BEAUFORT WEST MUNICIPALITY

Monthly Budget Statement

FOR THE MONTH ENDING

June 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

A comprehensive performance report will be submitted to Council as part of the section 52 report for the 4th 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 adjustments budget was passed by Council at the end of June 2019. The information contained in this report is provisional and will change as year-end adjustments and journals are being processed.

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 June 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 16% below the year-to-date budget projections for June 2019. This is due to traffic fines in terms of iGRAP1 treatment and service charges electricity.

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

Operating expenditure by type

Total expenditure was 11%, below the year-to-date budget projections for June 2019. It should be noted that the Eskom bulk electricity account for June is only due on the 31 July 2019. The main reason why total expenditure is above the year to date target is due to other expenditure and debt impairment.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R27,477 million or 80% of a total budget of R34,101 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 R12,163 million during June 2019 resulting in a closing balance of R3,907 million.

Refer to Table SC9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for June 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 - M12 June

Description	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	33,876	37,156	37,243	77	37,225	37,243	(18)	-0%	37,243
Service charges	107,422	122,165	115,419	183	111,599	115,419	(3,820)	-3%	115,419
Investment revenue	761	1,260	415	(0)	443	415	28	7%	415
Transfers and subsidies	76,284	102,893	158,917	6,622	146,333	158,917	(12,583)	-8%	158,917
Other own revenue	54,724	40,499	61,676	2,098	16,895	61,676	(44,781)	-73%	61,676
Total Revenue (excluding capital transfers and contributions)	**273,067**	**303,973**	**373,669**	**8,978**	**312,496**	**373,669**	**(61,174)**	**-16%**	**373,669**
Employee costs	94,429	103,811	107,480	8,125	102,464	107,480	(5,015)	-5%	107,480
Remuneration of Councillors	6,068	6,225	6,067	494	6,008	6,067	(59)	-1%	6,067
Depreciation & asset impairment	24,463	19,222	19,222	1,602	19,222	19,222	–		19,222
Finance charges	6,266	2,308	1,719	356	2,840	1,719	1,121	65%	1,719
Materials and bulk purchases	62,360	90,220	76,434	5,568	71,973	76,434	(4,461)	-6%	76,434
Transfers and subsidies	223	650	610	–	582	610	(28)	-5%	610
Other expenditure	101,388	97,408	176,623	11,000	140,594	176,623	(36,028)	-20%	176,623
Total Expenditure	**295,199**	**319,844**	**388,154**	**27,145**	**343,682**	**388,154**	**(44,471)**	**-11%**	**388,154**
Surplus/(Deficit)	**(22,132)**	**(15,871)**	**(14,484)**	**(18,166)**	**(31,187)**	**(14,484)**	**(16,702)**	**115%**	**(14,484)**
Transfers and subsidies - capital (monetary allocations)	77,717	23,087	32,964	6,601	26,703	32,964	(6,261)	-19%	32,964
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**55,585**	**7,216**	**18,479**	**(11,566)**	**(4,483)**	**18,479**	**(22,963)**	**-124%**	**18,479**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**55,585**	**7,216**	**18,479**	**(11,566)**	**(4,483)**	**18,479**	**(22,963)**	**-124%**	**18,479**
Capital expenditure & funds sources									
Capital expenditure	**79,631**	**24,187**	**34,101**	**6,629**	**27,477**	**34,101**	**(6,625)**	**-19%**	**34,101**
Capital transfers recognised	72,222	23,087	32,964	6,601	26,703	32,964	(6,261)	-19%	32,964
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	549	–	–	–	–	–	–		–
Internally generated funds	**6,860**	**1,100**	**1,138**	**28**	**774**	**1,138**	**(364)**	**-32%**	**1,138**
Total sources of capital funds	**79,631**	**24,187**	**34,101**	**6,629**	**27,477**	**34,101**	**(6,625)**	**-19%**	**34,101**
Financial position									
Total current assets	74,844	51,766	68,536		36,926				68,536
Total non current assets	529,958	551,085	539,588		538,998				539,588
Total current liabilities	85,982	44,988	65,733		48,518				65,733
Total non current liabilities	60,095	65,186	65,186		64,306				65,186
Community wealth/Equity	**458,725**	**492,677**	**477,204**		**463,099**				**477,204**
Cash flows									
Net cash from (used) operating	81,683	30,799	41,403	–	–	41,403	41,403	100%	41,403
Net cash from (used) investing	(79,434)	(24,187)	(34,101)	–	–	(34,101)	(34,101)	100%	(34,101)
Net cash from (used) financing	(4,032)	(4,226)	(4,194)	–	–	(4,194)	(4,194)	100%	(4,194)
Cash/cash equivalents at the month/year end	**4,854**	**7,585**	**7,962**	**–**	**–**	**7,962**	**7,962**	**100%**	**3,108**
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	9,758	2,549	1,781	80,095	–	–	–	–	94,182
Creditors Age Analysis									
Total Creditors	16,443	211	2	–	–	1	309	–	16,966

