

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING February 2019

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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 2019.

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 2019.

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 2019.

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 R29,168 million or 14% above year-to-date budget projections for February 2019. This is due to the annual rates billing transfers recognized operational received for the construction of the top structure of the S1 IRDP housing project.

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

Operating expenditure by type

Total expenditure were R18,580 million or 9%, above the year-to-date budget projections for February 2019. It should be noted that the Eskom bulk electricity account for February is only due in April 2019. The main reason why total expenditure is above the year to date target is due to other expenditure. Included is a total payment of R58,054 million towards the completion of the S1 IRDP Housing Project, top-structures received from the Department Human Settlements.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R11,050 million or 46% of a total budget of R24,187 million.

Refer to Table C5 and Supporting Table SC12 for more detail on capital expenditure.

Cash flows

The municipality started the year with a cash & cash equivalents balance of R4,854 million. The net decrease in cash held were R5,278 million during February 2019 resulting in a closing balance of R19,255 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for February 2019.

3.4 Remedial or corrective steps

No remedial or corrective steps are required at this stage.

4. In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1 s71 Monthly Budget Statement Summary

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - M08 February									
Description	2017/18	Budget Year 2018/19							
	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	33,876	37,156	-	87	36,886	24,771	12,115	49%	37,156
Service charges	107,422	122,165	-	13,474	77,920	81,443	(3,523)	-4%	122,165
Investment revenue	761	1,260	-	320	326	840	(514)	-61%	1,260
Transfers and subsidies	76,284	102,893	-	1,127	108,022	68,595	39,426	57%	102,893
Other own revenue	54,569	40,499	-	1,024	8,663	26,999	(18,336)	-68%	40,499
Total Revenue (excluding capital transfers and contributions)	272,911	303,973	-	16,033	231,816	202,648	29,168	14%	303,973
Employee costs	94,429	103,811	-	8,424	69,601	69,207	393	1%	103,811
Remuneration of Councillors	6,068	6,225	-	417	4,027	4,150	(123)	-3%	6,225
Depreciation & asset impairment	24,463	19,222	-	1,602	12,814	12,814	(0)	-0%	19,222
Finance charges	6,266	2,308	-	259	1,865	1,539	326	21%	2,308
Materials and bulk purchases	62,597	90,220	-	5,891	45,137	60,146	(15,009)	-25%	90,220
Transfers and subsidies	223	650	-	-	395	433	(39)	-9%	650
Other expenditure	101,152	97,408	-	6,141	97,970	64,939	33,032	51%	97,408
Total Expenditure	295,199	319,844	-	22,734	231,809	213,229	18,580	9%	319,844
Surplus/(Deficit)	(22,287)	(15,871)	-	(6,702)	7	(10,581)	10,588	-100%	(15,871)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	77,717	23,087	-	401	10,447	15,391	(4,944)	-32%	23,087
Contributions & Contributed assets	155	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	55,585	7,216	-	(6,301)	10,455	4,811	5,644	117%	7,216
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	55,585	7,216	-	(6,301)	10,455	4,811	5,644	117%	7,216
Capital expenditure & funds sources									
Capital expenditure	79,631	24,187	-	409	11,050	16,125	(5,075)	-31%	24,187
Capital transfers recognised	72,067	23,087	-	401	10,447	15,391	(4,944)	-32%	23,087
Public contributions & donations	155	-	-	-	-	-	-	-	-
Borrowing	549	-	-	-	-	-	-	-	-
Internally generated funds	6,860	1,100	-	8	602	733	(131)	-18%	1,100
Total sources of capital funds	79,631	24,187	-	409	11,050	16,125	(5,075)	-31%	24,187
Financial position									
Total current assets	74,844	51,766	-	-	71,320	-	-	-	51,766
Total non current assets	529,958	551,085	-	-	560,828	-	-	-	551,085
Total current liabilities	85,878	44,988	-	-	57,704	-	-	-	44,988
Total non current liabilities	60,199	65,186	-	-	64,899	-	-	-	65,186
Community wealth/Equity	458,725	492,677	-	-	509,546	-	-	-	492,677
Cash flows									
Net cash from (used) operating	81,481	30,799	-	(4,870)	26,444	20,533	(5,911)	-29%	30,799
Net cash from (used) investing	(79,303)	(24,187)	-	(409)	(11,050)	(16,125)	(5,075)	31%	(24,187)
Net cash from (used) financing	(3,962)	(4,226)	-	-	(993)	(2,817)	(1,824)	65%	(4,226)
Cash/cash equivalents at the month/year end	4,854	7,585	-	-	19,255	6,790	(12,465)	-184%	7,240
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	12,018	6,087	4,703	78,708	-	-	-	-	101,517
Creditors Age Analysis									
Total Creditors	12,086	161	284	4	0	27	25	-	12,587

