

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING January 2020

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PART 1 – IN-YEAR REPORT

1. Mayor's Report

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of the budget in accordance with the SDBIP

No comments for January.

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

None.

2. Resolutions

IN-YEAR REPORT 2019/20

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 January 2020.

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 R12,657 million or 6% above year-to-date budget projections for January 2020. However, this is mainly due to the second tranche Equitable Share that was received in December as well transfers from Department Human Settlements that are above the year-to-date target. 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 R26,721 million or 13%, above year-to-date budget projections for January 2020. This is mainly due to the transfers from Department Human Settlements for the building of top-structures expenditure. 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 R8.864 million or 28% of a total budget of R31,958 million.

Refer to Table C5 for more detail on capital expenditure.

Cash flows

The year to date net increase in cash held were R13,308 million at the end of January 2020 resulting in a closing balance of R14,725 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for January 2020.

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 - M07 January									
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	36,239	38,952	-	-	38,975	38,952	23	0%	38,952
Service charges	99,321	129,512	-	11,681	78,102	75,549	2,553	3%	129,512
Investment revenue	616	1,050	-	0	144	613	(469)	-77%	1,050
Transfers and subsidies	30,103	90,676	-	1,011	90,849	52,894	37,955	72%	90,676
Other own revenue	59,512	61,390	-	1,857	8,406	35,811	(27,405)	-77%	61,390
Total Revenue (excluding capital transfers and contributions)	225,791	321,580	-	14,549	216,476	203,818	12,657	6%	321,580
Employee costs	106,439	114,954	-	9,965	70,959	67,056	3,903	6%	114,954
Remuneration of Councillors	6,008	6,401	-	547	3,541	3,734	(193)	-5%	6,401
Depreciation & asset impairment	19,526	20,431	-	1,703	11,915	11,918	(3)	-0%	20,431
Finance charges	5,887	1,418	-	386	1,750	827	923	112%	1,418
Materials and bulk purchases	69,829	86,031	-	1,045	44,129	50,185	(6,055)	-12%	86,031
Transfers and subsidies	671	550	-	125	260	321	(61)	-19%	550
Other expenditure	94,367	111,611	-	5,543	93,315	65,107	28,209	43%	111,611
Total Expenditure	302,726	341,396	-	19,313	225,869	199,148	26,721	13%	341,396
Surplus/(Deficit)	(76,935)	(19,816)	-	(4,765)	(9,393)	4,670	(14,064)	-301%	(19,816)
Transfers and subsidies - capital (monetary allocation)	77,530	30,758	-	11	9,950	17,942	(7,992)	-45%	30,758
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	595	10,942	-	(4,754)	557	22,613	(22,056)	-98%	10,942
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	595	10,942	-	(4,754)	557	22,613	(22,056)	-98%	10,942
Capital expenditure & funds sources									
Capital expenditure	29,004	31,958	-	11	8,864	18,642	(9,778)	-52%	31,958
Capital transfers recognised	26,664	30,758	-	11	8,684	17,942	(9,259)	-52%	30,758
Borrowing	439	-	-	-	-	-	-	-	-
Internally generated funds	687	1,200	-	-	180	700	(520)	-74%	1,200
Total sources of capital funds	27,789	31,958	-	11	8,864	18,642	(9,778)	-52%	31,958
Financial position									
Total current assets	59,517	83,637	-	-	58,667	-	-	-	83,637
Total non current assets	539,648	546,075	-	-	536,906	-	-	-	546,075
Total current liabilities	73,987	74,883	-	-	73,578	-	-	-	74,883
Total non current liabilities	62,196	78,678	-	-	67,739	-	-	-	78,678
Community wealth/Equity	462,983	476,152	-	-	454,255	-	-	-	476,152
Cash flows									
Net cash from (used) operating	14,243	36,250	-	1,536	22,799	21,146	(1,653)	-8%	36,250
Net cash from (used) investing	(27,328)	(31,958)	-	(11)	(8,864)	(18,642)	(9,778)	52%	(31,973)
Net cash from (used) financing	(4,280)	(931)	-	-	(626)	(543)	83	-15%	(931)
Cash/cash equivalents at the month/year end	(12,421)	4,777	-	-	14,725	3,377	(11,348)	-336%	4,762
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	10,318	3,113	2,461	89,470	-	-	-	-	105,362
Creditors Age Analysis									
Total Creditors	12,879	678	201	127	53	38	7	-	13,983

