### **BEAUFORT WEST MUNICIPALITY**



# Monthly Budget Statement FOR THE MONTH ENDING

### **March 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

A comprehensive performance report will be submitted to Council as part of the section 52 report for the third 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**

An adjustment budget was tabled and approved by Council during February 2018. The adjusted figures are contained in this report.

### 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 March 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 R 15,813 million or 8% below year-to-date Adjusted budget projections for March 2018.

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

### **Operating expenditure by type**

Total expenditure were R 41,021 million below year-to-date adjusted budget projections for March 2018. The variance can be attributed to debt impairment on traffic fines, Eskom bulk electricity account for March 2018 that will only be paid in April 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 R 59,291 million, or 67% approved adjusted budget of R 88,326 million.

Refer to Table C5 for more detail on capital expenditure.

### **Cash flows**

The municipality started the year with a cash & cash equivalents balance of R 6,637 million. The net increase in cash held were R 19,792 million during March 2018 resulting in a closing balance of R 41,202 million.

Refer to Table C9 for more detail on cash flows.

### **3.3 Material variances from SDBIP**

No comments for March 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

Rhousand Rhousand Rhousand Elamical EntrimenteOutcomeBudge	Description Audited Original Adjusted Monthly YearTD YearTD YTD YTD Full		2017/18	Budget Year 2				2016/17	
Outcome         Budget         Sudget         ethold									
R housands         Image		YTD	YearTD	YearTD	Monthly	Adjusted	Original	Audited	Description
Elancial Performance         Property rates         28.915         35.417         34.747         662         34.710         34.572         138         079           Property rates         100,056         116,055         115,054         9.342         76.128         86.538         (104.10)         -12%           Investment revenue         1.336         1.260         1.600         0         400         945         (455)         -485           Trastles and subsidies         62.331         91.621         80.505         25.252         63.477         2007.599         (15.813)         -27%           Collad Revenue (cutoling capital transfers         273.766         285.728         286.437         37.249         91.777         2007.599         (15.813)         -27%           Deprecision & asset impairment         16.188         16.935         17.746         11.11         12.701         2.304         (433)         -27%           Deprecision & asset impairment         16.188         16.935         5.101         66.06         1171         3.245         2.001         2.303         2.244         (63.33)         -27%           Deprecision & asset impairment         16.188         16.935         17.746         11.11         12.701         2.40	Outcome Budget Budget actual actual budget variance For	variance	budget	actual	actual	Budget	Budget	Outcome	
Program         28,915         53,447         1477         162         34,720         138,400         1.15,344         9,342         76,128         86,8573         (10,2,16)         1.15,344         9,342         76,128         86,8573         (10,2,16)         1.15,344         9,342         76,128         86,8573         (10,2,16)         1.15,344         9,342         76,128         86,8573         (10,3,16)         45,356         46,344         30,065         45,356           Cherron rowne         77,611         51,366         33,466         2,483         17,702         2,52,582         (15,813)         -4%         5           Cherron rowne         77,708         25,728         25,547         37,463         68,777         (10,337)         7,705         2,22         11,8									R thousands
Service charges         110         115	mance								Financial Performance
Investment muse         1.324         1.220         1.200         0         4400         9445         4455           Transfers and subsidies         62.301         91.621         80.305         223.02         63.447         60.443         3006         -324           Other on revone         77.61         61.306         33.466         24.363         77.002         25.022         (0.001)         -324           Total Revonue (accluring cipital transfers and contribution)         47.471         69.857         49.1377         27.483         68.777         69.337         77.09         -15.8           Bemuneration of Conclution         4.744         5.963         6.900         1.713         3.3445         206         1.870         2.244         68.37         62.20           Deprecision & asset impairment         16.188         16.095         9.000         78         62.251         9.0000         (16.457         20.208         0.773         37.708         99.9915         (22.08         2.375           Transfers and subsidies         9.80         10.00         6.872         10.372         54.90         64.249         (0.334         1.4564         65.726         10.372         54.90         64.249         (0.343         1.4575	28,915 35,417 34,747 62 34,710 34,572 138 0%	138	34,572	34,710	62	34,747	35,417	28,915	Property rates
Investment revenue         1.264         1.260         1.200         0         4400         9445         9455           Transfers and subsidies         62.201         91.621         80.509         225.302         63.447         60.443         3006         -324           Other own rowne         77.611         87.366         33.466         24.83         77.002         25.692         (.000)         -324           Employee costs         87.601         93.514         61.922         7.463         68.77         69.537         (770)         -14.           Benurneration of Councilors         4.744         5.805         4466         4.409         4.133         -254           Deprecision & asset impairment         16.188         16.035         17.465         1.411         12.701         13.099         (.037)         -355           Finance charges         6.990         1.713         3.245         0.078         62.81         -24.80         -2	s 102,526 116,065 115,384 9,342 76,128 86,538 (10,410) -12% 1	(10,410)	86,538	76,128	9,342	115,384	116,065	102,526	Service charges
Transfers and subsidies         96.201         99.821         63.447         60.442         30.05         5%           Other on no work even         78.011         51.386         33.465         2.463         17.002         25.022         (8.08)         -32%           Consid Revenue (exclusing capital transfers         27.708         285.437         37.48         19.1777         207.38         (18.33)         -4%         1           Employee conside         67.091         9.5.514         91.292         7.463         68.77         69.557         (7.07)         -1%           Remunstation of Councillon         4.744         5.385         5.5.10         466         4.209         4.133         76         2.2%           Depresistion Asset impairment         16.188         16.936         92.008         9.078         52.551         66.000         (16.451         2.4%           Transfers and subsidies         79.817         30.784         91.733         37.039         59.951 (25.827)         2.384           Striptic//Oriention         28.553         27.570         55.564         69.523         16.039         2.328         2.375           Transfers and subsidies - capital transfers 4         27.570         6.564         61.527         22.2		1	945	490	0				-
Obser on revenue         78.611         51.360         23.460         77.000         70.000         -3.270           Total Revenue (accluding capital transfers         273.706         295.728         265.437         37.240         191.777         20.739         (15.813)         -4%           Employee cods         87.801         93.514         91.202         7.463         66.767         60.5.57         (70)         -1%           Deprociation A asset impairment         16.188         19.355         17.765         1.411         12.701         13.099         (307)         -3%           Materials and bulk purchases         75.821         96.035         92.008         9.078         52.551         69.006         (16.455)         -24%           Other a ponditure         28.947         303.804         28.9335         22.466         1177.199         218.219         4(1.02)         -45%           Surplau/(Deficit)         (16.217)         (68.076)         (24.09)         14.84         14.33         14.64         55.75         10.372         54.560         64.234         (4.02)         -27%           Transfers and subsidies - capital (monstary alloc         (16.077)         65.564         61.627         25.215         66.938         53.664					25.362				
Total Revenue (scoluding capital transfers and contributions)         223,706         293,728         285,427         37,249         191,777         207,589         (15,813)         -9%         -1           Employee costs         87,601         93,514         91,292         7,463         66,767         69,537         (770)         -1%           Remunantion of Councillors         4,774         5,355         5,510         466         4,209         4,113         76         2%           Depeciation A sase impairment         16,188         15,955         17,070         2,434         (653)         -23%           Materials and bulk purchases         75,821         90,078         32,708         9,0551         16,000         (16,455)         -24%           Other expandiare         90,721         179,034         37,73         37,089         50,951         (22,862)         -38%           Surplus(/Deficit)         (16,211)         (8,076)         (24,069)         14,843         14,573         (10,630)         22,862         -38%           Surplus(/Deficit) after capital transfers & contbudid associate         -         -         -         -         -         -         -         -         -         -         -         -         -									
Remunaration of Councillors         4,784         5,385         5,510         466         4,209         4,133         76         2%           Deprediction & assert impairment         16,188         16,395         17,465         1,411         12,701         13,095         (653)         -3%           Materials and bulk purchases         75,821         96,035         92,008         9,075         52,551         69,005         (64,69)         -24%           Oher expenditure         98,745         90,012         79,333         37,769         50,501         (22,862)         35%           Call Expenditure         289,947         303,804         289,355         22,466         177,499         218,219         (41,021)         -19%           Surplaw(Deficit)         (16,211)         (6,076)         (24,093)         14,454         14,576         (10,672)         (2,863)         33,664         15,874         30%           Combributions         Schword Surplaw (Deficit) dire capital transfers &         27,570         6,564         61,627         25,215         69,538         53,664         15,874         30%         15,874         30%         15,874         30%         15,874         30%         15,874         30%         15,874         30,91	excluding capital transfers 273,706 295,728 265,437 37,249 191,777 207,589 (15,813) -8% 2	{			§				Total Revenue (excluding capital transfers
Depreciation & asset impairment         16,188         16,036         17,465         1,411         12,701         13,099         (397)         -3%           Finance charges         6,590         1,713         3,246         206         1,870         2,434         (663)         -27%           Maerials and bubidies         98         100         80         9,773         37,089         (61,459)         2443         (17,199         218,217         (41,021)	s 87,691 93,514 91,292 7,463 68,767 69,537 (770) -1%	(770)	69,537	68,767	7,463	91,292	93,514	87,691	Employ ee costs
Depreciation & asset impairment         16,188         16,595         17,465         1,411         12,701         13,099         (.397)        3%           Finance charges         6,590         1,713         3,245         200         1,870         2,434         (.650)        2%         1         1         0.007         52,551         69,006         (.64,59)        2%         1         0		1 1			1				
Finance charges     6.590     1.713     3.245     2.06     1.870     2.434     (653)     -23%       Materials and buk purchases     75.821     96.035     92.06     9.078     52.551     69.005     (64.05)     -23%       Ohre expenditure     98.745     90.0121     79.393     3.773     37.080     59.951     (22.62)     -38%       Total Expenditure     28.917     303.040     28.535     22.06     177.199     21.8219     (41.02)     19%     2       Total Expenditure     28.917     303.040     65.726     10.372     54.960     64.244     (9.33)     -15%       Contributions & Contributed assets     1.400     -									
