BEAUFORT WEST MUNICIPALITY

Monthly Budget Statement

FOR THE MONTH ENDING

NOVEMBER 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 November 2022.

1.1.2 Financial problems or risks facing the municipality

The current financial position of the municipality remains under pressure. The Western Cape Provincial Government approved an intervention in Beaufort West Municipality in terms of section 139(5) of the Constitution. A mandatory Financial Recovery Plan (FRP) was approved and are now being implemented. Directors are urged to identify and promote effectiveness and efficiencies within their respective directorates and to keep their expenditure within the approved budget.

1.1.3 Other relevant information

The information contained in this report relate to November 2022 only and exclude the pre-audited figures of the 2021/2022 financial year. The Annual Financial Statements for the 2021/2022 financial year has been submitted to the Auditor General on the 31st of August 2022. The audited figures for the 2021/22 financial year will be included once the audit has been concluded.

2. Resolutions

IN-YEAR REPORT 2022/2023

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 November 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 127,645 million or R 26,065 million below the year-to-date budget projections for November 2022. The variance is due to service charges electricity and water as well as transfers and subsidies. Another revenue item that affects the performance in November is the fines, penalties and forfeits that are R 18,318 million below the year-to-date target. This relate specifically to the traffic fines and the iGRAP 1 treatment thereof.

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

Operating expenditure by type

The total expenditure at the end of November 2022 amounted to R 115,871 million. This is R 35,643 million below year-to-date budget projections for November 2022. This variance is due to debt impairment and depreciation and amortization that will increase going forward. Other expenditure items is expected to increase month on month as the year progress, but also taking into account the financial position of the municipality.

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

Capital expenditure

The approved capital budget for the 2022/2023 financial year amounts to R 50,828 million. The year-to-date expenditure at the end of November 2022 amounted to R 5,300 million or 10% of the total budget. The capital budget is mostly funded from national grant allocations, hence the expenditure is driven by the timing when the funding are received by the municipality. With supply chain process that are under way, expenditure is expected to increase as the year progress.

Refer to Table C5 and SC12 for more detail on capital expenditure.

Cash flows

The municipality started the financial year with a positive net cash position of R 2,948,668 and an investment balance of R13,437,213 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 6,767. The cash and cash equivalents at the end of the month amounted to R 17,625 million.

Refer to Table C7 for more detail on cash flows.

3.3 Material variances from SDBIP

No comments for November 2022.

3.4 Remedial or corrective steps

- Revenue should be improved by fully implementing the adopted credit control and debt collection policies of the municipality as well as the revenue improvement initiatives outlined in the Financial Recovery Plan;
- Limit non-priority spending and implement stringent cost-containment measures;
- Reducing budget spent on cost of employment, specifically overtime and standby cost.

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 - M05 November

Description	2021/22	Budget Year 2022/23							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	47,808	–	3,173	23,546	19,920	3,626	18%	47,808
Service charges	–	169,778	–	8,327	61,692	70,741	(9,049)	-13%	169,778
Investment revenue	–	385	–	154	464	160	304	189%	385
Transfers and subsidies	–	89,312	–	723	33,626	37,213	(3,587)	-10%	89,312
Other own revenue	–	61,621	–	2,019	8,316	25,676	(17,359)	-68%	61,621
Total Revenue (excluding capital transfers and contributions)	**–**	**368,904**	**–**	**14,396**	**127,645**	**153,710**	**(26,065)**	**-17%**	**368,904**
Employee costs	–	126,374	–	9,718	50,622	52,656	(2,034)	-4%	126,374
Remuneration of Councillors	–	6,538	–	524	2,619	2,724	(105)	-4%	6,538
Depreciation & asset impairment	–	24,986	–	–	–	10,411	(10,411)	-100%	24,986
Finance charges	–	901	–	884	2,380	375	2,005	534%	901
Inventory consumed and bulk purchases	–	104,368	–	6,490	35,245	43,487	(8,241)	-19%	104,368
Transfers and subsidies	–	550	–	92	229	229	0	0%	550
Other expenditure	–	99,915	–	4,940	24,775	41,631	(16,857)	-40%	99,915
Total Expenditure	**–**	**363,631**	**–**	**22,648**	**115,871**	**151,513**	**(35,643)**	**-24%**	**363,631**
Surplus/(Deficit)	**–**	**5,273**	**–**	**(8,252)**	**11,774**	**2,197**	**9,577**	**436%**	**5,273**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	–	54,024	–	3,440	6,095	22,510	### ###	-73%	54,024
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	**–**	**59,297**	**–**	**(4,812)**	**17,869**	**24,707**	**(6,837)**	**-28%**	**59,297**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**–**	**59,297**	**–**	**(4,812)**	**17,869**	**24,707**	**(6,837)**	**-28%**	**59,297**
Capital expenditure & funds sources									
Capital expenditure	**–**	**50,828**	**–**	**2,991**	**5,300**	**21,178**	**(15,878)**	**-75%**	**50,828**
Capital transfers recognised	–	46,978	–	2,991	5,300	19,574	(14,274)	-73%	46,978
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**–**	**3,850**	**–**	**–**	**–**	**1,604**	**(1,604)**	**-100%**	**3,850**
Total sources of capital funds	**–**	**50,828**	**–**	**2,991**	**5,300**	**21,178**	**(15,878)**	**-75%**	**50,828**
Financial position									
Total current assets	–	91,475	–		27,325				91,475
Total non current assets	–	577,652	–		7,559				577,652
Total current liabilities	–	140,794	–		17,246				140,794
Total non current liabilities	–	43,766	–		–				43,766
Community wealth/Equity	**–**	**484,567**	**–**		**17,638**				**484,567**
Cash flows									
Net cash from (used) operating	–	67,083	–	3,364	15,256	27,951	12,696	45%	67,083
Net cash from (used) investing	–	(58,452)	–	3,395	2,291	(24,355)	(26,646)	109%	(58,452)
Net cash from (used) financing	–	(540)	–	8	79	(1,920)	(1,999)	104%	(758)
Cash/cash equivalents at the month/year end	**–**	**3,090**	**–**	**–**	**17,625**	**(3,324)**	**(20,949)**	**630%**	**7,873**
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	18,268	4,762	4,505	8,226	8,491	3,390	3,216	150,741	201,600
Creditors Age Analysis									
Total Creditors	673	11,943	2,220	1,939	1,165	2,198	48,403	58,998	127,538

