

West Coast District Municipality



In-Year Report of the Municipality

**Prepared in terms of the Local Government: Municipal
Finance Management Act (56/2003): Municipal Budget
and Reporting Regulations, Government Gazette 32141,**

17 April 2009.

Monthly Budget Statement

For May 2017

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Part 1 – In-Year Report

A. Mayor’s report (Required if tabled in Municipal Council)

This report is tabled to the portfolio committee finance.

B. Resolutions (Required if tabled in Municipal Council)

This report is tabled to the portfolio committee finance.

C. Executive Summary

C.1) Introduction

This report consists of figures for May 2017.

C.2) Consolidated performance

Revenue by Source

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

Operating Expenditure

No comment for May 2017

Capital Expenditure

The municipality maintained a traditional S Curve.

Cash Flow

The municipality’s cash flow is positive.

Reports, tables, charts and explanations

No charts are included in this report.

Material variances

No comment for May 2017

Remedial or corrective steps

No comment for May 2017

D. In-Year Budget Statements

Table C1: S71 Monthly Budget Statement Summary

DC1 West Coast - Table C1 Monthly Budget Statement Summary - M10 April									
Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	113 875	112 744	112 744	9 840	100 287	102 597	(2 310)	-2%	112 744
Investment revenue	17 176	8 663	8 663	1 401	8 152	7 883	269	3%	8 663
Transfers recognised - operational	88 624	87 024	90 334	603	85 386	82 204	3 183	4%	90 334
Other own revenue	154 719	138 303	138 303	10 566	127 785	125 855	1 929	2%	138 303
Total Revenue (excluding capital transfers and contributions)	374 394	346 734	350 043	22 411	321 610	318 539	3 070	1%	350 043
Employee costs	146 033	159 017	159 017	12 222	132 584	149 476	(16 892)	-11%	159 017
Remuneration of Councillors	6 153	6 947	6 947	534	5 486	6 531	(1 044)	-16%	6 947
Depreciation & asset impairment	13 598	14 616	14 616	-	10 617	13 739	(3 122)	-23%	14 616
Finance charges	8 943	9 299	9 299	-	4 059	8 741	(4 681)	-54%	9 299
Materials and bulk purchases	92 823	71 177	71 177	7 844	73 713	66 907	6 806	10%	71 177
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	92 900	82 994	86 304	3 769	36 619	81 126	(44 507)	-55%	86 304
Total Expenditure	360 449	344 050	347 360	24 369	263 078	326 518	(63 440)	-19%	347 360
Surplus/(Deficit)	13 944	2 683	2 683	(1 958)	58 532	(7 979)	66 511	-834%	2 683
Transfers recognised - capital	-	-	-	-	-	-	-	-	-
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	13 944	2 683	2 683	(1 958)	58 532	(7 979)	66 511	-834%	2 683
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	13 944	2 683	2 683	(1 958)	58 532	(7 979)	66 511	-834%	2 683
Capital expenditure & funds sources									
Capital expenditure	6 440	11 305	11 305	682	8 086	11 305	(3 218)	-28%	11 305
Capital transfers recognised	-	-	-	-	-	-	-	-	-
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	6 440	11 305	11 305	682	8 086	11 305	(3 218)	-28%	11 305
Total sources of capital funds	6 440	11 305	11 305	682	8 086	11 305	(3 218)	-28%	11 305
Financial position									
Total current assets	243 805	203 999	203 999	-	277 862	-	-	-	203 999
Total non current assets	342 783	364 090	364 090	-	335 293	-	-	-	364 090
Total current liabilities	40 332	78 216	78 216	-	42 910	-	-	-	78 216
Total non current liabilities	128 125	138 195	138 195	-	116 398	-	-	-	138 195
Community wealth/Equity	418 130	351 678	351 678	453 848					351 678
Cash flows									
Net cash from (used) operating	49 615	18 087	18 087	29 909	(163 721)	18 087	181 808	1005%	18 087
Net cash from (used) investing	(6 670)	(11 305)	(11 305)	(682)	(8 086)	(11 305)	(3 218)	28%	(11 305)
Net cash from (used) financing	(14 998)	(15 493)	(15 493)	-	(9 367)	(15 493)	(6 126)	40%	(15 493)
Cash/cash equivalents at the month/year end	226 915	190 257	190 257	-	45 740	190 257	144 516	76%	218 204
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	11 968	688	116	43	263	-	-	-	13 078
Creditors Age Analysis									
Total Creditors	21 550	-	-	-	-	-	-	-	21 550

