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 May 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 May 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 May 2014

Remedial or corrective steps

No comment for May 2014

D. In-Year Budget Statements

Table C1: S71 Monthly Budget Statement Summary

DC1 West Coast - Table C1 Monthly Budget Statement Summary - M11 May

Description	2012/13	Budget Year 2013/14							
R thousands	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Financial Performance									
Property rates	–	–	–	–	–	–	–		–
Service charges	88 808	96 511	96 511	8 842	79 273	90 722	(11 449)	-13%	96 511
Investment revenue	8 899	8 000	8 000	1 181	4 439	7 520	(3 081)	-41%	8 000
Transfers recognised - operational	75 641	76 281	76 761	–	71 413	76 761	(5 348)	-7%	76 761
Other own revenue	82 768	89 635	88 637	10 509	86 769	76 527	10 242	13%	86 937
Total Revenue (excluding capital transfers and contributions)	**256 115**	**270 426**	**269 908**	**20 533**	**241 894**	**251 530**	**(9 636)**	**-4%**	**268 208**
Employee costs	67 437	74 916	76 959	5 814	65 782	72 465	(6 683)	-9%	72 481
Remuneration of Councillors	3 951	4 784	4 784	351	3 957	4 495	(538)	-12%	4 545
Depreciation & asset impairment	12 485	24 764	24 764	1 030	11 175	20 800	(9 625)	-46%	23 526
Finance charges	12 020	12 930	12 930	1 143	7 515	6 465	1 050	16%	12 284
Materials and bulk purchases	22 681	88 061	41 899	3 664	29 812	30 249	(437)	-1%	39 697
Transfers and grants	–	–	–	–	–	–	–		–
Other expenditure	137 095	64 350	107 951	5 235	102 669	111 457	(8 788)	-8%	101 676
Total Expenditure	**255 669**	**269 805**	**269 288**	**17 238**	**220 909**	**245 931**	**(25 022)**	**-10%**	**254 208**
Surplus/(Deficit)	**446**	**621**	**621**	**3 295**	**20 985**	**5 599**	**15 386**	**275%**	**14 000**
Transfers recognised - capital	–	–	–	–	–	–	–		–
Contributions & Contributed assets	6 421	10 000	10 000	3 034	7 112	10 000	(2 888)	-29%	10 000
Surplus/(Deficit) after capital transfers & contributions	**6 867**	**10 621**	**10 621**	**6 329**	**28 097**	**15 599**	**12 498**	**80%**	**24 000**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**6 867**	**10 621**	**10 621**	**6 329**	**28 097**	**15 599**	**12 498**	**80%**	**24 000**
Capital expenditure & funds sources									
Capital expenditure	**35 041**	**16 300**	**16 300**	**3 110**	**13 494**	**15 322**	**(1 828)**	**-12%**	**15 508**
Capital transfers recognised	6 421	10 000	10 000	3 034	7 561	9 400	(1 839)	-20%	15 508
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	24 452	–	–	–	–	–	–		–
Internally generated funds	**4 168**	**6 300**	**6 300**	**76**	**5 933**	**5 922**	**12**	**0%**	**–**
Total sources of capital funds	**35 041**	**16 300**	**16 300**	**3 110**	**13 494**	**15 322**	**(1 828)**	**-12%**	**15 508**
Financial position									
Total current assets	179 939	181 394	181 394		192 047				181 394
Total non current assets	340 446	486 202	486 202		337 463				486 202
Total current liabilities	47 788	24 409	24 409		29 761				24 409
Total non current liabilities	172 078	161 002	161 002		171 241				161 002
Community wealth/Equity	**300 519**	**482 185**	**482 185**		**328 509**				**482 185**
Cash flows									
Net cash from (used) operating	39 211	40 584	40 584	(1 969)	14 842	32 954	(18 112)	-55%	40 584
Net cash from (used) investing	(34 795)	(16 300)	(16 300)	(3 110)	(13 494)	(15 322)	1 828	-12%	(16 300)
Net cash from (used) financing	20 581	(8 861)	(8 861)	(1 591)	(8 682)	(4 430)	(4 252)	96%	(8 861)
Cash/cash equivalents at the month/year end	**159 237**	**174 156**	**175 156**	**–**	**151 903**	**171 934**	**(20 031)**	**-12%**	**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	9 086	215	254	–	–	–	–	–	9 555
Creditors Age Analysis									
Total Creditors	25 033	–	–	–	–	–	–	–	25 033

