

BEAUFORT WEST MUNICIPALITY



Monthly Budget Statement FOR THE MONTH ENDING JANUARY 2022

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PART 1 – IN-YEAR REPORT

1. Mayor's Report

1.1 In-Year Report – Monthly Budget Statement

1.1.1 Implementation of the budget in accordance with the SDBIP

No comments for January 2022.

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 January 2022.

2. Resolutions

IN-YEAR REPORT 2020/2021

This is the report that will be presented to the attention of the Mayor for his consideration.

RECOMMENDATION:

- a) That Mayor notes the monthly budget statement and any supporting documentation for January 2022.

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 178,922 million or R 18,642 million below the year-to-date budget projections for January 2022. The major reasons for the variance is due to under performance of service charges electricity and water revenue was well as on fines, penalties and forfeits, specifically traffic fines being the major contributor.

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

Operating expenditure by type

The total expenditure for the month amounted to R 25,249 million. The total expenditure is 23% or R 44,711 million below year-to-date budget projections for January 2022. The major reason for the variance is due to the bulk electricity, debt impairment, inventory consumed, contracted services, as well as depreciation and amortization. These expenditure items will increase going forward. Other expenditure items are expected to increase month on month as the year progress.

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

Capital expenditure

The total capital budget for the 2021/2022 financial year amounts to R 24,865 million. The year-to-date expenditure for January 2022 amounts to R 8,037 million or 36% of the budgeted amount. Capital expenditure is expected to increase as the year progresses.

Refer to Table C5 for more detail on capital expenditure, and section 10 capital programme performance.

Cash flows

The municipality started the financial year with a net overdrawn cash position of R 8,279 million. This figure is provisional and will be finalized when the audit is completed. The net decrease in cash for the month amounted to R 13,293 million, and the cash and cash equivalents at the end of the month amounted to R 9,757 million.

Refer to Table C9 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for January 2022.

3.4 Remedial or corrective steps

None for January 2022.

4. In-year budget statement tables

4.1 Monthly budget statements

4.1.1 Table C1 s71 Monthly Budget Statement Summary

WC053 Beaufort West - Table C1 Monthly Budget Statement Summary - M07 January

Description	2020/21	Budget Year 2021/22							
	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	-	44,681	44,681	2,890	27,387	26,064	1,323	5%	44,681
Service charges	-	156,559	156,559	6,482	82,243	91,326	(9,083)	-10%	156,559
Investment revenue	-	550	550	22	142	321	(179)	-56%	550
Transfers and subsidies	-	81,054	81,054	1,069	58,155	47,282	10,874	23%	81,054
Other own revenue	-	55,838	55,838	982	10,995	32,572	(21,577)	-66%	55,838
Total Revenue (excluding capital transfers and contributions)	-	338,682	338,682	11,445	178,922	197,564	(18,642)	-9%	338,682
Employee costs	-	125,542	125,542	9,679	74,437	73,233	1,204	2%	125,542
Remuneration of Councillors	-	6,286	6,286	524	3,564	3,667	(103)	-3%	6,286
Depreciation & asset impairment	-	23,813	23,813	-	-	13,891	(13,891)	-100%	23,813
Finance charges	-	835	835	921	3,209	487	2,722	559%	835
Inventory consumed and bulk purchases	-	96,074	96,099	10,745	46,700	56,057	(9,356)	-17%	96,099
Transfers and subsidies	-	525	525	40	290	306	(16)	-5%	525
Other expenditure	-	85,439	85,414	3,340	24,556	49,827	(25,270)	-51%	85,414
Total Expenditure	-	338,513	338,513	25,249	152,756	197,466	(44,711)	-23%	338,513
Surplus/(Deficit)	-	168	168	(13,804)	26,166	98	26,068	26650%	168
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	-	19,895	21,295	(282)	8,457	12,005	(3,548)	-30%	21,295
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	20,063	21,463	(14,087)	34,624	12,103	22,521	186%	21,463
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	20,063	21,463	(14,087)	34,624	12,103	22,521	186%	21,463
Capital expenditure & funds sources									
Capital expenditure	-	23,465	24,865	807	8,844	14,310	(5,467)	-38%	24,865
Capital transfers recognised	-	19,895	21,295	180	7,824	12,228	(4,403)	-36%	21,295
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3,570	3,570	627	1,019	2,083	(1,063)	-51%	3,570
Total sources of capital funds	-	23,465	24,865	807	8,844	14,310	(5,467)	-38%	24,865
Financial position									
Total current assets	-	91,593	91,593	-	48,145	-	-	-	91,593
Total non current assets	-	557,077	558,477	-	10,367	-	-	-	558,477
Total current liabilities	-	(48,377)	(46,977)	-	23,938	-	-	-	(46,977)
Total non current liabilities	-	57,523	57,523	-	-	-	-	-	57,523
Community wealth/Equity	-	473,758	473,758	-	34,574	-	-	-	473,758
Cash flows									
Net cash from (used) operating	-	37,698	39,098	(12,063)	27,215	22,807	(4,408)	-19%	39,098
Net cash from (used) investing	-	(23,465)	(24,865)	(928)	(8,631)	(14,505)	(5,873)	40%	(24,865)
Net cash from (used) financing	-	(1,503)	(1,503)	(302)	(548)	(876)	(328)	37%	(1,503)
Cash/cash equivalents at the month/year end	-	7,007	7,007	-	9,757	1,703	(8,054)	-473%	7,007
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	5,351	5,377	3,627	3,374	3,576	7,667	4,024	125,565	158,561
Creditors Age Analysis									
Total Creditors	607	12,887	1,620	1,885	6,075	275	27,315	38,304	88,968