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	2017/18		Budget Year 2018/19						
		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		73,669	85,861	-	677	83,644	57,241	26,403	46%	85,861
Executive and council		36,031	39,989	-	431	43,857	26,659	17,198	65%	39,989
Finance and administration		37,138	45,872	-	246	39,787	30,581	9,206	30%	45,872
Internal audit		500	-	-	-	-	-	-	-	-
Community and public safety		14,748	42,289	-	496	62,444	28,193	34,251	121%	42,289
Community and social services		6,059	6,631	-	466	4,128	4,420	(292)	-7%	6,631
Sport and recreation		5,801	3,034	-	23	201	2,023	(1,821)	-90%	3,034
Public safety		676	1	-	0	2	1	1	110%	1
Housing		2,212	32,623	-	7	58,112	21,748	36,364	167%	32,623
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		57,026	39,688	-	871	8,292	26,459	(18,167)	-69%	39,688
Planning and development		404	796	-	56	427	531	(103)	-19%	796
Road transport		56,621	38,892	-	815	7,865	25,928	(18,063)	-70%	38,892
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		205,341	159,222	-	14,390	87,884	106,148	(18,264)	-17%	159,222
Energy sources		85,246	98,349	-	9,080	53,988	65,566	(11,577)	-18%	98,349
Water management		70,324	30,146	-	3,362	15,913	20,098	(4,185)	-21%	30,146
Waste water management		40,019	20,791	-	1,265	12,019	13,861	(1,842)	-13%	20,791
Waste management		9,751	9,936	-	684	5,964	6,624	(660)	-10%	9,936
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	350,784	327,060	-	16,433	242,264	218,040	24,224	11%	327,060
Expenditure - Functional										
Governance and administration		80,865	67,854	-	5,689	43,058	45,236	(2,179)	-5%	67,854
Executive and council		19,132	16,735	-	1,202	10,576	11,157	(581)	-5%	16,735
Finance and administration		60,510	49,693	-	4,446	31,666	33,129	(1,463)	-4%	49,693
Internal audit		1,223	1,427	-	42	816	951	(135)	-14%	1,427
Community and public safety		22,064	56,384	-	1,932	73,936	37,589	36,346	97%	56,384
Community and social services		7,402	9,430	-	754	6,055	6,286	(232)	-4%	9,430
Sport and recreation		7,457	8,778	-	728	5,831	5,852	(21)	0%	8,778
Public safety		3,696	4,053	-	298	2,529	2,702	(173)	-6%	4,053
Housing		3,509	34,123	-	152	59,520	22,749	36,772	162%	34,123
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		69,102	51,943	-	3,661	28,131	34,629	(6,497)	-19%	51,943
Planning and development		5,086	6,693	-	486	3,893	4,462	(569)	-13%	6,693
Road transport		64,016	45,251	-	3,175	24,239	30,167	(5,928)	-20%	45,251
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		122,759	143,662	-	11,451	86,684	95,775	(9,090)	-9%	143,662
Energy sources		74,565	82,687	-	5,782	44,858	55,125	(10,266)	-19%	82,687
Water management		23,968	26,934	-	2,715	18,740	17,956	784	4%	26,934
Waste water management		9,834	16,444	-	1,476	11,508	10,963	545	5%	16,444
Waste management		14,392	17,597	-	1,479	11,578	11,731	(154)	-1%	17,597
Other		410	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	295,199	319,844	-	22,734	231,809	213,229	18,580	9%	319,844
Surplus/ (Deficit) for the year		55,585	7,216	-	(6,301)	10,455	4,811	5,644	117%	7,216

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

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

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M08 February										
Vote Description	Ref	2017/18	Budget Year 2018/19							
		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		966	-	-	-	89	-	89	#DIV/0!	-
Vote 2 - Director: Corporate Service		41,156	46,037	-	837	47,564	30,692	16,872	55.0%	46,037
Vote 3 - Director: Financial Services		36,500	41,720	-	173	39,044	27,813	11,231	40.4%	41,720
Vote 4 - Director: Engineering Services		128,319	65,890	-	5,145	33,440	43,927	(10,487)	-23.9%	65,890
Vote 5 - Director: Community Services		58,597	75,064	-	1,199	68,138	50,043	18,095	36.2%	75,064
Vote 6 - Director: Electrical Services		85,246	98,349	-	9,080	53,988	65,566	(11,577)	-17.7%	98,349
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	350,784	327,060	-	16,433	242,264	218,040	24,224	11.1%	327,060
Expenditure by Vote	1									
Vote 1 - Municipal Manager		5,366	4,754	-	370	3,481	3,169	312	9.8%	4,754
Vote 2 - Director: Corporate Service		41,644	34,966	-	2,544	20,350	23,311	(2,961)	-12.7%	34,966
Vote 3 - Director: Financial Services		31,718	25,954	-	2,504	17,468	17,303	165	1.0%	25,954
Vote 4 - Director: Engineering Services		76,068	89,265	-	7,901	60,568	59,510	1,058	1.8%	89,265
Vote 5 - Director: Community Services		65,837	82,217	-	3,633	85,084	54,811	30,272	55.2%	82,217
Vote 6 - Director: Electrical Services		74,565	82,687	-	5,782	44,858	55,125	(10,266)	-18.6%	82,687
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	295,199	319,844	-	22,734	231,809	213,229	18,580	8.7%	319,844
Surplus/ (Deficit) for the year	2	55,585	7,216	-	(6,301)	10,455	4,811	5,644	117.3%	7,216