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

DC1 West Coast - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M11 May

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Revenue - Standard										
Governance and administration		**82 995**	**75 686**	**76 166**	**1 309**	**70 228**	**76 166**	(5 939)	-8%	**76 166**
Executive and council		752	2 098	2 578	31	804	2 578	(1 774)	-69%	2 578
Budget and treasury office		80 817	73 573	73 573	1 162	68 100	73 573	(5 473)	-7%	73 573
Corporate services		1 427	15	15	117	1 324	15	1 309	8724%	15
Community and public safety		**15 089**	**15 485**	**17 185**	**442**	**14 694**	**15 484**	(790)	-5%	**17 185**
Community and social services		2 821	2 796	2 796	122	2 671	2 796	(124)	-4%	2 796
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		5 557	5 263	6 963	163	5 371	5 263	108	2%	6 963
Housing		1 602	1 589	1 589	150	1 607	1 589	18	1%	1 589
Health		5 109	5 837	5 837	8	5 045	5 837	(792)	-14%	5 837
Economic and environmental services		**70 982**	**81 368**	**78 670**	**13 008**	**79 420**	**68 799**	10 621	15%	**78 670**
Planning and development		26	–	–	–	27	–	27	#DIV/0!	–
Road transport		70 956	81 368	78 670	13 008	79 393	68 799	10 594	15%	78 670
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**93 470**	**107 888**	**107 888**	**8 807**	**84 666**	**101 081**	(16 415)	-16%	**107 888**
Electricity		–	–	–	–	–	–	–		–
Water		93 470	107 888	107 888	8 807	84 666	101 081	(16 415)	-16%	107 888
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Standard	2	**262 536**	**280 426**	**279 908**	**23 566**	**249 007**	**261 530**	**(12 523)**	**-5%**	**279 908**
Expenditure - Standard										
Governance and administration		**48 682**	**34 122**	**35 102**	**1 604**	**25 341**	**33 883**	(8 543)	-25%	**33 347**
Executive and council		12 840	14 065	14 630	799	11 828	14 125	(2 297)	-16%	13 898
Budget and treasury office		26 063	9 822	10 322	333	5 009	9 608	(4 599)	-48%	9 806
Corporate services		9 779	10 235	10 150	472	8 504	10 150	(1 646)	-16%	9 642
Community and public safety		**44 991**	**50 373**	**51 573**	**4 015**	**40 984**	**49 800**	(8 816)	-18%	**49 080**
Community and social services		3 501	3 907	3 907	254	3 476	3 907	(431)	-11%	3 711
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		26 761	29 296	30 496	2 435	23 704	28 796	(5 092)	-18%	29 056
Housing		983	1 216	1 216	57	492	1 143	(651)	-57%	1 155
Health		13 747	15 955	15 955	1 268	13 313	15 955	(2 642)	-17%	15 157
Economic and environmental services		**75 085**	**84 335**	**81 637**	**5 432**	**81 952**	**67 330**	14 622	22%	**77 556**
Planning and development		4 129	2 967	2 967	182	2 415	2 967	(553)	-19%	2 819
Road transport		70 956	81 368	78 670	5 250	79 538	64 363	15 175	24%	74 737
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**86 911**	**100 975**	**100 975**	**6 187**	**72 631**	**94 917**	(22 286)	-23%	**95 927**
Electricity		–	–	–	–	–	–	–		–
Water		86 911	100 975	100 975	6 187	72 631	94 917	(22 286)	-23%	95 927
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		–	–	–	–	–	–	–		–
Total Expenditure - Standard	3	**255 669**	**269 806**	**269 288**	**17 238**	**220 908**	**245 931**	**(25 023)**	**-10%**	**255 908**
Surplus/ (Deficit) for the year		**6 867**	**10 621**	**10 621**	**6 329**	**28 099**	**15 599**	**12 500**	**80%**	**24 000**

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

DC1 West Coast - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M11 May

Vote Description	Ref	2012/13	Budget Year 2013/14							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote	1									
Vote 1 - COMMUNITY SERVICES		86 718	81 513	81 993	1 202	73 996	81 993	(7 997)	-9.8%	81 993
Vote 2 - SUBSIDISED SERVICES		6 969	6 650	8 350	278	6 674	6 650	24	0.4%	6 650
Vote 3 - ECONOMIC SERVICES		2 821	2 796	2 796	122	2 671	2 796	(124)	-4.4%	2 796
Vote 4 - HOUSING		1 602	1 589	1 589	150	1 607	1 589	18	1.1%	1 589
Vote 5 - TRADING SERVICES		93 470	106 511	106 511	8 807	84 666	101 081	(16 415)	-16.2%	106 511
Vote 6 - AGENCIES		70 956	81 368	78 670	13 008	79 393	67 421	11 972	17.8%	78 670
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Revenue by Vote	2	**262 536**	**280 426**	**279 908**	**23 566**	**249 007**	**261 530**	**(12 523)**	**-4.8%**	**278 208**
Expenditure by Vote	1									
Vote 1 - COMMUNITY SERVICES		61 411	52 045	53 025	3 012	37 568	48 923	(11 356)	-23.2%	50 374
Vote 2 - SUBSIDISED SERVICES		31 908	35 014	36 214	2 690	28 107	32 913	(4 805)	-14.6%	32 788
Vote 3 - ECONOMIC SERVICES		3 501	3 907	3 907	254	3 476	3 672	(197)	-5.4%	3 711
Vote 4 - HOUSING		983	1 216	1 216	57	492	1 143	(651)	-57.0%	1 155
Vote 5 - TRADING SERVICES		86 911	96 256	96 256	5 973	71 729	94 917	(23 188)	-24.4%	91 443
Vote 6 - AGENCIES		70 956	81 368	78 670	5 250	79 538	64 363	15 175	23.6%	74 737
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Expenditure by Vote	2	**255 669**	**269 806**	**269 288**	**17 238**	**220 908**	**245 931**	**(25 022)**	**-10.2%**	**254 208**
Surplus/ (Deficit) for the year	2	**6 867**	**10 621**	**10 621**	**6 329**	**28 099**	**15 599**	**12 500**	**80.1%**	**24 000**