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

DC1 West Coast - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M10 April										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		89 878	82 872	85 004	1 904	80 086	77 353	2 733	4%	85 004
Executive and council		1 971	2 237	3 198	(18)	268	2 910	(2 642)	-91%	3 198
Budget and treasury office		87 897	80 630	80 630	1 971	79 802	73 374	6 429	9%	80 630
Corporate services		10	5	1 175	(49)	16	1 069	(1 054)	-99%	1 175
<i>Community and public safety</i>		23 711	26 378	26 557	1 270	24 962	24 167	796	3%	26 557
Community and social services		3 036	3 304	3 304	250	3 680	3 007	674	22%	3 304
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		10 848	12 164	12 164	649	10 434	11 069	(635)	-6%	12 164
Housing		1 628	2 043	2 043	153	1 751	1 859	(108)	-6%	2 043
Health		8 199	8 867	9 046	218	9 097	8 232	865	11%	9 046
<i>Economic and environmental services</i>		146 006	123 470	123 470	9 321	115 052	112 358	2 694	2%	123 470
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		146 006	123 470	123 470	9 321	115 052	112 358	2 694	2%	123 470
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		114 799	114 013	115 013	9 916	101 510	104 662	(3 152)	-3%	115 013
Electricity		-	-	-	-	-	-	-	-	-
Water		114 799	114 013	115 013	9 916	101 510	104 662	(3 152)	-3%	115 013
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	374 394	346 734	350 043	22 411	321 610	318 539	3 070	1%	350 043
Expenditure - Standard										
<i>Governance and administration</i>		52 815	57 579	59 710	1 317	28 107	56 128	(28 020)	-50%	59 710
Executive and council		18 775	22 209	23 170	517	16 081	21 780	(5 699)	-26%	23 170
Budget and treasury office		24 053	24 032	24 032	184	3 043	22 590	(19 547)	-87%	24 032
Corporate services		9 988	11 338	12 508	616	8 983	11 758	(2 774)	-24%	12 508
<i>Community and public safety</i>		57 390	64 497	64 675	5 066	52 310	60 795	(8 485)	-14%	64 675
Community and social services		4 335	4 787	4 787	359	3 889	4 499	(610)	-14%	4 787
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		33 239	37 741	37 741	2 903	28 560	35 477	(6 917)	-19%	37 741
Housing		1 336	1 297	1 297	125	987	1 219	(233)	-19%	1 297
Health		18 481	20 672	20 850	1 679	18 874	19 599	(725)	-4%	20 850
<i>Economic and environmental services</i>		139 281	114 590	114 590	10 475	112 443	107 715	4 728	4%	114 590
Planning and development		3 213	3 106	3 106	198	2 662	2 919	(258)	-9%	3 106
Road transport		136 068	111 485	111 485	10 278	109 782	104 796	4 986	5%	111 485
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		110 963	107 384	108 384	7 512	70 217	101 881	(31 664)	-31%	108 384
Electricity		-	-	-	-	-	-	-	-	-
Water		110 963	107 384	108 384	7 512	70 217	101 881	(31 664)	-31%	108 384
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	360 449	344 050	347 360	24 369	263 078	326 518	(63 440)	-19%	347 360
Surplus/ (Deficit) for the year		13 944	2 683	2 683	(1 958)	58 532	(7 979)	66 511	-834%	2 683

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) - M10 April										
Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - COMMUNITY SERVICES		97 251	89 623	90 512	2 212	89 329	82 366	6 963	8.5%	90 512
Vote 2 - SUBSIDISED SERVICES		12 030	15 731	17 152	656	11 615	15 608	(3 994)	-25.6%	17 152
Vote 3 - ECONOMIC SERVICES		3 036	3 304	3 304	250	3 409	3 007	402	13.4%	3 304
Vote 4 - HOUSING SERVICES		1 628	2 043	2 043	153	1 751	1 859	(108)	-5.8%	2 043
Vote 5 - TRADING SERVICES		114 443	112 563	113 563	9 818	100 455	103 342	(2 887)	-2.8%	113 563
Vote 6 - AGENCIES		146 006	123 470	123 470	9 321	115 052	112 358	2 694	2.4%	123 470
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	374 394	346 734	350 043	22 411	321 610	318 539	3 070	1.0%	350 043
Expenditure by Vote	1									
Vote 1 - COMMUNITY SERVICES		65 520	68 008	68 897	2 743	39 789	64 763	(24 974)	-38.6%	68 897
Vote 2 - SUBSIDISED SERVICES		47 400	56 611	58 032	3 716	41 649	54 550	(12 900)	-23.6%	58 032
Vote 3 - ECONOMIC SERVICES		4 335	4 787	4 787	359	3 889	4 499	(610)	-13.6%	4 787
Vote 4 - HOUSING SERVICES		1 336	1 297	1 297	125	987	1 219	(233)	-19.1%	1 297
Vote 5 - TRADING SERVICES		105 791	101 863	102 863	7 149	66 981	96 691	(29 710)	-30.7%	102 863
Vote 6 - AGENCIES		136 068	111 485	111 485	10 278	109 783	104 796	4 987	4.8%	111 485
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	360 449	344 050	347 360	24 369	263 078	326 518	(63 440)	-19.4%	347 360
Surplus/ (Deficit) for the year	2	13 944	2 683	2 683	(1 958)	58 532	(7 979)	66 511	-833.6%	2 683