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) - M12 June

Description	Ref	2017/18	Budget Year 2018/19							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue - Functional										
Governance and administration		**73,669**	**85,861**	**86,725**	**1,503**	**103,904**	**86,725**	17,179	20%	**86,725**
Executive and council		36,031	39,989	35,912	102	58,606	35,912	22,695	63%	35,912
Finance and administration		37,138	45,872	50,343	1,401	44,897	50,343	(5,446)	-11%	50,343
Internal audit		500	–	470	–	400	470	(70)	-15%	470
Community and public safety		**14,748**	**42,289**	**92,378**	**7,486**	**84,393**	**92,378**	(7,985)	-9%	**92,378**
Community and social services		6,059	6,631	7,125	589	6,240	7,125	(886)	-12%	7,125
Sport and recreation		5,801	3,034	8,519	1,415	1,710	8,519	(6,809)	-80%	8,519
Public safety		676	1	157	0	2	157	(155)	-99%	157
Housing		2,212	32,623	76,577	5,482	76,441	76,577	(136)	0%	76,577
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**57,026**	**39,688**	**64,677**	**3,887**	**18,363**	**64,677**	(46,315)	-72%	**64,677**
Planning and development		404	796	794	174	766	794	(29)	-4%	794
Road transport		56,621	38,892	63,883	3,714	17,597	63,883	(46,286)	-72%	63,883
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**205,341**	**159,222**	**162,853**	**2,703**	**132,540**	**162,853**	(30,313)	-19%	**162,853**
Energy sources		85,246	98,349	92,844	(434)	81,977	92,844	(10,867)	-12%	92,844
Water management		70,324	30,146	39,224	1,233	24,821	39,224	(14,403)	-37%	39,224
Waste water management		40,019	20,791	20,821	1,228	17,046	20,821	(3,775)	-18%	20,821
Waste management		9,751	9,936	9,964	676	8,696	9,964	(1,268)	-13%	9,964
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Revenue - Functional	2	**350,784**	**327,060**	**406,633**	**15,579**	**339,199**	**406,633**	**(67,434)**	**-17%**	**406,633**
Expenditure - Functional										
Governance and administration		**80,865**	**67,854**	**75,113**	**4,940**	**65,160**	**75,113**	(9,953)	-13%	**75,113**
Executive and council		19,132	16,735	18,294	1,329	16,948	18,294	(1,346)	-7%	18,294
Finance and administration		60,510	49,693	55,009	3,537	46,844	55,009	(8,165)	-15%	55,009
Internal audit		1,223	1,427	1,810	74	1,369	1,810	(442)	-24%	1,810
Community and public safety		**22,064**	**56,384**	**100,649**	**7,626**	**100,228**	**100,649**	(421)	0%	**100,649**
Community and social services		7,402	9,430	9,964	960	9,305	9,964	(658)	-7%	9,964
Sport and recreation		7,457	8,778	8,135	712	8,657	8,135	522	6%	8,135
Public safety		3,696	4,053	3,900	323	3,798	3,900	(102)	-3%	3,900
Housing		3,509	34,123	78,650	5,632	78,468	78,650	(183)	0%	78,650
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**69,102**	**51,943**	**68,859**	**3,546**	**42,171**	**68,859**	(26,688)	-39%	**68,859**
Planning and development		5,086	6,693	6,289	446	5,700	6,289	(589)	-9%	6,289
Road transport		64,016	45,251	62,571	3,100	36,471	62,571	(26,099)	-42%	62,571
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**122,759**	**143,662**	**143,533**	**11,032**	**136,123**	**143,533**	(7,410)	-5%	**143,533**
Energy sources		74,565	82,687	81,704	5,655	71,780	81,704	(9,924)	-12%	81,704
Water management		23,968	26,934	27,833	2,341	29,655	27,833	1,822	7%	27,833
Waste water management		9,834	16,444	15,736	1,449	17,130	15,736	1,394	9%	15,736
Waste management		14,392	17,597	18,260	1,587	17,558	18,260	(702)	-4%	18,260
Other		**410**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Expenditure - Functional	3	**295,199**	**319,844**	**388,154**	**27,145**	**343,682**	**388,154**	**(44,471)**	**-11%**	**388,154**
Surplus/ (Deficit) for the year		**55,585**	**7,216**	**18,479**	**(11,566)**	**(4,483)**	**18,479**	**(22,963)**	**-124%**	**18,479**

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) - M12 June

Vote Description	Ref	2017/18	Budget Year 2018/19							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - Municipal Manager		966	–	470	–	490	470	20	4.2%	470
Vote 2 - Director: Corporate Service		41,156	46,037	42,800	677	64,617	42,800	21,818	51.0%	42,800
Vote 3 - Director: Financial Services		36,500	41,720	48,781	1,392	43,529	48,781	(5,252)	-10.8%	48,781
Vote 4 - Director: Engineering Services		128,319	65,890	82,510	7,096	55,306	82,510	(27,203)	-33.0%	82,510
Vote 5 - Director: Community Services		58,597	75,064	139,229	6,849	93,279	139,229	(45,950)	-33.0%	139,229
Vote 6 - Director: Electrical Services		85,246	98,349	92,844	(434)	81,977	92,844	(10,867)	-11.7%	92,844
Total Revenue by Vote	2	**350,784**	**327,060**	**406,633**	**15,579**	**339,199**	**406,633**	**(67,434)**	**-16.6%**	**406,633**
Expenditure by Vote	1									
Vote 1 - Municipal Manager		5,366	4,754	5,959	535	5,697	5,959	(262)	-4.4%	5,959
Vote 2 - Director: Corporate Service		41,644	34,966	34,949	2,532	31,268	34,949	(3,682)	-10.5%	34,949
Vote 3 - Director: Financial Services		31,718	25,954	32,104	2,011	26,001	32,104	(6,103)	-19.0%	32,104
Vote 4 - Director: Engineering Services		76,068	89,265	88,331	6,995	90,966	88,331	2,635	3.0%	88,331
Vote 5 - Director: Community Services		65,837	82,217	145,106	9,416	117,970	145,106	(27,136)	-18.7%	145,106
Vote 6 - Director: Electrical Services		74,565	82,687	81,704	5,655	71,780	81,704	(9,924)	-12.1%	81,704
Total Expenditure by Vote	2	**295,199**	**319,844**	**388,154**	**27,145**	**343,682**	**388,154**	**(44,471)**	**-11.5%**	**388,154**
Surplus/ (Deficit) for the year	2	**55,585**	**7,216**	**18,479**	**(11,566)**	**(4,483)**	**18,479**	**(22,963)**	**-124.3%**	**18,479**