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

DC1 West Coast - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M11 May

Description	Ref	2012/13	Budget Year 2013/14							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue By Source										
Property rates								–		
Property rates - penalties & collection charges								–		
Service charges - electricity revenue								–		
Service charges - water revenue		88 808	96 511	96 511	8 842	79 015	90 722	(11 707)	-13%	96 511
Service charges - sanitation revenue								–		
Service charges - refuse revenue								–		
Service charges - other						257		257	#DIV/0!	
Rental of facilities and equipment			5 279	5 279	1 817	5 195	4 964	231	5%	5 279
Interest earned - external investments		8 899	8 000	8 000	1 181	4 439	7 520	(3 081)	-41%	8 000
Interest earned - outstanding debtors					2	347		347	#DIV/0!	
Dividends received								–		
Fines								–		
Licences and permits		402	120	120	52	72	112	(40)	-35%	120
Agency services		70 956	81 368	80 370	13 000	78 704	69 120	9 584	14%	78 670
Transfers recognised - operational		75 641	76 281	76 761		71 413	76 761	(5 348)	-7%	76 761
Other revenue		11 410	2 868	2 868	(4 363)	2 451	2 331	120	5%	2 868
Gains on disposal of PPE								–		
Total Revenue (excluding capital transfers and contributions)		**256 115**	**270 426**	**269 908**	**20 533**	**241 894**	**251 530**	**(9 636)**	**-4%**	**268 208**
Expenditure By Type										
Employee related costs		67 437	74 916	76 959	5 814	65 782	72 465	(6 683)	-9%	72 481
Remuneration of councillors		3 951	4 784	4 784	351	3 957	4 495	(538)	-12%	4 545
Debt impairment						4 523	4 430	93	2%	
Depreciation & asset impairment		12 485	24 764	24 764	1 030	11 175	20 800	(9 625)	-46%	23 526
Finance charges		12 020	12 930	12 930	1 143	7 515	6 465	1 050	16%	12 284
Bulk purchases		8 720	9 861	9 861	1 809	7 586	9 270	(1 684)	-18%	9 368
Other materials		13 961	78 200	32 038	1 855	22 226	20 979	1 247	6%	30 329
Contracted services				–				–		
Transfers and grants				–				–		
Other expenditure		137 095	64 350	107 951	5 235	98 145	107 027	(8 882)	-8%	101 676
Loss on disposal of PPE				–				–		
Total Expenditure		**255 669**	**269 805**	**269 288**	**17 238**	**220 909**	**245 931**	**(25 022)**	**-10%**	**254 208**
Surplus/(Deficit)		**446**	**621**	**621**	**3 295**	**20 985**	**5 599**	**15 386**	**0**	**14 000**
Transfers recognised - capital								–		
Contributions recognised - capital		6 421	10 000	10 000	3 034	7 112	10 000	(2 888)	**(0)**	10 000
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		**6 867**	**10 621**	**10 621**	**6 329**	**28 097**	**15 599**			**24 000**
Taxation								–		
Surplus/(Deficit) after taxation		**6 867**	**10 621**	**10 621**	**6 329**	**28 097**	**15 599**			**24 000**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		**6 867**	**10 621**	**10 621**	**6 329**	**28 097**	**15 599**			**24 000**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		**6 867**	**10 621**	**10 621**	**6 329**	**28 097**	**15 599**			**24 000**

