

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING MAY 2021

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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 May 2021.

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 May 2021.

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 May 2021.

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 R54,455 million or 18% below the year-to-date budget projections for May 2021.

Refer to Table C1 & C4 for more detail on revenue by source.

Operating expenditure by type

Total expenditure were R117,035 million or 36%, below year-to-date budget projections for May 2021. Expenditure is expected to increase month on month as the year progress.

Refer to Table C1 & C4 for further details on expenditure by type.

Capital expenditure

Year-to-date expenditure on capital amounts to R12,525 million or 51% of the total budget of R24,692 million.

Refer to Table C5 for more detail on capital expenditure.

Cash flows

For the month of May 2021 cash decreased by R7,284 million, with cash/cash equivalents at month/year end amounting to R42,084 million.

Refer to Table C7 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for May 2021.

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 - M11 May									
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	-	2,085	24,910	38,081	(13,171)	-35%	41,543
Service charges	-	135,403	-	9,153	132,491	122,392	10,099	8%	133,518
Investment revenue	-	1,155	-	1	56	348	(292)	-84%	380
Transfers and subsidies	-	84,105	-	688	82,097	85,349	(3,252)	-4%	93,290
Other own revenue	-	66,599	-	1,357	13,538	61,367	(47,830)	-78%	66,946
Total Revenue (excluding capital transfers and contributions)	-	328,165	-	13,285	253,092	307,537	(54,445)	-18%	335,677
Employee costs	-	119,705	-	9,928	119,641	115,986	3,655	3%	126,530
Remuneration of Councillors	-	6,515	-	533	5,708	5,972	(264)	-4%	6,515
Depreciation & asset impairment	-	25,096	-	-	233	23,005	(22,772)	-99%	25,096
Finance charges	-	3,124	-	133	2,021	2,562	(541)	-21%	2,795
Materials and bulk purchases	-	85,842	-	1,376	42,709	84,498	(41,789)	-49%	92,180
Transfers and subsidies	-	500	-	22	589	2,001	(1,412)	-71%	2,183
Other expenditure	-	106,393	-	4,363	39,439	93,350	(53,911)	-58%	101,841
Total Expenditure	-	347,175	-	16,354	210,340	327,375	(117,035)	-36%	357,140
Surplus/(Deficit)	-	(19,009)	-	(3,069)	42,752	(19,838)	62,590	-316%	(21,463)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	20,811	-	-	10,533	20,846	(10,313)	-49%	22,784
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	-	(3,069)	53,286	1,009	52,277	5183%	1,320
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	1,801	-	(3,069)	53,286	1,009	52,277	5183%	1,320
Capital expenditure & funds sources									
Capital expenditure	-	28,396	24,692	2,439	12,525	23,043	(10,517)	-46%	24,692
Capital transfers recognised	-	27,424	-	1,934	11,240	21,288	(10,048)	-47%	22,784
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	972	-	505	1,285	1,755	(470)	-27%	1,908
Total sources of capital funds	-	28,396	-	2,439	12,525	23,043	(10,517)	-46%	24,692
Financial position									
Total current assets	-	75,197	-	-	134,070	-	-	-	99,557
Total non current assets	-	556,396	-	-	571,174	-	-	-	558,414
Total current liabilities	-	62,550	-	-	133,804	-	-	-	127,027
Total non current liabilities	-	49,002	-	-	53,155	-	-	-	50,520
Community wealth/Equity	-	494,132	-	-	518,286	-	-	-	480,424
Cash flows									
Net cash from (used) operating	-	288,333	-	(4,443)	38,232	30,498	(7,734)	-25%	33,270
Net cash from (used) investing	-	(33,249)	-	(2,791)	(6,860)	(17,733)	(10,873)	61%	(19,345)
Net cash from (used) financing	-	7,342	-	(51)	(1,844)	(87)	1,757	-2024%	(95)
Cash/cash equivalents at the month/year end	-	262,425	-	-	42,084	19,376	(22,708)	-117%	26,387
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	5,585	4,649	4,667	4,048	3,413	3,188	3,297	109,454	138,302
Creditors Age Analysis									
Total Creditors	1	0	12	25	0	51	4,944	3,289	8,323