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

DC1 West Coast - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M10 April										
Description	Ref	2015/16	Budget Year 2016/17							
		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		113 875	112 744	112 744	9 840	100 287	102 597	(2 310)	-2%	112 744
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		3 036	3 304	3 304	209	2 297	3 007	(710)	-24%	3 304
Interest earned - external investments		17 176	8 663	8 663	1 401	8 152	7 883	269	3%	8 663
Interest earned - outstanding debtors		46	28	28	7	55	26	29	115%	28
Dividends received		-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	-	-	-	-	-
Licences and permits		-	20	20	18	174	18	155	854%	20
Agency services		145 936	123 470	123 470	9 316	115 099	112 358	2 741	2%	123 470
Transfers recognised - operational		88 624	87 024	90 334	603	85 386	82 204	3 183	4%	90 334
Other revenue		5 701	11 480	11 480	1 017	10 100	10 447	(347)	-3%	11 480
Gains on disposal of PPE		-	-	-	-	60	-	60	#DIV/0!	-
Total Revenue (excluding capital transfers and contributions)		374 394	346 734	350 043	22 411	321 610	318 539	3 070	1%	350 043
Expenditure By Type										
Employee related costs		146 033	159 017	159 017	12 222	132 584	149 476	(16 892)	-11%	159 017
Remuneration of councillors		6 153	6 947	6 947	534	5 486	6 531	(1 044)	-16%	6 947
Debt impairment		282	788	788	-	-	740	(740)	-100%	788
Depreciation & asset impairment		13 598	14 616	14 616	-	10 617	13 739	(3 122)	-23%	14 616
Finance charges		8 943	9 299	9 299	-	4 059	8 741	(4 681)	-54%	9 299
Bulk purchases		10 683	10 300	10 300	1 641	8 926	9 682	(756)	-8%	10 300
Other materials		82 140	60 877	60 877	6 203	64 786	57 225	7 562	13%	60 877
Contracted services		-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-
Other expenditure		72 333	82 207	85 517	3 769	36 619	80 386	(43 766)	-54%	85 517
Loss on disposal of PPE		20 285	-	-	-	-	-	-	-	-
Total Expenditure		360 449	344 050	347 360	24 369	263 078	326 518	(63 440)	-19%	347 360
Surplus/(Deficit)		13 944	2 683	2 683	(1 958)	58 532	(7 979)	66 511	(0)	2 683
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Contributions recognised - capital		-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		13 944	2 683	2 683	(1 958)	58 532	(7 979)			2 683
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		13 944	2 683	2 683	(1 958)	58 532	(7 979)			2 683
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		13 944	2 683	2 683	(1 958)	58 532	(7 979)			2 683
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		13 944	2 683	2 683	(1 958)	58 532	(7 979)			2 683

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) - M10 April										
Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-
Vote 2 - SUBSIDISED SERVICES		-	-	-	-	-	-	-	-	-
Vote 3 - ECONOMIC SERVICES		-	-	-	-	-	-	-	-	-
Vote 4 - HOUSING SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - TRADING SERVICES		-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - COMMUNITY SERVICES		118	594	594	(15)	536	594	(58)	-10%	594
Vote 2 - SUBSIDISED SERVICES		2 178	2 905	2 905	173	2 152	2 905	(753)	-26%	2 905
Vote 3 - ECONOMIC SERVICES		141	116	116	-	113	116	(3)	-3%	116
Vote 4 - HOUSING SERVICES		-	-	-	-	-	-	-	-	-
Vote 5 - TRADING SERVICES		4 003	7 690	7 690	524	5 286	7 690	(2 404)	-31%	7 690
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	6 440	11 305	11 305	682	8 086	11 305	(3 218)	-28%	11 305
Total Capital Expenditure		6 440	11 305	11 305	682	8 086	11 305	(3 218)	-28%	11 305
Capital Expenditure - Standard Classification										
Governance and administration		99	576	576	(15)	454	576	(121)	-21%	576
Executive and council		-	10	10	-	9	10	(1)	-9%	10
Budget and treasury office		99	566	566	(15)	445	566	(120)	-21%	566
Corporate services		-	-	-	-	-	-	-	-	-
Community and public safety		2 338	3 039	3 039	173	2 346	3 039	(693)	-23%	3 039
Community and social services		141	116	116	-	113	116	(3)	-3%	116
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		2 178	2 895	2 895	173	2 208	2 895	(687)	-24%	2 895
Housing		-	-	-	-	-	-	-	-	-
Health		19	28	28	-	25	28	(3)	-9%	28
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		4 003	7 690	7 690	524	5 286	7 690	(2 404)	-31%	7 690
Electricity		-	-	-	-	-	-	-	-	-
Water		4 003	7 690	7 690	524	5 286	7 690	(2 404)	-31%	7 690
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	6 440	11 305	11 305	682	8 086	11 305	(3 218)	-28%	11 305
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		6 440	11 305	11 305	682	8 086	11 305	(3 218)	-28%	11 305
Total Capital Funding		6 440	11 305	11 305	682	8 086	11 305	(3 218)	-28%	11 305

