

West Coast District Municipality



In-Year Report of the Municipality

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

17 April 2009.

Monthly Budget Statement

For July 2017

Table of Contents

PART 1 – IN-YEAR REPORT

[A Mayor's Report](#)

[B Resolutions](#)

[C Executive Summary](#)

[D In-year budget statement tables](#)

PART 2 – SUPPORTING DOCUMENTATION

[A Debtors' analysis](#)

[B Creditors' analysis](#)

[C Investment portfolio analysis](#)

[D Allocation and grant receipts and expenditure](#)

[E Councillor and Board Member Allowances and Employee Benefits](#)

[F Material Variances to the Service Delivery and Budget Implementation Plan](#)

[G Capital Programme Performance](#)

[H Repairs and Maintenance by Asset Class](#)

[I Depreciation by Asset Class](#)

[J Key Ratios](#)

[K Commitments against Cash and Cash Equivalents](#)

[L Municipal manager's quality certification](#)

Part 1 – In-Year Report

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

This report is tabled to the portfolio committee finance.

B. Resolutions (Required if tabled in Municipal Council)

This report is tabled to the portfolio committee finance.

C. Executive Summary

C.1) Introduction

This report consists of figures for July 2017.

C.2) Consolidated performance

Revenue by Source

The revenue includes grant income as well as levied amount for water services. Figures may be subject to change due to the fact that the year-end are still in progress.

Operating Expenditure

Figures may be subject to change due to the fact that the year-end are still in progress.

Capital Expenditure

The municipality maintained a traditional S Curve. Figures may be subject to change due to the fact that the year-end are still in progress.

Cash Flow

The municipality’s cash flow is positive.

Reports, tables, charts and explanations

No charts are included in this report.

Material variances

No comment for July 2017.

Remedial or corrective steps

No comment for July 2017

D. In-Year Budget Statements

Table C1: S71 Monthly Budget Statement Summary

DC1 West Coast - Table C1 Monthly Budget Statement Summary - M01 July									
Description	2016/17	Budget Year 2017/18							
	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	113 728	123 020	-	8 864	8 864	14 762	(5 898)	-40%	123 020
Investment revenue	20 727	13 885	-	310	310	1 666	(1 356)	-81%	13 885
Transfers and subsidies	88 735	90 115	-	35 722	35 722	10 814	24 908	230%	90 115
Other own revenue	141 603	127 544	-	10 494	10 494	15 305	(4 812)	-31%	127 544
Total Revenue (excluding capital transfers and contributions)	364 792	354 564	-	55 390	55 390	42 548	12 842	30%	354 564
Employee costs	158 091	168 071	-	12 306	12 306	13 446	(1 140)	-8%	168 071
Remuneration of Councillors	6 087	6 003	-	506	506	480	26	5%	6 003
Depreciation & asset impairment	10 427	13 919	-	-	-	1 114	(1 114)	-100%	13 919
Finance charges	7 276	8 455	-	292	292	676	(384)	-57%	8 455
Materials and bulk purchases	79 005	73 392	-	982	982	5 871	(4 889)	-83%	73 392
Transfers and subsidies	160	350	-	-	-	28	(28)	-100%	350
Other expenditure	61 049	83 799	-	3 527	3 527	6 704	(3 177)	-47%	83 799
Total Expenditure	322 095	353 989	-	17 613	17 613	28 319	(10 706)	-38%	353 989
Surplus/(Deficit)	42 697	575	-	37 777	37 777	14 229	23 549	166%	575
Transfers and subsidies - capital (monetary alloc	-	1 450	-	-	-	174	(174)	-100%	1 450
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	42 697	2 025	-	37 777	37 777	14 403	23 375	162%	2 025
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	42 697	2 025	-	37 777	37 777	14 403	23 375	162%	2 025
Capital expenditure & funds sources									
Capital expenditure	-	8 965	-	-	-	538	(538)	-100%	8 965
Capital transfers recognised	-	1 450	-	-	-	87	(87)	-100%	1 450
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	7 515	-	-	-	451	(451)	-100%	7 515
Total sources of capital funds	-	8 965	-	-	-	538	(538)	-100%	8 965
Financial position									
Total current assets	275 042	239 905	306 846		306 846				239 905
Total non current assets	340 813	334 122	342 110		342 110				334 122
Total current liabilities	48 941	84 931	50 475		50 475				84 931
Total non current liabilities	110 000	115 343	107 866		107 866				115 343
Community wealth/Equity	456 913	373 754	490 615		490 615				373 754
Cash flows									
Net cash from (used) operating	33 671	22 870	-	(193 847)	(193 847)	16 070	209 917	1306%	22 870
Net cash from (used) investing	(10 660)	(8 965)	-	-	-	(538)	(538)	100%	(8 965)
Net cash from (used) financing	(15 492)	(9 299)	-	-	-	(744)	(744)	100%	(9 299)
Cash/cash equivalents at the month/year end	234 434	231 521	-	-	40 587	241 703	201 116	83%	239 040
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	10 918	381	320	76	0	-	-	-	11 696
Creditors Age Analysis									
Total Creditors	19 596	-	-	-	-	-	-	-	19 596

