

# **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 September 2013**

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## **Part 1 – In-Year Report**

### **A. Mayor's report (Required if tabled in Municipal Council)**

This report is tabled to the portfolio committee finance.

### **B. Resolutions (Required if tabled in Municipal Council)**

This report is tabled to the portfolio committee finance.

### **C. Executive Summary**

#### **C.1) Introduction**

This report consists of figures for September 2013.

#### **C.2) Consolidated performance**

##### **Revenue by Source**

The revenue includes grant income as well as levied amount for water services.

##### **Operating Expenditure**

The municipality maintained a traditional S Curve.

##### **Capital Expenditure**

The municipality maintained a traditional S Curve.

##### **Cash Flow**

The municipality's cash flow is positive.

##### **Reports, tables, charts and explanations**

No charts are included in this report.

##### **Material variances**

No comment for September 2013

##### **Remedial or corrective steps**

No comment for September 2013.

### **D. In-Year Budget Statements**

**Table C1: S71 Monthly Budget Statement Summary**

DC1 West Coast - Table C1 Monthly Budget Statement Summary - M03 September

Description	2012/13	Budget Year 2013/14							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
<b>R thousands</b>									
<b>Financial Performance</b>									
Property rates	–	–	–	–	–	–	–		–
Service charges	88 808	96 511	–	6 415	16 417	15 443	974	6%	96 511
Investment revenue	8 899	8 000	–	309	332	1 280	(948)	-74%	8 000
Transfers recognised - operational	75 641	76 281	–	–	30 296	25 427	4 869	19%	76 281
Other own revenue	82 768	89 635	–	826	23 125	14 340	8 785	61%	89 635
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>256 115</b>	<b>270 426</b>	<b>–</b>	<b>7 550</b>	<b>70 169</b>	<b>56 490</b>	<b>13 679</b>	<b>24%</b>	<b>270 426</b>
Employee costs	67 437	74 916	–	5 949	17 307	11 987	5 320	44%	67 424
Remuneration of Councillors	3 951	4 784	–	346	1 035	765	270	35%	4 305
Depreciation & asset impairment	12 485	24 764	–	2 043	3 084	3 962	(878)	-22%	23 645
Finance charges	12 020	12 930	–	–	1 638	–	1 638	#DIV/0!	12 930
Materials and bulk purchases	22 681	88 061	–	6 092	6 662	14 090	(7 428)	-53%	87 075
Transfers and grants	–	–	–	–	–	–	–		–
Other expenditure	137 095	64 350	–	6 895	27 857	10 297	17 560	171%	64 350
<b>Total Expenditure</b>	<b>255 669</b>	<b>269 805</b>	<b>–</b>	<b>21 325</b>	<b>57 584</b>	<b>41 101</b>	<b>16 483</b>	<b>40%</b>	<b>259 730</b>
<b>Surplus/(Deficit)</b>	<b>446</b>	<b>621</b>	<b>–</b>	<b>(13 775)</b>	<b>12 585</b>	<b>15 389</b>	<b>(2 804)</b>	<b>-18%</b>	<b>10 697</b>
Transfers recognised - capital	–	–	–	–	–	–	–		–
Contributions & Contributed assets	6 421	10 000	–	–	–	3 333	(3 333)	-100%	10 000
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>6 867</b>	<b>10 621</b>	<b>–</b>	<b>(13 775)</b>	<b>12 585</b>	<b>18 722</b>	<b>(6 137)</b>	<b>-33%</b>	<b>20 697</b>
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
<b>Surplus/ (Deficit) for the year</b>	<b>6 867</b>	<b>10 621</b>	<b>–</b>	<b>(13 775)</b>	<b>12 585</b>	<b>18 722</b>	<b>(6 137)</b>	<b>-33%</b>	<b>20 697</b>
<b>Capital expenditure &amp; funds sources</b>									
<b>Capital expenditure</b>	<b>35 041</b>	<b>16 300</b>	<b>–</b>	<b>–</b>	<b>605</b>	<b>2 608</b>	<b>(2 003)</b>	<b>-77%</b>	<b>15 508</b>
Capital transfers recognised	6 421	10 000	–	–	378	1 600	(1 222)	-76%	15 508
Public contributions & donations	–	–	–	–	–	–	–		–
Borrowing	24 452	–	–	–	–	–	–		–
Internally generated funds	<b>4 168</b>	<b>6 300</b>	<b>–</b>	<b>–</b>	<b>227</b>	<b>1 008</b>	<b>(781)</b>	<b>-77%</b>	<b>–</b>
<b>Total sources of capital funds</b>	<b>35 041</b>	<b>16 300</b>	<b>–</b>	<b>–</b>	<b>605</b>	<b>2 608</b>	<b>(2 003)</b>	<b>-77%</b>	<b>15 508</b>
<b>Financial position</b>									
Total current assets	179 939	181 394	–		193 752				181 394
Total non current assets	340 446	486 202	–		340 124				486 202
Total current liabilities	47 788	24 409	–		34 907				24 409
Total non current liabilities	172 078	161 002	–		183 812				161 002
<b>Community wealth/Equity</b>	<b>300 519</b>	<b>482 185</b>	<b>–</b>		<b>315 156</b>				<b>482 185</b>
<b>Cash flows</b>									
Net cash from (used) operating	39 211	40 584	–	(64)	(1 034)	22 278	(23 312)	-105%	40 584
Net cash from (used) investing	(34 795)	(16 300)	–	–	(605)	(2 608)	2 003	-77%	(16 300)
Net cash from (used) financing	20 581	(8 861)	–	–	(1 263)	(1 418)	155	-11%	(8 861)
<b>Cash/cash equivalents at the month/year end</b>	<b>159 237</b>	<b>174 156</b>	<b>–</b>	<b>–</b>	<b>156 335</b>	<b>176 985</b>	<b>(20 650)</b>	<b>-12%</b>	<b>174 660</b>
<b>Debtors &amp; creditors analysis</b>	<b>0-30 Days</b>	<b>31-60 Days</b>	<b>61-90 Days</b>	<b>91-120 Days</b>	<b>121-150 Dys</b>	<b>151-180 Dys</b>	<b>181 Dys-1 Yr</b>	<b>Over 1Yr</b>	<b>Total</b>
<b>Debtors Age Analysis</b>									
Total By Income Source	7 309	142	53	29	40	–	–	–	7 574
<b>Creditors Age Analysis</b>									
Total Creditors	18 271	–	–	–	–	–	–	–	18 271