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) - M05 November

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		–	**77,528**	–	**4,461**	**31,001**	**32,303**	(1,303)	-4%	**77,528**
Executive and council		–	11,625	–	18	34	4,844	(4,810)	-99%	11,625
Finance and administration		–	65,902	–	4,443	30,967	27,459	3,508	13%	65,902
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		–	**62,430**	–	**1,558**	**6,008**	**26,012**	(20,004)	-77%	**62,430**
Community and social services		–	8,055	–	654	3,043	3,356	(313)	-9%	8,055
Sport and recreation		–	3,188	–	10	40	1,328	(1,288)	-97%	3,188
Public safety		–	50,081	–	871	2,783	20,867	(18,084)	-87%	50,081
Housing		–	1,106	–	23	142	461	(319)	-69%	1,106
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**9,380**	–	**84**	**400**	**3,908**	(3,509)	-90%	**9,380**
Planning and development		–	1,331	–	84	400	554	(155)	-28%	1,331
Road transport		–	8,049	–	–	–	3,354	(3,354)	-100%	8,049
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	**273,591**	–	**11,733**	**96,332**	**113,996**	(17,664)	-15%	**273,591**
Energy sources		–	127,381	–	9,700	44,017	53,075	(9,058)	-17%	127,381
Water management		–	81,510	–	186	35,309	33,962	1,346	4%	81,510
Waste water management		–	40,696	–	1,332	10,948	16,957	(6,008)	-35%	40,696
Waste management		–	24,005	–	515	6,057	10,002	(3,945)	-39%	24,005
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	–	**422,928**	–	**17,836**	**133,740**	**176,220**	**(42,480)**	**-24%**	**422,928**
Expenditure - Functional										
Governance and administration		–	**87,650**	–	**7,186**	**41,441**	**36,521**	4,920	13%	**87,650**
Executive and council		–	14,238	–	1,846	13,134	5,933	7,201	121%	14,238
Finance and administration		–	71,724	–	5,269	27,913	29,885	(1,972)	-7%	71,724
Internal audit		–	1,688	–	71	393	703	(310)	-44%	1,688
Community and public safety		–	**70,307**	–	**2,977**	**14,695**	**29,295**	(14,600)	-50%	**70,307**
Community and social services		–	11,183	–	791	3,676	4,659	(983)	-21%	11,183
Sport and recreation		–	7,981	–	490	2,705	3,325	(621)	-19%	7,981
Public safety		–	47,791	–	1,570	7,638	19,913	(12,275)	-62%	47,791
Housing		–	3,352	–	125	676	1,397	(721)	-52%	3,352
Health		–	–	–	–	–	–	–		–
Economic and environmental services		–	**28,207**	–	**1,712**	**8,181**	**11,753**	(3,572)	-30%	**28,207**
Planning and development		–	8,780	–	717	3,365	3,658	(293)	-8%	8,780
Road transport		–	19,427	–	995	4,817	8,095	(3,278)	-40%	19,427
Environmental protection		–	–	–	–	–	–	–		–
Trading services		–	**177,466**	–	**10,773**	**51,554**	**73,944**	(22,390)	-30%	**177,466**
Energy sources		–	104,960	–	7,143	35,821	43,733	(7,912)	-18%	104,960
Water management		–	34,083	–	1,846	8,631	14,201	(5,570)	-39%	34,083
Waste water management		–	19,845	–	871	2,863	8,269	(5,406)	-65%	19,845
Waste management		–	18,579	–	914	4,239	7,741	(3,502)	-45%	18,579
Other		–	–	–	–	–	–	–		–
Total Expenditure - Functional	3	–	**363,631**	–	**22,648**	**115,871**	**151,513**	**(35,643)**	**-24%**	**363,631**
Surplus/ (Deficit) for the year		–	**59,297**	–	**(4,812)**	**17,869**	**24,707**	**(6,837)**	**-28%**	**59,297**

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) - M05 November

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - MUNICIPAL MANAGER		–	8,401	–	18	30	3,500	(3,471)	-99.2%	8,401
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		–	259,777	–	11,302	90,674	108,241	(17,567)	-16.2%	259,777
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICE		–	–	–	–	–	–	–		–
Vote 4 - DIRECTORATE: CORPORATE SERVICES		–	10,571	–	659	2,900	4,405	(1,504)	-34.2%	10,571
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		–	54,570	–	4,407	30,930	22,737	8,193	36.0%	54,570
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		–	89,610	–	1,451	9,206	37,337	(28,131)	-75.3%	89,610
Vote 7 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**–**	**422,928**	**–**	**17,836**	**133,740**	**176,220**	**(42,480)**	**-24.1%**	**422,928**
Expenditure by Vote	1									
Vote 1 - MUNICIPAL MANAGER		–	7,481	–	1,845	11,740	3,117	8,622	276.6%	7,481
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		–	195,683	–	11,853	56,669	81,535	(24,865)	-30.5%	195,683
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICE		–	–	–	–	–	–	–		–
Vote 4 - DIRECTORATE: CORPORATE SERVICES		–	36,301	–	2,444	14,374	15,126	(751)	-5.0%	36,301
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		–	39,911	–	3,023	15,149	16,630	(1,481)	-8.9%	39,911
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		–	84,254	–	3,484	17,938	35,106	(17,168)	-48.9%	84,254
Vote 7 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**–**	**363,631**	**–**	**22,648**	**115,871**	**151,513**	**(35,643)**	**-23.5%**	**363,631**
Surplus/ (Deficit) for the year	2	**–**	**59,297**	**–**	**(4,812)**	**17,869**	**24,707**	**(6,837)**	**-27.7%**	**59,297**