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.

Description	Ref	Budget Year 2021/22								
		2020/21 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue - Functional										
<i>Governance and administration</i>		-	71,220	71,220	4,676	90,464	41,545	48,918	118%	71,220
Executive and council		-	10,976	10,976	1	51,917	6,403	45,515	711%	10,976
Finance and administration		-	60,244	60,244	4,674	38,546	35,142	3,404	10%	60,244
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	61,971	61,971	452	14,302	36,150	(21,848)	-60%	61,971
Community and social services		-	12,797	12,797	332	9,483	7,465	2,018	27%	12,797
Sport and recreation		-	2,979	2,979	0	119	1,737	(1,618)	-93%	2,979
Public safety		-	45,915	45,915	119	4,700	26,784	(22,084)	-82%	45,915
Housing		-	280	280	-	-	163	(163)	-100%	280
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	1,393	1,393	83	797	813	(16)	-2%	1,393
Planning and development		-	1,343	1,343	83	646	784	(138)	-18%	1,343
Road transport		-	50	50	-	151	29	122	418%	50
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	223,992	225,392	5,951	81,817	131,062	(49,245)	-38%	225,392
Energy sources		-	118,380	118,380	4,105	52,323	69,055	(16,732)	-24%	118,380
Water management		-	50,914	52,314	(547)	10,496	30,100	(19,604)	-65%	52,314
Waste water management		-	33,608	33,608	1,603	13,001	19,605	(6,604)	-34%	33,608
Waste management		-	21,090	21,090	790	5,997	12,302	(6,305)	-51%	21,090
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	-	358,576	359,976	11,162	187,379	209,570	(22,190)	-11%	359,976
Expenditure - Functional										
<i>Governance and administration</i>		-	88,150	88,150	6,982	44,953	51,421	(6,468)	-13%	88,150
Executive and council		-	15,374	15,374	1,496	7,457	8,968	(1,511)	-17%	15,374
Finance and administration		-	71,220	71,220	5,420	36,779	41,545	(4,766)	-11%	71,220
Internal audit		-	1,555	1,555	66	717	907	(190)	-21%	1,555
<i>Community and public safety</i>		-	56,975	56,975	2,677	21,857	33,236	(11,378)	-34%	56,975
Community and social services		-	11,898	11,898	723	5,840	6,940	(1,100)	-16%	11,898
Sport and recreation		-	8,998	8,998	665	4,752	5,249	(497)	-9%	8,998
Public safety		-	33,844	33,844	1,247	11,084	19,742	(8,658)	-44%	33,844
Housing		-	2,235	2,235	42	181	1,304	(1,123)	-86%	2,235
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	22,859	22,859	1,291	10,217	13,334	(3,117)	-23%	22,859
Planning and development		-	7,899	7,899	455	3,289	4,608	(1,319)	-29%	7,899
Road transport		-	14,959	14,959	836	6,928	8,726	(1,798)	-21%	14,959
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	170,530	170,530	14,299	75,728	99,476	(23,748)	-24%	170,530
Energy sources		-	104,671	104,671	11,068	51,559	61,058	(9,499)	-16%	104,671
Water management		-	34,230	34,230	1,510	11,741	19,968	(8,227)	-41%	34,230
Waste water management		-	17,598	17,598	532	4,096	10,265	(6,169)	-60%	17,598
Waste management		-	14,031	14,031	1,189	8,332	8,184	147	2%	14,031
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	-	338,513	338,513	25,249	152,756	197,466	(44,711)	-23%	338,513
Surplus/ (Deficit) for the year		-	20,063	21,463	(14,087)	34,624	12,103	22,521	186%	21,463

**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; Infrastructure Services and Community Services.

WC053 Beaufort West - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M07 January