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

DC1 West Coast - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M03 September

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
<b>R thousands</b>	<b>1</b>									
<b>Revenue - Standard</b>										
<i><b>Governance and administration</b></i>		<b>82 995</b>	<b>75 686</b>	–	<b>676</b>	<b>27 220</b>	<b>28 010</b>	(790)	-3%	<b>75 686</b>
Executive and council		752	2 098	–	15	49	336	(286)	-85%	2 098
Budget and treasury office		80 817	73 573	–	540	26 805	27 268	(463)	-2%	73 573
Corporate services		1 427	15	–	121	366	406	(41)	-10%	15
<i><b>Community and public safety</b></i>		<b>15 089</b>	<b>15 485</b>	–	<b>449</b>	<b>5 642</b>	<b>2 478</b>	3 165	128%	<b>15 485</b>
Community and social services		2 821	2 796	–	260	790	447	343	77%	2 796
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		5 557	5 263	–	26	2 328	842	1 486	176%	5 263
Housing		1 602	1 589	–	152	452	254	198	78%	1 589
Health		5 109	5 837	–	11	2 072	934	1 138	122%	5 837
<i><b>Economic and environmental services</b></i>		<b>70 982</b>	<b>81 368</b>	–	<b>12</b>	<b>20 744</b>	<b>13 019</b>	7 725	59%	<b>81 368</b>
Planning and development		26	–	–	–	–	–	–	–	–
Road transport		70 956	81 368	–	12	20 744	13 019	7 725	59%	81 368
Environmental protection		–	–	–	–	–	–	–	–	–
<i><b>Trading services</b></i>		<b>93 470</b>	<b>107 888</b>	–	<b>6 413</b>	<b>16 563</b>	<b>16 318</b>	245	2%	<b>107 888</b>
Electricity		–	–	–	–	–	–	–	–	–
Water		93 470	107 888	–	6 413	16 563	16 318	245	2%	107 888
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
<i><b>Other</b></i>	<b>4</b>	–	–	–	–	–	–	–	–	–
<b>Total Revenue - Standard</b>	<b>2</b>	<b>262 536</b>	<b>280 426</b>	–	<b>7 550</b>	<b>70 169</b>	<b>59 824</b>	<b>10 345</b>	<b>17%</b>	<b>280 426</b>
<b>Expenditure - Standard</b>										
<i><b>Governance and administration</b></i>		<b>48 682</b>	<b>34 122</b>	–	<b>2 307</b>	<b>7 469</b>	<b>5 459</b>	2 010	37%	<b>32 181</b>
Executive and council		12 840	14 065	–	946	3 316	2 250	1 065	47%	13 248
Budget and treasury office		26 063	9 822	–	594	1 333	1 572	(239)	-15%	9 722
Corporate services		9 779	10 235	–	767	2 821	1 638	1 183	72%	9 211
<i><b>Community and public safety</b></i>		<b>44 991</b>	<b>50 373</b>	–	<b>3 442</b>	<b>10 215</b>	<b>7 987</b>	2 228	28%	<b>45 336</b>
Community and social services		3 501	3 907	–	347	987	625	362	58%	3 516
Sport and recreation		–	–	–	–	–	–	–	–	–
Public safety		26 761	29 296	–	1 840	5 543	4 687	856	18%	26 366
Housing		983	1 216	–	29	96	122	(26)	-21%	1 094
Health		13 747	15 955	–	1 227	3 589	2 553	1 037	41%	14 360
<i><b>Economic and environmental services</b></i>		<b>75 085</b>	<b>84 335</b>	–	<b>9 702</b>	<b>22 438</b>	<b>13 494</b>	8 944	66%	<b>81 368</b>
Planning and development		4 129	2 967	–	322	779	475	305	64%	–
Road transport		70 956	81 368	–	9 380	21 658	13 019	8 640	66%	81 368
Environmental protection		–	–	–	–	–	–	–	–	–
<i><b>Trading services</b></i>		<b>86 911</b>	<b>100 975</b>	–	<b>5 874</b>	<b>17 462</b>	<b>10 198</b>	7 264	71%	<b>100 844</b>
Electricity		–	–	–	–	–	–	–	–	–
Water		86 911	100 975	–	5 874	17 462	10 198	7 264	71%	100 844
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–
<i><b>Other</b></i>		–	–	–	–	–	–	–	–	–
<b>Total Expenditure - Standard</b>	<b>3</b>	<b>255 669</b>	<b>269 806</b>	–	<b>21 325</b>	<b>57 584</b>	<b>37 138</b>	<b>20 446</b>	<b>55%</b>	<b>259 730</b>
<b>Surplus/ (Deficit) for the year</b>		<b>6 867</b>	<b>10 621</b>	–	<b>(13 775)</b>	<b>12 585</b>	<b>22 687</b>	<b>(10 101)</b>	<b>-45%</b>	<b>20 697</b>