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) - M12 June

Description	Ref	2017/18	Budget Year 2018/19							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		33,876	37,156	37,243	77	37,225	37,243	(18)	0%	37,243
Service charges - electricity revenue		67,071	78,474	72,934	(2,249)	68,625	72,934	(4,308)	-6%	72,934
Service charges - water revenue		18,788	20,008	18,771	694	19,132	18,771	361	2%	18,771
Service charges - sanitation revenue		7,413	15,517	15,657	1,123	15,819	15,657	162	1%	15,657
Service charges - refuse revenue		14,151	8,166	8,057	615	8,023	8,057	(34)	0%	8,057
Service charges - other		–	–	–	–	–	–	–		–
Rental of facilities and equipment		1,135	1,376	1,242	117	1,146	1,242	(96)	-8%	1,242
Interest earned - external investments		761	1,260	415	(0)	443	415	28	7%	415
Interest earned - outstanding debtors		3,648	2,940	3,022	169	2,647	3,022	(375)	-12%	3,022
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		44,642	30,429	50,483	683	6,348	50,483	(44,135)	-87%	50,483
Licences and permits		330	629	621	20	530	621	(91)	-15%	621
Agency services		741	750	750	48	865	750	115	15%	750
Transfers and subsidies		76,284	102,893	158,917	6,622	146,333	158,917	(12,583)	-8%	158,917
Other revenue		4,228	4,375	5,558	1,061	5,360	5,558	(198)	-4%	5,558
Gains on disposal of PPE		–	–	–	–	–	–	–		–
Total Revenue (excluding capital transfers and contributions)		**273,067**	**303,973**	**373,669**	**8,978**	**312,496**	**373,669**	**(61,174)**	**-16%**	**373,669**
Expenditure By Type										
Employee related costs		94,429	103,811	107,480	8,125	102,464	107,480	(5,015)	-5%	107,480
Remuneration of councillors		6,068	6,225	6,067	494	6,008	6,067	(59)	-1%	6,067
Debt impairment		37,656	22,832	42,832	1,371	16,457	42,832	(26,375)	-62%	42,832
Depreciation & asset impairment		24,463	19,222	19,222	1,602	19,222	19,222	–		19,222
Finance charges		6,266	2,308	1,719	356	2,840	1,719	1,121	65%	1,719
Bulk purchases		59,023	70,500	67,250	4,498	56,725	67,250	(10,525)	-16%	67,250
Other materials		3,338	19,720	9,184	1,069	15,247	9,184	6,063	66%	9,184
Contracted services		38,897	8,639	110,669	949	6,911	110,669	(103,757)	-94%	110,669
Transfers and subsidies		223	650	610	–	582	610	(28)	-5%	610
Other expenditure		23,005	65,936	23,122	8,680	117,226	23,122	94,104	407%	23,122
Loss on disposal of PPE		1,831	–	–	–	–	–	–		–
Total Expenditure		**295,199**	**319,844**	**388,154**	**27,145**	**343,682**	**388,154**	**(44,471)**	**-11%**	**388,154**
Surplus/(Deficit)		**(22,132)**	**(15,871)**	**(14,484)**	**(18,166)**	**(31,187)**	**(14,484)**	**(16,702)**	**0**	**(14,484)**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		77,717	23,087	32,964	6,601	26,703	32,964	(6,261)	**(0)**	32,964
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions)		–	–		–	–	–	–		–
Transfers and subsidies - capital (in-kind - all)		–	–		–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions		**55,585**	**7,216**	**18,479**	**(11,566)**	**(4,483)**	**18,479**			**18,479**
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**55,585**	**7,216**	**18,479**	**(11,566)**	**(4,483)**	**18,479**			**18,479**
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**55,585**	**7,216**	**18,479**	**(11,566)**	**(4,483)**	**18,479**			**18,479**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**55,585**	**7,216**	**18,479**	**(11,566)**	**(4,483)**	**18,479**			**18,479**

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) - M12 June

Vote Description	Ref	2017/18	Budget Year 2018/19							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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	30	–	7	30	(23)	-75%	30
Vote 2 - Director: Corporate Service		450	250	491	86	421	491	(70)	-14%	491
Vote 3 - Director: Financial Services		51	200	150	2	124	150	(26)	-17%	150
Vote 4 - Director: Engineering Services		72,157	9,427	19,286	4,752	14,832	19,286	(4,454)	-23%	19,286
Vote 5 - Director: Community Services		1,148	200	184	–	–	184	(184)	-100%	184
Vote 6 - Director: Electrical Services		5,811	14,060	13,960	1,789	12,092	13,960	(1,868)	-13%	13,960
Total Capital single-year expenditure	4	79,631	24,187	34,101	6,629	27,477	34,101	**(6,625)**	**-19%**	34,101
Total Capital Expenditure		**79,631**	**24,187**	**34,101**	**6,629**	**27,477**	**34,101**	**(6,625)**	**-19%**	**34,101**
Capital Expenditure - Functional Classification										
Governance and administration		**1,181**	**500**	**604**	**17**	**481**	**604**	(123)	-20%	**604**
Executive and council		100	50	30	–	7	30	(23)	-75%	30
Finance and administration		1,081	450	574	17	474	574	(100)	-17%	574
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**11,495**	**3,009**	**2,756**	**1,459**	**1,842**	**2,756**	(914)	-33%	**2,756**
Community and social services		181	200	97	71	71	97	(26)	-27%	97
Sport and recreation		10,360	2,809	2,505	1,388	1,771	2,505	(734)	-29%	2,505
Public safety		955	–	154	–	–	154	(154)	-100%	154
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**384**	**6,301**	**11,177**	**2,825**	**8,912**	**11,177**	(2,266)	-20%	**11,177**
Planning and development		36	200	50	–	38	50	(12)	-24%	50
Road transport		349	6,101	11,127	2,825	8,874	11,127	(2,254)	-20%	11,127
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**66,570**	**14,377**	**19,564**	**2,328**	**16,241**	**19,564**	(3,323)	-17%	**19,564**
Energy sources		5,811	14,060	13,960	1,789	12,092	13,960	(1,868)	-13%	13,960
Water management		29,655	–	5,604	539	4,149	5,604	(1,455)	-26%	5,604
Waste water management		30,912	317	–	–	–	–	–		–
Waste management		193	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**79,631**	**24,187**	**34,101**	**6,629**	**27,477**	**34,101**	**(6,625)**	**-19%**	**34,101**
Funded by:										
National Government		37,845	23,087	30,799	6,530	24,983	30,799	(5,816)	-19%	30,799
Provincial Government		34,222	–	2,165	71	1,720	2,165	(445)	-21%	2,165
District Municipality		–	–	–	–	–	–	–		–
Other transfers and grants		155	–	–	–	–	–	–		–
Transfers recognised - capital		**72,222**	**23,087**	**32,964**	**6,601**	**26,703**	**32,964**	**(6,261)**	**-19%**	**32,964**
Public contributions & donations	5	–	–	–	–	–	–	–		–
Borrowing	6	549	–	–	–	–	–	–		–
Internally generated funds		6,860	1,100	1,138	28	774	1,138	(364)	-32%	1,138
Total Capital Funding		**79,631**	**24,187**	**34,101**	**6,629**	**27,477**	**34,101**	**(6,625)**	**-19%**	**34,101**

