

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING August 2019

TABLE OF CONTENTS

PART 1 – IN-YEAR REPORT

1. Mayor’s Report	2
2. Resolutions	2
3. Executive Summary	3 - 4
4. In-year budget statement tables	5 - 11

PART 2 – SUPPORTING DOCUMENTATION

5. Debtors analysis	12
6. Creditors analysis	12
7. Investment portfolio analysis	13
8. Allocation and grant receipts and expenditure	14 - 15
9. Expenditure on councillor and board members allowances and employee benefits	16
10. Capital programme performance	17 - 20
11. Material variances to the SDBIP	21

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 August.

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

The Annual Financial Statements for 2018/2019 were submitted to the Auditor General for audit purposes by the legislative date of 31 August 2019 and the budget statement for the month ended September 2019 will contain the unaudited figures of 2018/2019 as at 30 June 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 August 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 R2,156 million or 3% above year-to-date budget projections for August 2019. However, the annual billing for rates is reflected in this report as well as the first equitable share installment that was received in July. The variance is also due to traffic fine income and the iGRAP 1 treatment.

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

Operating expenditure by type

Total expenditure were R9,349 million or 16%, below year-to-date budget projections for August 2019. It should be noted that the Eskom bulk electricity account for July is only due in September 2019. Expenditure is expected to increase as the year progress.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R1,531 million or 5% of a total budget of R31,958 million.

Refer to Table C5 for more detail on capital expenditure.

Cash flows

The municipality started the year with a positive projected cash & cash equivalents balance of R1,417 million, this figure is provisional. The net increase in cash held were R25,059 million during August resulting in a closing balance of R26,475 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for August 2018.

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 - M02 August									
Description	2018/19	Budget Year 2019/20							
	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	-	38,952	-	39,139	39,139	38,952	187	0%	38,952
Service charges	-	129,512	-	21,084	21,084	21,585	(502)	-2%	129,512
Investment revenue	-	1,050	-	-	-	175	(175)	-100%	1,050
Transfers and subsidies	-	90,676	-	26,014	26,014	15,113	10,901	72%	90,676
Other own revenue	-	61,390	-	1,976	1,976	10,232	(8,256)	-81%	61,390
Total Revenue (excluding capital transfers and contributions)	-	321,580	-	88,213	88,213	86,056	2,156	3%	321,580
Employee costs	-	114,954	-	18,392	18,392	19,159	(767)	-4%	114,954
Remuneration of Councillors	-	6,401	-	1,018	1,018	1,067	(49)	-5%	6,401
Depreciation & asset impairment	-	20,431	-	3,405	3,405	3,405	(0)	-0%	20,431
Finance charges	-	1,418	-	245	245	236	9	4%	1,418
Materials and bulk purchases	-	86,031	-	1,336	1,336	14,339	(13,002)	-91%	86,031
Transfers and subsidies	-	550	-	126	126	92	34	37%	550
Other expenditure	-	111,611	-	23,027	23,027	18,602	4,426	24%	111,611
Total Expenditure	-	341,396	-	47,550	47,550	56,899	(9,349)	-16%	341,396
Surplus/(Deficit)	-	(19,816)	-	40,663	40,663	29,157	11,506	39%	(19,816)
Transfers and subsidies - capital (monetary allocated)	-	30,758	-	1,531	1,531	5,126	(3,596)	-70%	30,758
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	10,942	-	42,193	42,193	34,284	7,910	23%	10,942
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	10,942	-	42,193	42,193	34,284	7,910	23%	10,942
Capital expenditure & funds sources									
Capital expenditure	-	31,958	-	1,531	1,531	5,326	(3,796)	-71%	31,958
Capital transfers recognised	-	30,758	-	1,531	1,531	5,126	(3,596)	-70%	30,758
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	1,200	-	-	-	200	(200)	-100%	1,200
Total sources of capital funds	-	31,958	-	1,531	1,531	5,326	(3,796)	-71%	31,958
Financial position									
Total current assets	-	83,637	-	-	116,936	-	-	-	83,637
Total non current assets	-	546,075	-	-	537,775	-	-	-	546,075
Total current liabilities	-	74,883	-	-	93,481	-	-	-	74,883
Total non current liabilities	-	78,678	-	-	61,918	-	-	-	78,678
Community wealth/Equity	-	476,152	-	-	499,311	-	-	-	476,152
Cash flows									
Net cash from (used) operating	-	36,250	-	26,866	26,866	6,042	(20,825)	-345%	36,250
Net cash from (used) investing	-	(31,958)	-	(1,531)	(1,531)	(5,326)	(3,796)	71%	(31,958)
Net cash from (used) financing	-	(931)	-	(277)	(277)	(155)	122	-79%	(931)
Cash/cash equivalents at the month/year end	-	4,777	-	-	26,475	1,977	(24,498)	-1239%	4,777
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	18,056	5,750	3,830	80,193	-	-	-	-	107,830
Creditors Age Analysis									
Total Creditors	4,922	-	328	1,229	247	329	-	-	7,054