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

DC1 West Coast - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M01 July										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		96 208	88 669	-	29 894	29 894	10 640	19 254	181%	88 669
Executive and council		1 148	240	-	-	-	29	(29)	-100%	240
Finance and administration		95 061	88 428	-	29 894	29 894	10 611	19 283	182%	88 428
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		25 546	26 637	-	6 782	6 782	3 196	3 586	112%	26 637
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		3 656	4 503	-	332	332	540	(209)	-39%	4 503
Public safety		12 765	13 380	-	3 121	3 121	1 606	1 516	94%	13 380
Housing		-	-	-	-	-	-	-	-	-
Health		9 126	8 754	-	3 329	3 329	1 050	2 279	217%	8 754
<i>Economic and environmental services</i>		125 915	118 543	-	9 942	9 942	14 225	(4 283)	-30%	118 543
Planning and development		57	2 553	-	-	-	306	(306)	-100%	2 553
Road transport		125 858	115 990	-	9 942	9 942	13 919	(3 977)	-29%	115 990
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		117 123	122 165	-	8 771	8 771	14 660	(5 888)	-40%	122 165
Energy sources		-	-	-	-	-	-	-	-	-
Water management		117 123	122 165	-	8 771	8 771	14 660	(5 888)	-40%	122 165
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	364 792	356 014	-	55 390	55 390	42 722	12 668	30%	356 014
Expenditure - Functional										
<i>Governance and administration</i>		45 718	21 906	-	(31)	(31)	1 752	(1 784)	-102%	21 906
Executive and council		16 197	15 221	-	1 008	1 008	1 218	(210)	-17%	15 221
Finance and administration		29 521	6 684	-	(1 039)	(1 039)	535	(1 574)	-294%	6 684
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		64 318	85 849	-	6 088	6 088	6 868	(780)	-11%	85 849
Community and social services		1 778	2 863	-	-	-	229	(229)	-100%	2 863
Sport and recreation		4 799	6 802	-	576	576	544	32	6%	6 802
Public safety		36 064	46 227	-	3 244	3 244	3 698	(454)	-12%	46 227
Housing		-	-	-	-	-	-	-	-	-
Health		21 676	29 957	-	2 267	2 267	2 397	(129)	-5%	29 957
<i>Economic and environmental services</i>		124 145	130 554	-	6 960	6 960	10 444	(3 484)	-33%	130 554
Planning and development		9 593	12 078	-	801	801	966	(165)	-17%	12 078
Road transport		114 553	118 476	-	6 159	6 159	9 478	(3 319)	-35%	118 476
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		87 914	111 536	-	4 311	4 311	8 923	(4 611)	-52%	111 536
Energy sources		-	-	-	-	-	-	-	-	-
Water management		87 914	111 536	-	4 311	4 311	8 923	(4 611)	-52%	111 536
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	4 145	-	285	285	332	(47)	-14%	4 145
Total Expenditure - Functional	3	322 095	353 989	-	17 613	17 613	28 319	(10 706)	-38%	353 989
Surplus/ (Deficit) for the year		42 697	2 025	-	37 777	37 777	14 403	23 375	162%	2 025

