

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 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 December 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 December 2014

Remedial or corrective steps

No comment for December 2014

D. In-Year Budget Statements

Table C1: S71 Monthly Budget Statement Summary

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

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	-	6 090	41 587	40 669	918	2%	104 279
Investment revenue	10 025	8 250	-	149	755	3 218	(2 462)	-77%	8 250
Transfers recognised - operational	77 567	81 632	-	25 332	56 045	31 836	24 208	76%	81 632
Other own revenue	112 397	88 113	-	13 399	64 779	34 364	30 415	89%	88 113
Total Revenue (excluding capital transfers and contributions)	301 353	282 274	-	44 969	163 166	110 087	53 079	48%	282 274
Employee costs	72 866	85 387	-	21 013	62 046	33 301	28 745	86%	85 387
Remuneration of Councillors	4 310	4 358	-	598	2 185	1 699	485	29%	4 358
Depreciation & asset impairment	12 521	16 584	-	-	5 450	6 468	(1 018)	-16%	16 584
Finance charges	11 726	11 847	-	3 929	4 188	4 620	(432)	-9%	11 847
Materials and bulk purchases	35 641	81 759	-	1 129	20 592	31 886	(11 294)	-35%	81 759
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	137 280	84 738	-	5 690	46 673	33 048	13 625	41%	84 738
Total Expenditure	274 345	284 673	-	32 360	141 134	111 022	30 112	27%	284 673
Surplus/(Deficit)	27 008	(2 399)	-	12 609	22 031	(936)	22 967	-2455%	(2 399)
Transfers recognised - capital	10 305	33 500	-	3 596	3 596	13 065	(9 469)	-72%	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	37 313	31 101	-	16 205	25 628	12 129	13 498	111%	(2 399)
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	37 313	31 101	-	16 205	25 628	12 129	13 498	111%	(2 399)
Capital expenditure & funds sources									
Capital expenditure	17 428	47 993	-	1 982	3 074	18 717	(15 643)	-84%	47 993
Capital transfers recognised	10 305	33 500	-	-	-	13 065	(13 065)	-100%	33 500
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	7 123	14 493	-	1 982	3 074	5 652	(2 578)	-46%	14 493
Total sources of capital funds	17 428	47 993	-	1 982	3 074	18 717	(15 643)	-84%	47 993
Financial position									
Total current assets	194 116	181 349	-	-	209 874	-	-	-	181 349
Total non current assets	345 971	365 611	-	-	353 760	-	-	-	365 611
Total current liabilities	56 994	37 649	-	-	29 244	-	-	-	37 649
Total non current liabilities	148 913	155 801	-	-	154 078	-	-	-	155 801
Community wealth/Equity	334 181	353 510	-	-	380 313	-	-	-	353 510
Cash flows									
Net cash from (used) operating	39 755	47 685	-	(6 397)	8 174	18 597	10 423	56%	47 685
Net cash from (used) investing	(18 092)	(47 993)	-	(1 982)	(3 074)	(18 717)	(15 643)	84%	(47 993)
Net cash from (used) financing	(11 861)	(12 944)	-	(4 920)	(6 321)	(5 048)	1 273	-25%	(12 944)
Cash/cash equivalents at the month/year end	169 038	168 845	-	-	167 818	176 929	9 111	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	11 063	242	48	27	47	-	-	-	11 428
Creditors Age Analysis									
Total Creditors	39 589	-	-	-	-	-	-	-	39 589