Table C6: Monthly Budget Statement - Financial Position

DC1 West Coast - Table C6 Monthly Budget Statement - Financial Position - M10 April						
Description	Ref	2015/16	Budget Year 2016/17			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		226 915	190 257	190 257	244 938	190 257
Call investment deposits		-	-	-	-	-
Consumer debtors		3 687	10 816	10 816	11 420	10 816
Other debtors		9 718	-	-	16 861	-
Current portion of long-term receivables		607	674	674	607	674
Inventory		2 878	2 253	2 253	4 037	2 253
Total current assets		243 805	203 999	203 999	277 862	203 999
Non current assets						
Long-term receivables		11 797	15 641	15 641	11 797	15 641
Investments		-	-	-	-	-
Investment property		4 605	4 499	4 499	4 581	4 499
Investments in Associate		-	-	-	-	-
Property, plant and equipment		325 351	342 634	342 634	318 252	342 634
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		1 029	1 316	1 316	664	1 316
Other non-current assets		-	-	-	-	-
Total non current assets		342 783	364 090	364 090	335 293	364 090
TOTAL ASSETS		586 587	568 089	568 089	613 155	568 089
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		15 493	15 493	15 493	15 493	15 493
Consumer deposits		-	-	-	-	-
Trade and other payables		17 392	55 190	55 190	21 550	55 190
Provisions		7 447	7 534	7 534	5 867	7 534
Total current liabilities		40 332	78 216	78 216	42 910	78 216
Non current liabilities						
Borrowing		57 245	57 221	57 221	47 879	57 221
Provisions		70 880	80 974	80 974	68 519	80 974
Total non current liabilities		128 125	138 195	138 195	116 398	138 195
TOTAL LIABILITIES		168 458	216 411	216 411	159 307	216 411
NET ASSETS	2	418 130	351 678	351 678	453 848	351 678
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		418 130	351 678	351 678	453 848	351 678
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	418 130	351 678	351 678	453 848	351 678

Table C7: Monthly Budget Statement - Cash Flow

DC1 West Coast - Table C7 Monthly Budget Statement - Cash Flow - M10 April										
Description	Ref	2015/16	Budget Year 2016/17							
		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										
Property rates, penalties & collection charges		-	-	-	-	-	-	-		-
Service charges		115 212	112 744	112 744	9 840	100 151	112 744	(12 594)	-11%	112 744
Other revenue		163 796	138 275	138 275	45 059	273 327	138 275	135 052	98%	138 275
Government - operating		88 874	87 024	90 334	603	85 237	90 334	(5 097)	-6%	90 334
Government - capital		-	-	-	-	-	-	-		-
Interest		17 176	8 691	8 691	1 401	8 152	8 691	(539)	-6%	8 691
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(326 522)	(319 348)	(322 658)	(26 994)	(626 528)	(322 658)	303 870	-94%	(322 658)
Finance charges		(8 920)	(9 299)	(9 299)	-	(4 059)	(9 299)	(5 239)	56%	(9 299)
Transfers and Grants		-	-	-	-	-	-	-		-
NET CASH FROM/(USED) OPERATING ACTIVITIES		49 615	18 087	18 087	29 909	(163 721)	18 087	181 808	1005%	18 087
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		251	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(6 921)	(11 305)	(11 305)	(682)	(8 086)	(11 305)	(3 218)	28%	(11 305)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(6 670)	(11 305)	(11 305)	(682)	(8 086)	(11 305)	(3 218)	28%	(11 305)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		(14 998)	(15 493)	(15 493)	-	(9 367)	(15 493)	(6 126)	40%	(15 493)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(14 998)	(15 493)	(15 493)	-	(9 367)	(15 493)	(6 126)	40%	(15 493)
NET INCREASE/ (DECREASE) IN CASH HELD		27 948	(8 710)	(8 710)	29 227	(181 174)	(8 710)			(8 710)
Cash/cash equivalents at beginning:		198 967	198 967	198 967		226 915	198 967			226 915
Cash/cash equivalents at month/year end:		226 915	190 257	190 257		45 740	190 257			218 204