Materials and bulk purchases         75.821         96.035         92.008         9.078         62.551         69.006         (16.455)         2.24%           Transfirs and subaidles         98         100         80         9         11         60         (49)         .23%           Other expenditure         289.317         303.804         289.535         22.406         177.199         218.219         (41.021)         .19%         .1           Surplace/Deficity         (16.217)         (26.075)         10.377         54.606         64.249         9.333         .15%           Combinations & Combinations & Schward asset         1.000          57.76         65.64         61.627         25.215         69.538         53.644         15.874         .30%           Surplace/Deficity after capital transfers & 27.570         65.54         61.627         25.215         69.538         53.644         15.874         .30%            Surplace/Deficity of associate		- · · ·							
Transfers and subsidies       98       100       80       9       111       60       (49)       -82%         Other expenditure       289,917       303,804       289,535       22,406       177,199       218,219       (41,027)       -19%					1				-
Other as penditure         98,745         90,121         79,334         37,73         37,089         59,951         (22,862)         3.38%           Total Expenditure         289,717         333,080         289,535         22,406         177,199         211,219         (41,021)         -19%         -1           Surplus/(Befcit)         (16,211)         (16,271)         (8,076)         (14,433         14,578         (10,630)         25,208         -237.00         -         <		- · · · ·							
Total Expenditure         289,917         303,804         289,357         22,406         177,199         218,213         (41,021)         -19%         -19%           Surplawf(Deficit)         (16,211)         (8,075)         (24,089)         14,843         14,578         (10,630)         25,208         -237%         -           Contribution & Contributed assets         1,400         - <td< td=""><td></td><td>1</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>		1							
Surplus/(Deficit)         (16,211)         (16,211)         (16,213)         (24,098)         14,443         14,578         (10,630)         25,208         -237%           Transfers and subsidies - capital transfers & Contributions & Contributed assets         1,400         -		<u> </u>			1				
Transfers and subsidies - capital (monetary alloc       42,381       14,640       85,726       10,372       54,960       64,294       (9,334)       -15%         Contributions & Contributed assets       1,400       -<									•
Contributions & Contributed assets         1.400		1 1			1				
Surplus/(Deficit) after capital transfers & 27,570         6,564         61,627         25,215         69,538         53,664         15,774         30%           Share of suplus/ (deficit) of associate         - <td>subsidies - capital (monetary alloca 42,381 14,640 85,726 10,372 54,960 64,294 (9,334) -15%</td> <td>(9,334)</td> <td>64,294</td> <td>54,960</td> <td>10,372</td> <td>85,726</td> <td>14,640</td> <td>42,381</td> <td>Transfers and subsidies - capital (monetary alloca</td>	subsidies - capital (monetary alloca 42,381 14,640 85,726 10,372 54,960 64,294 (9,334) -15%	(9,334)	64,294	54,960	10,372	85,726	14,640	42,381	Transfers and subsidies - capital (monetary alloca
contributions         index		-		-	-	-	-		
Surplus/ (Deficit) for the year         27,570         6,564         61,627         25,215         69,538         53,664         15,674         30%           Capital expenditure & funds sources         Image: Capital expenditure         53,399         15,870         88,326         13,727         59,291         66,244         (6,954)         -10         Image: Capital expenditure         66,331         14,640         85,726         10,372         59,291         66,244         (6,954)         -10         Image: Capital expenditure         66,331         14,640         85,726         10,372         59,291         66,244         (6,954)         -10         Image: Capital expenditure         66,333         1,430         Image: Capital expenditure         1         Image: Capital expenditure         66,343         1,430         Image: Capital expenditure         66,343         1,430         Image: Capital expenditure         1         Image: Capital expenditure         1<		15,874	53,664	69,538	25,215	61,627	6,564	27,570	contributions
Capital expenditure & funds sources         Image: Capital funds sources         Image:	s/ (deficit) of associate	-	-	-	-	-	-	-	Share of surplus/ (deficit) of associate
Capital expenditure         53,399         15,870         88,326         13,727         59,291         66,244         (6,93)         -10%           Capital transfers recognised         42,381         14,640         85,726         10,372         54,960         64,294         (9,334)         -15%           Public contributions & donatons         1,400         - <td>) for the year 27,570 6,564 61,627 25,215 69,538 53,664 15,874 30%</td> <td>15,874</td> <td>53,664</td> <td>69,538</td> <td>25,215</td> <td>61,627</td> <td>6,564</td> <td>27,570</td> <td>Surplus/ (Deficit) for the year</td>	) for the year 27,570 6,564 61,627 25,215 69,538 53,664 15,874 30%	15,874	53,664	69,538	25,215	61,627	6,564	27,570	Surplus/ (Deficit) for the year
Capital transfers recognised         42,381         14,640         85,726         10,372         54,960         64,294         (9,33)         .15%           Public contributions & donations         1,400         - <td>ture &amp; funds sources</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>Capital expenditure &amp; funds sources</td>	ture & funds sources								Capital expenditure & funds sources
Public contributions & donations       1.400       -	ture 53,399 15,870 88,326 13,727 59,291 66,244 (6,954) -10%	(6,954)	66,244	59,291	13,727	88,326	15,870	53,399	Capital expenditure
Borrowing $6.898$ $   -$	s recognised 42,381 14,640 85,726 10,372 54,960 64,294 (9,334) -15%	(9,334)	64,294	54,960	10,372	85,726	14,640	42,381	Capital transfers recognised
Internally generated funds         2,720         1,230         2,600         3,355         4,331         1,950         2,380         122%           Total sources of capital funds         53,399         15,870         88,326         13,727         59,291         66,244         (6,954)         10% <td>ons &amp; donations 1,400</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>1,400</td> <td>Public contributions &amp; donations</td>	ons & donations 1,400	-	-	-	-	-	-	1,400	Public contributions & donations
Total sources of capital funds         53,399         15,870         88,326         13,727         59,291         66,244         (6,954)         -10%           Financial position	6,898	_	-	-	-	_	_	6,898	Borrowing
Financial position       Image: constraint of the second sec	ated funds 2,720 1,230 2,600 3,355 4,331 1,950 2,380 122%	2,380	1,950	4,331	3,355	2,600	1,230	2,720	Internally generated funds
Total current assets       54,520       52,394       46,778       92,526         Total non current assets       507,881       470,159       542,328       554,880       544,499         Total non current liabilities       59,714       45,286       37,351       74,499       70,618         Total non current liabilities       68,558       66,291       66,291       70,618       552,290       70,618       70,708       70,708       70,708       70,708       70,708       70,708       70,708       70,708       70,708       70,708       70,708       1116       70,708       70,708       1116       70,708       70,708       70,708       1116       70,708       70,708       1116       70,708       1116       70,708       1116       70,708	capital funds 53,399 15,870 88,326 13,727 59,291 66,244 (6,954) -10%	(6,954)	66,244	59,291	13,727	88,326	15,870	53,399	Total sources of capital funds
Total current assets       54,520       52,394       46,778       92,526         Total non current assets       507,881       470,159       542,328       554,880       544,499         Total non current liabilities       59,714       45,286       37,351       74,499       70,618         Total non current liabilities       68,558       66,291       66,291       70,618       552,290       70,618       70,708       70,708       70,708       70,708       70,708       70,708       70,708       70,708       70,708       70,708       70,708       1116       70,708       70,708       1116       70,708       70,708       70,708       1116       70,708       70,708       1116       70,708       1116       70,708       1116       70,708					•				Financial position
Total non current assets       507,881       470,159       542,328       554,880       Feature 1112       Feature				92 526		46 778	52 394	54 520	· · · · · · · · · · · · · · · · · · ·
Total current liabilities       59,714       45,286       37,351       74,499									
Total non current liabilities         68,558         66,291         66,291         70,618 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Community wealth/Equity         434,128         410,977         485,464         502,290         Model									
Net cash from (used) operating         39,841         23,692         89,923         33,563         94,645         67,442         (27,103)         -40%           Net cash from (used) investing         (52,290)         (15,980)         (88,436)         (13,727)         (59,291)         (66,327)         (7,036)         11%           Net cash from (used) investing         2,518         (2,926)         (44)         (689)         (2,194)         (1,505)         69%           Cash/cash equivalents at the month/year end         6,637         9,199         0,100         -         41,002         5,559         (35,644)         -641%           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         0ver 1Yr         T           Debtors Age Analysis         13,615         4,628         2,666         72,641         -									
Net cash from (used) operating         39,841         23,892         89,923         33,563         94,545         67,442         (27,103)         -4.0%           Net cash from (used) investing         (52,290)         (15,980)         (88,436)         (13,727)         (59,291)         (66,327)         (7,036)         11%           Net cash from (used) investing         2,518         (2,2926)         (44)         (689)         (2,194)         (1,505)         69%           Cash/cash equivalents at the month/year end         6,637         9,199         0.         41,002         5,559         (35,644)         6647           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         0ver 1Yr         1           Debtors Age Analysis         13,615         4,628         2,666         72,641         -									Cook flows
Net cash from (used) investing         (52,290)         (15,980)         (88,436)         (13,727)         (59,291)         (66,327)         (7,036)         11%           Net cash from (used) financing         2,518         (2,926)         (2,926)         (44)         (689)         (2,194)         (1,505)         69%           Cash/cash equivalents at the month/year end         6,637         9,199         5,199         -         41,202         5,559         (35,644)         -641%           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         T           Debtors Age Analysis         13,615         4,628         2,666         72,641         -         -         -         -           Creditors Age Analysis         1		(07.400)	67.440	04.545	00.500	00.000	00.000	20.041	
Net cash from (used) financing         2,518         (2,926)         (2,926)         (44)         (689)         (2,194)         (1,505)         69%           Cash/cash equivalents at the month/year end         6,637         9,199         5,199         -         41,202         5,559         (35,644)         -641%           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         T           Debtors Age Analysis         13,615         4,628         2,686         72,641         -         -         -         -           Creditors Age Analysis         0		1			1				( )   0
Cash/cash equivalents at the month/year end         6,637         9,199         5,199         -         41,202         5,559         (35,644)         -641%           Debtors & creditors analysis         0-30 Days         31-60 Days         61-90 Days         91-120 Days         121-150 Days         151-180 Days         181 Days         1 Ver 1 Vr         0 Ver 1 Vr         1           Debtors Age Analysis         13,615         4,628         2,666         72,641         -         <							,		
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     T       Debtors Age Analysis     13,615     4,628     2,686     72,641     -     -     -     -       Creditors Age Analysis     1     1     1     1     1     -     -     -		1			1				
Debtors Age Analysis     U-30 Days     31-60 Days     61-90 Days     61-120 Days     121-130 Dys     131-180 Dys     1 Yr     Over 117     1       Debtors Age Analysis     Total By Income Source     13,615     4,628     2,686     72,641     -     -     -     -       Creditors Age Analysis     Image: Source     13,615     4,628     2,686     72,641     -     -     -     -	valents at the month/year end 6,637 9,199 5,199 – 41,202 5,559 (35,644) -641%	(35,644)	5,559	41,202	-	5,199	9,199	6,637	Cash/cash equivalents at the month/year end
Debtors Age Analysis     Image: Constraint of the second sec	S & Creditors analysis I 0-30 Days I 31-60 Days 1 61-90 Days 191-120 Days 121-150 Dys 151-180 Dys 1 0 0000 110 10000	1 1	151-180 Dys	121-150 Dys	91-120 Days	61-90 Days	31-60 Days	0-30 Days	Debtors & creditors analysis
Creditors Age Analysis									Debtors Age Analysis
Creditors Age Analysis			-	-	72,641	2,686	4,628	13,615	
									-
Total Creditors 5,103 321 UE 251 41 82 3121 -	5,103 32 0 25 4 82 312 -	312	82	4	25	0	32	5.103	Total Creditors

