

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING April 2018

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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 April 2018.

1.1.2 Financial problems or risks facing the municipality

The current financial position of the municipality remains under pressure. Directors are urged to identify and promote effectiveness and efficiencies within their respective directorates and to keep their expenditure within budget.

1.1.3 Other relevant information

No comments for April 2018.

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 April 2018.

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 R 24,412 million or 11% below year-to-date Adjusted budget projections for April 2018.

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

Operating expenditure by type

Total expenditure were R 45,324 million below year-to-date adjusted budget projections for April 2018. The variance can be attributed to debt impairment on traffic fines, Eskom bulk electricity account for April 2018 that will only be paid in May 2018, other materials and operating expenditure that is expected to pick up from the third quarter of the financial year.

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

Capital expenditure

Year-to-date expenditure on capital amounts to R 67,284 million, or 76% approved adjusted budget of R 88,326 million.

Refer to Table C5 for more detail on capital expenditure.

Cash flows

The municipality started the year with a cash & cash equivalents balance of R 6,637 million. The net decrease in cash held were R 15,626 million during April 2018 resulting in a closing balance of R 25,576 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for April 2018.

3.4 Remedial or corrective steps

- The Merweville capital project poses a significant cash flow risk for the municipality and will have a dire effect on the operations of the municipality if the matter is not resolved with National Treasury;
- Spending across the spectrum must be slowed taking into account the latter mentioned;
- Strick control must be enforced with overtime taking into account the current financial position of the municipality;
- Budgetary control within directorates must be enforced strictly.

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 - M10 April | | | | | | | | | |
|---|-----------------|---------------------|-----------------|----------------|----------------|-----------------|-----------------|----------------|--------------------|
| Description | 2016/17 | Budget Year 2017/18 | | | | | | | |
| | 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 | 28,915 | 35,417 | 34,747 | 47 | 34,757 | 34,630 | 126 | 0% | 34,747 |
| Service charges | 102,526 | 116,065 | 115,384 | 7,293 | 83,421 | 96,153 | (12,732) | -13% | 115,384 |
| Investment revenue | 1,354 | 1,260 | 1,260 | 0 | 490 | 1,050 | (560) | -53% | 1,260 |
| Transfers and subsidies | 62,301 | 91,621 | 80,590 | 2,217 | 65,664 | 67,159 | (1,495) | -2% | 80,590 |
| Other own revenue | 78,611 | 51,366 | 33,456 | 1,127 | 18,128 | 27,880 | (9,751) | -35% | 33,456 |
| Total Revenue (excluding capital transfers and contributions) | 273,706 | 295,728 | 265,437 | 10,683 | 202,460 | 226,872 | (24,412) | -11% | 265,437 |
| Employee costs | 87,691 | 93,514 | 91,292 | 7,489 | 76,256 | 76,789 | (533) | -1% | 91,292 |
| Remuneration of Councillors | 4,784 | 5,385 | 5,510 | 488 | 4,697 | 4,592 | 105 | 2% | 5,510 |
| Depreciation & asset impairment | 16,188 | 16,935 | 17,465 | 1,411 | 14,113 | 14,554 | (442) | -3% | 17,465 |
| Finance charges | 6,590 | 1,713 | 3,245 | 155 | 2,025 | 2,704 | (679) | -25% | 3,245 |
| Materials and bulk purchases | 75,821 | 96,035 | 92,008 | 2,375 | 54,926 | 76,673 | (21,747) | -28% | 92,008 |
| Transfers and subsidies | 98 | 100 | 80 | 14 | 25 | 67 | (42) | -63% | 80 |
| Other expenditure | 98,745 | 90,121 | 79,934 | 7,536 | 44,625 | 66,612 | (21,987) | -33% | 79,934 |
| Total Expenditure | 289,917 | 303,804 | 289,535 | 19,469 | 196,667 | 241,991 | (45,324) | -19% | 289,535 |
| Surplus/(Deficit) | (16,211) | (8,076) | (24,098) | (8,786) | 5,792 | (15,119) | 20,912 | -138% | (24,098) |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | 42,381 | 14,640 | 85,726 | 5,799 | 60,759 | 71,438 | (10,679) | -15% | 85,726 |
| Contributions & Contributed assets | 1,400 | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | 27,570 | 6,564 | 61,627 | (2,987) | 66,551 | 56,319 | 10,232 | 18% | 61,627 |
| Share of surplus/ (deficit) of associate | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | 27,570 | 6,564 | 61,627 | (2,987) | 66,551 | 56,319 | 10,232 | 18% | 61,627 |
| Capital expenditure & funds sources | | | | | | | | | |
| Capital expenditure | 53,399 | 15,870 | 88,326 | 8,017 | 67,308 | 73,605 | (6,297) | -9% | 88,326 |
| Capital transfers recognised | 42,381 | 14,640 | 85,726 | 5,799 | 60,759 | 71,438 | (10,679) | -15% | 85,726 |
| Public contributions & donations | 1,400 | - | - | - | - | - | - | - | - |
| Borrowing | 6,898 | - | - | - | - | - | - | - | - |
| Internally generated funds | 2,720 | 1,230 | 2,600 | 2,218 | 6,549 | 2,167 | 4,382 | 202% | 2,600 |
| Total sources of capital funds | 53,399 | 15,870 | 88,326 | 8,017 | 67,308 | 73,605 | (6,297) | -9% | 88,326 |
| Financial position | | | | | | | | | |
| Total current assets | 54,520 | 52,394 | 46,778 | | 82,953 | | | | 46,778 |
| Total non current assets | 507,881 | 470,159 | 542,328 | | 561,786 | | | | 542,328 |
| Total current liabilities | 59,714 | 45,286 | 37,351 | | 75,478 | | | | 37,351 |
| Total non current liabilities | 68,558 | 66,291 | 66,291 | | 69,852 | | | | 66,291 |
| Community wealth/Equity | 434,128 | 410,977 | 485,464 | | 499,410 | | | | 485,464 |
| Cash flows | | | | | | | | | |
| Net cash from (used) operating | 39,841 | 23,692 | 89,923 | (7,607) | 86,938 | 74,935 | (12,002) | -16% | 89,923 |
| Net cash from (used) investing | (52,290) | (15,980) | (88,436) | (8,017) | (67,308) | (73,696) | (6,389) | 9% | (88,436) |
| Net cash from (used) financing | 2,518 | (2,926) | (2,926) | (2) | (691) | (2,438) | (1,747) | 72% | (2,926) |
| Cash/cash equivalents at the month/year end | 6,637 | 9,199 | 5,199 | - | 25,576 | 5,439 | (20,137) | -370% | 5,199 |
| 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 | 11,182 | 6,137 | 3,137 | 72,413 | - | - | - | - | 92,869 |
| Creditors Age Analysis | | | | | | | | | |
| Total Creditors | 5,004 | 8 | 1 | 0 | 25 | 3 | 99 | - | 5,139 |