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

DC1 West Coast - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M11 May

Vote Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands	1								%	
Multi-Year expenditure appropriation	2									
Vote 1 - COMMUNITY SERVICES		979	671	671	28	356	630	(274)	-44%	660
Vote 2 - SUBSIDISED SERVICES		1 622	400	400	3	306	376	(69)	-18%	380
Vote 3 - ECONOMIC SERVICES		–	30	30	4	30	28	2	6%	29
Vote 4 - HOUSING		–	–	–	–	–	–	–		–
Vote 5 - TRADING SERVICES		32 439	15 200	15 200	3 075	12 802	14 288	(1 486)	-10%	14 440
Vote 6 - AGENCIES		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	**35 041**	**16 300**	**16 300**	**3 110**	**13 494**	**15 322**	**(1 828)**	**-12%**	**15 508**
Single Year expenditure appropriation	2									
Vote 1 - COMMUNITY SERVICES		–	–	–	–	–	–	–		–
Vote 2 - SUBSIDISED SERVICES		–	–	–	–	–	–	–		–
Vote 3 - ECONOMIC SERVICES		–	–	–	–	–	–	–		–
Vote 4 - HOUSING		–	–	–	–	–	–	–		–
Vote 5 - TRADING SERVICES		–	–	–	–	–	–	–		–
Vote 6 - AGENCIES		–	–	–	–	–	–	–		–
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–		–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–		–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–		–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–		–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–		–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	–	–	–	–	–	–	**–**		–
Total Capital Expenditure		**35 041**	**16 300**	**16 300**	**3 110**	**13 494**	**15 322**	**(1 828)**	**-12%**	**15 508**
Capital Expenditure - Standard Classification										
Governance and administration		**979**	**659**	**659**	**28**	**356**	**619**	(264)	-43%	**630**
Executive and council								–		
Budget and treasury office		979	243	243	26	69	228	(160)	-70%	232
Corporate services			416	416	2	287	391	(104)	-27%	398
Community and public safety		**1 622**	**430**	**430**	**7**	**336**	**404**	(68)	-17%	**428**
Community and social services			30	30	4	30	28	2	6%	29
Sport and recreation								–		
Public safety		1 622	400	400	3	306	376	(70)	-18%	399
Housing								–		
Health								–		
Economic and environmental services		**–**	**11**	**11**	**–**	**–**	**11**	(11)	-100%	**11**
Planning and development								–		
Road transport								–		
Environmental protection			11	11			11	(11)	-100%	11
Trading services		**32 439**	**15 200**	**15 200**	**3 075**	**12 802**	**14 288**	(1 486)	-10%	**14 440**
Electricity								–		
Water		32 439	15 200	15 200	3 075	12 802	14 288	(1 486)	-10%	14 440
Waste water management								–		
Waste management								–		
Other								–		
Total Capital Expenditure - Standard Classification	3	**35 041**	**16 300**	**16 300**	**3 110**	**13 494**	**15 322**	**(1 828)**	**-12%**	**15 508**
Funded by:										
National Government		6 421	10 000	10 000	3 034	7 561	9 400	(1 839)	-20%	10 000
Provincial Government								–		
District Municipality								–		
Other transfers and grants								–		5 508
Transfers recognised - capital		**6 421**	**10 000**	**10 000**	**3 034**	**7 561**	**9 400**	**(1 839)**	**-20%**	**15 508**
Public contributions & donations	5							–		
Borrowing	6	24 452						–		
Internally generated funds		4 168	6 300	6 300	76	5 933	5 922	12	0%	
Total Capital Funding		**35 041**	**16 300**	**16 300**	**3 110**	**13 494**	**15 322**	**(1 828)**	**-12%**	**15 508**

Table C6: Monthly Budget Statement - Financial Position

DC1 West Coast - Table C6 Monthly Budget Statement - Financial Position - M11 May

Description	Ref	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		159 237	174 156	174 156	177 420	174 156
Call investment deposits						
Consumer debtors		7 511	5 566	5 566	9 555	5 566
Other debtors		11 519	410	410	3 385	410
Current portion of long-term receivables						
Inventory		1 672	1 262	1 262	1 688	1 262
Total current assets		**179 939**	**181 394**	**181 394**	**192 047**	**181 394**
Non current assets						
Long-term receivables						
Investments						
Investment property		4 812	5 474	5 474	4 696	5 474
Investments in Associate						
Property, plant and equipment		335 314	480 727	480 727	332 572	480 727
Agricultural						
Biological assets						
Intangible assets		320			195	
Other non-current assets						
Total non current assets		**340 446**	**486 202**	**486 202**	**337 463**	**486 202**
TOTAL ASSETS		**520 385**	**667 595**	**667 595**	**529 511**	**667 595**
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing		10 916	8 861	8 861		8 861
Consumer deposits						
Trade and other payables		33 745	15 548	15 548	22 848	15 548
Provisions		3 128			6 913	
Total current liabilities		**47 788**	**24 409**	**24 409**	**29 761**	**24 409**
Non current liabilities						
Borrowing		71 322	104 285	104 285	102 990	104 285
Provisions		100 756	56 717	56 717	68 251	56 717
Total non current liabilities		**172 078**	**161 002**	**161 002**	**171 241**	**161 002**
TOTAL LIABILITIES		**219 866**	**185 411**	**185 411**	**201 002**	**185 411**
NET ASSETS	2	**300 519**	**482 185**	**482 185**	**328 509**	**482 185**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		300 519	482 185	482 185	328 509	482 185
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	**300 519**	**482 185**	**482 185**	**328 509**	**482 185**

