

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING February 2018

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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 February 2018.

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 February 2018.

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 February 2018.

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 R54,216 million or 26% below year-to-date budget projections for February 2018.

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

Operating expenditure by type

Total expenditure were R49,563 million below year-to-date budget projections for February 2018. The variance can be attributed to debt impairment on traffic fines, Eskom bulk electricity account for February 2018 that will only be paid in March 2018, 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 R45,564 million, or 287% above the approved budget of R15,870 million. The reason for the high percentage is due R25,132 million spent on bulk infrastructure water and sewerage for the S1 IRDP housing project received from the Department of Human Settlements. Another factor is R2,306 million that was spent on the upgrading of Merweville Sports Grounds rollover of 2016-2017 as well spending on drought related projects. 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 projects 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 increase in cash held were R1,010 million during February 2018 resulting in a closing balance of R19,185 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for February 2018.

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 - M08 February									
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	28,915	35,417	-	82	34,648	35,203	(555)	-2%	35,417
Service charges	102,526	116,065	-	7,760	66,786	77,376	(10,590)	-14%	116,065
Investment revenue	1,354	1,260	-	150	490	840	(350)	-42%	1,260
Transfers and subsidies	62,301	91,621	-	1,425	38,085	61,081	(22,996)	-38%	91,621
Other own revenue	78,611	51,366	-	2,275	14,519	34,244	(19,725)	-58%	51,366
Total Revenue (excluding capital transfers and contributions)	273,706	295,728	-	11,692	154,528	208,744	(54,216)	-26%	295,728
Employee costs	87,691	93,514	-	7,256	61,304	64,162	(2,858)	-4%	93,514
Remuneration of Councillors	4,784	5,385	-	435	3,744	3,590	153	4%	5,385
Depreciation & asset impairment	16,188	16,935	-	1,411	11,290	11,290	-	-	16,935
Finance charges	6,590	1,713	-	15	1,664	1,142	522	46%	1,713
Materials and bulk purchases	75,821	96,035	-	2,453	43,738	64,023	(20,286)	-32%	96,035
Transfers and subsidies	98	100	-	-	2	67	(64)	-97%	100
Other expenditure	98,745	90,121	-	4,072	33,051	60,081	(27,030)	-45%	90,121
Total Expenditure	289,917	303,804	-	15,642	154,792	204,355	(49,563)	-24%	303,804
Surplus/(Deficit)	(16,211)	(8,076)	-	(3,950)	(265)	4,389	(4,653)	-106%	(8,076)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	42,381	14,640	-	7,140	44,588	9,760	34,828	357%	14,640
Contributions & Contributed assets	1,400	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	27,570	6,564	-	3,190	44,323	14,149	30,175	213%	6,564
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	27,570	6,564	-	3,190	44,323	14,149	30,175	213%	6,564
Capital expenditure & funds sources									
Capital expenditure	53,399	15,870	-	7,212	45,564	10,580	34,984	331%	15,870
Capital transfers recognised	42,381	14,640	-	7,140	44,588	9,760	34,828	357%	14,640
Public contributions & donations	1,400	-	-	-	-	-	-	-	-
Borrowing	6,898	-	-	-	-	-	-	-	-
Internally generated funds	2,720	1,230	-	71	976	820	156	19%	1,230
Total sources of capital funds	53,399	15,870	-	7,212	45,564	10,580	34,984	331%	15,870
Financial position									
Total current assets	54,520	52,394	-	-	66,636	-	-	-	52,394
Total non current assets	507,881	470,159	-	-	542,865	-	-	-	470,159
Total current liabilities	59,714	45,286	-	-	63,709	-	-	-	45,286
Total non current liabilities	68,558	66,291	-	-	70,618	-	-	-	66,291
Community wealth/Equity	434,128	410,977	-	-	475,174	-	-	-	410,977
Cash flows									
Net cash from (used) operating	39,841	23,692	-	8,216	60,982	15,794	(45,187)	-286%	23,692
Net cash from (used) investing	(52,290)	(15,980)	-	(7,212)	(45,564)	(10,653)	34,911	-328%	(15,980)
Net cash from (used) financing	2,518	(2,926)	-	5	(645)	(1,950)	(1,305)	67%	(2,926)
Cash/cash equivalents at the month/year end	6,637	9,199	-	-	19,185	7,604	(11,582)	-152%	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	10,795	3,783	3,934	70,277	-	-	-	-	88,789
Creditors Age Analysis									
Total Creditors	5,939	0	41	14	83	(0)	103	-	6,179