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	Budget Year 2014/15								
		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>		88 795	80 466	-	22 417	50 482	31 382	19 100	61%	80 466
Executive and council		2 779	2 733	-	2	502	1 066	(564)	-53%	2 733
Budget and treasury office		84 576	77 728	-	22 301	49 281	30 314	18 967	63%	77 728
Corporate services		1 440	5	-	115	699	2	697	33114%	5
<i>Community and public safety</i>		15 732	21 059	-	4 437	12 519	8 213	4 306	52%	21 059
Community and social services		2 830	3 044	-	170	1 832	1 187	645	54%	3 044
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		6 084	10 298	-	2 231	5 510	4 016	1 494	37%	10 298
Housing		1 761	1 777	-	163	1 033	693	339	49%	1 777
Health		5 057	5 939	-	1 873	4 145	2 316	1 828	79%	5 939
<i>Economic and environmental services</i>		96 332	75 094	-	12 010	55 002	29 287	25 716	88%	75 094
Planning and development		27	-	-	-	-	-	-	-	-
Road transport		96 305	75 094	-	12 010	55 002	29 287	25 716	88%	75 094
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		110 799	139 156	-	9 701	48 759	54 271	(5 512)	-10%	139 156
Electricity		-	-	-	-	-	-	-	-	-
Water		110 799	139 156	-	9 701	48 759	54 271	(5 512)	-10%	139 156
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	311 658	315 774	-	48 565	166 762	123 152	43 610	35%	315 774
Expenditure - Standard										
<i>Governance and administration</i>		38 036	38 698	-	2 452	14 667	15 092	(425)	-3%	38 698
Executive and council		15 525	15 488	-	1 198	6 652	6 040	612	10%	15 488
Budget and treasury office		14 023	14 793	-	481	3 328	5 769	(2 442)	-42%	14 793
Corporate services		8 489	8 417	-	772	4 687	3 283	1 404	43%	8 417
<i>Community and public safety</i>		47 385	55 865	-	5 194	25 989	21 787	4 202	19%	55 865
Community and social services		3 779	3 910	-	412	2 048	1 525	523	34%	3 910
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		27 124	34 423	-	3 000	14 801	13 425	1 376	10%	34 423
Housing		528	985	-	68	474	384	90	23%	985
Health		15 954	16 547	-	1 714	8 667	6 453	2 213	34%	16 547
<i>Economic and environmental services</i>		98 937	78 298	-	11 340	55 813	30 536	25 277	83%	78 298
Planning and development		2 632	3 204	-	264	1 536	1 250	287	23%	3 204
Road transport		96 305	75 094	-	11 076	54 277	29 287	24 990	85%	75 094
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		89 986	111 812	-	13 374	44 665	43 607	1 059	2%	111 812
Electricity		-	-	-	-	-	-	-	-	-
Water		89 986	111 812	-	13 374	44 665	43 607	1 059	2%	111 812
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	274 345	284 673	-	32 360	141 135	111 023	30 112	27%	284 673
Surplus/ (Deficit) for the year		37 313	31 101	-	16 205	25 627	12 129	13 498	111%	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) - M06 December

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	-	24 176	53 937	33 697	20 239	60.1%	86 403
Vote 2 - Subsidised Services		7 502	11 677	-	2 345	6 200	4 554	1 646	36.1%	11 677
Vote 3 - Economic Services		2 830	3 044	-	170	1 832	1 187	645	54.3%	3 044
Vote 4 - Housing Services		1 761	1 777	-	163	1 033	693	339	49.0%	1 777
Vote 5 - Trading Services		110 799	137 779	-	9 701	48 759	53 734	(4 975)	-9.3%	137 779
Vote 6 - Agencies		96 305	75 094	-	12 010	55 002	29 287	25 716	87.8%	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	-	48 565	166 762	123 152	43 610	35.4%	315 774
Expenditure by Vote	1									
Vote 1 - Community Services		52 996	57 092	-	4 166	22 946	22 266	680	3.1%	57 092
Vote 2 - Subsidised Services		31 738	40 123	-	3 357	17 300	15 648	1 652	10.6%	40 123
Vote 3 - Economic Services		3 779	3 910	-	412	2 048	1 525	523	34.3%	3 910
Vote 4 - Housing Services		528	985	-	68	474	384	90	23.3%	985
Vote 5 - Trading Services		88 998	107 469	-	13 281	44 091	41 913	2 178	5.2%	107 469
Vote 6 - Agencies		96 305	75 094	-	11 076	54 277	29 287	24 990	85.3%	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	-	32 360	141 135	111 023	30 112	27.1%	284 673
Surplus/ (Deficit) for the year	2	37 313	31 101	-	16 205	25 627	12 129	13 498	111.3%	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) - M06 December

