

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 December 2013

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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 December 2013.

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 December 2013

Remedial or corrective steps

No comment for December 2013.

D. In-Year Budget Statements

Table C1: S71 Monthly Budget Statement Summary

DC1 West Coast - Table C1 Monthly Budget Statement Summary - M06 December

Description	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									
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	88 808	96 511	–	7 377	37 473	37 641	(168)	-0%	96 511
Investment revenue	8 899	8 000	–	329	1 999	3 120	(1 121)	-36%	8 000
Transfers recognised - operational	75 641	76 281	–	23 357	52 744	50 854	1 890	4%	76 281
Other own revenue	82 768	89 635	–	10 695	54 487	34 957	19 530	56%	89 635
Total Revenue (excluding capital transfers and contributions)	256 115	270 426	–	41 757	146 705	126 572	20 133	16%	270 426
Employee costs	67 437	74 916	–	5 808	36 201	29 218	6 983	24%	67 424
Remuneration of Councillors	3 951	4 784	–	345	2 088	1 865	223	12%	4 305
Depreciation & asset impairment	12 485	24 764	–	1 032	6 154	9 658	(3 504)	-36%	23 645
Finance charges	12 020	12 930	–	4 470	6 108	6 465	(357)	-6%	12 930
Materials and bulk purchases	22 681	88 061	–	3 440	16 916	34 344	(17 428)	-51%	87 075
Transfers and grants	–	–	–	–	–	–	–		–
Other expenditure	137 095	64 350	–	5 994	54 548	26 226	28 322	108%	64 350
Total Expenditure	255 669	269 805	–	21 088	122 016	107 776	14 240	13%	259 730
Surplus/(Deficit)	446	621	–	20 670	24 688	18 796	5 892	31%	10 697
Transfers recognised - capital	–	–	–	–	–	–	–		–
Contributions & Contributed assets	6 421	10 000	–	523	1 550	6 666	(5 116)	-77%	10 000
Surplus/(Deficit) after capital transfers & contributions	6 867	10 621	–	21 193	26 238	25 462	776	3%	20 697
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	6 867	10 621	–	21 193	26 238	25 462	776	3%	20 697
Capital expenditure & funds sources									
Capital expenditure	35 041	16 300	–	513	3 057	6 357	(3 300)	-52%	15 508
Capital transfers recognised	6 421	10 000	–	312	1 550	3 900	(2 350)	-60%	15 508
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	24 452	–	–	–	–	–	–		–
Internally generated funds	4 168	6 300	–	201	1 508	2 457	(949)	-39%	–
Total sources of capital funds	35 041	16 300	–	513	3 057	6 357	(3 300)	-52%	15 508
Financial position									
Total current assets	179 939	181 394	–		198 912				181 394
Total non current assets	340 446	486 202	–		338 057				486 202
Total current liabilities	47 788	24 409	–		33 647				24 409
Total non current liabilities	172 078	161 002	–		174 716				161 002
Community wealth/Equity	300 519	482 185	–		328 606				482 185
Cash flows									
Net cash from (used) operating	39 211	40 584	–	6 016	6 869	36 249	(29 380)	-81%	40 584
Net cash from (used) investing	(34 795)	(16 300)	–	(513)	(3 058)	(6 357)	3 299	-52%	(16 300)
Net cash from (used) financing	20 581	(8 861)	–	(4 523)	(5 786)	(4 430)	(1 356)	31%	(8 861)
Cash/cash equivalents at the month/year end	159 237	174 156	–	–	157 261	184 194	(26 932)	-15%	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	8 415	246	47	21	47	–	–	–	8 776
Creditors Age Analysis									
Total Creditors	32 955	–	–	–	–	–	–	–	32 955

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

DC1 West Coast - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M06 December