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

DC1 West Coast - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M01 July										
Vote Description	Ref	2016/17	Budget Year 2017/18							
		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 - EXECUTIVE AND COUNCIL		1 388	240	-	-	-	29	(29)	-100,0%	240
Vote 2 - FINANCE		95 769	89 835	-	29 947	29 947	10 780	19 166	177,8%	89 835
Vote 3 - ADMINISTRATION		22 326	22 158	-	6 730	6 730	2 659	4 071	153,1%	22 158
Vote 4 - TECHNICAL		119 451	127 790	-	8 771	8 771	15 335	(6 563)	-42,8%	127 790
Vote 5 - AGENCIES		125 858	115 990	-	9 942	9 942	13 919	(3 977)	-28,6%	115 990
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
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	364 792	356 014	-	55 390	55 390	42 722	12 668	29,7%	356 014
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		25 900	34 436	-	2 463	2 463	2 755	(292)	-10,6%	34 436
Vote 2 - FINANCE		21 910	2 129	-	(1 085)	(1 085)	170	(1 255)	-737,1%	2 129
Vote 3 - ADMINISTRATION		66 067	79 071	-	5 511	5 511	6 326	(814)	-12,9%	79 071
Vote 4 - TECHNICAL		93 665	122 430	-	4 564	4 564	9 794	(5 230)	-53,4%	122 430
Vote 5 - AGENCIES		114 553	115 923	-	6 159	6 159	9 274	(3 115)	-33,6%	115 923
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
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	322 095	353 989	-	17 613	17 613	28 319	(10 706)	-37,8%	353 989
Surplus/ (Deficit) for the year	2	42 697	2 025	-	37 777	37 777	14 403	23 375	162,3%	2 025

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

DC1 West Coast - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M01 July										
Description	Ref	2016/17	Budget Year 2017/18							
		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		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	728	-	-	-	87	(87)	-100%	728
Service charges - water revenue		113 728	122 149	-	8 864	8 864	14 658	(5 794)	-40%	122 149
Service charges - sanitation revenue		-	83	-	-	-	10	(10)	-100%	83
Service charges - refuse revenue		-	60	-	-	-	7	(7)	-100%	60
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		3 504	2 450	-	211	211	294	(83)	-28%	2 450
Interest earned - external investments		20 727	13 885	-	310	310	1 666	(1 356)	-81%	13 885
Interest earned - outstanding debtors		-	57	-	7	7	7	0	5%	57
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	6	-	0	0	1	(0)	-55%	6
Licences and permits		-	211	-	12	12	25	(14)	-54%	211
Agency services		124 169	115 923	-	9 940	9 940	13 911	(3 971)	-29%	115 923
Transfers and subsidies		88 735	90 115	-	35 722	35 722	10 814	24 908	230%	90 115
Other revenue		13 930	8 895	-	323	323	1 067	(745)	-70%	8 895
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		364 792	354 564	-	55 390	55 390	42 548	12 842	30%	354 564
Expenditure By Type										
Employee related costs		158 091	168 071	-	12 306	12 306	13 446	(1 140)	-8%	168 071
Remuneration of councillors		6 087	6 003	-	506	506	480	26	5%	6 003
Debt impairment		-	1 547	-	-	-	124	(124)	-100%	1 547
Depreciation & asset impairment		10 427	13 919	-	-	-	1 114	(1 114)	-100%	13 919
Finance charges		7 276	8 455	-	292	292	676	(384)	-57%	8 455
Bulk purchases		11 525	11 148	-	-	-	892	(892)	-100%	11 148
Other materials		67 480	62 244	-	982	982	4 980	(3 997)	-80%	62 244
Contracted services		17 585	20 118	-	75	75	1 609	(1 534)	-95%	20 118
Transfers and subsidies		160	350	-	-	-	28	(28)	-100%	350
Other expenditure		43 464	56 755	-	3 452	3 452	4 540	(1 089)	-24%	56 755
Loss on disposal of PPE		-	5 380	-	-	-	430	(430)	-100%	5 380
Total Expenditure		322 095	353 989	-	17 613	17 613	28 319	(10 706)	-38%	353 989
Surplus/(Deficit)										
(National / Provincial and District)		42 697	575	-	37 777	37 777	14 229	23 549	0	575
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	1 450	-	-	-	174	(174)	(0)	1 450
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		42 697	2 025	-	37 777	37 777	14 403			2 025
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		42 697	2 025	-	37 777	37 777	14 403			2 025
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		42 697	2 025	-	37 777	37 777	14 403			2 025
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		42 697	2 025	-	37 777	37 777	14 403			2 025