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	2017/18	Budget Year 2018/19							
		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		33,876	37,156	-	87	36,886	24,771	12,115	49%	37,156
Service charges - electricity revenue		67,071	78,474	-	8,877	48,005	52,316	(4,311)	-8%	78,474
Service charges - water revenue		18,788	20,008	-	2,812	13,155	13,339	(184)	-1%	20,008
Service charges - sanitation revenue		14,151	15,517	-	1,156	11,226	10,344	882	9%	15,517
Service charges - refuse revenue		7,413	8,166	-	630	5,534	5,444	91	2%	8,166
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		1,135	1,376	-	110	728	917	(189)	-21%	1,376
Interest earned - external investments		761	1,260	-	320	326	840	(514)	-61%	1,260
Interest earned - outstanding debtors		3,648	2,940	-	246	1,822	1,960	(138)	-7%	2,940
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		44,642	30,429	-	426	2,878	20,286	(17,408)	-86%	30,429
Licences and permits		330	629	-	4	344	419	(75)	-18%	629
Agency services		741	750	-	59	521	500	21	4%	750
Transfers and subsidies		76,284	102,893	-	1,127	108,022	68,595	39,426	57%	102,893
Other revenue		4,073	4,375	-	179	2,369	2,917	(547)	-19%	4,375
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		272,911	303,973	-	16,033	231,816	202,648	29,168	14%	303,973
Expenditure By Type										
Employee related costs		94,429	103,811	-	8,424	69,601	69,207	393	1%	103,811
Remuneration of councillors		6,068	6,225	-	417	4,027	4,150	(123)	-3%	6,225
Debt impairment		37,656	22,832	-	1,371	10,971	15,221	(4,250)	-28%	22,832
Depreciation & asset impairment		24,463	19,222	-	1,602	12,814	12,814	(0)	0%	19,222
Finance charges		6,266	2,308	-	259	1,865	1,539	326	21%	2,308
Bulk purchases		59,023	70,500	-	4,677	34,722	47,000	(12,278)	-26%	70,500
Other materials		3,574	19,720	-	1,214	10,415	13,146	(2,731)	-21%	19,720
Contracted services		38,897	8,639	-	1,140	3,844	5,760	(1,915)	-33%	8,639
Transfers and subsidies		223	650	-	-	395	433	(39)	-9%	650
Other expenditure		22,769	65,936	-	3,629	83,155	43,958	39,197	89%	65,936
Loss on disposal of PPE		1,831	-	-	-	-	-	-	-	-
Total Expenditure		295,199	319,844	-	22,734	231,809	213,229	18,580	9%	319,844
Surplus/(Deficit)										
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		77,717	23,087	-	401	10,447	15,391	(4,944)	(0)	23,087
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)		155	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		55,585	7,216	-	(6,301)	10,455	4,811			7,216
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		55,585	7,216	-	(6,301)	10,455	4,811			7,216
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		55,585	7,216	-	(6,301)	10,455	4,811			7,216
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		55,585	7,216	-	(6,301)	10,455	4,811			7,216