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) - M02 August										
Description	Ref	Budget Year 2019/20								
		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			83,629		65,368	65,368	46,398	18,970	41%	83,629
Executive and council			40,626		26,261	26,261	6,771	19,490	288%	40,626
Finance and administration			43,003		39,108	39,108	39,627	(519)	-1%	43,003
Internal audit										
Community and public safety			83,830		993	993	13,972	(12,979)	-93%	83,830
Community and social services			7,604		158	158	1,267	(1,110)	-88%	7,604
Sport and recreation			5,846		210	210	974	(765)	-78%	5,846
Public safety			54,495		612	612	9,083	(8,471)	-93%	54,495
Housing			15,885		14	14	2,648	(2,634)	-99%	15,885
Health										
Economic and environmental services			5,313		223	223	885	(663)	-75%	5,313
Planning and development			789		21	21	132	(110)	-84%	789
Road transport			4,524		201	201	754	(553)	-73%	4,524
Environmental protection										
Trading services			179,566		23,160	23,160	29,928	(6,768)	-23%	179,566
Energy sources			104,942		13,941	13,941	17,490	(3,549)	-20%	104,942
Water management			39,317		2,812	2,812	6,553	(3,741)	-57%	39,317
Waste water management			22,928		4,476	4,476	3,821	655	17%	22,928
Waste management			12,379		1,930	1,930	2,063	(133)	-6%	12,379
Other	4									
Total Revenue - Functional	2		352,338		89,743	89,743	91,183	(1,439)	-2%	352,338
Expenditure - Functional										
Governance and administration			71,650		9,560	9,560	11,942	(2,382)	-20%	71,650
Executive and council			21,498		2,811	2,811	3,583	(773)	-22%	21,498
Finance and administration			48,647		6,659	6,659	8,108	(1,449)	-18%	48,647
Internal audit			1,505		90	90	251	(160)	-64%	1,505
Community and public safety			85,778		21,373	21,373	14,296	7,077	49%	85,778
Community and social services			10,197		1,515	1,515	1,699	(184)	-11%	10,197
Sport and recreation			9,376		1,229	1,229	1,563	(333)	-21%	9,376
Public safety			48,639		7,804	7,804	8,106	(303)	-4%	48,639
Housing			17,566		10,825	10,825	2,928	7,897	270%	17,566
Health										
Economic and environmental services			28,111		4,433	4,433	4,685	(252)	-5%	28,111
Planning and development			5,578		1,020	1,020	930	91	10%	5,578
Road transport			22,532		3,413	3,413	3,755	(342)	-9%	22,532
Environmental protection										
Trading services			155,857		12,184	12,184	25,976	(13,792)	-53%	155,857
Energy sources			89,397		3,681	3,681	14,900	(11,218)	-75%	89,397
Water management			31,893		2,927	2,927	5,315	(2,389)	-45%	31,893
Waste water management			15,020		2,711	2,711	2,503	208	8%	15,020
Waste management			19,547		2,865	2,865	3,258	(393)	-12%	19,547
Other										
Total Expenditure - Functional	3		341,396		47,550	47,550	56,899	(9,349)	-16%	341,396
Surplus/ (Deficit) for the year			10,942		42,193	42,193	34,284	7,910	23%	10,942

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) - M02 August										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Municipal Manager		-	-	-	-	-	-	-	-	-
Vote 2 - Director: Corporate Service		-	47,729	-	26,328	26,328	7,955	18,373	231.0%	47,619
Vote 3 - Director: Financial Services		-	41,447	-	39,039	39,039	39,368	(328)	-0.8%	41,447
Vote 4 - Director: Engineering Services		-	74,125	-	7,651	7,651	12,354	(4,703)	-38.1%	74,125
Vote 5 - Director: Community Services		-	84,095	-	2,783	2,783	14,016	(11,232)	-80.1%	82,921
Vote 6 - Director: Electrical Services		-	104,942	-	13,941	13,941	17,490	(3,549)	-20.3%	104,942
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	352,338	-	89,743	89,743	91,183	(1,439)	-1.6%	351,054
Expenditure by Vote	1									
Vote 1 - Municipal Manager		-	4,700	-	894	894	783	111	14.1%	4,700
Vote 2 - Director: Corporate Service		-	37,788	-	4,894	4,894	6,298	(1,404)	-22.3%	37,788
Vote 3 - Director: Financial Services		-	28,059	-	3,379	3,379	4,676	(1,297)	-27.7%	28,059
Vote 4 - Director: Engineering Services		-	92,009	-	12,206	12,206	15,335	(3,128)	-20.4%	35,172
Vote 5 - Director: Community Services		-	89,443	-	22,496	22,496	14,907	7,588	50.9%	89,443
Vote 6 - Director: Electrical Services		-	89,397	-	3,681	3,681	14,900	(11,218)	-75.3%	89,397
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	341,396	-	47,550	47,550	56,899	(9,349)	-16.4%	284,559
Surplus/ (Deficit) for the year	2	-	10,942	-	42,193	42,193	34,284	7,910	23.1%	66,495

