

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 August 2014

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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 August 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 August 2014

Remedial or corrective steps

No comment for August 2014

D. In-Year Budget Statements

Table C1: S71 Monthly Budget Statement Summary

DC1 West Coast - Table C1 Monthly Budget Statement Summary - M02 August

Description	2013/14	Budget Year 2014/15							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	101 364	104 279	–	7 265	11 478	10 428	1 050	10%	104 279
Investment revenue	10 025	8 250	–	53	75	825	(750)	-91%	8 250
Transfers recognised - operational	77 567	81 632	–	48	30 471	8 163	22 307	273%	81 632
Other own revenue	112 397	88 113	–	8 653	19 722	8 811	10 910	124%	88 113
Total Revenue (excluding capital transfers and contributions)	301 353	282 274	–	16 018	61 745	28 227	33 518	119%	282 274
Employee costs	72 866	85 387	–	6 383	13 029	8 539	4 491	53%	85 387
Remuneration of Councillors	4 310	4 358	–	311	631	436	195	45%	4 358
Depreciation & asset impairment	12 521	16 584	–	2 209	2 209	1 658	551	33%	16 584
Finance charges	11 726	11 847	–	–	259	1 185	(926)	-78%	11 847
Materials and bulk purchases	35 641	81 759	–	773	2 317	8 176	(5 859)	-72%	81 759
Transfers and grants	–	–	–	–	–	–	–		–
Other expenditure	137 280	84 738	–	8 956	19 824	8 474	11 350	134%	84 738
Total Expenditure	274 345	284 673	–	18 633	38 269	28 467	9 802	34%	284 673
Surplus/(Deficit)	27 008	(2 399)	–	(2 615)	23 476	(240)	23 716	-9886%	(2 399)
Transfers recognised - capital	10 305	33 500	–	–	–	3 350	(3 350)	-100%	–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	37 313	31 101	–	(2 615)	23 476	3 110	20 366	655%	(2 399)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	37 313	31 101	–	(2 615)	23 476	3 110	20 366	655%	(2 399)
Capital expenditure & funds sources									
Capital expenditure	17 428	47 993	–	1	604	4 799	(4 196)	-87%	47 993
Capital transfers recognised	10 305	33 500	–	–	–	3 350	(3 350)	-100%	33 500
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	7 123	14 493	–	1	604	1 449	(846)	-58%	14 493
Total sources of capital funds	17 428	47 993	–	1	604	4 799	(4 196)	-87%	47 993
Financial position									
Total current assets	194 116	181 349	–		207 535				181 349
Total non current assets	345 971	365 611	–		345 514				365 611
Total current liabilities	56 994	37 649	–		33 993				37 649
Total non current liabilities	148 913	155 801	–		162 799				155 801
Community wealth/Equity	334 181	353 510	–		356 257				353 510
Cash flows									
Net cash from (used) operating	39 755	47 685	–	(58)	5 304	4 768	(535)	-11%	47 685
Net cash from (used) investing	(18 092)	(47 993)	–	(1)	(604)	(4 799)	(4 196)	87%	(47 993)
Net cash from (used) financing	(11 861)	(12 944)	–	–	(1 401)	(1 294)	107	-8%	(12 944)
Cash/cash equivalents at the month/year end	169 038	168 845	–	–	172 338	180 772	8 434	5%	155 786
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	8 191	258	73	–	–	–	–	–	8 521
Creditors Age Analysis									
Total Creditors	18 625	–	–	–	–	–	–	–	18 625

