

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING OCTOBER 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 October 2020.

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 for October 2020.

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 October 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 R7,925 million or 7% below the year-to-date budget projections for October 2020.

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

Operating expenditure by type

Total expenditure were R29,333 or 463%, below year-to-date budget projections for October 2020. Expenditure is expected to increase month on month 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 R2,190 million or 6% of the total budget of R35,897 million.

Refer to Table C5 for more detail on capital expenditure.

Cash flows

For the month of October 2020 cash decreased by R 13,015 million, with cash/cash equivalents at month/year end amounting to R 26,932 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for October 2020.

3.4 Remedial or corrective steps

- All income streams of the municipality is under enormous pressure, all expenditure must be stopped and only emergency expenditure affecting basic service delivery should be considered.

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 - M04 October									
Description	2019/20	Budget Year 2020/21							
	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	-	40,903	-	1,974	11,694	13,634	(1,941)	-14%	40,903
Service charges	-	135,403	-	13,337	52,808	45,134	7,674	17%	135,403
Investment revenue	-	1,155	-	-	-	385	(385)	-100%	1,155
Transfers and subsidies	-	84,105	-	737	32,838	28,035	4,803	17%	84,105
Other own revenue	-	66,599	-	(158)	4,123	22,200	(18,077)	-81%	66,599
Total Revenue (excluding capital transfers and contributions)	-	328,165	-	15,890	101,463	109,388	(7,925)	-7%	328,165
Employee costs	-	119,705	-	10,445	40,205	39,902	303	1%	119,705
Remuneration of Councillors	-	6,515	-	524	2,096	2,172	(76)	-3%	6,515
Depreciation & asset impairment	-	25,096	-	5	11	8,365	(8,355)	-100%	25,096
Finance charges	-	3,124	-	199	590	1,041	(451)	-43%	3,124
Materials and bulk purchases	-	85,842	-	16,328	22,566	28,614	(6,048)	-21%	85,842
Transfers and subsidies	-	500	-	10	262	167	96	57%	500
Other expenditure	-	106,393	-	3,877	12,737	35,464	(22,727)	-64%	106,393
Total Expenditure	-	347,175	-	31,388	78,467	115,725	(37,258)	-32%	347,175
Surplus/(Deficit)	-	(19,009)	-	(15,498)	22,996	(6,336)	29,333	-463%	(19,009)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	20,811	-	-	-	6,937	(6,937)	-100%	20,811
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	-	1,801	-	(15,498)	22,996	600	22,396	3730%	1,801
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	1,801	-	(15,498)	22,996	600	22,396	3730%	1,801
Capital expenditure & funds sources									
Capital expenditure	-	35,897	-	230	2,190	11,966	(9,776)	-82%	35,897
Capital transfers recognised	-	20,811	-	230	2,190	6,937	(4,747)	-68%	20,811
Borrowing	-	12,800	-	-	-	4,267	(4,267)	-100%	12,800
Internally generated funds	-	2,286	-	-	-	762	(762)	-100%	2,286
Total sources of capital funds	-	35,897	-	230	2,190	11,966	(9,776)	-82%	35,897
Financial position									
Total current assets	-	75,196	-	-	21,740	-	-	-	75,196
Total non current assets	-	556,396	-	-	2,190	-	-	-	556,396
Total current liabilities	-	73,196	-	-	8,518	-	-	-	73,196
Total non current liabilities	-	66,066	-	-	-	-	-	-	66,066
Community wealth/Equity	-	492,330	-	-	15,412	-	-	-	492,330
Cash flows									
Net cash from (used) operating	-	26,898	-	(12,762)	27,252	8,966	(18,286)	-204%	26,898
Net cash from (used) investing	-	(35,897)	-	(264)	(2,266)	(11,966)	(9,700)	81%	(35,897)
Net cash from (used) financing	-	7,816	-	11	306	4,267	3,961	93%	7,816
Cash/cash equivalents at the month/year end	-	458	-	-	26,933	2,908	(24,025)	-826%	458
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	13,228	5,038	4,784	12,288	3,348	2,233	2,032	47,072	90,021
Creditors Age Analysis									
Total Creditors	456	8,619	8,448	71	5,130	4,091	4,247	3,794	34,857