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										
<i>Governance and administration</i>		82 995	75 686	-	21 180	50 082	57 826	(7 744)	-13%	75 686
Executive and council		752	2 098	-	-	51	818	(767)	-94%	2 098
Budget and treasury office		80 817	73 573	-	21 060	49 299	56 598	(7 299)	-13%	73 573
Corporate services		1 427	15	-	120	732	410	322	79%	15
<i>Community and public safety</i>		15 089	15 485	-	3 715	10 120	6 039	4 081	68%	15 485
Community and social services		2 821	2 796	-	200	1 437	1 090	347	32%	2 796
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		5 557	5 263	-	1 734	4 067	2 053	2 015	98%	5 263
Housing		1 602	1 589	-	137	869	620	249	40%	1 589
Health		5 109	5 837	-	1 644	3 746	2 276	1 470	65%	5 837
<i>Economic and environmental services</i>		70 982	81 368	-	10 009	50 432	31 734	18 699	59%	81 368
Planning and development		26	-	-	-	27	-	27	#DIV/0!	-
Road transport		70 956	81 368	-	10 009	50 405	31 734	18 672	59%	81 368
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		93 470	107 888	-	7 377	37 620	37 639	(19)	0%	107 888
Electricity		-	-	-	-	-	-	-	-	-
Water		93 470	107 888	-	7 377	37 620	37 639	(19)	0%	107 888
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	262 536	280 426	-	42 281	148 254	133 238	15 017	11%	280 426
Expenditure - Standard										
<i>Governance and administration</i>		48 682	34 122	-	2 219	14 815	14 777	37	0%	32 181
Executive and council		12 840	14 065	-	944	6 905	5 485	1 419	26%	13 248
Budget and treasury office		26 063	9 822	-	585	2 920	5 301	(2 381)	-45%	9 722
Corporate services		9 779	10 235	-	690	4 990	3 992	998	25%	9 211
<i>Community and public safety</i>		44 991	50 373	-	3 723	21 856	19 646	2 210	11%	45 336
Community and social services		3 501	3 907	-	320	2 012	1 524	489	32%	3 516
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		26 761	29 296	-	2 165	12 064	11 425	639	6%	26 366
Housing		983	1 216	-	29	227	474	(247)	-52%	1 094
Health		13 747	15 955	-	1 210	7 553	6 223	1 330	21%	14 360
<i>Economic and environmental services</i>		75 085	84 335	-	2 617	44 160	32 891	11 269	34%	81 368
Planning and development		4 129	2 967	-	177	1 398	1 157	241	21%	-
Road transport		70 956	81 368	-	2 439	42 762	31 734	11 028	35%	81 368
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		86 911	100 975	-	12 528	41 186	40 462	724	2%	100 844
Electricity		-	-	-	-	-	-	-	-	-
Water		86 911	100 975	-	12 528	41 186	40 462	724	2%	100 844
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	255 669	269 806	-	21 087	122 016	107 776	14 240	13%	259 730
Surplus/ (Deficit) for the year		6 867	10 621	-	21 194	26 239	25 462	777	3%	20 697

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) - M06 December

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											
Revenue by Vote		1									
Vote 1 - COMMUNITY SERVICES			86 718	81 513	-	22 706	53 131	59 562	(6 431)	-10.8%	81 513
Vote 2 - SUBSIDISED SERVICES			6 969	6 650	-	1 852	4 792	2 594	2 199	84.8%	6 650
Vote 3 - ECONOMIC SERVICES			2 821	2 796	-	200	1 437	1 090	347	31.8%	2 796
Vote 4 - HOUSING			1 602	1 589	-	137	869	620	249	40.2%	1 589
Vote 5 - TRADING SERVICES			93 470	106 511	-	7 377	37 620	37 639	(19)	-0.1%	106 511
Vote 6 - AGENCIES			70 956	81 368	-	10 009	50 405	31 734	18 672	58.8%	81 368
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	-	42 281	148 254	133 238	15 017	11.3%	280 426
Expenditure by Vote		1									
Vote 1 - COMMUNITY SERVICES			61 411	52 045	-	3 211	21 769	20 399	1 370	6.7%	48 588
Vote 2 - SUBSIDISED SERVICES			31 908	35 014	-	2 639	14 483	13 655	827	6.1%	31 512
Vote 3 - ECONOMIC SERVICES			3 501	3 907	-	320	2 012	1 524	489	32.1%	3 516
Vote 4 - HOUSING			983	1 216	-	29	227	474	(247)	-52.2%	1 094
Vote 5 - TRADING SERVICES			86 911	96 256	-	12 449	40 764	39 991	773	1.9%	93 653
Vote 6 - AGENCIES			70 956	81 368	-	2 439	42 762	31 734	11 028	34.8%	81 368
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	-	21 087	122 016	107 776	14 240	13.2%	259 730
Surplus/ (Deficit) for the year		2	6 867	10 621	-	21 194	26 239	25 462	777	3.1%	20 696