Part2 – Supporting Documentation

A. Debtors Analysis

DC1 West Coast - Supporting Table SC3 Monthly Budget Statement - aged debtors - M10 April													
Description	NT Code	Budget Year 2016/17									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.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	11 079	638	89	21	32	-	-	-	11 859	52	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	46	15	7	7	42	-	-	-	118	49	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	7	1	0	0	0	-	-	-	9	0	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	83	33	19	15	30	-	-	-	179	45	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	753	0	0	0	159	-	-	-	913	159	-	-
Total By Income Source	2000	11 968	688	116	43	263	-	-	-	13 078	306	-	-
2015/16 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	9 897	-	-	-	-	-	-	-	9 897	-	-	-
Commercial	2300	396	-	-	-	-	-	-	-	396	-	-	-
Households	2400	1 675	688	116	43	263	-	-	-	2 784	306	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	11 968	688	116	43	263	-	-	-	13 078	306	-	-

B. Creditors Analysis

DC1 West Coast - Supporting Table SC4 Monthly Budget Statement - aged creditors - M10 April												
Description	NT Code	Budget Year 2016/17									Total	Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	19 130	-	-	-	-	-	-	-	-	19 130	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	2 420	-	-	-	-	-	-	-	-	2 420	-
Total By Customer Type	1000	21 550	-	-	-	-	-	-	-	-	21 550	-

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

DC1 West Coast - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M10 April									
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
		Yrs/Months							
R thousands									
<u>Municipality</u>									
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
Municipality sub-total					-		-	-	-
<u>Entities</u>									
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		-	-	-

D. Allocation of Grant Receipts and Expenditure

DC1 West Coast - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M10 April										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		86 776	86 904	87 047	-	87 047	87 047	-		87 047
Local Government Equitable Share		80 458	82 194	82 194	-	82 194	82 194	-		82 194
Finance Management		1 250	1 250	1 250	-	1 250	1 250	-		1 250
Municipal Systems Improvement		787	-	143	-	143	143	-		143
EPWP Incentive		1 000	1 036	1 036	-	1 036	1 036	-		1 036
Rural asset management system		2 199	2 424	2 424	-	2 424	2 424	-		2 424
Rainwater tanks	3	444	-	-	-	-	-	-		-
Working for water		638	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Working for water		-	-	-	-	-	-	-		-
Provincial Government:		603	120	2 287	950	2 287	2 287	-		2 287
Finance Management Capacity Building		551	120	120	120	120	120	-		120
Capacity building Health services		51	-	129	-	129	129	-		129
Finance Management Capacity Building	4	-	-	2 038	830	2 038	2 038	-		2 038
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other grant providers:		1 245	-	1 000	1 000	1 000	1 000	(0)	0.0%	1 000
<i>Mayor fund and other</i>		1 245	-	-	-	-	-	-		-
<i>Work for Water</i>		-	-	1 000	1 000	1 000	1 000	(0)	0.0%	1 000
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	88 624	87 024	90 334	1 950	90 334	90 334	(0)	0.0%	90 334
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other capital transfers <i>[insert description]</i>		-	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	-	-	-	-	-	-		-
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	88 624	87 024	90 334	1 950	90 334	90 334	(0)	0.0%	90 334

DC1 West Coast - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M10 April

Description	Ref	2015/16	Budget Year 2016/17							
		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:		86 776	86 904	87 047	627	85 851	87 047	(1 196)	-1.4%	87 047
Local Government Equitable Share		80 458	82 194	82 194	-	82 194	82 194	-		82 194
Finance Management		1 250	1 250	1 250	480	1 144	1 250	(106)	-8.5%	1 250
Municipal Systems Improvement		787	-	143	32	143	143	-		143
EPWP Incentive		1 000	1 036	1 036	50	998	1 036	(38)	-3.7%	1 036
Rural asset management system		2 199	2 424	2 424	65	1 372	2 424	(1 052)	-43.4%	2 424
Rainwater tanks		444	-	-	-	-	-	-		-
Working for water		638	-	-	-	-	-	-		-
Provincial Government:		603	120	2 287	1 005	1 292	2 287	(995)	-43.5%	2 287
Finance Management Capacity Building		551	120	120	-	-	120	(120)	-100.0%	120
Capacity building Health services		51	-	129	-	129	129	-		129
Finance Management Capacity Building		-	-	2 038	1 005	1 164	2 038	(875)	-42.9%	2 038
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
<i>[insert description]</i>		-	-	-	-	-	-	-		-
Other grant providers:		1 245	-	1 000	111	694	1 000	(306)	-30.6%	1 000
Work for Water		-	-	1 000	111	694	1 000	(306)	-30.6%	1 000
<i>Mayor fund and other</i>		1 245	-	-	-	-	-	-		-
Total operating expenditure of Transfers and Grants:		88 624	87 024	90 334	1 744	87 837	90 334	(2 497)	-2.8%	90 334
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other capital transfers <i>[insert description]</i>		-	-	-	-	-	-	-		-
Provincial Government:		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-		-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		88 624	87 024	90 334	1 744	87 837	90 334	(2 497)	-2.8%	90 334