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

DC1 West Coast - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		88 795	80 466	–	409	26 545	8 046	18 499	230%	80 466
Executive and council		2 779	2 733	–	48	445	273	172	63%	2 733
Budget and treasury office		84 576	77 728	–	246	25 869	7 773	18 096	233%	77 728
Corporate services		1 440	5	–	114	231	0	231	85539%	5
<i>Community and public safety</i>		15 732	21 059	–	777	5 703	2 106	3 597	171%	21 059
Community and social services		2 830	3 044	–	264	541	304	236	78%	3 044
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		6 084	10 298	–	322	2 570	1 030	1 540	150%	10 298
Housing		1 761	1 777	–	179	355	178	177	100%	1 777
Health		5 057	5 939	–	12	2 238	594	1 644	277%	5 939
<i>Economic and environmental services</i>		96 332	75 094	–	7 565	18 015	7 509	10 506	140%	75 094
Planning and development		27	–	–	–	–	–	–	–	–
Road transport		96 305	75 094	–	7 565	18 015	7 509	10 506	140%	75 094
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		110 799	139 156	–	7 267	11 482	13 916	(2 433)	-17%	139 156
Electricity		–	–	–	–	–	–	–	–	–
Water		110 799	139 156	–	7 267	11 482	13 916	(2 433)	-17%	139 156
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	311 658	315 774	–	16 018	61 745	31 577	30 168	96%	315 774
Expenditure - Standard										
<i>Governance and administration</i>		38 036	38 698	–	2 741	4 966	3 870	1 096	28%	38 698
Executive and council		15 525	15 488	–	1 477	2 410	1 549	861	56%	15 488
Budget and treasury office		14 023	14 793	–	431	1 042	1 479	(437)	-30%	14 793
Corporate services		8 489	8 417	–	833	1 514	842	672	80%	8 417
<i>Community and public safety</i>		47 385	55 865	–	4 016	7 994	5 587	2 408	43%	55 865
Community and social services		3 779	3 910	–	401	699	391	308	79%	3 910
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		27 124	34 423	–	2 391	4 501	3 442	1 059	31%	34 423
Housing		528	985	–	57	172	99	74	75%	985
Health		15 954	16 547	–	1 167	2 622	1 655	967	58%	16 547
<i>Economic and environmental services</i>		98 937	78 298	–	6 415	13 510	7 830	5 680	73%	78 298
Planning and development		2 632	3 204	–	192	593	320	273	85%	3 204
Road transport		96 305	75 094	–	6 223	12 916	7 509	5 407	72%	75 094
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		89 986	111 812	–	5 461	11 799	11 181	618	6%	111 812
Electricity		–	–	–	–	–	–	–	–	–
Water		89 986	111 812	–	5 461	11 799	11 181	618	6%	111 812
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	274 345	284 673	–	18 633	38 269	28 467	9 802	34%	284 673
Surplus/ (Deficit) for the year		37 313	31 101	–	(2 615)	23 476	3 110	20 366	655%	31 101

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) - M02 August

Vote Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Community Services		92 461	86 403	-	306	28 552	8 640	19 912	230.5%	86 403
Vote 2 - Subsidised Services		7 502	11 677	-	437	2 800	1 168	1 632	139.8%	11 677
Vote 3 - Economic Services		2 830	3 044	-	264	541	304	236	77.7%	3 044
Vote 4 - Housing Services		1 761	1 777	-	179	355	178	177	99.6%	1 777
Vote 5 - Trading Services		110 799	137 779	-	7 267	11 482	13 778	(2 296)	-16.7%	137 779
Vote 6 - Agencies		96 305	75 094	-	7 565	18 015	7 509	10 506	139.9%	75 094
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	311 658	315 774	-	16 018	61 745	31 577	30 168	95.5%	315 774
Expenditure by Vote	1									
Vote 1 - Community Services		52 996	57 092	-	3 622	7 475	5 709	1 766	30.9%	57 092
Vote 2 - Subsidised Services		31 738	40 123	-	2 974	5 404	4 012	1 392	34.7%	40 123
Vote 3 - Economic Services		3 779	3 910	-	401	699	391	308	78.7%	3 910
Vote 4 - Housing Services		528	985	-	57	172	99	74	74.8%	985
Vote 5 - Trading Services		88 998	107 469	-	5 356	11 603	10 747	856	8.0%	107 469
Vote 6 - Agencies		96 305	75 094	-	6 223	12 916	7 509	5 407	72.0%	75 094
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	274 345	284 673	-	18 633	38 269	28 467	9 802	34.4%	284 673
Surplus/ (Deficit) for the year	2	37 313	31 101	-	(2 615)	23 476	3 110	20 366	654.8%	31 101