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) - M04 October										
Description	Ref	2019/20		Budget Year 2020/21						
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>			67,792		3,459	46,711	22,597	24,113	107%	67,792
Executive and council			14,034		(25)	30,010	4,678	25,332	542%	14,034
Finance and administration			53,758		3,484	16,701	17,919	(1,219)	-7%	53,758
Internal audit										
<i>Community and public safety</i>			72,931		(626)	3,395	24,310	(20,915)	-86%	72,931
Community and social services			9,010		412	1,674	3,003	(1,330)	-44%	9,010
Sport and recreation			472		1	2	157	(155)	-98%	472
Public safety			58,871		(1,038)	1,719	19,624	(17,905)	-91%	58,871
Housing			4,578				1,526	(1,526)	-100%	4,578
Health										
<i>Economic and environmental services</i>			6,988		135	461	2,329	(1,869)	-80%	6,988
Planning and development			1,916		135	461	639	(178)	-28%	1,916
Road transport			5,072				1,691	(1,691)	-100%	5,072
Environmental protection										
<i>Trading services</i>			201,265		12,922	50,896	67,088	(16,192)	-24%	201,265
Energy sources			105,190		9,017	37,667	35,063	2,604	7%	105,190
Water management			44,578		2,578	6,596	14,859	(8,263)	-56%	44,578
Waste water management			31,275		1,459	7,305	10,425	(3,120)	-30%	31,275
Waste management			20,222		(131)	(672)	6,741	(7,412)	-110%	20,222
<i>Other</i>	4									
Total Revenue - Functional	2		348,976		15,890	101,463	116,325	(14,862)	-13%	348,976
Expenditure - Functional										
<i>Governance and administration</i>			71,272		6,729	24,652	23,757	895	4%	71,272
Executive and council			20,057		2,537	10,489	6,686	3,803	57%	20,057
Finance and administration			49,461		4,137	13,964	16,487	(2,523)	-15%	49,461
Internal audit			1,755		55	200	585	(385)	-66%	1,755
<i>Community and public safety</i>			90,172		3,245	11,716	30,057	(18,341)	-61%	90,172
Community and social services			9,416		622	2,320	3,139	(819)	-26%	9,416
Sport and recreation			11,048		644	2,344	3,683	(1,339)	-36%	11,048
Public safety			63,321		1,857	6,578	21,107	(14,529)	-69%	63,321
Housing			6,385		122	475	2,128	(1,654)	-78%	6,385
Health										
<i>Economic and environmental services</i>			30,576		2,055	8,073	10,192	(2,119)	-21%	30,576
Planning and development			7,574		863	3,517	2,525	992	39%	7,574
Road transport			23,001		1,192	4,556	7,667	(3,111)	-41%	23,001
Environmental protection										
<i>Trading services</i>			155,155		19,359	34,025	51,718	(17,694)	-34%	155,155
Energy sources			94,264		15,937	22,932	31,421	(8,490)	-27%	94,264
Water management			33,431		1,554	5,227	11,144	(5,917)	-53%	33,431
Waste water management			12,687		765	2,194	4,229	(2,035)	-48%	12,687
Waste management			14,773		1,103	3,672	4,924	(1,252)	-25%	14,773
<i>Other</i>										
Total Expenditure - Functional	3		347,175		31,388	78,467	115,725	(37,258)	-32%	347,175
Surplus/ (Deficit) for the year			1,801		(15,498)	22,996	600	22,396	3730%	1,801

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) - M04 October										
Vote Description	Ref	2019/20	Budget Year 2020/21							
		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		-	-	-	-	(287)	-	(287)	#DIV/0!	-
Vote 2 - DIRECTOR: ENGINEERING SERVICES		-	190,981	-	4,153	14,334	63,660	(49,326)	-77.5%	190,981
Vote 3 - DIRECTOR: ELECTRO-TECHNICAL SERVICES		-	-	-	9,631	41,507	-	41,507	#DIV/0!	-
Vote 4 - DIRECTOR: CORPORATE SERVICES		-	20,495	-	386	31,667	6,832	24,835	363.5%	20,495
Vote 5 - DIRECTOR: FINANCIAL SERVICES		-	43,619	-	2,812	12,959	14,540	(1,580)	-10.9%	43,619
Vote 6 - DIRECTOR: COMMUNITY SERVICES		-	93,881	-	(1,092)	1,282	31,294	(30,011)	-95.9%	93,881
		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	-	348,976	-	15,890	101,463	116,325	(14,862)	-12.8%	348,976
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	6,718	-	474	1,752	2,239	(487)	-21.7%	6,718
Vote 2 - DIRECTOR: ENGINEERING SERVICES		-	174,730	-	5,417	19,864	58,243	(38,380)	-65.9%	174,730
Vote 3 - DIRECTOR: ELECTRO-TECHNICAL SERVICES		-	-	-	15,937	22,931	-	22,931	#DIV/0!	-
Vote 4 - DIRECTOR: CORPORATE SERVICES		-	39,395	-	3,939	15,317	13,132	2,186	16.6%	39,395
Vote 5 - DIRECTOR: FINANCIAL SERVICES		-	26,040	-	2,011	5,984	8,680	(2,696)	-31.1%	26,040
Vote 6 - DIRECTOR: COMMUNITY SERVICES		-	100,292	-	3,610	12,618	33,431	(20,813)	-62.3%	100,292
		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	-	347,175	-	31,388	78,467	115,725	(37,258)	-32.2%	347,175
Surplus/ (Deficit) for the year	2	-	1,801	-	(15,498)	22,996	600	22,396	3730.0%	1,801