**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) - M03 September

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											
<b>Revenue by Vote</b>		1									
Vote 1 - COMMUNITY SERVICES			86 718	81 513	–	566	28 929	28 721	208	0.7%	81 513
Vote 2 - SUBSIDISED SERVICES			6 969	6 650	–	146	2 691	1 064	1 627	152.9%	6 650
Vote 3 - ECONOMIC SERVICES			2 821	2 796	–	260	790	447	343	76.7%	2 796
Vote 4 - HOUSING			1 602	1 589	–	152	452	254	198	77.7%	1 589
Vote 5 - TRADING SERVICES			93 470	106 511	–	6 413	16 563	16 318	245	1.5%	106 511
Vote 6 - AGENCIES			70 956	81 368	–	12	20 744	13 019	7 725	59.3%	81 368
Vote 7 - [NAME OF VOTE 7]			–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]			–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]			–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]			–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]			–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]			–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]			–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]			–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]			–	–	–	–	–	–	–	–	–
<b>Total Revenue by Vote</b>		2	<b>262 536</b>	<b>280 426</b>	<b>–</b>	<b>7 550</b>	<b>70 169</b>	<b>59 824</b>	<b>10 346</b>	<b>17.3%</b>	<b>280 426</b>
<b>Expenditure by Vote</b>		1									
Vote 1 - COMMUNITY SERVICES			61 411	52 045	–	3 451	10 824	7 986	2 838	35.5%	48 588
Vote 2 - SUBSIDISED SERVICES			31 908	35 014	–	2 309	6 755	5 602	1 153	20.6%	31 512
Vote 3 - ECONOMIC SERVICES			3 501	3 907	–	347	987	625	362	57.9%	3 516
Vote 4 - HOUSING			983	1 216	–	29	96	195	(99)	-50.8%	1 094
Vote 5 - TRADING SERVICES			86 911	96 256	–	5 810	17 263	9 967	7 296	73.2%	93 653
Vote 6 - AGENCIES			70 956	81 368	–	9 380	21 658	12 763	8 896	69.7%	81 368
Vote 7 - [NAME OF VOTE 7]			–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]			–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]			–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]			–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]			–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]			–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]			–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]			–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]			–	–	–	–	–	–	–	–	–
<b>Total Expenditure by Vote</b>		2	<b>255 669</b>	<b>269 806</b>	<b>–</b>	<b>21 325</b>	<b>57 584</b>	<b>37 138</b>	<b>20 446</b>	<b>55.1%</b>	<b>259 730</b>
<b>Surplus/ (Deficit) for the year</b>		2	<b>6 867</b>	<b>10 621</b>	<b>–</b>	<b>(13 775)</b>	<b>12 585</b>	<b>22 686</b>	<b>(10 100)</b>	<b>-44.5%</b>	<b>20 699</b>

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

**DC1 West Coast - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M03 September**

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates								-		
Property rates - penalties & collection charges								-		
Service charges - electricity revenue								-		
Service charges - water revenue		88 808	96 511		6 415	16 417	15 443	974	6%	96 511
Service charges - sanitation revenue								-		
Service charges - refuse revenue								-		
Service charges - other								-		
Rental of facilities and equipment			5 279		412	1 351	845	506	60%	5 279
Interest earned - external investments		8 899	8 000		309	332	1 280	(948)	-74%	8 000
Interest earned - outstanding debtors								-		
Dividends received								-		
Fines								-		
Licences and permits		402	120			20	19	1	5%	120
Agency services		70 956	81 368			20 138	13 018	7 120	55%	81 368
Transfers recognised - operational		75 641	76 281			30 296	25 427	4 869	19%	76 281
Other revenue		11 410	2 868		413	1 615	458	1 157	253%	2 868
Gains on disposal of PPE								-		
Total Revenue (excluding capital transfers and contributions)		256 115	270 426	-	7 550	70 169	56 490	13 679	24%	270 426
Expenditure By Type										
Employee related costs		67 437	74 916		5 949	17 307	11 987	5 320	44%	67 424
Remuneration of councillors		3 951	4 784		346	1 035	765	270	35%	4 305
Debt impairment								-		
Depreciation & asset impairment		12 485	24 764		2 043	3 084	3 962	(878)	-22%	23 645
Finance charges		12 020	12 930			1 638		1 638	#DIV/0!	12 930
Bulk purchases		8 720	9 861		743	1 522	1 578	(56)	-4%	8 875
Other materials		13 961	78 200		5 350	5 141	12 512	(7 371)	-59%	78 200
Contracted services								-		
Transfers and grants								-		
Other expenditure		137 095	64 350		6 895	27 857	10 297	17 560	171%	64 350
Loss on disposal of PPE								-		
Total Expenditure		255 669	269 805	-	21 325	57 584	41 101	16 483	40%	259 730
Surplus/(Deficit)		446	621	-	(13 775)	12 585	15 389	(2 804)	(0)	10 697
Transfers recognised - capital								-		
Contributions recognised - capital		6 421	10 000				3 333	(3 333)	(0)	10 000
Contributed assets								-		
Surplus/(Deficit) after capital transfers & contributions		6 867	10 621	-	(13 775)	12 585	18 722			20 697
Taxation								-		
Surplus/(Deficit) after taxation		6 867	10 621	-	(13 775)	12 585	18 722			20 697
Attributable to minorities										
Surplus/(Deficit) attributable to municipality		6 867	10 621	-	(13 775)	12 585	18 722			20 697
Share of surplus/ (deficit) of associate										
Surplus/ (Deficit) for the year		6 867	10 621	-	(13 775)	12 585	18 722			20 697