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, functional classification and funding) - M01 July										
Vote Description	Ref	2016/17	Budget Year 2017/18							
		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 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE		-	-	-	-	-	-	-	-	-
Vote 3 - ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL		-	-	-	-	-	-	-	-	-
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
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 - EXECUTIVE AND COUNCIL		-	168	-	-	-	10	(10)	-100%	168
Vote 2 - FINANCE		-	225	-	-	-	13	(13)	-100%	225
Vote 3 - ADMINISTRATION		-	3 903	-	-	-	234	(234)	-100%	3 903
Vote 4 - TECHNICAL		-	4 669	-	-	-	280	(280)	-100%	4 669
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
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	-	8 965	-	-	-	538	(538)	-100%	8 965
Total Capital Expenditure		-	8 965	-	-	-	538	(538)	-100%	8 965
Capital Expenditure - Functional Classification										
Governance and administration		-	339	-	-	-	20	(20)	-100%	339
Executive and council		-	150	-	-	-	9	(9)	-100%	150
Finance and administration		-	189	-	-	-	11	(11)	-100%	189
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	4 173	-	-	-	250	(250)	-100%	4 173
Community and social services		-	327	-	-	-	20	(20)	-100%	327
Sport and recreation		-	148	-	-	-	9	(9)	-100%	148
Public safety		-	3 047	-	-	-	183	(183)	-100%	3 047
Housing		-	-	-	-	-	-	-	-	-
Health		-	651	-	-	-	39	(39)	-100%	651
Economic and environmental services		-	10	-	-	-	1	(1)	-100%	10
Planning and development		-	10	-	-	-	1	(1)	-100%	10
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	4 435	-	-	-	266	(266)	-100%	4 435
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	4 435	-	-	-	266	(266)	-100%	4 435
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	8	-	-	-	-	-	-	8
Total Capital Expenditure - Functional Classification	3	-	8 965	-	-	-	537	(537)	-100%	8 965
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	1 450	-	-	-	87	(87)	-100%	1 450
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	1 450	-	-	-	87	(87)	-100%	1 450
Public contributions & donations		-	-	-	-	-	-	-	-	-
Borrowing	5	-	-	-	-	-	-	-	-	-
Internally generated funds	6	-	7 515	-	-	-	451	(451)	-100%	7 515
Total Capital Funding		-	8 965	-	-	-	538	(538)	-100%	8 965

Table C6: Monthly Budget Statement - Financial Position

DC1 West Coast - Table C6 Monthly Budget Statement - Financial Position - M01 July						
Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		234 434	231 521	260 860	260 860	231 521
Call investment deposits		-	-	-	-	-
Consumer debtors		3 951	4 204	14 400	14 400	4 204
Other debtors		30 138	-	24 975	24 975	-
Current portion of long-term receivables		1 196	607	1 196	1 196	607
Inventory		5 323	3 573	5 414	5 414	3 573
Total current assets		275 042	239 905	306 846	306 846	239 905
Non current assets						
Long-term receivables		19 362	11 797	19 362	19 362	11 797
Investments		-	-	-	-	-
Investment property		4 583	4 438	4 586	4 586	4 438
Investments in Associate		-	-	-	-	-
Property, plant and equipment		316 244	317 180	317 498	317 498	317 180
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		624	707	664	664	707
Other non-current assets		-	-	-	-	-
Total non current assets		340 813	334 122	342 110	342 110	334 122
TOTAL ASSETS		615 855	574 027	648 957	648 957	574 027
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		17 004	12 853	17 004	17 004	12 853
Consumer deposits		-	-	-	-	-
Trade and other payables		23 213	64 114	19 596	19 596	64 114
Provisions		8 725	7 963	13 876	13 876	7 963
Total current liabilities		48 941	84 931	50 475	50 475	84 931
Non current liabilities						
Borrowing		40 243	40 242	38 327	38 327	40 242
Provisions		69 758	75 101	69 539	69 539	75 101
Total non current liabilities		110 000	115 343	107 866	107 866	115 343
TOTAL LIABILITIES		158 942	200 273	158 341	158 341	200 273
NET ASSETS	2	456 913	373 754	490 615	490 615	373 754
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		456 913	373 754	490 615	490 615	373 754
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	456 913	373 754	490 615	490 615	373 754