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) - M04 October										
Description	Ref	2019/20	Budget Year 2020/21							
		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		-	40,903	-	1,974	11,694	13,634	(1,941)	-14%	40,903
Service charges - electricity revenue		-	85,273	-	8,644	36,124	28,424	7,700	27%	85,273
Service charges - water revenue		-	22,631	-	2,581	6,602	7,544	(942)	-12%	22,631
Service charges - sanitation revenue		-	18,087	-	1,348	7,118	6,029	1,089	18%	18,087
Service charges - refuse revenue		-	9,411	-	764	2,964	3,137	(173)	-6%	9,411
Rental of facilities and equipment		-	1,358	-	142	354	453	(99)	-22%	1,358
Interest earned - external investments		-	1,155	-	-	-	385	(385)	-100%	1,155
Interest earned - outstanding debtors		-	4,798	-	622	1,857	1,599	257	16%	4,798
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	57,326	-	345	1,211	19,109	(17,897)	-94%	57,326
Licences and permits		-	580	-	21	30	193	(164)	-85%	580
Agency services		-	968	-	(1,416)	419	323	96	30%	968
Transfers and subsidies		-	84,105	-	737	32,838	28,035	4,803	17%	84,105
Other revenue		-	1,570	-	128	253	523	(270)	-52%	1,570
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	328,165	-	15,890	101,463	109,388	(7,925)	-7%	328,165
Expenditure By Type										
Employee related costs		-	119,705	-	10,445	40,205	39,902	303	1%	119,705
Remuneration of councillors		-	6,515	-	524	2,096	2,172	(76)	-3%	6,515
Debt impairment		-	54,689	-	6	51	18,230	(18,179)	-100%	54,689
Depreciation & asset impairment		-	25,096	-	5	11	8,365	(8,355)	-100%	25,096
Finance charges		-	3,124	-	199	590	1,041	(451)	-43%	3,124
Bulk purchases		-	76,701	-	15,469	21,508	25,567	(4,059)	-16%	76,701
Other materials		-	9,141	-	859	1,058	3,047	(1,989)	-65%	9,141
Contracted services		-	24,931	-	1,770	3,849	8,310	(4,461)	-54%	24,931
Transfers and subsidies		-	500	-	10	262	167	96	57%	500
Other expenditure		-	26,772	-	2,100	8,837	8,924	(88)	-1%	26,772
Losses		-	-	-	-	-	-	-	-	-
Total Expenditure		-	347,175	-	31,388	78,467	115,725	(37,258)	-32%	347,175
Surplus/(Deficit)		-	(19,009)	-	(15,498)	22,996	(6,336)	29,333	(0)	(19,009)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	20,811	-	-	-	6,937	(6,937)	(0)	20,811
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		-	1,801	-	(15,498)	22,996	600			1,801
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	1,801	-	(15,498)	22,996	600			1,801
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	1,801	-	(15,498)	22,996	600			1,801
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	1,801	-	(15,498)	22,996	600			1,801

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) - M04 October										
Vote Description	Ref	2019/20	Budget Year 2020/21							
		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: ENGINEERING SERVICES		-	7,235	-	98	2,031	2,412	(380)	-16%	7,235
Vote 3 - DIRECTOR: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR: CORPORATE SERVICES		-	650	-	-	-	217	(217)	-100%	650
Vote 5 - DIRECTOR: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTOR: COMMUNITY SERVICES		-	777	-	-	-	259	(259)	-100%	777
		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	8,661	-	98	2,031	2,887	(856)	-30%	8,661
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTOR: ENGINEERING SERVICES		-	22,114	-	131	158	7,371	(7,213)	-98%	22,114
Vote 3 - DIRECTOR: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTOR: CORPORATE SERVICES		-	322	-	-	-	107	(107)	-100%	322
Vote 5 - DIRECTOR: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTOR: COMMUNITY SERVICES		-	4,800	-	-	-	1,600	(1,600)	-100%	4,800
		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	27,236	-	131	158	9,079	(8,920)	-98%	27,236
Total Capital Expenditure		-	35,897	-	230	2,190	11,966	(9,776)	-82%	35,897
Capital Expenditure - Functional Classification										
Governance and administration		-	8,972	-	-	-	2,991	(2,991)	-100%	8,972
Executive and council		-	120	-	-	-	40	(40)	-100%	120
Finance and administration		-	8,852	-	-	-	2,951	(2,951)	-100%	8,852
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	3,118	-	23	165	1,039	(875)	-84%	3,118
Community and social services		-	2,341	-	23	165	780	(616)	-79%	2,341
Sport and recreation		-	777	-	-	-	259	(259)	-100%	777
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	1,831	-	41	1,748	610	1,138	186%	1,831
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	1,831	-	41	1,748	610	1,138	186%	1,831
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	21,976	-	166	277	7,325	(7,048)	-96%	21,976
Energy sources		-	7,320	-	-	-	2,440	(2,440)	-100%	7,320
Water management		-	9,856	-	166	277	3,285	(3,008)	-92%	9,856
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	4,800	-	-	-	1,600	(1,600)	-100%	4,800
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	35,897	-	230	2,190	11,966	(9,776)	-82%	35,897
Funded by:										
National Government		-	19,611	-	98	2,058	6,537	(4,479)	-69%	19,611
Provincial Government		-	1,200	-	131	131	400	(269)	-67%	1,200
District Municipality		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	20,811	-	230	2,190	6,937	(4,747)	-68%	20,811
Borrowing	6	-	12,800	-	-	-	4,267	(4,267)	-100%	12,800
Internally generated funds		-	2,286	-	-	-	762	(762)	-100%	2,286
Total Capital Funding		-	35,897	-	230	2,190	11,966	(9,776)	-82%	35,897