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

DC1 West Coast - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M03 September

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
<b>R thousands</b>	1									
<b>Multi-Year expenditure appropriation</b>	2									
Vote 1 - COMMUNITY SERVICES		979	671	-	-	14	107	(94)	-87%	660
Vote 2 - SUBSIDISED SERVICES		1 622	400	-	-	-	64	(64)	-100%	380
Vote 3 - ECONOMIC SERVICES		-	30	-	-	2	5	(3)	-59%	29
Vote 4 - HOUSING		-	-	-	-	-	-	-	-	-
Vote 5 - TRADING SERVICES		32 439	15 200	-	-	590	2 432	(1 842)	-76%	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]		-	-	-	-	-	-	-	-	-
<b>Total Capital Multi-year expenditure</b>	4,7	35 041	16 300	-	-	605	2 608	(2 003)	-77%	15 508
<b>Single Year expenditure appropriation</b>	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]		-	-	-	-	-	-	-	-	-
<b>Total Capital single-year expenditure</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>		35 041	16 300	-	-	605	2 608	(2 003)	-77%	15 508
<b>Capital Expenditure - Standard Classification</b>										
<b>Governance and administration</b>		979	659	-	-	14	105	(92)	-87%	630
Executive and council		-	-	-	-	-	-	-	-	-
Budget and treasury office		979	243	-	-	14	39	(25)	-65%	232
Corporate services		-	416	-	-	-	67	(67)	-100%	398
<b>Community and public safety</b>		1 622	430	-	-	2	69	(67)	-97%	428
Community and social services		-	30	-	-	2	5	(3)	-58%	29
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 622	400	-	-	-	64	(64)	-100%	399
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		-	11	-	-	-	2	(2)	-100%	11
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	11	-	-	-	2	(2)	-100%	11
<b>Trading services</b>		32 439	15 200	-	-	590	2 432	(1 842)	-76%	14 440
Electricity		-	-	-	-	-	-	-	-	-
Water		32 439	15 200	-	-	590	2 432	(1 842)	-76%	14 440
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Standard Classification</b>	3	35 041	16 300	-	-	605	2 608	(2 003)	-77%	15 508
<b>Funded by:</b>										
National Government		6 421	10 000	-	-	378	1 600	(1 222)	-76%	10 000
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	5 508
<b>Transfers recognised - capital</b>	5	6 421	10 000	-	-	378	1 600	(1 222)	-76%	15 508
<b>Public contributions &amp; donations</b>		-	-	-	-	-	-	-	-	-
<b>Borrowing</b>	6	24 452	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		4 168	6 300	-	-	227	1 008	(781)	-77%	-
<b>Total Capital Funding</b>		35 041	16 300	-	-	605	2 608	(2 003)	-77%	15 508



**Table C6: Monthly Budget Statement - Financial Position**

**DC1 West Coast - Table C6 Monthly Budget Statement - Financial Position - M03 September**

Description	Ref	2012/13	Budget Year 2013/14			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<b>R thousands</b>	1					
<b><u>ASSETS</u></b>						
<b>Current assets</b>						
Cash		159 237	174 156		180 599	174 156
Call investment deposits						
Consumer debtors		7 511	5 566		7 574	5 566
Other debtors		11 519	410		3 848	410
Current portion of long-term receivables						
Inventory		1 672	1 262		1 732	1 262
<b>Total current assets</b>		<b>179 939</b>	<b>181 394</b>	<b>–</b>	<b>193 752</b>	<b>181 394</b>
<b>Non current assets</b>						
Long-term receivables						
Investments						
Investment property		4 812	5 474		4 788	5 474
Investments in Associate						
Property, plant and equipment		335 314	480 727		335 041	480 727
Agricultural						
Biological assets						
Intangible assets		320			295	
Other non-current assets						
<b>Total non current assets</b>		<b>340 446</b>	<b>486 202</b>	<b>–</b>	<b>340 124</b>	<b>486 202</b>
<b>TOTAL ASSETS</b>		<b>520 385</b>	<b>667 595</b>	<b>–</b>	<b>533 876</b>	<b>667 595</b>
<b><u>LIABILITIES</u></b>						
<b>Current liabilities</b>						
Bank overdraft						
Borrowing		10 916	8 861			8 861
Consumer deposits						
Trade and other payables		33 745	15 548		34 907	15 548
Provisions		3 128				
<b>Total current liabilities</b>		<b>47 788</b>	<b>24 409</b>	<b>–</b>	<b>34 907</b>	<b>24 409</b>
<b>Non current liabilities</b>						
Borrowing		71 322	104 285		110 409	104 285
Provisions		100 756	56 717		73 404	56 717
<b>Total non current liabilities</b>		<b>172 078</b>	<b>161 002</b>	<b>–</b>	<b>183 812</b>	<b>161 002</b>
<b>TOTAL LIABILITIES</b>		<b>219 866</b>	<b>185 411</b>	<b>–</b>	<b>218 720</b>	<b>185 411</b>
<b>NET ASSETS</b>	2	<b>300 519</b>	<b>482 185</b>	<b>–</b>	<b>315 156</b>	<b>482 185</b>
<b><u>COMMUNITY WEALTH/EQUITY</u></b>						
Accumulated Surplus/(Deficit)		300 519	482 185		315 156	482 185
Reserves						
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	2	<b>300 519</b>	<b>482 185</b>	<b>–</b>	<b>315 156</b>	<b>482 185</b>

