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 November 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 November 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 November 2014

Remedial or corrective steps

No comment for November 2014

D. In-Year Budget Statements

Table C1: S71 Monthly Budget Statement Summary

DC1 West Coast - Table C1 Monthly Budget Statement Summary - M05 November

Description	2013/14	Budget Year 2014/15							
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	101 364	104 279	–	9 047	35 498	30 241	5 257	17%	104 279
Investment revenue	10 025	8 250	–	156	606	2 393	(1 786)	-75%	8 250
Transfers recognised - operational	77 567	81 632	–	56	30 712	23 673	7 039	30%	81 632
Other own revenue	112 397	88 113	–	8 094	51 380	25 553	25 827	101%	88 113
Total Revenue (excluding capital transfers and contributions)	**301 353**	**282 274**	**–**	**17 352**	**118 197**	**81 859**	**36 337**	**44%**	**282 274**
Employee costs	72 866	85 387	–	12 176	41 033	24 762	16 271	66%	85 387
Remuneration of Councillors	4 310	4 358	–	328	1 586	1 264	322	26%	4 358
Depreciation & asset impairment	12 521	16 584	–	1 068	5 450	4 809	640	13%	16 584
Finance charges	11 726	11 847	–	–	259	3 436	(3 177)	-92%	11 847
Materials and bulk purchases	35 641	81 759	–	6 106	19 463	23 710	(4 248)	-18%	81 759
Transfers and grants	–	–	–	–	–	–	–		–
Other expenditure	137 280	84 738	–	4 722	40 983	24 574	16 409	67%	84 738
Total Expenditure	**274 345**	**284 673**	**–**	**24 399**	**108 774**	**82 555**	**26 219**	**32%**	**284 673**
Surplus/(Deficit)	**27 008**	**(2 399)**	**–**	**(7 047)**	**9 422**	**(696)**	**10 118**	**-1454%**	**(2 399)**
Transfers recognised - capital	10 305	33 500	–	–	–	9 715	(9 715)	-100%	–
Contributions & Contributed assets	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	**37 313**	**31 101**	**–**	**(7 047)**	**9 422**	**9 019**	**403**	**4%**	**(2 399)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	**37 313**	**31 101**	**–**	**(7 047)**	**9 422**	**9 019**	**403**	**4%**	**(2 399)**
Capital expenditure & funds sources									
Capital expenditure	**17 428**	**47 993**	**–**	**148**	**1 092**	**13 918**	**(12 826)**	**-92%**	**47 993**
Capital transfers recognised	10 305	33 500	–	–	–	9 715	(9 715)	-100%	33 500
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	–	–	–	–	–	–	–		–
Internally generated funds	**7 123**	**14 493**	**–**	**148**	**1 092**	**4 203**	**(3 111)**	**-74%**	**14 493**
Total sources of capital funds	**17 428**	**47 993**	**–**	**148**	**1 092**	**13 918**	**(12 826)**	**-92%**	**47 993**
Financial position									
Total current assets	194 116	181 349	–		198 125				181 349
Total non current assets	345 971	365 611	–		354 812				365 611
Total current liabilities	56 994	37 649	–		31 229				37 649
Total non current liabilities	148 913	155 801	–		157 600				155 801
Community wealth/Equity	**334 181**	**353 510**	**–**		**364 108**				**353 510**
Cash flows									
Net cash from (used) operating	39 755	47 685	–	7 153	14 571	13 829	(743)	-5%	47 685
Net cash from (used) investing	(18 092)	(47 993)	–	(148)	(1 092)	(13 918)	(12 826)	92%	(47 993)
Net cash from (used) financing	(11 861)	(12 944)	–	–	(1 401)	(3 754)	(2 353)	63%	(12 944)
Cash/cash equivalents at the month/year end	**169 038**	**168 845**	**–**	**–**	**181 117**	**178 254**	**(2 863)**	**-2%**	**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	10 322	213	50	28	30	–	–	–	10 643
Creditors Age Analysis									
Total Creditors	29 889	–	–	–	–	–	–	–	29 889

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

DC1 West Coast - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M05 November

