West Coast District Municipality

In-Year Report of the Municipality

Prepared in terms of the Local Government: Municipal Finance Management Act (56/2003): Municipal Budget and Reporting Regulations, Government Gazette 32141, 17 April 2009.

Monthly Budget Statement

For April 2014

Table of Contents

Part 1 – In-Year Report

A. Mayor's report (Required if tabled in Municipal Council)

This report is tabled to the portfolio committee finance.

B. Resolutions (Required if tabled in Municipal Council)

This report is tabled to the portfolio committee finance.

C. Executive Summary

C.1) Introduction

This report consists of figures for April 2014.

C.2) Consolidated performance

Revenue by Source

The revenue includes grant income as well as levied amount for water services.

Operating Expenditure

The municipality maintained a traditional S Curve.

Capital Expenditure

The municipality maintained a traditional S Curve.

Cash Flow

The municipality's cash flow is positive.

Reports, tables, charts and explanations

No charts are included in this report.

Material variances

No comment for April 2014

Remedial or corrective steps

No comment for April 2014

D. In-Year Budget Statements

Table C1: S71 Monthly Budget Statement Summary

DC1 West Coast - Table C1 Monthly Budget Statement Summary - M10 April

Description	2012/13	Budget Year 2013/14							
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	–	–	–	–	–	–	–		–
Service charges	88 808	96 511	96 511	4 350	70 430	81 071	(10 641)	-13%	96 511
Investment revenue	8 899	8 000	8 000	38	3 258	6 720	(3 462)	-52%	8 000
Transfers recognised - operational	75 641	76 281	76 761	–	72 066	76 761	(4 695)	-6%	76 761
Other own revenue	82 768	89 635	86 937	7 199	75 811	65 863	9 948	15%	86 937
Total Revenue (excluding capital transfers and contributions)	**256 115**	**270 426**	**268 208**	**11 588**	**221 565**	**230 415**	**(8 850)**	**-4%**	**268 208**
Employee costs	67 437	74 916	76 296	5 883	59 968	64 311	(4 343)	-7%	72 481
Remuneration of Councillors	3 951	4 784	4 784	371	3 605	4 017	(412)	-10%	4 545
Depreciation & asset impairment	12 485	24 764	24 764	997	10 144	20 800	(10 656)	-51%	23 526
Finance charges	12 020	12 930	12 930	–	6 371	6 465	(94)	-1%	12 284
Materials and bulk purchases	22 681	88 061	41 786	1 160	26 148	21 330	4 818	23%	39 697
Transfers and grants	–	–	–	–	–	–	–		–
Other expenditure	137 095	64 350	107 027	11 997	97 434	109 714	(12 280)	-11%	101 676
Total Expenditure	**255 669**	**269 805**	**267 588**	**20 408**	**203 671**	**226 637**	**(22 966)**	**-10%**	**254 208**
Surplus/(Deficit)	**446**	**621**	**621**	**(8 821)**	**17 894**	**3 778**	**14 116**	**374%**	**14 000**
Transfers recognised - capital	–	–	–	–	–	–	–		–
Contributions & Contributed assets	6 421	10 000	10 000	2 326	3 876	10 000	(6 124)	-61%	10 000
Surplus/(Deficit) after capital transfers & contributions	**6 867**	**10 621**	**10 621**	**(6 494)**	**21 770**	**13 778**	**7 992**	**58%**	**24 000**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**6 867**	**10 621**	**10 621**	**(6 494)**	**21 770**	**13 778**	**7 992**	**58%**	**24 000**
Capital expenditure & funds sources									
Capital expenditure	**35 041**	**16 300**	**16 300**	**1**	**10 385**	**13 673**	**(3 288)**	**-24%**	**15 508**
Capital transfers recognised	6 421	10 000	10 000	–	4 527	8 400	(3 873)	-46%	15 508
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	24 452	–	–	–	–	–	–		–
Internally generated funds	**4 168**	**6 300**	**6 300**	**1**	**5 858**	**5 273**	**585**	**11%**	**–**
Total sources of capital funds	**35 041**	**16 300**	**16 300**	**1**	**10 385**	**13 673**	**(3 288)**	**-24%**	**15 508**
Financial position									
Total current assets	179 939	181 394	181 394		188 092				181 394
Total non current assets	340 446	486 202	486 202		338 360				486 202
Total current liabilities	47 788	24 409	24 409		32 588				24 409
Total non current liabilities	172 078	161 002	161 002		173 369				161 002
Community wealth/Equity	**300 519**	**482 185**	**482 185**		**320 495**				**482 185**
Cash flows									
Net cash from (used) operating	39 211	40 584	40 584	(8 543)	14 202	63 062	(48 859)	-77%	40 584
Net cash from (used) investing	(34 795)	(16 300)	(16 300)	(1)	(10 386)	(11 084)	698	-6%	(16 300)
Net cash from (used) financing	20 581	(8 861)	(8 861)	–	(4 482)	(4 430)	(52)	1%	(8 861)
Cash/cash equivalents at the month/year end	**159 237**	**174 156**	**175 156**	**–**	**158 572**	**206 280**	**(47 707)**	**-23%**	**174 660**