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	2017/18	Budget Year 2018/19							
		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		14	50	-	-	18	33	(15)	-46%	50
Vote 2 - Director: Corporate Service		450	250	-	15	314	167	147	88%	250
Vote 3 - Director: Financial Services		51	200	-	(13)	121	133	(13)	-9%	200
Vote 4 - Director: Engineering Services		72,157	9,427	-	363	5,552	6,285	(733)	-12%	9,427
Vote 5 - Director: Community Services		1,148	200	-	-	-	133	(133)	-100%	200
Vote 6 - Director: Electrical Services		5,811	14,060	-	44	5,045	9,373	(4,328)	-46%	14,060
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	79,631	24,187	-	409	11,050	16,125	(5,075)	-31%	24,187
Total Capital Expenditure		79,631	24,187	-	409	11,050	16,125	(5,075)	-31%	24,187
Capital Expenditure - Functional Classification										
Governance and administration		1,181	500	-	2	452	333	119	36%	500
Executive and council		100	50	-	-	18	33	(15)	-46%	50
Finance and administration		1,081	450	-	2	435	300	135	45%	450
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		11,495	3,009	-	16	214	2,006	(1,792)	-89%	3,009
Community and social services		181	200	-	-	-	133	(133)	-100%	200
Sport and recreation		10,360	2,809	-	16	214	1,873	(1,659)	-89%	2,809
Public safety		955	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		384	6,301	-	347	3,377	4,201	(824)	-20%	6,301
Planning and development		36	200	-	-	38	133	(95)	-72%	200
Road transport		349	6,101	-	347	3,339	4,067	(728)	-18%	6,101
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		66,570	14,377	-	44	7,006	9,585	(2,579)	-27%	14,377
Energy sources		5,811	14,060	-	44	5,045	9,373	(4,328)	-46%	14,060
Water management		29,655	-	-	-	1,961	-	1,961	#DIV/0!	-
Waste water management		30,912	317	-	-	-	211	(211)	-100%	317
Waste management		193	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	79,631	24,187	-	409	11,050	16,125	(5,075)	-31%	24,187
Funded by:										
National Government		37,845	23,087	-	401	10,447	15,391	(4,944)	-32%	23,087
Provincial Government		34,222	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		72,067	23,087	-	401	10,447	15,391	(4,944)	-32%	23,087
Public contributions & donations	5	155	-	-	-	-	-	-	-	-
Borrowing	6	549	-	-	-	-	-	-	-	-
Internally generated funds		6,860	1,100	-	8	602	733	(131)	-18%	1,100
Total Capital Funding		79,631	24,187	-	409	11,050	16,125	(5,075)	-31%	24,187

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M08 February						
Description	Ref	2017/18	Budget Year 2018/19			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		363	2,162	–	6	2,162
Call investment deposits		12,283	5,423	–	5,808	5,423
Consumer debtors		16,362	20,067	–	22,860	20,067
Other debtors		41,479	20,161	–	39,051	20,161
Current portion of long-term receivables		785	–	–	–	–
Inventory		3,571	3,952	–	3,595	3,952
Total current assets		74,844	51,766	–	71,320	51,766
Non current assets						
Long-term receivables		2,695	1,859	–	3,480	1,859
Investments		–	–	–	–	–
Investment property		7,247	7,552	–	7,247	7,552
Investments in Associate		–	–	–	–	–
Property, plant and equipment		514,339	535,883	–	544,424	535,883
Agricultural		–	–	–	–	–
Biological		–	–	–	–	–
Intangible		400	395	–	400	395
Other non-current assets		5,277	5,396	–	5,277	5,396
Total non current assets		529,958	551,085	–	560,828	551,085
TOTAL ASSETS		604,802	602,850	–	632,148	602,850
LIABILITIES						
Current liabilities						
Bank overdraft		7,792	–	–	5,750	–
Borrowing		4,194	3,206	–	4,113	3,206
Consumer deposits		1,537	1,456	–	1,707	1,456
Trade and other payables		56,915	31,522	–	36,587	31,522
Provisions		15,439	8,804	–	9,548	8,804
Total current liabilities		85,878	44,988	–	57,704	44,988
Non current liabilities						
Borrowing		9,017	9,591	–	8,106	9,591
Provisions		51,183	55,595	–	56,793	55,595
Total non current liabilities		60,199	65,186	–	64,899	65,186
TOTAL LIABILITIES		146,077	110,173	–	122,602	110,173
NET ASSETS	2	458,725	492,677	–	509,546	492,677
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		454,236	487,254	–	501,687	487,254
Reserves		4,489	5,423	–	7,859	5,423
TOTAL COMMUNITY WEALTH/EQUITY	2	458,725	492,677	–	509,546	492,677

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M08 February										
Description	Ref	2017/18	Budget Year 2018/19							
		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		138,392	32,629	-	1,642	23,839	21,753	2,086	10%	32,629
Service charges		-	113,783	-	7,344	67,837	75,855	(8,019)	-11%	113,783
Other revenue		-	30,746	-	485	4,626	20,497	(15,871)	-77%	30,746
Government - operating		143,648	102,893	-	4,853	113,463	68,595	44,867	65%	102,893
Government - capital		-	23,087	-	-	22,566	15,391	7,174	47%	23,087
Interest		4,408	4,200	-	566	2,148	2,800	(652)	-23%	4,200
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(201,518)	(274,531)	-	(19,502)	(205,775)	(183,021)	22,754	-12%	(274,531)
Finance charges		(3,449)	(1,358)	-	(259)	(1,865)	(905)	960	-106%	(1,358)
Transfers and Grants		-	(650)	-	-	(395)	(433)	(39)	9%	(650)
NET CASH FROM/(USED) OPERATING ACTIVITIES		81,481	30,799	-	(4,870)	26,444	20,533	(5,911)	-29%	30,799
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		(377)	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(78,926)	(24,187)	-	(409)	(11,050)	(16,125)	(5,075)	31%	(24,187)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(79,303)	(24,187)	-	(409)	(11,050)	(16,125)	(5,075)	31%	(24,187)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	103	-	-	(2)	69	(70)	-102%	103
Payments										
Repayment of borrowing		(3,962)	(4,329)	-	-	(992)	(2,886)	(1,894)	66%	(4,329)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(3,962)	(4,226)	-	-	(993)	(2,817)	(1,824)	65%	(4,226)
NET INCREASE/ (DECREASE) IN CASH HELD		(1,783)	2,386	-	(5,278)	14,401	1,591			2,386
Cash/cash equivalents at beginning:		6,637	5,199	-		4,854	5,199			4,854
Cash/cash equivalents at month/year end:		4,854	7,585	-		19,255	6,790			7,240