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M12 June

Description	Ref	2017/18	Budget Year 2018/19			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		363	2,162	6,945	(9,831)	6,945
Call investment deposits		12,283	5,423	1,017	354	1,017
Consumer debtors		16,362	20,067	20,067	5,587	20,067
Other debtors		41,479	20,161	35,972	37,745	35,972
Current portion of long-term receivables		785	–	785	–	785
Inventory		3,571	3,952	3,750	3,070	3,750
Total current assets		**74,844**	**51,766**	**68,536**	**36,926**	**68,536**
Non current assets						
Long-term receivables		2,695	1,859	2,695	3,480	2,695
Investments		–	–	–	–	–
Investment property		7,247	7,552	7,003	7,247	7,003
Investments in Associate		–	–	–	–	–
Property, plant and equipment		514,339	535,883	524,219	522,594	524,219
Agricultural		–	–	–	–	–
Biological		–	–	–	–	–
Intangible		400	395	393	400	393
Other non-current assets		5,277	5,396	5,277	5,277	5,277
Total non current assets		**529,958**	**551,085**	**539,588**	**538,998**	**539,588**
TOTAL ASSETS		**604,802**	**602,850**	**608,123**	**575,924**	**608,123**
LIABILITIES						
Current liabilities						
Bank overdraft		7,792	–	–	–	–
Borrowing		4,194	3,206	3,206	4,194	3,206
Consumer deposits		1,537	1,456	1,456	1,753	1,456
Trade and other payables		57,019	31,522	45,632	33,099	45,632
Provisions		15,439	8,804	15,439	9,473	15,439
Total current liabilities		**85,982**	**44,988**	**65,733**	**48,518**	**65,733**
Non current liabilities						
Borrowing		9,017	9,591	9,591	7,514	9,591
Provisions		51,079	55,595	55,595	56,793	55,595
Total non current liabilities		**60,095**	**65,186**	**65,186**	**64,306**	**65,186**
TOTAL LIABILITIES		**146,077**	**110,173**	**130,919**	**112,824**	**130,919**
NET ASSETS	2	**458,725**	**492,677**	**477,204**	**463,099**	**477,204**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		454,237	487,254	472,656	458,643	472,656
Reserves		4,489	5,423	4,549	4,457	4,549
TOTAL COMMUNITY WEALTH/EQUITY	2	**458,725**	**492,677**	**477,204**	**463,099**	**477,204**

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

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

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M12 June

Description	Ref	2017/18	Budget Year 2018/19							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		33,876	32,629	35,380	2,230	32,385	35,380	(2,996)	-8%	35,380
Service charges		107,422	113,783	110,651	9,988	103,604	110,651	(7,047)	-6%	110,651
Other revenue		48,636	30,746	26,154	1,131	7,792	26,154	(18,363)	-70%	26,154
Government - operating		76,284	102,893	158,917	5,606	153,827	158,917	(5,089)	-3%	158,917
Government - capital		77,717	23,087	32,964	–	33,052	32,964	88	0%	32,964
Interest		4,408	4,200	3,437	169	3,092	3,437	(345)	-10%	3,437
Dividends		–	–	–			–	–		–
Payments										
Suppliers and employees		(263,212)	(274,531)	(323,771)	(23,816)	(313,688)	(323,771)	(10,083)	3%	(323,771)
Finance charges		(3,449)	(1,358)	(1,719)	(356)	(2,663)	(1,719)	944	-55%	(1,719)
Transfers and Grants		–	(650)	(610)	–	(582)	(610)	(28)	5%	(610)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**81,683**	**30,799**	**41,403**	**(5,048)**	**16,819**	**41,403**	**24,585**	**59%**	**41,403**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (Increase) in non-current debtors		(131)	–	–	–	–	–	–		–
Decrease (increase) other non-current receivables		(377)	–	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–		–
Payments										
Capital assets		(78,926)	(24,187)	(34,101)	(6,629)	(27,477)	(34,101)	(6,625)	19%	(34,101)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(79,434)**	**(24,187)**	**(34,101)**	**(6,629)**	**(27,477)**	**(34,101)**	**(6,625)**	**19%**	**(34,101)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		(71)	103	–	–	(2)	–	(2)	#DIV/0!	–
Payments										
Repayment of borrowing		(3,962)	(4,329)	(4,194)	(339)	(1,503)	(4,194)	(2,691)	64%	(4,194)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**(4,032)**	**(4,226)**	**(4,194)**	**(339)**	**(1,505)**	**(4,194)**	**(2,690)**	**64%**	**(4,194)**
NET INCREASE/ (DECREASE) IN CASH HELD		**(1,783)**	**2,386**	**3,108**	**(12,016)**	**(12,163)**	**3,108**			**3,108**
Cash/cash equivalents at beginning:		6,637	5,199	4,854		16,070	4,854			16,070
Cash/cash equivalents at month/year end:		4,854	7,585	7,962		3,907	7,962			19,177