Table C7: Monthly Budget Statement - Cash Flow

DC1 West Coast - Table C7 Monthly Budget Statement - Cash Flow - M01 July										
Description	Ref	2016/17	Budget Year 2017/18							
		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		-	-	-	-	-	-	-		-
Service charges		113 728	123 020	-	8 864	8 864	14 762	(5 898)	-40%	123 020
Other revenue		112 774	127 486	-	11 227	11 227	15 298	(4 072)	-27%	127 486
Government - operating		88 735	90 115	-	35 722	35 722	10 814	24 908	230%	90 115
Government - capital		-	1 450	-	-	-	174	(174)	-100%	1 450
Interest		20 727	13 942	-	310	310	1 673	(1 363)	-81%	13 942
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(295 017)	(320 507)	-	(249 678)	(249 678)	(25 641)	224 037	-874%	(320 507)
Finance charges		(7 276)	(12 287)	-	(292)	(292)	(983)	(691)	70%	(12 287)
Transfers and Grants		-	(350)	-	-	-	(28)	(28)	100%	(350)
NET CASH FROM/(USED) OPERATING ACTIVITIES		33 671	22 870	-	(193 847)	(193 847)	16 070	209 917	1306%	22 870
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current debtors		-	-	-	-	-	-	-		-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		(10 660)	(8 965)	-	-	-	(538)	(538)	100%	(8 965)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(10 660)	(8 965)	-	-	-	(538)	(538)	100%	(8 965)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-		-
Borrowing long term/refinancing		-	-	-	-	-	-	-		-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-		-
Payments										
Repayment of borrowing		(15 492)	(9 299)	-	-	-	(744)	(744)	100%	(9 299)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(15 492)	(9 299)	-	-	-	(744)	(744)	100%	(9 299)
NET INCREASE/ (DECREASE) IN CASH HELD		7 519	4 606	-	(193 847)	(193 847)	14 788			4 606
Cash/cash equivalents at beginning:		226 915	226 915	-		234 434	226 915			234 434
Cash/cash equivalents at month/year end:		234 434	231 521	-		40 587	241 703			239 040

Part2 – Supporting Documentation

A. Debtors Analysis

DC1 West Coast - Supporting Table SC3 Monthly Budget Statement - aged debtors - M01 July													
Description	NT Code	Budget Year 2017/18									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	9 938	337	289	52	0	-	-	-	10 616	52	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	78	13	8	11	-	-	-	-	110	11	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1600	9	1	1	1	-	-	-	-	11	1	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	83	30	22	12	-	-	-	-	147	12	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	811	0	0	0	0	-	-	-	811	0	-	-
Total By Income Source	2000	10 918	381	320	76	0	-	-	-	11 696	76	-	-
2016/17 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	8 375	-	-	-	-	-	-	-	8 375	-	-	-
Commercial	2300	407	-	-	-	-	-	-	-	407	-	-	-
Households	2400	2 136	381	320	76	0	-	-	-	2 914	76	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	10 918	381	320	76	0	-	-	-	11 696	76	-	-

B. Creditors Analysis

DC1 West Coast - Supporting Table SC4 Monthly Budget Statement - aged creditors - M01 July												
Description	NT Code	Budget Year 2017/18									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	17 077	-	-	-	-	-	-	-	-	17 077	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	2 519	-	-	-	-	-	-	-	-	2 519	-
Total By Customer Type	1000	19 596	-	-	-	-	-	-	-	-	19 596	-

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

DC1 West Coast - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M01 July									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
Municipality									
		-	-	-	-	0,0%	-	-	-
		-	-	-	-	0,0%	-	-	-
		-	-	-	-	0,0%	-	-	-
		-	-	-	-	0,0%	-	-	-
		-	-	-	-	0,0%	-	-	-
		-	-	-	-	0,0%	-	-	-
Municipality sub-total					-		-	-	-
Entities									
		-	-	-	-	0,0%	-	-	-
		-	-	-	-	0,0%	-	-	-
		-	-	-	-	0,0%	-	-	-
		-	-	-	-	0,0%	-	-	-
		-	-	-	-	0,0%	-	-	-
		-	-	-	-	0,0%	-	-	-
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		-	-	-

D. Allocation of Grant Receipts and Expenditure

DC1 West Coast - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M01 July										
Description	Ref	2016/17	Budget Year 2017/18							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		86 904	89 875	-	35 722	35 722	10 785	24 275	225,1%	89 875
Local Government Equitable Share		82 194	84 972	-	34 472	34 472	10 197	24 275	238,1%	84 972
Finance Management		1 250	1 250	-	1 250	1 250	150			1 250
Municipal Systems Improvement		-	-	-	-	-	-			-
EPWP Incentive		1 036	1 100	-	-	-	132			1 100
Rural asset management system		2 424	2 553	-	-	-	306			2 553
	3	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1 831	240	-	-	-	29	(29)	-100,0%	240
Finance Management Support		1 831	240	-	-	-	29	(29)	-100,0%	240
		-	-	-	-	-	-	-	-	-
	4	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-						