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 2018/19									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	3,008	1,293	584	5,444	-	-	-	-	10,329	5,444	-	89
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,544	1,211	427	3,047	-	-	-	-	8,228	3,047	-	33
Receivables from Non-exchange Transactions - Property Rates	1400	2,123	896	491	9,798	-	-	-	-	13,307	9,798	-	226
Receivables from Exchange Transactions - Waste Water Management	1500	1,413	751	547	12,369	-	-	-	-	15,080	12,369	-	577
Receivables from Exchange Transactions - Waste Management	1600	760	462	356	7,520	-	-	-	-	9,098	7,520	-	446
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	3	2	47	-	-	-	-	56	47	-	1
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	1,166	1,472	2,296	40,484	-	-	-	-	45,418	40,484	-	-
Total By Income Source	2000	12,018	6,087	4,703	78,708	-	-	-	-	101,517	78,708	-	1,371
2017/18 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	936	636	416	4,238	-	-	-	-	6,225	4,238	-	-
Commercial	2300	2,992	1,351	956	6,847	-	-	-	-	12,146	6,847	-	-
Households	2400	7,606	3,760	4	64,158	-	-	-	-	75,528	64,158	-	1,371
Other	2500	483	340	3,327	3,466	-	-	-	-	7,617	3,466	-	-
Total By Customer Group	2600	12,018	6,087	4,703	78,708	-	-	-	-	101,517	78,708	-	1,371

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 2018/19									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	4,290	-	-	-	-	-	-	-	-	4,290
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	1,259	-	-	-	-	-	-	-	-	1,259
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1,360	-	-	-	-	-	-	-	-	1,360
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	896	161	284	4	0	27	25	-	-	1,398
Auditor General	0800	2,929	-	-	-	-	-	-	-	-	2,929
Other	0900	1,351	-	-	-	-	-	-	-	-	1,351
Total By Customer Type	1000	12,086	161	284	4	0	27	25	-	-	12,587

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	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning	Change in market value	Market value at end of the
R thousands		Yrs/Months							
Municipality									
INVESTEC							532	-	532
STANDARD							250	-	250
ABSA							2,521	-	2,521
NEDBANK							4,074	1,569	2,505
Municipality sub-total					-		7,377	1,569	5,808
Entities									
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		7,377	1,569	5,808

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	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	60,329	-	-	45,435	40,219	5,216	13.0%	60,329
Local Government Equitable Share		-	56,655	-	-	42,491	37,770	4,721	12.5%	56,655
Municipal Infrastructure Grant (MIG)		-	689	-	-	344	459	(115)	-25.0%	689
Finance Management		-	1,700	-	-	1,700	1,133	567	50.0%	1,700
EPWP Incentive		-	1,285	-	-	900	857	43	5.1%	1,285
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	42,564	-	4,853	68,028	28,376	39,652	139.7%	42,564
Western Cape Financial Management Support Grant		-	330	-	2,170	2,500	220	2,280	1036.4%	330
Western Cape Financial Management Capacity Building Grant		-	360	-	-	-	240	(240)	-100.0%	360
Human Settlement Development Grant		-	35,160	-	-	58,054	23,440	34,614	147.7%	35,160
Main Road Subsidy	4	-	850	-	-	841	567	274	48.3%	850
Library Services : Municipal Replacement Grant		-	5,550	-	1,850	5,550	3,700	1,850	50.0%	5,550
Community Development Workers (CDW): Operational Support Grant		-	204	-	-	-	136	(136)	-100.0%	204
Thusong Services Centres Grant: Operational Support Grant		-	110	-	-	-	73	(73)	-100.0%	110
Municipal Service Delivery and Capacity Building Grant		-	-	-	-	250	-	250	#DIV/0!	-
Municipal Drought Relief Grant		-	-	-	833	833	-	833	#DIV/0!	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	-	102,893	-	4,853	113,463	68,595	44,867	65.4%	102,893
Capital Transfers and Grants										
National Government:		-	23,087	-	-	22,566	15,391	7,174	46.6%	23,087
Municipal Infrastructure Grant (MIG)		-	13,087	-	-	10,311	8,725	1,586	18.2%	13,087
Integrated National Electrification Grant		-	10,000	-	-	10,000	6,667	3,333	50.0%	10,000
Department Rural Development and Land Reform		-	-	-	-	2,255	-	2,255	#DIV/0!	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Human Settlement Development Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	23,087	-	-	22,566	15,391	7,174	46.6%	23,087
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	125,980	-	4,853	136,028	83,987	52,042	62.0%	125,980