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) - M07 January										
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		81,527	83,629	-	709	89,585	65,014	24,571	38%	83,629
Executive and council		38,042	40,626	-	179	48,317	23,699	24,618	104%	40,626
Finance and administration		43,485	43,003	-	530	41,268	41,315	(47)	0%	43,003
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		66,324	83,830	-	1,552	45,006	48,901	(3,895)	-8%	83,830
Community and social services		7,301	7,604	-	506	4,061	4,435	(374)	-8%	7,604
Sport and recreation		8,303	5,846	-	14	1,185	3,410	(2,225)	-65%	5,846
Public safety		50,314	54,495	-	1,008	2,789	31,789	(29,000)	-91%	54,495
Housing		406	15,885	-	24	36,971	9,266	27,705	299%	15,885
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		12,820	5,313	-	195	2,109	3,099	(991)	-32%	5,313
Planning and development		771	789	-	60	477	460	16	4%	789
Road transport		12,049	4,524	-	135	1,632	2,639	(1,007)	-38%	4,524
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		142,651	179,566	-	12,104	89,726	104,747	(15,021)	-14%	179,566
Energy sources		79,182	104,942	-	7,957	57,958	61,216	(3,258)	-5%	104,942
Water management		32,798	39,317	-	2,001	14,624	22,935	(8,311)	-36%	39,317
Waste water management		20,655	22,928	-	1,390	11,427	13,375	(1,948)	-15%	22,928
Waste management		10,015	12,379	-	755	5,716	7,221	(1,505)	-21%	12,379
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	303,321	352,338	-	14,560	226,426	221,761	4,665	2%	352,338
Expenditure - Functional										
Governance and administration		72,470	71,650	-	5,098	42,238	41,796	442	1%	71,650
Executive and council		18,994	21,498	-	1,082	10,737	12,541	(1,804)	-14%	21,498
Finance and administration		52,112	48,647	-	3,930	31,097	28,377	2,720	10%	48,647
Internal audit		1,364	1,505	-	87	405	878	(474)	-54%	1,505
Community and public safety		76,779	85,778	-	5,699	79,473	50,037	29,436	59%	85,778
Community and social services		10,952	10,197	-	726	6,055	5,948	106	2%	10,197
Sport and recreation		7,769	9,376	-	696	5,567	5,470	98	2%	9,376
Public safety		55,719	48,639	-	4,128	29,851	28,372	1,478	5%	48,639
Housing		2,338	17,566	-	150	38,001	10,247	27,754	271%	17,566
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		30,442	28,111	-	2,361	17,126	16,398	728	4%	28,111
Planning and development		6,488	5,578	-	530	4,282	3,254	1,028	32%	5,578
Road transport		23,953	22,532	-	1,831	12,843	13,144	(300)	-2%	22,532
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		123,036	155,857	-	6,155	87,031	90,917	(3,885)	-4%	155,857
Energy sources		75,962	89,397	-	1,876	48,842	52,148	(3,307)	-6%	89,397
Water management		22,828	31,893	-	1,301	16,305	18,604	(2,299)	-12%	31,893
Waste water management		10,656	15,020	-	1,277	10,360	8,761	1,599	18%	15,020
Waste management		13,590	19,547	-	1,701	11,524	11,403	122	1%	19,547
Other		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	302,726	341,396	-	19,313	225,869	199,148	26,721	13%	341,396
Surplus/ (Deficit) for the year		595	10,942	-	(4,754)	557	22,613	(22,056)	-98%	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) - M07 January										
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		470	-	-	-	377	-	377	#DIV/0!	-
Vote 2 - Director: Corporate Service		43,921	47,729	-	635	51,552	27,842	23,711	85.2%	47,619
Vote 3 - Director: Financial Services		40,588	41,447	-	404	40,543	40,407	135	0.3%	41,447
Vote 4 - Director: Engineering Services		74,214	74,125	-	3,591	29,295	43,240	(13,945)	-32.2%	74,125
Vote 5 - Director: Community Services		62,691	84,095	-	1,973	46,701	49,056	(2,355)	-4.8%	82,921
Vote 6 - Director: Electrical Services		79,182	104,942	-	7,957	57,958	61,216	(3,258)	-5.3%	104,942
		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	301,066	352,338	-	14,560	226,426	221,760	4,665	2.1%	351,054
Expenditure by Vote	1									
Vote 1 - Municipal Manager		6,091	4,700	-	296	2,865	2,742	123	4.5%	4,700
Vote 2 - Director: Corporate Service		35,508	37,788	-	2,697	20,316	22,043	(1,727)	-7.8%	37,788
Vote 3 - Director: Financial Services		30,723	28,059	-	1,851	17,702	16,368	1,335	8.2%	28,059
Vote 4 - Director: Engineering Services		75,415	92,009	-	6,055	52,852	53,672	(820)	-1.5%	35,172
Vote 5 - Director: Community Services		76,772	89,443	-	6,539	83,292	52,175	31,117	59.6%	89,443
Vote 6 - Director: Electrical Services		75,962	89,397	-	1,876	48,842	52,148	(3,307)	-6.3%	89,397
		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	300,471	341,396	-	19,313	225,869	199,148	26,721	13.4%	284,559
Surplus/ (Deficit) for the year	2	595	10,942	-	(4,754)	557	22,613	(22,056)	-97.5%	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) - M07 January										
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		36,239	38,952	-	-	38,975	38,952	23	0%	38,952
Service charges - electricity revenue		58,032	82,928	-	7,736	50,209	48,375	1,834	4%	82,928
Service charges - water revenue		17,727	20,167	-	2,000	12,047	11,764	283	2%	20,167
Service charges - sanitation revenue		15,565	16,758	-	1,260	10,598	9,775	823	8%	16,758
Service charges - refuse revenue		7,997	9,660	-	685	5,248	5,635	(387)	-7%	9,660
Rental of facilities and equipment		1,076	1,248	-	111	796	728	68	9%	1,248
Interest earned - external investments		616	1,050	-	0	144	613	(469)	-77%	1,050
Interest earned - outstanding debtors		3,716	4,214	-	450	2,683	2,458	225	9%	4,214
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		50,449	53,640	-	1,069	3,018	31,290	(28,272)	-90%	53,640
Licences and permits		337	409	-	20	161	238	(77)	-32%	409
Agency services		852	820	-	63	512	478	33	7%	820
Transfers and subsidies		30,103	90,676	-	1,011	90,849	52,894	37,955	72%	90,676
Other revenue		3,082	1,059	-	143	1,236	618	618	100%	1,059
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		225,791	321,580	-	14,549	216,476	203,818	12,657	6%	321,580
Expenditure By Type										
Employee related costs		106,439	114,954	-	9,965	70,959	67,056	3,903	6%	114,954
Remuneration of councillors		6,008	6,401	-	547	3,541	3,734	(193)	-5%	6,401
Debt impairment		41,590	46,336	-	3,861	27,029	27,029	(0)	0%	46,336
Depreciation & asset impairment		19,526	20,431	-	1,703	11,915	11,918	(3)	0%	20,431
Finance charges		5,887	1,418	-	386	1,750	827	923	112%	1,418
Bulk purchases		63,088	75,250	-	593	41,413	43,896	(2,483)	-6%	75,250
Other materials		6,741	10,781	-	453	2,717	6,289	(3,572)	-57%	10,781
Contracted services		28,731	38,112	-	743	45,566	22,232	23,334	105%	38,112
Transfers and subsidies		671	550	-	125	260	321	(61)	-19%	550
Other expenditure		24,046	27,164	-	939	20,720	15,845	4,874	31%	27,164
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Expenditure		302,726	341,396	-	19,313	225,869	199,148	26,721	13%	341,396
Surplus/(Deficit)		(76,935)	(19,816)	-	(4,765)	(9,393)	4,670	(14,064)	(0)	(19,816)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		77,530	30,758	-	11	9,950	17,942	(7,992)	(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		595	10,942	-	(4,754)	557	22,613			10,942
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		595	10,942	-	(4,754)	557	22,613			10,942
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		595	10,942	-	(4,754)	557	22,613			10,942
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		595	10,942	-	(4,754)	557	22,613			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) - M07 January										
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	-	-	-	467	(467)	-100%	800
Vote 3 - Director: Financial Services		-	-	-	-	-	-	-	-	-
Vote 4 - Director: Engineering Services		-	7,761	-	-	1,344	4,527	(3,184)	-70%	7,761
Vote 5 - Director: Community Services		-	-	-	-	-	-	-	-	-
Vote 6 - Director: Electrical Services		-	2,800	-	-	3,809	1,633	2,176	133%	2,800
		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	11,361	-	-	5,153	6,627	(1,474)	-22%	11,361
Single Year expenditure appropriation	2									
Vote 1 - Municipal Manager		17	50	-	-	-	29	(29)	-100%	50
Vote 2 - Director: Corporate Service		389	385	-	-	31	225	(193)	-86%	385
Vote 3 - Director: Financial Services		59	200	-	-	-	117	(117)	-100%	200
Vote 4 - Director: Engineering Services		14,795	6,429	-	11	1,691	3,750	(2,059)	-55%	6,429
Vote 5 - Director: Community Services		1,215	733	-	-	-	428	(428)	-100%	733
Vote 6 - Director: Electrical Services		12,529	12,800	-	-	1,989	7,467	(5,478)	-73%	12,800
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	29,004	20,597	-	11	3,711	12,015	(8,304)	-69%	20,597
Total Capital Expenditure		29,004	31,958	-	11	8,864	18,642	(9,778)	-52%	31,958
Capital Expenditure - Functional Classification										
Governance and administration		371	635	-	-	31	370	(339)	-92%	635
Executive and council		17	50	-	-	-	29	(29)	-100%	50
Finance and administration		354	585	-	-	31	341	(310)	-91%	585
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		1,872	5,982	-	11	1,261	3,489	(2,228)	-64%	5,982
Community and social services		65	1,940	-	-	132	1,132	(1,000)	-88%	1,940
Sport and recreation		1,807	4,042	-	11	1,129	2,358	(1,228)	-52%	4,042
Public safety		1	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		8,868	5,987	-	-	550	3,492	(2,943)	-84%	5,987
Planning and development		29	200	-	-	-	117	(117)	-100%	200
Road transport		8,840	5,787	-	-	550	3,376	(2,826)	-84%	5,787
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		16,678	19,355	-	-	7,022	11,290	(4,268)	-38%	19,355
Energy sources		12,529	15,600	-	-	5,798	9,100	(3,302)	-36%	15,600
Water management		4,149	2,482	-	-	1,224	1,448	(224)	-15%	2,482
Waste water management		-	740	-	-	-	431	(431)	-100%	740
Waste management		-	533	-	-	-	311	(311)	-100%	533
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	27,789	31,958	-	11	8,864	18,642	(9,778)	-52%	31,958
Funded by:										
National Government		24,950	28,673	-	11	7,661	16,726	(9,065)	-54%	28,673
Provincial Government		1,714	2,085	-	-	1,023	1,216	(193)	-16%	2,085
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		26,664	30,758	-	11	8,684	17,942	(9,259)	-52%	30,758
Borrowing	6	439	-	-	-	-	-	-	-	-
Internally generated funds		687	1,200	-	-	180	700	(520)	-74%	1,200
Total Capital Funding		27,789	31,958	-	11	8,864	18,642	(9,778)	-52%	31,958