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

DC1 West Coast - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

BOT West Coast - Table 04 Monthly Budget Statement - Financial Performance (Revenue and Expenditure) - M02 August											
Description	Ref	2013/14	Budget Year 2014/15							Full Year Forecast	
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %		
R thousands											
Revenue By Source											
Property rates								-			
Property rates - penalties & collection charges								-			
Service charges - electricity revenue								-			
Service charges - water revenue		101 364	104 279		7 265	11 478	10 428	1 050	10%	104 279	
Service charges - sanitation revenue								-			
Service charges - refuse revenue								-			
Service charges - other								-			
Rental of facilities and equipment		5 445	3 044		496	773	304	469	154%	3 044	
Interest earned - external investments		10 025	8 250		53	75	825	(750)	-91%	8 250	
Interest earned - outstanding debtors			53		3	4	5	(1)	-20%	53	
Dividends received								-			
Fines								-			
Licences and permits		75	59				6	(6)	-100%	59	
Agency services		96 305	75 094		7 563	18 013	7 509	10 503	140%	75 094	
Transfers recognised - operational		77 567	81 632		48	30 471	8 163	22 307	273%	81 632	
Other revenue		10 571	9 863		591	931	986	(55)	-6%	9 863	
Gains on disposal of PPE								-			
Total Revenue (excluding capital transfers and contributions)		301 353	282 274	-	16 018	61 745	28 227	33 518	119%	282 274	
Expenditure By Type											
Employee related costs		72 866	85 387		6 383	13 029	8 539	4 491	53%	85 387	
Remuneration of councillors		4 310	4 358		311	631	436	195	45%	4 358	
Debt impairment								-			
Depreciation & asset impairment		12 521	16 584		2 209	2 209	1 658	551	33%	16 584	
Finance charges		11 726	11 847			259	1 185	(926)	-78%	11 847	
Bulk purchases		9 233	9 800				804	980	(176)	-18%	9 800
Other materials		26 409	71 959		773	1 513	7 196	(5 683)	-79%	71 959	
Contracted services								-			
Transfers and grants								-			
Other expenditure		137 280	84 738		8 956	19 824	8 474	11 350	134%	84 738	
Loss on disposal of PPE								-			
Total Expenditure		274 345	284 673	-	18 633	38 269	28 467	9 802	34%	284 673	
Surplus/(Deficit)											
		27 008	(2 399)	-	(2 615)	23 476	(240)	23 716	(0)	(2 399)	
Transfers recognised - capital		10 305	33 500				3 350	(3 350)	(0)		
Contributions recognised - capital								-			
Contributed assets								-			
Surplus/(Deficit) after capital transfers & contributions		37 313	31 101	-	(2 615)	23 476	3 110			(2 399)	
Taxation								-			
Surplus/(Deficit) after taxation		37 313	31 101	-	(2 615)	23 476	3 110			(2 399)	
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		37 313	31 101	-	(2 615)	23 476	3 110			(2 399)	
Share of surplus/ (deficit) of associate											
Surplus/ (Deficit) for the year		37 313	31 101	-	(2 615)	23 476	3 110			(2 399)	