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) - M10 April | | | | | | | | | | |
|---|-----|-----------------|-----------------|-----------------|---------------------|---------------|---------------|----------|----------------|--------------------|
| Description | Ref | 2016/17 | | | Budget Year 2017/18 | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Revenue - Functional | | | | | | | | | | |
| Governance and administration | | 75,309 | 74,338 | 90,233 | 516 | 95,462 | 80,869 | 14,593 | 18% | 90,233 |
| Executive and council | | 38,694 | 36,545 | 38,168 | 144 | 53,827 | 31,807 | 22,021 | 69% | 38,168 |
| Finance and administration | | 36,615 | 37,793 | 51,765 | 371 | 41,635 | 48,812 | (7,177) | -15% | 51,765 |
| Internal audit | | - | - | 300 | - | - | 250 | (250) | -100% | 300 |
| Community and public safety | | 15,384 | 33,704 | 28,691 | 778 | 10,801 | 23,909 | (13,108) | -55% | 28,691 |
| Community and social services | | 5,789 | 6,358 | 6,316 | 416 | 4,956 | 5,264 | (308) | -6% | 6,316 |
| Sport and recreation | | 1,911 | 2,422 | 12,145 | 2 | 4,297 | 10,121 | (5,824) | -58% | 12,145 |
| Public safety | | 1,404 | 801 | 801 | 0 | 456 | 668 | (212) | -32% | 801 |
| Housing | | 6,281 | 24,123 | 9,428 | 360 | 1,092 | 7,857 | (6,765) | -86% | 9,428 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 74,840 | 53,012 | 22,051 | 1,535 | 9,838 | 18,376 | (8,538) | -46% | 22,051 |
| Planning and development | | 370 | 402 | 401 | 31 | 338 | 334 | 4 | 1% | 401 |
| Road transport | | 74,470 | 52,610 | 21,651 | 1,505 | 9,500 | 18,042 | (8,542) | -47% | 21,651 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 151,954 | 149,316 | 210,187 | 13,652 | 147,117 | 175,156 | (28,039) | -16% | 210,187 |
| Energy sources | | 75,577 | 90,523 | 92,713 | 4,577 | 53,302 | 77,261 | (23,959) | -31% | 92,713 |
| Water management | | 26,631 | 27,589 | 67,219 | 3,348 | 42,097 | 56,015 | (13,919) | -25% | 67,219 |
| Waste water management | | 40,366 | 21,466 | 40,519 | 5,091 | 44,309 | 33,766 | 10,543 | 31% | 40,519 |
| Waste management | | 9,380 | 9,738 | 9,736 | 637 | 7,409 | 8,113 | (705) | -9% | 9,736 |
| Other | 4 | - | - | - | - | - | - | - | - | - |
| Total Revenue - Functional | 2 | 317,487 | 310,368 | 351,162 | 16,482 | 263,218 | 298,310 | (35,091) | -12% | 351,162 |
| Expenditure - Functional | | | | | | | | | | |
| Governance and administration | | 63,988 | 55,923 | 72,583 | 5,579 | 47,792 | 60,681 | (12,889) | -21% | 72,583 |
| Executive and council | | 16,636 | 14,625 | 17,296 | 2,034 | 13,039 | 14,417 | (1,379) | -10% | 17,296 |
| Finance and administration | | 46,451 | 40,807 | 54,492 | 3,507 | 34,341 | 45,596 | (11,255) | -25% | 54,492 |
| Internal audit | | 901 | 490 | 795 | 38 | 412 | 667 | (255) | -38% | 795 |
| Community and public safety | | 24,142 | 46,226 | 31,560 | 2,173 | 19,970 | 26,441 | (6,470) | -24% | 31,560 |
| Community and social services | | 7,025 | 9,387 | 9,068 | 648 | 6,714 | 7,610 | (897) | -12% | 9,068 |
| Sport and recreation | | 6,972 | 8,099 | 7,910 | 765 | 7,900 | 6,643 | 1,257 | 19% | 7,910 |
| Public safety | | 2,828 | 3,418 | 3,855 | 296 | 3,093 | 3,241 | (147) | -5% | 3,855 |
| Housing | | 7,316 | 25,322 | 10,727 | 464 | 2,263 | 8,946 | (6,683) | -75% | 10,727 |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 84,543 | 64,570 | 44,920 | 4,149 | 31,367 | 37,605 | (6,238) | -17% | 44,920 |
| Planning and development | | 4,982 | 5,608 | 5,953 | 463 | 4,428 | 4,994 | (566) | -11% | 5,953 |
| Road transport | | 79,561 | 58,962 | 38,967 | 3,686 | 26,939 | 32,611 | (5,672) | -17% | 38,967 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 116,831 | 136,555 | 139,990 | 7,511 | 97,238 | 116,861 | (19,623) | -17% | 139,990 |
| Energy sources | | 71,183 | 84,900 | 84,495 | 2,492 | 55,967 | 70,469 | (14,502) | -21% | 84,495 |
| Water management | | 23,327 | 25,528 | 24,635 | 2,944 | 21,106 | 20,572 | 534 | 3% | 24,635 |
| Waste water management | | 9,454 | 11,088 | 13,636 | 859 | 8,531 | 11,399 | (2,868) | -25% | 13,636 |
| Waste management | | 12,867 | 15,040 | 17,224 | 1,215 | 11,635 | 14,421 | (2,786) | -19% | 17,224 |
| Other | | 413 | 531 | 482 | 56 | 300 | 403 | (104) | -26% | 482 |
| Total Expenditure - Functional | 3 | 289,917 | 303,804 | 289,535 | 19,469 | 196,667 | 241,991 | (45,324) | -19% | 289,535 |
| Surplus/ (Deficit) for the year | | 27,570 | 6,564 | 61,627 | (2,987) | 66,551 | 56,319 | 10,232 | 18% | 61,627 |

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) - M10 April | | | | | | | | | | |
|---|----------|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Vote Description | Ref | 2016/17 | Budget Year 2017/18 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| Revenue by Vote | | | | | | | | | | |
| Vote 1 - Municipal Manager | 1 | - | - | 1,780 | 11 | 607 | 1,483 | (876) | -59.1% | 1,780 |
| Vote 2 - Director: Corporate Service | | 44,357 | 42,608 | 47,950 | 526 | 57,916 | 39,958 | 17,958 | 44.9% | 47,950 |
| Vote 3 - Director: Financial Services | | 35,832 | 37,065 | 45,802 | 336 | 41,082 | 43,843 | (2,761) | -6.3% | 45,802 |
| Vote 4 - Director: Engineering Services | | 79,996 | 59,656 | 128,323 | 9,565 | 93,940 | 106,936 | (12,996) | -12.2% | 128,323 |
| Vote 5 - Director: Community Services | | 81,726 | 80,516 | 34,594 | 1,467 | 16,371 | 28,829 | (12,458) | -43.2% | 34,594 |
| Vote 6 - Director: Electrical Services | | 75,577 | 90,523 | 92,713 | 4,577 | 53,302 | 77,261 | (23,959) | -31.0% | 92,713 |
| | | - | - | - | - | - | - | - | - | - |
| Total Revenue by Vote | 2 | 317,487 | 310,368 | 351,162 | 16,482 | 263,218 | 298,310 | (35,091) | -11.8% | 351,162 |
| Expenditure by Vote | | | | | | | | | | |
| Vote 1 - Municipal Manager | 1 | 4,998 | 4,606 | 6,178 | 367 | 4,277 | 5,166 | (889) | -17.2% | 6,178 |
| Vote 2 - Director: Corporate Service | | 31,762 | 30,163 | 36,489 | 3,142 | 23,876 | 30,495 | (6,618) | -21.7% | 36,489 |
| Vote 3 - Director: Financial Services | | 25,410 | 20,602 | 28,343 | 1,951 | 18,685 | 23,716 | (5,031) | -21.2% | 28,343 |
| Vote 4 - Director: Engineering Services | | 67,782 | 81,055 | 80,239 | 8,226 | 63,547 | 67,148 | (3,601) | -5.4% | 80,239 |
| Vote 5 - Director: Community Services | | 88,782 | 82,479 | 53,791 | 3,291 | 30,315 | 44,997 | (14,682) | -32.6% | 53,791 |
| Vote 6 - Director: Electrical Services | | 71,183 | 84,900 | 84,495 | 2,492 | 55,967 | 70,469 | (14,502) | -20.6% | 84,495 |
| | | - | - | - | - | - | - | - | - | - |
| Total Expenditure by Vote | 2 | 289,917 | 303,804 | 289,535 | 19,469 | 196,667 | 241,991 | (45,324) | -18.7% | 289,535 |
| Surplus/ (Deficit) for the year | 2 | 27,570 | 6,564 | 61,627 | (2,987) | 66,551 | 56,319 | 10,232 | 18.2% | 61,627 |