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M07 January						
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		123	977	-	-	977
Call investment deposits		386	3,800	-	-	3,800
Consumer debtors		9,938	27,753	-	-	27,753
Other debtors		45,264	47,536	-	-	47,536
Current portion of long-term receivables		808	-	-	-	-
Inventory		2,998	3,571	-	-	3,571
Total current assets		59,517	83,637	-	-	83,637
Non current assets						
Long-term receivables		2,522	2,695	-	-	2,695
Investments		-	-	-	-	-
Investment property		7,033	7,247	-	-	7,247
Investments in Associate		-	-	-	-	-
Property, plant and equipment		524,584	530,456	-	-	530,456
Biological		-	-	-	-	-
Intangible		285	400	-	-	400
Other non-current assets		5,225	5,277	-	-	5,277
Total non current assets		539,648	546,075	-	-	546,075
TOTAL ASSETS		599,165	629,712	-	-	629,712
LIABILITIES						
Current liabilities						
Bank overdraft		12,930	-	-	-	-
Borrowing		2,377	2,275	-	-	2,275
Consumer deposits		1,831	1,537	-	-	1,537
Trade and other payables		38,701	55,632	-	-	55,632
Provisions		18,149	15,439	-	-	15,439
Total current liabilities		73,987	74,883	-	-	74,883
Non current liabilities						
Borrowing		6,993	11,008	-	-	11,008
Provisions		55,203	67,669	-	-	67,669
Total non current liabilities		62,196	78,678	-	-	78,678
TOTAL LIABILITIES		136,183	153,561	-	-	153,561
NET ASSETS	2	462,983	476,152	-	-	476,152
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		458,682	468,663	-	-	468,663
Reserves		4,301	7,489	-	-	7,489
TOTAL COMMUNITY WEALTH/EQUITY	2	462,983	476,152	-	-	476,152