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	2017/18	Budget Year 2018/19							
		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:		-	60,329	-	206	44,473	40,219	4,254	10.6%	60,329
Local Government Equitable Share		-	56,655	-	-	42,491	37,770	4,721	12.5%	56,655
Municipal Infrastructure Grant (MIG)		-	689	-	51	371	459	(88)	-19.3%	689
Finance Management		-	1,700	-	52	845	1,133	(289)	-25.5%	1,700
EPWP Incentive		-	1,285	-	103	767	857	(90)	-10.5%	1,285
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	42,564	-	1,056	63,787	28,376	35,411	124.8%	42,564
Western Cape Financial Management Support Grant		-	330	-	-	330	220	110	50.0%	330
Western Cape Financial Management Capacity Building Grant		-	360	-	-	-	240	(240)	-100.0%	360
Human Settlement Development Grant		-	35,160	-	-	58,054	23,440	34,614	147.7%	35,160
Main Road Subsidy		-	850	-	-	841	567	274	48.3%	850
Library Services : Municipal Replacement Grant		-	5,550	-	396	3,542	3,700	(158)	-4.3%	5,550
Community Development Workers (CDW): Operational Support Grant		-	204	-	6	124	136	(12)	-8.5%	204
Thusong Services Centres Grant: Operational Support Grant		-	110	-	-	-	73	(73)	-100.0%	110
Municipal Service Delivery and Capacity Building Grant		-	-	-	26	26	-	26	#DIV/0!	-
Municipal Drought Relief Grant		-	-	-	628	869	-	869	#DIV/0!	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	102,893	-	1,261	108,260	68,595	39,664	57.8%	102,893
Capital expenditure of Transfers and Grants										
National Government:		-	23,087	-	411	11,738	15,391	(3,654)	-23.7%	23,087
Municipal Infrastructure Grant (MIG)		-	13,087	-	367	7,452	8,725	(1,273)	-14.6%	13,087
Integrated National Electrification Grant		-	10,000	-	44	2,031	6,667	(4,636)	-69.5%	10,000
Department Rural Development and Land Reform		-	-	-	-	2,255	-	2,255	#DIV/0!	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	23,087	-	411	11,738	15,391	(3,654)	-23.7%	23,087
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	125,980	-	1,672	119,997	83,987	36,011	42.9%	125,980

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	2017/18	Budget Year 2018/19							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
	1	A	B	C					D	
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4,866	5,040	-	358	2,942	3,360	(418)	-12%	5,040
Pension and UIF Contributions		209	168	-	30	233	112	121	108%	168
Medical Aid Contributions		10	-	-	(75)	24	-	24	#DIV/0!	-
Motor Vehicle Allowance		555	440	-	57	442	293	149	51%	440
Cellphone Allowance		405	530	-	44	354	354	-	-	530
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		23	47	-	4	31	31	-	-	47
Sub Total - Councillors		6,068	6,225	-	417	4,027	4,150	(123)	-3%	6,225
Senior Managers of the Municipality										
Basic Salaries and Wages	3	4,472	6,141	-	297	2,588	4,094	(1,507)	-37%	6,141
Pension and UIF Contributions		381	314	-	47	330	209	120	58%	314
Medical Aid Contributions		52	32	-	3	20	21	(1)	-5%	32
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	820	-	-	158	547	(389)	-71%	820
Motor Vehicle Allowance		370	348	-	29	232	232	-	-	348
Cellphone Allowance		37	66	-	4	32	44	(12)	-27%	66
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		17	-	-	-	62	-	62	#DIV/0!	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		5,328	7,721	-	380	3,422	5,148	(1,726)	-34%	7,721
Other Municipal Staff										
Basic Salaries and Wages		68,499	73,087	-	5,830	49,730	48,724	1,006	2%	73,087
Pension and UIF Contributions		9,806	12,466	-	932	7,368	8,311	(942)	-11%	12,466
Medical Aid Contributions		1,493	1,502	-	142	1,072	1,001	71	7%	1,502
Overtime		3,283	1,912	-	464	3,058	1,275	1,783	140%	1,912
Performance Bonus		18	820	-	-	-	547	(547)	-100%	820
Motor Vehicle Allowance		1,762	2,172	-	180	1,544	1,448	96	7%	2,172
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		915	899	-	75	627	599	28	5%	899
Other benefits and allowances		1,766	1,667	-	180	1,394	1,111	283	25%	1,667
Payments in lieu of leave		311	360	-	4	212	240	(28)	-12%	360
Long service awards		356	189	-	63	351	126	225	179%	189
Post-retirement benefit obligations	2	893	1,016	-	176	823	677	146	22%	1,016
Sub Total - Other Municipal Staff		89,102	96,090	-	8,045	66,179	64,060	2,119	3%	96,090
TOTAL SALARY, ALLOWANCES & BENEFITS		100,498	110,036	-	8,842	73,627	73,357	270	0%	110,036
TOTAL MANAGERS AND STAFF		94,429	103,811	-	8,424	69,601	69,207	393	1%	103,811