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M04 October						
Description	Ref	2019/20	Budget Year 2020/21			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		-	458	-	13,498	458
Call investment deposits		-	-	-	(2,000)	-
Consumer debtors		-	19,680	-	5,798	19,680
Other debtors		-	51,954	-	4,075	51,954
Current portion of long-term receivables		-	848	-	-	848
Inventory		-	2,256	-	368	2,256
Total current assets		-	75,196	-	21,740	75,196
Non current assets						
Long-term receivables		-	2,648	-	-	2,648
Investments		-	-	-	-	-
Investment property		-	6,804	-	-	6,804
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	541,561	-	2,190	541,561
Biological		-	-	-	-	-
Intangible		-	158	-	-	158
Other non-current assets		-	5,225	-	-	5,225
Total non current assets		-	556,396	-	2,190	556,396
TOTAL ASSETS		-	631,592	-	23,930	631,592
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		-	5,323	-	-	5,323
Consumer deposits		-	2,018	-	(306)	2,018
Trade and other payables		-	46,798	-	8,824	46,798
Provisions		-	19,056	-	-	19,056
Total current liabilities		-	73,196	-	8,518	73,196
Non current liabilities						
Borrowing		-	17,064	-	-	17,064
Provisions		-	49,002	-	-	49,002
Total non current liabilities		-	66,066	-	-	66,066
TOTAL LIABILITIES		-	139,262	-	8,518	139,262
NET ASSETS	2	-	492,330	-	15,412	492,330
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	488,029	-	15,412	488,029
Reserves		-	4,301	-	-	4,301
TOTAL COMMUNITY WEALTH/EQUITY	2	-	492,330	-	15,412	492,330

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M04 October										
Description	Ref	2019/20	Budget Year 2020/21							
		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		-	36,813	-	2,782	11,904	12,271	(367)	-3%	36,813
Service charges		-	126,126	-	9,251	39,881	42,042	(2,161)	-5%	126,126
Other revenue		-	20,479	-	458	7,854	6,826	1,028	15%	20,479
Transfers and Subsidies - Operational		-	84,105	-	5,883	40,578	28,035	12,543	45%	84,105
Transfers and Subsidies - Capital		-	20,811	-	-	3,286	6,937	(3,651)	-53%	20,811
Interest		-	5,953	-	241	2,153	1,984	168	8%	5,953
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(263,765)	-	(31,168)	(77,552)	(87,922)	(10,370)	12%	(263,765)
Finance charges		-	(3,124)	-	(199)	(590)	(1,041)	(451)	43%	(3,124)
Transfers and Grants		-	(500)	-	(10)	(262)	(167)	96	-57%	(500)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	26,898	-	(12,762)	27,252	8,966	(18,286)	-204%	26,898
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		-	(35,897)	-	(264)	(2,266)	(11,966)	(9,700)	81%	(35,897)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(35,897)	-	(264)	(2,266)	(11,966)	(9,700)	81%	(35,897)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	12,800	-	-	-	4,267	(4,267)	-100%	12,800
Increase (decrease) in consumer deposits		-	-	-	11	306	-	306	#DIV/0!	-
Payments										
Repayment of borrowing		-	(4,984)	-	-	-	-	-		(4,984)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	7,816	-	11	306	4,267	3,961	93%	7,816
NET INCREASE/ (DECREASE) IN CASH HELD		-	(1,183)	-	(13,015)	25,292	1,267			(1,183)
Cash/cash equivalents at beginning:		-	1,641	-		1,641	1,641			1,641
Cash/cash equivalents at month/year end:		-	458	-		26,933	2,908			458