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

DC1 West Coast - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description		Ref	2012/13	Budget Year 2013/14						
			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	88 808		96 511		7 377	37 473	37 641	(168)	0%	96 511
Service charges - sanitation revenue								-		
Service charges - refuse revenue								-		
Service charges - other								-		
Rental of facilities and equipment			5 279		200	1 998	2 060	(62)	-3%	5 279
Interest earned - external investments	8 899		8 000		329	1 999	3 120	(1 121)	-36%	8 000
Interest earned - outstanding debtors								-		
Dividends received								-		
Fines								-		
Licences and permits	402		120			20	46	(26)	-57%	120
Agency services	70 956		81 368		9 995	49 766	31 733	18 033	57%	81 368
Transfers recognised - operational	75 641		76 281		23 357	52 744	50 854	1 890	4%	76 281
Other revenue	11 410		2 868		500	2 703	1 118	1 585	142%	2 868
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)			256 115		41 757	146 705	126 572	20 133	16%	270 426
Expenditure By Type										
Employee related costs	67 437		74 916		5 808	36 201	29 218	6 983	24%	67 424
Remuneration of councillors	3 951		4 784		345	2 088	1 865	223	12%	4 305
Debt impairment					4 523	4 523	4 430	93	2%	
Depreciation & asset impairment	12 485		24 764		1 032	6 154	9 658	(3 504)	-36%	23 645
Finance charges	12 020		12 930		4 470	6 108	6 465	(357)	-6%	12 930
Bulk purchases	8 720		9 861		675	3 583	3 846	(263)	-7%	8 875
Other materials	13 961		78 200		2 764	13 333	30 498	(17 165)	-56%	78 200
Contracted services								-		
Transfers and grants								-		
Other expenditure	137 095		64 350		1 470	50 025	21 796	28 229	130%	64 350
Loss on disposal of PPE								-		
Total Expenditure			255 669		21 088	122 016	107 776	14 240	13%	259 730
Surplus/(Deficit)			446		20 670	24 688	18 796	5 892	0	10 697
Transfers recognised - capital								-		
Contributions recognised - capital	6 421		10 000		523	1 550	6 666	(5 116)	(0)	10 000
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions			6 867		21 193	26 238	25 462			20 697
Taxation								-		
Surplus/(Deficit) after taxation			6 867		21 193	26 238	25 462			20 697
Attributable to minorities										
Surplus/(Deficit) attributable to municipality			6 867		21 193	26 238	25 462			20 697
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year			6 867		21 193	26 238	25 462			20 697

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) - M06 December

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	–	28	79	261	(182)	-70%	660
Vote 2 - SUBSIDISED SERVICES		1 622	400	–	4	299	156	143	92%	380
Vote 3 - ECONOMIC SERVICES		–	30	–	–	26	12	15	124%	29
Vote 4 - HOUSING		–	–	–	–	–	–	–	–	–
Vote 5 - TRADING SERVICES		32 439	15 200	–	481	2 653	5 928	(3 275)	-55%	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	–	513	3 057	6 357	(3 300)	-52%	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	–	513	3 057	6 357	(3 300)	-52%	15 508
Capital Expenditure - Standard Classification										
Governance and administration		979	659	–	28	79	257	(178)	-69%	630
Executive and council		–	–	–	–	–	–	–	–	–
Budget and treasury office		979	243	–	–	33	95	(62)	-65%	232
Corporate services		–	416	–	28	46	162	(116)	-71%	398
Community and public safety		1 622	430	–	4	325	168	157	94%	428
Community and social services		–	30	–	–	26	12	15	125%	29
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		1 622	400	–	4	299	156	143	92%	399
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		–	11	–	–	–	4	(4)	-100%	11
Planning and development		–	–	–	–	–	–	–	–	–
Road transport		–	–	–	–	–	–	–	–	–
Environmental protection		–	11	–	–	–	4	(4)	-100%	11
Trading services		32 439	15 200	–	481	2 653	5 928	(3 275)	-55%	14 440
Electricity		–	–	–	–	–	–	–	–	–
Water		32 439	15 200	–	481	2 653	5 928	(3 275)	-55%	14 440
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Standard Classification	3	35 041	16 300	–	513	3 057	6 357	(3 300)	-52%	15 508
Funded by:										
National Government		6 421	10 000	–	312	1 550	3 900	(2 350)	-60%	10 000
Provincial Government		–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–
Other transfers and grants		–	–	–	–	–	–	–	–	5 508
Transfers recognised - capital		6 421	10 000	–	312	1 550	3 900	(2 350)	-60%	15 508
Public contributions & donations	5	–	–	–	–	–	–	–	–	–
Borrowing	6	24 452	–	–	201	1 508	2 457	(949)	-39%	–
Internally generated funds		4 168	6 300	–	–	–	–	–	–	–
Total Capital Funding		35 041	16 300	–	513	3 057	6 357	(3 300)	-52%	15 508

