

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 July 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 July 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 July 2014

Remedial or corrective steps

No comment for July 2014

D. In-Year Budget Statements

Table C1: S71 Monthly Budget Statement Summary

DC1 West Coast - Table C1 Monthly Budget Statement Summary - M01 July

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	–	4 214	4 214	5 214	(1 000)	-19%	104 279
Investment revenue	10 025	8 250	–	22	22	413	(390)	-95%	8 250
Transfers recognised - operational	77 567	81 632	–	30 422	30 422	4 082	26 341	645%	81 632
Other own revenue	112 397	88 113	–	11 069	11 069	4 406	6 663	151%	88 113
Total Revenue (excluding capital transfers and contributions)	301 353	282 274	–	45 727	45 727	14 114	31 614	224%	282 274
Employee costs	72 866	85 387	–	6 647	6 647	4 269	2 377	56%	85 387
Remuneration of Councillors	4 310	4 358	–	320	320	218	102	47%	4 358
Depreciation & asset impairment	12 521	16 584	–	–	–	829	(829)	-100%	16 584
Finance charges	11 726	11 847	–	259	259	592	(333)	-56%	11 847
Materials and bulk purchases	35 641	81 759	–	1 544	1 544	4 088	(2 544)	-62%	81 759
Transfers and grants	–	–	–	–	–	–	–	–	–
Other expenditure	137 280	84 738	–	10 868	10 868	4 237	6 631	157%	84 738
Total Expenditure	274 345	284 673	–	19 637	19 637	14 234	5 403	38%	284 673
Surplus/(Deficit)	27 008	(2 399)	–	26 091	26 091	(120)	26 211	-21852%	(2 399)
Transfers recognised - capital	10 305	33 500	–	–	–	1 675	(1 675)	-100%	–
Contributions & Contributed assets	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	37 313	31 101	–	26 091	26 091	1 555	24 536	1578%	(2 399)
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	37 313	31 101	–	26 091	26 091	1 555	24 536	1578%	(2 399)
Capital expenditure & funds sources									
Capital expenditure	17 428	47 993	–	602	602	2 400	(1 797)	-75%	47 993
Capital transfers recognised	10 305	33 500	–	–	–	1 675	(1 675)	-100%	33 500
Public contributions & donations	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–
Internally generated funds	7 123	14 493	–	602	602	725	(122)	-17%	14 493
Total sources of capital funds	17 428	47 993	–	602	602	2 400	(1 797)	-75%	47 993
Financial position									
Total current assets	194 116	181 349	–	–	202 125				181 349
Total non current assets	345 971	365 611	–	–	347 239				365 611
Total current liabilities	56 994	37 649	–	–	25 624				37 649
Total non current liabilities	148 913	155 801	–	–	163 468				155 801
Community wealth/Equity	334 181	353 510	–	–	360 272				353 510
Cash flows									
Net cash from (used) operating	39 755	47 685	–	5 362	5 362	2 384	(2 977)	-125%	47 685
Net cash from (used) investing	(18 092)	(47 993)	–	(602)	(602)	(2 400)	(1 797)	75%	(47 993)
Net cash from (used) financing	(11 861)	(12 944)	–	(1 401)	(1 401)	(647)	754	-116%	(12 944)
Cash/cash equivalents at the month/year end	169 038	168 845	–	–	172 397	181 434	9 038	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	8 211	154	42	16	3	–	–	–	8 426
Creditors Age Analysis									
Total Creditors	24 822	–	–	–	–	–	–	–	24 822