Table C7: Monthly Budget Statement - Cash Flow

DC1 West Coast - Table C7 Monthly Budget Statement - Cash Flow - M11 May

Description	Ref	2012/13	Budget Year 2013/14							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Ratepayers and other		170 697	199 345	197 127	28 148	354 967	175 132	179 835	103%	199 345
Government - operating		75 641	76 281	76 761		71 948	76 761	(4 813)	-6%	76 281
Government - capital		6 421	10 000	10 000	3 034	7 112	10 000	(2 888)	-29%	10 000
Interest		8 899			1 181			–		
Dividends								–		
Payments										
Suppliers and employees		(210 426)	(232 112)	(230 374)	(33 188)	(411 693)	(222 474)	189 219	-85%	(232 112)
Finance charges		(12 020)	(12 930)	(12 930)	(1 143)	(7 492)	(6 465)	1 027	-16%	(12 930)
Transfers and Grants								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		**39 211**	**40 584**	**40 584**	**(1 969)**	**14 842**	**32 954**	**(18 112)**	**-55%**	**40 584**
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		246						–		
Decrease (Increase) in non-current debtors								–		
Decrease (increase) other non-current receivables								–		
Decrease (increase) in non-current investments								–		
Payments										
Capital assets		(35 041)	(16 300)	(16 300)	(3 110)	(13 494)	(15 322)	(1 828)	12%	(16 300)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(34 795)**	**(16 300)**	**(16 300)**	**(3 110)**	**(13 494)**	**(15 322)**	**(1 828)**	**12%**	**(16 300)**
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans								–		
Borrowing long term/refinancing		20 581						–		
Increase (decrease) in consumer deposits								–		
Payments										
Repayment of borrowing			(8 861)	(8 861)	(1 591)	(8 682)	(4 430)	4 252	-96%	(8 861)
NET CASH FROM/(USED) FINANCING ACTIVITIES		**20 581**	**(8 861)**	**(8 861)**	**(1 591)**	**(8 682)**	**(4 430)**	**4 252**	**-96%**	**(8 861)**
NET INCREASE/ (DECREASE) IN CASH HELD		**24 996**	**15 424**	**15 424**	**(6 670)**	**(7 334)**	**13 202**			**15 424**
Cash/cash equivalents at beginning:		134 240	158 732	159 732		159 237	158 732			159 237
Cash/cash equivalents at month/year end:		159 237	174 156	175 156		151 903	171 934			174 660

Part2 – Supporting Documentation

A. Debtors Analysis

DC1 West Coast - Supporting Table SC3 Monthly Budget Statement - aged debtors - M11 May

Description R thousands	NT Code	Budget Year 2013/14 0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	8 975	168	115						9 258	–		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	22	10	39						71	–		
Receivables from Non-exchange Transactions - Property Rates	1400									–	–		
Receivables from Exchange Transactions - Waste Water Management	1500									–	–		
Receivables from Exchange Transactions - Waste Management	1600	3	1	2						6	–		
Receivables from Exchange Transactions - Property Rental Debtors	1700	84	36	97						217	–		
Interest on Arrear Debtor Accounts	1810									–	–		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									–	–		
Other	1900	2	0	1						3	–		
Total By Income Source	**2000**	**9 086**	**215**	**254**	**–**	**–**	**–**	**–**	**–**	**9 555**	**–**	**–**	**–**
2012/13 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	8 851								8 851	–		
Commercial	2300	(559)								(559)	–		
Households	2400	794	215	254						1 263	–		
Other	2500									–	–		
Total By Customer Group	**2600**	**9 086**	**215**	**254**	**–**	**–**	**–**	**–**	**–**	**9 555**	**–**	**–**	**–**

B. Creditors Analysis

DC1 West Coast - Supporting Table SC4 Monthly Budget Statement - aged creditors - M11 May

Description R thousands	NT Code	Budget Year 2013/14 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	Prior year totals for chart (same period)
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100									–	
Bulk Water	0200	1 809								1 809	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600	1 591								1 591	
Trade Creditors	0700	21 633								21 633	
Auditor General	0800									–	
Other	0900									–	
Total By Customer Type	**1000**	**25 033**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**25 033**	**–**

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

DC1 West Coast - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M11 May

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

D. Allocation of Grant Receipts and Expenditure

DC1 West Coast - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M11 May

Description	Ref	2012/13	Budget Year 2013/14							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		73 313	75 766	75 766	–	75 766	75 766	0	0.0%	75 766
Local Government Equitable Share		8 926	9 720	9 720		9 720	9 720	0	0.0%	9 720
RSC Levy Replacement		61 074	62 906	62 906		62 906	62 906			62 906
Finance Management		1 250	1 250	1 250		1 250	1 250			1 250
Municipal Systems Improvement		1 000	890	890		890	890			890
EPWP Incentive		1 063	1 000	1 000		1 000	1 000			1 000
	3							–		
								–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		261	–	480	–	480	480	–		–
Finance Management				480		480	480	–		
								–		
	4							–		
								–		
Financial Management Grant		261						–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		2 068	515	515	31	205	484	(279)	-57.6%	515
Other Transfers / Grants		1 218	515	515	31	205	484	(279)	-57.6%	515
ACIP Grant		850								
								–		
Total Operating Transfers and Grants	5	75 641	76 281	76 761	31	76 451	76 730	(279)	-0.4%	76 281
Capital Transfers and Grants										
National Government:		6 421	10 000	10 000	3 034	7 112	10 000	(2 888)	-28.9%	10 000
Regional Bulk Infrastructure		6 421	10 000	10 000	3 034	7 112	10 000	(2 888)	-28.9%	10 000
								–		
								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	6 421	10 000	10 000	3 034	7 112	10 000	(2 888)	-28.9%	10 000
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	82 062	86 281	86 761	3 065	83 563	86 730	(3 167)	-3.7%	86 281