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 - M04 October													
Description	NT Code	Budget Year 2020/21									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	2,962	1,194	950	1,062	793	457	350	5,486	13,254	8,148	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	5,079	565	765	748	413	256	212	969	9,007	2,597	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	2,606	1,794	1,763	4,986	1,021	526	515	12,789	26,002	19,838	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	1,593	839	753	1,438	638	593	575	16,891	23,321	20,135	-	-
Receivables from Exchange Transactions - Waste Management	1600	864	519	476	541	429	357	346	9,940	13,471	11,613	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	124	127	76	3,513	55	42	34	996	4,967	4,640	-	-
Total By Income Source	2000	13,228	5,038	4,784	12,288	3,348	2,233	2,032	47,072	90,021	66,972	-	-
2019/20 - totals only		0	0	0	0	0	0	0	0	-	-	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,172	867	1,615	4,180	1,006	545	453	8,177	18,014	14,360	-	-
Commercial	2300	2,223	847	370	1,759	197	165	181	2,488	8,230	4,790	-	-
Households	2400	9,768	3,297	2,767	6,210	2,113	1,512	1,383	36,174	63,225	47,393	-	-
Other	2500	65	26	31	139	32	11	15	233	552	429	-	-
Total By Customer Group	2600	13,228	5,038	4,784	12,288	3,348	2,233	2,032	47,072	90,021	66,972	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October												
Description	NT Code	Budget Year 2020/21									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	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	394	8,437	8,396	67	5,116	4,091	4,241	3,790	34,533	-	
Auditor General	0800	57	40	51	2	13	-	7	3	174	-	
Other	0900	5	142	1	2	2	-	-	-	150	-	
Total By Customer Type	1000	456	8,619	8,448	71	5,130	4,091	4,247	3,794	34,857	-	

7. Investment portfolio analysis

7.1 Supporting Table C5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October					
Investments by maturity Name of institution & investment ID	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands					
Municipality					
ABSA					-
Investec					-
Nedbank			(2,000)		(2,000)
Standard Bank					-
					-
					-
Municipality sub-total	-		(2,000)	-	(2,000)
Entities					
					-
					-
					-
Entities sub-total	-		-	-	-
TOTAL INVESTMENTS AND INTEREST	-		(2,000)	-	(2,000)

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 - M04 October										
Description	Ref	2019/20	Budget Year 2020/21							
		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:		-	71,663	-	-	32,596	23,888	7,829	32.8%	71,663
Local Government Equitable Share		-	67,109	-	-	30,199	22,370	7,829	35.0%	67,109
Municipal Infrastructure Grant (MIG)		-	695	-	-	232	232			695
EPWP Incentive		-	1,859	-	-	465	620			1,859
Finance Management		-	1,700	-	-	1,700	567			1,700
Municipal Systems Improvement		-	300	-	-	-	100			300
Other transfers and grants [insert description]		-		-	-					
Provincial Government:		-	12,442	-	2,069	4,138	4,147	(536)	-12.9%	12,442
Financial Management Capacity Building Grant		-	401	-	-	-	134	(134)	-100.0%	401
Human Settlements Development Grant		-	4,340	-	-	-	1,447			4,340
Municipal Accreditation & Capacity Building Grant		-	238	-	-	-	79			238
Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	17			50
Library services replacement funding		-	6,207	-	2,069	4,138	2,069			6,207
Community Development Worker Operational Support Grant		-	206	-	-	-	69	(69)	-100.0%	206
Municipal Drought Relief Grant	4	-	850	-	-	-	283	(283)	-100.0%	850
Thusong Services Centres Grant		-	150	-	-	-	50	(50)	-100.0%	150
Other transfers and grants [insert description]		-		-	-					
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	-	84,105	-	2,069	36,734	28,035	7,294	26.0%	84,105
Capital Transfers and Grants										
National Government:		-	19,611	-	3,814	7,099	6,537	2,696	41.2%	19,611
Municipal Infrastructure Grant (MIG)		-	13,211	-	3,814	7,099	4,404	2,696	61.2%	13,211
Integrated National Electrification Programme		-	6,400	-	-	-	2,133			6,400
Other capital transfers [insert description]		-		-	-					
Provincial Government:		-	1,200	-	-	600	400	200	50.0%	1,200
Municipal Drought Relief Grant		-	1,200	-	-	600	400	200	50.0%	1,200
[insert description]		-		-	-					
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	20,811	-	3,814	7,699	6,937	2,896	41.7%	20,811
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	104,916	-	5,883	44,433	34,972	10,189	29.1%	104,916