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 Source										
Property rates								-		
Property rates - penalties & collection charges								-		
Service charges - electricity revenue								-		
Service charges - water revenue		101 364	104 279		6 090	41 587	40 669	918	2%	104 279
Service charges - sanitation revenue								-		
Service charges - refuse revenue								-		
Service charges - other								-		
Rental of facilities and equipment		5 445	3 044		401	2 993	1 187	1 805	152%	3 044
Interest earned - external investments		10 025	8 250		149	755	3 218	(2 462)	-77%	8 250
Interest earned - outstanding debtors			53		6	16	21	(5)	-24%	53
Dividends received								-		
Fines								-		
Licences and permits		75	59				23	(23)	-100%	59
Agency services		96 305	75 094		12 000	59 374	29 287	30 087	103%	75 094
Transfers recognised - operational		77 567	81 632		25 332	56 045	31 836	24 208	76%	81 632
Other revenue		10 571	9 863		992	2 397	3 846	(1 450)	-38%	9 863
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		301 353	282 274	-	44 969	163 166	110 087	53 079	48%	282 274
Expenditure By Type										
Employee related costs		72 866	85 387		21 013	62 046	33 301	28 745	86%	85 387
Remuneration of councillors		4 310	4 358		598	2 185	1 699	485	29%	4 358
Debt impairment								-		
Depreciation & asset impairment		12 521	16 584			5 450	6 468	(1 018)	-16%	16 584
Finance charges		11 726	11 847		3 929	4 188	4 620	(432)	-9%	11 847
Bulk purchases		9 233	9 800		818	3 843	3 822	21	1%	9 800
Other materials		26 409	71 959		312	16 749	28 064	(11 315)	-40%	71 959
Contracted services								-		
Transfers and grants								-		
Other expenditure		137 280	84 738		5 690	46 673	33 048	13 625	41%	84 738
Loss on disposal of PPE								-		
Total Expenditure		274 345	284 673	-	32 360	141 134	111 022	30 112	27%	284 673
Surplus/(Deficit)		27 008	(2 399)	-	12 609	22 031	(936)	22 967	(0)	(2 399)
Transfers recognised - capital		10 305	33 500		3 596	3 596	13 065	(9 469)	(0)	
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		37 313	31 101	-	16 205	25 628	12 129			(2 399)
Taxation								-		
Surplus/(Deficit) after taxation		37 313	31 101	-	16 205	25 628	12 129			(2 399)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		37 313	31 101	-	16 205	25 628	12 129			(2 399)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		37 313	31 101	-	16 205	25 628	12 129			(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) - M06 December

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	-	186	787	16 244	(15 456)	-95%	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	-	186	787	16 244	(15 456)	-95%	41 650
Single Year expenditure appropriation	2									
Vote 1 - Community Services		1 318	167	-	1	36	65	(29)	-45%	167
Vote 2 - Subsidised Services		326	2 508	-	1 570	1 673	978	695	71%	2 508
Vote 3 - Economic Services		30	100	-	11	98	39	59	151%	100
Vote 4 - Housing Services		-	-	-	-	-	-	-	-	-
Vote 5 - Trading Services		15 754	3 568	-	213	480	1 392	(912)	-66%	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	-	1 796	2 287	2 474	(187)	-8%	6 343
Total Capital Expenditure		17 428	47 993	-	1 982	3 074	18 717	(15 643)	-84%	47 993
Capital Expenditure - Standard Classification										
Governance and administration		1 317	117	-	-	9	46	(37)	-81%	117
Executive and council		237	-	-	-	-	-	-	-	-
Budget and treasury office		1 080	2	-	-	-	1	(1)	-100%	2
Corporate services		-	115	-	-	9	45	(36)	-80%	115
Community and public safety		357	2 658	-	1 583	1 798	1 037	762	73%	2 658
Community and social services		30	100	-	11	99	39	60	154%	100
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		326	2 508	-	1 570	1 673	978	695	71%	2 508
Housing		-	-	-	-	-	-	-	-	-
Health		1	50	-	1	26	20	7	34%	50
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		15 754	45 218	-	400	1 267	17 635	(16 368)	-93%	45 218
Electricity		-	-	-	-	-	-	-	-	-
Water		15 754	45 218	-	400	1 267	17 635	(16 368)	-93%	45 218
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	17 428	47 993	-	1 982	3 074	18 717	(15 643)	-84%	47 993
Funded by:										
National Government		10 305	30 000	-	-	-	11 700	(11 700)	-100%	30 000
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	3 500	-	-	-	1 365	(1 365)	-100%	3 500
Transfers recognised - capital		10 305	33 500	-	-	-	13 065	(13 065)	-100%	33 500
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		7 123	14 493	-	1 982	3 074	5 652	(2 578)	-46%	14 493
Total Capital Funding		17 428	47 993	-	1 982	3 074	18 717	(15 643)	-84%	47 993