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 - M12 June

Description	NT Code	Budget Year 2018/19											
R thousands		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	1,771	479	281	5,813	–	–	–	–	8,344	5,813	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,562	265	169	2,592	–	–	–	–	6,588	2,592	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	1,810	477	406	9,210	–	–	–	–	11,903	9,210	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	1,275	574	522	13,025	–	–	–	–	15,396	13,025	–	–
Receivables from Exchange Transactions - Waste Management	1600	656	352	322	7,967	–	–	–	–	9,296	7,967	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	3	2	2	47	–	–	–	–	54	47	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	–	–	–	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	682	400	79	41,441	–	–	–	–	42,601	41,441	–	–
Total By Income Source	**2000**	**9,758**	**2,549**	**1,781**	**80,095**	**–**	**–**	**–**	**–**	**94,182**	**80,095**	**–**	**–**
2017/18 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,227	139	66	3,198	–	–	–	–	4,630	3,198	–	–
Commercial	2300	2,796	407	263	7,963	–	–	–	–	11,430	7,963	–	–
Households	2400	5,389	1,804	1,383	65,176	–	–	–	–	73,752	65,176	–	–
Other	2500	345	199	68	3,758	–	–	–	–	4,370	3,758	–	–
Total By Customer Group	**2600**	**9,758**	**2,549**	**1,781**	**80,095**	**–**	**–**	**–**	**–**	**94,182**	**80,095**	**–**	**–**

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M12 June

Description	NT Code	Budget Year 2018/19									Prior year totals for chart (same period)
R thousands		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	Total	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	10,803	–	–	–	–	–	–	–	**10,803**	–
Bulk Water	0200	–	–	–	–	–	–	–	–	**–**	–
PAYE deductions	0300	1,109	–	–	–	–	–	–	–	**1,109**	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	**–**	–
Pensions / Retirement deductions	0500	1,480	–	–	–	–	–	–	–	**1,480**	–
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**	–
Trade Creditors	0700	1,586	211	2	–	–	1	309	–	**2,109**	–
Auditor General	0800	–	–	–	–	–	–	–	–	**–**	–
Other	0900	1,465	–	–	–	–	–	–	–	**1,465**	–
Total By Customer Type	**1000**	**16,443**	**211**	**2**	**–**	**–**	**1**	**309**	**–**	**16,966**	–

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M12 June

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Municipality									
INVESTEC							–	–	–
STANDARD							–	–	–
ABSA							–	–	–
NEDBANK							354	–	354
Municipality sub-total					–		354	–	354
Entities									
Entities sub-total					–		–	–	–
TOTAL INVESTMENTS AND INTEREST	2				**–**		**354**	**–**	**354**

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 - M12 June

Description	Ref	2017/18	Budget Year 2018/19							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**60,419**	**60,329**	**66,711**	**–**	**66,711**	**66,711**	**(0)**	**0.0%**	**66,711**
Local Government Equitable Share		51,060	56,655	56,655	–	56,655	56,655	(0)	0.0%	56,655
Municipal Infrastructure Grant		–	689	7,071	–	7,072	7,071	0	0.0%	7,071
Finance Management		1,700	1,700	1,700	–	1,700	1,700	–		1,700
EPWP Incentive		1,659	1,285	1,285	–	1,285	1,285	–		1,285
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	–		–
Energy Efficiency and Demand Management		6,000	–	–	–	–	–	–		–
Provincial Government:		**14,424**	**42,564**	**87,513**	**5,606**	**87,461**	**87,513**	**0**	**0.0%**	**87,513**
Western Cape Financial Managenet Support Grant		2,770	330	2,500	–	2,500	2,500	–		2,500
Western Cape Financial Management Capacity Building Grant		–	360	360	–	360	360	–		360
Human Settlements Development Grant (Beneficiaries)		–	35,160	76,038	5,382	76,038	76,038	–		76,038
Human Settlements Development Grant - Tile Deeds Restoration		696	–	–	–	–	–	–		–
Human Settlement Capacity Building Grant		–	–	224	224	224	224			224
Maintanance and Construction of Transport Infrastructure	4	4,834	850	841	–	841	841	0	0.0%	841
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,110	5,550	5,550	–	5,550	5,550	–		5,550
Community Development Workers (CDW): Operational Support Grant		204	204	–	–	–	–	–		–
Thusong Services Centres Grant: Operational Support Grant		330	110	–	–	–	–	–		–
Municipal Drought Relief Grant			–	1,750	–	1,698	1,750			1,750
Municipal Service Delivery and Capacity Building Grant		480	–	250	–	250	250	–		250
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
[insert description]		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
								–		
Other grant providers:		**–**	**–**	**3,750**	**–**	**–**	**3,750**	(3,750)	-100.0%	**3,750**
DBSA		**–**	**–**	**3,750**	**–**	**–**	**3,750**	(3,750)	-100.0%	**3,750**
Total Operating Transfers and Grants	5	**74,843**	**102,893**	**157,974**	**5,606**	**154,172**	**157,974**	**(3,750)**	**-2.4%**	**157,974**
Capital Transfers and Grants										
National Government:		43,726	23,087	30,799	–	30,795	30,799	(4)	**0.0%**	30,799
Municipal Infrastructure Grant (MIG)		14,140	13,087	18,540	–	18,539	18,540	(0)	0.0%	18,540
Integrated National Electrification Grant		6,600	10,000	10,000	–	10,000	10,000	–		10,000
Department Rural Development and Land Reform		22,986	–	2,259	–	2,255	2,259	(4)	-0.2%	2,259
Provincial Government:		**36,761**	**–**	**1,914**	**–**	**1,913**	**1,914**	(1)	0.0%	**1,914**
Human Settlements Development Grant (Beneficiaries)		23,346	**–**	–	**–**	**–**	**–**	–		–
Human Settlements Development Grant - Acceleration of Housing Delivery (Toilet Project)		1,015	**–**	–	**–**	**–**	-			–
Human Settlements Development Grant - Acceleration of Housing Delivery (Bulk Services)		6,300	**–**	–	**–**	**–**	-			–
Fire and Drought Relief Grant		800	**–**	1,914	–	1,913	1,914			1,914
Municipal Drought Relief Grant		5,300	**–**	–	**–**	**–**	-			–
Municipal Infrastructure Support Grant		**–**	**–**	**–**	**–**	**–**	-			–
Community Library Services Grant										
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
[insert description]		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
[insert description]		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Total Capital Transfers and Grants	5	**80,486**	**23,087**	**32,713**	**–**	**32,708**	**32,713**	**(5)**	**0.0%**	**32,713**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	155,329	125,980	190,686	5,606	186,879	190,686	(3,755)	-2.0%	190,686