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) - M08 February										
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		75,309	74,338	-	2,267	68,679	61,150	7,529	12%	74,338
Executive and council		38,694	36,545	-	271	28,957	24,363	4,594	19%	36,545
Finance and administration		36,615	37,793	-	1,996	39,722	36,787	2,935	8%	37,793
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		15,384	33,704	-	597	11,385	22,469	(11,084)	-49%	33,704
Community and social services		5,789	6,358	-	452	4,095	4,238	(143)	-3%	6,358
Sport and recreation		1,911	2,422	-	33	6,709	1,615	5,094	315%	2,422
Public safety		1,404	801	-	0	1	534	(534)	-100%	801
Housing		6,281	24,123	-	112	580	16,082	(15,501)	-96%	24,123
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		74,840	53,012	-	744	7,636	35,341	(27,705)	-78%	53,012
Planning and development		370	402	-	27	271	268	3	1%	402
Road transport		74,470	52,610	-	718	7,364	35,073	(27,709)	-79%	52,610
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		151,954	149,316	-	15,223	111,416	99,544	11,873	12%	149,316
Energy sources		75,577	90,523	-	5,976	43,096	60,349	(17,253)	-29%	90,523
Water management		26,631	27,589	-	7,405	24,126	18,393	5,734	31%	27,589
Waste water management		40,366	21,466	-	1,167	38,057	14,310	23,746	166%	21,466
Waste management		9,380	9,738	-	675	6,137	6,492	(354)	-5%	9,738
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	317,487	310,368	-	18,832	199,116	218,504	(19,388)	-9%	310,368
Expenditure - Functional										
Governance and administration		63,988	55,923	-	4,355	37,390	37,864	(474)	-1%	55,923
Executive and council		16,636	14,625	-	995	9,680	9,806	(126)	-1%	14,625
Finance and administration		46,451	40,807	-	3,322	27,375	27,721	(346)	-1%	40,807
Internal audit		901	490	-	38	335	336	(1)	0%	490
Community and public safety		24,142	46,226	-	1,977	15,851	31,141	(15,290)	-49%	46,226
Community and social services		7,025	9,387	-	665	5,422	6,390	(968)	-15%	9,387
Sport and recreation		6,972	8,099	-	750	6,391	5,513	877	16%	8,099
Public safety		2,828	3,418	-	282	2,518	2,338	180	8%	3,418
Housing		7,316	25,322	-	280	1,520	16,899	(15,379)	-91%	25,322
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		84,543	64,570	-	3,058	24,461	43,446	(18,984)	-44%	64,570
Planning and development		4,982	5,608	-	453	3,432	3,830	(398)	-10%	5,608
Road transport		79,561	58,962	-	2,605	21,029	39,615	(18,586)	-47%	58,962
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		116,831	136,555	-	6,228	76,861	91,548	(14,688)	-16%	136,555
Energy sources		71,183	84,900	-	2,129	44,735	56,757	(12,022)	-21%	84,900
Water management		23,327	25,528	-	2,116	15,964	17,124	(1,160)	-7%	25,528
Waste water management		9,454	11,088	-	941	6,810	7,488	(678)	-9%	11,088
Waste management		12,867	15,040	-	1,043	9,353	10,180	(827)	-8%	15,040
Other		413	531	-	23	229	357	(127)	-36%	531
Total Expenditure - Functional	3	289,917	303,804	-	15,642	154,792	204,355	(49,563)	-24%	303,804
Surplus/ (Deficit) for the year		27,570	6,564	-	3,190	44,323	14,149	30,175	213%	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.