## Table C7: Monthly Budget Statement - Cash Flow

DC1 West Coast - Table C7 Monthly Budget Statement - Cash Flow - M03 September

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
<b>R thousands</b>	1									
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>										
<b>Receipts</b>										
Ratepayers and other		170 697	199 345		18 207	73 023	31 636	41 386	131%	199 345
Government - operating		75 641	76 281			52 761	25 427	27 334	107%	76 281
Government - capital		6 421	10 000				3 333	(3 333)	-100%	10 000
Interest		8 899						-		
Dividends								-		
<b>Payments</b>										
Suppliers and employees		(210 426)	(232 112)		(18 271)	(126 817)	(36 049)	90 768	-252%	(232 112)
Finance charges		(12 020)	(12 930)				(2 069)	(2 069)	100%	(12 930)
Transfers and Grants								-		
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>39 211</b>	<b>40 584</b>	<b>-</b>	<b>(64)</b>	<b>(1 034)</b>	<b>22 278</b>	<b>(23 312)</b>	<b>-105%</b>	<b>40 584</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
<b>Receipts</b>										
Proceeds on disposal of PPE		246						-		
Decrease (Increase) in non-current debtors								-		
Decrease (increase) other non-current receivables								-		
Decrease (increase) in non-current investments								-		
<b>Payments</b>										
Capital assets		(35 041)	(16 300)			(605)	(2 608)	(2 003)	77%	(16 300)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(34 795)</b>	<b>(16 300)</b>	<b>-</b>	<b>-</b>	<b>(605)</b>	<b>(2 608)</b>	<b>(2 003)</b>	<b>77%</b>	<b>(16 300)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>										
<b>Receipts</b>										
Short term loans								-		
Borrowing long term/refinancing		20 581						-		
Increase (decrease) in consumer deposits								-		
<b>Payments</b>										
Repayment of borrowing			(8 861)			(1 263)	(1 418)	(155)	11%	(8 861)
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>20 581</b>	<b>(8 861)</b>	<b>-</b>	<b>-</b>	<b>(1 263)</b>	<b>(1 418)</b>	<b>(155)</b>	<b>11%</b>	<b>(8 861)</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>24 996</b>	<b>15 424</b>	<b>-</b>	<b>(64)</b>	<b>(2 902)</b>	<b>18 253</b>			<b>15 424</b>
Cash/cash equivalents at beginning:		134 240	158 732			159 237	158 732			159 237
Cash/cash equivalents at month/year end:		159 237	174 156			156 335	176 985			174 660

## Part2 – Supporting Documentation

### A. Debtors Analysis

DC1 West Coast - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September

Description	NT Code	Budget Year 2013/14										Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy	
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total					
R thousands															
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1200	7 185	106	30	20	25					7 366	45			
Trade and Other Receivables from Exchange Transactions - Electricity	1300	34	11	6	3	4					58	7			
Receivables from Non-exchange Transactions - Property Rates	1400										-	-			
Receivables from Exchange Transactions - Waste Water Management	1500	3	0	0	0	0					4	0			
Receivables from Exchange Transactions - Waste Management	1600										-	-			
Receivables from Exchange Transactions - Property Rental Debtors	1700	84	25	16	6	11					142	17			
Interest on Arrear Debtor Accounts	1810										-	-			
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820										-	-			
Other	1900	3	0	0		0					3	0			
Total By Income Source	2000	7 309	142	53	29	40	-	-	-		7 574	69	-	-	
2012/13 - totals only											-	-			
Debtors Age Analysis By Customer Group															
Organs of State	2200	6 563									6 563	-			
Commercial	2300	514									514	-			
Households	2400	232	142	53	29	40					496	69			
Other	2500										-	-			
Total By Customer Group	2600	7 309	142	53	29	40	-	-	-		7 574	69	-	-	

### B. Creditors Analysis

DC1 West Coast - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September

Description		NT Code	Budget Year 2013/14								Prior year	
			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	totals for chart (same period)
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100									-		
Bulk Water	0200	743								743		
PAYE deductions	0300									-		
VAT (output less input)	0400									-		
Pensions / Retirement deductions	0500									-		
Loan repayments	0600									-		
Trade Creditors	0700	17 528								17 528		
Auditor General	0800									-		
Other	0900									-		
Total By Customer Type		1000	18 271	-	-	-	-	-	-	-	18 271	-

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

DC1 West Coast - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
R thousands		Yrs/Months							
<u>Municipality</u>									
Municipality sub-total					-		-	-	-
<u>Entities</u>									
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 - M03 September