### **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 - Tabl	e C2 Mo	nthly Budge	et Statemen	t - Financial	Performanc	e (functiona	al classifica	tion) - M0	9 March	
		2016/17				Budget Year 2	2017/18			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1							ļ	%	
Revenue - Functional										
Governance and administration		75,309	74,338	90,233	26,268	94,947	76,187	18,760	25%	90,233
Executive and council		38,694	36,545	38,168	24,726	53,683	28,626	25,057	88%	38,168
Finance and administration		36,615	37,793	51,765	1,541	41,264	47,336	(6,072)	-13%	51,765
Internal audit		-	-	300	-	-	225	(225)	-100%	300
Community and public safety		15,384	33,704	28,691	(1,362)	10,023	21,518	(11,495)	-53%	28,691
Community and social services		5,789	6,358	6,316	445	4,540	4,737	(197)	-4%	6,316
Sport and recreation		1,911	2,422	12,145	(2,414)	4,295	9,109	(4,814)	-53%	12,145
Public safety		1,404	801	801	455	456	601	(145)	-24%	801
Housing		6,281	24,123	9,428	152	732	7,071	(6,339)	-90%	9,428
Health		-	_	-	-	-	-	-		_
Economic and environmental services		74,840	53,012	22,051	667	8,303	16,538	(8,236)	-50%	22,051
Planning and development		370	402	401	36	307	300	7	2%	401
Road transport		74,470	52,610	21,651	631	7,996	16,238	(8,242)	-51%	21,651
Environmental protection		-	_	-	-	-	-			-
Trading services		151,954	149,316	210,187	22,048	133,464	157,640	(24, 176)	-15%	210,187
Energy sources		75,577	90,523	92,713	5,629	48,725	69,534	(20,809)	-30%	92,713
Water management		26,631	27,589	67,219	14,623	38,749	50,414	(11,665)	-23%	67,219
Waste water management		40,366	21,466	40,519	1,161	39,218	30,390	8,828	29%	40,519
Waste management		9,380	9,738	9,736	635	6,772	7,302	(530)	-7%	9,736
Other	4	3,300	3,730	3,730	000	0,772	7,302	(330)	-170	3,730
Total Revenue - Functional	2	317,487	310,368	351,162	47,621	246.737	271,883	(25,147)	-9%	351,162
		317,407	310,300	331,102	47,021	240,737	271,005	(23, 147)	-370	331,102
Expenditure - Functional										
Governance and administration		63,988	55,923	72,583	4,823	42,213	54,730	(12,517)	-23%	72,583
Executive and council	_	16,636	14,625	17,296	1,325	11,004	12,978	(12,317)	-25%	17,296
Finance and administration		46,451	40,807		3,459	30,834		1	-15 %	54,492
Internal audit		40,431	40,807	54,492 795	3,439	30,834	41,148	(10,314) (229)	-25 %	795
		8	490	31,560		17,797	23,882	1	-25%	31,560
Community and public safety		24,142			1,946			(6,085)	1	
Community and social services		7,025	9,387	9,068	644	6,066	6,882	(816)	-12%	9,068
Sport and recreation		6,972	8,099	7,910	744	7,135	6,010	1,125	19%	7,910
Public safety		2,828	3,418	3,855	280	2,797	2,934	(137)	-5%	3,855
Housing		7,316	25,322	10,727	279	1,799	8,056	(6,257)	-78%	10,727
		-	-	-	-	-	-	-	0001	-
Economic and environmental services		84,543	64,570	44,920	2,757	27,218	33,947	(6,729)	-20%	44,920
Planning and development		4,982	5,608	5,953	533	3,965	4,514	(549)	-12%	5,953
Road transport		79,561	58,962	38,967	2,224	23,253	29,434	(6,181)	-21%	38,967
Environmental protection			-	-		-	-	-		-
Trading services		116,831	136,555	139,990	12,867	89,727	105,297	(15,570)	-15%	139,990
Energy sources		71,183	84,900	84,495	8,740	53,475	63,456	(9,982)	-16%	84,495
Water management		23,327	25,528	24,635	2,198	18,162	18,541	(379)	-2%	24,635
Waste water management		9,454	11,088	13,636	862	7,672	10,281	(2,609)	-25%	13,636
Waste management		12,867	15,040	17,224	1,067	10,419	13,019	(2,599)	-20%	17,224
Other		413	531	482	14	244	364	(120)	-33%	482
Total Expenditure - Functional	3	289,917	303,804	289,535	22,406	177,199	218,219	(41,021)	-19%	289,535
Surplus/ (Deficit) for the year		27,570	6,564	61,627	25,215	69,538	53,664	15,874	30%	61,627