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) - M11 May										
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		5,130	115,052	66,813	48,239	72%	73,068
Executive and council			14,034		25	73,594	16,210	57,384	354%	17,683
Finance and administration			53,758		5,105	41,458	50,603	(9,145)	-18%	55,385
Internal audit										
<i>Community and public safety</i>			72,931		1,144	11,164	63,401	(52,238)	-82%	69,193
Community and social services			9,010		454	5,286	8,139	(2,852)	-35%	8,907
Sport and recreation			472		2	7	891	(885)	-99%	972
Public safety			58,871		688	5,871	53,965	(48,094)	-89%	58,871
Housing			4,578				407	(407)	-100%	444
Health										
<i>Economic and environmental services</i>			6,988		167	3,997	4,088	(92)	-2%	4,474
Planning and development			1,916		167	1,489	1,744	(255)	-15%	1,916
Road transport			5,072			2,508	2,345	163	7%	2,558
Environmental protection										
<i>Trading services</i>			201,265		6,844	133,413	194,081	(60,668)	-31%	211,725
Energy sources			105,190		4,332	87,815	94,608	(6,793)	-7%	103,209
Water management			44,578		1,204	29,667	49,563	(19,895)	-40%	54,068
Waste water management			31,275		1,437	17,492	29,939	(12,447)	-42%	32,661
Waste management			20,222		(129)	(1,561)	19,971	(21,532)	-108%	21,787
<i>Other</i>	4									
Total Revenue - Functional	2		348,976		13,285	263,625	328,383	(64,758)	-20%	358,460
Expenditure - Functional										
<i>Governance and administration</i>			71,272		7,054	73,832	70,792	3,040	4%	77,227
Executive and council			20,057		2,112	25,457	21,794	3,663	17%	23,775
Finance and administration			49,461		4,860	47,553	47,327	226	0%	51,630
Internal audit			1,755		82	822	1,671	(849)	-51%	1,822
<i>Community and public safety</i>			90,172		2,947	35,726	80,745	(45,020)	-56%	88,085
Community and social services			9,416		514	6,820	9,082	(2,261)	-25%	9,907
Sport and recreation			11,048		549	7,016	10,577	(3,561)	-34%	11,538
Public safety			63,321		1,750	20,414	58,924	(38,510)	-65%	64,281
Housing			6,385		134	1,476	2,163	(687)	-32%	2,360
Health										
<i>Economic and environmental services</i>			30,576		2,201	22,895	29,010	(6,115)	-21%	31,647
Planning and development			7,574		1,839	12,675	7,159	5,515	77%	7,810
Road transport			23,001		362	10,220	21,850	(11,630)	-53%	23,837
Environmental protection										
<i>Trading services</i>			155,155		4,152	77,888	146,840	(68,952)	-47%	160,180
Energy sources			94,264		1,963	47,125	88,998	(41,873)	-47%	97,080
Water management			33,431		1,119	15,750	32,204	(16,454)	-51%	35,132
Waste water management			12,687		248	4,854	11,945	(7,091)	-59%	13,031
Waste management			14,773		822	10,158	13,693	(3,535)	-26%	14,938
<i>Other</i>										
Total Expenditure - Functional	3		347,175		16,354	210,340	327,387	(117,048)	-36%	357,140
Surplus/ (Deficit) for the year			1,801		(3,069)	53,286	996	52,290	5250%	1,320

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) - M11 May										
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 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	84,791	-	3,958	54,297	180,402	(126,104)	-69.9%	196,816
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	105,190	-	3,954	93,181	0	93,181	#####	0
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	20,631	-	474	78,460	22,593	55,867	247.3%	24,675
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	56,144	-	4,478	33,346	41,228	(7,882)	-19.1%	45,158
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	82,221	-	421	4,628	84,161	(79,533)	-94.5%	91,812
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	-	348,976	-	13,285	263,625	328,383	(64,758)	-19.7%	358,460
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	6,797	-	311	4,857	6,448	(1,590)	-24.7%	7,034
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	92,471	-	5,774	69,590	165,333	(95,743)	-57.9%	180,368
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	90,971	-	285	31,864	-	31,864	#DIV/0!	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	39,603	-	3,591	40,423	40,130	293	0.7%	43,778
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	26,764	-	2,416	22,713	25,599	(2,885)	-11.3%	27,926
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	90,569	-	3,977	40,891	89,865	(48,973)	-54.5%	98,034
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	-	347,175	-	16,354	210,340	327,375	(117,035)	-35.7%	357,140
Surplus/ (Deficit) for the year	2	-	1,801	-	(3,069)	53,286	1,009	52,277	5183.3%	1,320