Vote Description	Ref	2020/21	Budget Year 2021/22							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	204,996	206,396	5,245	76,616	119,981	(43,364)	-36.1%	206,396
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	44,681	44,681	3,972	35,798	26,064	9,734	37.3%	44,681
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	10,122	10,122	452	55,801	5,904	49,897	845.1%	10,122
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	4,527	4,527	641	2,179	2,641	(462)	-17.5%	4,527
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	86,071	86,071	734	16,041	50,208	(34,167)	-68.1%	86,071
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	8,180	8,180	119	945	4,772	(3,827)	-80.2%	8,180
Total Revenue by Vote	2	-	358,576	359,976	11,162	187,379	209,570	(22,190)	-10.6%	359,976
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		-	5,368	5,368	143	1,607	3,131	(1,524)	-48.7%	5,368
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	185,517	185,517	14,571	79,011	108,219	(29,207)	-27.0%	185,517
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	11,061	11,041	14	460	6,443	(5,983)	-92.9%	11,041
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	32,465	32,465	2,162	18,301	18,938	(637)	-3.4%	32,465
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	24,218	24,238	2,635	14,025	14,137	(112)	-0.8%	24,238
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	69,525	69,525	4,406	33,075	40,556	(7,481)	-18.4%	69,525
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	10,359	10,359	1,318	6,276	6,043	234	3.9%	10,359
Total Expenditure by Vote	2	-	338,513	338,513	25,249	152,756	197,466	(44,711)	-22.6%	338,513
Surplus/ (Deficit) for the year	2	-	20,063	21,463	(14,087)	34,624	12,103	22,521	186.1%	21,463

4.1.4 Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure)

WC053 Beaufort West - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M07 January

Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
Revenue By Source										
Property rates		-	44,681	44,681	2,890	27,387	26,064	1,323	5%	44,681
Service charges - electricity revenue		-	96,329	96,329	4,076	52,341	56,192	(3,851)	-7%	96,329
Service charges - water revenue		-	30,024	30,024	268	12,500	17,514	(5,014)	-29%	30,024
Service charges - sanitation revenue		-	20,074	20,074	1,443	12,004	11,710	295	3%	20,074
Service charges - refuse revenue		-	10,132	10,132	695	5,397	5,911	(513)	-9%	10,132
Rental of facilities and equipment		-	1,519	1,519	122	933	886	47	5%	1,519
Interest earned - external investments		-	550	550	22	142	321	(179)	-56%	550
Interest earned - outstanding debtors		-	6,729	6,729	722	4,244	3,925	318	8%	6,729
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	45,021	45,021	126	5,031	26,262	(21,231)	-81%	45,021
Licences and permits		-	210	210	3	114	123	(8)	-7%	210
Agency services		-	1,100	1,100	-	401	642	(241)	-37%	1,100
Transfers and subsidies		-	81,054	81,054	1,069	58,155	47,282	10,874	23%	81,054
Other revenue		-	1,259	1,259	9	272	735	(462)	-63%	1,259
Gains		-	0	0	-	-	-	-	-	0
Total Revenue (excluding capital transfers and contributions)		-	338,682	338,682	11,445	178,922	197,564	(18,642)	-9%	338,682
Expenditure By Type										
Employee related costs		-	125,542	125,542	9,679	74,437	73,233	1,204	2%	125,542
Remuneration of councillors		-	6,286	6,286	524	3,564	3,667	(103)	-3%	6,286
Debt impairment		-	28,919	28,919	-	33	16,869	(16,837)	-100%	28,919
Depreciation & asset impairment		-	23,813	23,813	-	-	13,891	(13,891)	-100%	23,813
Finance charges		-	835	835	921	3,209	487	2,722	559%	835
Bulk purchases - electricity		-	75,703	75,703	9,787	39,915	44,160	(4,245)	-10%	75,703
Inventory consumed		-	20,371	20,395	958	6,785	11,896	(5,111)	-43%	20,395
Contracted services		-	22,882	22,842	1,187	7,172	13,327	(6,156)	-46%	22,842
Transfers and subsidies		-	525	525	40	290	306	(16)	-5%	525
Other expenditure		-	33,638	33,653	2,154	17,352	19,630	(2,278)	-12%	33,653
Losses		-	(0)	(0)	-	-	-	-	-	(0)
Total Expenditure		-	338,513	338,513	25,249	152,756	197,466	(44,711)	-23%	338,513
Surplus/(Deficit)		-	168	168	(13,804)	26,166	98	26,068	0	168
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	19,895	21,295	(282)	8,457	12,005	(3,548)	(0)	21,295
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		-	20,063	21,463	(14,087)	34,624	12,103			21,463
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		-	20,063	21,463	(14,087)	34,624	12,103			21,463
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		-	20,063	21,463	(14,087)	34,624	12,103			21,463
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		-	20,063	21,463	(14,087)	34,624	12,103			21,463