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) - M02 August											
Description	Ref	2018/19	Budget Year 2019/20								
		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			38,952	-	39,139	39,139	38,952	187	0%	38,952	
Service charges - electricity revenue			82,928	-	12,415	12,415	13,821	(1,406)	-10%	82,928	
Service charges - water revenue			20,167	-	2,605	2,605	3,361	(756)	-23%	20,167	
Service charges - sanitation revenue			16,758	-	4,260	4,260	2,793	1,467	53%	16,758	
Service charges - refuse revenue			9,660	-	1,804	1,804	1,610	194	12%	9,660	
Rental of facilities and equipment			1,248	-	226	226	208	18	8%	1,248	
Interest earned - external investments			1,050	-	-	-	175	(175)	-100%	1,050	
Interest earned - outstanding debtors			4,214	-	603	603	702	(99)	-14%	4,214	
Dividends received			-	-	-	-	-	-	-	-	
Fines, penalties and forfeits			53,640	-	678	678	8,940	(8,262)	-92%	53,640	
Licences and permits			409	-	46	46	68	(22)	-32%	409	
Agency services			820	-	163	163	137	26	19%	820	
Transfers and subsidies			90,676	-	26,014	26,014	15,113	10,901	72%	90,676	
Other revenue			1,059	-	260	260	177	83	47%	1,059	
Gains on disposal of PPE			-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)			-	321,580	-	88,213	88,213	86,056	2,156	3%	321,580
Expenditure By Type											
Employee related costs			114,954	-	18,392	18,392	19,159	(767)	-4%	114,954	
Remuneration of councillors			6,401	-	1,018	1,018	1,067	(49)	-5%	6,401	
Debt impairment			46,336	-	7,723	7,723	7,723	(0)	0%	46,336	
Depreciation & asset impairment			20,431	-	3,405	3,405	3,405	(0)	0%	20,431	
Finance charges			1,418	-	245	245	236	9	4%	1,418	
Bulk purchases			75,250	-	869	869	12,542	(11,672)	-93%	75,250	
Other materials			10,781	-	467	467	1,797	(1,330)	-74%	10,781	
Contracted services			38,112	-	11,936	11,936	6,352	5,584	88%	38,112	
Transfers and subsidies			550	-	126	126	92	34	37%	550	
Other expenditure			27,164	-	3,369	3,369	4,527	(1,158)	-26%	27,164	
Loss on disposal of PPE			-	-	-	-	-	-	-	-	
Total Expenditure			-	341,396	-	47,550	47,550	56,899	(9,349)	-16%	341,396
Surplus/(Deficit)			-	(19,816)	-	40,663	40,663	29,157	11,506	0	(19,816)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)				30,758	-	1,531	1,531	5,126	(3,596)	(0)	30,758
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)				-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)				-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			-	10,942	-	42,193	42,193	34,284			10,942
Taxation				-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation			-	10,942	-	42,193	42,193	34,284			10,942
Attributable to minorities				-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality			-	10,942	-	42,193	42,193	34,284			10,942
Share of surplus/ (deficit) of associate				-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year			-	10,942	-	42,193	42,193	34,284			10,942

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) - M02 August										
Vote Description	Ref	2018/19	Budget Year 2019/20							
		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		-	800	-	-	-	133	(133)	-100%	800
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	7,761	-	201	201	1,294	(1,093)	-84%	7,761
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	2,800	-	-	-	467	(467)	-100%	2,800
		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	11,361	-	201	201	1,894	(1,693)	-89%	11,361
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		-	50	-	-	-	8	(8)	-100%	50
Vote 2 - Director: Corporate Service		-	385	-	-	-	64	(64)	-100%	385
Vote 3 - Director: Financial Services		-	200	-	-	-	33	(33)	-100%	200
Vote 4 - Director: Engineering Services		-	6,429	-	173	173	1,072	(899)	-84%	6,429
Vote 5 - Director: Community Services		-	733	-	-	-	122	(122)	-100%	733
Vote 6 - Director: Electrical Services		-	12,800	-	1,157	1,157	2,133	(976)	-46%	12,800
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	20,597	-	1,330	1,330	3,433	(2,103)	-61%	20,597
Total Capital Expenditure		-	31,958	-	1,531	1,531	5,326	(3,796)	-71%	31,958
Capital Expenditure - Functional Classification										
Governance and administration		-	635	-	-	-	106	(106)	-100%	635
Executive and council		-	50	-	-	-	8	(8)	-100%	50
Finance and administration		-	585	-	-	-	98	(98)	-100%	585
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	5,982	-	173	173	997	(824)	-83%	5,982
Community and social services		-	1,940	-	-	-	323	(323)	-100%	1,940
Sport and recreation		-	4,042	-	173	173	674	(501)	-74%	4,042
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	5,987	-	-	-	998	(998)	-100%	5,987
Planning and development		-	200	-	-	-	33	(33)	-100%	200
Road transport		-	5,787	-	-	-	964	(964)	-100%	5,787
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	19,355	-	1,358	1,358	3,226	(1,868)	-58%	19,355
Energy sources		-	15,600	-	1,157	1,157	2,600	(1,443)	-55%	15,600
Water management		-	2,482	-	201	201	414	(213)	-52%	2,482
Waste water management		-	740	-	-	-	123	(123)	-100%	740
Waste management		-	533	-	-	-	89	(89)	-100%	533
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	31,958	-	1,531	1,531	5,326	(3,796)	-71%	31,958
Funded by:										
National Government		-	28,673	-	1,531	1,531	4,779	(3,248)	-68%	28,673
Provincial Government		-	2,085	-	-	-	348	(348)	-100%	2,085
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	30,758	-	1,531	1,531	5,126	(3,596)	-70%	30,758
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	1,200	-	-	-	200	(200)	-100%	1,200
Total Capital Funding		-	31,958	-	1,531	1,531	5,326	(3,796)	-71%	31,958