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) - M05 November

Description	Ref	2021/22	Budget Year 2022/23							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates		–	47,808	–	3,173	23,546	19,920	3,626	18%	47,808
Service charges - electricity revenue		–	103,525	–	6,219	40,174	43,135	(2,961)	-7%	103,525
Service charges - water revenue		–	33,026	–	678	6,367	13,761	(7,394)	-54%	33,026
Service charges - sanitation revenue		–	22,082	–	1,079	9,816	9,201	615	7%	22,082
Service charges - refuse revenue		–	11,146	–	351	5,335	4,644	691	15%	11,146
Rental of facilities and equipment		–	1,671	–	89	516	696	(180)	-26%	1,671
Interest earned - external investments		–	385	–	154	464	160	304	189%	385
Interest earned - outstanding debtors		–	7,917	–	902	4,109	3,299	810	25%	7,917
Dividends received		–	–	–	–	–	–	–		–
Fines, penalties and forfeits		–	49,523	–	729	2,316	20,634	(18,318)	-89%	49,523
Licences and permits		–	226	–	44	254	94	160	170%	226
Agency services		–	900	–	129	411	375	36	10%	900
Transfers and subsidies		–	89,312	–	723	33,626	37,213	(3,587)	-10%	89,312
Other revenue		–	1,385	–	126	684	577	106	18%	1,385
Gains		–	–	–	–	27	–	27	#DIV/0!	–
Total Revenue (excluding capital transfers and contributions)		**–**	**368,904**	**–**	**14,396**	**127,645**	**153,710**	**(26,065)**	**-17%**	**368,904**
Expenditure By Type										
Employee related costs		–	126,374	–	9,718	50,622	52,656	(2,034)	-4%	126,374
Remuneration of councillors		–	6,538	–	524	2,619	2,724	(105)	-4%	6,538
Debt impairment		–	55,261	–	2	43	23,025	(22,982)	-100%	55,261
Depreciation & asset impairment		–	24,986	–	–	–	10,411	(10,411)	-100%	24,986
Finance charges		–	901	–	884	2,380	375	2,005	534%	901
Bulk purchases - electricity		–	82,979	–	5,339	29,753	34,574	(4,821)	-14%	82,979
Inventory consumed		–	21,389	–	1,151	5,493	8,912	(3,420)	-38%	21,389
Contracted services		–	19,611	–	1,046	6,203	8,171	(1,969)	-24%	19,611
Transfers and subsidies		–	550	–	92	229	229	0	0%	550
Other expenditure		–	25,043	–	3,892	18,501	10,435	8,066	77%	25,043
Losses		–	–	–	1	28	–	28	#DIV/0!	–
Total Expenditure		**–**	**363,631**	**–**	**22,648**	**115,871**	**151,513**	**(35,643)**	**-24%**	**363,631**
Surplus/(Deficit)		**–**	**5,273**	**–**	**(8,252)**	**11,774**	**2,197**	**9,577**	**0**	**5,273**
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		–	54,024	–	3,440	6,095	22,510	(16,415)	**(0)**	54,024
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		**–**	**59,297**	**–**	**(4,812)**	**17,869**	**24,707**			**59,297**
Taxation		–	–	–	–	–	–	–		–
Surplus/(Deficit) after taxation		**–**	**59,297**	**–**	**(4,812)**	**17,869**	**24,707**			**59,297**
Attributable to minorities		–	–	–	–	–	–			–
Surplus/(Deficit) attributable to municipality		**–**	**59,297**	**–**	**(4,812)**	**17,869**	**24,707**			**59,297**
Share of surplus/ (deficit) of associate		–	–	–	–	–	–			–
Surplus/ (Deficit) for the year		**–**	**59,297**	**–**	**(4,812)**	**17,869**	**24,707**			**59,297**

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) - M05 November

Vote Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Multi-Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		–	32,022	–	2,991	4,232	13,343	(9,111)	-68%	32,022
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		–	–	–	–	–	–	–		–
Vote 4 - DIRECTORATE: CORPORATE SERVICES		–	701	–	–	–	292	(292)	-100%	701
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		–	3,512	–	–	–	1,463	(1,463)	-100%	3,512
Vote 7 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**–**	**36,235**	**–**	**2,991**	**4,232**	**15,098**	**(10,866)**	**-72%**	**36,235**
Single Year expenditure appropriation	2									
Vote 1 - MUNICIPAL MANAGER		–	–	–	–	–	–	–		–
Vote 2 - DIRECTORATE: INFRASTRUCTURE SERVICES		–	14,243	–	–	1,068	5,935	(4,866)	-82%	14,243
Vote 3 - DIRECTORATE: ELECTRO-TECHNICAL SERVICES		–	–	–	–	–	–	–		–
Vote 4 - DIRECTORATE: CORPORATE SERVICES		–	–	–	–	–	–	–		–
Vote 5 - DIRECTORATE: FINANCIAL SERVICES		–	122	–	–	–	51	(51)	-100%	122
Vote 6 - DIRECTORATE: COMMUNITY SERVICES		–	228	–	–	–	95	(95)	-100%	228
Vote 7 - COMMUNITY & SOCIAL SERVICES		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	14,593	–	–	1,068	6,080	**(5,012)**	**-82%**	14,593
Total Capital Expenditure		**–**	**50,828**	**–**	**2,991**	**5,300**	**21,178**	**(15,878)**	**-75%**	**50,828**
Capital Expenditure - Functional Classification										
Governance and administration		**–**	**823**	**–**	**–**	**–**	**343**	(343)	-100%	**823**
Executive and council		–	–	–	–	–	–	–		–
Finance and administration		–	823	–	–	–	343	(343)	-100%	823
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		**–**	**3,740**	**–**	**–**	**–**	**1,558**	(1,558)	-100%	**3,740**
Community and social services		–	–	–	–	–	–	–		–
Sport and recreation		–	3,512	–	–	–	1,463	(1,463)	-100%	3,512
Public safety		–	228	–	–	–	95	(95)	-100%	228
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		**–**	**7,501**	**–**	**–**	**–**	**3,126**	(3,126)	-100%	**7,501**
Planning and development		–	–	–	–	–	–	–		–
Road transport		–	7,501	–	–	–	3,126	(3,126)	-100%	7,501
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**–**	**38,764**	**–**	**2,991**	**5,300**	**16,152**	(10,851)	-67%	**38,764**
Energy sources		–	10,961	–	2,991	3,171	4,567	(1,396)	-31%	10,961
Water management		–	24,730	–	–	2,129	10,304	(8,175)	-79%	24,730
Waste water management		–	3,073	–	–	–	1,281	(1,281)	-100%	3,073
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	**–**	**50,828**	**–**	**2,991**	**5,300**	**21,178**	**(15,878)**	**-75%**	**50,828**
Funded by:										
National Government		–	46,978	–	2,991	5,300	19,574	(14,274)	-73%	46,978
Provincial Government		–	–	–	–	–	–	–		–
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private		–	–	–	–	–	–	–		–
Transfers recognised - capital		**–**	**46,978**	**–**	**2,991**	**5,300**	**19,574**	**(14,274)**	**-73%**	**46,978**
Borrowing	6	–	–	–	–	–	–	–		–
Internally generated funds		–	3,850	–	–	–	1,604	(1,604)	-100%	3,850
Total Capital Funding		**–**	**50,828**	**–**	**2,991**	**5,300**	**21,178**	**(15,878)**	**-75%**	**50,828**