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) - M10 April | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| Description | Ref | 2016/17 | Budget Year 2017/18 | | | | | | | |
| | | 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 | | 28,915 | 35,417 | 34,747 | 47 | 34,757 | 34,630 | 126 | 0% | 34,747 |
| Service charges - electricity revenue | | 63,683 | 74,602 | 73,863 | 3,884 | 47,681 | 61,552 | (13,871) | -23% | 73,863 |
| Service charges - water revenue | | 18,489 | 19,442 | 19,520 | 1,755 | 17,005 | 16,266 | 739 | 5% | 19,520 |
| Service charges - sanitation revenue | | 13,355 | 14,531 | 14,513 | 1,067 | 12,443 | 12,094 | 349 | 3% | 14,513 |
| Service charges - refuse revenue | | 6,999 | 7,490 | 7,488 | 586 | 6,291 | 6,240 | 51 | 1% | 7,488 |
| Service charges - other | | - | - | - | - | - | - | - | - | - |
| Rental of facilities and equipment | | 1,229 | 1,363 | 1,267 | 32 | 1,031 | 1,056 | (24) | -2% | 1,267 |
| Interest earned - external investments | | 1,354 | 1,260 | 1,260 | 0 | 490 | 1,050 | (560) | -53% | 1,260 |
| Interest earned - outstanding debtors | | 2,662 | 2,616 | 2,716 | 211 | 2,349 | 2,263 | 86 | 4% | 2,716 |
| Dividends received | | - | - | - | - | - | - | - | - | - |
| Fines, penalties and forfeits | | 63,670 | 44,785 | 13,323 | 396 | 7,009 | 11,102 | (4,093) | -37% | 13,323 |
| Licences and permits | | 523 | 595 | 615 | 9 | 249 | 513 | (264) | -51% | 615 |
| Agency services | | 714 | 680 | 750 | 53 | 631 | 625 | 6 | 1% | 750 |
| Transfers and subsidies | | 62,301 | 91,621 | 80,590 | 2,217 | 65,664 | 67,159 | (1,495) | -2% | 80,590 |
| Other revenue | | 9,749 | 1,326 | 14,785 | 426 | 6,858 | 12,321 | (5,462) | -44% | 14,785 |
| Gains on disposal of PPE | | 64 | - | - | - | - | - | - | - | - |
| Total Revenue (excluding capital transfers and contributions) | | 273,706 | 295,728 | 265,437 | 10,683 | 202,460 | 226,872 | (24,412) | -11% | 265,437 |
| Expenditure By Type | | | | | | | | | | |
| Employee related costs | | 87,691 | 93,514 | 91,292 | 7,489 | 76,256 | 76,789 | (533) | -1% | 91,292 |
| Remuneration of councillors | | 4,784 | 5,385 | 5,510 | 488 | 4,697 | 4,592 | 105 | 2% | 5,510 |
| Debt impairment | | 55,572 | 35,285 | 19,990 | 640 | 6,397 | 16,658 | (10,262) | -62% | 19,990 |
| Depreciation & asset impairment | | 16,188 | 16,935 | 17,465 | 1,411 | 14,113 | 14,554 | (442) | -3% | 17,465 |
| Finance charges | | 6,590 | 1,713 | 3,245 | 155 | 2,025 | 2,704 | (679) | -25% | 3,245 |
| Bulk purchases | | 61,512 | 68,085 | 67,280 | 511 | 40,418 | 56,067 | (15,649) | -28% | 67,280 |
| Other materials | | 14,309 | 27,950 | 24,728 | 1,864 | 14,509 | 20,607 | (6,098) | -30% | 24,728 |
| Contracted services | | 14,263 | 3,595 | 7,842 | 849 | 5,409 | 6,535 | (1,126) | -17% | 7,842 |
| Transfers and subsidies | | 98 | 100 | 80 | 14 | 25 | 67 | (42) | -63% | 80 |
| Other expenditure | | 27,487 | 51,241 | 52,102 | 6,048 | 32,820 | 43,419 | (10,599) | -24% | 52,102 |
| Loss on disposal of PPE | | 1,423 | - | - | - | - | - | - | - | - |
| Total Expenditure | | 289,917 | 303,804 | 289,535 | 19,469 | 196,667 | 241,991 | (45,324) | -19% | 289,535 |
| Surplus/(Deficit) | | | | | | | | | | |
| Transfers and subsidies - capital (monetary allocations) (National / Provincial and District) | | 42,381 | 14,640 | 85,726 | 5,799 | 60,759 | 71,438 | (10,679) | (0) | 85,726 |
| 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) | | 1,400 | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after capital transfers & contributions | | 27,570 | 6,564 | 61,627 | (2,987) | 66,551 | 56,319 | | | 61,627 |
| Taxation | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) after taxation | | 27,570 | 6,564 | 61,627 | (2,987) | 66,551 | 56,319 | | | 61,627 |
| Attributable to minorities | | - | - | - | - | - | - | - | - | - |
| Surplus/(Deficit) attributable to municipality | | 27,570 | 6,564 | 61,627 | (2,987) | 66,551 | 56,319 | | | 61,627 |
| Share of surplus/ (deficit) of associate | | - | - | - | - | - | - | - | - | - |
| Surplus/ (Deficit) for the year | | 27,570 | 6,564 | 61,627 | (2,987) | 66,551 | 56,319 | | | 61,627 |

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) - M10 April | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|-----------------|----------------|--------------------|
| Vote Description | Ref | 2016/17 | Budget Year 2017/18 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | 1 | | | | | | | | | |
| Multi-Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Municipal Manager | | - | - | - | - | - | - | - | - | - |
| Vote 2 - Director: Corporate Service | | - | - | - | - | - | - | - | - | - |
| Vote 3 - Director: Financial Services | | - | - | - | - | - | - | - | - | - |
| Vote 4 - Director: Engineering Services | | - | - | - | - | - | - | - | - | - |
| Vote 5 - Director: Community Services | | - | - | - | - | - | - | - | - | - |
| Vote 6 - Director: Electrical Services | | - | - | - | - | - | - | - | - | - |
| Total Capital Multi-year expenditure | 4,7 | - | - | - | - | - | - | - | - | - |
| Single Year expenditure appropriation | 2 | | | | | | | | | |
| Vote 1 - Municipal Manager | | 19 | - | 30 | - | - | 25 | (25) | -100% | 30 |
| Vote 2 - Director: Corporate Service | | 393 | 200 | 277 | 100 | 213 | 230 | (17) | -7% | 277 |
| Vote 3 - Director: Financial Services | | 1,729 | 200 | 245 | 16 | 61 | 204 | (143) | -70% | 245 |
| Vote 4 - Director: Engineering Services | | 44,577 | 10,440 | 79,974 | 7,614 | 66,271 | 66,645 | (375) | -1% | 79,974 |
| Vote 5 - Director: Community Services | | 1,276 | 1,000 | 1,000 | - | 455 | 833 | (378) | -45% | 1,000 |
| Vote 6 - Director: Electrical Services | | 5,405 | 4,030 | 6,800 | 287 | 307 | 5,667 | (5,360) | -95% | 6,800 |
| | | - | - | - | - | - | - | - | - | - |
| Total Capital single-year expenditure | 4 | 53,399 | 15,870 | 88,326 | 8,017 | 67,308 | 73,605 | (6,297) | -9% | 88,326 |
| Total Capital Expenditure | | 53,399 | 15,870 | 88,326 | 8,017 | 67,308 | 73,605 | (6,297) | -9% | 88,326 |
| Capital Expenditure - Functional Classification | | | | | | | | | | |
| Governance and administration | | 2,625 | 680 | 1,604 | 116 | 1,101 | 1,336 | (236) | -18% | 1,604 |
| Executive and council | | 200 | - | 107 | - | 24 | 89 | (65) | -73% | 107 |
| Finance and administration | | 2,425 | 680 | 1,497 | 116 | 1,077 | 1,248 | (170) | -14% | 1,497 |
| Internal audit | | - | - | - | - | - | - | - | - | - |
| Community and public safety | | 2,395 | 3,150 | 13,676 | 2,094 | 9,970 | 11,396 | (1,426) | -13% | 13,676 |
| Community and social services | | 85 | 200 | 200 | - | - | 167 | (167) | -100% | 200 |
| Sport and recreation | | 2,000 | 2,150 | 12,676 | 2,094 | 9,515 | 10,563 | (1,048) | -10% | 12,676 |
| Public safety | | 163 | 800 | 800 | - | 455 | 667 | (211) | -32% | 800 |
| Housing | | 147 | - | - | - | - | - | - | - | - |
| Health | | - | - | - | - | - | - | - | - | - |
| Economic and environmental services | | 8,149 | 4,624 | 5,660 | 9 | 381 | 4,717 | (4,336) | -92% | 5,660 |
| Planning and development | | 1,710 | - | - | 9 | 37 | - | 37 | #DIV/0! | - |
| Road transport | | 6,439 | 4,624 | 5,660 | - | 344 | 4,717 | (4,373) | -93% | 5,660 |
| Environmental protection | | - | - | - | - | - | - | - | - | - |
| Trading services | | 40,229 | 7,416 | 67,386 | 5,799 | 55,856 | 56,155 | (299) | -1% | 67,386 |
| Energy sources | | 5,405 | 4,030 | 6,800 | 287 | 307 | 5,667 | (5,360) | -95% | 6,800 |
| Water management | | 2,547 | 1,271 | 39,137 | 1,586 | 24,637 | 32,615 | (7,977) | -24% | 39,137 |
| Waste water management | | 31,462 | 2,114 | 21,449 | 3,925 | 30,912 | 17,874 | 13,038 | 73% | 21,449 |
| Waste management | | 816 | - | - | - | - | - | - | - | - |
| Other | | - | - | - | - | - | - | - | - | - |
| Total Capital Expenditure - Functional Classification | 3 | 53,399 | 15,870 | 88,326 | 8,017 | 67,308 | 73,605 | (6,297) | -9% | 88,326 |
| Funded by: | | | | | | | | | | |
| National Government | | 16,048 | 13,840 | 50,236 | 1,825 | 27,022 | 41,863 | (14,842) | -35% | 50,236 |
| Provincial Government | | 26,333 | 800 | 35,490 | 3,973 | 33,737 | 29,575 | 4,163 | 14% | 35,490 |
| District Municipality | | - | - | - | - | - | - | - | - | - |
| Other transfers and grants | | - | - | - | - | - | - | - | - | - |
| Transfers recognised - capital | | 42,381 | 14,640 | 85,726 | 5,799 | 60,759 | 71,438 | (10,679) | -15% | 85,726 |
| Public contributions & donations | 5 | 1,400 | - | - | - | - | - | - | - | - |
| Borrowing | 6 | 6,898 | - | - | - | - | - | - | - | - |
| Internally generated funds | | 2,720 | 1,230 | 2,600 | 2,218 | 6,549 | 2,167 | 4,382 | 202% | 2,600 |
| Total Capital Funding | | 53,399 | 15,870 | 88,326 | 8,017 | 67,308 | 73,605 | (6,297) | -9% | 88,326 |