Table C6: Monthly Budget Statement - Financial Position

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

Description	Ref	2013/14	Budget Year 2014/15			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		169 038	168 845		189 726	168 845
Call investment deposits						
Consumer debtors		7 537	10 932		11 428	10 932
Other debtors		15 922			6 863	
Current portion of long-term receivables						
Inventory		1 619	1 572		1 857	1 572
Total current assets		194 116	181 349	-	209 874	181 349
Non current assets						
Long-term receivables						
Investments						
Investment property		4 673	4 534		4 615	4 534
Investments in Associate						
Property, plant and equipment		341 071	361 051		348 986	361 051
Agricultural						
Biological assets						
Intangible assets		227	26		159	26
Other non-current assets						
Total non current assets		345 971	365 611	-	353 760	365 611
TOTAL ASSETS		540 087	546 960	-	563 635	546 960
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing		12 944	14 127			14 127
Consumer deposits						
Trade and other payables		37 009	18 726		19 344	18 726
Provisions		7 041	4 796		9 900	4 796
Total current liabilities		56 994	37 649	-	29 244	37 649
Non current liabilities						
Borrowing		86 866	86 531		93 489	86 531
Provisions		62 047	69 270		60 589	69 270
Total non current liabilities		148 913	155 801	-	154 078	155 801
TOTAL LIABILITIES		205 907	193 450	-	183 322	193 450
NET ASSETS	2	334 181	353 510	-	380 313	353 510
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		334 181	353 510		380 313	353 510
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	334 181	353 510	-	380 313	353 510

Table C7: Monthly Budget Statement - Cash Flow

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

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		100 958	251 167	78 250	172 917	221%	200 642
Government - operating		87 872	81 632		25 332	56 045	31 836	24 208	76%	81 632
Government - capital		10 305	33 500				13 065	(13 065)	-100%	33 500
Interest		10 025						-		
Dividends								-		
Payments										
Suppliers and employees		(254 142)	(256 242)		(128 758)	(294 849)	(99 934)	194 915	-195%	(256 242)
Finance charges		(11 726)	(11 847)		(3 929)	(4 188)	(4 620)	(432)	9%	(11 847)
Transfers and Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		39 755	47 685	-	(6 397)	8 174	18 597	10 423	56%	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)		(1 982)	(3 074)	(18 717)	(15 643)	84%	(47 993)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(18 092)	(47 993)	-	(1 982)	(3 074)	(18 717)	(15 643)	84%	(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)		(4 920)	(6 321)	(5 048)	1 273	-25%	(12 944)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(11 861)	(12 944)	-	(4 920)	(6 321)	(5 048)	1 273	-25%	(12 944)
NET INCREASE/ (DECREASE) IN CASH HELD										
		9 802	(13 252)	-	(13 299)	(1 221)	(5 168)			(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	-		167 818	176 929			155 786

Part2 – Supporting Documentation

A. Debtors Analysis

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

Description	NT Code	Budget Year 2014/15									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	10 948	191	16	4	14					11 173	19	
Trade and Other Receivables from Exchange Transactions - Electricity	1300	23	11	8	10	16					67	26	
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	0	0	1					6	1	
Receivables from Exchange Transactions - Property Rental Debtors	1700	87	39	24	13	16					179	29	
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	11 063	242	48	27	47	-	-	-	11 428	75	-	-
2013/14 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	9 702									9 702	-	
Commercial	2300	923									923	-	
Households	2400	438	242	48	27	47					803	75	
Other	2500										-	-	
Total By Customer Group	2600	11 063	242	48	27	47	-	-	-	11 428	75	-	-