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M07 January										
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		34,175	35,057	-	2,675	22,012	20,450	1,562	8%	35,057
Service charges		101,399	120,706	-	8,734	59,673	70,412	(10,739)	-15%	120,706
Other revenue		5,187	28,419	-	1,475	6,210	16,578	(10,368)	-63%	28,419
Government - operating		78,781	90,676	-	1,952	92,023	52,894	39,129	74%	90,676
Government - capital		31,962	30,758	-	-	27,123	17,942	9,181	51%	30,758
Interest		4,332	5,264	-	450	2,683	3,071	(388)	-13%	5,264
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(240,212)	(272,662)	-	(13,239)	(184,915)	(159,053)	25,863	-16%	(272,662)
Finance charges		(1,382)	(1,418)	-	(386)	(1,750)	(827)	923	-112%	(1,418)
Transfers and Grants		-	(550)	-	(125)	(260)	(321)	(61)	19%	(550)
NET CASH FROM/(USED) OPERATING ACTIVITIES		14,243	36,250	-	1,536	22,799	21,146	(1,653)	-8%	36,250
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		(188)	-	-	-	-	-	-	-	(188)
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		173	-	-	-	-	-	-	-	173
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(27,314)	(31,958)	-	(11)	(8,864)	(18,642)	(9,778)	52%	(31,958)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(27,328)	(31,958)	-	(11)	(8,864)	(18,642)	(9,778)	52%	(31,973)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(4,280)	(931)	-	-	(626)	(543)	83	-15%	(931)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(4,280)	(931)	-	-	(626)	(543)	83	-15%	(931)
NET INCREASE/ (DECREASE) IN CASH HELD		(17,366)	3,360	-	1,525	13,308	1,960			3,346
Cash/cash equivalents at beginning:		4,945	1,417	-		1,417	1,417			1,417
Cash/cash equivalents at month/year end:		(12,421)	4,777	-		14,725	3,377			4,762