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										
Governance and administration		**88 795**	**80 466**	**–**	**412**	**28 064**	**23 335**	4 729	20%	**80 466**
Executive and council		2 779	2 733	–	55	500	792	(292)	-37%	2 733
Budget and treasury office		84 576	77 728	–	242	26 980	22 541	4 439	20%	77 728
Corporate services		1 440	5	–	115	585	2	583	37230%	5
Community and public safety		**15 732**	**21 059**	**–**	**957**	**8 082**	**6 107**	1 975	32%	**21 059**
Community and social services		2 830	3 044	–	546	1 662	883	779	88%	3 044
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		6 084	10 298	–	230	3 279	2 986	292	10%	10 298
Housing		1 761	1 777	–	169	870	515	354	69%	1 777
Health		5 057	5 939	–	13	2 272	1 722	549	32%	5 939
Economic and environmental services		**96 332**	**75 094**	**–**	**6 934**	**42 992**	**21 777**	21 215	97%	**75 094**
Planning and development		27	–	–	–	–	–	–		–
Road transport		96 305	75 094	–	6 934	42 992	21 777	21 215	97%	75 094
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**110 799**	**139 156**	**–**	**9 049**	**39 058**	**40 355**	(1 297)	-3%	**139 156**
Electricity		–	–	–	–	–	–	–		–
Water		110 799	139 156	–	9 049	39 058	40 355	(1 297)	-3%	139 156
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Revenue - Standard	2	**311 658**	**315 774**	**–**	**17 352**	**118 197**	**91 574**	**26 622**	**29%**	**315 774**
Expenditure - Standard										
Governance and administration		**38 036**	**38 698**	**–**	**2 481**	**12 214**	**11 222**	992	9%	**38 698**
Executive and council		15 525	15 488	–	1 015	5 453	4 492	962	21%	15 488
Budget and treasury office		14 023	14 793	–	686	2 846	4 290	(1 444)	-34%	14 793
Corporate services		8 489	8 417	–	780	3 915	2 441	1 474	60%	8 417
Community and public safety		**47 385**	**55 865**	**–**	**4 765**	**20 795**	**16 201**	4 595	28%	**55 865**
Community and social services		3 779	3 910	–	307	1 636	1 134	502	44%	3 910
Sport and recreation		–	–	–	–	–	–	–		–
Public safety		27 124	34 423	–	2 734	11 802	9 983	1 819	18%	34 423
Housing		528	985	–	82	405	286	120	42%	985
Health		15 954	16 547	–	1 642	6 953	4 799	2 154	45%	16 547
Economic and environmental services		**98 937**	**78 298**	**–**	**10 705**	**44 474**	**22 706**	21 767	96%	**78 298**
Planning and development		2 632	3 204	–	274	1 272	929	343	37%	3 204
Road transport		96 305	75 094	–	10 431	43 201	21 777	21 424	98%	75 094
Environmental protection		–	–	–	–	–	–	–		–
Trading services		**89 986**	**111 812**	**–**	**6 449**	**31 291**	**32 425**	(1 134)	-3%	**111 812**
Electricity		–	–	–	–	–	–	–		–
Water		89 986	111 812	–	6 449	31 291	32 425	(1 134)	-3%	111 812
Waste water management		–	–	–	–	–	–	–		–
Waste management		–	–	–	–	–	–	–		–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Total Expenditure - Standard	3	**274 345**	**284 673**	**–**	**24 400**	**108 775**	**82 555**	**26 220**	**32%**	**284 673**
Surplus/ (Deficit) for the year		**37 313**	**31 101**	**–**	**(7 048)**	**9 422**	**9 019**	**403**	**4%**	**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) - M05 November