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

Description	Ref	2016/17	Budget Year 2017/18							
		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:		86 680	89 875	-	17 930	17 930	7 190	10 740	149,4%	89 875
Local Government Equitable Share		82 194	84 972	-	17 613	17 613	6 798	10 815	159,1%	84 972
Finance Management		1 250	1 250	-	105	105	100	5	4,9%	1 250
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
EPWP Incentive		1 036	1 100	-	212	212	88	124	141,1%	1 100
Rural asset management system		2 200	2 553	-	-	-	204	(204)	-100,0%	2 553
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		2 055	240	-	-	-	19	(19)	-100,0%	240
Finance Management Support		2 055	240	-	-	-	19	(19)	-100,0%	240
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		88 735	90 115	-	17 930	17 930	7 209	10 721	148,7%	90 115
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	1 450	-	-	-	116	(116)	-100,0%	1 450
Other capital transfers [insert description]		-	1 450	-	-	-	116	(116)	-100,0%	1 450
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	1 450	-	-	-	116	(116)	-100,0%	1 450
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		88 735	91 565	-	17 930	17 930	7 325	10 605	144,8%	91 565

E. Councillor and Board Member Allowances and Employee Benefits

DC1 West Coast - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M01 July										
Summary of Employee and Councillor remuneration	Ref	2016/17			Budget Year 2017/18					
		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		4 409	4 671	–	415	415	234	182	78%	4 671
Pension and UIF Contributions		224	228	–	20	20	11	8	71%	228
Medical Aid Contributions		107	107	–	10	10	5	4	84%	107
Motor Vehicle Allowance		1 065	726	–	41	41	36	5	13%	726
Cellphone Allowance		283	271	–	20	20	14	7	51%	271
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		–	–	–	–	–	–	–	–	–
Sub Total - Councillors		6 087	6 003	–	506	506	300	206	69%	6 003
% increase	4		-1,4%							-1,4%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 775	5 336	–	338	338	267	72	27%	5 336
Pension and UIF Contributions		349	415	–	26	26	21	5	25%	415
Medical Aid Contributions		137	145	–	12	12	7	5	62%	145
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		160	320	–	–	–	16	(16)	-100%	320
Motor Vehicle Allowance		612	497	–	53	53	25	28	115%	497
Cellphone Allowance		61	81	–	7	7	4	3	67%	81
Housing Allowances		–	–	–	–	–	–	–	–	–
Other benefits and allowances		63	0	–	4	4	0	4	21520%	0
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations		210	1 860	–	–	–	93	(93)	-100%	1 860
Sub Total - Senior Managers of Municipality		6 368	8 654	–	441	441	433	8	2%	8 654
% increase	4		35,9%							35,9%
Other Municipal Staff										
Basic Salaries and Wages		84 289	95 134	–	7 605	7 605	4 757	2 848	60%	95 134
Pension and UIF Contributions		15 267	17 320	–	1 382	1 382	866	516	60%	17 320
Medical Aid Contributions		6 557	8 021	–	572	572	401	170	43%	8 021
Overtime		8 774	10 264	–	808	808	513	294	57%	10 264
Performance Bonus		6 908	7 775	–	–	–	389	(389)	-100%	7 775
Motor Vehicle Allowance		9 061	7 323	–	585	585	366	219	60%	7 323
Cellphone Allowance		805	608	–	57	57	30	27	89%	608
Housing Allowances		1 245	1 442	–	109	109	72	37	51%	1 442
Other benefits and allowances		9 771	3 851	–	747	747	193	555	288%	3 851
Payments in lieu of leave		835	1 565	–	–	–	78	(78)	-100%	1 565
Long service awards		1 364	1 416	–	–	–	71	(71)	-100%	1 416
Post-retirement benefit obligations		6 847	4 699	–	–	–	235	(235)	-100%	4 699
Sub Total - Other Municipal Staff		151 722	159 417	–	11 865	11 865	7 971	3 894	49%	159 417
% increase	4		5,1%							5,1%
Total Parent Municipality		164 177	174 074	–	12 812	12 812	8 704	4 108	47%	174 074
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		164 177	174 074	–	12 812	12 812	8 704	4 108	47%	174 074
% increase	4		6,0%							6,0%
TOTAL MANAGERS AND STAFF		158 091	168 071	–	12 306	12 306	8 404	3 902	46%	168 071