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) - M11 May										
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	-	2,085	24,910	38,081	(13,171)	-35%	41,543
Service charges - electricity revenue		-	85,273	-	5,875	85,403	78,096	7,307	9%	85,195
Service charges - water revenue		-	22,631	-	1,204	22,010	19,373	2,637	14%	21,135
Service charges - sanitation revenue		-	18,087	-	1,328	16,476	16,271	205	1%	17,750
Service charges - refuse revenue		-	9,411	-	747	8,602	8,652	(50)	-1%	9,439
Rental of facilities and equipment		-	1,358	-	128	1,108	1,326	(218)	-16%	1,447
Interest earned - external investments		-	1,155	-	1	56	348	(292)	-84%	380
Interest earned - outstanding debtors		-	4,798	-	467	6,495	4,635	1,861	40%	5,056
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	57,326	-	625	4,774	52,548	(47,775)	-91%	57,326
Licences and permits		-	580	-	5	121	532	(411)	-77%	580
Agency services		-	968	-	50	952	887	65	7%	968
Transfers and subsidies		-	84,105	-	688	82,097	85,349	(3,252)	-4%	93,290
Other revenue		-	1,570	-	82	87	1,439	(1,352)	-94%	1,570
Gains		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	328,165	-	13,285	253,092	307,537	(54,445)	-18%	335,677
Expenditure By Type										
Employee related costs		-	119,705	-	9,928	119,641	115,986	3,655	3%	126,530
Remuneration of councillors		-	6,515	-	533	5,708	5,972	(264)	-4%	6,515
Debt impairment		-	54,689	-	-	372	50,132	(49,760)	-99%	54,689
Depreciation & asset impairment		-	25,096	-	-	233	23,005	(22,772)	-99%	25,096
Finance charges		-	3,124	-	133	2,021	2,562	(541)	-21%	2,795
Bulk purchases		-	76,701	-	662	38,199	72,417	(34,218)	-47%	79,000
Other materials		-	9,141	-	715	4,510	12,082	(7,571)	-63%	13,180
Contracted services		-	24,931	-	2,065	16,407	20,244	(3,837)	-19%	22,109
Transfers and subsidies		-	500	-	22	589	2,001	(1,412)	-71%	2,183
Other expenditure		-	26,772	-	2,298	22,659	22,974	(315)	-1%	25,042
Losses		-	0	-	-	-	0	(0)	-100%	0
Total Expenditure		-	347,175	-	16,354	210,340	327,375	(117,035)	-36%	357,140
Surplus/(Deficit)		-	(19,009)	-	(3,069)	42,752	(19,838)	62,590	(0)	(21,463)
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	20,811	-	-	10,533	20,846	(10,313)	(0)	22,784
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	-	(3,069)	53,286	1,009			1,320
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	1,801	-	(3,069)	53,286	1,009			1,320
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	1,801	-	(3,069)	53,286	1,009			1,320
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	1,801	-	(3,069)	53,286	1,009			1,320

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) - M11 May										
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 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	6,104	-	-	315	1,411	(1,096)	-78%	1,539
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	4,520	-	-	50	-	50	#DIV/0!	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	650	-	131	367	596	(228)	-38%	650
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	11,274	-	131	732	2,007	(1,275)	-64%	2,189
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	1,200	-	2,297	11,544	20,084	(8,541)	-43%	21,525
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	2,800	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	322	-	11	249	451	(202)	-45%	478
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	12,800	-	-	-	500	(500)	-100%	500
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	17,122	650	2,308	11,793	21,036	(9,243)	-44%	22,503
Total Capital Expenditure		-	28,396	-	2,439	12,525	23,043	(10,517)	-46%	24,692
Capital Expenditure - Functional Classification										
Governance and administration		-	8,972	-	142	616	891	(275)	-31%	972
Executive and council		-	120	-	-	-	110	(110)	-100%	120
Finance and administration		-	8,852	-	142	616	781	(165)	-21%	852
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	2,341	-	-	315	2,067	(1,752)	-85%	2,195
Community and social services		-	2,341	-	-	315	1,567	(1,252)	-80%	1,695
Sport and recreation		-	-	-	-	-	500	(500)	-100%	500
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	2,278	2,440	(162)	-7%	2,649
Planning and development		-	-	-	-	-	76	(76)	-100%	76
Road transport		-	-	-	-	2,278	2,364	(86)	-4%	2,573
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	17,083	-	2,297	9,316	17,645	(8,329)	-47%	18,876
Energy sources		-	7,320	-	-	50	4,780	(4,730)	-99%	5,214
Water management		-	4,963	-	2,297	8,960	12,544	(3,584)	-29%	13,312
Waste water management		-	-	-	-	306	321	(15)	-5%	350
Waste management		-	4,800	-	-	-	-	-	-	0
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	28,396	-	2,439	12,525	23,043	(10,517)	-46%	24,692
Funded by:										
National Government		-	26,824	-	1,127	7,445	17,191	(9,747)	-57%	18,329
Provincial Government		-	600	-	807	3,796	4,096	(301)	-7%	4,455
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		-	27,424	-	1,934	11,240	21,288	(10,048)	-47%	22,784
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	972	-	505	1,285	1,755	(470)	-27%	1,908
Total Capital Funding		-	28,396	-	2,439	12,525	23,043	(10,517)	-46%	24,692