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	8 547	292	208	–	–	–	–	–	9 048
Creditors Age Analysis									
Total Creditors	22 099	–	–	–	–	–	–	–	22 099

Table C2: Monthly Budget Statement – Financial Performance (standard classification)

DC1 West Coast - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Standard										
Governance and administration		**82 995**	**75 686**	**76 166**	**317**	**68 918**	**77 056**	(8 138)	-11%	**76 166**
Executive and council		752	2 098	2 578	–	773	1 602	(829)	-52%	2 578
Budget and treasury office		80 817	73 573	73 573	199	66 938	75 102	(8 164)	-11%	73 573
Corporate services		1 427	15	15	118	1 207	352	855	243%	15
Community and public safety		**15 089**	**15 485**	**15 485**	**366**	**14 252**	**13 007**	1 245	10%	**15 485**
Community and social services		2 821	2 796	2 796	320	2 550	2 348	201	9%	2 796
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		5 557	5 263	5 263	(116)	5 208	4 421	787	18%	5 263
Housing		1 602	1 589	1 589	152	1 457	1 335	122	9%	1 589
Health		5 109	5 837	5 837	11	5 037	4 903	134	3%	5 837
Economic and environmental services		**70 982**	**81 368**	**78 670**	**6 551**	**66 413**	**59 284**	7 129	12%	**78 670**
Planning and development		26	–	–	–	27	–	27	#DIV/0!	–
Road transport		70 956	81 368	78 670	6 551	66 386	59 284	7 102	12%	78 670
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**93 470**	**107 888**	**107 888**	**6 680**	**75 858**	**91 068**	(15 210)	-17%	**107 888**
Electricity		–	–	–	–	–	–	–		–
Water		93 470	107 888	107 888	6 680	75 858	91 068	(15 210)	-17%	107 888
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Standard	2	**262 536**	**280 426**	**278 208**	**13 914**	**225 441**	**240 415**	**(14 974)**	**-6%**	**278 208**
Expenditure - Standard										
Governance and administration		**48 682**	**34 122**	**35 102**	**2 598**	**23 737**	**31 367**	(7 631)	-24%	**33 347**
Executive and council		12 840	14 065	14 630	1 219	11 029	12 289	(1 260)	-10%	13 898
Budget and treasury office		26 063	9 822	10 322	421	4 676	10 271	(5 595)	-54%	9 806
Corporate services		9 779	10 235	10 150	958	8 032	8 808	(776)	-9%	9 642
Community and public safety		**44 991**	**50 373**	**49 873**	**4 197**	**36 969**	**43 573**	(6 604)	-15%	**47 380**
Community and social services		3 501	3 907	3 907	253	3 221	3 281	(60)	-2%	3 711
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		26 761	29 296	28 796	2 728	21 269	25 868	(4 600)	-18%	27 356
Housing		983	1 216	1 216	78	434	1 021	(587)	-57%	1 155
Health		13 747	15 955	15 955	1 138	12 045	13 402	(1 357)	-10%	15 157
Economic and environmental services		**75 085**	**84 335**	**81 637**	**5 709**	**76 520**	**70 842**	5 679	8%	**77 556**
Planning and development		4 129	2 967	2 967	227	2 233	2 493	(260)	-10%	2 819
Road transport		70 956	81 368	78 670	5 481	74 287	68 349	5 938	9%	74 737
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**86 911**	**100 975**	**100 975**	**7 905**	**66 445**	**80 855**	(14 410)	-18%	**95 927**
Electricity		–	–	–	–	–	–	–		–
Water		86 911	100 975	100 975	7 905	66 445	80 855	(14 410)	-18%	95 927
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Standard	3	**255 669**	**269 806**	**267 588**	**20 408**	**203 671**	**226 637**	**(22 967)**	**-10%**	**254 208**
Surplus/ (Deficit) for the year		**6 867**	**10 621**	**10 621**	**(6 494)**	**21 771**	**13 778**	**7 993**	**58%**	**24 000**

Table C3: Monthly Budget Statement – Financial Performance (revenue and expenditure by municipal vote)