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

DC1 West Coast - Supporting Table SC1 Material variance explanations - M01 July				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u> No comment for July			
2	<u>Expenditure By Type</u> No comment for July			
3	<u>Capital Expenditure</u> No comment for July			
4	<u>Financial Position</u>			
5	<u>Cash Flow</u> No comment for July			
6	<u>Measureable performance</u> No comment for July			
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 - M01 July										
Description	Ref	2016/17				Budget Year 2017/18				
		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										
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure										
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure										
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure										
Pump Station										
Reticulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure										
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure										
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure										
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets										
Community Facilities										
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities										
Indoor Facilities										
Outdoor Facilities										
Capital Spares										
Heritage assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties										
Revenue Generating										
Improved Property										
Unimproved Property										
Non-revenue Generating										
Improved Property										
Unimproved Property										
Other assets										
Operational Buildings			86				5	5	100.0%	86
Municipal Offices			86				5	5	100.0%	86
Pay/Enquiry Points							5	5	100.0%	
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing										
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Services			500				30	30	100.0%	500
Licences and Rights			500				30	30	100.0%	500
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications			500				30	30	100.0%	500
Load Settlement Software Applications										
Unspecified										
Computer Equipment										
Computer Equipment			337				20	20	100.0%	337
Furniture and Office Equipment										
Furniture and Office Equipment			109				7	7	100.0%	109
Machinery and Equipment										
Machinery and Equipment			2 387				143	143	100.0%	2 387
Transport Assets										
Transport Assets			2 200				132	132	100.0%	2 200
Libraries										
Libraries										
Zoos, Marine and Non-biological Animals										
Zoos, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1		5 620				337	337	100.0%	5 620

DC1 West Coast - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M01 July											
Description	Ref	2016/17	Budget Year 2017/18					M01 July			
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure			3 255					195	195	100,0%	3 255
Roads Infrastructure											
Roads											
Road Structures											
Road Furniture											
Capital Spares											
Storm water Infrastructure											
Drainage Collection											
Storm water Conveyance											
Attenuation											
Electrical Infrastructure											
Power Plants											
HV Substations											
HV Switching Station											
HV Transmission Conductors											
MV Substations											
MV Switching Stations											
MV Networks											
LV Networks											
Capital Spares											
Water Supply Infrastructure			3 255					195	195	100,0%	3 255
Dams and Weirs											
Boreholes											
Reservoirs											
Pump Stations			220					13	13	100,0%	220
Water Treatment Works											
Bulk Mains			1 350					81	81	100,0%	1 350
Distribution			1 685					101	101	100,0%	1 685
Distribution Points											
PRV Stations											
Capital Spares											
Sanitation Infrastructure											
Pump Station											
Reticulation											
Waste Water Treatment Works											
Outfall Sewers											
Toilet Facilities											
Capital Spares											
Solid Waste Infrastructure											
Landfill Sites											
Waste Transfer Stations											
Waste Processing Facilities											
Waste Drop-off Points											
Waste Separation Facilities											
Electricity Generation Facilities											
Capital Spares											
Rail Infrastructure											
Rail Lines											
Rail Structures											
Rail Furniture											
Drainage Collection											
Storm water Conveyance											
Attenuation											
MV Substations											
LV Networks											
Capital Spares											
Coastal Infrastructure											
Sand Pumps											
Piers											
Revetments											
Promenades											
Capital Spares											
Information and Communication Infrastructure											
Data Centres											
Core Layers											
Distribution Layers											
Capital Spares											
Community Assets											
Community Facilities											
Halls											
Centres											
Crèches											
Clinics/Care Centres											
Fire/Ambulance Stations											
Testing Stations											
Museums											
Galleries											
Theatres											
Libraries											
Cemeteries/Crematoria											
Police											
Parks											
Public Open Space											
Nature Reserves											
Public Ablution Facilities											
Markets											
Stalls											
Abattoirs											
Airports											
Taxi Ranks/Bus Terminals											
Capital Spares											
Sport and Recreation Facilities											
Indoor Facilities											
Outdoor Facilities											
Capital Spares											
Heritage assets											
Monuments											
Historic Buildings											
Works of Art											
Conservation Areas											
Other Heritage											
Investment properties											
Revenue Generating											
Improved Property											
Unimproved Property											
Non-revenue Generating											
Improved Property											
Unimproved Property											
Other assets			90					5	5	100,0%	90
Operational Buildings											
Municipal Offices											
Pay/Enquiry Points											
Building Plan Offices											
Workshops											
Yards											
Stores											
Laboratories											
Training Centres											
Manufacturing Plant											
Depots											
Capital Spares											
Housing			90					5	5	100,0%	90
Staff Housing			90					5	5	100,0%	90
Social Housing											
Capital Spares											
Biological or Cultivated Assets											
Biological or Cultivated Assets											
Intangible Assets											
Services											
Licences and Rights											
Water Rights											
Effluent Licences											
Solid Waste Licences											
Computer Software and Applications											
Local Settlement Software Applications											
Unspecified											
Computer Equipment											
Computer Equipment											
Furniture and Office Equipment											
Furniture and Office Equipment											
Machinery and Equipment											
Machinery and Equipment											
Transport Assets											
Transport Assets											
Libraries											
Libraries											
Zoo's, Marine and Non-biological Animals											
Zoo's, Marine and Non-biological Animals											
Total Capital Expenditure on renewal of existing ass	1		3 345					201	201	100,0%	3 345