Vote Description	Ref	2013/14	Budget Year 2014/15							
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		92 461	86 403	–	309	29 761	25 057	4 704	18.8%	86 403
Vote 2 - Subsidised Services		7 502	11 677	–	346	3 854	3 386	468	13.8%	11 677
Vote 3 - Economic Services		2 830	3 044	–	546	1 662	883	779	88.3%	3 044
Vote 4 - Housing Services		1 761	1 777	–	169	870	515	354	68.7%	1 777
Vote 5 - Trading Services		110 799	137 779	–	9 049	39 058	39 956	(898)	-2.2%	137 779
Vote 6 - Agencies		96 305	75 094	–	6 934	42 992	21 777	21 215	97.4%	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**	**–**	**17 352**	**118 197**	**91 574**	**26 622**	**29.1%**	**315 774**
Expenditure by Vote	1									
Vote 1 - Community Services		52 996	57 092	–	4 043	18 781	16 557	2 224	13.4%	57 092
Vote 2 - Subsidised Services		31 738	40 123	–	3 174	13 943	11 636	2 307	19.8%	40 123
Vote 3 - Economic Services		3 779	3 910	–	307	1 636	1 134	502	44.2%	3 910
Vote 4 - Housing Services		528	985	–	82	405	286	120	41.9%	985
Vote 5 - Trading Services		88 998	107 469	–	6 362	30 809	31 166	(357)	-1.1%	107 469
Vote 6 - Agencies		96 305	75 094	–	10 431	43 201	21 777	21 424	98.4%	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**	**–**	**24 400**	**108 775**	**82 555**	**26 220**	**31.8%**	**284 673**
Surplus/ (Deficit) for the year	2	**37 313**	**31 101**	**–**	**(7 048)**	**9 422**	**9 019**	**403**	**4.5%**	**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) - M05 November

Description	Ref	2013/14	Budget Year 2014/15							
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		101 364	104 279		9 047	35 498	30 241	5 257	17%	104 279
Service charges - sanitation revenue								–		
Service charges - refuse revenue								–		
Service charges - other								–		
Rental of facilities and equipment		5 445	3 044		780	2 592	883	1 709	194%	3 044
Interest earned - external investments		10 025	8 250		156	606	2 393	(1 786)	-75%	8 250
Interest earned - outstanding debtors			53		2	10	15	(5)	-35%	53
Dividends received								–		
Fines								–		
Licences and permits		75	59				17	(17)	-100%	59
Agency services		96 305	75 094		11 338	47 374	21 777	25 597	118%	75 094
Transfers recognised - operational		77 567	81 632		56	30 712	23 673	7 039	30%	81 632
Other revenue		10 571	9 863		(4 027)	1 404	2 860	(1 456)	-51%	9 863
Gains on disposal of PPE								–		
Total Revenue (excluding capital transfers and contributions)		**301 353**	**282 274**	**–**	**17 352**	**118 197**	**81 859**	**36 337**	**44%**	**282 274**
Expenditure By Type										
Employee related costs		72 866	85 387		12 176	41 033	24 762	16 271	66%	85 387
Remuneration of councillors		4 310	4 358		328	1 586	1 264	322	26%	4 358
Debt impairment								–		
Depreciation & asset impairment		12 521	16 584		1 068	5 450	4 809	640	13%	16 584
Finance charges		11 726	11 847			259	3 436	(3 177)	-92%	11 847
Bulk purchases		9 233	9 800			3 026	2 842	184	6%	9 800
Other materials		26 409	71 959		6 106	16 437	20 868	(4 431)	-21%	71 959
Contracted services								–		
Transfers and grants								–		
Other expenditure		137 280	84 738		4 722	40 983	24 574	16 409	67%	84 738
Loss on disposal of PPE								–		
Total Expenditure		**274 345**	**284 673**	**–**	**24 399**	**108 774**	**82 555**	**26 219**	**32%**	**284 673**
Surplus/(Deficit)		**27 008**	**(2 399)**	**–**	**(7 047)**	**9 422**	**(696)**	**10 118**	**(0)**	**(2 399)**
Transfers recognised - capital		10 305	33 500				9 715	(9 715)	(0)	
Contributions recognised - capital								–		
Contributed assets								–		
Surplus/(Deficit) after capital transfers & contributions		**37 313**	**31 101**	**–**	**(7 047)**	**9 422**	**9 019**			**(2 399)**
Taxation								–		
Surplus/(Deficit) after taxation		**37 313**	**31 101**	**–**	**(7 047)**	**9 422**	**9 019**			**(2 399)**
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		**37 313**	**31 101**	**–**	**(7 047)**	**9 422**	**9 019**			**(2 399)**
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		**37 313**	**31 101**	**–**	**(7 047)**	**9 422**	**9 019**			**(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) - M05 November