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		-	-	-	11	583	-	583	#DIV/0!	-
Vote 2 - Director: Corporate Service		44,357	42,608	-	683	32,267	28,406	3,862	13.6%	42,608
Vote 3 - Director: Financial Services		35,832	37,065	-	1,895	39,340	36,302	3,039	8.4%	37,065
Vote 4 - Director: Engineering Services		79,996	59,656	-	8,768	70,414	39,771	30,643	77.0%	59,656
Vote 5 - Director: Community Services		81,726	80,516	-	1,499	13,416	53,677	(40,261)	-75.0%	80,516
Vote 6 - Director: Electrical Services		75,577	90,523	-	5,976	43,096	60,349	(17,253)	-28.6%	90,523
		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	317,487	310,368	-	18,832	199,116	218,504	(19,388)	-8.9%	310,368
Expenditure by Vote	1									
Vote 1 - Municipal Manager		4,998	4,606	-	354	3,525	3,165	360	11.4%	4,606
Vote 2 - Director: Corporate Service		31,762	30,163	-	2,080	18,301	20,343	(2,042)	-10.0%	30,163
Vote 3 - Director: Financial Services		25,410	20,602	-	1,677	14,983	13,981	1,002	7.2%	20,602
Vote 4 - Director: Engineering Services		67,782	81,055	-	6,163	48,911	54,724	(5,813)	-10.6%	81,055
Vote 5 - Director: Community Services		88,782	82,479	-	3,240	24,337	55,384	(31,047)	-56.1%	82,479
Vote 6 - Director: Electrical Services		71,183	84,900	-	2,129	44,735	56,757	(12,022)	-21.2%	84,900
		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	289,917	303,804	-	15,642	154,792	204,355	(49,563)	-24.3%	303,804
Surplus/ (Deficit) for the year	2	27,570	6,564	-	3,190	44,323	14,149	30,175	213.3%	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) - M08 February										
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		28,915	35,417	-	82	34,648	35,203	(555)	-2%	35,417
Service charges - electricity revenue		63,683	74,602	-	5,847	38,322	49,735	(11,412)	-23%	74,602
Service charges - water revenue		18,489	19,442	-	257	13,031	12,961	70	1%	19,442
Service charges - sanitation revenue		13,355	14,531	-	1,071	10,316	9,687	628	6%	14,531
Service charges - refuse revenue		6,999	7,490	-	585	5,117	4,993	124	2%	7,490
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,229	1,363	-	110	878	909	(31)	-3%	1,363
Interest earned - external investments		1,354	1,260	-	150	490	840	(350)	-42%	1,260
Interest earned - outstanding debtors		2,662	2,616	-	240	1,873	1,744	129	7%	2,616
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		63,670	44,785	-	590	6,096	29,857	(23,761)	-80%	44,785
Licences and permits		523	595	-	22	205	397	(192)	-48%	595
Agency services		714	680	-	51	500	453	47	10%	680
Transfers and subsidies		62,301	91,621	-	1,425	38,085	61,081	(22,996)	-38%	91,621
Other revenue		9,749	1,326	-	1,263	4,967	884	4,083	462%	1,326
Gains on disposal of PPE		64	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		273,706	295,728	-	11,692	154,528	208,744	(54,216)	-26%	295,728
Expenditure By Type										
Employee related costs		87,691	93,514	-	7,256	61,304	64,162	(2,858)	-4%	93,514
Remuneration of councillors		4,784	5,385	-	435	3,744	3,590	153	4%	5,385
Debt impairment		55,572	35,285	-	640	5,117	23,523	(18,406)	-78%	35,285
Depreciation & asset impairment		16,188	16,935	-	1,411	11,290	11,290	-	-	16,935
Finance charges		6,590	1,713	-	15	1,664	1,142	522	46%	1,713
Bulk purchases		61,512	68,085	-	1,080	32,280	45,390	(13,110)	-29%	68,085
Other materials		14,309	27,950	-	1,373	11,458	18,633	(7,175)	-39%	27,950
Contracted services		14,263	3,595	-	1,102	4,052	2,397	1,655	69%	3,595
Transfers and subsidies		98	100	-	-	2	67	(64)	-97%	100
Other expenditure		27,487	51,241	-	2,330	23,882	34,161	(10,279)	-30%	51,241
Loss on disposal of PPE		1,423	-	-	-	-	-	-	-	-
Total Expenditure		289,917	303,804	-	15,642	154,792	204,355	(49,563)	-24%	303,804
Surplus/(Deficit)										
Surplus/(Deficit)		(16,211)	(8,076)	-	(3,950)	(265)	4,389	(4,653)	(0)	(8,076)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		42,381	14,640	-	7,140	44,588	9,760	34,828	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)		1,400	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		27,570	6,564	-	3,190	44,323	14,149			6,564
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		27,570	6,564	-	3,190	44,323	14,149			6,564
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		27,570	6,564	-	3,190	44,323	14,149			6,564
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		27,570	6,564	-	3,190	44,323	14,149			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) - M08 February										
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		19	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		393	200	-	1	90	133	(44)	-33%	200
Vote 3 - Director: Financial Services		1,729	200	-	4	18	133	(116)	-87%	200
Vote 4 - Director: Engineering Services		44,577	10,440	-	7,187	45,437	6,960	38,477	553%	10,440
Vote 5 - Director: Community Services		1,276	1,000	-	-	-	667	(667)	-100%	1,000
Vote 6 - Director: Electrical Services		5,405	4,030	-	20	20	2,687	(2,667)	-99%	4,030
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	53,399	15,870	-	7,212	45,564	10,580	34,984	331%	15,870
Total Capital Expenditure		53,399	15,870	-	7,212	45,564	10,580	34,984	331%	15,870
Capital Expenditure - Functional Classification										
Governance and administration		2,625	680	-	50	929	453	476	105%	680
Executive and council		200	-	-	-	-	-	-	-	-
Finance and administration		2,425	680	-	50	929	453	476	105%	680
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		2,395	3,150	-	1	6,564	2,100	4,464	213%	3,150
Community and social services		85	200	-	-	-	133	(133)	-100%	200
Sport and recreation		2,000	2,150	-	1	6,564	1,433	5,131	358%	2,150
Public safety		163	800	-	-	-	533	(533)	-100%	800
Housing		147	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,149	4,624	-	-	368	3,083	(2,715)	-88%	4,624
Planning and development		1,710	-	-	-	24	-	24	#DIV/0!	-
Road transport		6,439	4,624	-	-	344	3,083	(2,739)	-89%	4,624
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		40,229	7,416	-	7,160	37,703	4,944	32,759	663%	7,416
Energy sources		5,405	4,030	-	20	20	2,687	(2,667)	-99%	4,030
Water management		2,547	1,271	-	7,140	10,696	847	9,849	1162%	1,271
Waste water management		31,462	2,114	-	-	26,987	1,410	25,577	1815%	2,114
Waste management		816	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	53,399	15,870	-	7,212	45,564	10,580	34,984	331%	15,870
Funded by:										
National Government		16,048	13,840	-	6,301	16,305	9,227	7,078	77%	13,840
Provincial Government		26,333	800	-	839	28,283	533	27,750	5203%	800
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		42,381	14,640	-	7,140	44,588	9,760	34,828	357%	14,640
Public contributions & donations	5	1,400	-	-	-	-	-	-	-	-
Borrowing	6	6,898	-	-	-	-	-	-	-	-
Internally generated funds		2,720	1,230	-	71	976	820	156	19%	1,230
Total Capital Funding		53,399	15,870	-	7,212	45,564	10,580	34,984	331%	15,870