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) - M02 August

Vote Description	Ref	2013/14	Budget Year 2014/15							
		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		-	-	-	-	-	-	-		-
Vote 2 - Subsidised Services		-	-	-	-	-	-	-		-
Vote 3 - Economic Services		-	-	-	-	-	-	-		-
Vote 4 - Housing Services		-	-	-	-	-	-	-		-
Vote 5 - Trading Services		-	41 650	-	-	601	4 165	(3 564)	-86%	41 650
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	-	41 650	-	-	601	4 165	(3 564)	-86%	41 650
Single Year expenditure appropriation	2									
Vote 1 - Community Services		1 318	167	-	1	1	17	(15)	-92%	167
Vote 2 - Subsidised Services		326	2 508	-	-	2	251	(249)	-99%	2 508
Vote 3 - Economic Services		30	100	-	-	-	10	(10)	-100%	100
Vote 4 - Housing Services		-	-	-	-	-	-	-		-
Vote 5 - Trading Services		15 754	3 568	-	-	-	357	(357)	-100%	3 568
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	17 428	6 343	-	1	3	634	(631)	-100%	6 343
Total Capital Expenditure		17 428	47 993	-	1	604	4 799	(4 196)	-87%	47 993
Capital Expenditure - Standard Classification										
Governance and administration		1 317	117	-	-	-	6	(6)	-100%	117
Executive and council		237	-	-	-	-	-	-		-
Budget and treasury office		1 080	2	-	-	-	0	(0)	-100%	2
Corporate services		-	115	-	-	-	6	(6)	-100%	115
Community and public safety		357	2 658	-	1	3	266	(263)	-99%	2 658
Community and social services		30	100	-	-	-	10	(10)	-100%	100
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		326	2 508	-	-	2	251	(249)	-99%	2 508
Housing		-	-	-	-	-	-	-		-
Health		1	50	-	1	1	5	(4)	-74%	50
Economic and environmental services		-	-	-	-	-	-	-		-
Planning and development		-	-	-	-	-	-	-		-
Road transport		-	-	-	-	-	-	-		-
Environmental protection		-	-	-	-	-	-	-		-
Trading services		15 754	45 218	-	-	601	4 522	(3 921)	-87%	45 218
Electricity		-	-	-	-	-	-	-		-
Water		15 754	45 218	-	-	601	4 522	(3 921)	-87%	45 218
Waste water management		-	-	-	-	-	-	-		-
Waste management		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Total Capital Expenditure - Standard Classification	3	17 428	47 993	-	1	604	4 793	(4 190)	-87%	47 993
Funded by:										
National Government		10 305	30 000	-	-	-	3 000	(3 000)	-100%	30 000
Provincial Government		-	-	-	-	-	-	-		-
District Municipality		-	-	-	-	-	-	-		-
Other transfers and grants		-	3 500	-	-	-	350	(350)	-100%	3 500
Transfers recognised - capital		10 305	33 500	-	-	-	3 350	(3 350)	-100%	33 500
Public contributions & donations		-	-	-	-	-	-	-		-
Borrowing	5	-	-	-	-	-	-	-		-
Internally generated funds	6	7 123	14 493	-	1	604	1 449	(846)	-58%	14 493
Total Capital Funding		17 428	47 993	-	1	604	4 799	(4 196)	-87%	47 993

Table C6: Monthly Budget Statement - Financial Position

DC1 West Coast - Table C6 Monthly Budget Statement - Financial Position - M02 August

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash		169 038	168 845		188 275	168 845
Call investment deposits						
Consumer debtors		7 537	10 932		8 521	10 932
Other debtors		15 922			9 026	
Current portion of long-term receivables						
Inventory		1 619	1 572		1 712	1 572
Total current assets		194 116	181 349	-	207 535	181 349
Non current assets						
Long-term receivables						
Investments						
Investment property		4 673	4 534		4 662	4 534
Investments in Associate						
Property, plant and equipment		341 071	361 051		340 639	361 051
Agricultural						
Biological assets						
Intangible assets		227	26		213	26
Other non-current assets						
Total non current assets		345 971	365 611	-	345 514	365 611
TOTAL ASSETS		540 087	546 960	-	553 048	546 960
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft						
Borrowing		12 944	14 127			14 127
Consumer deposits						
Trade and other payables		37 009	18 726		27 746	18 726
Provisions		7 041	4 796		6 246	4 796
Total current liabilities		56 994	37 649	-	33 993	37 649
Non current liabilities						
Borrowing		86 866	86 531		98 409	86 531
Provisions		62 047	69 270		64 389	69 270
Total non current liabilities		148 913	155 801	-	162 799	155 801
TOTAL LIABILITIES		205 907	193 450	-	196 791	193 450
NET ASSETS	2	334 181	353 510	-	356 257	353 510
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		334 181	353 510		356 257	353 510
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	334 181	353 510	-	356 257	353 510