Vote Description	Ref	2013/14	Budget Year 2014/15							
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
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	12 079	(11 478)	-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**	**–**	**–**	**601**	**12 079**	**(11 478)**	**-95%**	**41 650**
Single Year expenditure appropriation	2									
Vote 1 - Community Services		1 318	167	–	10	35	48	(14)	-28%	167
Vote 2 - Subsidised Services		326	2 508	–	101	103	727	(624)	-86%	2 508
Vote 3 - Economic Services		30	100	–	6	87	29	58	200%	100
Vote 4 - Housing Services		–	–	–	–	–	–	–		–
Vote 5 - Trading Services		15 754	3 568	–	31	266	1 035	(768)	-74%	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	–	148	491	1 839	**(1 348)**	**-73%**	6 343
Total Capital Expenditure		**17 428**	**47 993**	**–**	**148**	**1 092**	**13 918**	**(12 826)**	**-92%**	**47 993**
Capital Expenditure - Standard Classification										
Governance and administration		**1 317**	**117**	**–**	**9**	**9**	**34**	(25)	-74%	**117**
Executive and council		237						–		
Budget and treasury office		1 080	2				1	(1)	-100%	2
Corporate services			115		9	9	33	(25)	-74%	115
Community and public safety		**357**	**2 658**	**–**	**108**	**216**	**771**	(555)	-72%	**2 658**
Community and social services		30	100		7	88	29	59	204%	100
Sport and recreation								–		
Public safety		326	2 508		101	103	727	(624)	-86%	2 508
Housing								–		
Health		1	50			25	15	10	72%	50
Economic and environmental services		**–**	**–**	**–**	**–**	**–**	**–**	–		**–**
Planning and development								–		
Road transport								–		
Environmental protection								–		
Trading services		**15 754**	**45 218**	**–**	**31**	**867**	**13 113**	(12 246)	-93%	**45 218**
Electricity								–		
Water		15 754	45 218		31	867	13 113	(12 246)	-93%	45 218
Waste water management								–		
Waste management								–		
Other								–		
Total Capital Expenditure - Standard Classification	3	**17 428**	**47 993**	**–**	**148**	**1 092**	**13 918**	**(12 826)**	**-92%**	**47 993**
Funded by:										
National Government		10 305	30 000				8 700	(8 700)	-100%	30 000
Provincial Government								–		
District Municipality								–		
Other transfers and grants			3 500				1 015	(1 015)	-100%	3 500
Transfers recognised - capital		**10 305**	**33 500**	**–**	**–**	**–**	**9 715**	**(9 715)**	**-100%**	**33 500**
Public contributions & donations	5							–		
Borrowing	6							–		
Internally generated funds		7 123	14 493		148	1 092	4 203	(3 111)	-74%	14 493
Total Capital Funding		**17 428**	**47 993**	**–**	**148**	**1 092**	**13 918**	**(12 826)**	**-92%**	**47 993**

Table C6: Monthly Budget Statement - Financial Position

DC1 West Coast - Table C6 Monthly Budget Statement - Financial Position - M05 November

Description	Ref	2013/14	Budget Year 2014/15			
R thousands	1	Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
ASSETS						
Current assets						
Cash		169 038	168 845		179 465	168 845
Call investment deposits						
Consumer debtors		7 537	10 932		10 643	10 932
Other debtors		15 922			6 245	
Current portion of long-term receivables						
Inventory		1 619	1 572		1 772	1 572
Total current assets		**194 116**	**181 349**	**–**	**198 125**	**181 349**
Non current assets						
Long-term receivables						
Investments						
Investment property		4 673	4 534		4 627	4 534
Investments in Associate						
Property, plant and equipment		341 071	361 051		350 013	361 051
Agricultural						
Biological assets						
Intangible assets		227	26		172	26
Other non-current assets						
Total non current assets		**345 971**	**365 611**	**–**	**354 812**	**365 611**
TOTAL ASSETS		**540 087**	**546 960**	**–**	**552 936**	**546 960**
LIABILITIES						
Current liabilities						
Bank overdraft						
Borrowing		12 944	14 127			14 127
Consumer deposits						
Trade and other payables		37 009	18 726		21 328	18 726
Provisions		7 041	4 796		9 900	4 796
Total current liabilities		**56 994**	**37 649**	**–**	**31 229**	**37 649**
Non current liabilities						
Borrowing		86 866	86 531		98 409	86 531
Provisions		62 047	69 270		59 191	69 270
Total non current liabilities		**148 913**	**155 801**	**–**	**157 600**	**155 801**
TOTAL LIABILITIES		**205 907**	**193 450**	**–**	**188 829**	**193 450**
NET ASSETS	2	**334 181**	**353 510**	**–**	**364 108**	**353 510**
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		334 181	353 510		364 108	353 510
Reserves						
TOTAL COMMUNITY WEALTH/EQUITY	2	**334 181**	**353 510**	**–**	**364 108**	**353 510**