B. Creditors Analysis

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

Description	NT Code	Budget Year 2014/15									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											-	
PAYE deductions	0300											-	
VAT (output less input)	0400											-	
Pensions / Retirement deductions	0500											-	
Loan repayments	0600											-	
Trade Creditors	0700	39 589										39 589	
Auditor General	0800											-	
Other	0900											-	
Total By Customer Type	1000	39 589	-	-	-	-	-	-	-	-	-	39 589	-

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 R thousands	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
		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%	-	-	-
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	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	-	25 332	58 293	79 168	(20 575)	-26.0%	79 168
Local Government Equitable Share		72 626	75 984		25 332	55 409	75 984	(20 575)	-27.1%	75 984
Finance Management		1 250	1 250			1 250	1 250			1 250
Municipal Systems Improvement		890	934			934	934			934
EPWP Incentive		1 000	1 000			700	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	-	-	104	2 464	(2 360)	-95.8%	2 464
OTHER GRANTS / TRANSFERS		1 327	504			104	504	(400)	-79.4%	504
Rural Roads Asset Management Systems			1 960				1 960			1 960
								-		
Total Operating Transfers and Grants	5	77 567	81 632	-	25 332	58 397	81 632	(22 935)	-28.1%	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	-	3 500	3 596	3 500	96	2.7%	3 500
Local Municipalities			3 500		3 500	3 596	3 500	96	2.7%	3 500
								-		
Total Capital Transfers and Grants	5	10 305	33 500	-	3 500	3 596	33 500	(29 904)	-89.3%	33 500
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	87 872	115 132	-	28 832	61 993	115 132	(52 839)	-45.9%	115 132

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

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										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		75 766	79 168	-	25 457	56 391	79 168	(22 777)	-28.8%	79 168
Local Government Equitable Share		72 626	75 984		25 332	55 409	75 984	(20 575)	-27.1%	75 984
Finance Management		1 250	1 250		38	459	1 250	(791)	-63.3%	1 250
Municipal Systems Improvement		890	934				934	(934)	-100.0%	934
EPWP Incentive		1 000	1 000		87	523	1 000	(477)	-47.7%	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	-	-	454	2 464	(2 010)	-81.6%	2 464
		1 327	504			454	504	(50)	-10.0%	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	-	25 457	56 844	81 632	(24 788)	-30.4%	81 632
Capital expenditure of 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:		-	-	-	-	-	-	-		-
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	-	25 457	56 844	111 632	(54 788)	-49.1%	111 632

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	Budget Year 2014/15								
		2013/14 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 545	3 451		255	1 537	1 346	191	14%	3 451
Pension and UIF Contributions		157	174		15	92	68	25	36%	174
Medical Aid Contributions										
Motor Vehicle Allowance		410	518		29	175	202	(27)	-14%	518
Cellphone Allowance		180	200		13	80	78	2	3%	200
Housing Allowances										
Other benefits and allowances		18	14		285	300	5	295	5362%	14
Sub Total - Councillors		4 310	4 358	-	598	2 185	1 699	485	29%	4 358
% increase	4		1.1%							1.1%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 068	4 392		361	2 168	1 713	455	27%	4 392
Pension and UIF Contributions		435	361		28	170	141	29	20%	361
Medical Aid Contributions			137		9	56	53	3	5%	137
Overtime										
Performance Bonus		170	275		246	246	107	139	129%	275
Motor Vehicle Allowance		414	172		49	352	67	285	425%	172
Cellphone Allowance		64	61		7	40	24	17	71%	61
Housing Allowances										
Other benefits and allowances		17	21		7	41	8	33	394%	
Payments in lieu of leave										21
Long service awards						72		72	#DIV/0!	
Post-retirement benefit obligations										
Sub Total - Senior Managers of Municipality		5 168	5 419	-	707	3 145	2 114	1 032	49%	5 419
% increase	4		4.9%							4.9%
Other Municipal Staff										
Basic Salaries and Wages		70 624	49 018		10 499	37 491	19 117	18 374	96%	49 018
Pension and UIF Contributions		14 942	9 053		3 067	6 616	3 531	3 085	87%	9 053
Medical Aid Contributions			2 808		2 257	2 257	1 095	1 162	106%	2 808
Overtime		4 002	3 125		946	2 467	1 219	1 249	102%	3 125
Performance Bonus			4 096		2 126	2 126	1 597	529	33%	4 096
Motor Vehicle Allowance		6 520	5 144		790	2 993	2 006	987	49%	5 144
Cellphone Allowance		1 064	549		172	203	214	(11)	-5%	549
Housing Allowances		635	353		112	245	138	107	78%	353
Other benefits and allowances		2 189	5 559		325	4 489	2 168	2 321	107%	5 559
Payments in lieu of leave		(37 375)								
Long service awards		786	264		13	13	103	(90)	-87%	264
Post-retirement benefit obligations										
Sub Total - Other Municipal Staff		63 387	79 969	-	20 307	58 901	31 188	27 713	89%	79 969
% increase	4		26.2%							26.2%
Total Parent Municipality		72 866	89 746	-	21 612	64 231	35 001	29 230	84%	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	2	-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		72 866	89 746	-	21 612	64 231	35 001	29 230	84%	89 746
% increase	4		23.2%							23.2%
TOTAL MANAGERS AND STAFF		68 556	85 388	-	21 014	62 046	33 301	28 745	86%	85 388