Table C7: Monthly Budget Statement - Cash Flow

DC1 West Coast - Table C7 Monthly Budget Statement - Cash Flow - M02 August

Description	Ref	2013/14	Budget Year 2014/15							
		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		197 421	200 642		18 519	53 277	20 064	33 213	166%	200 642
Government - operating		87 872	81 632		48	30 471	8 163	22 307	273%	81 632
Government - capital		10 305	33 500				3 350	(3 350)	-100%	33 500
Interest		10 025						-		
Dividends								-		
Payments										
Suppliers and employees		(254 142)	(256 242)		(18 625)	(78 185)	(25 624)	52 561	-205%	(256 242)
Finance charges		(11 726)	(11 847)			(259)	(1 185)	(926)	78%	(11 847)
Transfers and Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		39 755	47 685	-	(58)	5 304	4 768	(535)	-11%	47 685
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE								-		
Decrease (Increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments								-		
Payments										
Capital assets		(18 092)	(47 993)		(1)	(604)	(4 799)	(4 196)	87%	(47 993)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(18 092)	(47 993)	-	(1)	(604)	(4 799)	(4 196)	87%	(47 993)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								-		
Borrowing long term/refinancing								-		
Increase (decrease) in consumer deposits								-		
Payments										
Repayment of borrowing		(11 861)	(12 944)			(1 401)	(1 294)	107	-8%	(12 944)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(11 861)	(12 944)	-	-	(1 401)	(1 294)	107	-8%	(12 944)
NET INCREASE/ (DECREASE) IN CASH HELD		9 802	(13 252)	-	(59)	3 299	(1 325)			(13 252)
Cash/cash equivalents at beginning:		159 237	182 097			169 038	182 097			169 038
Cash/cash equivalents at month/year end:		169 038	168 845	-		172 338	180 772			155 786

Part2 – Supporting Documentation

A. Debtors Analysis

DC1 West Coast - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2014/15										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.to Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	8 056	206	39						8 302	-		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	36	15	12						63	-		
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	1						5	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700	93	35	21						149	-		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	3	0	0						3	-		
Total By Income Source	2000	8 191	258	73	-	-	-	-	-	8 521	-	-	-
2013/14 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	7 252								7 252	-		
Commercial	2300	228								228	-		
Households	2400	711	258	73						1 041	-		
Other	2500									-	-		
Total By Customer Group	2600	8 191	258	73	-	-	-	-	-	8 521	-	-	-

B. Creditors Analysis

DC1 West Coast - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2014/15									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200									-	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600									-	
Trade Creditors	0700	18 625								18 625	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	18 625	-	-	-	-	-	-	-	18 625	-

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

DC1 West Coast - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M02 August

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	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
R thousands		Yrs/Months							
<u>Municipality</u>									
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
Municipality sub-total					-		-	-	-
<u>Entities</u>									
		-	-	-	-	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 - M02 August

Description	Ref	2013/14	Budget Year 2014/15							
		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:		75 766	79 168	-	1 334	32 661	79 168	(45 907)	-58.0%	79 168
Local Government Equitable Share		72 626	75 984			30 077	75 984	(45 907)	-60.4%	75 984
Finance Management		1 250	1 250			1 250	1 250			1 250
Municipal Systems Improvement		890	934		934	934	934			934
EPWP Incentive		1 000	1 000		400	400	1 000			1 000
	3							-		
								-		
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		475	-	-	-	-	-	-		-
Financial Management		475						-		
	4							-		
								-		
Other transfers and grants [insert description]								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Other grant providers:		1 327	2 464	-	48	48	2 464	(2 416)	-98.0%	2 464
OTHER GRANTS / TRANSFERS		1 327	504		48	48	504	(456)	-90.4%	504
Rural Roads Asset Management Systems			1 960				1 960			1 960
								-		
Total Operating Transfers and Grants	5	77 567	81 632	-	1 382	32 709	81 632	(48 323)	-59.2%	81 632
Capital Transfers and Grants										
National Government:		10 305	30 000	-	-	-	30 000	(30 000)	-100.0%	30 000
Regional Bulk Infrastructure		10 305	30 000				30 000	(30 000)	-100.0%	30 000
								-		
								-		
								-		
Other capital transfers [insert description]								-		
Provincial Government:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Other grant providers:		-	3 500	-	76	76	3 500	(3 424)	-97.8%	3 500
Local Municipalities			3 500		76	76	3 500	(3 424)	-97.8%	3 500
								-		
Total Capital Transfers and Grants	5	10 305	33 500	-	76	76	33 500	(33 424)	-99.8%	33 500
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	87 872	115 132	-	1 458	32 785	115 132	(81 747)	-71.0%	115 132