4.1.5 Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding)

WC053 Beaufort West - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M07
January

Vote Description	Ref	Budget Year 2021/22								
		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		-	19,976	19,976	807	7,497	11,652	(4,155)	-36%	19,976
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	459	459	-	4	267	(263)	-98%	459
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	3,031	3,031	-	119	1,768	(1,649)	-93%	3,031
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	23,465	23,465	807	7,621	13,688	(6,067)	-44%	23,465
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		-	-	-	-	-	-	-	-	-
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		-	-	1,400	-	1,214	622	592	95%	1,400
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - DIRECTORATE: CORPORATE SERVICES		-	-	-	-	9	-	9	#DIV/0!	-
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		-	-	-	-	-	-	-	-	-
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 7 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	-	1,400	-	1,223	622	601	97%	1,400
Total Capital Expenditure		-	23,465	24,865	807	8,844	14,310	(5,467)	-38%	24,865
Capital Expenditure - Functional Classification										
Governance and administration		-	459	459	-	4	267	(263)	-98%	459
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		-	459	459	-	4	267	(263)	-98%	459
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	9,841	9,841	425	5,010	5,740	(731)	-13%	9,841
Community and social services		-	6,810	6,810	425	4,891	3,972	918	23%	6,810
Sport and recreation		-	3,031	3,031	-	119	1,768	(1,649)	-93%	3,031
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	13,166	14,566	382	3,830	8,302	(4,473)	-54%	14,566
Energy sources		-	10,042	10,042	-	-	5,858	(5,858)	-100%	10,042
Water management		-	3,124	4,524	382	3,830	2,444	1,385	57%	4,524
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional Classification	3	-	23,465	24,865	807	8,844	14,310	(5,467)	-38%	24,865
Funded by:										
National Government		-	19,895	19,895	180	6,610	11,605	(4,995)	-43%	19,895
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	1,400	-	1,214	622	592	95%	1,400
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	19,895	21,295	180	7,824	12,228	(4,403)	-36%	21,295
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	3,570	3,570	627	1,019	2,083	(1,063)	-51%	3,570
Total Capital Funding		-	23,465	24,865	807	8,844	14,310	(5,467)	-38%	24,865

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M07 January

Description	Ref	2020/21	Budget Year 2021/22			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		-	5,008	5,008	3,773	5,008
Call investment deposits		-	2,000	2,000	12,285	2,000
Consumer debtors		-	29,941	29,941	22,471	29,941
Other debtors		-	51,614	51,614	9,841	51,614
Current portion of long-term receivables		-	-	-	-	-
Inventory		-	3,031	3,031	(225)	3,031
Total current assets		-	91,593	91,593	48,145	91,593
Non current assets						
Long-term receivables		-	3,623	3,623	-	3,623
Investments		-	0	0	1,524	0
Investment property		-	6,391	6,391	-	6,391
Investments in Associate		-	-	-	-	-
Property, plant and equipment		-	541,531	542,931	8,844	542,931
Biological		-	-	-	-	-
Intangible		-	307	307	-	307
Other non-current assets		-	5,225	5,225	-	5,225
Total non current assets		-	557,077	558,477	10,367	558,477
TOTAL ASSETS		-	648,670	650,070	58,512	650,070
LIABILITIES						
Current liabilities						
Bank overdraft		-	0	0	-	0
Borrowing		-	671	671	(297)	671
Consumer deposits		-	1,994	1,994	251	1,994
Trade and other payables		-	(74,700)	(73,300)	23,984	(73,300)
Provisions		-	23,657	23,657	-	23,657
Total current liabilities		-	(48,377)	(46,977)	23,938	(46,977)
Non current liabilities						
Borrowing		-	4,523	4,523	-	4,523
Provisions		-	53,000	53,000	-	53,000
Total non current liabilities		-	57,523	57,523	-	57,523
TOTAL LIABILITIES		-	9,145	10,545	23,938	10,545
NET ASSETS	2	-	639,524	639,524	34,574	639,524
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		-	469,804	469,804	34,574	469,804
Reserves		-	3,954	3,954	-	3,954
TOTAL COMMUNITY WEALTH/EQUITY	2	-	473,758	473,758	34,574	473,758