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 2014			
5	<u>Cash Flow</u> No comment for December 2014			
6	<u>Measureable performance</u> No comment for December 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 - M06 December

Description	Ref	Budget Year 2014/15								
		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		15 754	41 650	-	-	787	16 244	15 456	95.2%	41 650
Infrastructure - Road transport		-	-	-	-	-	-	-		-
Roads, Pavements & Bridges		-	-	-	-	-	-	-		-
Storm water		-	-	-	-	-	-	-		-
Infrastructure - Electricity		-	-	-	-	-	-	-		-
Generation		-	-	-	-	-	-	-		-
Transmission & Reticulation		-	-	-	-	-	-	-		-
Street Lighting		-	-	-	-	-	-	-		-
Infrastructure - Water		15 754	41 650	-	-	787	16 244	15 456	95.2%	41 650
Dams & Reservoirs		-	8 850	-	-	-	3 452	3 452	100.0%	8 850
Water purification		-	-	-	-	-	-	-		-
Reticulation		15 754	32 800	-	-	787	12 792	12 005	93.8%	32 800
Infrastructure - Sanitation		-	-	-	-	-	-	-		-
Reticulation		-	-	-	-	-	-	-		-
Sewerage purification		-	-	-	-	-	-	-		-
Infrastructure - Other		-	-	-	-	-	-	-		-
Waste Management		-	-	-	-	-	-	-		-
Transportation		-	-	-	-	-	-	-		-
Gas		-	-	-	-	-	-	-		-
Other		-	-	-	-	-	-	-		-
Community		-	100	-	-	81	39	(42)	-108.1%	100
Parks & gardens		-	-	-	-	-	-	-		-
Sportsfields & stadia		-	-	-	-	-	-	-		-
Swimming pools		-	-	-	-	-	-	-		-
Community halls		-	-	-	-	-	-	-		-
Libraries		-	-	-	-	-	-	-		-
Recreational facilities		-	100	-	-	81	39	(42)	-108.1%	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	-	1 982	2 206	2 435	229	9.4%	6 243
General vehicles		-	750	-	-	-	293	293	100.0%	750
Specialised vehicles		-	-	-	-	-	-	-		-
Plant & equipment		1 674	2 725	-	1 563	1 681	1 063	(618)	-58.1%	2 725
Computers - hardware/equipment		-	50	-	-	-	20	20	100.0%	50
Furniture and other office equipment		-	28	-	-	24	11	(13)	-116.2%	28
Abattoirs		-	-	-	-	-	-	-		-
Markets		-	-	-	-	-	-	-		-
Civic Land and Buildings		-	-	-	-	-	-	-		-
Other Buildings		-	-	-	-	-	-	-		-
Other Land		-	-	-	-	-	-	-		-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-		-
Other		-	2 690	-	420	502	1 049	547	52.2%	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	-	1 982	3 074	18 717	15 643	83.6%	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 - M06 December