Table C6: Monthly Budget Statement - Financial Position

DC1 West Coast - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
<u>ASSETS</u>						
Current assets						
Cash		159 237	174 156		184 376	174 156
Call investment deposits						
Consumer debtors		7 511	5 566		8 776	5 566
Other debtors		11 519	410		4 138	410
Current portion of long-term receivables						
Inventory		1 672	1 262		1 623	1 262
Total current assets		179 939	181 394	-	198 912	181 394
Non current assets						
Long-term receivables						
Investments						
Investment property		4 812	5 474		4 754	5 474
Investments in Associate						
Property, plant and equipment		335 314	480 727		333 046	480 727
Agricultural						
Biological assets						
Intangible assets		320			257	
Other non-current assets						
Total non current assets		340 446	486 202	-	338 057	486 202
TOTAL ASSETS		520 385	667 595	-	536 970	667 595
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft						
Borrowing		10 916	8 861		4 523	8 861
Consumer deposits						
Trade and other payables		33 745	15 548		29 124	15 548
Provisions		3 128				
Total current liabilities		47 788	24 409	-	33 647	24 409
Non current liabilities						
Borrowing		71 322	104 285		105 885	104 285
Provisions		100 756	56 717		68 831	56 717
Total non current liabilities		172 078	161 002	-	174 716	161 002
TOTAL LIABILITIES		219 866	185 411	-	208 363	185 411
NET ASSETS	2	300 519	482 185	-	328 606	482 185
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		300 519	482 185		328 606	482 185
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	300 519	482 185	-	328 606	482 185

Table C7: Monthly Budget Statement - Cash Flow

DC1 West Coast - Table C7 Monthly Budget Statement - Cash Flow - M06 December

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		40 055	175 558	75 718	99 841	132%	199 345
Government - operating		75 641	76 281		23 357	74 568	50 854	23 714	47%	76 281
Government - capital		6 421	10 000		523	1 550	6 666	(5 116)	-77%	10 000
Interest		8 899						-		
Dividends								-		
Payments										
Suppliers and employees		(210 426)	(232 112)		(53 448)	(240 337)	(90 524)	149 813	-165%	(232 112)
Finance charges		(12 020)	(12 930)		(4 471)	(4 471)	(6 465)	(1 994)	31%	(12 930)
Transfers and Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		39 211	40 584	-	6 016	6 869	36 249	(29 380)	-81%	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 inv estments								-		
Payments										
Capital assets		(35 041)	(16 300)		(513)	(3 058)	(6 357)	(3 299)	52%	(16 300)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(34 795)	(16 300)	-	(513)	(3 058)	(6 357)	(3 299)	52%	(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)		(4 523)	(5 786)	(4 430)	1 356	-31%	(8 861)
NET CASH FROM/(USED) FINANCING ACTIVITIES		20 581	(8 861)	-	(4 523)	(5 786)	(4 430)	1 356	-31%	(8 861)
NET INCREASE/ (DECREASE) IN CASH HELD		24 996	15 424	-	980	(1 976)	25 462			15 424
Cash/cash equivalents at beginning:		134 240	158 732			159 237	158 732			159 237
Cash/cash equivalents at month/year end:		159 237	174 156	-		157 261	184 194			174 660