4.1.6 Table C6 Monthly Budget Statement - Financial Position

WC053 Beaufort West - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2021/22	Budget Year 2022/23			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		–	3,090	–	7,295	3,090
Call investment deposits		–	530	–	3,119	530
Consumer debtors		–	21,597	–	14,491	21,597
Other debtors		–	61,039	–	3,101	61,039
Current portion of long-term receivables		–	1,830	–	–	1,830
Inventory		–	3,389	–	(681)	3,389
Total current assets		**–**	**91,475**	**–**	**27,325**	**91,475**
Non current assets						
Long-term receivables		–	2,460	–	–	2,460
Investments		–	–	–	2,242	–
Investment property		–	6,213	–	–	6,213
Investments in Associate		–	–	–	–	–
Property, plant and equipment		–	563,555	–	5,317	563,555
Biological		–	–	–	–	–
Intangible		–	199	–	–	199
Other non-current assets		–	5,225	–	–	5,225
Total non current assets		**–**	**577,652**	**–**	**7,559**	**577,652**
TOTAL ASSETS		**–**	**669,127**	**–**	**34,884**	**669,127**
LIABILITIES						
Current liabilities						
Bank overdraft		–	40,455	–	–	40,455
Borrowing		–	515	–	–	515
Consumer deposits		–	3,850	–	76	3,850
Trade and other payables		–	79,389	–	17,170	79,389
Provisions		–	16,586	–	–	16,586
Total current liabilities		**–**	**140,794**	**–**	**17,246**	**140,794**
Non current liabilities						
Borrowing		–	1,818	–	–	1,818
Provisions		–	41,948	–	–	41,948
Total non current liabilities		**–**	**43,766**	**–**	**–**	**43,766**
TOTAL LIABILITIES		**–**	**184,560**	**–**	**17,246**	**184,560**
NET ASSETS	2	**–**	**484,567**	**–**	**17,638**	**484,567**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		–	480,462	–	17,638	480,462
Reserves		–	4,104	–	–	4,104
TOTAL COMMUNITY WEALTH/EQUITY	2	**–**	**484,567**	**–**	**17,638**	**484,567**

4.1.7 Table C7 Monthly Budget Statement - Cash Flow

WC053 Beaufort West - Table C7 Monthly Budget Statement - Cash Flow - M05 November

Description	Ref	2021/22	Budget Year 2022/23							
		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		–	40,379	–	2,747	15,496	16,825	(1,328)	-8%	40,379
Service charges		–	149,742	–	9,150	54,308	62,393	(8,085)	-13%	149,742
Other revenue		–	27,328	–	895	4,585	11,387	(6,802)	-60%	27,328
Transfers and Subsidies - Operational		–	89,312	–	–	37,497	37,213	284	1%	89,312
Transfers and Subsidies - Capital		–	54,024	–	7,150	17,651	22,510	(4,859)	-22%	54,024
Interest		–	6,882	–	14	168	2,867	(2,700)	-94%	6,882
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		–	(299,134)	–	(15,786)	(111,353)	(124,639)	(13,286)	11%	(299,134)
Finance charges		–	(901)	–	(715)	(2,912)	(375)	2,537	-676%	(901)
Transfers and Grants		–	(550)	–	(92)	(183)	(229)	(46)	20%	(550)
NET CASH FROM/(USED) OPERATING ACTIVITIES		**–**	**67,083**	**–**	**3,364**	**15,256**	**27,951**	**12,696**	**45%**	**67,083**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		–	–	–	–	–	–	–		–
Decrease (increase) in non-current receivables		–	0	–	–	–	–	–		–
Decrease (increase) in non-current investments		–	(0)	–	6,127	7,348	–	7,348	#DIV/0!	–
Payments										
Capital assets		–	(58,452)	–	(2,732)	(5,058)	(24,355)	(19,297)	79%	(58,452)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**–**	**(58,452)**	**–**	**3,395**	**2,291**	**(24,355)**	**(26,646)**	**109%**	**(58,452)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		–	–	–	–	–	–	–		–
Borrowing long term/refinancing		–	–	–	–	–	–	–		–
Increase (decrease) in consumer deposits		–	218	–	8	79	(1,604)	1,683	-105%	–
Payments										
Repayment of borrowing		–	(758)	–	–	–	(316)	(316)	100%	(758)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**(540)**	**–**	**8**	**79**	**(1,920)**	**(1,999)**	**104%**	**(758)**
NET INCREASE/ (DECREASE) IN CASH HELD		**–**	**8,090**	**–**	**6,767**	**17,625**	**1,676**			**7,873**
Cash/cash equivalents at beginning:		–	(5,000)	–		–	(5,000)			–
Cash/cash equivalents at month/year end:		–	3,090	–		17,625	(3,324)			7,873