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										
<b>RECEIPTS:</b>	1,2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		73 313	75 766	-	-	32 801	33 401	(0)	0.0%	75 766
Local Government Equitable Share		8 926	9 720			4 049	4 049	(0)	0.0%	9 720
RSC Levy Replacement		61 074	62 906			26 212	26 212			62 906
Finance Management		1 250	1 250			1 250	1 250			1 250
Municipal Systems Improvement		1 000	890			890	890			890
EPWP Incentive		1 063	1 000			400	1 000			1 000
	3							-		
								-		
								-		
								-		
Other transfers and grants [insert description]								-		
<b>Provincial Government:</b>		261	-	-	-	-	-	-		-
	4							-		
								-		
								-		
Financial Management Grant		261						-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
<b>Other grant providers:</b>		2 068	515	-	-	-	26	(26)	-100.0%	515
Other Transfers / Grants		1 218	515				26	(26)	-100.0%	515
ACIP Grant		850								
								-		
<b>Total Operating Transfers and Grants</b>	5	75 641	76 281	-	-	32 801	33 427	(26)	-0.1%	76 281
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		6 421	10 000	-	429	840	3 333	(2 493)	-74.8%	10 000
Regional Bulk Infrastructure		6 421	10 000		429	840	3 333	(2 493)	-74.8%	10 000
								-		
								-		
								-		
Other capital transfers [insert description]								-		
<b>Provincial Government:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
								-		
<b>District Municipality:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
<b>Other grant providers:</b>		-	-	-	-	-	-	-		-
[insert description]								-		
								-		
<b>Total Capital Transfers and Grants</b>	5	6 421	10 000	-	429	840	3 333	(2 493)	-74.8%	10 000
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	82 062	86 281	-	429	33 641	36 760	(2 519)	-6.9%	86 281

## DC1 West Coast - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M03 September

Description	Ref	2012/13	Budget Year 2013/14							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		73 313	75 766	-	(45)	31 679	33 401	(1 722)	-5.2%	75 766
Local Government Equitable Share		8 926	9 720			4 049	4 049	-		9 720
RSC Levy Replacement		61 074	62 906			26 212	26 212	-		62 906
Finance Management		1 250	1 250		(932)	318	1 250	(932)	-74.6%	1 250
Municipal Systems Improvement		1 000	890		781	816	890	(74)	-8.4%	890
EPWP Incentive		1 063	1 000		106	284	1 000	(716)	-71.6%	1 000
								-		
Other transfers and grants [insert description]								-		
Provincial Government:		261	-	-	-	-	-	-		-
								-		
								-		
								-		
Financial Management Grant		261						-		
District Municipality:		-	-	-	-	-	-	-		-
								-		
[insert description]								-		
Other grant providers:		2 068	515	-	-	-	26	(26)	-100.0%	515
								-		
Other Transfers / Grants		2 068	515				26	(26)	-100.0%	515
Total operating expenditure of Transfers and Grants:		75 641	76 281	-	(45)	31 679	33 427	(1 748)	-5.2%	76 281
Capital expenditure of Transfers and Grants										
National Government:		6 421	10 000	-	376	755	3 333	(2 578)	-77.3%	10 000
Regional Bulk Infrastructure		6 421	10 000		376	755	3 333	(2 578)	-77.3%	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	-	376	755	3 333	(2 578)	-77.3%	10 000
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		82 062	86 281	-	331	32 434	36 760	(4 326)	-11.8%	86 281

## E. Councillor and Board Member Allowances and Employee Benefits

DC1 West Coast - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September

Summary of Employee and Councillor remuneration	Ref	2012/13	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2013/14				
		Audited Outcome				YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		3 225	3 601		287	860	576	284	49%	3 241
Pension and UIF Contributions		138	479		12	35	77	(42)	-54%	478
Medical Aid Contributions								-		
Motor Vehicle Allowance		430	514		35	140		140	#DIV/0!	
Cellphone Allowance		141	154		12	35	25	11	43%	138
Housing Allowances							82	(82)	-100%	463
Other benefits and allowances		17	36				6	(6)	-100%	32
<b>Sub Total - Councillors</b>		<b>3 951</b>	<b>4 784</b>	<b>-</b>	<b>346</b>	<b>1 070</b>	<b>765</b>	<b>305</b>	<b>40%</b>	<b>4 353</b>
<b>% Increase</b>	4		21.1%							10.2%
<b>Senior Managers of the Municipality</b>	3									
Basic Salaries and Wages		3 680	4 000		339	1 018	640	378	59%	3 600
Pension and UIF Contributions		429	107		26	79	17	62	364%	96
Medical Aid Contributions			131		9	27	21	6	28%	118
Overtime								-		
Performance Bonus		172	213				34	(34)	-100%	192
Motor Vehicle Allowance		378	333		40	129	53	75	141%	300
Cellphone Allowance		63	78		7	20	12	8	62%	70
Housing Allowances								-		
Other benefits and allowances		16	16		4	10	3	7	289%	14
Payments in lieu of leave								-		
Long service awards								-		
Post-retirement benefit obligations								-		
<b>Sub Total - Senior Managers of Municipality</b>		<b>4 738</b>	<b>4 878</b>	<b>-</b>	<b>426</b>	<b>1 282</b>	<b>780</b>	<b>502</b>	<b>64%</b>	<b>4 390</b>
<b>% Increase</b>	4		3.0%							-7.3%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		39 381	45 044		2 778	11 075	7 207	3 868	54%	38 133
Pension and UIF Contributions		7 125	8 202		609	1 907	1 312	595	45%	8 250
Medical Aid Contributions								-		
Overtime		4 396	2 255		242	775	361	414	115%	2 030
Performance Bonus			3 672				588	(588)	-100%	3 693
Motor Vehicle Allowance		4 476	4 746		277	1 078	759	318	42%	4 798
Cellphone Allowance		547	583		37	111	93	17	18%	598
Housing Allowances		339	382		33	59	61	(2)	-4%	344
Other benefits and allowances		6 249	4 991		498	605	799	(194)	-24%	4 994
Payments in lieu of leave								-		
Long service awards		185	163		36	93	26	67	255%	147
Post-retirement benefit obligations								-		
<b>Sub Total - Other Municipal Staff</b>		<b>62 699</b>	<b>70 038</b>	<b>-</b>	<b>4 510</b>	<b>15 702</b>	<b>11 206</b>	<b>4 495</b>	<b>40%</b>	<b>62 987</b>
<b>% Increase</b>	4		11.7%							0.5%
<b>Total Parent Municipality</b>		<b>71 388</b>	<b>79 700</b>	<b>-</b>	<b>5 282</b>	<b>18 054</b>	<b>12 752</b>	<b>5 302</b>	<b>42%</b>	<b>71 730</b>
<b>Unpaid salary, allowances &amp; benefits in arrears:</b>										
<b>Board Members of Entities</b>										
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								-		
<b>Sub Total - Board Members of Entities</b>	2	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>% Increase</b>	4									
<b>Senior Managers of Entities</b>										
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								-		
<b>Sub Total - Senior Managers of Entities</b>	2	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>% Increase</b>	4									
<b>Other Staff of Entities</b>										
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								-		
<b>Sub Total - Other Staff of Entities</b>	2	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>% Increase</b>	4									
<b>Total Municipal Entities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>71 388</b>	<b>79 700</b>	<b>-</b>	<b>5 282</b>	<b>18 054</b>	<b>12 752</b>	<b>5 302</b>	<b>42%</b>	<b>71 730</b>
<b>% Increase</b>	4		11.6%							0.5%
<b>TOTAL MANAGERS AND STAFF</b>		<b>67 437</b>	<b>74 916</b>	<b>-</b>	<b>4 936</b>	<b>16 984</b>	<b>11 987</b>	<b>4 997</b>	<b>42%</b>	<b>67 377</b>