Part2 – Supporting Documentation

A. Debtors Analysis

DC1 West Coast - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2013/14										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	8 308	211	17	2	13				8 552	15		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	21	9	8	5	13				55	18		
Receivables from Non-exchange Transactions - Property Rates	1400									-	-		
Receivables from Exchange Transactions - Waste Water Management	1500									-	-		
Receivables from Exchange Transactions - Waste Management	1600	3	0	0	0	1				5	1		
Receivables from Exchange Transactions - Property Rental Debtors	1700	80	25	21	14	21				160	34		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	2	0	0		0				3	0		
Total By Income Source	2000	8 415	246	47	21	47	-	-	-	8 776	68	-	-
2012/13 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	7 310								7 310	-		
Commercial	2300	360								360	-		
Households	2400	746	246	47	21	47				1 106	68		
Other	2500									-	-		
Total By Customer Group	2600	8 415	246	47	21	47	-	-	-	8 776	68	-	-

B. Creditors Analysis

DC1 West Coast - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2013/14								Total	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		
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									-	
Bulk Water	0200	675								675	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600	4 523								4 523	
Trade Creditors	0700	27 756								27 756	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	32 955	-	-	-	-	-	-	-	32 955	-

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

DC1 West Coast - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

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							
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 - M06 December

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										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		73 313	75 766	-	-	57 310	57 610	(0)	0.0%	75 766
Local Government Equitable Share		8 926	9 720			7 288	7 288	(0)	0.0%	9 720
RSC Levy Replacement		61 074	62 906			47 182	47 182			62 906
Finance Management		1 250	1 250			1 250	1 250			1 250
Municipal Systems Improvement		1 000	890			890	890			890
EPWP Incentive		1 063	1 000			700	1 000			1 000
	3							-		
								-		
								-		
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		261	-	-	-	-	-	-		-
								-		
								-		
								-		
Financial Management Grant		261						-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
Other grant providers:		2 068	515	-	-	35	201	(166)	-82.7%	515
Other Transfers / Grants		1 218	515			35	201	(166)	-82.7%	515
ACIP Grant		850								
								-		
Total Operating Transfers and Grants	5	75 641	76 281	-	-	57 345	57 811	(166)	-0.3%	76 281
Capital Transfers and Grants										
National Government:		6 421	10 000	-	523	1 550	6 666	(5 116)	-76.8%	10 000
Regional Bulk Infrastructure		6 421	10 000		523	1 550	6 666	(5 116)	-76.8%	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	-	523	1 550	6 666	(5 116)	-76.8%	10 000
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	82 062	86 281	-	523	58 894	64 477	(5 283)	-8.2%	86 281

DC1 West Coast - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		73 313	75 766	-	59	56 241	57 610	(1 369)	-2.4%	75 766
Local Government Equitable Share		8 926	9 720			7 288	7 288	-		9 720
RSC Levy Replacement		61 074	62 906			47 182	47 182	-		62 906
Finance Management		1 250	1 250		59	501	1 250	(749)	-59.9%	1 250
Municipal Systems Improvement		1 000	890			856	890	(34)	-3.8%	890
EPWP Incentive		1 063	1 000			413	1 000	(587)	-58.7%	1 000
Other transfers and grants [insert description]								-		
Provincial Government:		261	-	-	-	-	-	-		-
								-		
								-		
								-		
Financial Management Grant		261						-		
District Municipality:		-	-	-	-	-	-	-		-
[insert description]								-		
Other grant providers:		2 068	515	-	-	35	201	(166)	-82.7%	515
								-		
Other Transfers / Grants		2 068	515			35	201	(166)	-82.7%	515
Total operating expenditure of Transfers and Grants:		75 641	76 281	-	59	56 276	57 811	(1 535)	-2.7%	76 281
Capital expenditure of Transfers and Grants										
National Government:		6 421	10 000	-	523	1 550	6 666	(5 116)	-76.8%	10 000
Regional Bulk Infrastructure		6 421	10 000		523	1 550	6 666	(5 116)	-76.8%	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	-	523	1 550	6 666	(5 116)	-76.8%	10 000
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		82 062	86 281	-	582	57 825	64 477	(6 651)	-10.3%	86 281