8.2.1 Supporting Table SC7(1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M12 June

Description	Ref	2017/18	Budget Year 2018/19							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		**59,838**	**60,329**	**66,711**	**6,796**	**66,711**	**66,711**	**(0)**	**0.0%**	**66,711**
Local Government Equitable Share		51,060	56,655	56,655	–	56,655	56,655	(0)	0.0%	56,655
Municipal Infrastructure Grant		446	689	7,071	6,552	7,071	7,071	–		7,071
Finance Management		1,500	1,700	1,700	52	1,700	1,700	–		1,700
EPWP Incentive		1,570	1,285	1,285	192	1,285	1,285	–		1,285
Energy Efficiency and Demand Management		5,262	–	–	–	–	–			–
Provincial Government:		**15,284**	**42,564**	**88,455**	**6,381**	**86,408**	**88,455**	**(1,917)**	**-2.2%**	**88,231**
Western Cape Financial Managenet Support Grant		2,119	330	2,500	412	2,159	2,500	(341)	-13.6%	2,500
Western Cape Financial Management Capacity Building Grant		66	360	600	–	–	600	(600)	-100.0%	600
Human Settlements Development Grant (Beneficiaries)		429	35,160	76,265	5,382	76,038	76,265	(227)	-0.3%	76,265
Human Settlements Development Grant - Acceleration of Housing Delivery (Toilet Project)		1,694	–	–	–	–	–			–
Human Settlement Capacity Building Grant		–	–	224	93	93	224			
Maintanance and Construction of Transport Infrastructure		4,834	850	841	–	841	841	0	0.0%	841
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,014	5,550	5,687	452	5,238	5,687	(449)	-7.9%	5,687
Community Development Workers (CDW): Operational Support Grant		220	204	–	–	178	–	178	#DIV/0!	–
Thusong Services Centres Grant: Operational Support Grant		–	110	338	–	–	338	(338)	-100.0%	338
Municipal Drought Relief Grant		508	–	1,750	–	1,698	1,750	(52)	-3.0%	1,750
Municipal Service Delivery and Capacity Building Grant		400	–	250	41	162	250	(88)	-35.0%	250
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Other grant providers:		–	–	**3,750**	–	–	**3,750**	(3,750)	-100.0%	**3,750**
DBSA		–	–	**3,750**	–	–	**3,750**	(3,750)	-100.0%	**3,750**
								–		
Total operating expenditure of Transfers and Grants:		**75,122**	**102,893**	**158,917**	**13,178**	**153,118**	**158,917**	**(5,668)**	**-3.6%**	**158,693**
Capital expenditure of Transfers and Grants										
National Government:		37,845	23,087	30,799	4,301	20,702	30,799	(10,097)	**-32.8%**	30,799
Municipal Infrastructure Grant (MIG)		11,956	13,087	18,540	1,008	10,395	18,540	(8,144)	-43.9%	18,540
Integrated National Electrification Grant		5,739	10,000	10,000	3,293	8,051	10,000	(1,949)	-19.5%	10,000
Department Rural Development and Land Reform		20,150	–	2,259	–	2,255	2,259	(4)	-0.2%	2,259
Provincial Government:		**34,222**	–	**2,165**	–	**1,896**	**2,165**	(269)	-12.4%	**2,011**
Human Settlements Development Grant (Beneficiaries)		22,916	–	–	–	–	–	–		–
Human Settlements Development Grant - Acceleration of Housing Delivery (Bulk Services)		6,141	–	–	–	–	–			–
Fire and Drought Relief Grant		591	–	1,914	–	1,896	1,914			1,914
Fire Services Capacity Building Grant		–	–	154			154			
Municipal Drought Relief Grant		4,502	–	–	–	–	–			–
Community Development Workers (CDW) Operational Support Grant		47	–	–	–	–	–			–
Library Services : Municipal Replacement Grant		25	–	97	–	–	97	(97)	-100.0%	**97**
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
								–		
Total capital expenditure of Transfers and Grants		**72,067**	**23,087**	**32,964**	**4,301**	**22,597**	**32,964**	**(10,366)**	**-31.4%**	**32,810**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		**147,189**	**125,980**	**191,881**	**17,479**	**175,716**	**191,881**	**(16,034)**	**-8.4%**	**191,502**

8.2.2 Supporting Table SC7(2) – Grant approved rollovers

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M12 June

Description	Ref	Budget Year 2018/19				
R thousands		Approved Rollover 2017/18	Monthly actual	YearTD actual	YTD variance	YTD variance %
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Local Government Equitable Share		–	–	–	–	
Municipal Infrastructure Grant		–	–	–	–	
Finance Management		–	–	–	–	
EPWP Incentive		–	–	–	–	
Energy Efficiency and Demand Management		–	–	–	–	
Provincial Government:		**943**	**–**	**281**	**377**	**40.0%**
Western Cape Financial Managenet Support Grant		240	–	–	240	100.0%
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		137	–	–	137	100.0%
Municipal Service Delivery and Capacity Building Grant		–	–	–	–	
Thusong services centres grant (Sustainability: Operational Support Grant)		338	–	54	284	84.0%
Provincial Contribution Towards the Acceleration of Housing Delivery		227	–	227	–	
District Municipality:		–	–	–	–	
[insert description]		–	–	–	–	
					–	
Other grant providers:		–	–	–	–	
[insert description]		–	–	–	–	
					–	
Total operating expenditure of Approved Roll-overs		**943**	**–**	**281**	**377**	**40.0%**
Capital expenditure of Approved Roll-overs						
National Government:		–	–	–	–	
Municipal Infrastructure Grant (MIG)		–	–	–	–	
Integrated National Electrification Grant		–	–	–	–	
Other capital transfers [insert description]		–	–	–	–	
Provincial Government:		**251**	**–**	**–**	251	100.0%
Fire Services Capacity Building Grant		154	–	–	154	100.0%
Library Services : Municipal Replacement Grant		97			97	100.0%
District Municipality:		–	–	–	–	
[insert description]		–	–	–	–	
					–	
Other grant providers:		–	–	–	–	
[insert description]		–	–	–	–	
					–	
Total capital expenditure of Approved Roll-overs		**251**	**–**	**–**	**251**	**100.0%**
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		**1,194**	**–**	**281**	**628**	**52.6%**