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

DC1 West Coast - Supporting Table SC1 Material variance explanations - M03 September

Ref	Description R thousands	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
1	<u>Revenue By Source</u>			
2	<u>Expenditure By Type</u>			
3	<u>Capital Expenditure</u>			
4	<u>Financial Position</u>			
5	<u>Cash Flow</u>			
6	<u>Measureable performance</u>			
7	<u>Municipal Entities</u>			



## G. Capital Programme Performance

DC1 West Coast - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September

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
<b>R thousands</b>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		32 439	15 200	–	–	590	2 432	1 842	75.8%	14 440
Infrastructure - Road transport		–	–	–	–	–	–	–	–	–
Roads, Pavements & Bridges		–	–	–	–	–	–	–	–	–
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		32 439	15 200	–	–	590	2 432	1 842	75.8%	14 440
Dams & Reservoirs		–	–	–	–	–	–	–	–	–
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		32 439	15 200	–	–	590	2 432	1 842	75.8%	14 440
Infrastructure - Sanitation		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Sewerage purification		–	–	–	–	–	–	–	–	–
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Community</b>		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
<b>Heritage assets</b>		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Investment properties</b>		–	–	–	–	–	–	–	–	–
Housing development		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Other assets</b>		2 602	1 100	–	–	16	176	160	91.2%	1 068
General vehicles		–	60	–	–	–	10	10	100.0%	57
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	330	–	–	16	53	37	70.6%	314
Computers - hardware/equipment		–	232	–	–	–	37	37	100.0%	221
Furniture and other office equipment		–	122	–	–	–	20	20	100.0%	121
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	–	–	–	–	–	–	–
Other Buildings		–	356	–	–	–	57	57	100.0%	356
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		2 602	–	–	–	–	–	–	–	–
<b>Agricultural assets</b>		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
<b>Biological assets</b>		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
<b>Intangibles</b>		–	–	–	–	–	–	–	–	–
Computers - software & programming		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>35 041</b>	<b>16 300</b>	<b>–</b>	<b>–</b>	<b>605</b>	<b>2 608</b>	<b>2 003</b>	<b>76.8%</b>	<b>15 508</b>
<b>Specialised vehicles</b>		–	–	–	–	–	–	–	–	–
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 - M03 September