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M08 February						
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		6	5,392	-	7	5,392
Call investment deposits		6,919	3,807	-	12,937	3,807
Consumer debtors		17,264	17,664	-	50,076	17,664
Other debtors		26,347	21,803	-	-	21,803
Current portion of long-term receivables		654	-	-	-	-
Inventory		3,330	3,729	-	3,617	3,729
Total current assets		54,520	52,394	-	66,636	52,394
Non current assets						
Long-term receivables		2,318	1,738	-	2,510	1,738
Investments		-	-	-	-	-
Investment property		7,819	8,150	-	7,819	8,150
Investments in Associate		-	-	-	-	-
Property, plant and equipment		491,754	454,405	-	526,547	454,405
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		515	471	-	515	471
Other non-current assets		5,474	5,396	-	5,474	5,396
Total non current assets		507,881	470,159	-	542,865	470,159
TOTAL ASSETS		562,401	522,553	-	609,502	522,553
LIABILITIES						
Current liabilities						
Bank overdraft		288	-	-	12,874	-
Borrowing		3,876	2,986	-	3,876	2,986
Consumer deposits		1,497	1,353	-	3,691	1,353
Trade and other payables		44,545	32,546	-	35,185	32,546
Provisions		9,508	8,401	-	8,085	8,401
Total current liabilities		59,714	45,286	-	63,709	45,286
Non current liabilities						
Borrowing		12,748	11,120	-	11,854	11,120
Provisions		55,810	55,171	-	58,764	55,171
Total non current liabilities		68,558	66,291	-	70,618	66,291
TOTAL LIABILITIES		128,273	111,576	-	134,327	111,576
NET ASSETS	2	434,128	410,977	-	475,174	410,977
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		426,474	407,050	-	467,515	407,050
Reserves		7,653	3,926	-	7,659	3,926
TOTAL COMMUNITY WEALTH/EQUITY	2	434,128	410,977	-	475,174	410,977