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M11 May						
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	–	3,842	6,670
Call investment deposits		–	0	–	16,563	500
Consumer debtors		–	19,680	–	51,298	38,824
Other debtors		–	51,954	–	57,780	49,358
Current portion of long-term receivables		–	848	–	1,118	1,174
Inventory		–	2,256	–	3,469	3,031
Total current assets		–	75,197	–	134,070	99,557
Non current assets						
Long-term receivables		–	2,648	–	5,092	5,347
Investments		–	–	0	85	0
Investment property		–	6,804	–	6,819	6,000
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	541,561	–	553,530	541,548
Biological		–	–	–	–	–
Intangible		–	158	–	423	295
Other non-current assets		–	5,225	–	5,225	5,225
Total non current assets		–	556,396	0	571,174	558,414
TOTAL ASSETS		–	631,593	0	705,245	657,971
LIABILITIES						
Current liabilities						
Bank overdraft		–	0	–	15,367	5,858
Borrowing		–	(5,323)	–	2,858	1,502
Consumer deposits		–	2,018	–	2,116	1,975
Trade and other payables		–	46,799	–	92,006	95,160
Provisions		–	19,056	–	21,458	22,531
Total current liabilities		–	62,550	–	133,804	127,027
Non current liabilities						
Borrowing		–	0	–	5,536	5,282
Provisions		–	49,002	–	47,619	45,238
Total non current liabilities		–	49,002	–	53,155	50,520
TOTAL LIABILITIES		–	111,552	–	186,958	177,547
NET ASSETS	2	–	520,041	0	518,286	480,424
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	489,830	–	514,182	477,790
Reserves		–	4,301	–	4,104	2,634
TOTAL COMMUNITY WEALTH/EQUITY	2	–	494,132	–	518,286	480,424

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M11 May										
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	-	2,608	27,764	28,560	(796)	-3%	31,157
Service charges		-	126,126	-	7,855	100,478	104,503	(4,025)	-4%	114,003
Other revenue		-	20,479	-	1,109	11,080	6,983	4,096	59%	7,618
Transfers and Subsidies - Operational		-	84,105	-	-	85,895	85,516	380	0%	93,290
Transfers and Subsidies - Capital		-	20,811	-	-	18,853	20,885	(2,032)	-10%	22,784
Interest		-	-	-	318	3,821	4,983	(1,163)	-23%	5,436
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(1)	-	(16,200)	(207,125)	(216,369)	(9,244)	4%	(236,039)
Finance charges		-	-	-	(133)	(2,021)	(2,562)	(541)	21%	(2,795)
Transfers and Grants		-	-	-	-	(512)	(2,001)	(1,489)	74%	(2,183)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	288,333	-	(4,443)	38,232	30,498	(7,734)	-25%	33,270
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	2,648	-	-	1,215	4,901	(3,687)	-75%	5,347
Decrease (increase) in non-current investments		-	-	0	1	85	-	85	#DIV/0!	0
Payments										
Capital assets		-	(35,897)	-	(2,792)	(8,160)	(22,634)	(14,475)	64%	(24,692)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(33,249)	0	(2,791)	(6,860)	(17,733)	(10,873)	61%	(19,345)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	2,018	-	(51)	(2,116)	(1,810)	(305)	17%	(1,975)
Payments										
Repayment of borrowing		-	5,323	-	-	271	1,724	1,452	84%	1,880
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	7,342	-	(51)	(1,844)	(87)	1,757	-2024%	(95)
NET INCREASE/ (DECREASE) IN CASH HELD		-	262,425	-	(7,284)	29,527	12,678			13,830
Cash/cash equivalents at beginning:		-	0	-		12,556	0			12,556
Cash/cash equivalents at month/year end:		-	262,425	-		42,084	12,678			26,387

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 - M11 May													
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	1,644	1,578	1,808	1,304	922	787	1,046	9,298	18,388	13,357	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	582	310	231	167	120	100	53	1,193	2,756	1,633	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1,397	1,073	1,000	1,038	853	821	777	24,715	31,675	28,204	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	901	764	735	704	692	667	644	21,104	26,211	23,811	-	-
Receivables from Exchange Transactions - Waste Management	1600	595	513	492	478	470	567	439	12,524	16,077	14,477	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	2	2	2	1	1	1	1	36	47	42	-	-
Interest on Arrear Debtor Accounts	1810	216	204	167	148	136	125	112	374	1,482	895	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	248	205	233	208	219	119	226	40,209	41,667	40,981	-	-
Total By Income Source	2000	5,585	4,649	4,667	4,048	3,413	3,188	3,297	109,454	138,302	123,401	-	-
2019/20 - totals only		138302457	0	0	0	0	0	0	0	138,302	-	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	890	612	639	568	455	488	468	18,732	22,842	20,701	-	-
Commercial	2300	531	320	279	310	238	250	167	6,637	8,733	7,602	-	-
Households	2400	4,163	3,718	3,749	3,180	2,720	2,451	2,662	84,085	106,728	95,097	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	5,585	4,649	4,667	4,048	3,413	3,188	3,297	109,454	138,302	123,401	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May											
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	-	-	-	-	0	-	4	-	4	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	0	12	25	-	51	4,938	945	5,972	-
Auditor General	0800	-	-	-	-	-	-	-	2,344	2,344	-
Other	0900	1	-	-	-	-	-	2	-	3	-
Total By Customer Type	1000	1	0	12	25	0	51	4,944	3,289	8,323	-