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M02 August							
Description	Ref	2018/19	Budget Year 2019/20				
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast	
R thousands	1						
ASSETS							
Current assets							
Cash			977	-	18,469	977	
Call investment deposits			3,800	-	386	3,800	
Consumer debtors			27,753	-	16,597	27,753	
Other debtors			47,536	-	77,599	47,536	
Current portion of long-term receivables			-	-	808	-	
Inventory			3,571	-	3,077	3,571	
Total current assets			-	83,637	-	116,936	83,637
Non current assets							
Long-term receivables			2,695	-	2,522	2,695	
Investments			-	-	-	-	
Investment property			7,247	-	7,033	7,247	
Investments in Associate			-	-	-	-	
Property, plant and equipment			530,456	-	521,449	530,456	
Biological			-	-	-	-	
Intangible			400	-	285	400	
Other non-current assets			5,277	-	6,486	5,277	
Total non current assets			-	546,075	-	537,775	546,075
TOTAL ASSETS			-	629,712	-	654,711	629,712
LIABILITIES							
Current liabilities							
Bank overdraft			-	-	12,930	-	
Borrowing			2,275	-	2,377	2,275	
Consumer deposits			1,537	-	1,835	1,537	
Trade and other payables			55,632	-	58,067	55,632	
Provisions			15,439	-	18,272	15,439	
Total current liabilities			-	74,883	-	93,481	74,883
Non current liabilities							
Borrowing			11,008	-	6,715	11,008	
Provisions			67,669	-	55,203	67,669	
Total non current liabilities			-	78,678	-	61,918	78,678
TOTAL LIABILITIES			-	153,561	-	155,400	153,561
NET ASSETS	2		-	476,152	-	499,311	476,152
COMMUNITY WEALTH/EQUITY							
Accumulated Surplus/(Deficit)			468,663	-	495,016	468,663	
Reserves			7,489	-	4,295	7,489	
TOTAL COMMUNITY WEALTH/EQUITY	2		-	476,152	-	499,311	476,152

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M02 August											
Description	Ref	2018/19	Budget Year 2019/20								
		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			35,057	-	3,296	3,296	5,843	(2,547)	-44%	35,057	
Service charges			120,706	-	14,240	14,240	20,118	(5,878)	-29%	120,706	
Other revenue			28,419	-	1,573	1,573	4,737	(3,164)	-67%	28,419	
Government - operating			90,676	-	40,654	40,654	15,113	25,542	169%	90,676	
Government - capital			30,758	-	14,051	14,051	5,126	8,925	174%	30,758	
Interest			5,264	-	603	603	877	(274)	-31%	5,264	
Dividends			-	-	-	-	-	-		-	
Payments											
Suppliers and employees			(272,662)	-	(47,179)	(47,179)	(45,444)	1,735	-4%	(272,662)	
Finance charges			(1,418)	-	(245)	(245)	(236)	9	-4%	(1,418)	
Transfers and Grants			(550)	-	(126)	(126)	(92)	34	-37%	(550)	
NET CASH FROM/(USED) OPERATING ACTIVITIES			-	36,250	-	26,866	26,866	6,042	(20,825)	-345%	36,250
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			-	-	-	-	-	-		-	
Decrease (Increase) in non-current debtors			-	-	-	-	-	-		-	
Decrease (increase) other non-current receivables			-	-	-	-	-	-		-	
Decrease (increase) in non-current investments			-	-	-	-	-	-		-	
Payments											
Capital assets			(31,958)	-	(1,531)	(1,531)	(5,326)	(3,796)	71%	(31,958)	
NET CASH FROM/(USED) INVESTING ACTIVITIES			-	(31,958)	-	(1,531)	(1,531)	(5,326)	(3,796)	71%	(31,958)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans			-	-	-	-	-	-		-	
Borrowing long term/refinancing			-	-	-	-	-	-		-	
Increase (decrease) in consumer deposits			-	-	-	-	-	-		-	
Payments											
Repayment of borrowing			(931)	-	(277)	(277)	(155)	122	-79%	(931)	
NET CASH FROM/(USED) FINANCING ACTIVITIES			-	(931)	-	(277)	(277)	(155)	122	-79%	(931)
NET INCREASE/ (DECREASE) IN CASH HELD			-	3,360	-	25,059	25,059	560			3,360
Cash/cash equivalents at beginning:			1,417	-		1,417	1,417				1,417
Cash/cash equivalents at month/year end:			-	4,777	-		26,475	1,977			4,777