DC1 West Coast - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M10 April

Vote Description	Ref	2012/13	Budget Year 2013/14							
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 - COMMUNITY SERVICES		86 718	81 513	81 993	213	72 794	80 794	(8 000)	-9.9%	81 993
Vote 2 - SUBSIDISED SERVICES		6 969	6 650	6 650	(1)	6 396	5 587	810	14.5%	6 650
Vote 3 - ECONOMIC SERVICES		2 821	2 796	2 796	320	2 550	2 348	201	8.6%	2 796
Vote 4 - HOUSING		1 602	1 589	1 589	152	1 457	1 335	122	9.2%	1 589
Vote 5 - TRADING SERVICES		93 470	106 511	106 511	6 680	75 858	91 068	(15 210)	-16.7%	106 511
Vote 6 - AGENCIES		70 956	81 368	78 670	6 551	66 386	59 284	7 102	12.0%	78 670
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
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 Revenue by Vote	2	**262 536**	**280 426**	**278 208**	**13 914**	**225 441**	**240 415**	**(14 974)**	**-6.2%**	**278 208**
Expenditure by Vote	1									
Vote 1 - COMMUNITY SERVICES		61 411	52 045	53 025	3 382	34 555	43 718	(9 163)	-21.0%	50 374
Vote 2 - SUBSIDISED SERVICES		31 908	35 014	34 514	3 377	25 417	29 411	(3 994)	-13.6%	32 788
Vote 3 - ECONOMIC SERVICES		3 501	3 907	3 907	253	3 221	3 281	(60)	-1.8%	3 711
Vote 4 - HOUSING		983	1 216	1 216	78	434	1 021	(587)	-57.5%	1 155
Vote 5 - TRADING SERVICES		86 911	96 256	96 256	7 836	65 755	80 855	(15 100)	-18.7%	91 443
Vote 6 - AGENCIES		70 956	81 368	78 670	5 481	74 287	68 349	5 938	8.7%	74 737
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
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 Expenditure by Vote	2	**255 669**	**269 806**	**267 588**	**20 408**	**203 671**	**226 637**	**(22 966)**	**-10.1%**	**254 208**
Surplus/ (Deficit) for the year	2	**6 867**	**10 621**	**10 621**	**(6 494)**	**21 771**	**13 779**	**7 992**	**58.0%**	**24 000**

Table C4: Monthly Budget Statement – Financial Performance (revenue and expenditure)

DC1 West Coast - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April

Description	Ref	2012/13	Budget Year 2013/14							
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								–		
Property rates - penalties & collection charges								–		
Service charges - electricity revenue								–		
Service charges - water revenue		88 808	96 511	96 511	4 350	70 173	81 071	(10 898)	-13%	96 511
Service charges - sanitation revenue								–		
Service charges - refuse revenue								–		
Service charges - other						257		257	#DIV/0!	
Rental of facilities and equipment			5 279	5 279	586	3 377	4 436	(1 059)	-24%	5 279
Interest earned - external investments		8 899	8 000	8 000	38	3 258	6 720	(3 462)	-52%	8 000
Interest earned - outstanding debtors					3	345		345	#DIV/0!	
Dividends received								–		
Fines								–		
Licences and permits		402	120	120		20	100	(80)	-80%	120
Agency services		70 956	81 368	78 670	6 550	65 704	59 283	6 421	11%	78 670
Transfers recognised - operational		75 641	76 281	76 761		72 066	76 761	(4 695)	-6%	76 761
Other revenue		11 410	2 868	2 868	60	6 364	2 044	4 320	211%	2 868
Gains on disposal of PPE								–		
Total Revenue (excluding capital transfers and contributions)		**256 115**	**270 426**	**268 208**	**11 588**	**221 565**	**230 415**	**(8 850)**	**-4%**	**268 208**
Expenditure By Type										
Employee related costs		67 437	74 916	76 296	5 883	59 968	64 311	(4 343)	-7%	72 481
Remuneration of councillors		3 951	4 784	4 784	371	3 605	4 017	(412)	-10%	4 545
Debt impairment						4 523	4 430	93	2%	
Depreciation & asset impairment		12 485	24 764	24 764	997	10 144	20 800	(10 656)	-51%	23 526
Finance charges		12 020	12 930	12 930		6 371	6 465	(94)	-1%	12 284
Bulk purchases		8 720	9 861	9 861		5 777	8 284	(2 507)	-30%	9 368
Other materials		13 961	78 200	31 925	1 160	20 371	13 046	7 325	56%	30 329
Contracted services				–				–		
Transfers and grants				–				–		
Other expenditure		137 095	64 350	107 027	11 997	92 910	105 284	(12 374)	-12%	101 676
Loss on disposal of PPE				–				–		
Total Expenditure		**255 669**	**269 805**	**267 588**	**20 408**	**203 671**	**226 637**	**(22 966)**	**-10%**	**254 208**
Surplus/(Deficit)		**446**	**621**	**621**	**(8 821)**	**17 894**	**3 778**	**14 116**	**0**	**14 000**
Transfers recognised - capital								–		
Contributions recognised - capital		6 421	10 000	10 000	2 326	3 876	10 000	(6 124)	**(0)**	10 000
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		**6 867**	**10 621**	**10 621**	**(6 494)**	**21 770**	**13 778**			**24 000**
Taxation								–		
Surplus/(Deficit) after taxation		**6 867**	**10 621**	**10 621**	**(6 494)**	**21 770**	**13 778**			**24 000**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		**6 867**	**10 621**	**10 621**	**(6 494)**	**21 770**	**13 778**			**24 000**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		**6 867**	**10 621**	**10 621**	**(6 494)**	**21 770**	**13 778**			**24 000**