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 - M07 January													
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	1,829	631	636	6,360	-	-	-	-	9,456	6,360	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	3,797	358	125	2,831	-	-	-	-	7,111	2,831	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2,230	738	595	13,300	-	-	-	-	16,863	13,300	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,459	709	629	16,122	-	-	-	-	18,919	16,122	-	-
Receivables from Exchange Transactions - Waste Management	1600	797	448	396	9,513	-	-	-	-	11,154	9,513	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	5	3	2	31	-	-	-	-	40	31	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	201	227	77	41,314	-	-	-	-	41,819	41,314	-	-
Total By Income Source	2000	10,318	3,113	2,461	89,470	-	-	-	-	105,362	89,470	-	-
2018/19 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	918	230	167	4,192	-	-	-	-	5,507	4,192	-	-
Commercial	2300	3,487	456	272	9,498	-	-	-	-	13,714	9,498	-	-
Households	2400	5,534	2,286	1,886	70,984	-	-	-	-	80,690	70,984	-	-
Other	2500	379	141	135	4,796	-	-	-	-	5,451	4,796	-	-
Total By Customer Group	2600	10,318	3,113	2,461	89,470	-	-	-	-	105,362	89,470	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January											
Description	NT Code	Budget Year 2019/20									Prior year totals for chart (same period)
		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	5,045	-	-	-	-	-	-	-	5,045	-
Bulk Water	0200	1,630	-	-	-	-	-	-	-	1,630	-
PAYE deductions	0300	1,430	-	-	-	-	-	-	-	1,430	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	1,610	-	-	-	-	-	-	-	1,610	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	1,694	678	201	127	53	38	7	-	2,798	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	1,470	-	-	-	-	-	-	-	1,470	-
Total By Customer Type	1000	12,879	678	201	127	53	38	7	-	13,983	-

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January						
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		8,332	-	(8,196)	-	136
STANDARD BANK		20	-	-	-	20
ABSA BANK		44	-	-	-	44
NEDBANK		191	-	-	-	191
						-
						-
Municipality sub-total		8,588		(8,196)	-	392
Entities						
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	8,588		(8,196)	-	392

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 - M07 January										
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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		59,528	66,757	-	-	47,918	38,941	8,976	23.1%	66,757
Local Government Equitable Share		56,543	62,434	-	-	44,172	36,420	7,752	21.3%	62,434
Finance Management		1,700	1,700	-	-	1,700	992	708	71.4%	1,700
EPWP Incentive		1,285	1,924	-	-	1,347	1,122	225	20.0%	1,924
Municipal Infrastructure Grant		-	699	-	-	699	408	291	71.4%	699
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		11,423	23,919	-	1,952	44,105	13,953	30,152	216.1%	23,919
Financial Management Support Grant		2,500	330	-	-	330	193	138	71.4%	330
Financial Management Capacity Building Grant		360	380	-	-	-	222	(222)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant		250	224	-	-	-	131	(131)	-100.0%	224
Human Settlements Development Grant (Beneficiaries)		-	15,660	-	-	36,793	9,135	27,658	302.8%	15,660
Human Settlements - Municipal Accreditation and Capacity Building Grant		224	-	-	-	-	-	-	-	-
Human Settlements Development Grant - Tile Deeds Restoration		-	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		841	50	-	-	-	29	(29)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,550	5,856	-	1,952	5,856	3,416	2,440	71.4%	5,856
Thusong Service Centres Grant (Sustainable: Operational Support Grant)		-	-	-	-	-	-	-	-	-
Community Development Workers (CDW) Operational Support Grant		-	169	-	-	-	99	(99)	-100.0%	169
Municipal Drought Relief Grant	4	1,698	1,250	-	-	1,126	729	397	54.5%	1,250
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	70,951	90,676	-	1,952	92,023	52,894	39,129	74.0%	90,676
Capital Transfers and Grants										
National Government:		35,611	28,673	-	-	21,352	16,726	4,626	27.7%	28,673
Municipal Infrastructure Grant (MIG)		25,611	13,273	-	-	7,952	7,743	210	2.7%	13,273
Fire and Drought relief grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme		10,000	15,400	-	-	13,400	8,983	4,417	49.2%	15,400
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		4,168	2,085	-	-	5,771	1,216	4,555	374.5%	2,085
Municipal Drought Relief Grant		-	1,250	-	-	5,771	729	5,042	691.4%	1,250
Fire and Drought relief grant		1,913	-	-	-	-	-	-	-	-
Department Rural Development and Land Reform		2,255	-	-	-	-	-	-	-	-
Community Development Workers Support Grant		-	35	-	-	-	20	(20)	-100.0%	35
Community Library Services Grant		-	800	-	-	-	467	(467)	-100.0%	800
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	39,779	30,758	-	-	27,123	17,942	9,181	51.2%	30,758
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	110,730	121,434	-	1,952	119,146	70,837	48,310	68.2%	121,434