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

DC1 West Coast - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M01 July

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	–	26 136	26 136	4 023	22 113	550%	80 466
Executive and council		2 779	2 733	–	397	397	137	260	191%	2 733
Budget and treasury office		84 576	77 728	–	25 622	25 622	3 886	21 736	559%	77 728
Corporate services		1 440	5	–	117	117	0	117	43243%	5
<i>Community and public safety</i>		15 732	21 059	–	4 926	4 926	1 053	3 873	368%	21 059
Community and social services		2 830	3 044	–	277	277	152	125	82%	3 044
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		6 084	10 298	–	2 248	2 248	515	1 733	337%	10 298
Housing		1 761	1 777	–	176	176	89	87	98%	1 777
Health		5 057	5 939	–	2 226	2 226	297	1 929	649%	5 939
<i>Economic and environmental services</i>		96 332	75 094	–	10 450	10 450	3 755	6 695	178%	75 094
Planning and development		27	–	–	–	–	–	–	–	–
Road transport		96 305	75 094	–	10 450	10 450	3 755	6 695	178%	75 094
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		110 799	139 156	–	4 215	4 215	6 958	(2 743)	-39%	139 156
Electricity		–	–	–	–	–	–	–	–	–
Water		110 799	139 156	–	4 215	4 215	6 958	(2 743)	-39%	139 156
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
<i>Other</i>	4	–	–	–	–	–	–	–	–	–
Total Revenue - Standard	2	311 658	315 774	–	45 727	45 727	15 789	29 939	190%	315 774
Expenditure - Standard										
<i>Governance and administration</i>		38 036	38 698	–	2 225	2 225	1 935	290	15%	38 698
Executive and council		15 525	15 488	–	933	933	774	159	20%	15 488
Budget and treasury office		14 023	14 793	–	611	611	740	(128)	-17%	14 793
Corporate services		8 489	8 417	–	681	681	421	260	62%	8 417
<i>Community and public safety</i>		47 385	55 865	–	3 978	3 978	2 793	1 185	42%	55 865
Community and social services		3 779	3 910	–	298	298	196	103	52%	3 910
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		27 124	34 423	–	2 110	2 110	1 721	389	23%	34 423
Housing		528	985	–	115	115	49	66	133%	985
Health		15 954	16 547	–	1 455	1 455	827	628	76%	16 547
<i>Economic and environmental services</i>		98 937	78 298	–	7 095	7 095	3 915	3 180	81%	78 298
Planning and development		2 632	3 204	–	401	401	160	241	150%	3 204
Road transport		96 305	75 094	–	6 694	6 694	3 755	2 939	78%	75 094
Environmental protection		–	–	–	–	–	–	–	–	–
<i>Trading services</i>		89 986	111 812	–	6 338	6 338	5 591	748	13%	111 812
Electricity		–	–	–	–	–	–	–	–	–
Water		89 986	111 812	–	6 338	6 338	5 591	748	13%	111 812
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
<i>Other</i>		–	–	–	–	–	–	–	–	–
Total Expenditure - Standard	3	274 345	284 673	–	19 637	19 637	14 234	5 403	38%	284 673
Surplus/ (Deficit) for the year		37 313	31 101	–	26 091	26 091	1 555	24 536	1578%	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) - M01 July

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	–	28 247	28 247	4 320	23 927	553.8%	86 403
Vote 2 - Subsidised Services		7 502	11 677	–	2 363	2 363	584	1 779	304.8%	11 677
Vote 3 - Economic Services		2 830	3 044	–	277	277	152	125	81.9%	3 044
Vote 4 - Housing Services		1 761	1 777	–	176	176	89	87	97.5%	1 777
Vote 5 - Trading Services		110 799	137 779	–	4 215	4 215	6 889	(2 674)	-38.8%	137 779
Vote 6 - Agencies		96 305	75 094	–	10 450	10 450	3 755	6 695	178.3%	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 Revenue by Vote	2	311 658	315 774	–	45 727	45 727	15 789	29 939	189.6%	315 774
Expenditure by Vote	1									
Vote 1 - Community Services		52 996	57 092	–	3 853	3 853	2 855	998	35.0%	57 092
Vote 2 - Subsidised Services		31 738	40 123	–	2 431	2 431	2 006	424	21.2%	40 123
Vote 3 - Economic Services		3 779	3 910	–	298	298	196	103	52.5%	3 910
Vote 4 - Housing Services		528	985	–	115	115	49	66	133.2%	985
Vote 5 - Trading Services		88 998	107 469	–	6 246	6 246	5 373	873	16.2%	107 469
Vote 6 - Agencies		96 305	75 094	–	6 694	6 694	3 755	2 939	78.3%	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	–	19 637	19 637	14 234	5 403	38.0%	284 673
Surplus/ (Deficit) for the year	2	37 313	31 101	–	26 091	26 091	1 555	24 536	1577.8%	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) - M01 July