E. Councillor and Board Member Allowances and Employee Benefits

DC1 West Coast - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M10 April										
Summary of Employee and Councillor remuneration	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4 431	4 889	4 889	376	4 009	4 596	(587)	-13%	4 889
Pension and UIF Contributions		274	374	374	26	197	351	(154)	-44%	374
Medical Aid Contributions		113	118	118	10	97	111	(15)	-13%	118
Motor Vehicle Allowance		488	547	547	98	927	514	414	80%	547
Cellphone Allowance		243	360	360	24	256	338	(82)	-24%	360
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		604	660	660	—	—	621	(621)	-100%	660
Sub Total - Councillors		6 153	6 947	6 947	534	5 486	6 531	(1 044)	-16%	6 947
% increase	4		12.9%	12.9%						12.9%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 650	5 260	5 260	445	5 047	4 944	103	2%	5 260
Pension and UIF Contributions		462	102	102	26	349	96	253	263%	102
Medical Aid Contributions		82	133	133	12	137	125	12	10%	133
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		263	263	263	—	281	247	34	14%	263
Motor Vehicle Allowance		462	463	463	52	659	435	224	51%	463
Cellphone Allowance		64	81	81	7	81	76	5	6%	81
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		2	—	—	5	89	—	89	#DIV/0!	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	110	110	—	—	104	(104)	-100%	110
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		5 985	6 412	6 412	546	6 644	6 027	616	10%	6 412
% increase	4		7.1%	7.1%						7.1%
Other Municipal Staff										
Basic Salaries and Wages		79 234	88 583	88 583	7 900	76 809	83 268	(6 459)	-8%	88 583
Pension and UIF Contributions		13 815	15 701	15 701	1 001	13 959	14 759	(800)	-5%	15 701
Medical Aid Contributions		5 452	5 985	5 985	583	5 970	5 626	344	6%	5 985
Overtime		7 222	3 143	3 143	905	7 024	2 954	4 070	138%	3 143
Performance Bonus		2 323	4 591	4 591	—	3 556	4 316	(760)	-18%	4 591
Motor Vehicle Allowance		6 692	7 119	7 119	841	8 201	6 692	1 509	23%	7 119
Cellphone Allowance		838	649	649	61	729	610	119	20%	649
Housing Allowances		1 252	1 334	1 334	104	1 144	1 254	(110)	-9%	1 334
Other benefits and allowances		11 547	3 152	3 152	—	7 226	2 963	4 262	144%	3 152
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		11 673	22 346	22 346	281	1 322	21 005	(19 683)	-94%	22 346
Sub Total - Other Municipal Staff		140 048	152 604	152 604	11 675	125 940	143 448	(17 508)	-12%	152 604
% increase	4		9.0%	9.0%						9.0%
Total Parent Municipality		152 186	165 964	165 964	12 756	138 070	156 006	(17 936)	-11%	165 964
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		—	—	—	—	—	—	—	—	—
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		—	—	—	—	—	—	—	—	—
Pension and UIF Contributions		—	—	—	—	—	—	—	—	—
Medical Aid Contributions		—	—	—	—	—	—	—	—	—
Overtime		—	—	—	—	—	—	—	—	—
Performance Bonus		—	—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—	—
Cellphone Allowance		—	—	—	—	—	—	—	—	—
Housing Allowances		—	—	—	—	—	—	—	—	—
Other benefits and allowances		—	—	—	—	—	—	—	—	—
Payments in lieu of leave		—	—	—	—	—	—	—	—	—
Long service awards		—	—	—	—	—	—	—	—	—
Post-retirement benefit obligations		—	—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Entities		—	—	—	—	—	—	—	—	—
% 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		152 186	165 964	165 964	12 756	138 070	156 006	(17 936)	-11%	165 964
% increase	4		9.1%	9.1%						9.1%
TOTAL MANAGERS AND STAFF		146 033	159 017	159 017	12 222	132 584	149 476	(16 892)	-11%	159 017