4.1.6 Table C6 Monthly Budget Statement - Financial Position

| WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M10 April | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|--------------------|
| Description | Ref | 2016/17 | Budget Year 2017/18 | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | YearTD actual | Full Year Forecast |
| R thousands | 1 | | | | | |
| ASSETS | | | | | | |
| Current assets | | | | | | |
| Cash | | 6 | 5,392 | 1,392 | 7 | 1,392 |
| Call investment deposits | | 6,919 | 3,807 | 3,807 | 29,997 | 3,807 |
| Consumer debtors | | 17,264 | 17,664 | 19,522 | 48,851 | 19,522 |
| Other debtors | | 26,347 | 21,803 | 18,328 | – | 18,328 |
| Current portion of long-term receivables | | 654 | – | – | – | – |
| Inventory | | 3,330 | 3,729 | 3,729 | 4,099 | 3,729 |
| Total current assets | | 54,520 | 52,394 | 46,778 | 82,953 | 46,778 |
| Non current assets | | | | | | |
| Long-term receivables | | 2,318 | 1,738 | 1,738 | 2,510 | 1,738 |
| Investments | | – | – | – | – | – |
| Investment property | | 7,819 | 8,150 | 7,819 | 7,819 | 7,819 |
| Investments in Associate | | – | – | – | – | – |
| Property, plant and equipment | | 491,754 | 454,405 | 526,861 | 545,468 | 526,861 |
| Agricultural | | – | – | – | – | – |
| Biological assets | | – | – | – | – | – |
| Intangible assets | | 515 | 471 | 515 | 515 | 515 |
| Other non-current assets | | 5,474 | 5,396 | 5,396 | 5,474 | 5,396 |
| Total non current assets | | 507,881 | 470,159 | 542,328 | 561,786 | 542,328 |
| TOTAL ASSETS | | 562,401 | 522,553 | 589,106 | 644,740 | 589,106 |
| LIABILITIES | | | | | | |
| Current liabilities | | | | | | |
| Bank overdraft | | 288 | – | – | 7,566 | – |
| Borrowing | | 3,876 | 2,986 | 2,986 | 3,725 | 2,986 |
| Consumer deposits | | 1,497 | 1,353 | 1,353 | 1,863 | 1,353 |
| Trade and other payables | | 44,545 | 32,546 | 24,611 | 53,490 | 24,611 |
| Provisions | | 9,508 | 8,401 | 8,401 | 8,835 | 8,401 |
| Total current liabilities | | 59,714 | 45,286 | 37,351 | 75,478 | 37,351 |
| Non current liabilities | | | | | | |
| Borrowing | | 12,748 | 11,120 | 11,120 | 11,854 | 11,120 |
| Provisions | | 55,810 | 55,171 | 55,171 | 57,998 | 55,171 |
| Total non current liabilities | | 68,558 | 66,291 | 66,291 | 69,852 | 66,291 |
| TOTAL LIABILITIES | | 128,273 | 111,576 | 103,642 | 145,330 | 103,642 |
| NET ASSETS | 2 | 434,128 | 410,977 | 485,464 | 499,410 | 485,464 |
| COMMUNITY WEALTH/EQUITY | | | | | | |
| Accumulated Surplus/(Deficit) | | 426,474 | 407,050 | 481,537 | 491,751 | 481,537 |
| Reserves | | 7,653 | 3,926 | 3,926 | 7,659 | 3,926 |
| TOTAL COMMUNITY WEALTH/EQUITY | 2 | 434,128 | 410,977 | 485,464 | 499,410 | 485,464 |

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

| WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M10 April | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------|--------------------|
| Description | Ref | 2016/17 | Budget Year 2017/18 | | | | | | | |
| | | 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 | | 133,244 | 33,292 | 33,292 | 1,767 | 25,723 | 27,743 | (2,020) | -7% | 33,292 |
| Service charges | | - | 108,944 | 107,067 | 5,464 | 82,909 | 89,222 | (6,313) | -7% | 107,067 |
| Other revenue | | - | 21,141 | 26,120 | 658 | 14,301 | 21,766 | (7,466) | -34% | 26,120 |
| Government - operating | | 64,520 | 91,621 | 79,435 | 1,711 | 59,823 | 66,196 | (6,373) | -10% | 79,435 |
| Government - capital | | 54,477 | 14,640 | 78,347 | - | 77,246 | 65,289 | 11,957 | 18% | 78,347 |
| Interest | | 4,016 | 3,794 | 3,794 | 211 | 2,763 | 3,161 | (398) | -13% | 3,794 |
| Dividends | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Suppliers and employees | | (209,727) | (247,927) | (234,807) | (17,249) | (174,109) | (195,672) | (21,564) | 11% | (234,807) |
| Finance charges | | (6,590) | (1,713) | (3,245) | (155) | (1,693) | (2,704) | (1,010) | 37% | (3,245) |
| Transfers and Grants | | (98) | (100) | (80) | (14) | (25) | (67) | (42) | 63% | (80) |
| NET CASH FROM/(USED) OPERATING ACTIVITIES | | 39,841 | 23,692 | 89,923 | (7,607) | 86,938 | 74,935 | (12,002) | -16% | 89,923 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Proceeds on disposal of PPE | | 142 | - | - | - | - | - | - | - | - |
| Decrease (Increase) in non-current debtors | | - | - | - | - | - | - | - | - | - |
| Decrease (increase) other non-current receivables | | (470) | (110) | (110) | - | - | (92) | 92 | -100% | (110) |
| Decrease (increase) in non-current investments | | - | - | - | - | - | - | - | - | - |
| Payments | | | | | | | | | | |
| Capital assets | | (51,962) | (15,870) | (88,326) | (8,017) | (67,308) | (73,605) | (6,297) | 9% | (88,326) |
| NET CASH FROM/(USED) INVESTING ACTIVITIES | | (52,290) | (15,980) | (88,436) | (8,017) | (67,308) | (73,696) | (6,389) | 9% | (88,436) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | | | | | | | |
| Receipts | | | | | | | | | | |
| Short term loans | | - | - | - | - | - | - | - | - | - |
| Borrowing long term/refinancing | | 6,879 | - | - | - | - | - | - | - | - |
| Increase (decrease) in consumer deposits | | - | 60 | 60 | (2) | 9 | 50 | (41) | -83% | 60 |
| Payments | | | | | | | | | | |
| Repayment of borrowing | | (4,361) | (2,986) | (2,986) | - | (700) | (2,488) | (1,788) | 72% | (2,986) |
| NET CASH FROM/(USED) FINANCING ACTIVITIES | | 2,518 | (2,926) | (2,926) | (2) | (691) | (2,438) | (1,747) | 72% | (2,926) |
| NET INCREASE/ (DECREASE) IN CASH HELD | | (9,931) | 4,786 | (1,439) | (15,626) | 18,939 | (1,199) | | | (1,439) |
| Cash/cash equivalents at beginning: | | 16,569 | 4,413 | 6,637 | | 6,637 | 6,637 | | | 6,637 |
| Cash/cash equivalents at month/year end: | | 6,637 | 9,199 | 5,199 | | 25,576 | 5,439 | | | 5,199 |