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 - M02 August													
Description	NT Code	Budget Year 2019/20									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	1,572	848	589	4,697	-	-	-	-	7,706	4,697	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,647	677	290	2,731	-	-	-	-	8,345	2,731	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	9,090	986	458	9,691	-	-	-	-	20,225	9,691	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,489	2,319	567	13,713	-	-	-	-	18,088	13,713	-	-
Receivables from Exchange Transactions - Waste Management	1600	799	771	348	8,387	-	-	-	-	10,305	8,387	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	3	2	51	-	-	-	-	60	51	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	455	148	1,576	40,923	-	-	-	-	43,101	40,923	-	-
Total By Income Source	2000	18,056	5,750	3,830	80,193	-	-	-	-	107,830	80,193	-	-
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,460	949	166	3,258	-	-	-	-	6,833	3,258	-	-
Commercial	2300	6,642	1,581	360	8,325	-	-	-	-	16,908	8,325	-	-
Households	2400	6,864	2,639	3,181	64,938	-	-	-	-	77,622	64,938	-	-
Other	2500	2,090	582	123	3,672	-	-	-	-	6,467	3,672	-	-
Total By Customer Group	2600	18,056	5,750	3,830	80,193	-	-	-	-	107,830	80,193	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August											
Description	NT Code	Budget Year 2019/20									
		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	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	622	-	-	-	-	-	-	-	622	
Bulk Water	0200	-	-	-	-	-	-	-	-	-	
PAYE deductions	0300	1,276	-	-	-	-	-	-	-	1,276	
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	
Pensions / Retirement deductions	0500	1,592	-	-	-	-	-	-	-	1,592	
Loan repayments	0600	-	-	-	-	-	-	-	-	-	
Trade Creditors	0700	-	-	328	1,229	247	329	-	-	2,132	
Auditor General	0800	-	-	-	-	-	-	-	-	-	
Other	0900	1,432	-	-	-	-	-	-	-	1,432	
Total By Customer Type	1000	4,922	-	328	1,229	247	329	-	-	7,054	

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August						
Investments by maturity Name of institution & investment ID	Ref	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands						
Municipality						
INVESTEC		136	-	-	-	136
STANDARD BANK		18	-	-	-	18
ABSA BANK		43	-	-	-	43
NEDBANK		189	-	-	-	189
						-
						-
Municipality sub-total		386		-	-	386
Entities						
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	386		-	-	386

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 - M02 August										
Description	Ref	2018/19	Budget Year 2019/20							
		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:		-	66,757	-	28,195	28,195	11,126	17,069	153.4%	66,757
Local Government Equitable Share			62,434	-	26,014	26,014	10,406	15,608	150.0%	62,434
Finance Management			1,700	-	1,700	1,700	283	1,417	500.0%	1,700
EPWP Incentive			1,924	-	481	481	321	160	50.0%	1,924
Municipal Infrastructure Grant			699	-	-	-	116	(116)	-100.0%	699
Other transfers and grants [insert description]										
Provincial Government:		-	23,919	-	12,459	12,459	3,987	8,473	212.5%	23,919
Financial Management Support Grant			330	-	-	-	55	(55)	-100.0%	330
Financial Management Capacity Building Grant			380	-	-	-	63	(63)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant			224	-	-	-	37	(37)	-100.0%	224
Human Settlements Development Grant (Beneficiaries)			15,660	-	10,507	10,507	2,610	7,897	302.6%	15,660
Maintenance and Construction of Transport Infrastructure			50	-	-	-	8	(8)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities			5,856	-	1,952	1,952	976	976	100.0%	5,856
Community Development Workers (CDW) Operational Support Grant			169	-	-	-	28	(28)	-100.0%	169
Municipal Drought Relief Grant	4		1,250	-	-	-	208	(208)	-100.0%	1,250
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	-	90,676	-	40,654	40,654	15,113	25,542	169.0%	90,676
Capital Transfers and Grants										
National Government:		-	28,673	-	14,051	14,051	4,779	9,272	194.0%	28,673
Municipal Infrastructure Grant (MIG)			13,273	-	8,651	8,651	2,212	6,439	291.1%	13,273
Integrated National Electrification Programme			15,400	-	5,400	5,400	2,567	2,833	110.4%	15,400
Department Rural Development and Land Reform			-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
Provincial Government:		-	2,085	-	-	-	348	(348)	-100.0%	2,085
Municipal Drought Relief Grant			1,250	-	-	-	208	(208)	-100.0%	1,250
Community Development Workers Support Grant			35	-	-	-	6	(6)	-100.0%	35
Community Library Services Grant			800	-	-	-	133	(133)	-100.0%	800
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	-	30,758	-	14,051	14,051	5,126	8,925	174.1%	30,758
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	121,434	-	54,705	54,705	20,239	34,466	170.3%	121,434