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

DC1 West Coast - Supporting Table SC1 Material variance explanations - M10 April				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u> No comment for May			
2	<u>Expenditure By Type</u> No comment for May			
3	<u>Capital Expenditure</u> No comment for May			
4	<u>Financial Position</u> No comment for May			
5	<u>Cash Flow</u> No comment for May			
6	<u>Measureable performance</u> No comment for May			
7	<u>Municipal Entities</u> No comment for May			

G. Capital Programme Performance

DC1 West Coast - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M10 April										
Description	Ref	2015/16			Budget Year 2016/17					
		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		3 377	750	750	86	197	750	553	73.8%	750
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges		-	-	-	-	-	-	-	-	-
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		3 377	750	750	86	197	750	553	73.8%	750
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		3 377	750	750	86	197	750	553	73.8%	750
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		17	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		17	-	-	-	-	-	-	-	-
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		3 046	10 555	10 555	596	7 890	10 555	2 665	25.2%	10 555
General vehicles		685	1 205	1 535	-	1 378	1 535	157	10.2%	1 535
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		839	6 125	5 995	611	5 554	5 995	441	7.3%	5 995
Computers - hardware/equipment		495	655	448	-	404	448	44	9.8%	448
Furniture and other office equipment		110	28	28	-	27	28	1	4.1%	28
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	592	592	(15)	134	592	458	77.4%	592
Other Buildings		-	71	78	-	78	78	-	-	78
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		916	1 878	1 878	-	315	1 878	1 564	83.2%	1 878
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	6 440	11 305	11 305	682	8 086	11 305	3 218	28.5%	11 305

H. Repairs and Maintenance by Asset Class

DC1 West Coast - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M10 April										
Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		70 916	48 719	48 719	4 325	41 757	45 796	4 039	8.8%	48 719
Infrastructure - Road transport		67 708	44 671	44 671	4 311	38 860	41 991	3 131	7.5%	44 671
Roads, Pavements & Bridges		67 708	44 671	44 671	4 311	38 860	41 991	3 131	7.5%	44 671
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		3 208	4 048	4 048	14	2 897	3 805	908	23.9%	4 048
Dams & Reservoirs		-	-	-	-	-	-	-	-	-
Water purification		-	-	-	-	-	-	-	-	-
Reticulation		3 208	4 048	4 048	14	2 897	3 805	908	23.9%	4 048
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		334	447	447	40	283	421	138	32.7%	447
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		334	447	447	40	283	421	138	32.7%	447
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		10 890	11 711	11 711	1 154	7 960	11 008	3 048	27.7%	11 711
General vehicles		8 313	8 652	8 652	1 143	6 655	8 133	1 478	18.2%	8 652
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		434	345	345	-	276	324	49	15.0%	345
Computers - hardware/equipment		50	37	37	(30)	4	34	30	87.4%	37
Furniture and other office equipment		2	221	221	1	86	207	121	58.6%	221
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		2 091	2 457	2 457	39	939	2 309	1 371	59.4%	2 457
Other Buildings		-	-	-	-	-	-	-	-	-
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure		82 140	60 877	60 877	5 519	50 000	57 225	7 225	12.6%	60 877

I. Depreciation by Asset Class

DC1 West Coast - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M10 April										
Description	Ref	2015/16	Budget Year 2016/17							
		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		6 411	6 194	6 194	-	4 867	5 822	955	16.4%	6 194
Infrastructure - Road transport		-	4	4	-	-	4	4	100.0%	4
Roads, Pavements & Bridges		-	4	4	-	-	4	4	100.0%	4
Storm water		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation		-	-	-	-	-	-	-	-	-
Transmission & Reticulation		-	-	-	-	-	-	-	-	-
Street Lighting		-	-	-	-	-	-	-	-	-
Infrastructure - Water		6 411	6 190	6 190	-	4 867	5 819	952	16.4%	6 190
Dams & Reservoirs		2 280	2 250	2 250	-	1 710	2 115	405	19.1%	2 250
Water purification		704	520	520	-	575	489	(86)	-17.5%	520
Reticulation		3 427	3 420	3 420	-	2 582	3 215	633	19.7%	3 420
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Sewerage purification		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management		-	-	-	-	-	-	-	-	-
Transportation		-	-	-	-	-	-	-	-	-
Gas		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Parks & gardens		-	-	-	-	-	-	-	-	-
Sportsfields & stadia		-	-	-	-	-	-	-	-	-
Swimming pools		-	-	-	-	-	-	-	-	-
Community halls		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Recreational facilities		-	-	-	-	-	-	-	-	-
Fire, safety & emergency		-	-	-	-	-	-	-	-	-
Security and policing		-	-	-	-	-	-	-	-	-
Buses		-	-	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Museums & Art Galleries		-	-	-	-	-	-	-	-	-
Cemeteries		-	-	-	-	-	-	-	-	-
Social rental housing		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Investment properties		33	140	140	-	25	132	107	81.1%	140
Housing development		-	-	-	-	-	-	-	-	-
Other		33	140	140	-	25	132	107	81.1%	140
Other assets		6 670	8 117	8 117	-	5 361	7 630	2 269	29.7%	8 117
General vehicles		1 949	3 436	3 436	-	1 546	3 230	1 685	52.1%	3 436
Specialised vehicles		-	-	-	-	-	-	-	-	-
Plant & equipment		381	-	-	-	-	-	-	-	-
Computers - hardware/equipment		534	423	423	-	445	398	(47)	-11.8%	423
Furniture and other office equipment		229	300	300	-	162	282	120	42.6%	300
Abattoirs		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Civic Land and Buildings		-	-	-	-	-	-	-	-	-
Other Buildings		2 732	1 600	1 600	-	2 051	1 504	(547)	-36.3%	1 600
Other Land		-	-	-	-	-	-	-	-	-
Surplus Assets - (Investment or Inventory)		-	-	-	-	-	-	-	-	-
Other		844	2 358	2 358	-	1 158	2 216	1 058	47.7%	2 358
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class		-	-	-	-	-	-	-	-	-
Intangibles		484	165	165	-	365	155	(210)	-135.1%	165
Computers - software & programming		484	165	165	-	365	155	(210)	-135.1%	165
Other		-	-	-	-	-	-	-	-	-
Total Depreciation		13 598	14 616	14 616	-	10 617	13 739	3 122	22.7%	14 616