DfT West Coast - Table 04 Monthly Budget Statement - Financial Performance (Revenue and expenditure) - monthly

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		4 214	4 214	5 214	(1 000)	-19%	104 279
Service charges - sanitation revenue								-		
Service charges - refuse revenue								-		
Service charges - other								-		
Rental of facilities and equipment		5 445	3 044		277	277	152	125	82%	3 044
Interest earned - external investments		10 025	8 250		22	22	413	(390)	-95%	8 250
Interest earned - outstanding debtors			53		2	2	3	(1)	-39%	53
Dividends received								-		
Fines								-		
Licences and permits		75	59				3	(3)	-100%	59
Agency services		96 305	75 094		10 450	10 450	3 755	6 695	178%	75 094
Transfers recognised - operational		77 567	81 632		30 422	30 422	4 082	26 341	645%	81 632
Other revenue		10 571	9 863		341	341	493	(152)	-31%	9 863
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		301 353	282 274	-	45 727	45 727	14 114	31 614	224%	282 274
Expenditure By Type										
Employee related costs		72 866	85 387		6 647	6 647	4 269	2 377	56%	85 387
Remuneration of councillors		4 310	4 358		320	320	218	102	47%	4 358
Debt impairment								-		
Depreciation & asset impairment		12 521	16 584				829	(829)	-100%	16 584
Finance charges		11 726	11 847		259	259	592	(333)	-56%	11 847
Bulk purchases		9 233	9 800		804	804	490	314	64%	9 800
Other materials		26 409	71 959		739	739	3 598	(2 859)	-79%	71 959
Contracted services								-		
Transfers and grants								-		
Other expenditure		137 280	84 738		10 868	10 868	4 237	6 631	157%	84 738
Loss on disposal of PPE								-		
Total Expenditure		274 345	284 673	-	19 637	19 637	14 234	5 403	38%	284 673
Surplus/(Deficit)		27 008	(2 399)	-	26 091	26 091	(120)	26 211	(0)	(2 399)
Transfers recognised - capital		10 305	33 500				1 675	(1 675)	(0)	
Contributions recognised - capital								-		
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		37 313	31 101	-	26 091	26 091	1 555			(2 399)
Taxation								-		
Surplus/(Deficit) after taxation		37 313	31 101	-	26 091	26 091	1 555			(2 399)
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		37 313	31 101	-	26 091	26 091	1 555			(2 399)
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		37 313	31 101	-	26 091	26 091	1 555			(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) - M01 July