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 - M05 November

Description	NT Code	Budget Year 2022/23											
R thousands		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	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	3,833	1,302	1,086	1,017	2,358	970	894	22,244	33,704	27,483	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	4,784	415	437	290	224	229	187	2,746	9,312	3,676	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	4,309	1,187	1,131	4,272	4,527	703	687	32,392	49,208	42,581	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	3,194	1,089	1,041	1,622	789	777	764	31,512	40,788	35,464	–	–
Receivables from Exchange Transactions - Waste Management	1600	1,898	686	668	915	485	482	474	19,084	24,693	21,440	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	4	2	1	1	1	1	1	50	61	54	–	–
Interest on Arrear Debtor Accounts	1810	–	–	–	–	–	–	–	1,232	1,232	1,232	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	245	82	139	109	106	228	210	41,482	42,602	42,135	–	–
Total By Income Source	**2000**	**18,268**	**4,762**	**4,505**	**8,226**	**8,491**	**3,390**	**3,216**	**150,741**	**201,600**	**174,064**	**–**	**–**
2021/22 - totals only		16827332	3765187	3843345	8204305	4191542	3311962	3609439	#########	165,068	**140,632**	0	0
Debtors Age Analysis By Customer Group													
Organs of State	2200	1,762	561	607	825	4,127	277	267	15,970	24,396	21,465	–	–
Commercial	2300	3,398	406	491	3,530	674	351	250	15,449	24,548	20,254	–	–
Households	2400	13,108	3,796	3,407	3,872	3,691	2,761	2,700	119,322	152,656	132,346	–	–
Other	2500	–	–	–	–	–	–	–	–	–	–	–	–
Total By Customer Group	**2600**	**18,268**	**4,762**	**4,505**	**8,226**	**8,491**	**3,390**	**3,216**	**150,741**	**201,600**	**174,064**	**–**	**–**

6. Creditors analysis

6.1 Supporting Table SC4

Creditors' age analysis

WC053 Beaufort West - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description	NT Code	Budget Year 2022/23									Prior year totals for chart (same period)
R thousands		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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	1	6,544	–	–	–	–	33,890	37,937	**78,372**	52,875
Bulk Water	0200	–	2,984	86	3	3	486	2,308	1,956	**7,827**	4,130
PAYE deductions	0300	–	–	–	–	–	–	–	–	**–**	–
VAT (output less input)	0400	–	–	–	–	–	–	–	–	**–**	–
Pensions / Retirement deductions	0500	–	–	–	–	–	–	–	–	**–**	–
Loan repayments	0600	–	–	–	–	–	–	–	–	**–**	–
Trade Creditors	0700	671	2,414	364	1,485	1,162	1,711	6,885	10,602	**25,294**	17,146
Auditor General	0800	–	–	1,770	451	–	–	5,319	8,500	**16,040**	7,809
Other	0900	2	–	–	–	–	–	–	3	**5**	24
Total By Customer Type	**1000**	**673**	**11,943**	**2,220**	**1,939**	**1,165**	**2,198**	**48,403**	**58,998**	**127,538**	81,984

7. Investment portfolio analysis

7.1 Supporting Table SC5

WC053 Beaufort West - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November						
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		1,135	–	–	–	**1,135**
Standard Bank		13,763	–	(5,087)	3,999	**12,675**
ABSA		–	–	–	–	**–**
Nedbank		9,438	–	(4,480)	–	**4,958**
		–				**–**
Municipality sub-total		**24,336**		**(9,567)**	**3,999**	**18,768**
Entities						
						–
						–
						–
Entities sub-total		**–**		**–**	**–**	**–**
TOTAL INVESTMENTS AND INTEREST	2	**24,336**		**(9,567)**	**3,999**	**18,768**

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 - M05 November										
		2021/22	Budget Year 2022/23							
Description	Ref	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:		–	**81,254**	–	–	**32,566**	**20,313**	**12,253**	**60.3%**	**81,254**
Equitable Share		–	77,265	–	–	30,133	19,316	10,817	56.0%	77,265
Municipal Infrastructure Grant		–	768	–	–	64	192	(128)	-66.5%	768
Local Government Financial Management Grant		–	2,085	–	–	2,085	521	1,564	300.0%	2,085
Expanded Public Works Programme Integrated Grant		–	1,136	–	–	284	284	–		1,136
Provincial Government:		–	**8,058**	–	–	**4,931**	**2,015**	**2,917**	**144.8%**	**8,058**
Human Settlements Development Grant (Beneficiaries)		–	850	–	–	–	213	(213)	-100.0%	850
Municipal Accreditation and Capacity Building Grant		–	256	–	–	256	64	192	300.0%	256
Financial Assistance to Municipalities for Maintanance and		–	50	–	–	–	13	(13)	-100.0%	50
Library Service - Replacement Funding for most vulnerable	4	–	6,679	–	–	4,452	1,670	2,782	166.6%	6,679
Community Development Workers (CDW) Operational Support Grant		–	223	–	–	223	56	167	300.0%	223
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Total Operating Transfers and Grants	5	–	**89,312**	–	–	**37,497**	**22,328**	**15,169**	**67.9%**	**89,312**
Capital Transfers and Grants										
National Government:		–	54,024	–	7,150	17,651	13,506	4,145	**30.7%**	54,024
Municipal Infrastructure Grant		–	14,585	–	–	1,220	3,646	(2,427)	-66.5%	14,585
Integrated National Electrification Programme Grant		–	11,000	–	7,150	11,000	2,750	8,250	300.0%	11,000
Water Services Infrastructure Grant		–	28,439	–	–	5,431	7,110	(1,679)	-23.6%	28,439
								–		
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]		–	–	–	–	–	–	–		–
Total Capital Transfers and Grants	5	–	**54,024**	–	**7,150**	**17,651**	**13,506**	**4,145**	**30.7%**	**54,024**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	–	**143,336**	–	**7,150**	**55,148**	**35,834**	**19,314**	**53.9%**	**143,336**

During November 2022 the municipality received a total of R 7,150,000 in transfers and grants, for the Integrated National Electrifications Programme (INEP).