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	–	65	510	11 716	11 206	95.7%	73 225	
Infrastructure - Road transport			7 100	70 265	–	–	–	11 242	11 242	100.0%	70 265	
Roads, Pavements & Bridges			7 100	70 265				11 242	11 242	100.0%	70 265	
Storm water												
Infrastructure - Electricity			–	–	–	–	–	–	–		–	
Generation												
Transmission & Reticulation												
Street Lighting												
Infrastructure - Water			3 927	2 960	–	65	510	474	(36)	-7.6%	2 960	
Dams & Reservoirs												
Water purification				2 960		65	510	474	(36)	-7.6%	2 960	
Reticulation			3 927						#VALUE!	#VALUE!		
Infrastructure - Sanitation			–	–	–	–	–	–	–		–	
Reticulation												
Sewerage purification												
Infrastructure - Other			–	–	–	–	–	–	–		–	
Waste Management												
Transportation												
Gas												
Other												
Community			313	800	–	–	54	128	74	57.6%	800	
Parks & gardens												
Sportsfields & stadia												
Swimming pools												
Community halls												
Libraries												
Recreational facilities			313	800			54	128	74	57.6%	800	
Fire, safety & emergency												
Security and policing												
Buses												
Clinics												
Museums & Art Galleries												
Cemeteries												
Social rental housing												
Other												
Heritage assets			–	–	–	–	–	–	–		–	
Buildings												
Other												
Investment properties			–	–	–	–	–	–	–		–	
Housing development												
Other												
Other assets			2 621	4 175	–	92	407	668	261	39.1%	4 175	
General vehicles			878	1 419		92	334	227	(107)	-47.0%	1 419	
Specialised vehicles			–	–	–	–	–	–	–		–	
Plant & equipment			430	135			37	22	(15)	-69.1%	135	
Computers - hardware/equipment				170				27	27	100.0%	170	
Furniture and other office equipment				131				21	21	100.0%	131	
Abattoirs												
Markets												
Civic Land and Buildings			708	2 075			30	332	302	90.9%	2 075	
Other Buildings			495									
Other Land												
Surplus Assets - (Investment or Inventory)												
Other			110	245			7	39	32	82.9%	245	
Agricultural assets			–	–	–	–	–	–	–		–	
List sub-class												
Biological assets			–	–	–	–	–	–	–		–	
List sub-class												
Intangibles			–	–	–	–	–	–	–		–	
Computers - software & programming												
Other												
Total Repairs and Maintenance Expenditure				13 961	78 200	–	157	971	12 512	11 541	92.2%	78 200
Specialised vehicles				–	–	–	–	–	–	–		–
Refuse												
Fire												
Conservancy												
Ambulances												

## I. Depreciation by Asset Class

DC1 West Coast - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September

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
<b>R thousands</b>	1									
<b><u>Depreciation by Asset Class/Sub-class</u></b>										
<b><u>Infrastructure</u></b>		4 922	14 579	–	841	1 261	2 333	1 071	45.9%	14 048
Infrastructure - Road transport		8	2	–	1	2	0	(2)	-615.9%	2
Roads, Pavements & Bridges		8	2	–	1	2	0	(2)	-615.9%	2
Storm water		–	–	–	–	–	–	–	–	–
Infrastructure - Electricity		–	–	–	–	–	–	–	–	–
Generation		–	–	–	–	–	–	–	–	–
Transmission & Reticulation		–	–	–	–	–	–	–	–	–
Street Lighting		–	–	–	–	–	–	–	–	–
Infrastructure - Water		4 806	14 488	–	821	1 232	2 318	1 086	46.9%	13 966
Dams & Reservoirs		1 461	–	–	–	–	–	–	–	–
Water purification		–	–	–	–	–	–	–	–	–
Reticulation		3 345	14 488	–	821	1 232	2 318	1 086	46.9%	13 966
Infrastructure - Sanitation		109	90	–	18	28	14	(13)	-92.8%	81
Reticulation		–	–	–	–	–	–	–	–	–
Sewerage purification		109	90	–	18	28	14	(13)	-92.8%	81
Infrastructure - Other		–	–	–	–	–	–	–	–	–
Waste Management		–	–	–	–	–	–	–	–	–
Transportation		–	–	–	–	–	–	–	–	–
Gas		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b><u>Community</u></b>		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
<b><u>Heritage assets</u></b>		–	–	–	–	–	–	–	–	–
Buildings		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b><u>Investment properties</u></b>		139	114	–	24	35	18	(17)	-93.7%	103
Housing development		–	–	–	–	–	–	–	–	–
Other		139	114	–	24	35	18	(17)	-93.7%	103
<b><u>Other assets</u></b>		7 278	9 844	–	1 153	1 749	1 575	(174)	-11.1%	9 268
General vehicles		3 276	5 063	–	–	–	810	810	100.0%	4 557
Specialised vehicles		–	–	–	–	–	–	–	–	–
Plant & equipment		–	–	–	–	–	–	–	–	–
Computers - hardware/equipment		339	424	–	59	88	68	(21)	-30.3%	381
Furniture and other office equipment		267	277	–	46	68	44	(24)	-54.0%	249
Abattoirs		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Civic Land and Buildings		–	–	–	–	–	–	–	–	–
Other Buildings		1 811	1 636	–	307	461	262	(199)	-76.2%	1 636
Other Land		–	–	–	–	–	–	–	–	–
Surplus Assets - (Investment or Inventory)		–	–	–	–	–	–	–	–	–
Other		1 585	2 445	–	741	1 131	391	(740)	-189.2%	2 445
<b><u>Agricultural assets</u></b>		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
<b><u>Biological assets</u></b>		–	–	–	–	–	–	–	–	–
List sub-class		–	–	–	–	–	–	–	–	–
<b><u>Intangibles</u></b>		147	226	–	25	38	36	(2)	-7.0%	226
Computers - software & programming		147	226	–	25	38	36	(2)	-7.0%	226
Other		–	–	–	–	–	–	–	–	–
<b>Total Depreciation</b>		12 485	24 764	–	2 043	3 084	3 962	878	22.1%	23 645
<b><u>Specialised vehicles</u></b>		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Fire		–	–	–	–	–	–	–	–	–
Conservancy		–	–	–	–	–	–	–	–	–
Ambulances		–	–	–	–	–	–	–	–	–

## J. Municipal Manager's Quality Certification

Quality certificate  
I, J. KOEKENOCK, chief executive officer of WICOM CDC (name of municipal entity), hereby certify that  
(mark as appropriate)  
☒ the monthly budget statement  
☐ mid-year budget and performance assessment

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

Print name J. KOEKENOCK  
Chief executive officer of \_\_\_\_\_ (name of municipal entity)  
Signature [Signature]  
Date 10/10/13