### **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		2016/17				Budget Year 2	017/18			
	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands									%	
Revenue by Vote	1									
Vote 1 - Municipal Manager		-	-	1,780	13	596	1,335	(738)	-55.3%	1,780
Vote 2 - Director: Corporate Service		44,357	42,608	47,950	25,123	57,390	35,963	21,428	59.6%	47,950
Vote 3 - Director: Financial Services		35,832	37,065	45,802	1,406	40,746	42,863	(2,117)	-4.9%	45,802
Vote 4 - Director: Engineering Services		79,996	59,656	128,323	13,505	83,919	96,242	(12,323)	-12.8%	128,323
Vote 5 - Director: Community Services		81,726	80,516	34,594	1,943	15,359	25,946	(10,587)	-40.8%	34,594
Vote 6 - Director: Electrical Services		75,577	90,523	92,713	5,629	48,725	69,534	(20,809)	-29.9%	92,713
Total Revenue by Vote	2	- 317,487	- 310,368	- 351,162	- 47,621	_ 246,737	 271,883	- (25,147)	-9.2%	- 351,162
Expenditure by Vote	1									
Vote 1 - Municipal Manager		4,998	4,606	6,178	386	3,911	4,660	(750)		6,178
Vote 2 - Director: Corporate Service		31,762	30,163	36,489	2,433	20,734	27,498	(6,764)	-24.6%	36,489
Vote 3 - Director: Financial Services		25,410	20,602	28,343	1,751	16,734	21,402	(4,668)	-21.8%	28,343
Vote 4 - Director: Engineering Services		67,782	81,055	80,239	6,410	55,321	60,602	(5,281)	-8.7%	80,239
Vote 5 - Director: Community Services		88,782	82,479	53,791	2,687	27,024	40,600	(13,576)	-33.4%	53,791
Vote 6 - Director: Electrical Services		71,183	84,900	84,495	8,740	53,475	63,456	(9,982)	-15.7%	84,495
		-	-	-	-	-	_	_		_
Total Expenditure by Vote	2	289,917	303,804	289,535	22,406	177,199	218,219	(41,021)	-18.8%	289,535
Surplus/ (Deficit) for the year	2	27,570	6,564	61,627	25,215	69,538	53,664	15,874	29.6%	61,627

## 4.1.4 Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC053 Beaufort West - Table C4	Mont		Statement -	Financial P			•	ure) - M09	March	
		2016/17				Budget Year	2017/18		,	
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
	-	Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands									%	
Revenue By Source										
Property rates		28,915	35,417	34,747	62	34,710	34,572	138	0%	34,747
Service charges - electricity revenue		63,683	74,602	73,863	5,474	43,797	55,397	(11,600)	-21%	73,863
Service charges - water revenue		18,489	19,442	19,520	2,219	15,250	14,640	610	4%	19,520
Service charges - sanitation revenue		13,355	14,531	14,513	1,060	11,376	10,885	491	5%	14,513
Service charges - refuse revenue		6,999	7,490	7,488	588	5,705	5,616	89	2%	7,488
Service charges - other		-	-	-	-	-	-	-		-
Rental of facilities and equipment		1,229	1,363	1,267	121	999	950	49	5%	1,267
Interest earned - external investments		1,354	1,260	1,260	0	490	945	(455)	-48%	1,260
Interest earned - outstanding debtors		2,662	2,616	2,716	266	2,139	2,037	102	5%	2,716
Dividends received		_	_	-	_	-	_	-		-
Fines, penalties and forfeits		63,670	44,785	13,323	517	6,613	9,992	(3,379)	-34%	13,323
Licences and permits		523	595	615	35	240	462	(221)	-48%	615
Agency services		714	680	750	78	578	563	15	3%	750
Transfers and subsidies		62,301	91,621	80,590	25,362	63,447	60,443	3,005	5%	80,590
Other revenue		9,749	1,326	14,785	1,465	6,433	11,089	(4,656)	-42%	14,785
Gains on disposal of PPE		64	-,020	-	-	-		(1,000)		
Total Revenue (excluding capital transfers and	+	273,706	295,728	265,437	37,249	191,777	207,589	(15,813)	-8%	265,437
contributions)					,=	,		(,,		,
	1				************************					
Expenditure By Type										
Employ ee related costs		87,691	93,514	91,292	7,463	68,767	69,537	(770)	-1%	91,292
Remuneration of councillors		4,784	5,385	5,510	466	4,209	4,133	76	2%	5,510
Debt impairment		55,572	35,285	19,990	640	5,757	14,992	(9,235)	-62%	19,990
Depreciation & asset impairment		16,188	16,935	17,465	1,411	12,701	13,099	(397)	-3%	17,465
Finance charges		6,590	1,713	3,245	206	1,870	2,434	(563)	-23%	3,245
Bulk purchases		61,512	68,085	67,280	7,780	39,907	50,460	(10,553)	-21%	67,280
Other materials	-	14,309	27,950	24,728	1,297	12,645	18,546	(5,902)	-32%	24,728
Contracted services	-	14,309	3,595	7,842	508	4,560	5,882	(1,321)	-32 %	7,842
Transfers and subsidies	-	98	100	80	9	4,500	5,002	(1,321) (49)	-22 %	80
	-	90 27,487								
Other expenditure	-		51,241	52,102	2,626	26,772	39,077	(12,305)	-31%	52,102
Loss on disposal of PPE		1,423	-	-	-	-	-	-		-
Total Expenditure		289,917	303,804	289,535	22,406	177,199	218,219	(41,021)	-19%	289,535
	-									
Surplus/(Deficit)	-	(16,211)	(8,076)	(24,098)	14,843	14,578	(10,630)	25,208	(0)	(24,098)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		42,381	14,640	85,726	10,372	54,960	64,294	(9,334)	(0)	85,726
Transfers and subsidies - capital (monetary allocations)	-	42,301	14,040	03,720	10,372	54,500	04,234	(3,334)	(0)	05,720
(National / Provincial Departmental Agencies,										
Households, Non-profit Institutions, Private Enterprises,										
Public Corporatons, Higher Educational Institutions)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (in-kind - all)		1,400	-	-	_	-	-	-		_
Surplus/(Deficit) after capital transfers &		27,570	6,564	61,627	25,215	69,538	53,664			61,627
contributions	-									
Taxation		-	-	-	_	_	_	-		_
Surplus/(Deficit) after taxation		27,570	6,564	61,627	25,215	69,538	53,664			61,627
Attributable to minorities		-	-	-	_	_	_			_
Surplus/(Deficit) attributable to municipality		27,570	6,564	61,627	25,215	69,538	53,664			61,627
Share of surplus/ (deficit) of associate	ļ	-	-	-	_	-	-			-
Surplus/ (Deficit) for the year	1	27,570	6,564	61,627	25,215	69,538	53,664			61,627

### 4.1.5 Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC053 Beaufort West - Table C5 Monthly Budg	1	2016/17			-	Budget Year			3,	
Vote Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	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	_	30	-	-	23	(23)	-100%	30
Vote 2 - Director: Corporate Service		393	200	277	24	113	207	(94)		27
Vote 3 - Director: Financial Services		1,729	200	245	28	46	184	(138)	1	24
Vote 4 - Director: Engineering Services		44,577	10,440	79,974	13,220	58,657	59,981	(1,324)		79,974
Vote 5 - Director: Community Services		1,276	1,000	1,000	455	455	750	(295)	1	1,000
Vote 6 - Director: Electrical Services		5,405	4,030	6,800	-	20	5,100	(5,080)	1	6,800
		_	_	_	-	-	-	_		_
Total Capital single-year expenditure	4	53,399	15,870	88,326	13,727	59,291	66,244	(6,954)	-10%	88,326
Total Capital Expenditure		53,399	15,870	88,326	13,727	59,291	66,244	(6,954)	1	88,320
Capital Expenditure - Functional Classification										
		2,625	680	1,604	53	985	1,203	(218)	-18%	1,604
Governance and administration Executive and council		2,023	-	1,004	24	24	1,203	(216)	1	107
Finance and administration	1	2,425	- 680	1,497	24 30	24 961	1,123	(162)	-14%	1,497
Internal audit		2,425	000	1,457		- 301	1,125	(102)	-1470	1,431
Community and public safety		2,395	3,150	13,676	1,312	7,877	10,257	(2,380)	-23%	13,676
Community and social services		2,395	200	200	-	-	10,257	(2,300)		200
Sport and recreation		2,000	2,150	12,676	857	7,421	9,507	(130)	-22%	12,676
Public safety		163	800	800	455	455	5,507 600	(2,000)	-22%	800
Housing		147				- 400	- 000	(143)	-2470	000
Health		-	_	_	_	_	_	_		_
Economic and environmental services		8,149	4,624	5,660	6	372	4,245	(3,873)	-91%	5,660
Planning and development		1,710	4,024	0,000	6	28	4,240	28	#DIV/0!	0,000
Road transport		6,439	4,624	5,660	_	344	4,245	(3,901)	-92%	5,660
Environmental protection		-	-	-	_	-	.,2.10	- (0,001)	0270	
Trading services		40,229	7,416	67,386	12,355	50,057	50,540	(482)	-1%	67,386
Energy sources		5,405	4,030	6,800	-	20	5,100	(402)		6,800
Water management		2,547	1,271	39,137	12,355	23,051	29,353	(6,302)	1	39,13
Waste water management		31,462	2,114	21,449	-	26,987	16,087	10,900	68%	21,449
Waste management		816	_,		_				0070	
Other		_	_	_	_	_	_	_		_
Total Capital Expenditure - Functional Classification	3	53,399	15,870	88,326	13,727	59,291	66,244	(6,954)	-10%	88,320
	Ť	50,005	10,010	50,020	10,727	55,201	30,2-14	(3,334)		00,32
Funded by:										
National Government		16,048	13,840	50,236	8,776	25,196	37,677	(12,481)	-33%	50,230
Provincial Government		26,333	800	35,490	1,596	29,764	26,617	3,147	12%	35,49
District Municipality			-	_	_	-		-		_
Other transfers and grants		_	-	_	-	-	-	-		_
Transfers recognised - capital		42,381	14,640	85,726	10,372	54,960	64,294	(9,334)	-15%	85,72
Public contributions & donations	5	1,400	-	-	-	-	-			_
Borrowing	6	6,898	-	_	_	-	_	-		_
Internally generated funds		2,720	1,230	2,600	3,355	4,331	1,950	2,380	122%	2,600
Total Capital Funding		53,399	15,870	88,326	13,727	59,291	66,244	(6,954)	1	88,320