DC1 West Coast - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M02 August

Description		Ref	2013/14	Budget Year 2014/15							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
<u>EXPENDITURE</u>											
<u>Operating expenditure of Transfers and Grants</u>											
National Government:			75 766	79 168	-	5 922	25 586	79 168	(53 582)	-67.7%	79 168
Local Government Equitable Share			72 626	75 984		5 716	25 353	75 984	(50 631)	-66.6%	75 984
Finance Management			1 250	1 250		29	57	1 250	(1 193)	-95.4%	1 250
Municipal Systems Improvement			890	934				934	(934)	-100.0%	934
EPWP Incentive			1 000	1 000		177	177	1 000	(823)	-82.3%	1 000
									-		
Other transfers and grants [insert description]									-		
Provincial Government:			475	-	-	-	-	-	-		-
Financial Management			475						-		
									-		
									-		
Other transfers and grants [insert description]									-		
District Municipality:			-	-	-	-	-	-	-		-
									-		
[insert description]									-		
Other grant providers:			1 327	2 464	-	360	360	2 464	(2 104)	-85.4%	2 464
			1 327	504		360	360	504	(144)	-28.6%	504
OTHER GRANTS / TRANSFERS				1 960				1 960	(1 960)	-100.0%	1 960
Total operating expenditure of Transfers and Grants:			77 567	81 632	-	6 281	25 946	81 632	(55 686)	-68.2%	81 632
<u>Capital expenditure of Transfers and Grants</u>											
National Government:			10 305	30 000	-	-	-	30 000	(30 000)	-100.0%	30 000
Regional Bulk Infrastructure			10 305	30 000				30 000	(30 000)	-100.0%	30 000
									-		
									-		
									-		
Other capital transfers [insert description]									-		
Provincial Government:			-	-	-	-	-	-	-		-
									-		
									-		
District Municipality:			-	-	-	-	-	-	-		-
									-		
									-		
Other grant providers:			-	-	-	-	-	-	-		-
									-		
									-		
Total capital expenditure of Transfers and Grants			10 305	30 000	-	-	-	30 000	(30 000)	-100.0%	30 000
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS			87 872	111 632	-	6 281	25 946	111 632	(85 686)	-76.8%	111 632

E. Councillor and Board Member Allowances and Employee Benefits

DC1 West Coast - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M02 August

DCU West Coast - Supporting table SC8 Monthly Budget Statement - councillor and staff benefits - MU2 August										
Summary of Employee and Councillor remuneration	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		3 545	3 451		253	515	345	170	49%	3 451
Pension and UIF Contributions		157	174		15	31	17	13	78%	174
Medical Aid Contributions								-		
Motor Vehicle Allowance		410	518		29	58	52	6	12%	518
Cellphone Allowance		180	200		13	27	20	7	34%	200
Housing Allowances										
Other benefits and allowances		18	14				1	(1)	-100%	14
Sub Total - Councillors		4 310	4 358	-	311	631	436	195	45%	4 358
% increase	4		1.1%							1.1%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 068	4 392		361	723	439	283	65%	4 392
Pension and UIF Contributions		435	361		28	57	36	21	57%	361
Medical Aid Contributions			137		9	19	14	5	37%	137
Overtime										
Performance Bonus		170	275				28	(28)	-100%	275
Motor Vehicle Allowance		414	172		45	95	17	78	455%	172
Cellphone Allowance		64	61		7	13	6	7	122%	61
Housing Allowances										
Other benefits and allowances		17	21		4	8	2	6	287%	21
Payments in lieu of leave										
Long service awards						72		72	#DIV/0!	
Post-retirement benefit obligations										
Sub Total - Senior Managers of Municipality		5 168	5 419	-	454	988	542	446	82%	5 419
% increase	4		4.9%							4.9%
Other Municipal Staff										
Basic Salaries and Wages		70 624	49 018		4 074	8 150	4 902	3 249	66%	49 018
Pension and UIF Contributions		14 942	9 053		746	1 493	905	588	65%	9 053
Medical Aid Contributions			2 808				281	(281)	-100%	2 808
Overtime		4 002	3 125		322	651	313	338	108%	3 125
Performance Bonus			4 096				410	(410)	-100%	4 096
Motor Vehicle Allowance		6 520	5 144		452	896	514	382	74%	5 144
Cellphone Allowance		1 064	549		1	41	55	(14)	-25%	549
Housing Allowances		635	353			26	35	(9)	-25%	353
Other benefits and allowances		2 189	5 559		333	740	556	184	33%	5 559
Payments in lieu of leave		(37 375)								
Long service awards		786	264			43	26	17	63%	264
Post-retirement benefit obligations										
Sub Total - Other Municipal Staff		63 387	79 969	-	5 928	12 041	7 997	4 044	51%	79 969
% increase	4		26.2%							26.2%
Total Parent Municipality		72 866	89 746	-	6 694	13 659	8 975	4 685	52%	89 746
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								-		
Sub Total - Senior Managers of Entities	2	-	-	-	-	-	-	-		-
% 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	4	-	-	-	-	-	-	-		-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-		-
TOTAL SALARY, ALLOWANCES & BENEFITS		72 866	89 746	-	6 694	13 659	8 975	4 685	52%	89 746
% increase	4		23.2%							23.2%
TOTAL MANAGERS AND STAFF		68 556	85 388	-	6 383	13 029	8 539	4 490	53%	85 388