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
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		133,244	33,292	-	1,608	22,332	22,195	137	1%	33,292
Service charges		-	108,944	-	7,359	71,402	72,629	(1,227)	-2%	108,944
Other revenue		-	21,141	-	816	9,997	14,094	(4,097)	-29%	21,141
Government - operating		64,520	91,621	-	4,431	45,242	61,081	(15,838)	-26%	91,621
Government - capital		54,477	14,640	-	7,184	47,820	9,760	38,060	390%	14,640
Interest		4,016	3,794	-	409	2,287	2,529	(242)	-10%	3,794
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(209,727)	(247,927)	-	(13,575)	(136,719)	(165,285)	(28,566)	17%	(247,927)
Finance charges		(6,590)	(1,713)	-	(15)	(1,377)	(1,142)	235	-21%	(1,713)
Transfers and Grants		(98)	(100)	-	-	(2)	(67)	(64)	97%	(100)
NET CASH FROM/(USED) OPERATING ACTIVITIES		39,841	23,692	-	8,216	60,982	15,794	(45,187)	-286%	23,692
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		142	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		(470)	(110)	-	-	-	(73)	73	-100%	(110)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(51,962)	(15,870)	-	(7,212)	(45,564)	(10,580)	34,984	-331%	(15,870)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(52,290)	(15,980)	-	(7,212)	(45,564)	(10,653)	34,911	-328%	(15,980)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		6,879	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	60	-	5	10	40	(30)	-74%	60
Payments										
Repayment of borrowing		(4,361)	(2,986)	-	-	(656)	(1,990)	(1,335)	67%	(2,986)
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,518	(2,926)	-	5	(645)	(1,950)	(1,305)	67%	(2,926)
NET INCREASE/ (DECREASE) IN CASH HELD		(9,931)	4,786	-	1,010	14,772	3,191			4,786
Cash/cash equivalents at beginning:		16,569	4,413	-		4,413	4,413			4,413
Cash/cash equivalents at month/year end:		6,637	9,199	-		19,185	7,604			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 - M08 February													
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	1,812	702	409	5,221	-	-	-	-	8,143	5,221	-	666
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,879	611	220	1,307	-	-	-	-	6,018	1,307	-	244
Receivables from Non-exchange Transactions - Property Rates	1400	1,947	650	462	7,856	-	-	-	-	10,914	7,856	-	1,024
Receivables from Exchange Transactions - Waste Water Management	1500	1,302	659	523	11,681	-	-	-	-	14,164	11,681	-	1,844
Receivables from Exchange Transactions - Waste Management	1600	704	408	338	6,869	-	-	-	-	8,319	6,869	-	1,331
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	4	3	57	-	-	-	-	67	57	-	9
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1,147	750	1,980	37,287	-	-	-	-	41,163	37,287	-	-
Total By Income Source	2000	10,795	3,783	3,934	70,277	-	-	-	-	88,789	70,277	-	5,117
2016/17 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,353	602	201	2,826	-	-	-	-	4,981	2,826	-	-
Commercial	2300	2,312	257	981	2,890	-	-	-	-	6,440	2,890	-	-
Households	2400	5,781	2,515	2,302	57,751	-	-	-	-	68,349	57,751	-	5,117
Other	2500	1,350	408	451	6,810	-	-	-	-	9,018	6,810	-	-
Total By Customer Group	2600	10,795	3,783	3,934	70,277	-	-	-	-	88,789	70,277	-	5,117

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 February											
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	4,025	-	-	-	-	-	-	-	-	4,025
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	1,044	-	-	-	-	-	-	-	-	1,044
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	870	0	41	14	83	(0)	103	-	-	1,110
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,939	0	41	14	83	(0)	103	-	-	6,179

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 - M08 February									
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							2,228	(1,107)	1,121
STANDARD							4,250	(433)	3,816
ABSA							2,440	(921)	1,519
NEDBANK							10,737	(4,165)	6,572
Municipality sub-total					-		19,654	(6,626)	13,028
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		19,654	(6,626)	13,028

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 - M08 February										
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:		52,263	60,719	-	2,498	35,994	40,479	(4,485)	-11.1%	60,719
Local Government Equitable Share		46,569	51,060	-	-	26,460	34,040	(7,580)	-22.3%	51,060
Energy Efficiency and Demand Management		-	6,000	-	2,000	6,000	4,000	2,000	50.0%	6,000
Finance Management		1,611	1,700	-	-	1,700	1,133	567	50.0%	1,700
EPWP Incentive		1,617	1,659	-	498	1,659	1,106	553	50.0%	1,659
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme	3	553	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		1,914	300	-	-	175	200	(25)	-12.5%	300
Provincial Government:		12,257	30,902	-	1,933	9,323	20,601	4,292	20.8%	30,902
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		340	240	-	240	2,770	160	2,610	1631.3%	240
Human Settlements - Human Settlements Development Grant		6,918	24,000	-	-	430	16,000	-	-	24,000
Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure		-	1,048	-	-	-	699	(699)	-100.0%	1,048
Cultural Affairs & Sport - Library Service : Replacement Funding		4,733	5,080	-	1,693	5,110	3,387	1,723	50.9%	5,080
Local government - Fire Service Capacity Building Grant	4	-	-	-	-	-	-	-	-	-
Local government - Thusong Service Centres Grant		-	330	-	-	330	220	110	50.0%	330
Local government - Community Development Workers (CDW)		206	204	-	-	204	136	68	50.0%	204
Local government - Internship Programme		60	-	-	-	-	-	-	-	-
Local government - Integrated Recovery		-	-	-	-	480	-	480	#DIV/0!	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	64,520	91,621	-	4,431	45,317	61,081	(193)	-0.3%	91,621
Capital Transfers and Grants										
National Government:		27,883	13,840	-	7,184	18,131	9,227	8,904	96.5%	13,840
Municipal Infrastructure Grant (MIG)		23,921	13,840	-	-	10,947	9,227	1,720	18.6%	13,840
Integrated National Electrification Programme		3,947	-	-	-	-	-	-	-	-
Finance Management		14	-	-	-	-	-	-	-	-
Department Rural Development & Land Reform		-	-	-	7,184	7,184	-	7,184	#DIV/0!	-
Provincial Government:		26,594	800	-	-	29,614	533	29,081	5452.7%	800
Local government - Fire Service Capacity Building Grant		-	800	-	-	800	533	267	50.0%	800
Human Settlements - Human Settlements Development Grant		26,017	-	-	-	25,514	-	25,514	#DIV/0!	-
Cultural Affairs & Sport - Library Service : Replacement Funding		67	-	-	-	3,300	-	3,300	#DIV/0!	-
Cultural Affairs & Sport - Development of Sport and Recreation Facilities		510	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	54,477	14,640	-	7,184	47,745	9,760	37,985	389.2%	14,640
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	118,996	106,261	-	11,615	93,062	70,841	37,792	53.3%	106,261