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

DC1 West Coast - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M10 April

Vote Description	Ref	2012/13	Budget Year 2013/14							
		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 - COMMUNITY SERVICES		979	671	671	1	328	563	(235)	-42%	660
Vote 2 - SUBSIDISED SERVICES		1 622	400	400	–	303	317	(13)	-4%	380
Vote 3 - ECONOMIC SERVICES		–	30	30	–	26	25	1	4%	29
Vote 4 - HOUSING		–	–	–	–	–	–	–		–
Vote 5 - TRADING SERVICES		32 439	15 200	15 200	–	9 727	12 768	(3 041)	-24%	14 440
Vote 6 - AGENCIES		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
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	**35 041**	**16 300**	**16 300**	**1**	**10 385**	**13 673**	**(3 288)**	**-24%**	**15 508**
Single Year expenditure appropriation	2									
Vote 1 - COMMUNITY SERVICES		–	–	–	–	–	–	–		–
Vote 2 - SUBSIDISED SERVICES		–	–	–	–	–	–	–		–
Vote 3 - ECONOMIC SERVICES		–	–	–	–	–	–	–		–
Vote 4 - HOUSING		–	–	–	–	–	–	–		–
Vote 5 - TRADING SERVICES		–	–	–	–	–	–	–		–
Vote 6 - AGENCIES		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
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	–	–	–	–	–	–	–		–
Total Capital Expenditure		**35 041**	**16 300**	**16 300**	**1**	**10 385**	**13 673**	**(3 288)**	**-24%**	**15 508**
Capital Expenditure - Standard Classification										
Governance and administration		**979**	**659**	**659**	**1**	**328**	**554**	(226)	-41%	**630**
Executive and council								–		
Budget and treasury office		979	243	243	1	42	204	(162)	-79%	232
Corporate services			416	416		285	349	(64)	-18%	398
Community and public safety		**1 622**	**430**	**430**	**–**	**330**	**342**	(12)	-4%	**428**
Community and social services			30	30		26	25	1	4%	29
Sport and recreation								–		
Public safety		1 622	400	400		303	317	(13)	-4%	399
Housing								–		
Health								–		
Economic and environmental services		**–**	**11**	**11**	**–**	**–**	**9**	(9)	-100%	**11**
Planning and development								–		
Road transport								–		
Environmental protection			11	11			9	(9)	-100%	11
Trading services		**32 439**	**15 200**	**15 200**	**–**	**9 727**	**12 768**	(3 041)	-24%	**14 440**
Electricity								–		
Water		32 439	15 200	15 200		9 727	12 768	(3 041)	-24%	14 440
Waste water management								–		
Waste management								–		
Other								–		
Total Capital Expenditure - Standard Classification	3	**35 041**	**16 300**	**16 300**	**1**	**10 385**	**13 673**	**(3 288)**	**-24%**	**15 508**
Funded by:										
National Government		6 421	10 000	10 000		4 527	8 400	(3 873)	-46%	10 000
Provincial Government								–		
District Municipality								–		
Other transfers and grants								–		5 508
Transfers recognised - capital		**6 421**	**10 000**	**10 000**	**–**	**4 527**	**8 400**	**(3 873)**	**-46%**	**15 508**
Public contributions & donations	5							–		
Borrowing	6	24 452						–		
Internally generated funds		4 168	6 300	6 300	1	5 858	5 273	585	11%	
Total Capital Funding		**35 041**	**16 300**	**16 300**	**1**	**10 385**	**13 673**	**(3 288)**	**-24%**	**15 508**

Table C6: Monthly Budget Statement - Financial Position

DC1 West Coast - Table C6 Monthly Budget Statement - Financial Position - M10 April

Description	Ref	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		159 237	174 156	174 156	173 889	174 156
Call investment deposits						
Consumer debtors		7 511	5 566	5 566	9 048	5 566
Other debtors		11 519	410	410	3 406	410
Current portion of long-term receivables						
Inventory		1 672	1 262	1 262	1 749	1 262
Total current assets		**179 939**	**181 394**	**181 394**	**188 092**	**181 394**
Non current assets						
Long-term receivables						
Investments						
Investment property		4 812	5 474	5 474	4 708	5 474
Investments in Associate						
Property, plant and equipment		335 314	480 727	480 727	333 444	480 727
Agricultural						
Biological assets						
Intangible assets		320			208	
Other non-current assets						
Total non current assets		**340 446**	**486 202**	**486 202**	**338 360**	**486 202**
TOTAL ASSETS		**520 385**	**667 595**	**667 595**	**526 451**	**667 595**
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing		10 916	8 861	8 861		8 861
Consumer deposits						
Trade and other payables		33 745	15 548	15 548	25 642	15 548
Provisions		3 128			6 946	
Total current liabilities		**47 788**	**24 409**	**24 409**	**32 588**	**24 409**
Non current liabilities						
Borrowing		71 322	104 285	104 285	104 581	104 285
Provisions		100 756	56 717	56 717	68 788	56 717
Total non current liabilities		**172 078**	**161 002**	**161 002**	**173 369**	**161 002**
TOTAL LIABILITIES		**219 866**	**185 411**	**185 411**	**205 957**	**185 411**
NET ASSETS	2	**300 519**	**482 185**	**482 185**	**320 495**	**482 185**