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	601	2 256	(1 655)	-73%	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	601	2 256	(1 655)	-73%	41 650
Single Year expenditure appropriation	2									
Vote 1 - Community Services		1 318	167	-	-	-	8	(8)	-100%	167
Vote 2 - Subsidised Services		326	2 508	-	2	2	125	(124)	-99%	2 508
Vote 3 - Economic Services		30	100	-	-	-	5	(5)	-100%	100
Vote 4 - Housing Services		-	-	-	-	-	-	-	-	-
Vote 5 - Trading Services		15 754	3 568	-	-	-	5	(5)	-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	-	2	2	144	(142)	-99%	6 343
Total Capital Expenditure		17 428	47 993	-	602	602	2 400	(1 797)	-75%	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	-	2	2	133	(131)	-99%	2 658
Community and social services		30	100	-	-	-	5	(5)	-100%	100
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		326	2 508	-	2	2	125	(124)	-99%	2 508
Housing		-	-	-	-	-	-	-	-	-
Health		1	50	-	-	-	3	(3)	-100%	50
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		15 754	45 218	-	601	601	2 261	(1 660)	-73%	45 218
Electricity		-	-	-	-	-	-	-	-	-
Water		15 754	45 218	-	601	601	2 261	(1 660)	-73%	45 218
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	17 428	47 993	-	602	602	2 400	(1 797)	-75%	47 993
Funded by:										
National Government		10 305	30 000	-	-	-	1 500	(1 500)	-100%	30 000
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	3 500	-	-	-	175	(175)	-100%	3 500
Transfers recognised - capital		10 305	33 500	-	-	-	1 675	(1 675)	-100%	33 500
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		7 123	14 493	-	602	602	725	(122)	-17%	14 493
Total Capital Funding		17 428	47 993	-	602	602	2 400	(1 797)	-75%	47 993

Table C6: Monthly Budget Statement - Financial Position

DC1 West Coast - Table C6 Monthly Budget Statement - Financial Position - M01 July

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		188 376	168 845
Call investment deposits						
Consumer debtors		7 537	10 932		8 426	10 932
Other debtors		15 922			3 854	
Current portion of long-term receivables						
Inventory		1 619	1 572		1 469	1 572
Total current assets		194 116	181 349	–	202 125	181 349
Non current assets						
Long-term receivables						
Investments						
Investment property		4 673	4 534		4 673	4 534
Investments in Associate						
Property, plant and equipment		341 071	361 051		342 338	361 051
Agricultural						
Biological assets						
Intangible assets		227	26		227	26
Other non-current assets						
Total non current assets		345 971	365 611	–	347 239	365 611
TOTAL ASSETS		540 087	546 960	–	549 364	546 960
<u>LIABILITIES</u>						
Current liabilities						
Bank overdraft						
Borrowing		12 944	14 127		(5 280)	14 127
Consumer deposits						
Trade and other payables		37 009	18 726		24 658	18 726
Provisions		7 041	4 796		6 246	4 796
Total current liabilities		56 994	37 649	–	25 624	37 649
Non current liabilities						
Borrowing		86 866	86 531		98 409	86 531
Provisions		62 047	69 270		65 059	69 270
Total non current liabilities		148 913	155 801	–	163 468	155 801
TOTAL LIABILITIES		205 907	193 450	–	189 092	193 450
NET ASSETS	2	334 181	353 510	–	360 272	353 510
<u>COMMUNITY WEALTH/EQUITY</u>						
Accumulated Surplus/(Deficit)		334 181	353 510		360 272	353 510
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	334 181	353 510	–	360 272	353 510

Table C7: Monthly Budget Statement - Cash Flow

DC1 West Coast - Table C7 Monthly Budget Statement - Cash Flow - M01 July

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		34 758	34 758	10 032	24 726	246%	200 642
Government - operating		87 872	81 632		30 422	30 422	4 082	26 341	645%	81 632
Government - capital		10 305	33 500				1 675	(1 675)	-100%	33 500
Interest		10 025						-		
Dividends								-		
Payments										
Suppliers and employees		(254 142)	(256 242)		(59 560)	(59 560)	(12 812)	46 748	-365%	(256 242)
Finance charges		(11 726)	(11 847)		(259)	(259)	(592)	(333)	56%	(11 847)
Transfers and Grants								-		
NET CASH FROM/(USED) OPERATING ACTIVITIES		39 755	47 685	-	5 362	5 362	2 384	(2 977)	-125%	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)		(602)	(602)	(2 400)	(1 797)	75%	(47 993)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(18 092)	(47 993)	-	(602)	(602)	(2 400)	(1 797)	75%	(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)	(1 401)	(647)	754	-116%	(12 944)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(11 861)	(12 944)	-	(1 401)	(1 401)	(647)	754	-116%	(12 944)
NET INCREASE/ (DECREASE) IN CASH HELD		9 802	(13 252)	-	3 358	3 358	(663)			(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	-		172 397	181 434			155 786