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M08 February										
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	-	223	33,134	40,479	(7,345)	-18.1%	60,719
Local Government Equitable Share		-	51,060	-	-	26,460	34,040	(7,580)	-22.3%	51,060
Energy Efficiency and Demand Management		-	6,000	-	-	3,994	4,000	(6)	-0.2%	6,000
Finance Management		-	1,700	-	32	1,291	1,133	158	13.9%	1,700
EPWP Incentive		-	1,659	-	170	1,180	1,106	74	6.7%	1,659
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant (MIG)		-	300	-	21	209	200	9	4.5%	300
Provincial Government:		-	30,902	-	1,228	5,317	20,601	(15,284)	-74.2%	30,902
Provincial Treasury - Western Cape Financial Management Capacity Building Grant		-	240	-	830	830	160	670	418.8%	240
Human Settlements - Human Settlements Development Grant		-	24,000	-	-	429	16,000	(15,571)	-97.3%	24,000
Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure		-	1,048	-	-	-	699	(699)	-100.0%	1,048
Cultural Affairs & Sport - Library Service : Replacement Funding		-	5,080	-	381	3,525	3,387	139	4.1%	5,080
Local government - Fire Service Capacity Building Grant		-	-	-	-	-	-	-	-	-
Local government - Thusong Service Centres Grant		-	330	-	-	-	220	(220)	-100.0%	330
Local government - Community Development Workers (CDW)		-	204	-	17	133	136	(3)	-2.3%	204
Local government - Integrated Recovery		-	-	-	-	400	-	400	#DIV/0!	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	91,621	-	1,451	38,451	61,081	(22,629)	-37.0%	91,621
Capital expenditure of Transfers and Grants										
National Government:		-	13,840	-	7,315	15,937	9,227	6,711	72.7%	-
Municipal Infrastructure Grant (MIG)		-	13,840	-	131	8,754	9,227	(473)	-5.1%	-
Integrated National Electrification Programme		-	-	-	-	-	-	-	-	-
Department Rural Development & Land Reform		-	-	-	7,184	7,184	-	7,184	#DIV/0!	-
Provincial Government:		-	800	-	825	28,593	533	28,060	5261.3%	-
Local government - Fire Service Capacity Building Grant		-	800	-	-	-	533	(533)	-100.0%	-
Human Settlements - Human Settlements Development Grant		-	-	-	-	25,132	-	-	-	-
Local government - Drought Relief		-	-	-	825	3,462	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	14,640	-	8,140	44,531	9,760	34,771	356.3%	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	106,261	-	9,591	82,982	70,841	12,141	17.1%	91,621