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October										
Description	Ref	2019/20	Budget Year 2020/21							
		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:		-	71,663	-	306	31,097	23,888	7,210	30.2%	71,663
Local Government Equitable Share		-	67,109	-	-	30,199	22,370	7,829	35.0%	67,109
Municipal Infrastructure Grant (MIG)		-	695	-	56	225	232	(7)	-2.8%	695
EPWP Incentive		-	1,859	-	137	423	620	(196)	-31.7%	1,859
Finance Management		-	1,700	-	113	250	567	(317)	-55.9%	1,700
Municipal Systems Improvement		-	300	-	-	-	100	(100)	-100.0%	300
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	12,442	-	431	1,741	4,147	(2,407)	-58.0%	12,442
Financial Management Capacity Building Grant		-	401	-	-	-	134	(134)	-100.0%	401
Human Settlements Development Grant		-	4,340	-	-	-	1,447	(1,447)	-100.0%	4,340
Municipal Accreditation & Capacity Building Grant		-	238	-	-	-	79	(79)	-100.0%	238
Maintenance and Construction of Transport Infrastructure		-	50	-	-	-	17	(17)	-100.0%	50
Library services replacement funding		-	6,207	-	431	1,741	2,069	(328)	-	6,207
Community Development Worker Operational Support Grant		-	206	-	-	-	69	(69)	-	206
Municipal Drought Relief Grant		-	850	-	-	-	283	(283)	-	850
Thusong Services Centres Grant		-	150	-	-	-	50	(50)	-	150
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	84,105	-	737	32,838	28,035	4,803	17.1%	84,105
Capital expenditure of Transfers and Grants										
National Government:		-	19,611	-	87	2,341	6,537	(4,196)	-64.2%	19,611
Municipal Infrastructure Grant (MIG)		-	13,211	-	87	2,341	4,404	(2,063)	-46.8%	13,211
Integrated National Electrification Programme		-	6,400	-	-	-	2,133	(2,133)	-100.0%	6,400
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	1,200	-	151	151	400	(249)	-62.2%	1,200
Municipal Drought Relief Grant		-	1,200	-	151	151	400	(249)	-62.2%	1,200
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	20,811	-	238	2,492	6,937	(4,445)	-64.1%	20,811
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	104,916	-	975	35,330	34,972	358	1.0%	104,916

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 - M04 October										
Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21							
		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		-	5,028	-	404	1,617	1,676	(59)	-4%	5,028
Pension and UIF Contributions		-	313	-	24	95	104	(9)	-9%	313
Medical Aid Contributions		-	37	-	3	12	12	(1)	-6%	37
Motor Vehicle Allowance		-	559	-	45	179	186	(7)	-4%	559
Cellphone Allowance		-	577	-	44	177	192	(16)	-8%	577
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	4	16	-	16	#DIV/0!	-
Sub Total - Councillors		-	6,515	-	524	2,096	2,172	(76)	-3%	6,515
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	4,356	-	378	1,579	1,452	126	9%	4,356
Pension and UIF Contributions		-	424	-	46	184	141	43	30%	424
Medical Aid Contributions		-	37	-	3	12	12	(1)	-6%	37
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	287	-	264	383	96	288	300%	287
Motor Vehicle Allowance		-	180	-	24	115	60	55	91%	180
Cellphone Allowance		-	84	-	15	37	28	9	33%	84
Housing Allowances		-	-	-	-	1	-	1	#DIV/0!	-
Other benefits and allowances		-	0	-	26	182	0	182	113756%	0
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		-	5,369	-	756	2,493	1,790	703	39%	5,369
Other Municipal Staff										
Basic Salaries and Wages		-	89,002	-	7,010	27,775	29,667	(1,892)	-6%	89,002
Pension and UIF Contributions		-	13,124	-	1,160	4,555	4,375	181	4%	13,124
Medical Aid Contributions		-	1,976	-	160	636	659	(23)	-3%	1,976
Overtime		-	2,705	-	582	2,019	902	1,117	124%	2,705
Performance Bonus		-	-	-	123	123	-	123	#DIV/0!	-
Motor Vehicle Allowance		-	2,519	-	231	810	840	(30)	-4%	2,519
Cellphone Allowance		-	170	-	14	55	57	(2)	-3%	170
Housing Allowances		-	1,589	-	83	329	530	(200)	-38%	1,589
Other benefits and allowances		-	1,890	-	172	697	630	67	11%	1,890
Payments in lieu of leave		-	-	-	-	9	-	9	#DIV/0!	-
Long service awards		-	-	-	59	230	-	230	#DIV/0!	-
Post-retirement benefit obligations	2	-	1,362	-	95	473	454	19	4%	1,362
Sub Total - Other Municipal Staff		-	114,336	-	9,689	37,712	38,112	(400)	-1%	114,336
TOTAL SALARY, ALLOWANCES & BENEFITS		-	126,220	-	10,969	42,300	42,073	227	1%	126,220
TOTAL MANAGERS AND STAFF		-	119,705	-	10,445	40,205	39,902	303	1%	119,705