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August										
Description	Ref	2018/19	Budget Year 2019/20							
		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:		-	66,757	-	26,345	26,345	11,126	15,219	136.8%	66,757
Local Government Equitable Share			62,434	-	26,014	26,014	10,406	15,608	150.0%	62,434
Finance Management			1,700	-	85	85	283	(198)	-70.0%	1,700
EPWP Incentive			1,924	-	163	163	321	(157)	-49.1%	1,924
Municipal Infrastructure Grant			699	-	83	83	116	(34)	-29.1%	699
Other transfers and grants [insert description]								-		
Provincial Government:		-	23,919	-	11,348	11,348	3,987	7,362	184.7%	23,919
Financial Management Support Grant			330	-	-	-	55	(55)	-100.0%	330
Financial Management Capacity Building Grant			380	-	-	-	63	(63)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant			224	-	-	-	37	(37)	-100.0%	224
Human Settlements Development Grant (Beneficiaries)			15,660	-	10,507	10,507	2,610	7,897	302.6%	15,660
Maintenance and Construction of Transport Infrastructure			50	-	-	-	8	(8)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities			5,856	-	841	841	976	(135)	-13.8%	5,856
Community Development Workers (CDW) Operational Support Grant			169	-	-	-	28	(28)	-100.0%	169
Municipal Drought Relief Grant			1,250	-	-	-	208	(208)	-100.0%	1,250
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		-	90,676	-	37,693	37,693	15,113	22,580	149.4%	90,676
Capital expenditure of Transfers and Grants										
National Government:		-	28,673	-	1,742	1,742	4,779	(3,037)	-63.6%	28,673
Municipal Infrastructure Grant (MIG)			13,273	-	411	411	2,212	(1,801)	-81.4%	13,273
Integrated National Electrification Programme			15,400	-	1,331	1,331	2,567	(1,236)	-48.2%	15,400
Other capital transfers [insert description]								-		
Provincial Government:		-	2,085	-	-	-	348	(348)	-100.0%	2,085
Municipal Drought Relief Grant			1,250	-	-	-	208	(208)	-100.0%	1,250
Community Library Services Grant			800	-	-	-	133	(133)	-100.0%	800
Community Development Workers Support Grant			35	-	-	-	6	(6)	-100.0%	35
District Municipality:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]										
Total capital expenditure of Transfers and Grants		-	30,758	-	1,742	1,742	5,126	(3,385)	-66.0%	30,758
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	121,434	-	39,435	39,435	20,239	19,196	94.8%	121,434

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 - M02 August											
Summary of Employee and Councillor remuneration	Ref	2018/19	Budget Year 2019/20								
		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			4,703	-	757	757	784	(27)	-3%	4,703	
Pension and UIF Contributions			379	-	67	67	63	4	7%	379	
Medical Aid Contributions			59	-	4	4	10	(5)	-55%	59	
Motor Vehicle Allowance			683	-	86	86	114	(28)	-24%	683	
Cellphone Allowance			577	-	96	96	96	-		577	
Housing Allowances			-	-	-	-	-	-		-	
Other benefits and allowances			-	-	-	-	-	-		-	
Sub Total - Councillors			-	6,401	-	1,011	1,011	1,067	(56)	-5%	6,401
Senior Managers of the Municipality	3										
Basic Salaries and Wages			5,547	-	897	897	925	(27)	-3%	5,547	
Pension and UIF Contributions			440	-	119	119	73	46	62%	440	
Medical Aid Contributions			33	-	12	12	5	6	113%	33	
Overtime			-	-	-	-	-	-		-	
Performance Bonus			698	-	-	-	116	(116)	-100%	698	
Motor Vehicle Allowance			300	-	83	83	50	33	65%	300	
Cellphone Allowance			108	-	20	20	18	2	11%	108	
Housing Allowances			-	-	-	-	-	-		-	
Other benefits and allowances			1	-	59	59	0	59	58998%	1	
Payments in lieu of leave			-	-	-	-	-	-		-	
Long service awards			-	-	-	-	-	-		-	
Post-retirement benefit obligations	2		-	-	-	-	-	-		-	
Sub Total - Senior Managers of Municipality			-	7,127	-	1,189	1,189	1,188	1	0%	7,127
Other Municipal Staff											
Basic Salaries and Wages			83,911	-	12,468	12,468	13,985	(1,518)	-11%	83,911	
Pension and UIF Contributions			13,226	-	2,064	2,064	2,204	(141)	-6%	13,226	
Medical Aid Contributions			1,939	-	285	285	323	(38)	-12%	1,939	
Overtime			1,500	-	873	873	250	623	249%	1,500	
Performance Bonus			-	-	-	-	-	-		-	
Motor Vehicle Allowance			2,469	-	368	368	411	(43)	-11%	2,469	
Cellphone Allowance			128	-	22	22	21	1	5%	128	
Housing Allowances			967	-	157	157	161	(4)	-3%	967	
Other benefits and allowances			2,057	-	721	721	343	378	110%	2,057	
Payments in lieu of leave			-	-	54	54	-	54	#DIV/0!	-	
Long service awards			191	-	-	-	32	(32)	-100%	191	
Post-retirement benefit obligations	2		1,439	-	192	192	240	(48)	-20%	1,439	
Sub Total - Other Municipal Staff			-	107,827	-	17,202	17,202	17,971	(769)	-4%	107,827
TOTAL SALARY, ALLOWANCES & BENEFITS			-	121,355	-	19,403	19,403	20,226	(823)	-4%	121,355
TOTAL MANAGERS AND STAFF			-	114,954	-	18,392	18,392	19,159	(767)	-4%	114,954

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M02 August									
Month	2018/19	Budget Year 2019/20							
	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		2,663	-	-		2,663	-		
August		2,663	-	1,532	1,532	5,326	(3,795)	-71.2%	5%
September		2,663	-	-		7,990	-		
October		2,663	-	-		10,653	-		
November		2,663	-	-		13,316	-		
December		2,663	-	-		15,979	-		
January		2,663	-	-		18,642	-		
February		2,663	-	-		21,306	-		
March		2,663	-	-		23,969	-		
April		2,663	-	-		26,632	-		
May		2,663	-	-		29,295	-		
June		2,663	-	-		31,958	-		
Total Capital expenditure	-	31,958	-	1,532					