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 - M08 February										
Summary of Employee and Councillor remuneration	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		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4,006	4,632	-	331	3,033	3,088	(55)	-2%	4,632
Pension and UIF Contributions		114	58	-	14	106	39	67	172%	58
Medical Aid Contributions		50	56	-	-	-	38	(38)	-100%	56
Motor Vehicle Allowance		293	276	-	46	359	184	175	95%	276
Cellphone Allowance		275	312	-	41	239	208	31	15%	312
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		45	51	-	4	8	34	(26)	-77%	51
Sub Total - Councillors		4,784	5,385	-	435	3,744	3,590	153	4%	5,385
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	4,496	-	443	2,950	2,997	(47)	-2%	4,496
Pension and UIF Contributions		-	877	-	33	239	584	(345)	-59%	877
Medical Aid Contributions		-	39	-	6	35	26	9	35%	39
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	670	-	-	-	447	(447)	-100%	670
Motor Vehicle Allowance		-	456	-	34	233	304	(71)	-23%	456
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	467	-	-	-	312	(312)	-100%	467
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	7,005	-	517	3,458	4,670	(1,212)	-26%	7,005
Other Municipal Staff										
Basic Salaries and Wages		-	66,600	-	4,960	44,095	46,219	(2,124)	-5%	66,600
Pension and UIF Contributions		-	11,090	-	809	6,504	7,394	(889)	-12%	11,090
Medical Aid Contributions		-	1,507	-	129	994	1,005	(11)	-1%	1,507
Overtime		-	2,098	-	311	2,043	1,398	644	46%	2,098
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	1,748	-	144	1,135	1,166	(31)	-3%	1,748
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	939	-	75	612	626	(14)	-2%	939
Other benefits and allowances		-	897	-	147	1,187	598	589	98%	897
Payments in lieu of leave		-	240	-	1	218	160	58	36%	240
Long service awards		-	455	-	83	504	303	201	66%	455
Post-retirement benefit obligations	2	-	936	-	81	554	624	(70)	-11%	936
Sub Total - Other Municipal Staff		-	86,510	-	6,739	57,846	59,492	(1,647)	-3%	86,510
Total Parent Municipality		4,784	98,900	-	7,691	65,047	67,752	(2,705)	-4%	98,900
			1967.4%							1967.4%
TOTAL SALARY, ALLOWANCES & BENEFITS		4,784	98,900	-	7,691	65,047	67,752	(2,705)	-4%	98,900
% increase	4		1967.4%							1967.4%
TOTAL MANAGERS AND STAFF		-	93,514	-	7,256	61,304	64,162	(2,858)	-4%	93,514

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
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	-	1,285	37,013	7,935	(29,078)	-366.5%	233%
January	-	1,323	-	1,340	38,352	9,258	(29,095)	-314.3%	242%
February	-	1,323	-	7,212	45,564	10,580	(34,984)	-330.7%	287%
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	-	45,564					

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

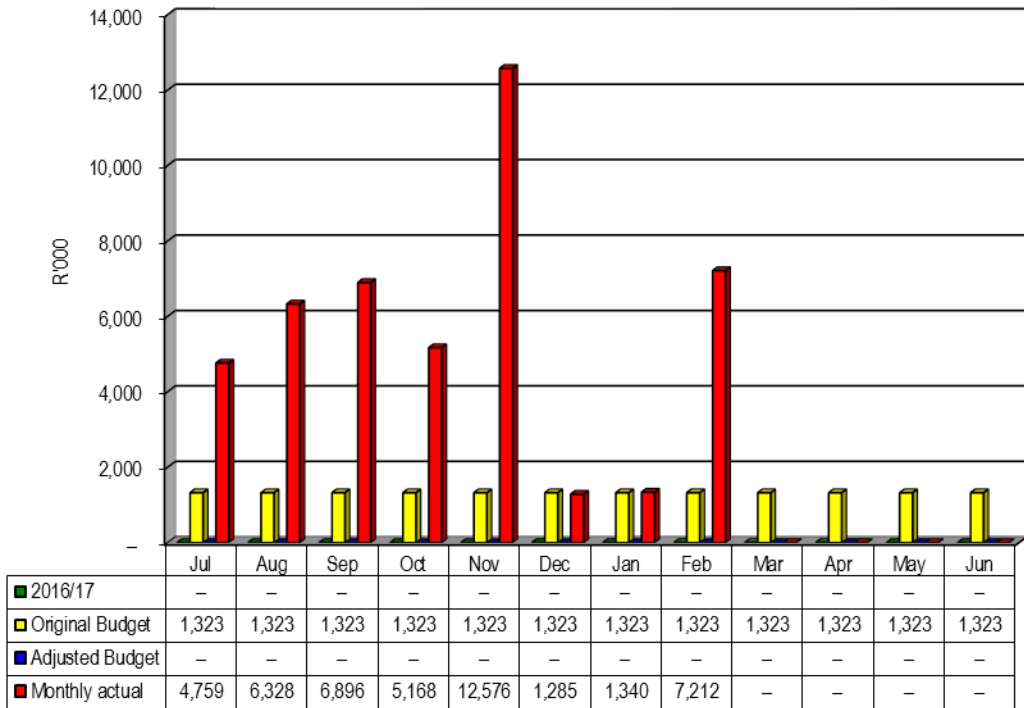
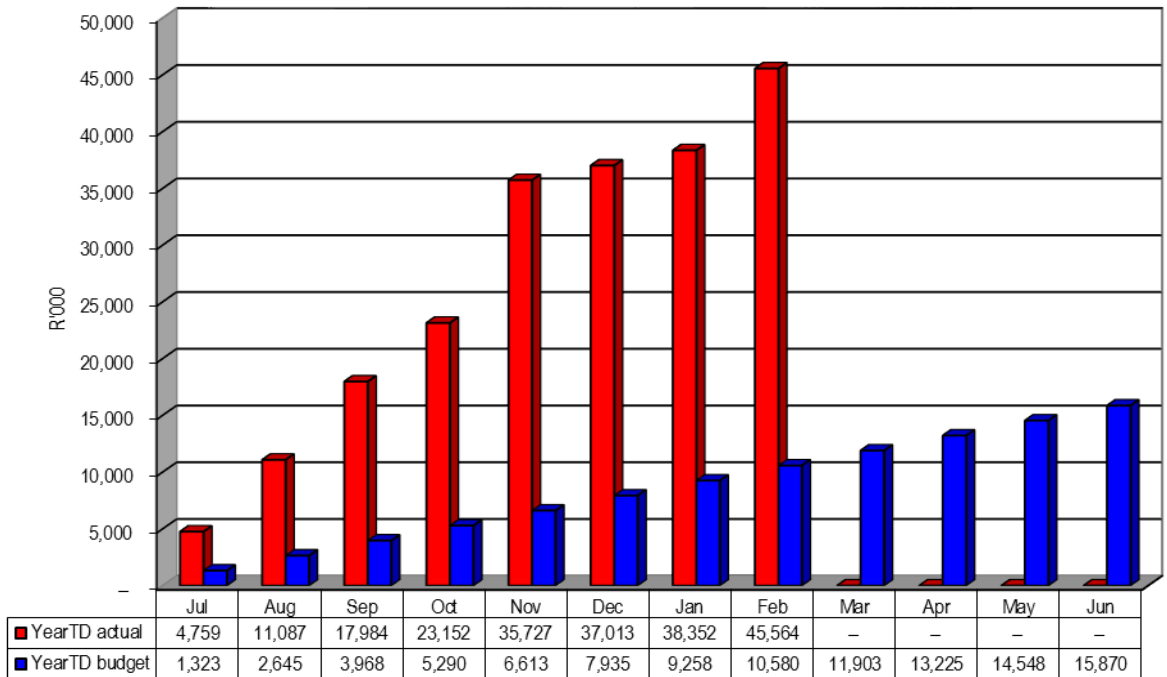