		2016/17		Budget Yea	ar 2017/18	
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		6	5,392	1,392	7	1,39
Call investment deposits		6,919	3,807	3,807	25,826	3,8
Consumer debtors		17,264	17,664	19,522	62,765	19,5
Other debtors		26,347	21,803	18,328	-	18,3
Current portion of long-term receivables		654	-	-	-	
Inventory		3,330	3,729	3,729	3,929	3,7
Total current assets		54,520	52,394	46,778	92,526	46,7
Non current assets						
Long-term receiv ables		2,318	1,738	1,738	2,510	1,7
Investments		_	_	-	_	·
Investment property		7,819	8,150	7,819	7,819	7,8
Investments in Associate		_	_	_	_	
Property, plant and equipment		491,754	454,405	526,861	538,562	526,8
Agricultural		_	_	_	_	,
Biological assets		_	_	_	_	
Intangible assets		515	471	515	515	5
Other non-current assets		5,474	5,396	5,396	5,474	5,3
Total non current assets		507,881	470,159	542,328	554,880	542,3
TOTAL ASSETS		562,401	522,553	589,106	647,407	589,1
		,	,	,	,	,
LIABILITIES						
Current liabilities						
Bank overdraft		288	-	-	5,768	
Borrowing		3,876	2,986	2,986	3,725	2,9
Consumer deposits		1,497	1,353	1,353	3,694	1,3
Trade and other payables		44,545	32,546	24,611	53,227	24,6
Provisions		9,508	8,401	8,401	8,085	8,4
Total current liabilities		59,714	45,286	37,351	74,499	37,3
Non current liabilities						
Borrowing		12,748	11,120	11,120	11,854	11,1
Provisions		55,810	55,171	55,171	58,764	55,1
Total non current liabilities		68,558	66,291	66,291	70,618	66,2
TOTAL LIABILITIES		128,273	111,576	103,642	145,117	103,6
NET ASSETS	2	434,128	410,977	485,464	502,290	485,4
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		426,474	407,050	481,537	494,631	481,5
Reserves		7,653	3,926	3,926	7,659	3,9
		1,000	0,020	0,020	1,000	0,0

### 4.1.6 Table C6 Monthly Budget Statement - Financial Position

### 4.1.7 Table C7 Monthly Budget Statement - Cash Flow

		2016/17	-	-		Budget Year 2	2017/18			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast
R thousands	1	• utoo o	Luugu	Jungot			Jungot		%	
CASH FLOW FROM OPERATING ACTIVITIES	- ·									
Receipts										
Property rates		133,244	33,292	33,292	1,625	23,956	24,969	(1,013)	-4%	33,29
Service charges	_	_	108,944	107,067	6,043	77,445	80,300	(2,855)	-4%	108,94
Other revenue		_	21,141	26,120	3.645	13,642	19,590	(5,947)	-30%	21.14
Government - operating		64,520	91,621	79,435	12,870	58,112	59,576	(1,464)	-2%	91,62
Government - capital	_	54,477	14,640	78,347	29,426	77,246	58,760	18,486	31%	14,640
Interest		4,016	3,794	3,794	266	2,553	2,845	(293)	-10%	3,79
Dividends			_	-	_	_,	_,			_
Payments	_									
Suppliers and employees		(209,727)	(247,927)	(234,807)	(20,141)	(156,860)	(176,105)	(19,245)	11%	(247,92
Finance charges	_	(6,590)	(1,713)	(3,245)	(162)	(1,539)	(2,434)	(895)	37%	(1,71
Transfers and Grants		(98)	(100)	(80)	(9)	(11)	(60)	(49)	82%	(10
NET CASH FROM/(USED) OPERATING ACTIVITIES		39,841	23,692	89,923	33,563	94,545	67,442	(27,103)	-40%	23,69
		,	,		,			(		
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		142	-	-	-	_	_	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	_	-		-
Decrease (increase) other non-current receiv ables		(470)	(110)	(110)	-	-	(83)	83	-100%	(11)
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(51,962)	(15,870)	(88,326)	(13,727)	(59,291)	(66,244)	(6,954)	10%	(15,87
NET CASH FROM/(USED) INVESTING ACTIVITIES		(52,290)	(15,980)	(88,436)	(13,727)	(59,291)	(66,327)	(7,036)	11%	(15,98
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		6,879	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	60	60	-	10	45	(35)	-77%	6
Payments										
Repay ment of borrowing		(4,361)	(2,986)	(2,986)	(44)	(700)	(2,239)	(1,539)	69%	(2,98
NET CASH FROM/(USED) FINANCING ACTIVITIES		2,518	(2,926)	(2,926)	(44)	(689)	(2,194)	(1,505)	69%	(2,92
NET INCREASE/ (DECREASE) IN CASH HELD		(9,931)	4,786	(1,439)	19,792	34,565	(1,079)			4,78
Cash/cash equivalents at beginning:		16,569	4,413	6,637		6,637	6,637			6,63
Cash/cash equivalents at month/year end:		6,637	9,199	5,199		41,202	5,559			11,424

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

WC05	Beauf	ort West - Si	upporting T	able SC3 Mo	onthly Budg	et Statemer	nt - aged de	btors - M09	March				
Description							Budget	Year 2017/18					
R thousands	NT Code	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	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,485	660	426	5,493	-	-	-	-	10,064	5,493	-	749
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,990	1,147	222	1,393	-	-	-	-	7,753	1,393	-	274
Receivables from Non-exchange Transactions - Property Rates	1400	1,944	667	464	7,857	-	-	-	-	10,931	7,857	-	1,152
Receivables from Exchange Transactions - Waste Water Management	1500	1,305	665	533	11,829	-	-	-	-	14,331	11,829	-	2,074
Receivables from Exchange Transactions - Waste Management	1600	709	422	351	7,120	-	-	-	-	8,601	7,120	-	1,498
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	4	3	59	-	-	-	-	70	59	-	10
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1,177	1,064	688	38,891	_	-	-	-	41,819	38,891	-	-
Total By Income Source	2000	13,615	4,628	2,686	72,641	-	-	-	-	93,570	72,641	-	5,757
2016/17 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,107	960	209	2,930	-	-	-	-	5,207	2,930	-	-
Commercial	2300	2,299	341	196	3,667	-	-	-	-	6,503	3,667	-	-
Households	2400	7,099	2,730	1,985	59,169	-	-	-	-	70,983	59,169	-	5,757
Other	2500	3,110	596	297	6,874	-		-	-	10,877	6,874	-	-
Total By Customer Group	2600	13,615	4,628	2,686	72,641	-	-	-	-	93,570	72,641	-	5,757

### 6. Creditors analysis

### 6.1 Supporting Table SC4

### Creditors' age analysis

WC053 Beau	fort We	st - Suppor	ting Table S	C4 Monthly	Budget Sta	atement - ag	ed creditors	- M09 Marc	ch	
Department	NT				Bue	dget Year 2017	7/18			
Description	Code	0 -	31 -	61 -	91 -	121 -	151 -	181 Days -	Over 1	Total
R thousands		30 Days	60 Days	90 Days	120 Days	150 Days	180 Days	1 Year	Year	
Creditors Age Analysis By Customer	Гуре									
Bulk Electricity	0100	3,813	-	-	-	-	-	-	-	3,813
Bulk Water	0200	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	970	-	-	-	-	-	-	-	970
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	320	32	0	25	4	82	312	-	775
Auditor General	0800	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	5,103	32	0	25	4	82	312	-	5,558

Supporting Table SC 4 reflects trade creditors only

### 7. Investment portfolio analysis

### 7.1 Supporting Table C5

WC053 Beaufort West - Sup	porti	ng Table SC	5 Monthly E	Budget State	ement - inve	stment port	folio - M09	March	
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of	Accrued interest for	Yield for the month 1	Market value at	Change in market	Market value at end
R thousands		Yrs/Months		investment	the month	(%)	beginning	value	of the
<u>Municipality</u>									
INVESTEC							1,121	1,742	2,863
STANDARD							2,816	1,000	3,816
ABSA							1,519	2,974	4,493
NEDBANK							7,572	7,672	15,244
Municipality sub-total					-		13,028	13,388	26,416
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		13,028	13,388	26,416