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M07 January

Description	Ref	2020/21	Budget Year 2021/22							
		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		-	40,212	40,212	2,663	22,340	23,457	(1,117)	-5%	40,212
Service charges		-	145,346	145,346	7,661	70,008	84,785	(14,777)	-17%	145,346
Other revenue		-	24,509	24,509	656	8,963	14,297	(5,334)	-37%	24,509
Transfers and Subsidies - Operational		-	81,054	81,054	2,183	62,005	47,282	14,723	31%	81,054
Transfers and Subsidies - Capital		-	19,895	21,295	-	16,211	12,422	3,789	30%	21,295
Interest		-	7,279	7,279	23	411	4,246	(3,835)	-90%	7,279
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		-	(279,238)	(279,238)	(24,288)	(149,224)	(162,889)	(13,665)	8%	(279,238)
Finance charges		-	(835)	(835)	(921)	(3,209)	(487)	2,722	-559%	(835)
Transfers and Grants		-	(525)	(525)	(40)	(290)	(306)	(16)	5%	(525)
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	37,698	39,098	(12,063)	27,215	22,807	(4,408)	-19%	39,098
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	1,524	-	1,524	#DIV/0!	-
Payments										
Capital assets		-	(23,465)	(24,865)	(928)	(10,155)	(14,505)	(4,350)	30%	(24,865)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	(23,465)	(24,865)	(928)	(8,631)	(14,505)	(5,873)	40%	(24,865)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	(5)	(251)	-	(251)	#DIV/0!	-
Payments										
Repayment of borrowing		-	(1,503)	(1,503)	(297)	(297)	(876)	(579)	66%	(1,503)
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	(1,503)	(1,503)	(302)	(548)	(876)	(328)	37%	(1,503)
NET INCREASE/ (DECREASE) IN CASH HELD		-	12,731	12,731	(13,293)	18,036	7,426			12,731
Cash/cash equivalents at beginning:		-	(5,723)	(5,723)		(8,279)	(5,723)			(5,723)
Cash/cash equivalents at month/year end:		-	7,007	7,007		9,757	1,703			7,007

Table C7 includes the balance of the Cashbook and Current Investment Deposits.

PART 2 – SUPPORTING DOCUMENTATION

5. Debtors' analysis

5.1 Supporting Table SC3

Debtors' age analysis

WC053 Beaufort West - Supporting Table SC3 Monthly Budget Statement - aged debtors - M07 January

Description	NT Code	Budget Year 2021/22									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	1,076	2,379	678	779	1,023	647	788	15,450	22,820	18,686	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	2,434	372	370	196	154	305	412	1,420	5,662	2,486	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	1,160	966	949	845	807	4,028	1,281	27,298	37,333	34,258	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	933	907	854	829	868	1,823	660	24,661	31,536	28,842	-	-
Receivables from Exchange Transactions - Waste Management	1600	504	523	506	497	504	616	477	15,142	18,769	17,236	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	2	2	1	1	1	1	1	43	52	47	-	-
Interest on Arrear Debtor Accounts	1810	(15)	-	-	-	-	-	163	1,184	1,332	1,347	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	(743)	228	268	228	220	247	241	40,367	41,057	41,304	-	-
Total By Income Source	2000	5,351	5,377	3,627	3,374	3,576	7,667	4,024	125,565	158,561	144,207	-	-
2020/21 - totals only		17058684	5199846	5260054	4274717	4266969	13981679	3091745	88401184	141,535	114,016	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,406	419	557	366	356	572	893	14,668	19,238	16,856	-	-
Commercial	2300	805	513	337	347	286	3,636	334	13,248	19,507	17,851	-	-
Households	2400	3,141	4,444	2,732	2,661	2,934	3,458	2,796	97,650	119,817	109,500	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	5,351	5,377	3,627	3,374	3,576	7,667	4,024	125,565	158,561	144,207	-	-

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M07 January

Description	NT Code	Budget Year 2021/22									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	62	11,519	382	-	-	-	16,931	33,464	62,358	13,539
Bulk Water	0200	431	82	460	736	1,282	-	261	6	3,258	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	114	1,282	777	1,149	1,387	274	6,398	4,774	16,155	4,607
Auditor General	0800	-	-	-	-	3,407	-	3,724	58	7,189	2,972
Other	0900	-	3	1	-	-	1	-	2	7	36
Total By Customer Type	1000	607	12,887	1,620	1,885	6,075	275	27,315	38,304	88,968	21,154

7. Investment portfolio analysis

7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M07 January

Investments by maturity Name of institution & investment ID	Ref	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
R thousands						
<u>Municipality</u>						
INVESTEC		494				494
STANDARD BANK		4,950		(427)		4,522
ABSA		136				136
NEDBANK		11,718				11,718
Municipality sub-total		17,298		(427)	-	16,870
<u>Entities</u>						
						-
						-
						-
						-
						-
						-
Entities sub-total		-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2	17,298		(427)	-	16,870

8. Allocation and grant receipts and expenditure

8.1 Supporting Table SC6 – Grant receipts

WC053 Beaufort West - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M07 January