Table C7: Monthly Budget Statement - Cash Flow

DC1 West Coast - Table C7 Monthly Budget Statement - Cash Flow - M10 April

Description	Ref	2012/13	Budget Year 2013/14							
		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										
Ratepayers and other		170 697	199 345	197 127	17 681	323 981	132 019	191 963	145%	199 345
Government - operating		75 641	76 281	76 761		71 808	76 761	(4 953)	-6%	76 281
Government - capital		6 421	10 000	10 000	3 876	3 876	10 000	(6 124)	-61%	10 000
Interest		8 899				1 999		1 999	#DIV/0!	
Dividends								–		
Payments										
Suppliers and employees		(210 426)	(232 112)	(230 374)	(30 100)	(381 091)	(149 253)	231 838	-155%	(232 112)
Finance charges		(12 020)	(12 930)	(12 930)		(6 371)	(6 465)	(94)	1%	(12 930)
Transfers and Grants								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		39 211	40 584	40 584	(8 543)	14 202	63 062	(48 859)	-77%	40 584
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		246						–		
Decrease (Increase) in non-current debtors								–		
Decrease (increase) other non-current receivables								–		
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(35 041)	(16 300)	(16 300)	(1)	(10 386)	(11 084)	(698)	6%	(16 300)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(34 795)	(16 300)	(16 300)	(1)	(10 386)	(11 084)	(698)	6%	(16 300)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing		20 581						–		
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing			(8 861)	(8 861)		(4 482)	(4 430)	52	-1%	(8 861)
NET CASH FROM/(USED) FINANCING ACTIVITIES		20 581	(8 861)	(8 861)	–	(4 482)	(4 430)	52	-1%	(8 861)
NET INCREASE/ (DECREASE) IN CASH HELD		24 996	15 424	15 424	(8 544)	(665)	47 548			15 424
Cash/cash equivalents at beginning:		134 240	158 732	159 732		159 237	158 732			159 237
Cash/cash equivalents at month/year end:		159 237	174 156	175 156		158 572	206 280			174 660

Part2 – Supporting Documentation

A. Debtors Analysis

DC1 West Coast - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April

Description R thousands	NT Code	Budget Year 2013/14											
		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	8 434	248	88						8 769	–		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24	9	36						69	–		
Receivables from Non-exchange Transactions - Property Rates	1400									–	–		
Receivables from Exchange Transactions - Waste Water Management	1500									–	–		
Receivables from Exchange Transactions - Waste Management	1600	3	1	2						6	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700	83	35	82						200	–		
Interest on Arrear Debtor Accounts	1810									–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	2	0	0						3	–		
Total By Income Source	**2000**	**8 547**	**292**	**208**	**–**	**–**	**–**	**–**	**–**	**9 048**	**–**	**–**	**–**
2012/13 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	8 594								8 594	–		
Commercial	2300	(821)								(821)	–		
Households	2400	775	292	208						1 275	–		
Other	2500									–	–		
Total By Customer Group	**2600**	**8 547**	**292**	**208**	**–**	**–**	**–**	**–**	**–**	**9 048**	**–**	**–**	**–**

B. Creditors Analysis

DC1 West Coast - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April

Description R thousands	NT Code	Budget Year 2013/14									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	
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									–	
Bulk Water	0200									–	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	22 099								22 099	
Auditor General	0800									–	
Other	0900									–	
Total By Customer Type	1000	22 099	–	–	–	–	–	–	–	22 099	–

C. Investment Portfolio Analysis (GRAP – Cash and Cash Equivalents)

DC1 West Coast - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April

Investments by maturity Name of institution & investment ID R thousands	Ref	Period of Investment Yrs/Months	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
Municipality									
Not Applicable		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
Municipality sub-total					-		-	-	-
Entities									
Not Applicable		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		-	-	-

D. Allocation of Grant Receipts and Expenditure

DC1 West Coast - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April

Description	Ref	2012/13	Budget Year 2013/14							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		**73 313**	**75 766**	**75 766**	**–**	**75 766**	**75 766**	**0**	**0.0%**	**75 766**
Local Government Equitable Share		8 926	9 720	9 720		9 720	9 720	0	0.0%	9 720
RSC Levy Replacement		61 074	62 906	62 906		62 906	62 906			62 906
Finance Management		1 250	1 250	1 250		1 250	1 250			1 250
Municipal Systems Improvement		1 000	890	890		890	890			890
EPWP Incentive		1 063	1 000	1 000		1 000	1 000			1 000
	3							–		
								–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		**261**	**–**	**480**	**–**	**–**	**480**	**(480)**	**-100.0%**	**–**
Finance Management				480			480	(480)	-100.0%	
								–		
	4							–		
								–		
Financial Management Grant		261						–		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
[insert description]								–		
								–		
Other grant providers:		**2 068**	**515**	**515**	**–**	**174**	**433**	(258)	-59.7%	**515**
Other Transfers / Grants		**1 218**	**515**	**515**		**174**	**433**	(258)	-59.7%	**515**
ACIP Grant		**850**								
								–		
Total Operating Transfers and Grants	5	**75 641**	**76 281**	**76 761**	**–**	**75 940**	**76 679**	**(738)**	**-1.0%**	**76 281**
Capital Transfers and Grants										
National Government:		6 421	10 000	10 000	2 326	3 876	10 000	(6 124)	**-61.2%**	10 000
Regional Bulk Infrastructure		6 421	10 000	10 000	2 326	3 876	10 000	(6 124)	-61.2%	10 000
								–		
								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
[insert description]								–		
								–		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
[insert description]								–		
								–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	**6 421**	**10 000**	**10 000**	**2 326**	**3 876**	**10 000**	**(6 124)**	**-61.2%**	**10 000**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	82 062	86 281	86 761	2 326	79 816	86 679	(6 862)	-7.9%	86 281