### 8. Allocation and grant receipts and expenditure

### 8.1 Supporting Table SC6 – Grant receipts

WC053 Beaufort West - Supporting Table SC6 Mor	thly	Budget Stat	ement - tran	sfers and g	rant receipts	s - M09 Mar	ch						
	2016/17 Budget Year 2017/18 Description Ref Audited Original Adjusted Monthly Year TD YEART TO YEART TO YEART												
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year			
		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast			
R thousands									%				
RECEIPTS:	1,2												
Operating Transfers and Grants													
National Government:		52,263	60,719	60,719	12,890	60,719	45,539	15,180	33.3%	60,719			
Local Government Equitable Share		46,569	51,060	51,060	12,765	51,060	38,295	12,765	33.3%	51,060			
Energy Efficiency and Demand Management	-	40,303	6,000	6,000	- 12,703	6,000	4,500	1,500	33.3%	6,000			
	-							-	33.3%				
Finance Management		1,611	1,700	1,700	-	1,700	1,275	425	33.3%	1,700			
EPWP Incentive	-	1,617	1,659	1,659	-	1,659	1,244	415	33.370	1,659			
Integrated National Electrification Programme	3	553	-	-	-	-	-	-	00.0%	-			
Municipal Infrastructure Grant (MIG)		1,914	300	300	125	300	225	75	33.3%	300			
								-	<b>_</b>				
Provincial Government:		12,257	30,902	18,716	1,035	10,763	14,037	2,596	18.5%	18,716			
Provincial Treasury - Wetern Cape Financial Management Capacity Building Grant	_	340	240	240	-	240	180	60	33.3%	240			
Provincial Treasury - Wetern Cape Financial Management Support Grant		-	-	2,530		2,530	1,898	633	33.3%	2,530			
Human Settlements - Human Settlements Development Grant		6,918	24,000	8,399	-	430	6,299			8,399			
Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure		-	1,048	1,048	1,035	1,035	786	249	31.6%	1,048			
Cultural Affairs & Sport - Library Service : Replacement Funding	4	4,733	5,080	5,080	_	5,110	3,810	1,300	34.1%	5,080			
Local government - Fire Service Capacity Building Grant		_	_	_	_	_	_	_		_			
Local government - Thusong Service Centres Grant		_	330	330	_	330	248	83	33.3%	330			
Local gov ernment - Community Development Workers (CDW)		206	204	204	_	204	153	51	33.3%	204			
	-	60	204	204		204	- 100	-		204			
Local government - Internship Programme	-	00	-	-	_	-			33.3%	-			
Local government - Drought Refief				405	-	405	304	101	33.3%	405			
Local government - Integrated Recovery		-	-	480	-	480	360	120	33.376	480			
								-	ļ				
District Municipality:	_	-	-	-	-	-	-	-	ļ	-			
[insert description]		-	-	-	-	-	-	-		-			
								-	ļ				
Other grant providers:		-	-	-	-	_	-	-		-			
[insert description]		-	-	-	-	-	-	-		-			
Total Operating Transfers and Grants	5	64,520	91,621	79,435	13,925	71,482	59,576	17,775	29.8%	79,435			
Capital Transfers and Grants													
National Government:		27,883	13,840	43,436	23,599	41,730	32,577	9,153	28.1%	43,436			
Municipal Infrastructure Grant (MIG)		23,921	13,840	13,840	2,893	13,840	10,380	3,460	33.3%	13,840			
Integrated National Electrification Programme	-	3,947	-	6,600	6,600	6,600	4,950	1,650	33.3%	6,600			
	-	14		0,000				-		0,000			
Finance Management	-	14	-	-	-	-	-		23.4%	-			
Department Rural Development & Land Reform		-	-	22,996	14,106	21,290	17,247	4,043	20.470	22,996			
									33.3%				
Provincial Government:	_	26,594	800	34,911	5,702	34,911	26,183	8,728	h	34,911			
Local government - Fire Service Capacity Building Grant		-	800	800	-	800	600	200	33.3%	800			
Human Settlements - Human Settlements Development Grant	_	26,017	-	29,216	3,702	29,216	21,912	7,304	33.3%	29,216			
Local government - Drought Refief		67	-	4,895	2,000	4,895	3,671	1,224	33.3%	4,895			
Cultural Affairs & Sport - Development of Sport and Recreation Facilities		510	-	-	-	-	-	-		-			
							-						
District Municipality:		-	-	-	-	-	-	-		-			
[insert description]		-	-	-	-	-	-	-		-			
								-					
Other grant providers:		-	-	-	-	-	-	-	1	-			
[insert description]		_	-	_	_	_	-	-		_			
· · · · · · · · · · · · · · · · · · ·	-												
Total Capital Transfers and Grants	5	54,477	14,640	78,347	29,301	76,641	58,760	17,881	30.4%	78,347			
Total Supra manaters and Grants	5	34,477	14,040	10,341	23,301	/0,041	50,100	17,001		10,341			
TOTAL RECEIPTS OF TRANSFERS & GRANTS	-	140.000	400.001	457 700	40.00-	140.400	140.007	25.052	30.1%	457 700			
IVIAL NEVELT IN UT INAMOTERO & UNAMIO	5	118,996	106,261	157,782	43,225	148,123	118,337	35,656	1 00.170	157,782			

WC052 Desufert West Supporting Table SC7(4) Manth	by Duday			and grant a		M00 Mara					
WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March 2016/17 Budget Year 2017/18											
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD	YearTD	YTD	YTD	Full Year	
2000 piton		Outcome	Budget	Budget	actual	actual	budget	variance	variance	Forecast	
R thousands									%		
EXPENDITURE							1				
Operating expenditure of Transfers and Grants											
National Government:		-	60,719	60,719	184	58,018	45,539	12,479	27.4%	60,719	
Local Government Equitable Share		-	51,060	51,060	-	51,060	38,295	12,765	33.3%	51,060	
Energy Efficiency and Demand Management		-	6,000	6,000	-	4,094	4,500	(406)	-9.0%	6,000	
Finance Management		-	1,700	1,700	37	1,329	1,275	54	4.2%	1,700	
EPWP Incentive		-	1,659	1,659	120	1,300	1,244	56	4.5%	1,659	
Municipal Infrastructure Grant (MIG)		-	300	300	26	235	225	10	4.4%	300	
Provincial Government:		-	30,902	18,716	376	6,098	14,037	(7,939)	-56.6%	18,716	
Provincial Treasury - Wetern Cape Financial Management Capacity Building Grant		-	240	240	-	-	180	(180)	-100.0%	240	
Provincial Treasury - Wetern Cape Financial Management Support Grant			-	2,530	-	830	1,898	(1,068)	-56.3%	2,530	
Human Settlements - Human Settlements Development Grant		-	24,000	8,399	-	429	6,299	(5,870)	-93.2%	8,399	
Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure		-	1,048	1,048	-	-	786	(786)	-100.0%	1,048	
Cultural Affairs & Sport - Library Service : Replacement Funding		-	5,080	5,080	367	3,893	3,810	83	2.2%	5,080	
Local government - Fire Service Capacity Building Grant		-	-	-	-	-	-	-		-	
Local government - Thusong Service Centres Grant		-	330	330	-	-	248	(248)	-100.0%	330	
Local government - Community Development Workers (CDW)		-	204	204	8	141	153	(12)	-7.7%	204	
Local government - Drought Refief		-	-	405	-	405	304	101	33.3%	405	
Local government - Inlegrated Recovery		-	-	480	-	400	360	40	11.1%	480	
District Municipality:	_	-	-	-	-	_	-	-		_	
[insert description]		_	-	-	-	_	_	-		-	
Other grant providers:		_	-	-	-	-	-	-		-	
[insert description]		_	-	-	-	-	-	-		-	
Total operating expenditure of Transfers and Grants:	000000000000000000000000000000000000000	-	91,621	79,435	560	64,116	59,576	4,539	7.6%	79,435	
Capital expenditure of Transfers and Grants											
National Government:		-	13,840	43,436	12,784	28,722	32,577	(3,855)	-11.8%	43,436	
Municipal Infrastructure Grant (MIG)		-	13,840	13,840	429	9,183	10,380	(1,197)	-11.5%	13,840	
Integrated National Electrification Programme		-	-	6,600	-	-	4,950	(4,950)	-100.0%	6,600	
Department Rural Development & Land Reform		-	-	22,996	12,355	19,539	17,247	2,292	13.3%	22,996	
Provincial Government:	_	-	800	34,911	- 1,414	- 30,007	26,183	- 3,824	14.6%	34,911	
Local government - Fire Service Capacity Building Grant		-	800	800	519	519	600	(81)	-13.5%	800	
Human Settlements - Human Settlements Development Grant		_	-	29,216	-	25,132	21,912	(31)		29,216	
Local government - Drought Refief		_	-	4,895	895	4,357	3,671			4,895	
Department Local Government	_			-	-	-		-	1		
District Municipality:		-	-	-	-	-	-	-	·	-	
		-	-	-	-	-	-	-		-	
Other grant providers:		-	-	-	-	-	-	-		-	
		-	-	-	-	-	-	-	[	-	
Total capital expenditure of Transfers and Grants		-	14,640	78,347	14,198	58,729	58,760	(31)	-0.1%	78,347	
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	106,261	157,782	14,758	122,845	118,337	4,508	3.8%	157,782	