Part2 – Supporting Documentation

A. Debtors Analysis

DC1 West Coast - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July

Description	NT Code	Budget Year 2014/15										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.L.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	8 075	110	28	11	2				8 226	13		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	36	11	6	1					54	1		
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					5	0		
Receivables from Exchange Transactions - Property Rental Debtors	1700	93	32	8	4	1				138	4		
Interest on Arrear Debtor Accounts	1810									-	-		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	3	0	0		0				3	0		
Total By Income Source	2000	8 211	154	42	16	3	-	-	-	8 426	19	-	-
2013/14 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	7 557								7 557	-		
Commercial	2300	(47)								(47)	-		
Households	2400	701	154	42	16	3				916	19		
Other	2500									-	-		
Total By Customer Group	2600	8 211	154	42	16	3	-	-	-	8 426	19	-	-

B. Creditors Analysis

DC1 West Coast - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July

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	804								804	
PAYE deductions	0300									-	
VAT (output less input)	0400									-	
Pensions / Retirement deductions	0500									-	
Loan repayments	0600	1 401								1 401	
Trade Creditors	0700	22 617								22 617	
Auditor General	0800									-	
Other	0900									-	
Total By Customer Type	1000	24 822	-	-	-	-	-	-	-	24 822	-

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

DC1 West Coast - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July

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									
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
Municipality sub-total					-		-	-	-
Entities									
		-	-	-	-	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 - M01 July

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	-	31 327	31 327	79 168	(45 907)	-58.0%	79 168
Local Government Equitable Share		72 626	75 984		30 077	30 077	75 984	(45 907)	-60.4%	75 984
Finance Management		1 250	1 250		1 250	1 250	1 250			1 250
Municipal Systems Improvement		890	934				934			934
EPWP Incentive		1 000	1 000				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	-	-	-	2 464	(2 464)	-100.0%	2 464
OTHER GRANTS / TRANSFERS		1 327	504				504	(504)	-100.0%	504
Rural Roads Asset Management Systems			1 960				1 960			1 960
								-		
Total Operating Transfers and Grants	5	77 567	81 632	-	31 327	31 327	81 632	(48 371)	-59.3%	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	(3 500)	-100.0%	3 500
Local Municipalities			3 500				3 500	(3 500)	-100.0%	3 500
								-		
Total Capital Transfers and Grants	5	10 305	33 500	-	-	-	33 500	(33 500)	-100.0%	33 500
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	87 872	115 132	-	31 327	31 327	115 132	(81 871)	-71.1%	115 132

DC1 West Coast - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M01 July

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	-	19 665	19 665	79 168	(59 503)	-75.2%	79 168
Local Government Equitable Share		72 626	75 984		19 637	19 637	75 984	(56 347)	-74.2%	75 984
Finance Management		1 250	1 250		28	28	1 250	(1 222)	-97.7%	1 250
Municipal Systems Improvement		890	934				934	(934)	-100.0%	934
EPWP Incentive		1 000	1 000				1 000	(1 000)	-100.0%	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	-	-	-	2 464	(2 464)	-100.0%	2 464
		1 327	504				504	(504)	-100.0%	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	-	19 665	19 665	81 632	(61 967)	-75.9%	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	-	19 665	19 665	111 632	(91 967)	-82.4%	111 632