Description	Ref	2020/21	Budget Year 2021/22							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		–	73,550	73,550	–	55,231	42,904	11,834	27.6%	73,550
Local Government Equitable Share		–	69,625	69,625	–	51,872	40,615	11,257	27.7%	69,625
Finance Management		–	1,914	1,914	–	1,914	1,117	186	16.7%	1,914
EPWP Incentive		–	1,285	1,285	–	900	750	680	90.8%	1,285
Municipal Infrastructure Grant		–	726	726	–	545	424	(290)	-68.6%	726
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	7,504	7,504	2,183	6,774	4,377	2,397	-257.1%	7,504
Western Cape Financial Management Capacity Building Grant		–	250	250	–	–	146	(146)	-100.0%	250
Human Settlements Development Grant (Beneficiaries)		–	280	280	–	–	163	(163)	-100.0%	280
Municipal Accreditation and Capacity Building Grant		–	–	–	–	–	–	–	–	–
Financial Assistance to Municipalities for Maintenance and		–	50	50	–	–	29	(29)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3		–	6,548	6,548	2,183	6,548	3,820	2,728	71.4%	6,548
Thusong Service Centres Grant (Sustainability: Operational		–	150	150	–	–	88	(88)	-100.0%	150
Community Development Workers (CDW) Operational Support		–	226	226	–	226	132	94	71.4%	226
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	–	81,054	81,054	2,183	62,005	47,282	14,230	30.1%	81,054
Capital Transfers and Grants										
National Government:		–	19,895	19,895	–	15,064	11,605	3,459	29.8%	19,895
Municipal Infrastructure Grant (MIG)		–	13,795	13,795	–	10,064	8,047	2,017	25.1%	13,795
Integrated National Electrification Programme Grant		–	6,100	6,100	–	5,000	3,558	1,442	40.5%	6,100
Other capital transfers [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	1,400	–	1,146	817	330	40.3%	1,400
CKDM		–	–	1,400	–	1,146	817	330	40.3%	1,400
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	–	19,895	21,295	–	16,211	12,422	3,789	30.5%	21,295
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	100,949	102,349	2,183	78,215	59,704	18,019	30.2%	102,349

During the month of January 2022 the municipality received a total of R 2 182 666 million in transfers and subsidies which is the 3rd Tranche for the Library Service – Replacement Funding for most vulnerable B3.

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M07 January

Description	Ref	2020/21	Budget Year 2021/22							
		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:		-	73,550	73,550	664	53,505	42,904	10,601	24.7%	73,550
Local Government Equitable Share		-	69,625	69,625	-	51,872	40,614,582.75	11,257	27.7%	69,625
Finance Management		-	1,914	1,914	508	642	1,117	(474)	-42.5%	1,914
EPWP Incentive		-	1,285	1,285	127	746	750	(3)	-0.5%	1,285
Municipal Infrastructure Grant		-	726	726	29	245	424	(179)	-42.3%	726
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	7,504	7,504	487	4,081	4,377	(296)	-463.7%	7,504
Western Cape Financial Management Capacity Building Grant		-	250	250	-	-	146	(146)	-100.0%	250
Human Settlements Development Grant (Beneficiaries)		-	280	280	-	-	163	(163)	-100.0%	280
Municipal Accreditation and Capacity Building Grant		-	-	-	-	-	-	-	-	-
Financial Assistance to Municipalities for Maintenance and		-	50	50	-	-	29	(29)	-100.0%	50
Library Service - Replacement Funding for most vulnerable B3		-	6,548	6,548	487	4,041	3,820	221	5.8%	6,548
Thusong Service Centres Grant (Sustainability: Operational		-	150	150	-	-	88	(88)	-100.0%	150
Community Development Workers (CDW) Operational Support		-	226	226	-	40	132	(92)	-69.5%	226
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		-	81,054	81,054	1,151	57,586	47,282	10,305	-439.0%	81,054
Capital Transfers and Grants										
Operating Transfers and Grants		-	19,895	19,895	(282)	7,062	11,605	(4,544)	-39.2%	19,895
Municipal Infrastructure Grant (MIG)		-	13,795	13,795	(282)	7,062	8,047	(986)	-12.2%	13,795
Integrated National Electrification Programme Grant		-	6,100	6,100	-	-	3,558	(3,558)	-100.0%	6,100
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
National Government:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
District Municipality		-	-	1,400	-	1,396	817	579	70.9%	1,400
CKDM		-	-	1,400	-	1,396	817	579	70.9%	1,400
Other Grant providers		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	19,895	21,295	(282)	8,457	12,422	(3,965)	-31.9%	21,295
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	-	100,949	102,349	869	66,044	59,704	6,340	-470.9%	102,349