DC1 West Coast - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2012/13	Budget Year 2013/14							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		73 313	75 766	75 766	406	75 048	75 766	(718)	-0.9%	75 766
Local Government Equitable Share		8 926	9 720	9 720		9 720	9 720	0	0.0%	9 720
RSC Levy Replacement		61 074	62 906	62 906		62 906	62 906	(0)	0.0%	62 906
Finance Management		1 250	1 250	1 250	83	634	1 250	(616)	-49.3%	1 250
Municipal Systems Improvement		1 000	890	890	32	890	890	–		890
EPWP Incentive		1 063	1 000	1 000	291	898	1 000	(102)	-10.2%	1 000
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		261	–	480	–	–	480	(480)	-100.0%	–
Finance Management				480			480	(480)	-100.0%	
								–		
								–		
								–		
Financial Management Grant		261						–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		2 068	515	515	–	174	433	(258)	-59.7%	515
								–		
Other Transfers / Grants		2 068	515	515		174	433	(258)	-59.7%	515
Total operating expenditure of Transfers and Grants:		75 641	76 281	76 761	406	75 222	76 679	(1 457)	-1.9%	76 281
Capital expenditure of Transfers and Grants										
National Government:		6 421	10 000	10 000	2 356	3 905	10 000	(6 095)	-60.9%	10 000
Regional Bulk Infrastructure		6 421	10 000	10 000	2 356	3 905	10 000	(6 095)	-60.9%	10 000
								–		
								–		
								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		6 421	10 000	10 000	2 356	3 905	10 000	(6 095)	-60.9%	10 000
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		82 062	86 281	86 761	2 762	79 127	86 679	(7 551)	-8.7%	86 281

E. Councillor and Board Member Allowances and Employee Benefits

DC1 West Coast - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April

Summary of Employee and Councillor remuneration R thousands	Ref	2012/13 Audited Outcome	Budget Year 2013/14 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		3 225	3 601	3 601	307	2 967	3 025	(59)	-2%	3 241
Pension and UIF Contributions		138	479	479	16	125	402	(278)	-69%	478
Medical Aid Contributions								–		
Motor Vehicle Allowance		430	514	514	33	344		344	#DIV/0!	
Cellphone Allowance		141	154	154	14	151	129	22	17%	138
Housing Allowances							432	(432)	-100%	463
Other benefits and allowances		17	36	36		18	30	(12)	-39%	32
Sub Total - Councillors		**3 951**	**4 784**	**4 784**	**371**	**3 605**	**4 019**	**(413)**	**-10%**	**4 353**
% increase	4		**21.1%**	**21.1%**						**10.2%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 680	4 000	4 000	339	3 390	3 360	30	1%	3 600
Pension and UIF Contributions		429	107	107	26	267	90	177	197%	96
Medical Aid Contributions			131	131	9	91	110	(19)	-17%	118
Overtime								–		
Performance Bonus		172	213	213		196	179	17	10%	192
Motor Vehicle Allowance		378	333	333	52	453	280	173	62%	300
Cellphone Allowance		63	78	78	7	67	65	2	3%	70
Housing Allowances								–		
Other benefits and allowances		16	16	16	5	44	13	30	230%	14
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Municipality		**4 738**	**4 878**	**4 878**	**438**	**4 508**	**4 097**	**411**	**10%**	**4 390**
% increase	4		**3.0%**	**3.0%**						**-7.3%**
Other Municipal Staff										
Basic Salaries and Wages		39 381	45 044	46 424	3 395	34 935	39 217	(4 282)	-11%	38 133
Pension and UIF Contributions		7 125	8 202	8 202	800	6 458	6 890	(431)	-6%	8 250
Medical Aid Contributions				0				–		
Overtime		4 396	2 255	2 255	370	3 281	1 895	1 386	73%	2 030
Performance Bonus			3 672	3 672			3 084	(3 084)	-100%	3 693
Motor Vehicle Allowance		4 476	4 746	4 746	335	3 741	3 987	(245)	-6%	4 798
Cellphone Allowance		547	583	583	36	375	490	(115)	-23%	598
Housing Allowances		339	382	382	55	293	321	(28)	-9%	344
Other benefits and allowances		6 249	4 991	4 991	374	6 077	4 192	1 884	45%	4 994
Payments in lieu of leave				–				–		
Long service awards		185	163	163	82	300	137	164	120%	147
Post-retirement benefit obligations	2			–				–		
Sub Total - Other Municipal Staff		**62 699**	**70 038**	**71 418**	**5 446**	**55 460**	**60 212**	**(4 752)**	**-8%**	**62 987**
% increase	4		**11.7%**	**13.9%**						**0.5%**
Total Parent Municipality		**71 388**	**79 700**	**81 080**	**6 255**	**63 574**	**68 328**	**(4 754)**	**-7%**	**71 730**
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Sub Total - Board Members of Entities	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		**71 388**	**79 700**	**81 080**	**6 255**	**63 574**	**68 328**	**(4 754)**	**-7%**	**71 730**
% increase	4		**11.6%**	**13.6%**						**0.5%**
TOTAL MANAGERS AND STAFF		**67 437**	**74 916**	**76 296**	**5 884**	**59 969**	**64 310**	**(4 341)**	**-7%**	**67 377**