E. Councillor and Board Member Allowances and Employee Benefits

DC1 West Coast - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July

Summary of Employee and Councillor remuneration		Ref	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)		1									
Basic Salaries and Wages			3 545	3 451		262	262	173	89	52%	3 451
Pension and UIF Contributions			157	174		15	15	9	7	78%	174
Medical Aid Contributions									-		
Motor Vehicle Allowance			410	518		29	29	26	3	12%	518
Cellphone Allowance			180	200		13	13	10	3	34%	200
Housing Allowances									-		
Other benefits and allowances			18	14				1	(1)	-100%	14
Sub Total - Councillors			4 310	4 358	-	320	320	218	102	47%	4 358
% increase		4		1.1%							1.1%
Senior Managers of the Municipality		3									
Basic Salaries and Wages			4 068	4 392		361	361	220	142	65%	4 392
Pension and UIF Contributions			435	361		28	28	18	10	57%	361
Medical Aid Contributions				137		9	9	7	3	37%	137
Overtime									-		
Performance Bonus			170	275				14	(14)	-100%	275
Motor Vehicle Allowance			414	172		51	51	9	42	492%	172
Cellphone Allowance			64	61		7	7	3	4	122%	61
Housing Allowances									-		
Other benefits and allowances						4	4		4	#DIV/0!	
Payments in lieu of leave			17	21				1	(1)	-100%	21
Long service awards						72	72		72	#DIV/0!	
Post-retirement benefit obligations									-		
Sub Total - Senior Managers of Municipality			5 168	5 419	-	533	533	271	262	97%	5 419
% increase		4		4.9%							4.9%
Other Municipal Staff											
Basic Salaries and Wages			70 624	49 018		4 077	4 077	2 451	1 626	66%	49 018
Pension and UIF Contributions			14 942	9 053		747	747	453	294	65%	9 053
Medical Aid Contributions				2 808				140	(140)	-100%	2 808
Overtime			4 002	3 125		329	329	156	173	111%	3 125
Performance Bonus				4 096				205	(205)	-100%	4 096
Motor Vehicle Allowance			6 520	5 144		444	444	257	187	73%	5 144
Cellphone Allowance			1 064	549		41	41	27	13	48%	549
Housing Allowances			635	353		26	26	18	9	49%	353
Other benefits and allowances			2 189	5 559		407	407	278	129	46%	5 559
Payments in lieu of leave			(37 375)						-		
Long service awards			786	264		43	43	13	30	226%	264
Post-retirement benefit obligations									-		
Sub Total - Other Municipal Staff			63 387	79 969	-	6 113	6 113	3 998	2 115	53%	79 969
% increase		4		26.2%							26.2%
Total Parent Municipality			72 866	89 746	-	6 966	6 966	4 487	2 479	55%	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	-	6 966	6 966	4 487	2 479	55%	89 746
% increase		4		23.2%							23.2%
TOTAL MANAGERS AND STAFF			68 556	85 388	-	6 646	6 646	4 269	2 377	56%	85 388

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

DC1 West Coast - Supporting Table SC1 Material variance explanations - M01 July

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 July 2014			
5	<u>Cash Flow</u> No comment for July 2014			
6	<u>Measureable performance</u> No comment for July 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 - M01 July

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	601	2 083	1 482	71.2%	41 650
Infrastructure - Road transport		–	–	–	–	–	–	–		–
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		15 754	41 650	–	601	601	2 083	1 482	71.2%	41 650
Dams & Reservoirs			8 850				443	443	100.0%	8 850
Water purification										
Reticulation		15 754	32 800		601	601	1 640	1 039	63.4%	32 800
Infrastructure - Sanitation		–	–	–	–	–	–	–		–
Reticulation										
Sewerage purification										
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management										
Transportation										
Gas										
Other										
Community		–	100	–	–	–	5	5	100.0%	100
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities			100				5	5	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	–	2	2	312	310	99.5%	6 243
General vehicles			750				38	38	100.0%	750
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment		1 674	2 725		2	2	136	135	98.8%	2 725
Computers - hardware/equipment			50				3	3	100.0%	50
Furniture and other office equipment			28				1	1	100.0%	28
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other			2 690				135	135	100.0%	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	–	602	602	2 400	1 797	74.9%	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 - M01 July