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 - M12 June										
		2017/18	Budget Year 2018/19							
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	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4,866	5,040	4,402	367	4,354	4,402	(48)	-1%	4,402
Pension and UIF Contributions		209	168	361	34	384	361	23	6%	361
Medical Aid Contributions		10	–	44	2	37	44	(7)	-16%	44
Motor Vehicle Allowance		555	440	683	43	656	683	(27)	-4%	683
Cellphone Allowance		405	530	577	44	530	577	(47)	-8%	577
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		23	47	–	4	47	–	47	#DIV/0!	–
Sub Total - Councillors		**6,068**	**6,225**	**6,067**	**494**	**6,008**	**6,067**	**(59)**	**-1%**	**6,067**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4,375	6,141	4,101	1,239	4,571	4,101	470	11%	4,101
Pension and UIF Contributions		381	314	572	53	514	572	(58)	-10%	572
Medical Aid Contributions		52	32	31	3	31	31	–		31
Overtime		–	–	–	–		–	–		–
Performance Bonus		–	820	299	–	668	299	369	124%	299
Motor Vehicle Allowance		370	348	348	129	442	348	94	27%	348
Cellphone Allowance		37	66	48	16	69	48	21	44%	48
Housing Allowances		–	–	–	230	230	–	230	#DIV/0!	–
Other benefits and allowances		96	–	–	13	347	–	347	#DIV/0!	–
Payments in lieu of leave		17	–	147	94	156	147	10	7%	147
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**5,327**	**7,721**	**5,546**	**1,777**	**7,030**	**5,546**	**1,484**	**27%**	**5,546**
Other Municipal Staff										
Basic Salaries and Wages		62,407	73,087	76,559	4,432	71,404	76,559	(5,155)	-7%	76,559
Pension and UIF Contributions		9,806	12,466	11,569	963	11,145	11,569	(424)	-4%	11,569
Medical Aid Contributions		1,493	1,502	1,731	138	1,631	1,731	(101)	-6%	1,731
Overtime		3,283	1,912	3,681	335	4,919	3,681	1,238	34%	3,681
Performance Bonus		18	820	–	49	–	–	–		–
Motor Vehicle Allowance		(10)	2,172	2,315	81	2,177	2,315	(138)	-6%	2,315
Cellphone Allowance		(37)	–	21	–	–	21	(21)	-100%	21
Housing Allowances		2,688	899	1,009	75	695	1,009	(314)	-31%	1,009
Other benefits and allowances		7,895	1,667	2,833	163	1,754	2,833	(1,079)	-38%	2,833
Payments in lieu of leave		311	360	377	18	147	377	(230)	-61%	377
Long service awards		356	189	492	–	356	492	(136)	-28%	492
Post-retirement benefit obligations	2	893	1,016	1,347	96	1,206	1,347	(141)	-10%	1,347
Sub Total - Other Municipal Staff		**89,101**	**96,090**	**101,934**	**6,348**	**95,434**	**101,934**	**(6,500)**	**-6%**	**101,934**
% increase	4		**7.8%**	**14.4%**						**14.4%**
Total Parent Municipality		**100,497**	**110,036**	**113,546**	**8,619**	**108,472**	**113,546**	**(5,075)**	**-4%**	**113,546**
TOTAL SALARY, ALLOWANCES & BENEFITS		**100,497**	**110,036**	**113,546**	**8,619**	**108,472**	**113,546**	**(5,075)**	**-4%**	**113,546**
TOTAL MANAGERS AND STAFF		**94,429**	**103,811**	**107,480**	**8,125**	**102,464**	**107,480**	**(5,015)**	**-5%**	**107,480**

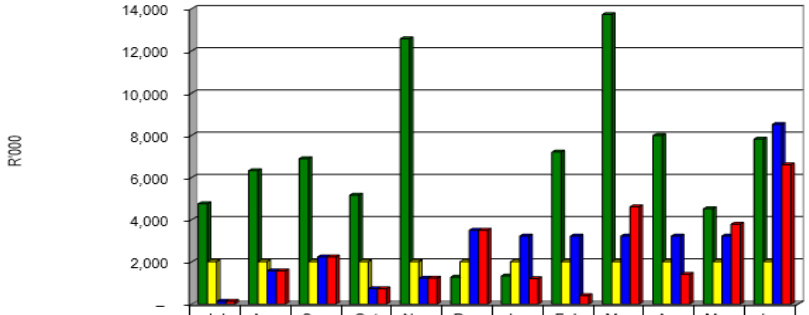
10. Capital programme performance

10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M12 June

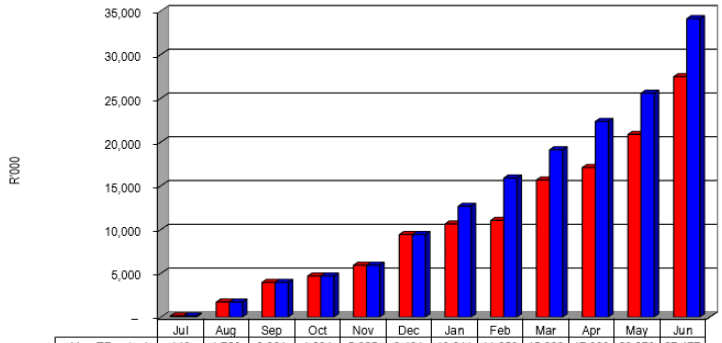
Month	2017/18	Budget Year 2018/19							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	4,759	2,016	140	140	140	140	0	0.0%	1%
August	6,328	2,016	1,580	1,580	1,720	1,720	0	0.0%	7%
September	6,896	2,016	2,241	2,241	3,961	3,961	0	0.0%	16%
October	5,168	2,016	734	734	4,694	4,694	0	0.0%	19%
November	12,576	2,016	1,231	1,231	5,925	5,925	0	0.0%	24%
December	1,285	2,016	3,505	3,505	9,431	9,431	0	0.0%	39%
January	1,340	2,016	3,230	1,210	10,641	12,661	2,020	16.0%	44%
February	7,212	2,016	3,230	409	11,050	15,891	4,841	30.5%	46%
March	13,727	2,016	3,230	4,616	15,666	19,121	3,455	18.1%	65%
April	7,994	2,016	3,230	1,414	17,080	22,351	5,271	23.6%	0
May	4,523	2,016	3,230	3,791	20,870	25,581	4,711	18.4%	0
June	7,824	2,016	8,520	6,606	27,477	34,101	6,625	19.4%	0
Total Capital expenditure	**79,631**	**24,187**	**34,101**	**27,477**					