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 - M10 April | | | | | | | | | | | | | |
|--|-------------|---------------------|--------------|--------------|---------------|-------------|-------------|--------------|----------|---------------|--------------------|--|---|
| Description | NT Code | Budget Year 2017/18 | | | | | | | | | | 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 | Total over 90 days | | |
| R thousands | | | | | | | | | | | | | |
| Debtors Age Analysis By Income Source | | | | | | | | | | | | | |
| Trade and Other Receivables from Exchange Transactions - Water | 1200 | 1,713 | 2,606 | 462 | 5,667 | - | - | - | - | 10,447 | 5,667 | - | 749 |
| Trade and Other Receivables from Exchange Transactions - Electricity | 1300 | 3,353 | 674 | 292 | 1,396 | - | - | - | - | 5,714 | 1,396 | - | 274 |
| Receivables from Non-exchange Transactions - Property Rates | 1400 | 1,941 | 669 | 456 | 7,811 | - | - | - | - | 10,876 | 7,811 | - | 1,152 |
| Receivables from Exchange Transactions - Waste Water Management | 1500 | 1,313 | 678 | 545 | 11,921 | - | - | - | - | 14,458 | 11,921 | - | 2,074 |
| Receivables from Exchange Transactions - Waste Management | 1600 | 708 | 427 | 363 | 7,220 | - | - | - | - | 8,719 | 7,220 | - | 1,498 |
| Receivables from Exchange Transactions - Property Rental Debtors | 1700 | 4 | 4 | 3 | 62 | - | - | - | - | 74 | 62 | - | 10 |
| Interest on Arrear Debtor Accounts | 1810 | - | - | - | - | - | - | - | - | - | - | - | - |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure | 1820 | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | 1900 | 2,150 | 1,079 | 1,015 | 38,336 | - | - | - | - | 42,580 | 38,336 | - | - |
| Total By Income Source | 2000 | 11,182 | 6,137 | 3,137 | 72,413 | - | - | - | - | 92,869 | 72,413 | - | 5,757 |
| 2016/17 - totals only | | | | | | | | | | | | | |
| Debtors Age Analysis By Customer Group | | | | | | | | | | | | | |
| Organs of State | 2200 | 999 | 552 | 273 | 2,984 | - | - | - | - | 4,808 | 2,984 | - | - |
| Commercial | 2300 | 2,214 | 445 | 165 | 3,563 | - | - | - | - | 6,387 | 3,563 | - | - |
| Households | 2400 | 6,718 | 4,234 | 2,274 | 59,080 | - | - | - | - | 72,307 | 59,080 | - | 5,757 |
| Other | 2500 | 1,252 | 905 | 424 | 6,786 | - | - | - | - | 9,367 | 6,786 | - | - |
| Total By Customer Group | 2600 | 11,182 | 6,137 | 3,137 | 72,413 | - | - | - | - | 92,869 | 72,413 | - | 5,757 |

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

| WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April | | | | | | | | | | | |
|--|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|--------------|-------|
| Description | NT Code | Budget Year 2017/18 | | | | | | | | | |
| | | 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 | 3,813 | - | - | - | - | - | - | - | - | 3,813 |
| Bulk Water | 0200 | - | - | - | - | - | - | - | - | - | - |
| PAYE deductions | 0300 | 968 | - | - | - | - | - | - | - | - | 968 |
| VAT (output less input) | 0400 | - | - | - | - | - | - | - | - | - | - |
| Pensions / Retirement deductions | 0500 | - | - | - | - | - | - | - | - | - | - |
| Loan repayments | 0600 | - | - | - | - | - | - | - | - | - | - |
| Trade Creditors | 0700 | 223 | 8 | 1 | 0 | 25 | 3 | 99 | - | 359 | |
| Auditor General | 0800 | - | - | - | - | - | - | - | - | - | - |
| Other | 0900 | - | - | - | - | - | - | - | - | - | - |
| Total By Customer Type | 1000 | 5,004 | 8 | 1 | 0 | 25 | 3 | 99 | - | 5,139 | |

Supporting Table SC 4 reflects trade creditors only

7. Investment portfolio analysis

7.1 Supporting Table C5

| WC053 Beaufort West - Supporting Table S C5 Monthly Budget Statement - investment portfolio - M10 April | | | | | | | | | |
|---|----------|------------|------------|-------------|--------------|---------------|---------------|--------------|---------------|
| Investments by maturity | Ref | Period of | Type of | Expiry date | Accrued | Yield for the | Market | Change in | Market |
| Name of institution & investment ID | | Investment | Investment | of | interest for | month 1 | value at | market | value at end |
| R thousands | | Yrs/Months | | investment | the month | (%) | beginning | value | of the |
| Municipality | | | | | | | | | |
| INVESTEC | | | | | | | 2,363 | 5 | 2,367 |
| STANDARD | | | | | | | 3,816 | 23 | 3,839 |
| ABSA | | | | | | | 4,493 | 2,152 | 6,645 |
| NEDBANK | | | | | | | 15,244 | 1,991 | 17,235 |
| Municipality sub-total | | | | | - | | 25,916 | 4,171 | 30,087 |
| Entities | | | | | | | | | |
| | | | | | | | | | |
| Entities sub-total | | | | | - | | - | - | - |
| TOTAL INVESTMENTS AND INTEREST | 2 | | | | - | | 25,916 | 4,171 | 30,087 |

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 - M10 April | | | | | | | | | | |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | 2016/17 | Budget Year 2017/18 | | | | | | | |
| | | 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: | | 52,263 | 60,719 | 60,719 | - | 60,719 | 50,599 | 10,120 | 20.0% | 60,719 |
| Local Government Equitable Share | | 46,569 | 51,060 | 51,060 | - | 51,060 | 42,550 | 8,510 | 20.0% | 51,060 |
| Energy Efficiency and Demand Management | | - | 6,000 | 6,000 | - | 6,000 | 5,000 | 1,000 | 20.0% | 6,000 |
| Finance Management | | 1,611 | 1,700 | 1,700 | - | 1,700 | 1,417 | 283 | 20.0% | 1,700 |
| EPWP Incentive | | 1,617 | 1,659 | 1,659 | - | 1,659 | 1,383 | 277 | 20.0% | 1,659 |
| Integrated National Electrification Programme | 3 | 553 | - | - | - | - | - | - | - | - |
| Municipal Infrastructure Grant (MIG) | | 1,914 | 300 | 300 | - | 300 | 250 | 50 | 20.0% | 300 |
| Provincial Government: | | 12,257 | 30,902 | 18,716 | 1,711 | 12,474 | 15,597 | 1,736 | 11.1% | 18,716 |
| Provincial Treasury - Western Cape Financial Management Capacity Building Grant | | 340 | 240 | 240 | - | 240 | 200 | 40 | 20.0% | 240 |
| Provincial Treasury - Western Cape Financial Management Support Grant | | - | - | 2,530 | - | 2,530 | 2,108 | 422 | 20.0% | 2,530 |
| Human Settlements - Human Settlements Development Grant | | 6,918 | 24,000 | 8,399 | 1,711 | 2,141 | 6,999 | - | - | 8,399 |
| Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure | | - | 1,048 | 1,048 | - | 1,035 | 873 | 161 | 18.5% | 1,048 |
| Cultural Affairs & Sport - Library Service : Replacement Funding | | 4,733 | 5,080 | 5,080 | - | 5,110 | 4,233 | 876 | 20.7% | 5,080 |
| Local government - Thusong Service Centres Grant | 4 | - | 330 | 330 | - | 330 | 275 | 55 | 20.0% | 330 |
| Local government - Community Development Workers (CDW) | | 206 | 204 | 204 | - | 204 | 170 | 34 | 20.0% | 204 |
| Local government - Internship Programme | | 60 | - | - | - | - | - | - | - | - |
| Local government - Drought Relief | | - | - | 405 | - | 405 | 338 | 68 | 20.0% | 405 |
| Local government - Integrated Recovery | | - | - | 480 | - | 480 | 400 | 80 | 20.0% | 480 |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| <i>[insert description]</i> | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| <i>[insert description]</i> | | - | - | - | - | - | - | - | - | - |
| Total Operating Transfers and Grants | 5 | 64,520 | 91,621 | 79,435 | 1,711 | 73,193 | 66,196 | 11,856 | 17.9% | 79,435 |
| Capital Transfers and Grants | | | | | | | | | | |
| National Government: | | 27,883 | 13,840 | 43,436 | - | 41,730 | 36,197 | 5,533 | 15.3% | 43,436 |
| Municipal Infrastructure Grant (MIG) | | 23,921 | 13,840 | 13,840 | - | 13,840 | 11,533 | 2,307 | 20.0% | 13,840 |
| Integrated National Electrification Programme | | 3,947 | - | 6,600 | - | 6,600 | 5,500 | 1,100 | 20.0% | 6,600 |
| Finance Management | | 14 | - | - | - | - | - | - | - | - |
| Department Rural Development & Land Reform | | - | - | 22,996 | - | 21,290 | 19,163 | 2,126 | 11.1% | 22,996 |
| Provincial Government: | | 26,594 | 800 | 34,911 | - | 34,911 | 29,092 | 5,818 | 20.0% | 34,911 |
| Local government - Fire Service Capacity Building Grant | | - | 800 | 800 | - | 800 | 667 | 133 | 20.0% | 800 |
| Human Settlements - Human Settlements Development Grant | | 26,017 | - | 29,216 | - | 29,216 | 24,346 | 4,869 | 20.0% | 29,216 |
| Local government - Drought Relief | | 67 | - | 4,895 | - | 4,895 | 4,079 | 816 | 20.0% | 4,895 |
| Cultural Affairs & Sport - Development of Sport and Recreation Facilities | | 510 | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| <i>[insert description]</i> | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| <i>[insert description]</i> | | - | - | - | - | - | - | - | - | - |
| Total Capital Transfers and Grants | 5 | 54,477 | 14,640 | 78,347 | - | 76,641 | 65,289 | 11,352 | 17.4% | 78,347 |
| TOTAL RECEIPTS OF TRANSFERS & GRANTS | 5 | 118,996 | 106,261 | 157,782 | 1,711 | 149,834 | 131,485 | 23,207 | 17.7% | 157,782 |