Chart C2 2017/18 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

W0053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - Capital expenditure on new assets by asset class - M08 February											
R thousands	Description	Ref	2016/17 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year YearTD actual	2017/18 YearTD Budget	YTD variance	YTD variance %	Full Year Forecast %
Capital expenditure on new assets by Asset Class/Sub-class											
	Infrastructure			11,952		7,140	38,095	7,974	(30,051)	-376.6%	11,952
	Roads Infrastructure			4,624			342	3,083	2,741	88.9%	4,624
	Roads			4,624							
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure			3,952				2,634	2,634	100.0%	3,952
	Power Plants										
	HV Substations			3,952				2,634	2,634	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		7,140	10,696	847	(9,849)	-1162.3%	1,271
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations					7,026	9,338		(9,338)	#DIV/0!	
	Water Treatment Works										
	Risk Mains										
	Distribution										
	Distribution Points			1,271		115	1,358	847	(511)	-60.3%	1,271
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure			2,114			26,987	1,410	(25,577)	-1814.5%	2,114
	Pump Station										
	Retreatment			2,114			26,987	1,410	(25,577)	-1814.5%	2,114
	Waste Water Treatment Works										
	Outfall Sewers										
	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										
	Revolments										
	Protections										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Cable Layers										
	Distribution Layers										
	Capital Spares										
	Social Assets			2,150			6,563	1,433	(5,130)	-357.9%	2,150
	Community Facilities										
	Halls			150			100	100	100	100.0%	150
	Centres										
	Clubs										
	Clubs/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Ports										
	Public Open Space			150				100	100	100.0%	150
	Nature Reserves										
	Public Ablution Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities			2,000			6,563	1,333	(5,230)	-392.2%	2,000
	Indoor Facilities										
	Outdoor Facilities			2,000			6,563	1,333	(5,230)	-392.2%	2,000
	Capital Spares										
	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			80		45	817	53	(763)	-1431.1%	80
	Operational Buildings										
	Municipal Offices			80		45	817	53	(763)	-1431.1%	80
	Pay/Utility 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										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Land Settlement Software Applications										
	Unspecified										
	Computer Equipment			200		1	75	133	59	44.0%	200
	Computer Equipment			200		1	75	133	59	44.0%	200
	Furniture and Office Equipment			600		4	64	400	336	84.1%	600
	Furniture and Office Equipment			600		4	64	400	336	84.1%	600
	Machinery and Equipment			79		21	21	52	31	59.6%	79
	Machinery and Equipment			79		21	21	52	31	59.6%	79
	Transport Assets			800				533	533	100.0%	800
	Transport Assets			800				533	533	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	1		15,670		7,212	45,664	10,660	(34,994)	-339.7%	15,670

11. Material variances to the SDBIP

11.1 Over view

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