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M08 February									
Month	2017/18	Budget Year 2018/19							
	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	4,759	2,016	-	140	140	2,016	1,876	93.1%	1%
August	6,328	2,016	-	1,580	1,720	4,031	2,311	57.3%	7%
September	6,896	2,016	-	2,241	3,961	6,047	2,086	34.5%	16%
October	5,168	2,016	-	734	4,694	8,062	3,368	41.8%	19%
November	12,576	2,016	-	1,231	5,925	10,078	4,153	41.2%	24%
December	1,285	2,016	-	3,505	9,431	12,094	2,663	22.0%	39%
January	1,340	2,016	-	1,210	10,641	14,109	3,468	24.6%	44%
February	7,212	2,016	-	409	11,050	16,125	5,075	31.5%	46%
March	13,727	2,016	-	-	-	18,140	-		
April	7,994	2,016	-	-	-	20,156	-		
May	4,523	2,016	-	-	-	22,172	-		
June	7,824	2,016	-	-	-	24,187	-		
Total Capital expenditure	79,631	24,187	-	11,050					

Chart C1 2018/19 Capital Expenditure Monthly Trend: actual v target

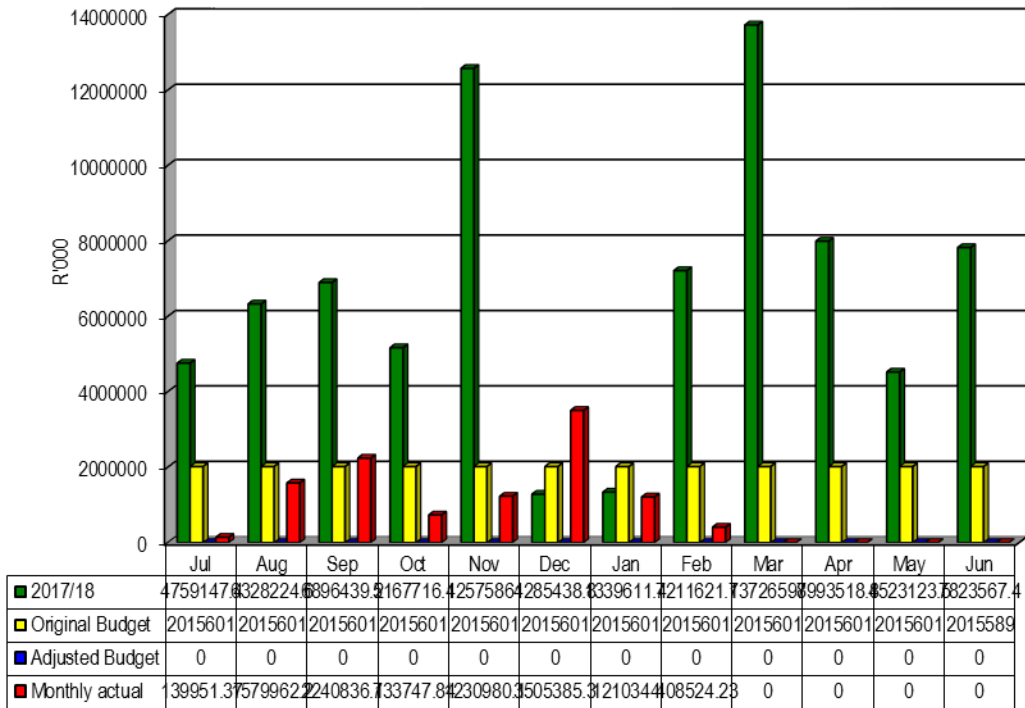
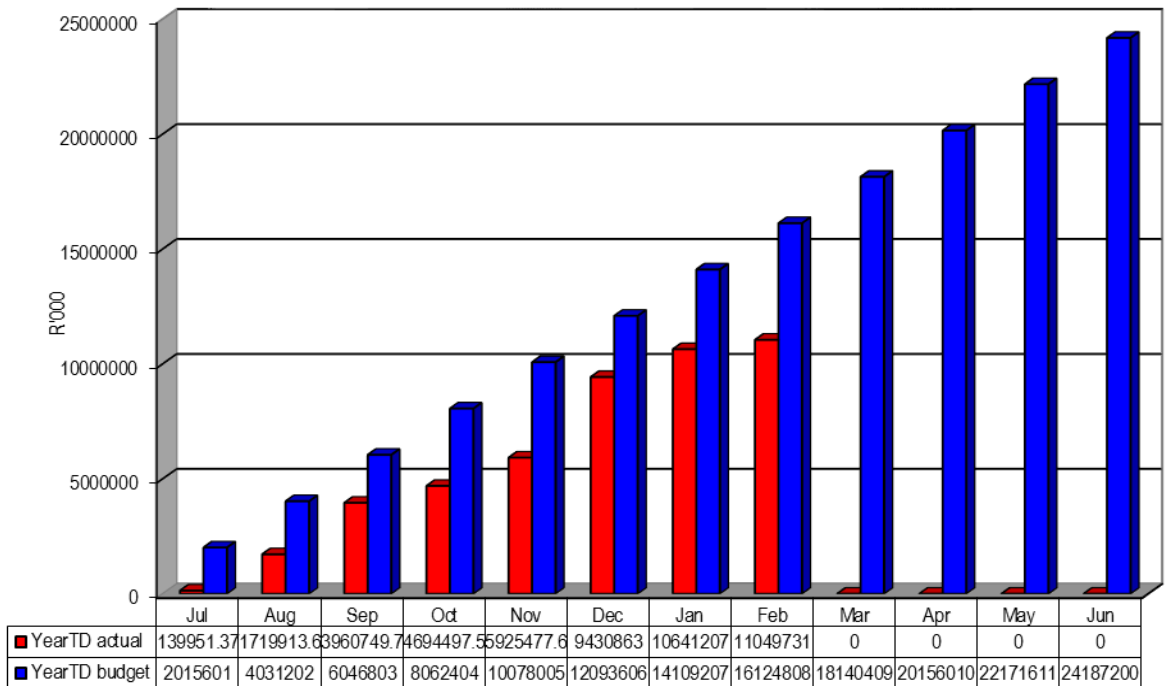