8.2 Supporting Table SC7 – Grant expenditure

WC053 Beaufort West - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	2021/22	Budget Year 2022/23							
		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:		–	**81,254**	–	**146**	**30,785**	**20,313**	**10,472**	**51.6%**	**81,254**
Equitable Share		–	77,265	–	–	30,133	19,316	10,817	56.0%	77,265
Municipal Infrastructure Grant		–	768	–	78	312	192	120	62.4%	768
Local Government Financial Management Grant		–	2,085	–	52	260	521	(261)	-50.1%	2,085
Expanded Public Works Programme Integrated Grant		–	1,136	–	16	81	284	(203)	-71.6%	1,136
Other transfers and grants [insert description]								–		
Provincial Government:		–	**8,058**	–	**566**	**2,537**	**2,015**	**522**	**25.9%**	**8,058**
Human Settlements Development Grant (Beneficiaries)		–	850	–	–	–	213	(213)	-100.0%	850
Municipal Accreditation and Capacity Building Grant		–	256	–	20	100	64	36	56.3%	256
Financial Assistance to Municipalities for Maintanance and		–	50	–	–	–	13	(13)	-100.0%	50
Library Service - Replacement Funding for most vulnerable		–	6,679	–	546	2,359	1,670	689	41.3%	6,679
Community Development Workers (CDW) Operational Support Grant		–	223	–	–	78	56	22	39.9%	223
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Total operating expenditure of Transfers and Grants:		–	**89,312**	–	**711**	**33,322**	**22,328**	**10,994**	**49.2%**	**89,312**
Capital expenditure of Transfers and Grants										
National Government:		–	54,024	–	3,440	6,095	13,506	(7,411)	**-54.9%**	54,024
Municipal Infrastructure Grant		–	14,585	–	–	–	3,646	(3,646)	-100.0%	14,585
Integrated National Electrification Programme Grant		–	11,000	–	3,440	3,647	2,750	897	32.6%	11,000
Water Services Infrastructure Grant		–	28,439	–	–	2,449	7,110	(4,661)	-65.6%	28,439
Other capital transfers [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		–	**54,024**	–	**3,440**	**6,095**	**13,506**	**(7,411)**	**-54.9%**	**54,024**
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		–	**143,336**	–	**4,151**	**39,418**	**35,834**	**3,584**	**10.0%**	**143,336**

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 - M05 November

Summary of Employee and Councillor remuneration R thousands	Ref	2021/22 Audited Outcome	Budget Year 2022/23 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		–	5,666	–	442	2,242	2,361	(119)	-5%	5,666
Pension and UIF Contributions		–	130	–	23	80	54	26	47%	130
Medical Aid Contributions		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	142	–	11	57	59	(2)	-4%	142
Cellphone Allowance		–	552	–	44	221	230	(9)	-4%	552
Housing Allowances		–	–	–	–	–	–	–		–
Other benefits and allowances		–	49	–	4	20	20	(1)	-4%	49
Sub Total - Councillors		**–**	**6,538**	**–**	**524**	**2,619**	**2,724**	**(105)**	**-4%**	**6,538**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		–	4,740	–	334	2,010	1,975	35	2%	4,740
Pension and UIF Contributions		–	533	–	31	157	222	(65)	-29%	533
Medical Aid Contributions		–	–	–	–	–	–	–		–
Overtime		–	–	–	–	–	–	–		–
Performance Bonus		–	–	–	–	–	–	–		–
Motor Vehicle Allowance		–	246	–	6	30	102	(72)	-71%	246
Cellphone Allowance		–	90	–	6	38	38	0	1%	90
Housing Allowances		–	7	–	–	–	3	(3)	-100%	7
Other benefits and allowances		–	387	–	96	396	161	235	146%	387
Payments in lieu of leave		–	–	–	162	162	–	162	#DIV/0!	–
Long service awards		–	–	–	–	–	–	–		–
Post-retirement benefit obligations	2	–	–	–	–	–	–	–		–
Sub Total - Senior Managers of Municipality		**–**	**6,003**	**–**	**636**	**2,793**	**2,501**	**292**	**12%**	**6,003**
Other Municipal Staff										
Basic Salaries and Wages		–	91,778	–	6,723	36,116	38,241	(2,125)	-6%	91,778
Pension and UIF Contributions		–	15,519	–	1,146	5,768	6,466	(699)	-11%	15,519
Medical Aid Contributions		–	2,088	–	168	818	870	(53)	-6%	2,088
Overtime		–	1,274	–	488	2,625	531	2,094	395%	1,274
Performance Bonus		–	6,372	–	336	381	2,655	(2,274)	-86%	6,372
Motor Vehicle Allowance		–	213	–	7	41	89	(48)	-54%	213
Cellphone Allowance		–	172	–	13	65	72	(7)	-9%	172
Housing Allowances		–	402	–	37	179	167	12	7%	402
Other benefits and allowances		–	491	–	168	933	205	729	356%	491
Payments in lieu of leave		–	–	–	(13)	175	–	175	#DIV/0!	–
Long service awards		–	722	–	9	412	301	111	37%	722
Post-retirement benefit obligations	2	–	1,340	–	–	316	558	(242)	-43%	1,340
Sub Total - Other Municipal Staff		**–**	**120,372**	**–**	**9,083**	**47,829**	**50,155**	**(2,326)**	**-5%**	**120,372**
Total Parent Municipality		**–**	**132,912**	**–**	**10,242**	**53,242**	**55,380**	**(2,139)**	**-4%**	**132,912**
TOTAL SALARY, ALLOWANCES & BENEFITS		**–**	**132,912**	**–**	**10,242**	**53,242**	**55,380**	**(2,139)**	**-4%**	**132,912**
TOTAL MANAGERS AND STAFF		**–**	**126,374**	**–**	**9,718**	**50,622**	**52,656**	**(2,034)**	**-4%**	**126,374**