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January										
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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		66,705	66,757	-	241	46,444	38,941	7,503	19.3%	66,757
Local Government Equitable Share		56,655	62,434	-	-	44,172	36,420	7,752	21.3%	62,434
Finance Management		1,700	1,700	-	43	1,001	992	9	0.9%	1,700
EPWP Incentive		1,285	1,924	-	143	845	1,122	(277)	-24.7%	1,924
Municipal Infrastructure Grant		7,066	699	-	55	426	408	18	4.5%	699
Other transfers and grants [insert description]										
Provincial Government:		10,819	23,919	-	770	41,752	13,953	27,800	199.2%	23,919
Financial Management Support Grant		2,159	330	-	330	330	193	138	71.4%	330
Financial Management Capacity Building Grant		-	380	-	-	-	222	(222)	-100.0%	380
Department of Local Government : Municipal Service Delivery and Capacity Building Grant		162	224	-	18	131	131	(0)	0.0%	224
Human Settlements Development Grant (Beneficiaries)		-	15,660	-	-	36,793	9,135	27,658	302.8%	15,660
Human Settlements Development Grant - Acceleration of Housing Delivery (Toilet Project)		227	-	-	-	-	-	-	-	-
Human Settlements - Municipal Accreditation and Capacity Building Grant		93	-	-	-	-	-	-	-	-
Maintenance and Construction of Transport Infrastructure		841	50	-	-	-	29	(29)	-100.0%	50
Library Service: Replacement Funding for Most Vulnerable B3 Municipalities		5,373	5,856	-	422	3,373	3,416	(43)	-1.3%	5,856
Community Development Workers (CDW) Operational Support Grant		-	169	-	-	-	99	(99)	-100.0%	169
Department of Local Government : Thusong Services Centres Grant (Operational Support Grant)		265	-	-	-	-	-	-	-	-
Municipal Drought Relief Grant		1,698	1,250	-	-	1,126	729	397	54.5%	1,250
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		77,525	90,676	-	1,011	88,197	52,894	35,303	66.7%	90,676
Capital expenditure of Transfers and Grants										
National Government:		25,892	28,673	-	11	8,774	16,726	(7,953)	-47.5%	28,673
Municipal Infrastructure Grant (MIG)		15,892	13,273	-	11	2,111	7,743	(5,632)	-72.7%	13,273
Integrated National Electrification Programme		10,000	15,400	-	-	6,662	8,983	(2,321)	-25.8%	15,400
Other capital transfers [insert description]										
Provincial Government:		4,216	2,085	-	-	1,177	1,216	(40)	-3.3%	2,085
Municipal Drought Relief Grant		-	1,250	-	-	1,177	729	447	61.4%	1,250
Fire and Drought relief grant		1,896	-	-	-	-	-	-	-	-
Department Rural Development and Land Reform		2,255	-	-	-	-	-	-	-	-
Community Library Services Grant		-	800	-	-	-	467	(467)	-100.0%	800
Community Development Workers Support Grant		-	35	-	-	-	20	(20)	-100.0%	35
Department of Cultural Affairs and Sport : Library Service: Replacement Funding		65	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		30,109	30,758	-	11	9,950	17,942	(7,992)	-44.5%	30,758
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		107,633	121,434	-	1,022	98,147	70,837	27,310	38.6%	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 - M07 January										
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		4,354	4,703	-	376	2,650	2,744	(93)	-3%	4,703
Pension and UIF Contributions		384	379	-	34	236	221	15	7%	379
Medical Aid Contributions		37	59	-	3	16	34	(18)	-53%	59
Motor Vehicle Allowance		-	683	-	86	302	398	(97)	-24%	683
Cellphone Allowance		530	577	-	48	337	337	-		577
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		703	-	-	-	-	-	-		-
Sub Total - Councillors		6,008	6,401	-	547	3,541	3,734	(193)	-5%	6,401
Senior Managers of the Municipality	3									
Basic Salaries and Wages		5,048	5,547	-	317	2,747	3,236	(489)	-15%	5,547
Pension and UIF Contributions		514	440	-	29	310	257	53	21%	440
Medical Aid Contributions		31	33	-	3	25	19	6	33%	33
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		619	698	-	-	-	407	(407)	-100%	698
Motor Vehicle Allowance		430	300	-	27	241	175	66	38%	300
Cellphone Allowance		68	108	-	7	60	63	(4)	-6%	108
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	1	-	0	62	0	62	17810%	1
Payments in lieu of leave		156	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		6,867	7,127	-	383	3,445	4,157	(713)	-17%	7,127
Other Municipal Staff										
Basic Salaries and Wages		73,106	83,911	-	6,708	50,158	48,948	1,210	2%	83,911
Pension and UIF Contributions		11,142	13,226	-	1,078	7,364	7,715	(351)	-5%	13,226
Medical Aid Contributions		1,631	1,939	-	155	1,026	1,131	(105)	-9%	1,939
Overtime		4,919	1,500	-	793	3,348	875	2,473	283%	1,500
Performance Bonus		56	-	-	-	-	-	-		-
Motor Vehicle Allowance		1,842	2,469	-	202	1,384	1,440	(56)	-4%	2,469
Cellphone Allowance		143	128	-	16	89	75	15	20%	128
Housing Allowances		924	967	-	77	546	564	(19)	-3%	967
Other benefits and allowances		2,696	2,057	-	368	2,358	1,200	1,158	96%	2,057
Payments in lieu of leave		2,049	-	-	5	202	-	202	#DIV/0!	-
Long service awards		375	191	-	79	371	111	259	233%	191
Post-retirement benefit obligations	2	688	1,439	-	102	670	839	(169)	-20%	1,439
Sub Total - Other Municipal Staff		99,572	107,827	-	9,582	67,515	62,899	4,616	7%	107,827
TOTAL SALARY, ALLOWANCES & BENEFITS		112,447	121,355	-	10,512	74,500	70,790	3,709	5%	121,355
TOTAL MANAGERS AND STAFF		106,439	114,954	-	9,965	70,959	67,056	3,903	6%	114,954