Chart C2 2018/19 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

WCO53 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M08 February											
R thousands	Description	Ref	2017/18 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2018/19 Year to Date actual	2018/19 Year to Date budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class											
	Infrastructure		14,177			36	7,900	9,451	2,451	25.9%	14,177
	Roads Infrastructure										
	Roads										
	Road Furniture										
	Capital Spares										
	Sewer waste Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure		13,860			36	5,039	5,240	4,201	45.5%	13,860
	Power Poles										
	HV Substations		717			39	478	439	439	91.8%	717
	HV Switching Stations										
	HV Transmission Conductors										
	MV Substations		2,800				138	1,887	1,729	92.6%	2,800
	MV Switching Stations		2,500				556	1,667	1,110	66.6%	2,500
	LV Networks		7,844			36	4,306	5,229	923	17.6%	7,844
	Capital Spares										
	Water Supply Infrastructure						1,961		(1,961)	#DIV/0!	
	Dams and Weirs										
	Boreholes										
	Reservoirs						1,961		(1,961)	#DIV/0!	
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PEV Stations										
	Capital Spares										
	Sanitation Infrastructure		317					211	211	100.0%	317
	Pump Station		317					211	211	100.0%	317
	Reticulation										
	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										
	Revetments										
	Protections										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets										
	Community Facilities										
	HALE										
	Centres										
	Cafes										
	Clubs/Care Centres										
	Escalator Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Public										
	Public Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Automats										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	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										
	Operational Buildings										
	Municipal Offices										
	Pay/Enquiry Points										
	Building Gen Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Dumps										
	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										
	Local Settlement Software Applications										
	Unspecified										
	Computer Equipment		200			15	248	133	(114)	-95.7%	200
	Computer Equipment		200			15	248	133	(114)	-95.7%	200
	Furniture and Office Equipment		300			(13)	147	260	53	26.3%	300
	Furniture and Office Equipment		300			(13)	147	260	53	26.3%	300
	Machinery and Equipment		600			6	44	400	356	89.1%	600
	Machinery and Equipment		600			6	44	400	356	89.1%	600
	Transport Assets										
	Transport Assets										
	Land										
	Land										
	Zoo's, Marine and Non-biological Animals										
	Zoo's, Marine and Non-biological Animals										
	Total Capital Expenditure on new assets	1	15,277			46	7,497	10,185	2,688	26.4%	15,277

11. Material variances to the SDBIP

11.1 Over view

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