10. Capital programme performance

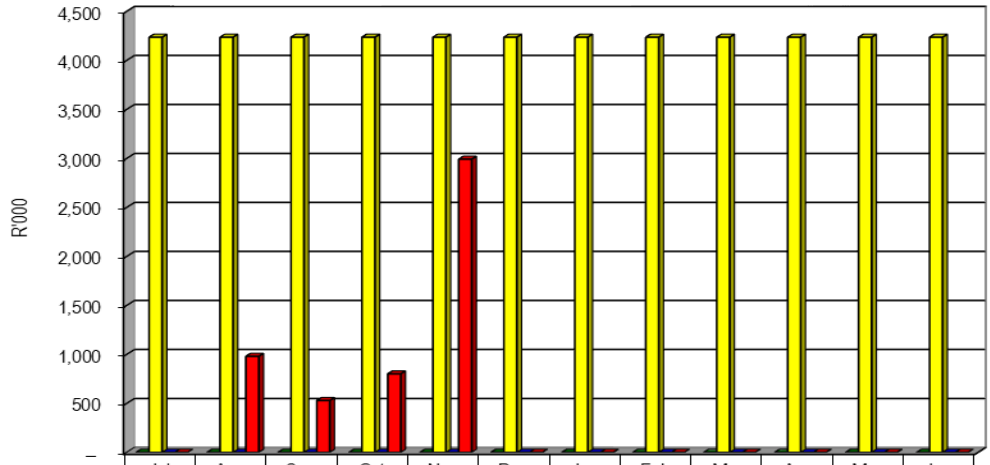
10.1 Supporting Table SC12

WC053 Beaufort West - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M05 November

Month	2021/22	Budget Year 2022/23							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
Monthly expenditure performance trend									
July	–	4,236	–	–	–	4,236	4,236	100.0%	0%
August	–	4,236	–	979	979	8,471	7,492	88.4%	2%
September	–	4,236	–	529	1,508	12,707	11,199	88.1%	3%
October	–	4,236	–	801	2,309	16,943	14,634	86.4%	5%
November	–	4,236	–	2,991	5,300	21,178	15,878	75.0%	10%
December	–	4,236	–	–		25,414	–		
January	–	4,236	–	–		29,650	–		
February	–	4,236	–	–		33,885	–		
March	–	4,236	–	–		38,121	–		
April	–	4,236	–	–		42,357	–		
May	–	4,236	–	–		46,592	–		
June	–	4,236	–	–		50,828	–		
Total Capital expenditure	**–**	**50,828**	**–**	**5,300**					

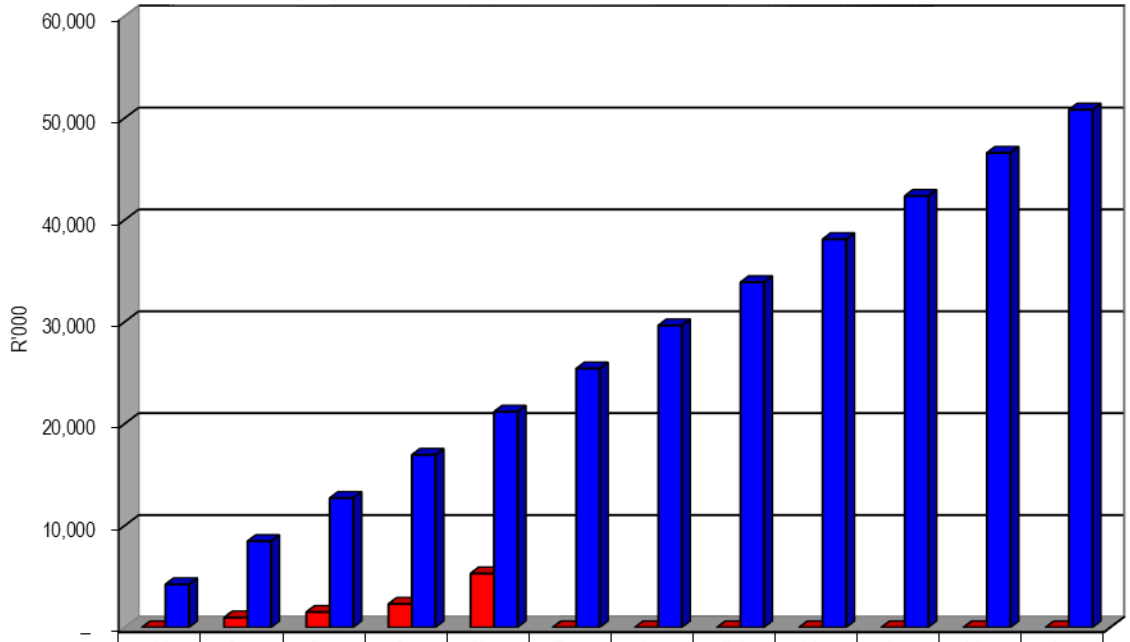
The total capital expenditure at the end of November amounted to R 5,300 million or 10% of the total budget. Expenditure is expected to increase as the year progress and as procurement processes are being concluded. It should be noted that the capital expenditure programme of the municipality is funded primarily by conditional grants, expenditure is also depended on the timing when the transfers are received by municipality.