F. Material Variances to the Service Delivery and Budget Implementation Plan

DC1 West Coast - Supporting Table SC1 Material variance explanations - M10 April

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	**Revenue By Source**			
	The revenue includes grant income as well as levied amounts for water services			
2	**Expenditure By Type**			
	The Municipality maintained a traditional S Curve			
3	**Capital Expenditure**			
	The Municipality maintained a traditional S Curve			
4	**Financial Position**			
	No comment for April 2014			
5	**Cash Flow**			
	The municipality's cash flow is positive			
6	**Measureable performance**			
	No comment for April 2014			
7	**Municipal Entities**			
	Not Applicable			

G. Capital Programme Performance

DC1 West Coast - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April

Description	Ref	2012/13	Budget Year 2013/14							
		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 new assets by Asset Class/Sub-class										
Infrastructure		**32 439**	**15 200**	**15 200**	**–**	**9 727**	**12 749**	3 022	**23.7%**	**14 440**
Infrastructure - Road transport		–	–	–	–	–	–	–		–
Roads, Pavements & Bridges								–		
Storm water								–		
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation								–		
Transmission & Reticulation								–		
Street Lighting								–		
Infrastructure - Water		32 439	15 200	15 200	–	9 727	12 749	3 022	**23.7%**	14 440
Dams & Reservoirs								–		
Water purification								–		
Reticulation		32 439	15 200	15 200		9 727	12 749	3 022	**23.7%**	14 440
Infrastructure - Sanitation		–	–	–	–	–	–	–		–
Reticulation								–		
Sewerage purification								–		
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management								–		
Transportation								–		
Gas								–		
Other								–		
Community		**–**	**–**	**–**	**–**	**2**	**–**	**(2)**	**#DIV/0!**	**–**
Parks & gardens								–		
Sportsfields & stadia								–		
Swimming pools								–		
Community halls								–		
Libraries								–		
Recreational facilities						2		(2)	#DIV/0!	
Fire, safety & emergency								–		
Security and policing								–		
Buses								–		
Clinics								–		
Museums & Art Galleries								–		
Cemeteries								–		
Social rental housing								–		
Other								–		
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Housing development								–		
Other								–		
Other assets		**2 602**	**1 100**	**1 100**	**1**	**656**	**924**	**268**	**29.0%**	**1 068**
General vehicles			60	60			50	50	100.0%	57
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			330	330		628	277	(351)	-126.7%	314
Computers - hardware/equipment			232	232		–	195	195	100.0%	221
Furniture and other office equipment			122	122		7	102	96	93.6%	121
Abattoirs								–		
Markets								–		
Civic Land and Buildings								–		
Other Buildings			356	356			299	299	100.0%	356
Other Land								–		
Surplus Assets - (Investment or Inventory)								–		
Other		2 602			1	21		(21)	#DIV/0!	
Agricultural assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
List sub-class								–		
								–		
Biological assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
List sub-class								–		
								–		
Intangibles		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Computers - software & programming								–		
Other								–		
Total Capital Expenditure on new assets	1	**35 041**	**16 300**	**16 300**	**1**	**10 385**	**13 673**	**3 288**	**24.0%**	**15 508**

Specialised vehicles		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Refuse								–		
Fire								–		
Conservancy								–		
Ambulances								–		