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	–	591	591	3 325	2 734	82.2%	66 508
Infrastructure - Road transport		21 234	63 438	–	522	522	3 172	2 650	83.5%	63 438
Roads, Pavements & Bridges		21 234	63 438		522	522	3 172	2 650	83.5%	63 438
Storm water								–		
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation								–		
Transmission & Reticulation								–		
Street Lighting								–		
Infrastructure - Water		3 331	3 070	–	69	69	154	84	55.0%	3 070
Dams & Reservoirs								–		
Water purification			250				13	13	100.0%	250
Reticulation		3 331	2 820		69	69	141	72	51.0%	2 820
Infrastructure - Sanitation		–	–	–	–	–	–	–		–
Reticulation								–		
Sewerage purification								–		
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management								–		
Transportation								–		
Gas								–		
Other								–		
Community		275	439	–	–	–	22	22	100.0%	439
Parks & gardens								–		
Sportsfields & stadia								–		
Swimming pools								–		
Community halls								–		
Libraries								–		
Recreational facilities		275	439				22	22	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	–	150	150	251	100	40.1%	5 013
General vehicles		1 006	2 287				114	114	100.0%	2 287
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment		559	217				11	11	100.0%	217
Computers - hardware/equipment			10				1	1	100.0%	10
Furniture and other office equipment			116				6	6	100.0%	116
Abattoirs								–		
Markets								–		
Civic Land and Buildings								–		
Other Buildings			2 082		150	150	104	(46)	-44.3%	2 082
Other Land								–		
Surplus Assets - (Investment or Inventory)								–		
Other			301				15	15	100.0%	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	–	741	741	3 598	2 857	79.4%	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 - M01 July

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	–	–	–	315	315	100.0%	6 294
Infrastructure - Road transport		6	2	–	–	–	0	0	100.0%	2
Roads, Pavements & Bridges		6	2				0	0	100.0%	2
Storm water										
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		5 560	6 192	–	–	–	310	310	100.0%	6 192
Dams & Reservoirs		2	1 500				75	75	100.0%	1 500
Water purification		643	800				40	40	100.0%	800
Reticulation		4 915	3 892				195	195	100.0%	3 892
Infrastructure - Sanitation		100	100	–	–	–	5	5	100.0%	100
Reticulation										
Sewerage purification		100	100				5	5	100.0%	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	–	–	–	–	–		120
Housing development										
Other		139	120							120
Other assets		4 929	10 020	–	–	–	501	501	100.0%	10 020
General vehicles		2 908	5 000				250	250	100.0%	5 000
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment										
Computers - hardware/equipment		315	340				17	17	100.0%	340
Furniture and other office equipment		118	280				14	14	100.0%	280
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings			2 000				100	100	100.0%	2 000
Other Land										
Surplus Assets - (Investment or Inventory)										
Other		1 588	2 400				120	120	100.0%	2 400
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class										
Biological assets		–	–	–	–	–	–	–		–
List sub-class										
Intangibles		160	150	–	–	–	14	14	100.0%	150
Computers - softw are & programming		160	150				14	14	100.0%	150
Other										
Total Depreciation		12 521	16 584	–	–	–	829	829	100.0%	16 584
Specialised vehicles		–	–	–	–	–	–	–		–
Refuse										
Fire										
Conservancy										
Ambulances										

J. Municipal Manager's Quality Certification

Quality certificate

I J. KOECKMOER, chief executive officer of WC DM (CC) (name of municipal entity), hereby certify that

(. mark as appropriate)

☒ the monthly budget statement

☐ a mid-year budget and performance assessment

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

Print name JOHAN KOECKMOER

Chief executive officer of WC DM (CC) (name of municipal entity)

Signature [Signature]

Date 12 / 08 / 2014