9. Expenditure on councillor and board members allowances and employee benefits

9.1 Supporting Table SC8

WC053 Beaufort West - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M07 January

Summary of Employee and Councillor remuneration	Ref	2020/21	Budget Year 2021/22							
		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		-	5,709	5,709	464	3,006	3,330	(324)	-10%	5,709
Pension and UIF Contributions		-	0	0	-	75	0	75	7468500%	0
Medical Aid Contributions		-	0	0	-	12	-	12	#DIV/0!	0
Motor Vehicle Allowance		-	0	0	11	102	0	102	10156000%	0
Cellphone Allowance		-	577	577	44	309	337	(27)	-8%	577
Housing Allowances		-	-	-	-	-	-	-		-
Other benefits and allowances		-	0	0	4	60	0	60	2992550%	0
Sub Total - Councillors		-	6,286	6,286	524	3,564	3,667	(103)	-3%	6,286
Senior Managers of the Municipality	3									
Basic Salaries and Wages		-	5,177	5,177	286	2,382	3,020	(638)	-21%	5,177
Pension and UIF Contributions		-	202	202	44	310	118	192	163%	202
Medical Aid Contributions		-	0	0	-	-	-	-		0
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		-	108	108	-	29	63	(34)	-54%	108
Motor Vehicle Allowance		-	60	60	20	159	35	124	354%	60
Cellphone Allowance		-	90	90	6	46	53	(7)	-13%	90
Housing Allowances		-	0	0	1	4	-	4	#DIV/0!	0
Other benefits and allowances		-	387	387	25	185	226	(41)	-18%	387
Payments in lieu of leave		-	-	-	-	-	-	-		-
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		-	6,024	6,024	383	3,115	3,514	(399)	-11%	6,024
Other Municipal Staff										
Basic Salaries and Wages		-	91,706	91,705	6,914	49,695	53,495	(3,800)	-7%	91,705
Pension and UIF Contributions		-	15,993	15,993	1,138	8,307	9,329	(1,022)	-11%	15,993
Medical Aid Contributions		-	2,032	2,032	174	1,091	1,185	(94)	-8%	2,032
Overtime		-	260	260	529	2,631	152	2,480	1634%	260
Performance Bonus		-	6,570	6,570	2	6,256	3,833	2,424	63%	6,570
Motor Vehicle Allowance		-	259	259	205	1,150	151	998	660%	259
Cellphone Allowance		-	198	198	16	101	116	(15)	-13%	198
Housing Allowances		-	1,016	1,016	33	244	593	(349)	-59%	1,016
Other benefits and allowances		-	233	233	143	774	136	638	469%	233
Payments in lieu of leave		-	0	0	-	300	0	300	6008960%	0
Long service awards		-	0	0	-	16	0	16	1557100%	0
Post-retirement benefit obligations	2	-	1,250	1,250	144	757	729	28	4%	1,250
Sub Total - Other Municipal Staff		-	119,518	119,518	9,296	71,322	69,719	1,603	2%	119,518
Total Parent Municipality		-	131,828	131,828	10,203	78,000	76,900	1,101	1%	131,828
TOTAL SALARY, ALLOWANCES & BENEFITS		-	131,828	131,828	10,203	78,000	76,900	1,101	1%	131,828
TOTAL MANAGERS AND STAFF		-	125,542	125,542	9,679	74,437	73,233	1,204	2%	125,542