H. Repairs and Maintenance by Asset Class

DC1 West Coast - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April

Description	Ref	2012/13	Budget Year 2013/14							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**11 027**	**73 225**	**27 327**	**1 130**	**21 835**	**9 184**	(12 652)	**-137.8%**	**25 961**
Infrastructure - Road transport		7 100	70 265	24 367	847	19 338	6 697	(12 641)	**-188.8%**	23 149
Roads, Pavements & Bridges		7 100	70 265	24 367	847	19 338	6 697	(12 641)	**-188.8%**	23 149
Storm water								–		
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation								–		
Transmission & Reticulation								–		
Street Lighting								–		
Infrastructure - Water		3 927	2 960	2 960	283	2 497	2 486	(11)	**-0.4%**	2 812
Dams & Reservoirs								–		
Water purification			2 960	2 960	283	2 497	2 486	(11)	**-0.4%**	2 812
Reticulation		3 927	.				.	#VALUE!	**#VALUE!**	
Infrastructure - Sanitation		–	–	–	–	–	–	–		–
Reticulation								–		
Sewerage purification								–		
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management								–		
Transportation								–		
Gas								–		
Other								–		
Community		**313**	**800**	**423**	**–**	**263**	**355**	**92**	**26.0%**	**402**
Parks & gardens								–		
Sportsfields & stadia								–		
Swimming pools								–		
Community halls								–		
Libraries								–		
Recreational facilities		313	800	423		263	355	92	26.0%	402
Fire, safety & emergency								–		
Security and policing								–		
Buses								–		
Clinics								–		
Museums & Art Galleries								–		
Cemeteries								–		
Social rental housing								–		
Other								–		
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		**2 621**	**4 175**	**4 175**	**23**	**1 026**	**3 507**	**2 481**	**70.8%**	**3 966**
General vehicles		878	1 419	1 419	7	828	1 192	364	30.6%	1 348
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment		430	135	135		25	113	88	77.8%	128
Computers - hardware/equipment			170	170		57	143	86	60.1%	162
Furniture and other office equipment			131	131			110	110	100.0%	124
Abattoirs								–		
Markets								–		
Civic Land and Buildings		708	2 075	2 075	17	108	1 743	1 635	93.8%	1 971
Other Buildings		495						–		
Other Land								–		
Surplus Assets - (Investment or Inventory)								–		
Other		110	245	245		7	206	198	96.4%	233
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	–	–	–	–	–	–		–
Computers - software & programming								–		
Other								–		
Total Repairs and Maintenance Expenditure		**13 961**	**78 200**	**31 925**	**1 153**	**23 124**	**13 046**	**(10 078)**	**-77.2%**	**30 329**
Specialised vehicles		–	–	–	–	–	–	–		–
Refuse								–		
Fire								–		
Conservancy								–		
Ambulances								–		

I. Depreciation by Asset Class

DC1 West Coast - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		4 922	14 579	14 579	393	4 109	12 247	8 137	66.4%	13 850
Infrastructure - Road transport		8	2	2	1	6	1	(5)	-345.6%	2
Roads, Pavements & Bridges		8	2	2	1	6	1	(5)	-345.6%	2
Storm water								–		
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation								–		
Transmission & Reticulation								–		
Street Lighting								–		
Infrastructure - Water		4 806	14 488	14 488	383	4 013	12 170	8 157	67.0%	13 764
Dams & Reservoirs		1 461						–		
Water purification								–		
Reticulation		3 345	14 488	14 488	383	4 013	12 170	8 157	67.0%	13 764
Infrastructure - Sanitation		109	90	90	9	90	75	(15)	-20.0%	85
Reticulation								–		
Sewerage purification		109	90	90	9	90	75	(15)	-20.0%	85
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management								–		
Transportation								–		
Gas								–		
Other								–		
Community		–	–	–	–	–	–	–		–
Parks & gardens								–		
Sportsfields & stadia								–		
Swimming pools								–		
Community halls								–		
Libraries								–		
Recreational facilities								–		
Fire, safety & emergency								–		
Security and policing								–		
Buses								–		
Clinics								–		
Museums & Art Galleries								–		
Cemeteries								–		
Social rental housing								–		
Other								–		
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		139	114	114	11	116	96	(20)	-20.6%	108
Housing development								–		
Other		139	114	114	11	116	96	(20)	-20.6%	108
Other assets		7 278	9 844	9 844	580	5 794	8 269	2 476	29.9%	9 352
General vehicles		3 276	5 063	5 063	237	2 399	4 253	1 853	43.6%	4 810
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment								–		
Computers - hardware/equipment		339	424	424	28	287	356	69	19.5%	403
Furniture and other office equipment		267	277	277	24	250	233	(18)	-7.6%	263
Abattoirs								–		
Markets								–		
Civic Land and Buildings								–		
Other Buildings		1 811	1 636	1 636	149	1 507	1 374	(133)	-9.7%	1 554
Other Land								–		
Surplus Assets - (Investment or Inventory)								–		
Other		1 585	2 445	2 445	143	1 351	2 054	703	34.2%	2 323
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		147	226	226	12	125	190	65	34.1%	214
Computers - software & programming		147	226	226	12	125	190	65	34.1%	214
Other								–		
Total Depreciation		12 485	24 764	24 764	997	10 144	20 801	10 658	51.2%	23 525

Specialised vehicles		–	–	–	–	–	–	–		–
Refuse								–		
Fire								–		
Conservancy								–		
Ambulances								–		

J. Municipal Manager's Quality Certification

Quality certificate

I, J. Koekemoer, chief executive officer of WCDM (DC1) (name of municipal entity), hereby certify that

(mark as appropriate)

X the monthly budget statement

[ ] mid-year budget and performance assessment

for the month of April of 2014 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act

Print name J. Koekemoer

Chief executive officer of WCDM (DC1) (name of municipal entity)

Signature

Date 13/05/2014