8.2 Supporting Table SC7 – Grant expenditure

| WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April | | | | | | | | | | |
|--|-----|-------------------------|-----------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Description | Ref | Budget Year 2017/18 | | | | | | | | |
| | | 2016/17 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | | | | | | | | | |
| EXPENDITURE | | | | | | | | | | |
| Operating expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | 60,719 | 60,719 | 130 | 58,148 | 50,599 | 7,549 | 14.9% | 60,719 |
| Local Government Equitable Share | | - | 51,060 | 51,060 | - | 51,060 | 42,550 | 8,510 | 20.0% | 51,060 |
| Energy Efficiency and Demand Management | | - | 6,000 | 6,000 | - | 4,094 | 5,000 | (906) | -18.1% | 6,000 |
| Finance Management | | - | 1,700 | 1,700 | 18 | 1,347 | 1,417 | (70) | -4.9% | 1,700 |
| EPWP Incentive | | - | 1,659 | 1,659 | 86 | 1,387 | 1,383 | 4 | 0.3% | 1,659 |
| Municipal Infrastructure Grant (MIG) | | - | 300 | 300 | 25 | 260 | 250 | 10 | 4.2% | 300 |
| Provincial Government: | | - | 30,902 | 18,716 | 1,425 | 7,523 | 15,597 | (8,074) | -51.8% | 18,716 |
| Provincial Treasury - Western Cape Financial Management Capacity Building Grant | | - | 240 | 240 | - | - | 200 | (200) | -100.0% | 240 |
| Provincial Treasury - Western Cape Financial Management Support Grant | | - | - | 2,530 | - | 830 | 2,108 | (1,278) | -60.6% | 2,530 |
| Human Settlements - Human Settlements Development Grant | | - | 24,000 | 8,399 | - | 429 | 6,999 | (6,570) | -93.9% | 8,399 |
| Transport & Public Works - Financial Assistance for Maintenance and Construction of Transport Infrastructure | | - | 1,048 | 1,048 | 1,035 | 1,035 | 873 | 161 | 18.5% | 1,048 |
| Cultural Affairs & Sport - Library Service : Replacement Funding | | - | 5,080 | 5,080 | 370 | 4,263 | 4,233 | 30 | 0.7% | 5,080 |
| Local government - Thusong Service Centres Grant | | - | 330 | 330 | - | - | 275 | (275) | -100.0% | 330 |
| Local government - Community Development Workers (CDW) | | - | 204 | 204 | 20 | 161 | 170 | (9) | -5.1% | 204 |
| Local government - Drought Relief | | - | - | 405 | - | 405 | 338 | 68 | 20.0% | 405 |
| Local government - Integrated Recovery | | - | - | 480 | - | 400 | 400 | - | - | 480 |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| <i>[insert description]</i> | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| <i>[insert description]</i> | | - | - | - | - | - | - | - | - | - |
| Total operating expenditure of Transfers and Grants: | | - | 91,621 | 79,435 | 1,555 | 65,671 | 66,196 | (525) | -0.8% | 79,435 |
| Capital expenditure of Transfers and Grants | | | | | | | | | | |
| National Government: | | - | 13,840 | 43,436 | 2,084 | 30,806 | 36,197 | (5,391) | -14.9% | 43,436 |
| Municipal Infrastructure Grant (MIG) | | - | 13,840 | 13,840 | - | 9,183 | 11,533 | (2,351) | -20.4% | 13,840 |
| Integrated National Electrification Programme | | - | - | 6,600 | 330 | 330 | 5,500 | (5,170) | -94.0% | 6,600 |
| Department Rural Development & Land Reform | | - | - | 22,996 | 1,754 | 21,293 | 19,163 | 2,129 | 11.1% | 22,996 |
| Provincial Government: | | - | 800 | 34,911 | 3,980 | 34,026 | 29,092 | 4,934 | 17.0% | 34,911 |
| Local government - Fire Service Capacity Building Grant | | - | 800 | 800 | 0 | 519 | 667 | (148) | -22.1% | 800 |
| Human Settlements - Human Settlements Development Grant | | - | - | 29,216 | 3,925 | 29,057 | 24,346 | 4,710 | 19.3% | 29,216 |
| Local government - Drought Relief | | - | - | 4,895 | 55 | 4,450 | 4,079 | 371 | 9.1% | 4,895 |
| Department Local Government | | - | - | - | - | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - | - | - | - | - |
| <i>[insert description]</i> | | - | - | - | - | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - | - | - | - | - |
| <i>[insert description]</i> | | - | - | - | - | - | - | - | - | - |
| Total capital expenditure of Transfers and Grants | | - | 14,640 | 78,347 | 6,064 | 64,832 | 65,289 | (457) | -0.7% | 78,347 |
| TOTAL EXPENDITURE OF TRANSFERS AND GRANTS | | - | 106,261 | 157,782 | 7,619 | 130,503 | 131,485 | (982) | -0.7% | 157,782 |

8.3 Supporting Table SC7 – Roll-over Grant expenditure

| WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M10 April | | | | | | |
|---|-----|---------------------------|----------------|---------------|--------------|----------------|
| Description | Ref | Budget Year 2017/18 | | | | |
| | | Approved Rollover 2016/17 | Monthly actual | YearTD actual | YTD variance | YTD variance % |
| R thousands | | | | | | |
| EXPENDITURE | | | | | | |
| Operating expenditure of Approved Roll-overs | | | | | | |
| National Government: | | - | - | - | - | - |
| Provincial Government: | | 1,202 | 365 | 672 | 529 | 44.0% |
| Provincial Treasury - Western Cape Financial Management Capacity Building Grant | | 122 | - | - | 122 | 100.0% |
| Cultural Affairs & Sport - Library Service : Replacement Funding | | 54 | - | - | 54 | 100.0% |
| Local government - Community Development Workers (CDW) | | 58 | - | - | 58 | 100.0% |
| Local government - Internship Programme | | 61 | 11 | 64 | (3) | -4.4% |
| Human Settlements - Human Settlements Development Grant | | 906 | 354 | 609 | 298 | 32.8% |
| District Municipality: | | - | - | - | - | - |
| [insert description] | | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - |
| [insert description] | | - | - | - | - | - |
| Total operating expenditure of Approved Roll-overs | | 1,202 | 365 | 672 | 529 | 44.0% |
| Capital expenditure of Approved Roll-overs | | | | | | |
| National Government: | | - | - | - | - | - |
| Other capital transfers [insert description] | | - | - | - | - | - |
| Provincial Government: | | 522 | - | - | 522 | 100.0% |
| Cultural Affairs & Sport - Development of Sport and Recreation Facilities | | 522 | - | - | 522 | 100.0% |
| Other capital transfers [insert description] | | - | - | - | - | - |
| District Municipality: | | - | - | - | - | - |
| Other capital transfers [insert description] | | - | - | - | - | - |
| Other grant providers: | | - | - | - | - | - |
| Other capital transfers [insert description] | | - | - | - | - | - |
| Total capital expenditure of Approved Roll-overs | | 522 | - | - | 522 | 100.0% |
| TOTAL EXPENDITURE OF APPROVED ROLL-OVERS | | 1,724 | 365 | 672 | 1,051 | 61.0% |