Table C7: Monthly Budget Statement - Cash Flow

DC1 West Coast - Table C7 Monthly Budget Statement - Cash Flow - M05 November

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		36 839	150 209	58 186	92 023	158%	200 642
Government - operating		87 872	81 632		56	30 712	23 673	7 039	30%	81 632
Government - capital		10 305	33 500				9 715	(9 715)	-100%	33 500
Interest		10 025						–		
Dividends								–		
Payments										
Suppliers and employees		(254 142)	(256 242)		(29 741)	(166 092)	(74 310)	91 782	-124%	(256 242)
Finance charges		(11 726)	(11 847)			(259)	(3 436)	(3 177)	92%	(11 847)
Transfers and Grants								–		
NET CASH FROM/(USED) OPERATING ACTIVITIES		39 755	47 685	–	7 153	14 571	13 829	(743)	-5%	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)		(148)	(1 092)	(13 918)	(12 826)	92%	(47 993)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(18 092)	(47 993)	–	(148)	(1 092)	(13 918)	(12 826)	92%	(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)	(3 754)	(2 353)	63%	(12 944)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(11 861)	(12 944)	–	–	(1 401)	(3 754)	(2 353)	63%	(12 944)
NET INCREASE/ (DECREASE) IN CASH HELD		9 802	(13 252)	–	7 006	12 078	(3 843)			(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	–		181 117	178 254			155 786

Part2 – Supporting Documentation

A. Debtors Analysis

DC1 West Coast - Supporting Table SC3 Monthly Budget Statement - aged debtors - M05 November

Description R thousands	NT Code	Budget Year 2014/15 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	10 204	175	18	9	8				10 414	17		
Trade and Other Receivables from Exchange Transactions - Electricity	1300	24	10	10	9	10				63	19		
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	0				5	1		
Receivables from Exchange Transactions - Property Rental Debtors	1700	88	27	22	10	12				158	22		
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**	**10 322**	**213**	**50**	**28**	**30**	**–**	**–**	**–**	**10 643**	**58**	**–**	**–**
2013/14 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	9 082	17							9 099	–		
Commercial	2300	314								314	–		
Households	2400	925	196	50	28	30				1 229	58		
Other	2500									–	–		
Total By Customer Group	**2600**	**10 322**	**213**	**50**	**28**	**30**	**–**	**–**	**–**	**10 643**	**58**	**–**	**–**

B. Creditors Analysis

DC1 West Coast - Supporting Table SC4 Monthly Budget Statement - aged creditors - M05 November

Description R thousands	NT Code	Budget Year 2014/15 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									–	
PAYE deductions	0300									–	
VAT (output less input)	0400									–	
Pensions / Retirement deductions	0500									–	
Loan repayments	0600									–	
Trade Creditors	0700	29 889								29 889	
Auditor General	0800									–	
Other	0900									–	
Total By Customer Type	**1000**	**29 889**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**29 889**	**–**

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

DC1 West Coast - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M05 November

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									
		-	-	-	-	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 - M05 November