E. Councillor and Board Member Allowances and Employee Benefits

DC1 West Coast - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration		Ref	2012/13 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2013/14 YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
		1	A	B	C						D
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages			3 225	3 601			1 718	1 405	314	22%	3 241
Pension and UIF Contributions			138	479			71	187	(115)	-62%	478
Medical Aid Contributions									-		
Motor Vehicle Allowance			430	514			210		210	#DIV/0!	
Cellphone Allowance			141	154			70	60	11	18%	138
Housing Allowances								201	(201)	-100%	463
Other benefits and allowances			17	36		(19)	18	14	4	27%	32
Sub Total - Councillors			3 951	4 784	-	(19)	2 088	1 866	222	12%	4 353
% increase		4		21.1%							10.2%
Senior Managers of the Municipality											
Basic Salaries and Wages		3	3 680	4 000		339	2 035	1 560	475	30%	3 600
Pension and UIF Contributions			429	107		26	160	42	118	282%	96
Medical Aid Contributions				131		9	53	51	2	5%	118
Overtime									-		
Performance Bonus			172	213		196	196	83	113	136%	192
Motor Vehicle Allowance			378	333		46	277	130	147	113%	300
Cellphone Allowance			63	78		7	40	30	10	33%	70
Housing Allowances									-		
Other benefits and allowances			16	16		6	24	6	18	295%	14
Payments in lieu of leave									-		
Long service awards									-		
Post-retirement benefit obligations		2							-		
Sub Total - Senior Managers of Municipality			4 738	4 878	-	630	2 785	1 902	883	46%	4 390
% increase		4		3.0%							-7.3%
Other Municipal Staff											
Basic Salaries and Wages			39 381	45 044		3 848	20 846	17 567	3 279	19%	38 133
Pension and UIF Contributions			7 125	8 202		670	3 899	3 199	700	22%	8 250
Medical Aid Contributions									-		
Overtime			4 396	2 255		335	1 628	880	749	85%	2 030
Performance Bonus				3 672				1 432	(1 432)	-100%	3 693
Motor Vehicle Allowance			4 476	4 746		409	2 283	1 851	432	23%	4 798
Cellphone Allowance			547	583		48	292	227	65	29%	598
Housing Allowances			339	382		27	91	149	(58)	-39%	344
Other benefits and allowances			6 249	4 991		20	3 938	1 946	1 991	102%	4 994
Payments in lieu of leave									-		
Long service awards			185	163		113	205	64	142	223%	147
Post-retirement benefit obligations		2							-		
Sub Total - Other Municipal Staff			62 699	70 038	-	5 471	33 182	27 315	5 867	21%	62 987
% increase		4		11.7%							0.5%
Total Parent Municipality			71 388	79 700	-	6 081	38 056	31 083	6 972	22%	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	-	6 081	38 056	31 083	6 972	22%	71 730
% increase		4		11.6%							0.5%
TOTAL MANAGERS AND STAFF			67 437	74 916	-	6 100	35 968	29 217	6 751	23%	67 377

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

DC1 West Coast - Supporting Table SC1 Material variance explanations - M06 December

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 December 2013			
5	<u>Cash Flow</u> The municipality's cash flow is positive			
6	<u>Measureable performance</u> No comment for December 2013			
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 - M06 December

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	–	481	2 442	5 928	3 486	58.8%	14 440
Infrastructure - Road transport		–	–	–	–	–	–	–		–
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		32 439	15 200	–	481	2 442	5 928	3 486	58.8%	14 440
Dams & Reservoirs										
Water purification										
Reticulation		32 439	15 200		481	2 442	5 928	3 486	58.8%	14 440
Infrastructure - Sanitation		–	–	–	–	–	–	–		–
Reticulation										
Sewerage purification										
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		–	–	–	–	–	–	–		–
Housing development										
Other										
Other assets		2 602	1 100	–	31	616	429	(187)	-43.5%	1 068
General vehicles			60				23	23	100.0%	57
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			330			581	129	(453)	-351.7%	314
Computers - hardware/equipment			232		28	28	91	63	69.4%	221
Furniture and other office equipment			122		4	7	48	41	86.3%	121
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings			356				139	139	100.0%	356
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		2 602								
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	–	513	3 057	6 357	3 300	51.9%	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 - M06 December