7. Investment portfolio analysis

7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May						
Investments by maturity Name of institution & investment ID	Ref	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands						
Municipality						
INVESTEC		40				40
STANDARD BANK		18,454		(2,503)		15,951
ABSA BANK		513				513
NEDBANK		143				143
						-
						-
						-
Municipality sub-total		19,150		(2,503)	-	16,647
Entities						
						-
						-
						-
						-
						-
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	19,150		(2,503)	-	16,647

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 - M11 May										
Description	Ref	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		-	71,663	81,958	-	77,956	75,128	2,828	3.8%	81,958
Local Government Equitable Share		-	67,109	77,480	-	73,778	71,023	2,755	3.9%	77,480
Municipal Infrastructure Grant			695	619		619	567	52	9.1%	619
EPWP Incentive			1,859	1,859		1,859	1,704	155	9.1%	1,859
Finance Management			1,700	1,700		1,700	1,558	142	9.1%	1,700
Municipal Systems Improvement			300	300		-	275	(275)	-100.0%	300
Other transfers and grants [insert description]										
Provincial Government:		-	12,442	8,213	252	8,115	7,529	586	7.8%	8,213
Provincial Treasury : Financial Management Capacity Building Grant		-	401	300	-	300	275	25	9.1%	300
Western Cape Financial Management Support Grant				1,000		1,000	917	83	9.1%	1,000
Human Settlements : Human Settlements Development Grant (Beneficiaries)			4,340	300		-	275	(275)	-100.0%	300
Human Settlements : Municipal Accreditation & Capacity Building Grant			238	-	252	252	-	252	#DIV/0!	-
Transport and Public Works : Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure				50		-	46	(46)	-100.0%	50
Cultural Affairs and Sport : Library services replacement funding			6,207	6,207		6,207	5,690	517	9.1%	6,207
Local Government : Community Development Worker Operational Support Grant			206	206		206	189	17	9.1%	206
Local Government : Municipal Drought Relief Grant	4		850	-		-	-	-		-
Local Government : Thusong Services Centres Grant			150	150		150	138	13	9.1%	150
Other transfers and grants [insert description]										
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Operating Transfers and Grants	5	-	84,105	90,171	252	86,071	82,657	3,414	4.1%	90,171
Capital Transfers and Grants										
National Government:		-	19,611	18,329	-	18,329	16,802	1,527	9.1%	18,329
Municipal Infrastructure Grant (MIG)		-	13,211	13,115	-	13,115	12,022	1,093	9.1%	13,115
Integrated National Electrification Programme			6,400	5,214		5,214	4,780	435	9.1%	5,214
Other capital transfers [insert description]										
Provincial Government:		-	1,200	600	-	600	550	50	9.1%	600
Local Government : Municipal Drought Relief Grant		-	1,200	600	-	600	550	50	9.1%	600
District Municipality:		-	-	-	-	-	-	-		-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]										
Total Capital Transfers and Grants	5	-	20,811	18,929	-	18,929	17,352	1,577	9.1%	18,929
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	104,916	109,100	252	105,000	100,008	4,992	5.0%	109,100