Description	Ref	2013/14	Budget Year 2014/15							
R thousands		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<u>RECEIPTS:</u>	1,2									
<u>Operating Transfers and Grants</u>										
National Government:		**75 766**	**79 168**	**–**	**300**	**32 961**	**79 168**	**(45 907)**	**-58.0%**	**79 168**
Local Government Equitable Share		72 626	75 984			30 077	75 984	(45 907)	-60.4%	75 984
Finance Management		1 250	1 250			1 250	1 250			1 250
Municipal Systems Improvement		890	934			934	934			934
EPWP Incentive		1 000	1 000		300	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**	**–**	**56**	**104**	**2 464**	(2 360)	-95.8%	**2 464**
OTHER GRANTS / TRANSFERS		**1 327**	**504**		**56**	**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**	**–**	**356**	**33 065**	**81 632**	**(48 267)**	**-59.1%**	**81 632**
<u>Capital Transfers and Grants</u>										
National Government:		10 305	30 000	–	–	–	30 000	(30 000)	**-100.0%**	30 000
Regional Bulk Infrastructure		10 305	30 000				30 000	(30 000)	-100.0%	30 000
								–		
								–		
								–		
								–		
Other capital transfers *[insert description]*								–		
Provincial Government:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	**3 500**	–	–	**96**	**3 500**	(3 404)	-97.3%	**3 500**
Local Municipalities			**3 500**			**96**	**3 500**	(3 404)	-97.3%	**3 500**
								–		
Total Capital Transfers and Grants	5	**10 305**	**33 500**	**–**	**–**	**96**	**33 500**	**(33 404)**	**-99.7%**	**33 500**
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	87 872	115 132	–	356	33 161	115 132	(81 671)	-70.9%	115 132

DC1 West Coast - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M05 November

Description	Ref	2013/14	Budget Year 2014/15							
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:		**75 766**	**79 168**	**–**	**323**	**30 934**	**79 168**	**(48 234)**	**-60.9%**	**79 168**
Local Government Equitable Share		72 626	75 984			30 077	75 984	(45 907)	-60.4%	75 984
Finance Management		1 250	1 250		144	421	1 250	(829)	-66.4%	1 250
Municipal Systems Improvement		890	934				934	(934)	-100.0%	934
EPWP Incentive		1 000	1 000		179	436	1 000	(564)	-56.4%	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**	**–**	**323**	**31 387**	**81 632**	**(50 245)**	**-61.6%**	**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**	**–**	**323**	**31 387**	**111 632**	**(80 245)**	**-71.9%**	**111 632**

E. Councillor and Board Member Allowances and Employee Benefits

DC1 West Coast - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M05 November

Summary of Employee and Councillor remuneration	Ref	2013/14	Budget Year 2014/15							
R thousands		Audited Outcome	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		3 545	3 451		255	1 282	1 001	281	28%	3 451
Pension and UIF Contributions		157	174		17	77	50	27	53%	174
Medical Aid Contributions								–		
Motor Vehicle Allowance		410	518		29	146	150	(5)	-3%	518
Cellphone Allowance		180	200		13	67	58	9	15%	200
Housing Allowances								–		
Other benefits and allowances		18	14		14	15	4	11	270%	14
Sub Total - Councillors		**4 310**	**4 358**	**–**	**328**	**1 586**	**1 264**	**322**	**26%**	**4 358**
% increase	4		**1.1%**							**1.1%**
Senior Managers of the Municipality	3									
Basic Salaries and Wages		4 068	4 392		361	1 807	1 274	533	42%	4 392
Pension and UIF Contributions		435	361		28	141	105	36	35%	361
Medical Aid Contributions			137		9	47	40	7	18%	137
Overtime								–		
Performance Bonus		170	275				80	(80)	-100%	275
Motor Vehicle Allowance		414	172		67	303	50	253	509%	172
Cellphone Allowance		64	61		7	34	18	16	92%	61
Housing Allowances								–		
Other benefits and allowances		17	21		16	35	6	29	458%	
Payments in lieu of leave								–		21
Long service awards						72		72	#DIV/0!	
Post-retirement benefit obligations	2							–		
Sub Total - Senior Managers of Municipality		**5 168**	**5 419**	**–**	**488**	**2 438**	**1 572**	**867**	**55%**	**5 419**
% increase	4		**4.9%**							**4.9%**
Other Municipal Staff										
Basic Salaries and Wages		70 624	49 018		7 851	26 821	14 215	12 605	89%	49 018
Pension and UIF Contributions		14 942	9 053		743	3 549	2 625	924	35%	9 053
Medical Aid Contributions			2 808				814	(814)	-100%	2 808
Overtime		4 002	3 125		287	1 521	906	615	68%	3 125
Performance Bonus			4 096				1 188	(1 188)	-100%	4 096
Motor Vehicle Allowance		6 520	5 144		447	2 203	1 492	711	48%	5 144
Cellphone Allowance		1 064	549		40	203	159	43	27%	549
Housing Allowances		635	353		27	133	102	31	30%	353
Other benefits and allowances		2 189	5 559		2 293	4 164	1 612	2 552	158%	5 559
Payments in lieu of leave		(37 375)						–		
Long service awards		786	264			–	77	(77)	-100%	264
Post-retirement benefit obligations	2							–		
Sub Total - Other Municipal Staff		**63 387**	**79 969**	**–**	**11 687**	**38 594**	**23 191**	**15 403**	**66%**	**79 969**
% increase	4		**26.2%**							**26.2%**
Total Parent Municipality		**72 866**	**89 746**	**–**	**12 503**	**42 619**	**26 026**	**16 592**	**64%**	**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	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		**72 866**	**89 746**	**–**	**12 503**	**42 619**	**26 026**	**16 592**	**64%**	**89 746**
% increase	4		**23.2%**							**23.2%**
TOTAL MANAGERS AND STAFF		**68 556**	**85 388**	**–**	**12 176**	**41 033**	**24 763**	**16 270**	**66%**	**85 388**