### 8.2 Supporting Table SC7 – Grant expenditure

### 8.3 Supporting Table SC7 – Roll-over Grant expenditure

		nt - Expenditure against approved rollovers - M09 March Budget Year 2017/18								
Description	Ref	Approved Rollover 2016/17	Monthly actual	YearTD actual	YTD variance	YTD variance				
thousands						%				
PENDITURE										
perating expenditure of Approved Roll-overs						***				
National Government:		-	-	-	_					
[insert description]		-	-	-						
Provincial Government:		1,202	157	308	- 894	74.4%				
Provincial Treasury - Wetern Cape Financial Management Capacity Building Grant		122	-	-	122	100.0%				
Cultural Affairs & Sport - Library Service : Replacement Funding		54	-	-	54	100.0%				
Local government - Community Development Workers (CDW)		58	-	-	58	100.0%				
Local government - Internship Programme		61	13	53	8	13.1%				
Human Settlements - Human Settlements Development Grant		906	144	254	652	71.9%				
					_					
District Municipality:		-	-	-	-					
insert description]		-	-	-						
Other grant providers:			-	-	-					
insert description]		-	-	-	_					
tal operating expenditure of Approved Roll-overs		1,202	157	308	- 894	74.4%				
upital expenditure of Approved Roll-overs										
National Government:		_	_		_					
Other capital transfers [insert description]		_	_							
			_							
Provincial Government:		522	-	-	522	100.0%				
Cultural Affairs & Sport - Development of Sport and Recreation Facilities		522	_	_	522	100.0%				
Other capital transfers [insert description]		_	_	-						
· · · · · · · · · · · · · · · · · · ·										
District Municipality:		_	-	-	-					
Other capital transfers [insert description]		-	-	-	-					
					-					
Other grant providers:		-	-	-	-					
Other capital transfers [insert description]		-	-	-	-					
					-					
tal capital expenditure of Approved Roll-overs		522	-	-	522	100.0%				
			1			82.2%				
TAL EXPENDITURE OF APPROVED ROLL-OVERS		1,724	157	308	1,416					

## 9. Expenditure on councillor and board members allowances and employee benefits

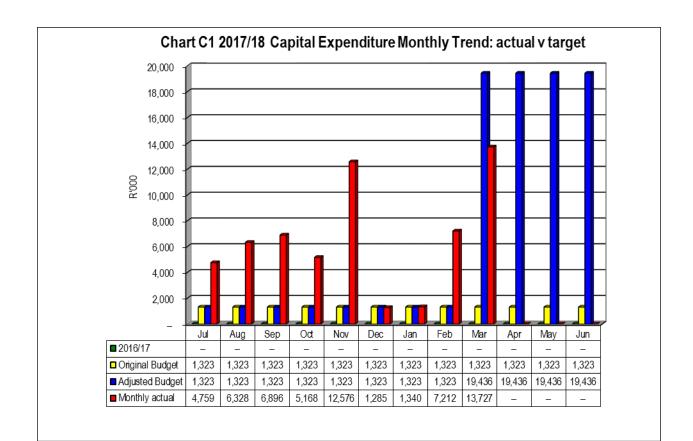
### 9.1 Supporting Table SC8

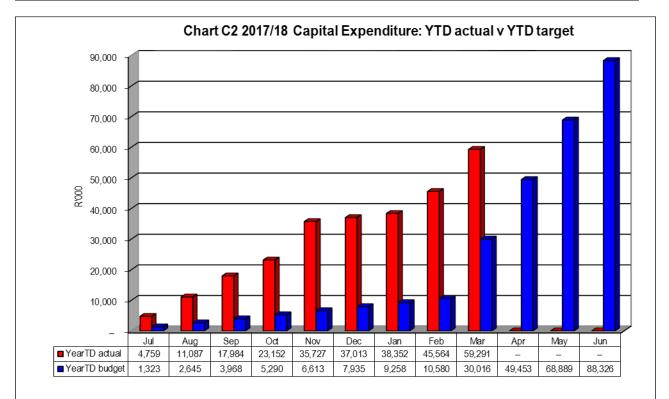
WC053 Beaufort West - Suppor	ting T	able SC8 M	onthly Budg	et Statemer	nt - councill	or and staff	benefits -	M09 Marc	h				
•	T	2016/17 Budget Year 2017/18											
Summary of Employee and Councillor remuneration	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast			
R thousands									%				
	1	A	В	С						D			
Councillors (Political Office Bearers plus Other)													
Basic Salaries and Wages		4,006	4,632	4,365	348	3,381	3,274	107	3%	4,365			
Pension and UIF Contributions		114	58	157	20	125	118	8	7%	157			
Medical Aid Contributions		50	56	_	2	2	_	2	#DIV/0!	_			
Motor Vehicle Allowance		293	276	411	48	406	308	- 98	32%	411			
Celiphone Allow ance		275	312	530	44	283	398	(115)	-29%	530			
Housing Allow ances			-	-	_		-	-	2070	-			
Other benefits and allow ances		45	51	47	4	12	35	(24)	-67%	47			
Sub Total - Councillors		4,784	5,385	5,510	466	4,209	4,133	76	2%	5,510			
		4,704	3,303	3,310	400	4,203	4,155	10	270	5,510			
Senior Managers of the Municipality	3												
Basic Salaries and Wages	1	_	4,496	4,496	442	3,392	3,372	21	1%	4,496			
Pension and UIF Contributions		_	877	374	33	273	281	(8)	-3%	374			
Medical Aid Contributions		_	39	59	6	41	44	(4)	-8%	59			
Overtime		-	_	_	_	_	_	-		_			
Performance Bonus		_	670	545	_	_	409	(409)	-100%	545			
Motor Vehicle Allow ance		_	456	370	34	267	278	(10)	-4%	370			
Celiphone Allow ance		_	-	0,0	-	_		-		-			
Housing Allow ances		_	_	_	_	-	_	-		_			
Other benefits and allow ances			467	_				_					
Payments in lieu of leave		_		_	_		_	_					
•		_	_	_	_		_	_		_			
Long service awards Post-retirement benefit obligations	2	_	-	-	_	-	-	_		_			
Sub Total - Senior Managers of Municipality	2	-	7,005	5,843	515	3,973	4,382	(409)	-9%	5,843			
		_	7,005	3,043	515	5,515	4,302	(403)	-370	3,043			
Other Municipal Staff													
Basic Salaries and Wages		_	66,600	65,497	5,061	49,156	50,078	(922)	-2%	65,497			
Pension and UIF Contributions		_	11,090	10,033	805	7,310	7,525	(215)	-3%	10,033			
Medical Aid Contributions		_	1,507	1,509	129	1,123	1,132	(210)	-1%	1,509			
Overtime			2,098	2,384	293	2,336	1,788	548	31%	2,384			
Performance Bonus		_	-	2,004	-	-	-	-	51/0	2,504			
Motor Vehicle Allowance	1		- 1,748	- 1,791	- 174	- 1,309	- 1,343	(35)	-3%	- 1,791			
Cellphone Allow ance			1,740	-	- 174	1,309	1,343	(33)	-0 /0	1,731			
			- 939	- 929	- 76	- 688	- 697	(9)	-1%	- 929			
Housing Allow ances			939 897			1,322		(9)	-1% 6%				
Other benefits and allow ances		_	897 240	1,661	135	1,322	1,246 180	102	1	1,661			
Payments in lieu of leave		_		240	64 57				56%	240			
Long service awards	_	-	455	455	57	562	341	220	65%	455			
Post-retirement benefit obligations	2	-	936	950	153	707 64 704	713 65.042	(5)	1	950			
Sub Total - Other Municipal Staff		-	86,510	85,449	6,948	64,794	65,042	(249)	0%	85,449			
Total Parent Municipality		4,784	98,900	96,803	7,929	72,976	73,558	(581)	-1%	96,803			
		4,704	1967.4%	1923.5%	1,329	12,310	13,330	(301)	- 1 /0	90,803 1923.5%			
TOTAL SALARY, ALLOWANCES & BENEFITS		4,784	98,900	96,803	7,929	72,976	73,558	(581)	-1%	96,803			
% increase	4	4,704	1967.4%	1923.5%	1,529	12,310	13,330	(301)	-1/0	90,803 1923.5%			
/0 11101 0400	·····					ļ		ļ	Į				

### 10. Capital programme performance

### **10.1 Supporting Table C12**

WC053 Beaufort West - Su	2016/17		iy Duuget o		Budget Year 2		u - 11105 11		
Month	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	% spend of Adjusted Budget
R thousands								%	
Monthly expenditure performance trend									
July	-	1,323	1,323	4,759	4,759	1,323	(3,437)	-259.9%	5%
August	_	1,323	1,323	6,328	11,087	2,645	(8,442)	-319.2%	13%
September	-	1,323	1,323	6,896	17,984	3,968	(14,016)	-353.3%	20%
October	-	1,323	1,323	5,168	23,152	5,290	(17,862)	-337.6%	26%
November	_	1,323	1,323	12,576	35,727	6,613	(29,115)	-440.3%	40%
December	_	1,323	1,323	1,285	37,013	7,935	(29,078)	-366.5%	42%
January	_	1,323	1,323	1,340	38,352	9,258	(29,095)	-314.3%	43%
February	_	1,323	1,323	7,212	45,564	10,580	(34,984)	-330.7%	52%
March	_	1,323	19,436	13,727	59,291	30,016	(29,274)	-97.5%	67%
April	-	1,323	19,436	-		49,453	-		
May	_	1,323	19,436	-		68,889	-		
June	-	1,323	19,436	-		88,326	-		
Total Capital expenditure	-	15,870	88,326	59,291					