10. Capital programme performance

10.1 Supporting Table C12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M04 October									
Month	2019/20	Budget Year 2020/21							
	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	-	2,991	-	126	126	2,991	2,866	95.8%	0%
August	-	2,991	-	1,168	1,294	5,983	4,689	78.4%	4%
September	-	2,991	-	666	1,960	8,974	7,015	78.2%	5%
October	-	2,991	-	230	2,190	11,966	9,776	81.7%	6%
November	-	2,991	-	-	-	14,957	-		
December	-	2,991	-	-	-	17,949	-		
January	-	2,991	-	-	-	20,940	-		
February	-	2,991	-	-	-	23,931	-		
March	-	2,991	-	-	-	26,923	-		
April	-	2,991	-	-	-	29,914	-		
May	-	2,991	-	-	-	32,906	-		
June	-	2,991	-	-	-	35,897	-		
Total Capital expenditure	-	35,897	-	2,190					

Chart C1 2020/21 Capital Expenditure Monthly Trend: actual v target

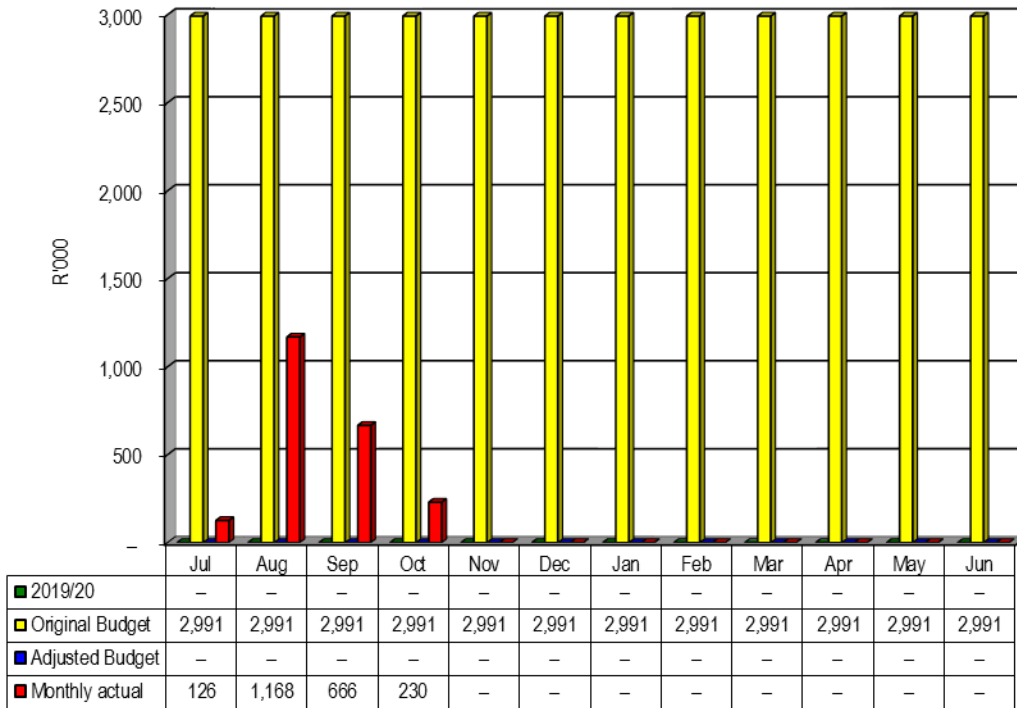
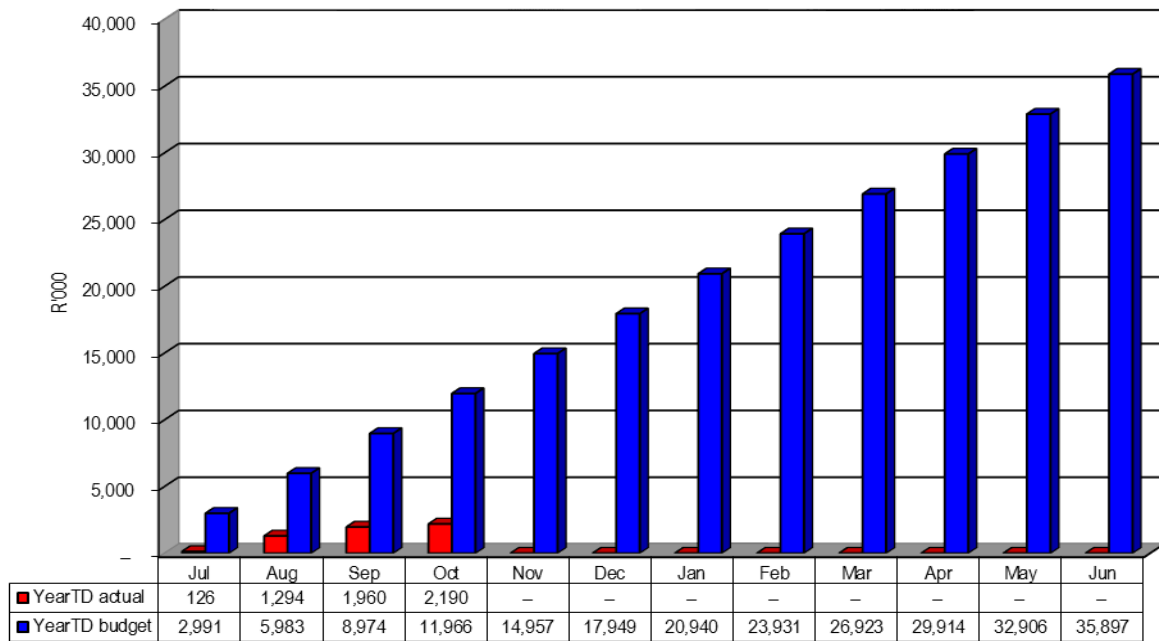