Chart C1 2019/20 Capital Expenditure Monthly Trend: actual v target

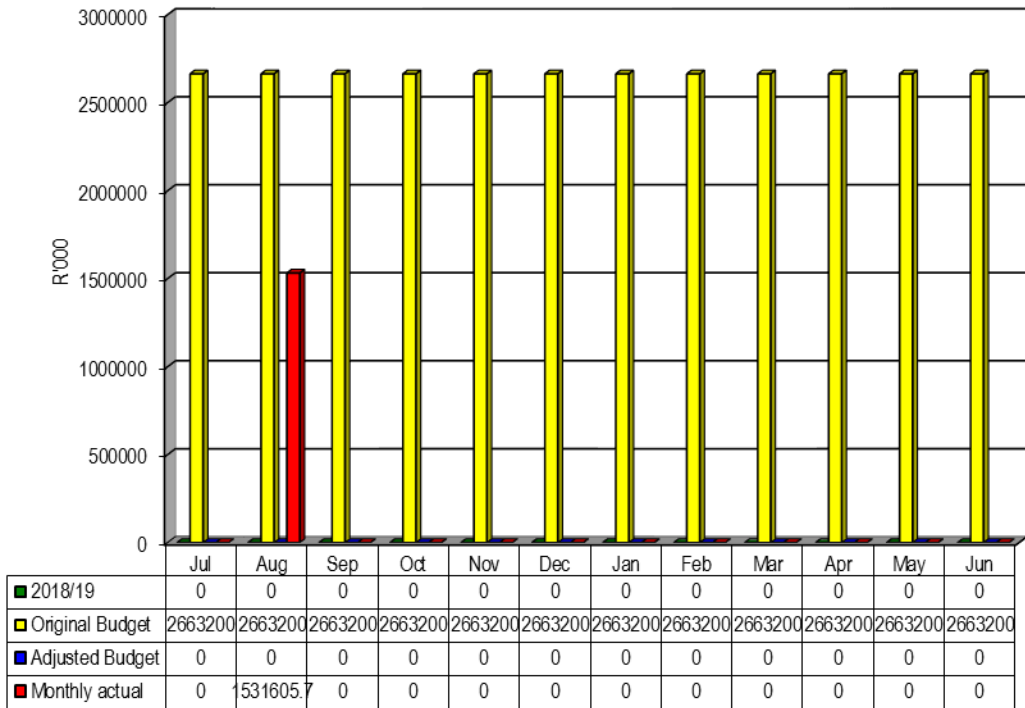
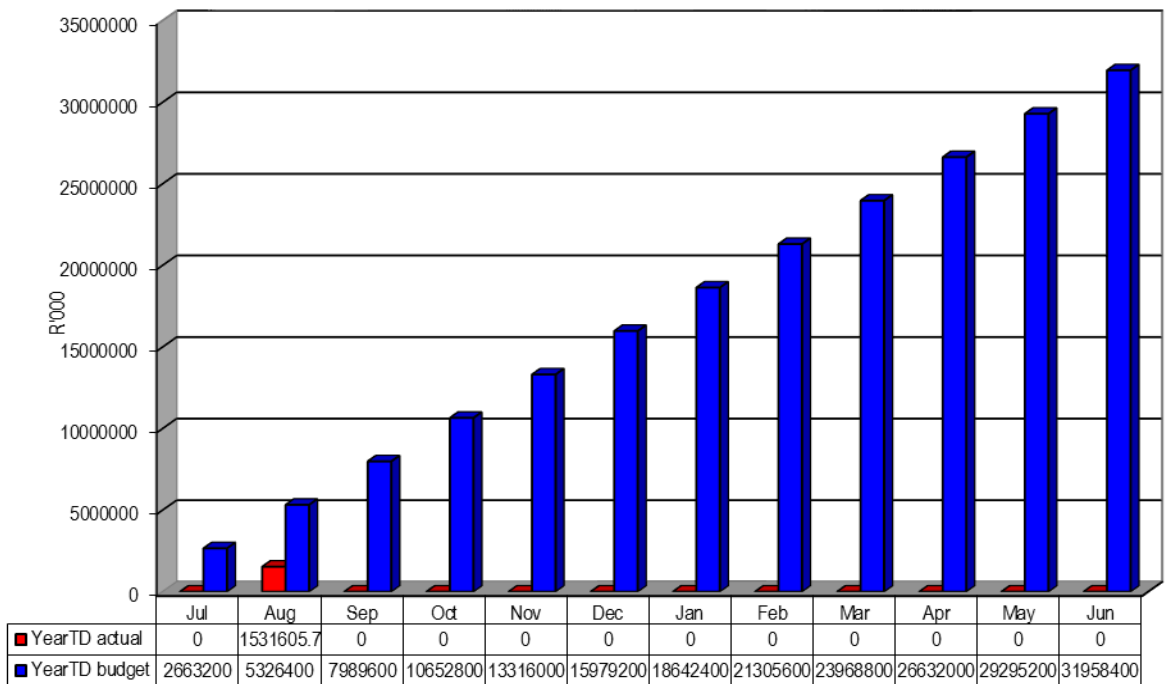