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	-	8 033	24 614	25 938	1 324	5.1%	66 508
Infrastructure - Road transport		21 234	63 438	-	7 653	23 149	24 741	1 592	6.4%	63 438
Roads, Pavements & Bridges		21 234	63 438	-	7 653	23 149	24 741	1 592	6.4%	63 438
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		3 331	3 070	-	379	1 465	1 197	(268)	-22.4%	3 070
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	250	-	-	-	98	98	100.0%	250
Reticulation		3 331	2 820	-	379	1 465	1 100	(365)	-33.2%	2 820
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		275	439	-	-	100	171	72	41.8%	439
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		275	439	-	-	100	171	72	41.8%	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	-	-	734	1 955	1 221	62.5%	5 013
General vehicles		1 006	2 287	-	-	-	892	892	100.0%	2 287
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		559	217	-	-	371	85	(286)	-338.2%	217
Computers - hardware/equipment		-	10	-	-	2	4	2	40.6%	10
Furniture and other office equipment		-	116	-	-	-	45	45	100.0%	116
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	2 082	-	-	221	812	591	72.8%	2 082
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	301	-	-	140	117	(23)	-19.4%	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	-	8 033	25 448	28 064	2 616	9.3%	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 - M06 December

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	-	-	2 600	2 455	(145)	-5.9%	6 294
Infrastructure - Road transport		6	2	-	-	2	1	(2)	-275.9%	2
<i>Roads, Pavements & Bridges</i>		6	2	-	-	2	1	(2)	-275.9%	2
<i>Storm water</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
<i>Generation</i>		-	-	-	-	-	-	-	-	-
<i>Transmission & Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Street Lighting</i>		-	-	-	-	-	-	-	-	-
Infrastructure - Water		5 560	6 192	-	-	2 553	2 415	(138)	-5.7%	6 192
<i>Dams & Reservoirs</i>		2	1 500	-	-	1	585	584	99.9%	1 500
<i>Water purification</i>		643	800	-	-	213	312	99	31.8%	800
<i>Reticulation</i>		4 915	3 892	-	-	2 340	1 518	(822)	-54.1%	3 892
Infrastructure - Sanitation		100	100	-	-	44	39	(5)	-13.3%	100
<i>Reticulation</i>		-	-	-	-	-	-	-	-	-
<i>Sewerage purification</i>		100	100	-	-	44	39	(5)	-13.3%	100
Infrastructure - Other		-	-	-	-	-	-	-	-	-
<i>Waste Management</i>		-	-	-	-	-	-	-	-	-
<i>Transportation</i>		-	-	-	-	-	-	-	-	-
<i>Gas</i>		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
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	-	-	58	47	(11)	-24.0%	120
Housing development		-	-	-	-	-	-	-	-	-
Other		139	120	-	-	58	47	(11)	-24.0%	120
Other assets		4 929	10 020	-	-	2 724	3 908	1 184	30.3%	10 020
General vehicles		2 908	5 000	-	-	1 171	1 950	779	40.0%	5 000
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		-	-	-	-	-	-	-	-	-
Computers - hardware/equipment		315	340	-	-	175	133	(43)	-32.3%	340
Furniture and other office equipment		118	280	-	-	121	109	(12)	-11.1%	280
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		-	2 000	-	-	651	780	129	16.5%	2 000
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		1 588	2 400	-	-	605	936	331	35.4%	2 400
Agricultural assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
<i>List sub-class</i>		-	-	-	-	-	-	-	-	-
Intangibles		160	150	-	-	68	59	(10)	-16.3%	150
Computers - software & programming		160	150	-	-	68	59	(10)	-16.3%	150
Other		-	-	-	-	-	-	-	-	-
Total Depreciation		12 521	16 584	-	-	5 450	6 468	1 018	15.7%	16 584
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Fire		-	-	-	-	-	-	-	-	-
Conservancy		-	-	-	-	-	-	-	-	-
Ambulances		-	-	-	-	-	-	-	-	-

J. Municipal Manager's Quality Certification

Quality certificate

I, Thomas James Messick, chief executive officer of WCDM (2011) (name of municipal entity), hereby certify that

(, mark as appropriate)

in the monthly budget statement

in mid-year budget and performance assessment

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

Print name Thomas James Messick

Chief executive officer of WCDM (2011) (name of municipal entity)

Signature [Handwritten Signature]

Date 14/01/2015