DC1 West Coast - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M11 May

Description	Ref	2012/13	Budget Year 2013/14							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		73 313	75 766	75 766	127	75 175	75 766	(591)	-0.8%	75 766
Local Government Equitable Share		8 926	9 720	9 720		9 720	9 720	0	0.0%	9 720
RSC Levy Replacement		61 074	62 906	62 906		62 906	62 906	(0)	0.0%	62 906
Finance Management		1 250	1 250	1 250	53	687	1 250	(563)	-45.1%	1 250
Municipal Systems Improvement		1 000	890	890		890	890	–		890
EPWP Incentive		1 063	1 000	1 000	74	972	1 000	(28)	-2.8%	1 000
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		261	–	480	190	190	480	(290)	-60.3%	–
Finance Management				480	190	190	480	(290)	-60.3%	
								–		
								–		
								–		
Financial Management Grant		261						–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
[insert description]								–		
Other grant providers:		2 068	515	515	31	205	484	(279)	-57.6%	515
								–		
Other Transfers / Grants		2 068	515	515	31	205	484	(279)	-57.6%	515
Total operating expenditure of Transfers and Grants:		75 641	76 281	76 761	348	75 570	76 730	(1 160)	-1.5%	76 281
Capital expenditure of Transfers and Grants										
National Government:		6 421	10 000	10 000	3 207	7 112	10 000	(2 888)	-28.9%	10 000
Regional Bulk Infrastructure		6 421	10 000	10 000	3 207	7 112	10 000	(2 888)	-28.9%	10 000
								–		
								–		
								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		–	–	–	–	–	–	–		–
								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
								–		
								–		
Total capital expenditure of Transfers and Grants		6 421	10 000	10 000	3 207	7 112	10 000	(2 888)	-28.9%	10 000
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		82 062	86 281	86 761	3 555	82 682	86 730	(4 048)	-4.7%	86 281

E. Councillor and Board Member Allowances and Employee Benefits

DC1 West Coast - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M11 May

Summary of Employee and Councillor remuneration R thousands	Ref	2012/13 Audited Outcome	Budget Year 2013/14 Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
	1	A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		3 225	3 601	3 601	288	3 255	3 385	(131)	-4%	3 241
Pension and UIF Contributions		138	479	479	16	141	450	(309)	-69%	478
Medical Aid Contributions								–		
Motor Vehicle Allowance		430	514	514	33	377	483	(106)	-22%	
Cellphone Allowance		141	154	154	14	165	144	21	15%	138
Housing Allowances								–		463
Other benefits and allowances		17	36	36		18	34	(15)	-45%	32
Sub Total - Councillors		**3 951**	**4 784**	**4 784**	**351**	**3 957**	**4 497**	**(540)**	**-12%**	**4 353**
% increase	4		**21.1%**	**21.1%**						**10.2%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		3 680	4 000	4 000	339	3 729	3 760	(31)	-1%	3 600
Pension and UIF Contributions		429	107	107	26	294	101	193	192%	96
Medical Aid Contributions			131	131	9	101	123	(22)	-18%	118
Overtime								–		
Performance Bonus		172	213	213		196	200	(4)	-2%	192
Motor Vehicle Allowance		378	333	333	45	498	313	185	59%	300
Cellphone Allowance		63	78	78	7	74	73	1	1%	70
Housing Allowances								–		
Other benefits and allowances		16	16	16	6	49	15	34	232%	14
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Municipality		**4 738**	**4 878**	**4 878**	**432**	**4 941**	**4 585**	**356**	**8%**	**4 390**
% increase	4		**3.0%**	**3.0%**						**-7.3%**
Other Municipal Staff										
Basic Salaries and Wages		39 381	45 044	46 424	3 647	38 581	44 383	(5 802)	-13%	38 133
Pension and UIF Contributions		7 125	8 202	8 202	965	7 423	7 710	(287)	-4%	8 250
Medical Aid Contributions				0				–		
Overtime		4 396	2 255	2 255	352	3 633	2 120	1 513	71%	2 030
Performance Bonus			3 672	3 672			3 452	(3 452)	-100%	3 693
Motor Vehicle Allowance		4 476	4 746	4 746	351	4 092	4 461	(369)	-8%	4 798
Cellphone Allowance		547	583	583	18	393	548	(155)	-28%	598
Housing Allowances		339	382	382		293	359	(66)	-18%	344
Other benefits and allowances		6 249	4 991	4 991	30	6 107	4 692	1 415	30%	4 994
Payments in lieu of leave				–				–		
Long service awards		185	163	163	19	320	153	167	109%	147
Post-retirement benefit obligations	2			–				–		
Sub Total - Other Municipal Staff		**62 699**	**70 038**	**71 418**	**5 381**	**60 842**	**67 878**	**(7 037)**	**-10%**	**62 987**
% increase	4		**11.7%**	**13.9%**						**0.5%**
Total Parent Municipality		**71 388**	**79 700**	**81 080**	**6 165**	**69 739**	**76 960**	**(7 221)**	**-9%**	**71 730**
Unpaid salary, allowances & benefits in arrears:										
Board Members of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Board Fees								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Sub Total - Board Members of Entities	2	–	–	–	–	–	–	–		–
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Entities		–	–	–	–	–	–	–		–
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages								–		
Pension and UIF Contributions								–		
Medical Aid Contributions								–		
Overtime								–		
Performance Bonus								–		
Motor Vehicle Allowance								–		
Cellphone Allowance								–		
Housing Allowances								–		
Other benefits and allowances								–		
Payments in lieu of leave								–		
Long service awards								–		
Post-retirement benefit obligations								–		
Sub Total - Other Staff of Entities		–	–	–	–	–	–	–		–
% increase	4									
Total Municipal Entities		–	–	–	–	–	–	–		–
TOTAL SALARY, ALLOWANCES & BENEFITS		**71 388**	**79 700**	**81 080**	**6 165**	**69 739**	**76 960**	**(7 221)**	**-9%**	**71 730**
% increase	4		**11.6%**	**13.6%**						**0.5%**
TOTAL MANAGERS AND STAFF		**67 437**	**74 916**	**76 296**	**5 814**	**65 782**	**72 463**	**(6 681)**	**-9%**	**67 377**