Key Ratios

DC1 West Coast - Supporting Table SC2 Monthly Budget Statement - performance indicators - M10 April							
Description of financial indicator	Basis of calculation	Ref	2015/16	Budget Year 2016/17			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		-1.7%	7.0%	6.9%	1.5%	4.7%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure ex cl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		21.6%	36.4%	36.4%	18.7%	36.4%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	604.5%	260.8%	260.8%	647.6%	260.8%
Liquidity Ratio	Monetary Assets/Current Liabilities		562.6%	243.2%	243.2%	570.8%	243.2%

1. **Borrowing Management**

- Capital charges to operating expenditure are at 1.5%. The municipality paid 1.5% of its operating budget to interest payable on borrowings.
- The Borrowed funding of own capital expenditure and gearing are at 0%, reason, this municipality did not borrow funds during this financial year.

2. **Safety of capital**

- Debt to equity are at 18.7%
- Gearing are at 0% due to the implementation of GRAP. All reserves are part of Accumulated Surplus.

3. **Liquidity**

- The Current ratio is 6.4. Current assets covers the liabilities (debt) 6.4 times.
- The Liquidity ratio is 5.7. Cash covers the liabilities (debt) 5.7 times.

J. Commitments against Cash and Cash Equivalents

COMMITMENTS AGAINST CASH AND CASH EQUIVALENTS - MAY 2017		
	PREVIOUS	CURRENT
ITEM	MONTH	MONTH
	R'000	R'000
*SHORT-TERM FUNDS	239 662 893	199 662 893
PRIMARY BANK ACCOUNT	16 047 895	45 274 797
PETTY CASH	450	450
TOTAL CASH AND CASH EQUIVALENTS	255 711 238	244 938 140
COMMITMENTS	88 583 669	86 150 152
CAPITAL FUNDING REQUIREMENTS : CASH RESOURCES 2016/2017	3 900 529	3 218 334
LOAN REPAYMENTS DUE TILL JUNE 2017	6 126 043	6 126 043
UNSPENT CONDITIONAL GRANTS	4 232 895	2 419 862
EMPLOYEE BENEFITS / PROVISIONS - POST RETIREMENT MEDICAL AID AND LONG SERVICE AWARDS	74 324 202	74 385 913
SURPLUS /(DEFICIT)	167 127 569	158 787 988
*Interest are capitalized when the short-term funds invested matures / the term of the investment ends.		

1. Employee benefits / Provisions – Post - retirement medical aid and long service awards.

- Although the cash - backing of its provisions are not a requirement of GRAP management took the financially prudent decision to cash-back these provisions.

2. Cash Flow or Financial problems or risks facing the municipality

- No problems or risks are facing the municipality currently. The municipality shows a positive cash flow.

K. Municipal Manager's Quality Certification

Quality certificate

I, HF Prins, chief executive officer of WEST COAST DISTRICT MUNICIPALITY (DC1) hereby certify that:

- Monthly budget statement
- Mid-year budget and performance assessment

For the month of May 2017 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act

Print name Henry Frederick Prins

Chief executive officer of West Coast District Municipality (DC1)

Signature



Date 13/06/2017