### 10.2 Supporting Table SC13

### **10.2.1 Supporting Table SC13a**

WC053 Beaufort West - Supporting Tab	le SC	13a Monthl	Budget St	atement - ca	pital expense	diture on ne Budget Year :	w assets by	asset cla	ass - M09	March	
WC053 Beaufort West - Supporting Tab Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R mousands Capital expenditure on new assets by Asset Class/	- 1	255									
Roads Infrastructure		=	11,962 4,624 4,624	72,111 5,660 5,660	12,355	50,380 342	54,083 4,245	a,703 a,903	6.8% 91.9%	72,111 5,660	
Roads Road Structures		Ξ.	4,624	5,660	=	342 -	4,245	3,903	91.9%	5,660	
Road Fumiture Capital Spares Storm water Infrastructure		Ξ.	Ξ.	=	=	Ξ	Ξ			Ξ.	
			Ξ.	Ē	=					-	
Drainage Collection Stom water Conveyance Attenuation Electrical Infrastructure		_	3,952	6,600	Ξ.	_	4,950	4,950	100.0%	6,600	
Power Plants			3,952	_ 6,600	=	Ξ	4,950	4,950	100.0%	6,600	
HV Switching Station HV Transmission Conductors MV Substations		Ξ.	Ξ.	=	=		Ξ.	-		Ξ.	
		_	Ξ.	=	=	Ξ	Ξ.	-		Ξ.	
MV Networks LV Networks		Ξ.	Ξ.	=	=	Ξ	Ξ.	=		Ξ.	
Capital Spares Water Supply Infrastructure Dams and Weirs			1,271	38,402	12,355	23,051	28,801	5,750	20.0%	38,402	
Borsholes Reservoirs		Ξ.	E	27,891	11,978	21,316	20,918	(398)	-1.9%	27,891	
Pump Stations Water Treatment Works		=	_	Ξ.	=	Ξ	Ξ.			Ξ	
Bulk Mains Distribution		Ξ.	1,271	10,511	376	1,735	7,663	G, 140	78.0%	10,511	
Distribution Points PRV Stations		Ξ.	Ξ.	Ξ.	Ξ.	Ξ	Ξ.	-		Ξ.	
Capital Spares Sanitation Infrastructure Pump Station Reticulation		=	2,114	21,449	=	26,987	16,087	(10,900)	-67.8%	21,449	
Pump Station Reticulation Waste Water Treatment Works		=	2,114	21,449	Ξ.	26,987	16,087	(10,900)	-67.8%	21,449	
Outfall Sewers Toilet Facilities		Ξ.	E	E	E	Ξ	E			Ξ	
Capital Spares Solid Waste Infrastructure		_	_	Ξ	E		Ξ	-			
Landfill Sites Waste Transfer Stations		Ξ.		Ξ.	=	Ξ.	=	=		Ξ.	
Landfill Sites Waste Transfer Stations Waste Processing Facilities Waste Drop-off Points		=	=	Ξ.	=	Ξ	Ξ	=		Ξ	
Waste Separation Facilities Electricity Generation Facilities Capital Spares					E			-		Ξ.	
Capital Spares Rail Infrastructure Rail Lines		=	=	=	Ē	-	Ξ			Ξ	
Rail Structures Rail Furniture		-	-	E.			-			E.	
Rail Structures Rail Furniture Drainage Collection Storm water Conveyance		E E		E	Ē		E				
Attenuation MV Substations		=	Ξ.	Ξ.	Ξ.	Ξ	Ξ.	-		Ξ	
LV Networks Capital Spares		Ξ.	-	=	Ξ.	-	Ξ.	=		Ξ.	
Coastal Infrastructure Sand Pumps Piers		_		_				-		_	
Piers Revelments Promenades		Ξ.	Ξ.	=	E	Ξ	Ξ.	-		=	
		=	=	=	-		Ξ.			Ξ.	
Information and Communication Infrastructure Data Centres Core Layers			Ξ		E	Ξ.	Ξ.			Ξ.	
Distribution Layers Capital Spares		_	Ξ.	=	=	Ξ	Ξ.	-		Ξ.	
Community Assets		_	2,150	12,676	857	7,421	9,507	2,086	21.9%	12,676	
Community Facilities Halls		_	150	=	-	=	=	=		-	
Hails Centres Crèches Clinics/Care Centres		Ξ.	=	=	=	Ξ	Ξ.			Ξ.	
Eire/Ambulance Stations		_		Ξ.			Ξ.	-			
Testing Stations Museums Galleries		Ξ.	E	E	E	Ξ	E			E	
Theatres Libraries		=	=	=		Ξ	=	=		Ξ.	
Cemeteries/Crematoria Police		Ξ.	Ξ.	=		Ξ	Ξ.	-		Ξ.	
Puris Public Open Space		_	150	Ξ.	=	Ξ	Ξ.	=		Ξ.	
Nature Reserves Public Ablution Facilities		Ξ.	Ξ.	=	=	Ξ	Ξ.	=		Ē	
Markets			Ξ		=	Ξ				Ξ.	
stelle Abattoirs Ainjorts Taxi Ranks/Bus Terminals		Ξ.	E	E	E	Ξ	E			Ξ	
Sport and Recreation Eacilities		_	- 2,000	- 12,676	- 857	- 7,421	9,507	2,086	21.9%	- 12,676	
Indoor Facilities Outdoor Facilities		Ξ	2,000	12,676	857	7,421	9,507	2,086	21.9%	12,676	
Capital Spares					_			-			
Monuments Historic Buildings Works of Art		Ξ.	Ξ.	=	=	Ξ	Ξ.	=		Ξ	
Conservation Areas Other Heritage			Ξ.	E E	Ξ	Ξ	Ξ	-		E E	
Investment properties				_	_						
Revenue Generating					_			_			
Unimproved Property Non-revenue Generating		=	=	_	=	_	=	-		=	
Improved Property Unimproved Property		Ξ	=	Ξ.	=	Ξ.	Ξ.	=		Ξ.	
Other assets Operational Buildings Municipal Offices		=	80 80 80	852	=	817	639 639 60	(178) (178) 60	-27.8% -27.8% 100.0%	852	
Pay/Enquiry Points Building Plan Offices		=	80 - -	852 80 772	Ξ.		60 579	(238)	-41.0%	852 80 772	
Building Plan Offices Workshops Yards		E I	-				-	-			
Stores Laboratories		=	Ξ	E	Ē	E E	=		-	E	
Training Centres Manufacturing Plant					E	Ξ	Ξ	=		E	
Training Centres Manufacturing Plant Depots Capital Spares		Ξ.	Ξ	Ξ	Ξ	Ē	Ξ	=		E I	
Housing Staff Housing Social Housing		=	=	=	=	_	=	-		=	
Social Housing Capital Spares		Ξ.	Ξ	Ξ.	Ξ.	E I	Ξ	-		E.	
Biological or Cultivated Assets Biological or Cultivated Assets		-	-		-			=			
Intangible Assets	1			_	_	_	_	_		_	
Servitudes Licences and Rights <i>Water Rights</i>		-	-		=		=	=			
Effluent Licenses		-	-	 	Ξ.			=		Ξ	
Solid Waste Licenses Computer Software and Applications		=	=	Ξ.	=	Ē	Ξ.	-		Ξ	
Computer Software and Applications Load Settlement Software Applications Unspecified		Ξ	=	E	=	Ξ	Ξ	=		E.	
Computer Equipment			200	200		90	150	<b>60</b> 60	40.2%	200	
Furniture and Office Equipment			600	932	51	99	699	600	85.9% 85.9%	932	
Furniture and Office Equipment		_	600	932	51	99	699	600	1	932	
Machinery and Equipment Machinery and Equipment		=	79	756	9 0	29 29	567 567	538 538	94.9% 94.9%	756	
Transport Assets		-	800	800	455	455	600	145	24.1% 24.1%	800	
Transport Assets		_	800	800	455	455	600	145	24.1%	800	
Libraries Libraries					=	_	=			=	
Zoo's, Marine and Non-biological Animals Zoo's, Marine and Non-biological Animals			=		-	-	_	=		-	
Total Capital Expenditure on new assets	1	-	15,870	88,326	13,727	59,291	66,244	6,954	10.5%	88,326	
	-										

### 11. Material variances to the SDBIP

### 11.1 Over view

The third quarter review of the SDBIP is scheduled to take place April 2018. A comprehensive performance report will be submitted to Council after the reviews and assessments have been held.