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 - M10 April | | | | | | | | | | |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| Summary of Employee and Councillor remuneration | Ref | 2016/17 | Budget Year 2017/18 | | | | | | | |
| | | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance % | Full Year Forecast |
| R thousands | | A | B | C | | | | | D | |
| Councillors (Political Office Bearers plus Other) | | | | | | | | | | |
| Basic Salaries and Wages | | 4,006 | 4,632 | 4,365 | 364 | 3,745 | 3,638 | 107 | 3% | 4,365 |
| Pension and UIF Contributions | | 114 | 58 | 157 | 26 | 152 | 131 | 21 | 16% | 157 |
| Medical Aid Contributions | | 50 | 56 | - | 2 | 5 | - | 5 | #DIV/0! | - |
| Motor Vehicle Allowance | | 293 | 276 | 411 | 48 | 454 | 343 | 111 | 32% | 411 |
| Cellphone Allowance | | 275 | 312 | 530 | 44 | 327 | 442 | (115) | -26% | 530 |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | 45 | 51 | 47 | 4 | 15 | 39 | (24) | -60% | 47 |
| Sub Total - Councillors | | 4,784 | 5,385 | 5,510 | 488 | 4,697 | 4,592 | 105 | 2% | 5,510 |
| Senior Managers of the Municipality | 3 | | | | | | | | | |
| Basic Salaries and Wages | | - | 4,496 | 4,496 | 356 | 3,749 | 3,749 | - | | 4,496 |
| Pension and UIF Contributions | | - | 877 | 374 | 33 | 306 | 312 | (5) | -2% | 374 |
| Medical Aid Contributions | | - | 39 | 59 | 6 | 47 | 49 | (3) | -5% | 59 |
| Overtime | | - | - | - | - | - | - | - | - | - |
| Performance Bonus | | - | 670 | 545 | - | - | 454 | (454) | -100% | 545 |
| Motor Vehicle Allowance | | - | 456 | 370 | 34 | 301 | 308 | (7) | -2% | 370 |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | - | - | - | - | - | - | - | - | - |
| Other benefits and allowances | | - | 467 | - | - | - | - | - | - | - |
| Payments in lieu of leave | | - | - | - | - | - | - | - | - | - |
| Long service awards | | - | - | - | - | - | - | - | - | - |
| Post-retirement benefit obligations | 2 | - | - | - | - | - | - | - | - | - |
| Sub Total - Senior Managers of Municipality | | - | 7,005 | 5,843 | 430 | 4,403 | 4,872 | (469) | -10% | 5,843 |
| Other Municipal Staff | | | | | | | | | | |
| Basic Salaries and Wages | | - | 66,600 | 65,497 | 5,126 | 54,282 | 55,036 | (754) | -1% | 65,497 |
| Pension and UIF Contributions | | - | 11,090 | 10,033 | 838 | 8,148 | 8,361 | (213) | -3% | 10,033 |
| Medical Aid Contributions | | - | 1,507 | 1,509 | 125 | 1,248 | 1,257 | (10) | -1% | 1,509 |
| Overtime | | - | 2,098 | 2,384 | 463 | 2,799 | 1,987 | 812 | 41% | 2,384 |
| Performance Bonus | | - | - | - | - | - | - | - | - | - |
| Motor Vehicle Allowance | | - | 1,748 | 1,791 | 146 | 1,455 | 1,493 | (38) | -3% | 1,791 |
| Cellphone Allowance | | - | - | - | - | - | - | - | - | - |
| Housing Allowances | | - | 939 | 929 | 76 | 763 | 774 | (11) | -1% | 929 |
| Other benefits and allowances | | - | 897 | 1,661 | 140 | 1,462 | 1,384 | 78 | 6% | 1,661 |
| Payments in lieu of leave | | - | 240 | 240 | 69 | 351 | 200 | 151 | 75% | 240 |
| Long service awards | | - | 455 | 455 | 64 | 625 | 379 | 246 | 65% | 455 |
| Post-retirement benefit obligations | 2 | - | 936 | 950 | 13 | 720 | 792 | (71) | -9% | 950 |
| Sub Total - Other Municipal Staff | | - | 86,510 | 85,449 | 7,060 | 71,853 | 71,663 | 190 | 0% | 85,449 |
| TOTAL SALARY, ALLOWANCES & BENEFITS | | 4,784 | 98,900 | 96,803 | 7,977 | 80,954 | 81,127 | (173) | 0% | 96,803 |
| % increase | 4 | | 1967.4% | 1923.5% | | | | | | 1923.5% |
| TOTAL MANAGERS AND STAFF | | - | 93,514 | 91,292 | 7,489 | 76,256 | 76,535 | (279) | 0% | 91,292 |

10. Capital programme performance

10.1 Supporting Table C12

| WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M10 April | | | | | | | | | |
|--|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|--------------|----------------------------|
| Month | 2016/17 | Budget Year 2017/18 | | | | | | | |
| | Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | YTD variance | YTD variance | % spend of Adjusted Budget |
| R thousands | | | | | | | | % | |
| Monthly expenditure performance trend | | | | | | | | | |
| July | - | 1,323 | 1,323 | 4,759 | 4,759 | 1,323 | (3,437) | -259.9% | 30% |
| August | - | 1,323 | 1,323 | 6,328 | 11,087 | 2,645 | (8,442) | -319.2% | 70% |
| September | - | 1,323 | 1,323 | 6,896 | 17,984 | 3,968 | (14,016) | -353.3% | 113% |
| October | - | 1,323 | 1,323 | 5,168 | 23,152 | 5,290 | (17,862) | -337.6% | 146% |
| November | - | 1,323 | 1,323 | 12,576 | 35,727 | 6,613 | (29,115) | -440.3% | 225% |
| December | - | 1,323 | 1,323 | 1,285 | 37,013 | 7,935 | (29,078) | -366.5% | 233% |
| January | - | 1,323 | 1,323 | 1,340 | 38,352 | 9,258 | (29,095) | -314.3% | 242% |
| February | - | 1,323 | 1,323 | 7,212 | 45,564 | 10,580 | (34,984) | -330.7% | 287% |
| March | - | 1,323 | 19,436 | 13,727 | 59,291 | 30,016 | (29,274) | -97.5% | 67% |
| April | - | 1,323 | 19,436 | 7,994 | 67,284 | 49,453 | (17,831) | -36.1% | 76% |
| May | - | 1,323 | 19,436 | - | - | 68,889 | - | - | - |
| June | - | 1,323 | 19,436 | - | - | 88,326 | - | - | - |
| Total Capital expenditure | - | 15,870 | 88,326 | 67,284 | | | | | |

Chart C1 2017/18 Capital Expenditure Monthly Trend: actual v target

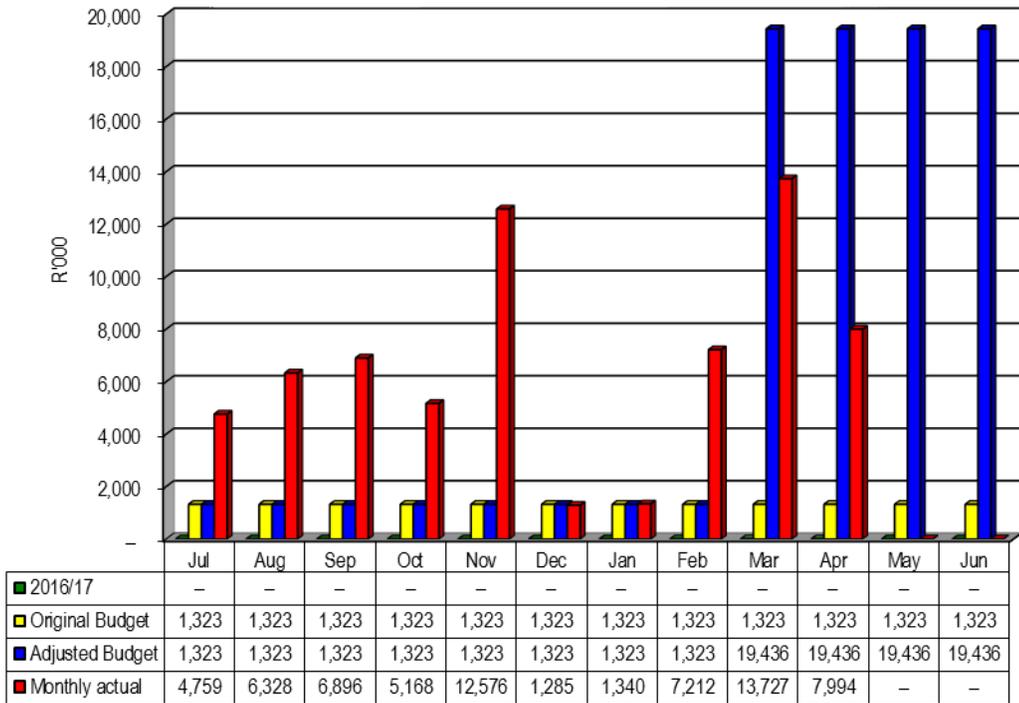
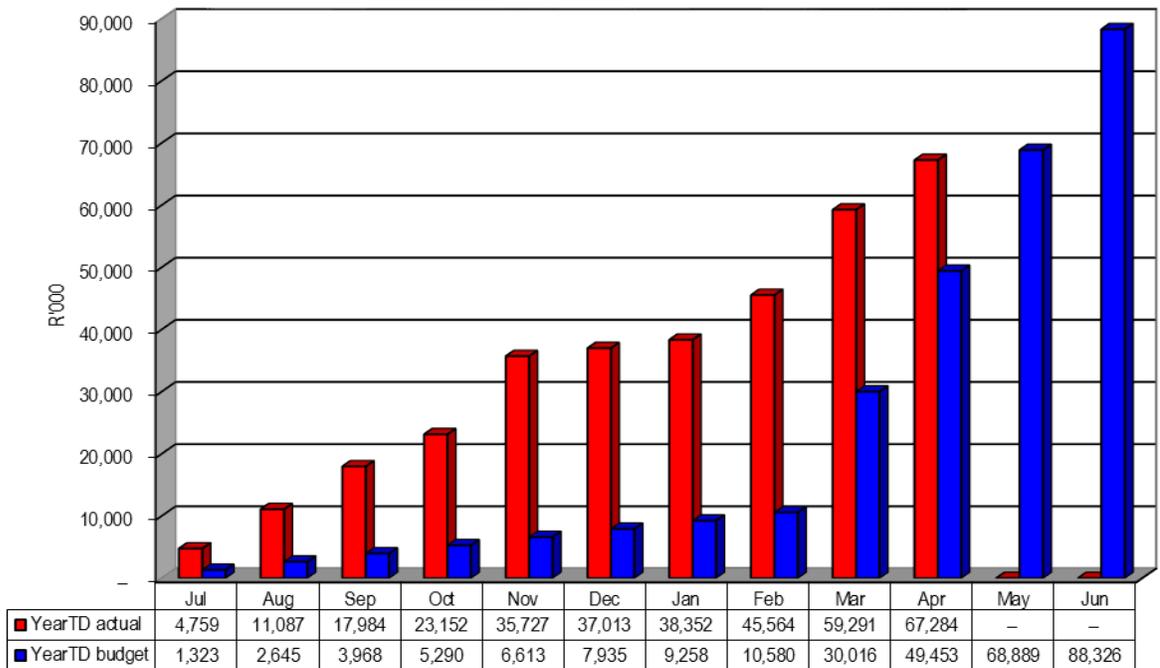