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January									
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	-	1,356	2,887	7,990	5,102	63.9%	9%
October		2,663	-	1,409	4,296	10,653	6,356	59.7%	13%
November		2,663	-	2,169	6,465	13,316	6,851	51.4%	20%
December		2,663	-	2,388	8,853	15,979	7,126	44.6%	28%
January		2,663	-	11	8,864	18,642	9,778	52.5%	28%
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	-	8,864					

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

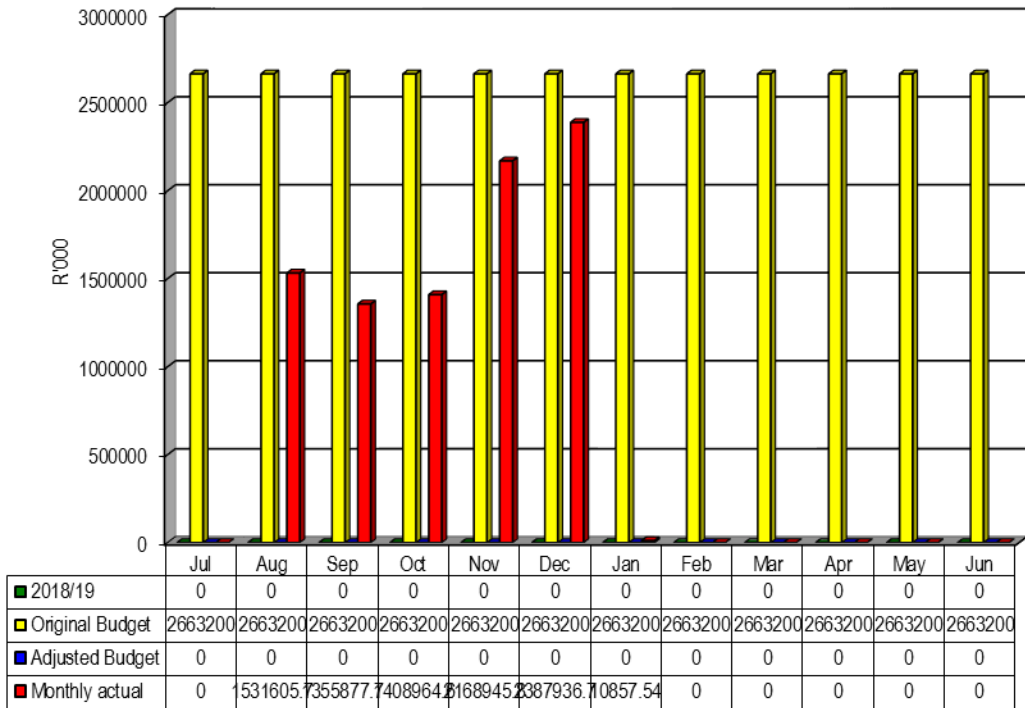
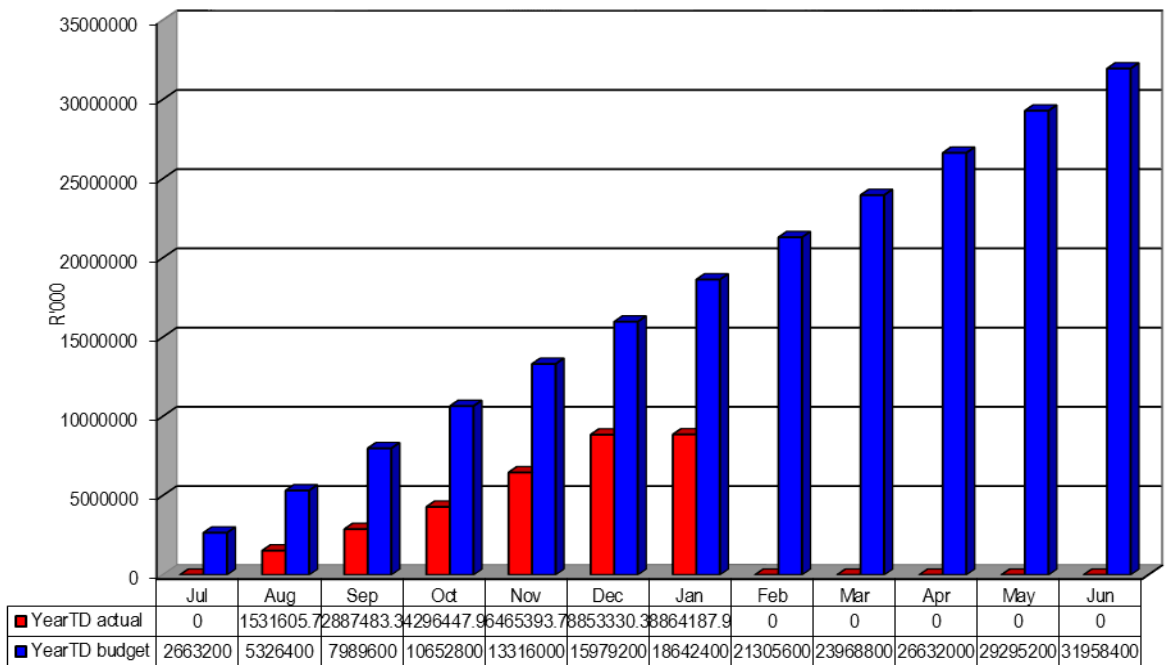