8.2 Supporting Table SC7(1) – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May										
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	82,034	199	80,588	75,198	5,390	7.2%	82,034
Local Government Equitable Share		-	67,109	77,480	-	77,480	71,023	6,457	9.1%	77,480
Municipal Infrastructure Grant			695	695	29	512	637	(125)	-19.6%	695
EPWP Incentive			1,859	1,859	138	1,409	1,704	(295)	-17.3%	1,859
Finance Management			1,700	1,700	32	1,187	1,558	(372)	-23.9%	1,700
Municipal Systems Improvement			300	300			275	(275)	-100.0%	300
Other transfers and grants [insert description]								-		
Provincial Government:		-	12,442	13,442	490	7,365	12,322	(4,957)	-40.2%	13,442
Provincial Treasury : Financial Management Capacity Building Grant		-	401	401	-	-	368	(368)	-100.0%	401
Western Cape Financial Management Support Grant				1000000	-	-	917	(917)	-100.0%	1000000
Human Settlements : Human Settlements Development Grant (Beneficiaries)			4,340	4,340	-	1,972	3,978	(2,006)	-50.4%	4,340
Human Settlements : Municipal Accreditation & Capacity Building Grant			238	238	21	216	218	(2)	-0.8%	238
Transport and Public Works : Financial Assistance to Municipalities for Maintenance and Construction of Transport Infrastructure			50	50	-	-	46	(46)	-100.0%	50
Cultural Affairs and Sport : Library services replacement funding			6,207	6,207	469	5,091	5,690	(599)	-10.5%	6,207
Local Government : Community Development Worker Operational Support Grant			206	206	-	85	189	(104)	-54.8%	206
Local Government : Municipal Drought Relief Grant			850	850	-	-	779	(779)	-100.0%	850
Local Government : Thusong Services Centres Grant			150	150	-	-	138	(138)	-100.0%	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	95,476	688	87,953	87,520	433	0.5%	95,476
Capital expenditure of Transfers and Grants										
National Government:		-	19,611	18,425	1,834	8,981	16,889	(7,909)	-46.8%	18,425
Municipal Infrastructure Grant (MIG)		-	13,211	13,211	1,834	8,931	12,110	(3,179)	-26.3%	13,211
Integrated National Electrification Programme			6,400	5,214	-	50	4,780	(4,730)	-99.0%	5,214
Other capital transfers [insert description]								-		
Provincial Government:		-	1,200	1,200	-	3,437	1,100	2,337	212.4%	1,200
Local Government : Municipal Drought Relief Grant		-	1,200	1,200	-	3,437	1,100	2,337	212.4%	1,200
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		-	20,811	19,625	1,834	12,418	17,989	(5,572)	-31.0%	19,625
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		-	104,916	115,101	2,522	100,370	105,509	(5,139)	-4.9%	115,101

8.2 Supporting Table SC7(2) – Expenditure against approved Rollover

WC053 Beaufort West - Supporting Table SC7(2) Monthly Budget Statement - Expenditure against approved rollovers - M11 May						
Description	Ref	Budget Year 2020/21				
		Approved Rollover 2019/20	Monthly actual	YearTD actual	YTD variance	YTD variance %
R thousands						%
EXPENDITURE						
Operating expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Local Government Equitable Share			-	-	-	
Municipal Infrastructure Grant			-	-	-	
EPWP Incentive			-	-	-	
Finance Management			-	-	-	
Municipal Systems Improvement			-	-	-	
Other transfers and grants [insert description]			-	-	-	
Provincial Government:		2,719	-	340	2,378	87.5%
Human Settlements : Municipal Accreditation & Capacity Building Grant		144	-	-	144	100.0%
Local Government : Community Development Worker Operational Support Grant		125	-	-	125	100.0%
Local Government : Municipal Drought Relief Grant		1,971	-	340	1,631	82.7%
Cultural Affairs and Sport : Library services replacement funding		375	-	-	375	100.0%
Local Government : Local Government Support Grant		103	-	-	103	100.0%
District Municipality:		400	-	-	400	100.0%
CKDM		400	-	-	400	100.0%
[insert description]			-	-	-	
Other grant providers:		-	-	-	-	
[insert description]			-	-	-	
Total operating expenditure of Approved Roll-overs		3,119	-	340	2,778	89.1%
Capital expenditure of Approved Roll-overs						
National Government:		-	-	-	-	
Municipal Infrastructure Grant (MIG)			-	-	-	
Other capital transfers [insert description]			-	-	-	
Provincial Government:		3,855	-	3,437	418	10.8%
Local Government : Municipal Drought Relief Grant		3,699	-	3,437	262	7.1%
Cultural Affairs and Sport : Library services replacement funding		156	-	-	156	100.0%
District Municipality:		-	-	-	-	
Other grant providers:		-	-	-	-	
Total capital expenditure of Approved Roll-overs		3,855	-	3,437	418	10.8%
TOTAL EXPENDITURE OF APPROVED ROLL-OVERS		6,973	-	3,777	3,196	45.8%