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

DC1 West Coast - Supporting Table SC1 Material variance explanations - M02 August

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

G. Capital Programme Performance

DC1 West Coast - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M02 August

Description	Ref	2013/14	Budget Year 2014/15							
		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		15 754	41 650	–	–	601	4 165	3 564	85.6%	41 650
Infrastructure - Road transport		–	–	–	–	–	–	–		–
Roads, Pavements & Bridges								–		
Storm water								–		
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation								–		
Transmission & Reticulation								–		
Street Lighting								–		
Infrastructure - Water		15 754	41 650	–	–	601	4 165	3 564	85.6%	41 650
Dams & Reservoirs			8 850				885	–	100.0%	8 850
Water purification								–		
Reticulation		15 754	32 800			601	3 280	2 679	81.7%	32 800
Infrastructure - Sanitation		–	–	–	–	–	–	–		–
Reticulation								–		
Sewerage purification								–		
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management								–		
Transportation								–		
Gas								–		
Other								–		
Community		–	100	–	–	–	10	10	100.0%	100
Parks & gardens								–		
Sportsfields & stadia								–		
Swimming pools								–		
Community halls								–		
Libraries								–		
Recreational facilities			100				10	10	100.0%	100
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		1 674	6 243	–	1	3	624	621	99.5%	6 243
General vehicles			750				75	75	100.0%	750
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment		1 674	2 725			2	273	271	99.4%	2 725
Computers - hardware/equipment			50				5	5	100.0%	50
Furniture and other office equipment			28				3	3	100.0%	28
Abattoirs								–		
Markets								–		
Civic Land and Buildings								–		
Other Buildings								–		
Other Land								–		
Surplus Assets - (Investment or Inventory)								–		
Other			2 690		1	1	269	268	99.5%	2 690
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
Intangibles		–	–	–	–	–	–	–		–
Computers - software & programming								–		
Other								–		
Total Capital Expenditure on new assets	1	17 428	47 993	–	1	604	4 799	4 196	87.4%	47 993
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 - M02 August

Description	Ref	2013/14	Budget Year 2014/15							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		24 564	66 508	–	684	1 275	6 651	5 376	80.8%	66 508
Infrastructure - Road transport		21 234	63 438	–	533	1 054	6 344	5 289	83.4%	63 438
Roads, Pavements & Bridges		21 234	63 438	–	533	1 054	6 344	5 289	83.4%	63 438
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		3 331	3 070	–	151	221	307	86	28.2%	3 070
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	250	–	–	–	25	25	100.0%	250
Reticulation		3 331	2 820	–	151	221	282	61	21.8%	2 820
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Sewerage purification		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Community		275	439	–	–	–	44	44	100.0%	439
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Recreational facilities		275	439	–	–	–	44	44	100.0%	439
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		1 565	5 013	–	90	240	501	262	52.2%	5 013
General vehicles		1 006	2 287	–	–	–	229	229	100.0%	2 287
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		559	217	–	–	–	22	22	100.0%	217
Computers - hardware/equipment		–	10	–	–	–	1	1	100.0%	10
Furniture and other office equipment		–	116	–	–	–	12	12	100.0%	116
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	–	–	–	–	–	–	–
Other Buildings		–	2 082	–	70	221	208	(12)	-5.9%	2 082
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		–	301	–	19	19	30	11	36.0%	301
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Intangibles		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total Repairs and Maintenance Expenditure		26 404	71 960	–	773	1 515	7 196	5 681	79.0%	71 960
Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