Chart C2 2017/18 Capital Expenditure: YTD actual v YTD target



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 - M10 April | | | | | | | | | | | |
|--|---|-----|-------------------------|-----------------|-----------------|----------------|----------------------------|------------------------|--------------|----------------|--------------------|
| R thousands | Description | Ref | 2016/17 Audited Outcome | Original Budget | Adjusted Budget | Monthly actual | Budget Year Year To actual | 2017/18 Year To budget | YTD Variance | YTD Variance % | Full Year Forecast |
| Capital expenditure on new assets by Asset Class/Subclass | | | | | | | | | | | |
| | INFRASTRUCTURE | | 11,962 | 72,114 | 5,799 | 56,179 | 60,092 | 3,914 | 6.5% | 72,114 | |
| | Roads Infrastructure | | 4,624 | 5,660 | | 342 | 4,717 | 4,374 | 92.7% | 5,660 | |
| | Roads | | 4,624 | 5,660 | | | | | | | |
| | Road Structures | | | | | | | | | | |
| | Road Furniture | | | | | | | | | | |
| | Capital Spares | | | | | | | | | | |
| | Storm water Infrastructure | | | | | | | | | | |
| | Drainage Collection | | | | | | | | | | |
| | Storm water Conveyance | | | | | | | | | | |
| | Attenuation | | | | | | | | | | |
| | Electrical Infrastructure | | 3,952 | 6,600 | 287 | 287 | 5,500 | 5,213 | 94.8% | 6,600 | |
| | Power Plants | | | | | | | | | | |
| | HV Substations | | 3,952 | 6,600 | 287 | 287 | 5,500 | 5,213 | 94.8% | 6,600 | |
| | HV Switching Station | | | | | | | | | | |
| | HV Transmission Conductors | | | | | | | | | | |
| | MV Substations | | | | | | | | | | |
| | MV Switching Stations | | | | | | | | | | |
| | MV Networks | | | | | | | | | | |
| | LV Networks | | | | | | | | | | |
| | Capital Spares | | | | | | | | | | |
| | Water Supply Infrastructure | | 1,271 | 38,402 | 1,586 | 24,637 | 32,001 | 7,364 | 23.0% | 38,402 | |
| | Dams and Weirs | | | | | | | | | | |
| | Reservoirs | | | | | | | | | | |
| | Pump Stations | | | 27,691 | 1,686 | 22,903 | 23,243 | 340 | 1.5% | 27,691 | |
| | Water Treatment Works | | | | | | | | | | |
| | Bulk Mains | | | | | | | | | | |
| | Distribution | | 1,271 | 10,511 | | 1,735 | 6,759 | 7,024 | 80.2% | 10,511 | |
| | Distribution Points | | | | | | | | | | |
| | PVC Stations | | | | | | | | | | |
| | Capital Spares | | | | | | | | | | |
| | Sanitation Infrastructure | | 2,114 | 21,449 | 3,926 | 30,912 | 17,874 | (13,038) | -72.9% | 21,449 | |
| | Pump Station | | | | | | | | | | |
| | Reticulation | | 2,114 | 21,449 | 3,926 | 30,912 | 17,874 | (13,038) | -72.9% | 21,449 | |
| | Waste Water Treatment Works | | | | | | | | | | |
| | Outfall Sewers | | | | | | | | | | |
| | Toler 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 | | | | | | | | | | |
| | Spit Dunes | | | | | | | | | | |
| | Piers | | | | | | | | | | |
| | Revetments | | | | | | | | | | |
| | Protections | | | | | | | | | | |
| | Capital Spares | | | | | | | | | | |
| | Information and Communication Infrastructure | | | | | | | | | | |
| | Data Centres | | | | | | | | | | |
| | Cable Layers | | | | | | | | | | |
| | Distribution Layers | | | | | | | | | | |
| | Capital Spares | | | | | | | | | | |
| | Community Assets | | 2,150 | 12,676 | 2,091 | 9,512 | 10,563 | 1,051 | 10.0% | 12,676 | |
| | Community Facilities | | 150 | | | | | | | | |
| | Halls | | | | | | | | | | |
| | Centres | | | | | | | | | | |
| | Clubs | | | | | | | | | | |
| | Child Care Centres | | | | | | | | | | |
| | Fire/Ambulance Stations | | | | | | | | | | |
| | Testing Stations | | | | | | | | | | |
| | Museums | | | | | | | | | | |
| | Galleries | | | | | | | | | | |
| | Theatres | | | | | | | | | | |
| | Libraries | | | | | | | | | | |
| | Crematoriums/Crematoria | | | | | | | | | | |
| | Police | | | | | | | | | | |
| | Public Open Space | | 150 | | | | | | | | |
| | Nature Reserves | | | | | | | | | | |
| | Public Ablution Facilities | | | | | | | | | | |
| | Markets | | | | | | | | | | |
| | Stalls | | | | | | | | | | |
| | Abattoirs | | | | | | | | | | |
| | Airports | | | | | | | | | | |
| | Taxi Ranks/Bus Terminals | | | | | | | | | | |
| | Capital Spares | | | | | | | | | | |
| | Sport and Recreation Facilities | | 2,000 | 12,676 | 2,091 | 9,512 | 10,563 | 1,051 | 10.0% | 12,676 | |
| | Indoor Facilities | | | | | | | | | | |
| | Outdoor Facilities | | 2,000 | 12,676 | 2,091 | 9,512 | 10,563 | 1,051 | 10.0% | 12,676 | |
| | 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 | | 80 | 852 | | 817 | 710 | (107) | -15.0% | 852 | |
| | Operational Buildings | | 80 | 852 | | 817 | 710 | (107) | -15.0% | 852 | |
| | Admission 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 | | | | | | | | | | |
| | Local Settlement Software Applications | | | | | | | | | | |
| | Unspecified | | | | | | | | | | |
| | Computer Equipment | | 200 | 200 | 100 | 190 | 167 | (23) | -13.9% | 200 | |
| | Computer Equipment | | 200 | 200 | 100 | 190 | 167 | (23) | -13.9% | 200 | |
| | Furniture and Office Equipment | | 600 | 932 | 16 | 115 | 776 | 662 | 85.2% | 932 | |
| | Furniture and Office Equipment | | 600 | 932 | 16 | 115 | 776 | 662 | 85.2% | 932 | |
| | Machinery and Equipment | | 79 | 756 | 12 | 41 | 630 | 589 | 93.5% | 756 | |
| | Machinery and Equipment | | 79 | 756 | 12 | 41 | 630 | 589 | 93.5% | 756 | |
| | Transport Assets | | 800 | 800 | | 455 | 667 | 211 | 31.7% | 800 | |
| | Transport Assets | | 800 | 800 | | 455 | 667 | 211 | 31.7% | 800 | |
| | Libraries | | | | | | | | | | |
| | Libraries | | | | | | | | | | |
| | Zoo's, Marine and Non-biological Animals | | | | | | | | | | |
| | Zoo's, Marine and Non-biological Animals | | | | | | | | | | |
| | Total Capital Expenditure on new assets | 1 | 15,870 | 88,326 | 8,017 | 67,308 | 73,605 | 6,297 | 6.6% | 88,326 | |

11. Material variances to the SDBIP

11.1 Over view

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