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

DC1 West Coast - Supporting Table SC1 Material variance explanations - M05 November

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 November 2014			
5	**Cash Flow**			
	No comment for November 2014			
6	**Measureable performance**			
	No comment for November 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 - M05 November

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**	**–**	**–**	**787**	**12 079**	11 291	**93.5%**	**41 650**
Infrastructure - Road transport		–	–	–	–	–	–	–		–
Roads, Pavements & Bridges								–		
Storm water								–		
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation								–		
Transmission & Reticulation								–		
Street Lighting								–		
Infrastructure - Water		15 754	41 650	–	–	787	12 079	11 291	**93.5%**	41 650
Dams & Reservoirs			8 850				2 567	2 567	**100.0%**	8 850
Water purification								–		
Reticulation		15 754	32 800			787	9 512	8 725	**91.7%**	32 800
Infrastructure - Sanitation		–	–	–	–	–	–	–		–
Reticulation								–		
Sewerage purification								–		
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management								–		
Transportation								–		
Gas								–		
Other								–		
Community		**–**	**100**	**–**	**–**	**81**	**29**	**(52)**	**-179.8%**	**100**
Parks & gardens								–		
Sportsfields & stadia								–		
Swimming pools								–		
Community halls								–		
Libraries								–		
Recreational facilities			100			81	29	(52)	-179.8%	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**	**–**	**148**	**224**	**1 810**	**1 587**	**87.7%**	**6 243**
General vehicles			750				218	218	100.0%	750
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment		1 674	2 725		101	118	790	672	85.1%	2 725
Computers - hardware/equipment			50				15	15	100.0%	50
Furniture and other office equipment			28			24	8	(15)	-190.7%	28
Abattoirs								–		
Markets								–		
Civic Land and Buildings								–		
Other Buildings								–		
Other Land								–		
Surplus Assets - (Investment or Inventory)								–		
Other			2 690		47	82	780	698	89.5%	2 690
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		**–**	**–**	**–**	**–**	**–**	**–**	**–**		**–**
Computers - software & programming								–		
Other								–		
Total Capital Expenditure on new assets	1	**17 428**	**47 993**	**–**	**148**	**1 092**	**13 918**	**12 826**	**92.2%**	**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 - M05 November