10. Capital programme performance

10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M07 January

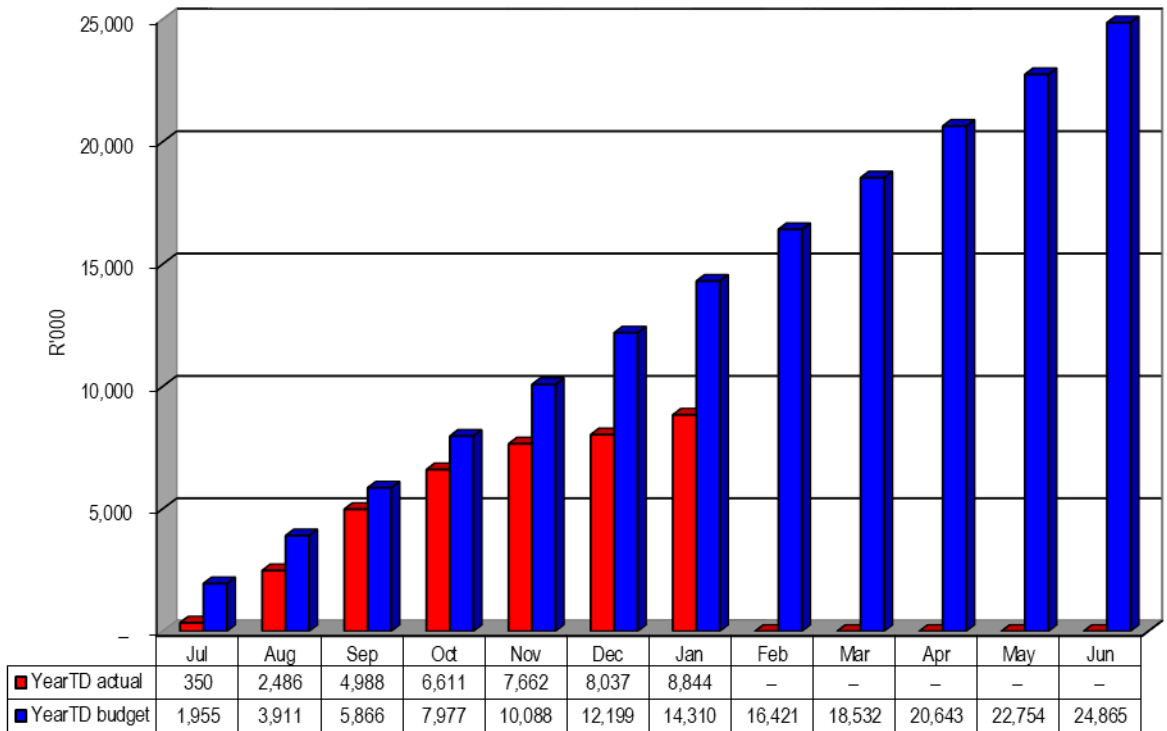
Month	2020/21	Budget Year 2021/22							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	314	1,955	1,955	350	350	1,955	1,606	82.1%	1%
August	2,365	1,955	1,955	2,136	2,486	3,911	1,425	36.4%	10%
September	1,383	1,955	1,955	2,502	4,988	5,866	878	15.0%	20%
October	482	1,955	2,111	1,623	6,611	7,977	1,366	17.1%	27%
November	1,954	1,955	2,111	1,051	7,662	10,088	2,426	24.1%	31%
December	4,623	1,955	2,111	375	8,037	12,199	4,162	34.1%	32%
January	798	1,955	2,111	807	8,844	14,310	5,467	38.2%	36%
February	154	1,955	2,111	-		16,421	-		
March	2,523	1,955	2,111	-		18,532	-		
April	2,317	1,955	2,111	-		20,643	-		
May	2,943	1,955	2,111	-		22,754	-		
June	(23,316)	1,955	2,111	-		24,865	-		
Total Capital expenditure	(3,460)	23,465	24,865	8,844					

The total capital expenditure for January amounted to R 807 thousand. The year-to-date total expenditure at the end of January amounts to R 8,844 million or 36% excluding VAT. Expenditure will increase as the year progress and as procurement processes are concluded. It should be noted that the capital expenditure programme of the municipality is funded majorly by conditional grants, expenditure is also depended on the timing of these transfers to the municipality.

Chart C1 2021/22 Capital Expenditure Monthly Trend: actual v target



Chart C2 2021/22 Capital Expenditure: YTD actual v YTD target



10.2.3 Supporting Table SC13e

WC053 Beaufort West - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M07 January

R thousands	Description	Ref 1	2020/21	Budget Year 2021/22					YTD variance	YTD variance %	Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class			6,100	7,500			1,214	4,181	2,967	71.0%	7,500
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											
Reticulation											
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											
Bulkheads											
Capital Spares											
Information and Communication Infrastructure											
Data Centres											
Core Layers											
Distribution Layers											
Capital Spares											
Community Assets			3,031	3,031			119	1,768	1,649	93.3%	3,031
Community Facilities											
Halls											
Centres											
Circles											
Clinics/Care Centres											
Fire/Ambulance Stations											
Testing Stations											
Museums											
Galleries											
Theatres											
Libraries											
Cemeteries/Crematoria											
Police											
Parks											
Public Open Space											
Nature Reserves											
Public Abatement 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											
Servitudes											
Licences and Rights											
Water Rights											
Effluent Licences											
Solid Waste Licences											
Computer Software and Applications											
Load Settlement Software Applications											
Unspecified											
Computer Equipment											
Computer Equipment											
Furniture and Office Equipment											
Furniture and Office Equipment											
Machinery and Equipment											
Machinery and Equipment											
Transport Assets											
Transport Assets											
Land											
Land											
Zoo's, Marine and Non-biological Animals											
Zoo's, Marine and Non-biological Animals											
Total Capital Expenditure on upgrading of existing			9,131	10,531			1,333	5,949	4,616	77.6%	10,531

11. Material variances to the SDBIP

11.1 Over view

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