November												
R thousands	Description	Ref	2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure				11,962		10,640	30,947	4,984	(25,063)	-509.9%	11,962	
Roads Infrastructure				4,624			342	1,927	1,584	82.2%	4,624	
Road Structures				4,624				1,927	1,584	82.2%	4,624	
Road Furniture												
Capital Spares												
Storm water Infrastructure												
Drainage Collection												
Storm water Conveyance												
Attenuation												
Electrical Infrastructure				3,952				1,647	1,647	100.0%	3,952	
Power Plants												
HV Substations				3,952				1,647	1,647	100.0%	3,952	
HV Switching Station												
HV Transmission Conductors												
MV Substations												
MV Switching Stations												
MV Networks												
LV Networks												
Capital Spares												
Water Supply Infrastructure				1,271		930	2,718	530	(2,188)	-413.2%	1,271	
Dams and Weirs												
Boreholes						559	1,475		(1,475)	#DIV/0!		
Reservoirs												
Pump Stations												
Water Treatment Works												
Bulk Mains												
Distribution Points				1,271		371	1,243	530	(713)	-134.7%	1,271	
PRV Stations												
Capital Spares												
Sanitation Infrastructure				2,114		9,710	26,987	881	(26,106)	-2963.3%	2,114	
Pump Station												
Reticulation				2,114		9,710	26,987	881	(26,106)	-2963.3%	2,114	
Waste Water Treatment Works												
Outfall Structures												
Toilet Facilities												
Capital Spares												
Solid Waste Infrastructure												
Landfill Sites												
Waste Transfer Stations												
Waste Processing Facilities												
Waste Drop-off Points												
Waste Separation Facilities												
Electricity Generation Facilities												
Capital Spares												
Rail Infrastructure												
Rail Lines												
Rail Structures												
Rail Furniture												
Drainage Collection												
Storm water Conveyance												
Attenuation												
MV Substations												
LV Networks												
Capital Spares												
Coastal Infrastructure												
Sand Pumps												
Piers												
Revetments												
Promenades												
Capital Spares												
Information and Communication Infrastructure												
Data Centres												
Cable Layers												
Distribution Layers												
Capital Spares												
Community Assets				2,150		1,783	4,893	896	(3,997)	-446.2%	2,150	
Community Facilities				150				63	63	100.0%	150	
Halls												
Centres												
Courtyards												
Clinics/Care Centres												
Fire/Ambulance Stations												
Testing Stations												
Museums												
Galleries												
Theatres												
Libraries												
Cemeteries/Crematoria												
Parks												
Public Open Space												
Nature Reserves				150				63	63	100.0%	150	
Public Ablution Facilities												
Markets												
Stalls												
Waiting												
Airports												
Taxi Ranks/Bus Terminals												
Capital Spares												
Sport and Recreation Facilities				2,000		1,783	4,893	833	(4,060)	-487.2%	2,000	
Indoor Facilities												
Outdoor Facilities				2,000		1,783	4,893	833	(4,060)	-487.2%	2,000	
Capital Spares												
Heritage Assets												
Monuments												
Historic Buildings												
Works of Art												
Conservation Areas												
Other Heritage												
Investment Properties												
Revenue Generating												
Unimproved Property												
Improved Property												
Non-revenue Generating												
Improved Property												
Unimproved Property												
Other Assets				80		123	745	33	(712)	-2135.9%	80	
Operational Buildings				80		123	745	33	(712)	-2135.9%	80	
Municipal Offices												
Pay/Enquiry Points												
Building Plan Offices												
Workshops												
Yards												
Stores												
Laboratories												
Training Centres												
Manufacturing Plant												
Depots												
Capital Spares												
Housing												
Staff Housing												
Social Housing												
Capital Spares												
Biological or Cultivated Assets												
Biological or Cultivated Assets												
Intangible Assets												
Service Licences												
Licences and Rights												
Water Rights												
Effluent Licences												
Solid Waste Licences												
Computer Software and Applications												
Land Settlement Software Applications												
Unspecified												
Computer Equipment				200				4	83	80	95.8%	200
Computer Equipment				200				4	83	80	95.8%	200
Furniture and Office Equipment				600		29	39	290	211	84.5%	600	
Furniture and Office Equipment				600		29	39	290	211	84.5%	600	
Machinery and Equipment				79				33	33	100.0%	79	
Machinery and Equipment				79				33	33	100.0%	79	
Transport Assets				800				333	333	100.0%	800	
Transport Assets				800				333	333	100.0%	800	
Libraries												
Libraries												
Zoos, Marine and Non-biological Animals												
Zoos, Marine and Non-biological Animals												
Total Capital Expenditure on new assets				15,670		15,676	35,727	6,613	(29,115)	-440.3%	15,670	

11. Material variances to the SDBIP

11.1 Over view

SDBIP reports are compiled on a quarterly basis at this time.