Chart C2 2019/20 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

WC053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August											
R thousands	Description	Ref	2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2019/20 Year To actual	Year To budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Asset class											
	Infrastructure			17,472		1,157	1,157	2,912	1,755	60.2%	17,472
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure			1,539				257	257	100.0%	1,539
	Drainage Collection			1,539				257	257	100.0%	1,539
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure			15,400		1,157	1,157	2,567	1,409	54.9%	15,400
	Power Plants										
	HV Substations			2,800				467	467	100.0%	2,800
	HV Switching Stations										
	HV Transmission Conductors										
	MV Substations			7,886				1,314	1,314	100.0%	7,886
	MV Switching Stations										
	MV Networks										
	Capital Spares			4,714		1,157	1,157	780	(372)	-47.3%	4,714
	Water Supply Infrastructure										
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Pretreatment										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure			533				89	89	100.0%	533
	Landfill Sites			533				89	89	100.0%	533
	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										
	Community Facilities										
	Halls										
	Centres										
	Cafes										
	Clubs/Leisure Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Amenities Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	Historic 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										
	Drydocks										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Service Licences										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Local Settlement Software Applications										
	Unspecified										
	Computer Equipment			138				23	23	100.0%	138
	Computer Equipment			138				23	23	100.0%	138
	Furniture and Office Equipment			435				73	73	100.0%	435
	Furniture and Office Equipment			435				73	73	100.0%	435
	Machinery and Equipment			550				92	92	100.0%	550
	Machinery and Equipment			550				92	92	100.0%	550
	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		18,595		1,157	1,157	3,099	1,942	62.7%	18,595

10.2.2 Supporting Table SC13b

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M02												
E Programs	Description	Ref	2018/19	Budget Year 2019/20								
			Approved Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD Variance	YTD Variance %	Full Year Forecast	
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
	Infrastructure			7,592			201	201	1,264	1,063	84.1%	7,592
	Roads Infrastructure			3,692					615	615	100.0%	3,692
	Roads			3,692					615	615	100.0%	3,692
	Road Structures											
	Road Furniture											
	Capital Spares											
	Storm water Infrastructure			556					93	93	100.0%	556
	Drainage Collection											
	Storm water Conveyance			556					93	93	100.0%	556
	Attenuation											
	Electrical Infrastructure											
	Power Plants											
	HV Substations											
	HV Switching Stations											
	HV Transmission Conductors											
	HV Substations											
	MV Switching Stations											
	MV Networks											
	LV Networks											
	Capital Spares											
	Water Supply Infrastructure			2,482			201	201	414	213	51.5%	2,482
	Dams and Weirs											
	Reservoirs			2,482			201	201	414	213	51.5%	2,482
	Pump Stations											
	Water Treatment Works											
	Bulk Mains											
	Distribution											
	Distribution Points											
	HV Stations											
	Capital Spares											
	Sanitation Infrastructure			740					123	123	100.0%	740
	Pump Station											
	Reticalation											
	Waste Water Treatment Works			740					123	123	100.0%	740
	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											
	HV Substations											
	LV Networks											
	Capital Spares											
	Coastal Infrastructure											
	Sand Pumps											
	Piers											
	Revetments											
	Promenades											
	Capital Spares											
	Information and Communication Infrastructure			112					19	19	100.0%	112
	Data Centres								9	9	100.0%	58
	Cable Layers			60					10	10	100.0%	60
	Distribution Layers											
	Capital Spares											
	Community Assets			5,782			173	173	964	761	82.1%	5,782
	Community Facilities			1,740					290	290	100.0%	1,740
	Halls											
	Centres											
	Clubs											
	Clinical Care Centres											
	Fire/Ambulance Stations											
	Testing Stations											
	Museums											
	Galleries											
	Theatres											
	Libraries			800					133	133	100.0%	800
	Comptines/Crematoria			940					157	157	100.0%	940
	Police											
	Parks											
	Public Open Space											
	Nature Reserves											
	Public Abolition Facilities											
	Markets											
	Stalls											
	Abscloirs											
	Airports											
	Taxi Rank/Bus Terminals											
	Capital Spares											
	Sport and Recreation Facilities			4,042			173	173	674	501	74.3%	4,042
	Indoor Facilities											
	Outdoor Facilities			4,042			173	173	674	501	74.3%	4,042
	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/Equity Points											
	Building Plan Offices											
	Workshops											
	Yards											
	Stores											
	Laboratories											
	Training Centres											
	Manufacturing Plant											
	Depots											
	Capital Spares											
	Housing											
	Staff Housing											
	Social Housing											
	Capital Spares											
	Biological or Cultivated Assets											
	Biological or Cultivated Assets											
	Intangible Assets											
	Services											
	Licenses and Rights											
	Water Rights											
	Effluent Licenses											
	Solid Waste Licenses											
	Computer Software and Applications											
	Local Settlement Software Applications											
	Unspecified											
	Common 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 upgrading of existing assets	1		13,364			373	373	2,227	1,854	83.2%	13,364

11. Material variances to the SDBIP

11.1 Over view

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