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

DC1 West Coast - Supporting Table SC1 Material variance explanations - M11 May

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

G. Capital Programme Performance

DC1 West Coast - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M11 May

Description	Ref	2012/13	Budget Year 2013/14							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		32 439	15 200	15 200	3 075	12 802	14 288	1 486	10.4%	14 440
Infrastructure - Road transport		–	–	–	–	–	–	–		–
Roads, Pavements & Bridges								–		
Storm water								–		
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation								–		
Transmission & Reticulation								–		
Street Lighting								–		
Infrastructure - Water		32 439	15 200	15 200	3 075	12 802	14 288	1 486	10.4%	14 440
Dams & Reservoirs								–		
Water purification								–		
Reticulation		32 439	15 200	15 200	3 075	12 802	14 288	1 486	10.4%	14 440
Infrastructure - Sanitation		–	–	–	–	–	–	–		–
Reticulation								–		
Sewerage purification								–		
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management								–		
Transportation								–		
Gas								–		
Other								–		
Community		–	–	–	–	2	–	(2)	#DIV/0!	–
Parks & gardens								–		
Sportsfields & stadia								–		
Swimming pools								–		
Community halls								–		
Libraries								–		
Recreational facilities						2		(2)	#DIV/0!	
Fire, safety & emergency								–		
Security and policing								–		
Buses								–		
Clinics								–		
Museums & Art Galleries								–		
Cemeteries								–		
Social rental housing								–		
Other								–		
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		–	–	–	–	–	–	–		–
Housing development								–		
Other								–		
Other assets		2 602	1 100	1 100	34	690	1 034	344	33.3%	1 068
General vehicles			60	60			56	56	100.0%	57
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment			330	330		628	310	(318)	-102.6%	314
Computers - hardware/equipment			232	232		–	218	218	100.0%	221
Furniture and other office equipment			122	122	34	41	115	74	64.3%	121
Abattoirs								–		
Markets								–		
Civic Land and Buildings								–		
Other Buildings			356	356			335	335	100.0%	356
Other Land								–		
Surplus Assets - (Investment or Inventory)								–		
Other		2 602				21		(21)	#DIV/0!	
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	–	–	–	–	–	–		–
Computers - software & programming								–		
Other								–		
Total Capital Expenditure on new assets	1	35 041	16 300	16 300	3 110	13 494	15 322	1 828	11.9%	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 - M11 May