I. Depreciation by Asset Class

DC1 West Coast - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M02 August

Description	Ref	2013/14	Budget Year 2014/15							
		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		5 666	6 294	–	1 053	1 053	629	(424)	-67.4%	6 294
Infrastructure - Road transport		6	2	–	1	1	0	(1)	-493.7%	2
Roads, Pavements & Bridges		6	2	–	1	1	0	(1)	-493.7%	2
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		5 560	6 192	–	1 034	1 034	619	(415)	-67.1%	6 192
Dams & Reservoirs		2	1 500	–	0	0	150	150	99.8%	1 500
Water purification		643	800	–	86	86	80	(6)	-7.8%	800
Reticulation		4 915	3 892	–	948	948	389	(559)	-143.5%	3 892
Infrastructure - Sanitation		100	100	–	18	18	10	(8)	-79.1%	100
Reticulation		–	–	–	–	–	–	–	–	–
Sewerage purification		100	100	–	18	18	10	(8)	-79.1%	100
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Community		1 627	–	–	–	–	–	–	–	–
Parks & gardens		–	–	–	–	–	–	–	–	–
Sportsfields & stadia		–	–	–	–	–	–	–	–	–
Swimming pools		–	–	–	–	–	–	–	–	–
Community halls		173	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Recreational facilities		8	–	–	–	–	–	–	–	–
Fire, safety & emergency		1 081	–	–	–	–	–	–	–	–
Security and policing		–	–	–	–	–	–	–	–	–
Buses		–	–	–	–	–	–	–	–	–
Clinics		–	–	–	–	–	–	–	–	–
Museums & Art Galleries		–	–	–	–	–	–	–	–	–
Cemeteries		–	–	–	–	–	–	–	–	–
Social rental housing		–	–	–	–	–	–	–	–	–
Other		365	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Investment properties		139	120	–	24	24	–	(24)	#DIV/0!	120
Housing development		–	–	–	–	–	–	–	–	–
Other		139	120	–	24	24	–	(24)	#DIV/0!	120
Other assets		4 929	10 020	–	1 105	1 105	1 002	(103)	-10.3%	10 020
General vehicles		2 908	5 000	–	475	475	500	25	5.0%	5 000
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	–	–	–	–	–	–	–	–
Computers - hardware/equipment		315	340	–	71	71	34	(37)	-109.2%	340
Furniture and other office equipment		118	280	–	49	49	28	(21)	-75.7%	280
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	–	–	–	–	–	–	–
Other Buildings		–	2 000	–	264	264	200	(64)	-32.0%	2 000
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		1 588	2 400	–	246	246	240	(6)	-2.3%	2 400
Agricultural assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Biological assets		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
Intangibles		160	150	–	28	28	15	(13)	-84.0%	150
Computers - software & programming		160	150	–	28	28	15	(13)	-84.0%	150
Other		–	–	–	–	–	–	–	–	–
Total Depreciation		12 521	16 584	–	2 209	2 209	1 646	(563)	-34.2%	16 584
Specialised vehicles		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

J. Municipal Manager's Quality Certification

Quality certificate

I, J. KOCKEMOER, chief executive officer of WCDMDC (name of municipal entity), hereby certify that

☐ the monthly budget statement

☒ the monthly budget statement

☐ mid-year budget and performance assessment

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

Print name: Johan Kockemoer

Chief executive officer of WCDMDC (name of municipal entity)

Signature: [Signature]

Date: 09/09/2014