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 - M11 May										
Summary of Employee and Councillor remuneration	Ref	2019/20	Budget Year 2020/21							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		-	5,028	-	437	4,450	4,609	(159)	-3%	5,028
Pension and UIF Contributions		-	313	-	18	245	287	(42)	-15%	313
Medical Aid Contributions		-	37	-	3	33	34	(1)	-4%	37
Motor Vehicle Allowance		-	559	-	30	458	513	(54)	-11%	559
Cellphone Allowance		-	577	-	44	479	529	(50)	-9%	577
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	-	-	-	42	-	42	#DIV/0!	-
Sub Total - Councillors		-	6,515	-	533	5,708	5,972	(264)	-4%	6,515
Senior Managers of the Municipality										
Basic Salaries and Wages	3	-	3,974	-	422	3,789	3,875	(86)	-2%	4,228
Pension and UIF Contributions		-	424	-	29	500	413	87	21%	451
Medical Aid Contributions		-	37	-	-	27	36	(10)	-26%	39
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	287	-	-	511	280	231	82%	306
Motor Vehicle Allowance		-	180	-	12	258	176	82	47%	191
Cellphone Allowance		-	84	-	34	312	82	230	281%	89
Housing Allowances		-	0	-	-	1	-	1	#DIV/0!	-
Other benefits and allowances		-	383	-	26	346	374	(28)	-7%	407
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		-	5,369	-	523	5,744	5,236	508	10%	5,712
Other Municipal Staff										
Basic Salaries and Wages		-	84,183	-	7,002	79,242	81,416	(2,173)	-3%	88,817
Pension and UIF Contributions		-	13,124	-	1,188	13,424	12,753	671	5%	13,912
Medical Aid Contributions		-	1,976	-	168	1,924	1,926	(2)	0%	2,101
Overtime		-	4,497	-	514	5,990	4,385	1,605	37%	4,784
Performance Bonus		-	6,552	-	-	6,014	6,370	(355)	-6%	6,949
Motor Vehicle Allowance		-	86	-	160	2,432	84	2,348	2798%	92
Cellphone Allowance		-	170	-	35	206	166	40	24%	181
Housing Allowances		-	1,589	-	75	955	1,545	(590)	-38%	1,686
Other benefits and allowances		-	799	-	148	1,925	779	1,147	147%	849
Payments in lieu of leave		-	0	-	-	206	-	206	#DIV/0!	-
Long service awards		-	0	-	10	500	-	500	#DIV/0!	-
Post-retirement benefit obligations	2	-	1,362	-	102	1,076	1,328	(252)	-19%	1,449
Sub Total - Other Municipal Staff		-	114,336	-	9,403	113,896	110,750	3,145	3%	120,818
Total Parent Municipality		-	126,220	-	10,460	125,348	121,958	3,390	3%	133,045
TOTAL SALARY, ALLOWANCES & BENEFITS		-	126,220	-	10,460	125,348	121,958	3,390	3%	133,045
TOTAL MANAGERS AND STAFF		-	119,705	-	9,926	119,640	115,986	3,653	3%	126,530

10. Capital programme performance

10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M11 May									
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	-	2,366	-	62	62	2,366	2,304	97.4%	0%
August	-	2,366	-	29	91	4,733	4,641	98.1%	0%
September	-	2,366	-	51	142	7,099	6,957	98.0%	0%
October	-	2,366	-	154	296	9,465	9,169	96.9%	1%
November	-	2,366	-	108	404	11,832	11,428	96.6%	1%
December	-	2,366	-	234	638	14,198	13,561	95.5%	2%
January	-	2,366	-	1,156	1,793	16,565	14,771	89.2%	6%
February	-	2,366	-	296	2,089	18,931	16,842	89.0%	7%
March	-	2,366	-	2,478	4,567	21,297	16,730	78.6%	16%
April	-	2,366	-	5,519	10,087	23,664	13,577	57.4%	0
May	-	2,366	-	2,439	12,525	26,030	13,505	51.9%	0
June	-	2,366	-	-	-	28,396	-	-	-
Total Capital expenditure	-	28,396	-	12,525					