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**	**27 327**	**1 044**	**22 879**	**23 401**	522	**2.2%**	**25 961**
Infrastructure - Road transport		7 100	70 265	24 367	1 028	20 366	20 619	253	**1.2%**	23 149
Roads, Pavements & Bridges		7 100	70 265	24 367	1 028	20 366	20 619	253	**1.2%**	23 149
Storm water								–		
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation								–		
Transmission & Reticulation								–		
Street Lighting								–		
Infrastructure - Water		3 927	2 960	2 960	16	2 513	2 782	269	**9.7%**	2 812
Dams & Reservoirs								–		
Water purification			2 960	2 960	16	2 513	2 782	269	**9.7%**	2 812
Reticulation		3 927	.				.	#VALUE!	**#VALUE!**	
Infrastructure - Sanitation		–	–	–	–	–	–	–		–
Reticulation								–		
Sewerage purification								–		
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management								–		
Transportation								–		
Gas								–		
Other								–		
Community		**313**	**800**	**423**	**–**	**263**	**398**	**135**	**33.9%**	**402**
Parks & gardens								–		
Sportsfields & stadia								–		
Swimming pools								–		
Community halls								–		
Libraries								–		
Recreational facilities		313	800	423		263	398	135	33.9%	402
Fire, safety & emergency								–		
Security and policing								–		
Buses								–		
Clinics								–		
Museums & Art Galleries								–		
Cemeteries								–		
Social rental housing								–		
Other								–		
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Housing development								–		
Other								–		
Other assets		**2 621**	**4 175**	**4 175**	**688**	**1 713**	**3 925**	**2 211**	**56.3%**	**3 966**
General vehicles		878	1 419	1 419	93	921	1 334	413	31.0%	1 348
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment		430	135	135	110	135	127	(8)	-6.4%	128
Computers - hardware/equipment			170	170	113	170	160	(10)	-6.4%	162
Furniture and other office equipment			131	131	131	131	123	(8)	-6.4%	124
Abattoirs								–		
Markets								–		
Civic Land and Buildings		708	2 075	2 075	75	184	1 951	1 767	90.6%	1 971
Other Buildings		495						–		
Other Land								–		
Surplus Assets - (Investment or Inventory)								–		
Other		110	245	245	166	173	230	57	24.9%	233
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		–	–	–	–	–	–	–		–
Computers - software & programming								–		
Other								–		
Total Repairs and Maintenance Expenditure		**13 961**	**78 200**	**31 925**	**1 732**	**24 856**	**27 723**	**2 868**	**10.3%**	**30 329**

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

I. Depreciation by Asset Class

DC1 West Coast - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M11 May

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		**4 922**	**14 579**	**14 579**	**419**	**4 528**	**13 705**	9 176	**67.0%**	**13 850**
Infrastructure - Road transport		8	2	2	1	7	2	(5)	**-338.8%**	2
Roads, Pavements & Bridges		8	2	2	1	7	2	(5)	**-338.8%**	2
Storm water								–		
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation								–		
Transmission & Reticulation								–		
Street Lighting								–		
Infrastructure - Water		4 806	14 488	14 488	409	4 422	13 619	9 197	**67.5%**	13 764
Dams & Reservoirs		1 461						–		
Water purification								–		
Reticulation		3 345	14 488	14 488	409	4 422	13 619	9 197	**67.5%**	13 764
Infrastructure - Sanitation		109	90	90	9	100	84	(15)	**-18.2%**	85
Reticulation								–		
Sewerage purification		109	90	90	9	100	84	(15)	**-18.2%**	85
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management								–		
Transportation								–		
Gas								–		
Other								–		
Community		–	–	–	–	–	–	–		–
Parks & gardens								–		
Sportsfields & stadia								–		
Swimming pools								–		
Community halls								–		
Libraries								–		
Recreational facilities								–		
Fire, safety & emergency								–		
Security and policing								–		
Buses								–		
Clinics								–		
Museums & Art Galleries								–		
Cemeteries								–		
Social rental housing								–		
Other								–		
Heritage assets		–	–	–	–	–	–	–		–
Buildings								–		
Other								–		
Investment properties		**139**	**114**	**114**	**12**	**127**	**107**	(20)	-18.8%	**108**
Housing development								–		
Other		139	114	114	12	127	107	(20)	-18.8%	108
Other assets		**7 278**	**9 844**	**9 844**	**587**	**6 380**	**9 254**	**2 873**	**31.1%**	**9 352**
General vehicles		3 276	5 063	5 063	245	2 644	4 759	2 115	44.4%	4 810
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment								–		
Computers - hardware/equipment		339	424	424	29	316	398	83	20.8%	403
Furniture and other office equipment		267	277	277	25	276	260	(15)	-5.8%	263
Abattoirs								–		
Markets								–		
Civic Land and Buildings								–		
Other Buildings		1 811	1 636	1 636	154	1 660	1 538	(123)	-8.0%	1 554
Other Land								–		
Surplus Assets - (Investment or Inventory)								–		
Other		1 585	2 445	2 445	134	1 485	2 298	813	35.4%	2 323
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		**147**	**226**	**226**	**13**	**138**	**212**	**75**	**35.1%**	**214**
Computers - software & programming		147	226	226	13	138	212	75	35.1%	214
Other								–		
Total Depreciation		**12 485**	**24 764**	**24 764**	**1 030**	**11 174**	**23 278**	**12 104**	**52.0%**	**23 525**

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

J. Municipal Manager's Quality Certification

Quality certificate

I, J. Koekemoer, chief executive officer of WCDM (Nr 1) (name of municipal entity), hereby certify that

(mark as appropriate)

☒ the monthly budget statement

☐ mid-year budget and performance assessment

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

Print name J. Koekemoer

Chief executive officer of WCDM (Nr 1) (name of municipal entity)

Signature

Date 5/6/14