Chart C2 2019/20 Capital Expenditure: YTD actual v YTD target



10.2 Supporting Table SC13

10.2.1 Supporting Table SC13a

W053 Beaufort West - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M07 January											
R thousands	Description	Ref	2018/19 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2019/20		YTD variance	YTD variance %	Full Year Forecast
							YearTD actual	YearTD budget			
	Capital expenditure on new assets by Asset Class/Sub-class										
	INFRASTRUCTURE			17,472			5,919	10,192	4,272	41.9%	17,472
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure			1,539			121	698	777	66.5%	1,539
	Drainage Collection										
	Storm water Conveyance			1,539			121	698	777	66.5%	1,539
	Attenuation										
	Electrical Infrastructure			15,400			5,798	8,983	3,185	35.5%	15,400
	Power Plants										
	HV Substations			2,600			3,609	1,633	(2,176)	-133.2%	2,600
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations			7,686				4,600	4,600	100.0%	7,686
	MV Switching Stations										
	MV Networks										
	LV Networks			4,714			1,989	2,750	761	27.7%	4,714
	Capital Spares										
	Water Supply Infrastructure										
	Dams and Weirs										
	Reservoirs										
	Filter Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pumps Station										
	Retreatment										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure			533				311	311	100.0%	533
	Landfill Sites										
	Waste Transfer Stations			533				311	311	100.0%	533
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Energy 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										
	Cable Lines										
	Distribution Layers										
	Capital Spares										
	COMMUNITY ASSETS										
	Community Facilities										
	Halls										
	Centres										
	Crochets										
	Childs/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Crematoriums/Crematoria										
	Police										
	Public Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	HERITAGE ASSETS										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	IMPROVED PROPERTY										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	OTHER ASSETS										
	Operational Buildings										
	Municipal Offices										
	Psychiatry Units										
	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 and Rights										
	Water Rights										
	Patent Licences										
	Soft Waste Licences										
	Computer Software and Applications										
	Land Settlement Software Applications										
	Unspecified										
	COMPUTER EQUIPMENT			138				81	81	100.0%	138
	Computer Equipment			138				81	81	100.0%	138
	FURNITURE AND OFFICE EQUIPMENT			435			2	254	252	99.4%	435
	Furniture and Office Equipment			435			2	254	252	99.4%	435
	MACHINERY AND EQUIPMENT			550				321	321	100.0%	550
	Machinery and Equipment			550				321	321	100.0%	550
	TRANSPORT ASSETS										
	Transport Assets										
	Land										
	ZOO'S, MARINE AND NON-BIOLOGICAL ANIMALS										
	Zoo's, Marine and Non-biological Animals										
	Total Capital Expenditure on new assets	1		18,595			5,921	10,647	4,926	45.4%	18,595

11. Material variances to the SDBIP

11.1 Over view

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