Chart C2 2020/21 Capital Expenditure: YTD actual v YTD target



10.2.3 Supporting Table SC13e

WC053 Beaufort West - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M04 October												
R thousands	Description	Ref 1	2019/20			Budget Year 2020/21				YTD variance	YTD variance %	Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD Budget	YearTD Budget			
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure			6,031		207	2,925	2,010	(15)	-0.7%	6,031		
Roads Infrastructure	Roads		1,831		41	1,748	610	(1,138)	-186.4%	1,831		
	Road Structures											
	Road Furniture											
	Capital Spares											
Storm water Infrastructure	Drainage Collection											
	Storm water Conveyance											
	Attenuation											
Electrical Infrastructure	Power Plants		3,600				1,200	1,200	100.0%	3,600		
	HV Substations											
	HV Switching Station											
	HV Transmission Conductors											
	MV Substations		3,600				1,200	1,200	100.0%	3,600		
	MV Switching Stations											
	MV Networks											
	LV Networks											
	Capital Spares											
Water Supply Infrastructure	Dams and Weirs		600		106	277	200	(77)	-38.5%	600		
	Boreholes		600		131	131	200	69	34.3%	600		
	Reservoirs				35	146		(146)	60170%			
	Pump Stations											
	Water Treatment Works											
	Bulk Mains											
	Distribution											
	Distribution Points											
	PFV Stations											
	Capital Spares											
Sanitation Infrastructure	Pump Station											
	Purification											
	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											
	Breakwaters											
	Capital Spares											
Information and Communication Infrastructure	Data Centres											
	Core Layers											
	Distribution Layers											
	Capital Spares											
Community Assets			3,118		23	165	1,039	675	84.2%	3,118		
Community Facilities	Halls		2,341		23	165	780	616	78.9%	2,341		
	Centres											
	Clubs											
	Clinics/Care Centres											
	Fire/Amulance Stations											
	Testing Stations											
	Museums											
	Galleries											
	Theatres											
	Libraries											
	Cemeteries/Crematoria		2,341		23	165	780	616	78.9%	2,341		
	Police											
	Parks											
	Public Open Space											
	Nature Reserves											
	Public Toilet Facilities											
	Markets											
	Stalls											
	Abattoirs											
	Aberries											
	Taxi Ranks/Bus Terminals											
	Capital Spares		777				259	259	100.0%	777		
	Sport and Recreation Facilities		777									
	Indoor Facilities											
	Outdoor Facilities											
	Capital Spares											
Heritage Assets												
Monuments	Historic Buildings											
	Works of Art											
	Conservation Areas											
	Other Heritage											
Investment Properties												
Revenue Generating	Improved Property											
	Unimproved Property											
	Non-revenue Generating											
	Improved Property											
	Unimproved Property											
Other Assets												
Operational Buildings	Municipal Offices											
	Pay/Enquiry Points											
	Building Plan Offices											
	Workshops											
	Yards											
	Stores											
	Laboratories											
	Training Centres											
	Manufacturing Plant											
	Depots											
	Capital Spares											
Housing	Staff Housing											
	Social Housing											
	Capital Spares											
Biological or Cultivated Assets												
Intangible Assets												
Services	Licences and Rights											
	Water Rights											
	Effluent Licences											
	Solid Waste Licences											
	Computer Software and Applications											
	Land 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 upgrading of existing assets		1	9,149		230	2,190	3,050	860	28.2%	9,149		

11. Material variances to the SDBIP

11.1 Over view

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