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2017/18	4,759	6,328	6,896	5,168	12,576	1,285	1,340	7,212	13,727	7,994	4,523	7,824
Original Budget	2,016	2,016	2,016	2,016	2,016	2,016	2,016	2,016	2,016	2,016	2,016	2,016
Adjusted Budget	140	1,580	2,241	734	1,231	3,505	3,230	3,230	3,230	3,230	3,230	8,520
Monthly actual	140	1,580	2,241	734	1,231	3,505	1,210	409	4,616	1,414	3,791	6,606

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



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD actual	140	1,720	3,961	4,694	5,925	9,431	10,641	11,050	15,666	17,080	20,870	27,477
YearTD budget	140	1,720	3,961	4,694	5,925	9,431	12,661	15,891	19,121	22,351	25,581	34,101

10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M12 June

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									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		66,648	14,177	17,550	2,317	14,552	17,550	2,998	17.1%	17,550
Roads Infrastructure		16,284	–	–	–	–	–	–		–
Roads		16,284	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		5,739	13,860	13,860	1,778	12,052	13,860	1,808	13.0%	13,860
Power Plants		5,739	–	–	–	–	–	–		–
HV Substations		–	717	717	118	623	717	93	13.0%	717
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	2,800	2,800	172	1,673	2,800	1,127	40.2%	2,800
MV Switching Stations		–	2,500	2,500	161	1,412	2,500	1,088	43.5%	2,500
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	7,844	7,844	1,327	8,343	7,844	(500)	-6.4%	7,844
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		35,637	–	3,690	539	2,500	3,690	1,190	32.2%	3,690
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	2,879	539	2,500	2,879	379	13.2%	2,879
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	811	–	–	811	811	100.0%	811
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		35,637	–	–	–	–	–	–		–
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		8,987	317	–	–	–	–	–		–
Pump Station		–	317	–	–	–	–	–		–
Reticulation		8,987	–	–	–	–	–	–		–
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		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		10,354	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		10,354	–	–	–	–	–	–		–
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		10,354	–	–	–	–	–	–		–
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		840	–	–	–	–	–	–		–
Operational Buildings		840	–	–	–	–	–	–		–
Municipal Offices		839	–	–	–	–	–	–		–
Pay/Enquiry Points		–	–	–	–	–	–	–		–
Building Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		1	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		12	–	–	–	57	–	(57)	#DIV/0!	–
Servitudes		12	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	57	–	(57)	#DIV/0!	–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	57	–	(57)	#DIV/0!	–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		306	200	374	15	283	374	91	24.3%	374
Computer Equipment		306	200	374	15	283	374	91	24.3%	374
Furniture and Office Equipment		220	300	297	73	212	297	85	28.7%	297
Furniture and Office Equipment		220	300	297	73	212	297	85	28.7%	297
Machinery and Equipment		144	600	334	11	78	334	256	76.6%	334
Machinery and Equipment		144	600	334	11	78	334	256	76.6%	334
Transport Assets		1,107	–	–	–	–	–	–		–
Transport Assets		1,107	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	79,631	15,277	18,556	2,416	15,183	18,556	3,372	18.2%	18,556

10.2.2 Supporting Table SC13b

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M12										
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									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	6,101	13,041	2,825	10,522	13,041	2,519	19.3%	13,041
Roads Infrastructure		–	6,101	11,127	2,825	8,874	11,127	2,254	20.3%	11,127
Roads		–	6,101	11,127	2,825	8,874	11,127	2,254	20.3%	11,127
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	–	–	–	–	–	–		–
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Water Supply Infrastructure		–	–	1,914	–	1,649	1,914	265	13.8%	1,914
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	–	1,742	–	1,500	1,742	242	13.9%	1,742
Reservoirs		–	–	–	–	–	–	–		–
Pump Stations		–	–	–	–	–	–	–		–
Water Treatment Works		–	–	–	–	–	–	–		–
Bulk Mains		–	–	–	–	–	–	–		–
Distribution		–	–	171	–	149	171	23	13.2%	171
Distribution Points		–	–	–	–	–	–	–		–
PRV Stations		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sanitation Infrastructure		–	–	–	–	–	–	–		–
Pump Station		–	–	–	–	–	–	–		–
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		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	2,809	2,505	1,388	1,771	2,505	734	29.3%	2,505
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	2,809	2,505	1,388	1,771	2,505	734	29.3%	2,505
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	2,809	2,505	1,388	1,771	2,505	734	29.3%	2,505
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 Plan Offices		–	–	–	–	–	–	–		–
Workshops		–	–	–	–	–	–	–		–
Yards		–	–	–	–	–	–	–		–
Stores		–	–	–	–	–	–	–		–
Laboratories		–	–	–	–	–	–	–		–
Training Centres		–	–	–	–	–	–	–		–
Manufacturing Plant		–	–	–	–	–	–	–		–
Depots		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Housing		–	–	–	–	–	–	–		–
Staff Housing		–	–	–	–	–	–	–		–
Social Housing		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Computer Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Furniture and Office Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Machinery and Equipment		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on renewal of existing ass	1	–	8,910	15,546	4,212	12,294	15,546	3,252	20.9%	15,546

11. Material variances to the SDBIP

11.1 Over view

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