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

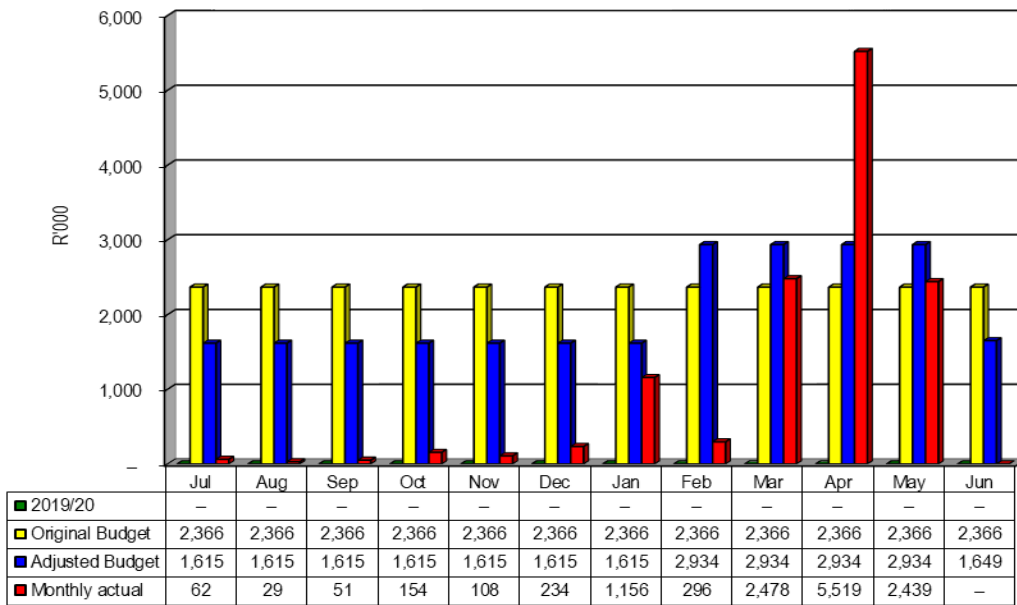
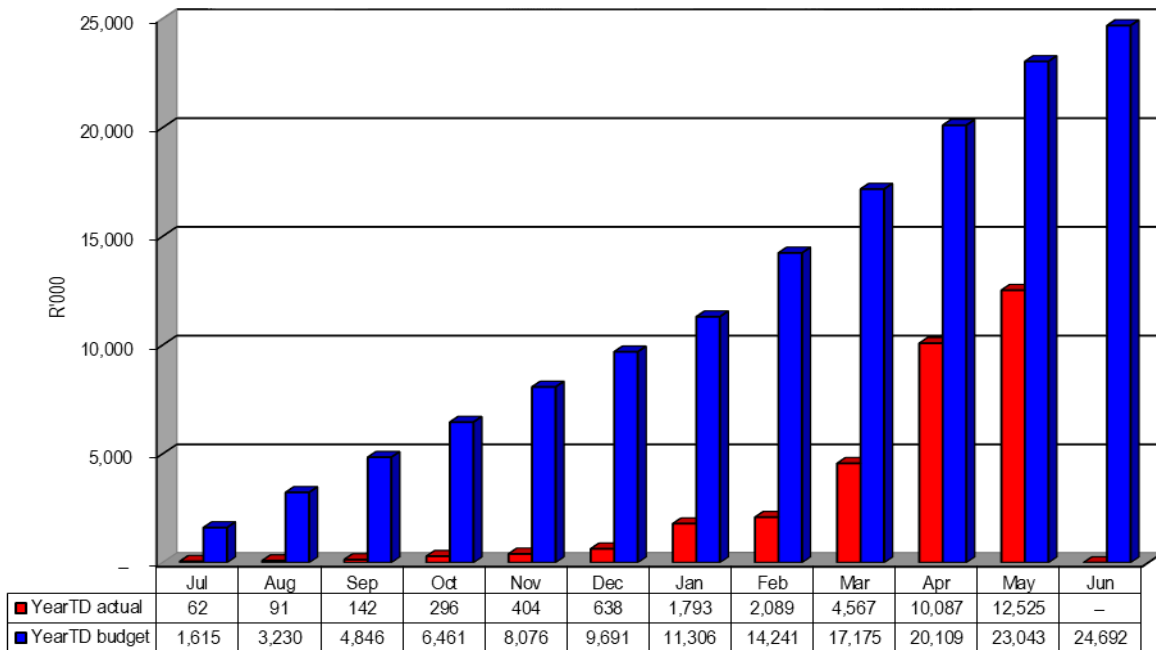


Chart C2 2020/21 Capital Expenditure: YTD actual v YTD target



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 - M11 May											
R thousands	Description	Ref	2019/20	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2020/21		YTD variance	YTD variance %	Full Year Forecast
			Audited Outcome				YearTD	YearTD budget			
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure											
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure										
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure										
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Retreatment										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Cable Layers										
	Distribution Layers										
	Capital Spares										
Community Assets											
Community Facilities											
	Halls										
	Centres										
	Crochets										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Ports										
	Public Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
Heritage assets											
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
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 Licenses										
	Solid Waste Licenses										
	Computer Software and Applications										
	Local Settlement Software Applications										
	Unspecified										
	Computer Equipment										
	Computer Equipment			852	912	142	616	841	225	26.7%	912
	Furniture and Office Equipment										
	Furniture and Office Equipment			120	292	142	616	841	225	26.7%	912
				120	292			282	282	100.0%	292
	Machinery and Equipment										
	Machinery and Equipment			3,600							
	Transport Assets										
	Transport Assets			1,800	0						0
				1,800	0						0
	Land										
	Land										
	Zoo's Marine and Non-biological Animals										
	Zoo's Marine and Non-biological Animals										
	Total Capital Expenditure on new assets	1		14,372	1,204	142	616	1,123	507	45.1%	1,204

11. Material variances to the SDBIP

11.1 Over view

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