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**	**–**	**7 343**	**16 582**	**19 287**	2 706	**14.0%**	**66 508**
Infrastructure - Road transport		21 234	63 438	–	6 936	15 496	18 397	2 901	**15.8%**	63 438
Roads, Pavements & Bridges		21 234	63 438		6 936	15 496	18 397	2 901	**15.8%**	63 438
Storm water								–		
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation								–		
Transmission & Reticulation								–		
Street Lighting								–		
Infrastructure - Water		3 331	3 070	–	407	1 086	890	(196)	**-22.0%**	3 070
Dams & Reservoirs								–		
Water purification			250				73	73	**100.0%**	250
Reticulation		3 331	2 820		407	1 086	818	(268)	**-32.8%**	2 820
Infrastructure - Sanitation		–	–	–	–	–	–	–		–
Reticulation								–		
Sewerage purification								–		
Infrastructure - Other		–	–	–	–	–	–	–		–
Waste Management								–		
Transportation								–		
Gas								–		
Other								–		
Community		**275**	**439**	**–**	**47**	**100**	**127**	**28**	**21.7%**	**439**
Parks & gardens								–		
Sportsfields & stadia								–		
Swimming pools								–		
Community halls								–		
Libraries								–		
Recreational facilities		275	439		47	100	127	28	21.7%	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**	**–**	**278**	**734**	**1 454**	**720**	**49.5%**	**5 013**
General vehicles		1 006	2 287				663	663	100.0%	2 287
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment		559	217		269	371	63	(308)	-489.4%	217
Computers - hardware/equipment			10			2	3	1	20.2%	10
Furniture and other office equipment			116				34	34	100.0%	116
Abattoirs								–		
Markets								–		
Civic Land and Buildings								–		
Other Buildings			2 082			221	604	383	63.5%	2 082
Other Land								–		
Surplus Assets - (Investment or Inventory)								–		
Other			301		9	140	87	(53)	-60.5%	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**	**–**	**7 669**	**17 415**	**20 868**	**3 453**	**16.5%**	**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 - M05 November

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**	**–**	**515**	**2 600**	**1 825**	(775)	**-42.4%**	**6 294**
Infrastructure - Road transport		6	2	–	0	2	0	(2)	**-405.6%**	2
Roads, Pavements & Bridges		6	2		0	2	0	(2)	**-405.6%**	2
Storm water								–		
Infrastructure - Electricity		–	–	–	–	–	–	–		–
Generation								–		
Transmission & Reticulation								–		
Street Lighting								–		
Infrastructure - Water		5 560	6 192	–	506	2 553	1 796	(758)	**-42.2%**	6 192
Dams & Reservoirs		2	1 500		0	1	435	434	**99.8%**	1 500
Water purification		643	800		42	213	232	19	**8.3%**	800
Reticulation		4 915	3 892		464	2 340	1 129	(1 211)	**-107.3%**	3 892
Infrastructure - Sanitation		100	100	–	9	44	29	(15)	**-52.4%**	100
Reticulation								–		
Sewerage purification		100	100		9	44	29	(15)	**-52.4%**	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**	**–**	**11**	**58**	**35**	(23)	-66.8%	**120**
Housing development								–		
Other		139	120		11	58	35	(23)	-66.8%	120
Other assets		**4 929**	**10 020**	**–**	**528**	**2 724**	**2 906**	**182**	**6.3%**	**10 020**
General vehicles		2 908	5 000		229	1 171	1 450	279	19.3%	5 000
Specialised vehicles		–	–	–	–	–	–	–		–
Plant & equipment								–		
Computers - hardware/equipment		315	340		34	175	99	(77)	-77.9%	340
Furniture and other office equipment		118	280		24	121	81	(40)	-49.4%	280
Abattoirs								–		
Markets								–		
Civic Land and Buildings								–		
Other Buildings			2 000		128	651	580	(71)	-12.3%	2 000
Other Land								–		
Surplus Assets - (Investment or Inventory)								–		
Other		1 588	2 400		113	605	696	91	13.1%	2 400
Agricultural assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Biological assets		–	–	–	–	–	–	–		–
List sub-class								–		
								–		
Intangibles		**160**	**150**	**–**	**13**	**68**	**44**	**(25)**	**-56.4%**	**150**
Computers - software & programming		160	150		13	68	44	(25)	-56.4%	150
Other								–		
Total Depreciation		**12 521**	**16 584**	**–**	**1 068**	**5 450**	**4 809**	**(640)**	**-13.3%**	**16 584**

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

J. Municipal Manager's Quality Certification

Quality certificate

I, J. KOEKEMOER ...., chief executive officer of WCDM(DC1) (name of municipal entity), hereby certify that

(mark as appropriate)

the monthly budget statement

mid-year budget and performance assessment

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

Print name JOHAN KOEKEMOER

Chief executive officer of WCDM (DC1) (name of municipal entity)

Signature

Date 05/12/2014