Chart C1 2022/23 Capital Expenditure Monthly Trend: actual v target



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
2021/22	–	–	–	–	–	–	–	–	–	–	–	–
Original Budget	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236	4,236
Adjusted Budget	–	–	–	–	–	–	–	–	–	–	–	–
Monthly actual	–	979	529	801	2,991	–	–	–	–	–	–	–

Chart C2 2022/23 Capital Expenditure: YTD actual v YTD target



	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
YearTD actual	–	979	1,508	2,309	5,300	–	–	–	–	–	–	–
YearTD budget	4,236	8,471	12,707	16,943	21,178	25,414	29,650	33,885	38,121	42,357	46,592	50,828

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 - M05 November

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		–	26,777	–	–	2,129	11,157	9,028	80.9%	26,777
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	1,217	–	–	–	507	507	100.0%	1,217
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	1,217	–	–	–	507	507	100.0%	1,217
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	831	–	–	–	346	346	100.0%	831
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	–	–	–	–	–	–		–
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	–	–	–	–	–	–		–
LV Networks		–	265	–	–	–	111	111	100.0%	265
Capital Spares		–	565	–	–	–	236	236	100.0%	565
Water Supply Infrastructure		–	24,730	–	–	2,129	10,304	8,175	79.3%	24,730
Dams and Weirs		–	–	–	–	–	–	–		–
Boreholes		–	24,730	–	–	2,129	10,304	8,175	79.3%	24,730
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		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution 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		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	669	–	–	–	279	279	100.0%	669
Computer Equipment		–	669	–	–	–	279	279	100.0%	669
Furniture and Office Equipment		–	122	–	–	–	51	51	100.0%	122
Furniture and Office Equipment		–	122	–	–	–	51	51	100.0%	122
Machinery and Equipment		–	337	–	–	–	140	140	100.0%	337
Machinery and Equipment		–	337	–	–	–	140	140	100.0%	337
Transport Assets		–	–	–	–	–	–	–		–
Transport Assets		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Land		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–		–
Total Capital Expenditure on new assets	1	–	27,904	–	–	2,129	11,627	9,497	81.7%	27,904

10.2.2 Supporting Table SC13b

WC053 Beaufort West - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M05 November

Description	Ref	2021/22	Budget Year 2022/23							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	7,501	–	–	–	3,126	3,126	100.0%	7,501
Roads Infrastructure		–	7,501	–	–	–	3,126	3,126	100.0%	7,501
Roads		–	7,501	–	–	–	3,126	3,126	100.0%	7,501
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		–	–	–	–	–	–	–		–
Promenades		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Information and Communication Infrastructure		–	–	–	–	–	–	–		–
Data Centres		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	–	–	–	–	–	–		–
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution 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		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
Computer Software and Applications		–	–	–	–	–	–	–		–
Load Settlement Software Applications		–	–	–	–	–	–	–		–
Unspecified		–	–	–	–	–	–	–		–
Computer Equipment		–	54	–	–	–	23	23	100.0%	54
Computer Equipment		–	54	–	–	–	23	23	100.0%	54
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 renewal of existing ass	1	–	7,556	–	–	–	3,148	3,148	100.0%	7,556

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 - M05 November

Description	Ref	2021/22	Budget Year 2022/23							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	11,856	–	2,991	3,171	4,940	1,769	35.8%	11,856
Roads Infrastructure		–	–	–	–	–	–	–		–
Roads		–	–	–	–	–	–	–		–
Road Structures		–	–	–	–	–	–	–		–
Road Furniture		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Storm water Infrastructure		–	–	–	–	–	–	–		–
Drainage Collection		–	–	–	–	–	–	–		–
Storm water Conveyance		–	–	–	–	–	–	–		–
Attenuation		–	–	–	–	–	–	–		–
Electrical Infrastructure		–	10,000	–	2,991	3,171	4,167	996	23.9%	10,000
Power Plants		–	–	–	–	–	–	–		–
HV Substations		–	–	–	–	–	–	–		–
HV Switching Station		–	–	–	–	–	–	–		–
HV Transmission Conductors		–	–	–	–	–	–	–		–
MV Substations		–	9,565	–	2,991	3,171	3,986	815	20.4%	9,565
MV Switching Stations		–	–	–	–	–	–	–		–
MV Networks		–	435	–	–	–	181	181	100.0%	435
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		–	1,856	–	–	–	773	773	100.0%	1,856
Pump Station		–	–	–	–	–	–	–		–
Reticulation		–	–	–	–	–	–	–		–
Waste Water Treatment Works		–	1,856	–	–	–	773	773	100.0%	1,856
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		–	–	–	–	–	–	–		–
Core Layers		–	–	–	–	–	–	–		–
Distribution Layers		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Community Assets		–	3,512	–	–	–	1,463	1,463	100.0%	3,512
Community Facilities		–	–	–	–	–	–	–		–
Halls		–	–	–	–	–	–	–		–
Centres		–	–	–	–	–	–	–		–
Crèches		–	–	–	–	–	–	–		–
Clinics/Care Centres		–	–	–	–	–	–	–		–
Fire/Ambulance Stations		–	–	–	–	–	–	–		–
Testing Stations		–	–	–	–	–	–	–		–
Museums		–	–	–	–	–	–	–		–
Galleries		–	–	–	–	–	–	–		–
Theatres		–	–	–	–	–	–	–		–
Libraries		–	–	–	–	–	–	–		–
Cemeteries/Crematoria		–	–	–	–	–	–	–		–
Police		–	–	–	–	–	–	–		–
Purls		–	–	–	–	–	–	–		–
Public Open Space		–	–	–	–	–	–	–		–
Nature Reserves		–	–	–	–	–	–	–		–
Public Ablution Facilities		–	–	–	–	–	–	–		–
Markets		–	–	–	–	–	–	–		–
Stalls		–	–	–	–	–	–	–		–
Abattoirs		–	–	–	–	–	–	–		–
Airports		–	–	–	–	–	–	–		–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–		–
Capital Spares		–	–	–	–	–	–	–		–
Sport and Recreation Facilities		–	3,512	–	–	–	1,463	1,463	100.0%	3,512
Indoor Facilities		–	–	–	–	–	–	–		–
Outdoor Facilities		–	3,512	–	–	–	1,463	1,463	100.0%	3,512
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		–	–	–	–	–	–	–		–
Biological or Cultivated Assets		–	–	–	–	–	–	–		–
Intangible Assets		–	–	–	–	–	–	–		–
Servitudes		–	–	–	–	–	–	–		–
Licences and Rights		–	–	–	–	–	–	–		–
Water Rights		–	–	–	–	–	–	–		–
Effluent Licenses		–	–	–	–	–	–	–		–
Solid Waste Licenses		–	–	–	–	–	–	–		–
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	1	–	15,368	–	2,991	3,171	6,403	3,232	50.5%	15,368

11. Material variances to the SDBIP

11.1 Over view

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