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									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		11 027	73 225	–	2 750	7 815	21 235	13 421	63.2%	73 225
Infrastructure - Road transport		7 100	70 265	–	2 357	6 320	20 377	14 057	69.0%	70 265
Roads, Pavements & Bridges		7 100	70 265		2 357	6 320	20 377	14 057	69.0%	70 265
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		3 927	2 960	–	392	1 495	858	(636)	-74.1%	2 960
Dams & Reservoirs										
Water purification			2 960		392	1 495	858	(636)	-74.1%	2 960
Reticulation		3 927						#VALUE!	#VALUE!	
Infrastructure - Sanitation		–	–	–	–	–	–	–		–
Reticulation										
Sewerage purification										
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management										
Transportation										
Gas										
Other										
Community		313	800	–	–	54	232	178	76.6%	800
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities		313	800			54	232	178	76.6%	800
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	–	333	921	1 211	290	24.0%	4 175
General vehicles		878	1 419			334	412	78	18.9%	1 419
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment		430	135		–	217	39	(178)	-455.3%	135
Computers - hardware/equipment			170				49	49	100.0%	170
Furniture and other office equipment			131				38	38	100.0%	131
Abattoirs										
Markets										
Civic Land and Buildings		708	2 075		333	363	602	239	39.7%	2 075
Other Buildings		495								
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		110	245			7	71	64	90.6%	245
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class										
Biological assets		–	–	–	–	–	–	–		–
List sub-class										
Intangibles		–	–	–	–	–	–	–		–
Computers - software & programming										
Other										
Total Repairs and Maintenance Expenditure		13 961	78 200	–	3 082	8 790	22 678	13 888	61.2%	78 200
Specialised vehicles		–	–	–	–	–	–	–		–
Refuse										
Fire										
Conservancy										
Ambulances										

I. Depreciation by Asset Class

DC1 West Coast - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

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									
<u>Depreciation by Asset Class/Sub-class</u>										
<u>Infrastructure</u>		4 922	14 579	–	419	2 487	5 686	3 199	56.3%	14 048
Infrastructure - Road transport		8	2	–	1	4	1	(3)	-480.8%	2
Roads, Pavements & Bridges		8	2		1	4	1	(3)	-480.8%	2
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		4 806	14 488	–	409	2 429	5 650	3 222	57.0%	13 966
Dams & Reservoirs		1 461								
Water purification										
Reticulation		3 345	14 488		409	2 429	5 650	3 222	57.0%	13 966
Infrastructure - Sanitation		109	90	–	9	55	35	(20)	-56.5%	81
Reticulation										
Sewerage purification		109	90		9	55	35	(20)	-56.5%	81
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management										
Transportation										
Gas										
Other										
<u>Community</u>		–	–	–	–	–	–	–		–
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										
<u>Heritage assets</u>		–	–	–	–	–	–	–		–
Buildings										
Other										
<u>Investment properties</u>		139	114	–	12	70	44	(25)	-57.2%	103
Housing development										
Other		139	114		12	70	44	(25)	-57.2%	103
<u>Other assets</u>		7 278	9 844	–	588	3 521	3 839	318	8.3%	9 268
General vehicles		3 276	5 063		1 084	1 454	1 975	521	26.4%	4 557
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment										
Computers - hardware/equipment		339	424		29	174	165	(9)	-5.2%	381
Furniture and other office equipment		267	277		26	153	108	(45)	-41.9%	249
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings		1 811	1 636		154	912	638	(274)	-43.0%	1 636
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		1 585	2 445		(705)	828	954	125	13.2%	2 445
<u>Agricultural assets</u>		–	–	–	–	–	–	–		–
List sub-class										
<u>Biological assets</u>		–	–	–	–	–	–	–		–
List sub-class										
<u>Intangibles</u>		147	226	–	13	76	88	12	14.2%	226
Computers - software & programming		147	226		13	76	88	12	14.2%	226
Other										
Total Depreciation		12 485	24 764	–	1 031	6 154	9 658	3 504	36.3%	23 645
<u>Specialised vehicles</u>		–	–	–	–	–	–	–		–
Refuse										
Fire										
Conservancy										
Ambulances										

Abstract

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

~~X~~ the monthly budget statement

- ↓ mid-year budget and performance assessment

for the month of Aug. of 2003 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act

Print name J. K. K. K. K.

Chief executive officer of WIC DASH (X) (name of municipal entity)

Signature _____

Date 12/01/2014

Quality certificate

I, J. Lockemer, chief executive officer of West Coast DM (name of municipal entity), hereby certify that

(mark as appropriate)

☒ the monthly budget statement

☐ mid-year budget and performance assessment

for the month of Nov. of 2013 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act

Print name J. Lockemer

Chief executive officer of West Coast DM (name of municipal entity)

Signature [Signature]

Date 9/10/13