H. Repairs and Maintenance by Asset Class

DC1 West Coast - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M01 July											
R thousands	Description	Ref	2016/17			Budget Year 2017/18					
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Repairs and maintenance expenditure by Asset Class/Sub-class											
	Infrastructure			3 140				251	251	100.0%	3 140
	Roads Infrastructure			200				16	16	100.0%	200
	Roads			200				16	16	100.0%	200
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure										
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure			2 940				235	235	100.0%	2 940
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations			730				58	58	100.0%	730
	Water Treatment Works			1 640				131	131	100.0%	1 640
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares			570				46	46	100.0%	570
	Sanitation Infrastructure										
	Pump Station										
	Reticulation										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets			267				21	21	100.0%	267
	Community Facilities			267				21	21	100.0%	267
	Halls										
	Centres										
	Crochets										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Parks										
	Public Open Space			267				21	21	100.0%	267
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	Heritage assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment properties										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other assets			2 782				223	223	100.0%	2 782
	Operational Buildings			2 782				223	223	100.0%	2 782
	Municipal Offices										
	Pay/Enquiry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Dopots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Servitudes										
	Licences and Rights										
	Water Rights										
	Effluent Licenses										
	Solid Waste Licenses										
	Computer Software and Applications										
	Load Settlement Software Applications										
	Unspecified										
	Computer Equipment			4				0	0	100.0%	4
	Computer Equipment			4				0	0	100.0%	4
	Furniture and Office Equipment			52				4	4	100.0%	52
	Furniture and Office Equipment			52				4	4	100.0%	52
	Machinery and Equipment			1 222				98	98	100.0%	1 222
	Machinery and Equipment			1 222				98	98	100.0%	1 222
	Transport Assets			3 132				251	251	100.0%	3 132
	Transport Assets			3 132				251	251	100.0%	3 132
	Libraries										
	Libraries										
	Zoo's Marine and Non-biological Animals										
	Zoo's Marine and Non-biological Animals										
	Total Repairs and Maintenance Expenditure			10 598				848	848	100.0%	10 598

I. Depreciation by Asset Class

DC1 West Coast - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M01 July											
R thousands	Description	Ref	2016/17			Budget Year 2017/18			YTD variance	YTD variance %	Full Year Forecast
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			
	Depreciation by Asset Class/Sub-class										
	Infrastructure			6 472				518	518	100.0%	6 472
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure			51				4	4	100.0%	51
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors			51				4	4	100.0%	51
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure			6 421				514	514	100.0%	6 421
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution			6 421				514	514	100.0%	6 421
	Distribution Points										
	PIV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Reticulation										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets										
	Community Facilities										
	Halls										
	Centres										
	Crèches										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Ablution Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	Heritage assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment properties			33				3	3	100.0%	33
	Revenue Generating			33				3	3	100.0%	33
	Improved Property			33				3	3	100.0%	33
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other assets			2 732				219	219	100.0%	2 732
	Operational Buildings			2 732				219	219	100.0%	2 732
	Municipal Offices			2 732				219	219	100.0%	2 732
	Pay/Enquiry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets			487				39	39	100.0%	487
	Servitudes										
	Licences and Rights			487				39	39	100.0%	487
	Water Rights										
	Effluent Licenses										
	Solid Waste Licenses										
	Computer Software and Applications			487				39	39	100.0%	487
	Load Settlement Software Applications										
	Unspecified										
	Computer Equipment			572				46	46	100.0%	572
	Computer Equipment			572				46	46	100.0%	572
	Furniture and Office Equipment			327				26	26	100.0%	327
	Furniture and Office Equipment			327				26	26	100.0%	327
	Machinery and Equipment			1 302				104	104	100.0%	1 302
	Machinery and Equipment			1 302				104	104	100.0%	1 302
	Transport Assets			1 995				160	160	100.0%	1 995
	Transport Assets			1 995				160	160	100.0%	1 995
	Libraries										
	Libraries										
	Zoo's, Marine and Non-biological Animals										
	Zoo's, Marine and Non-biological Animals										
	Total Depreciation	1		13 919				1 114	1 114	100.0%	13 919

Key Ratios

DC1 West Coast - Supporting Table SC2 Monthly Budget Statement - performance indicators - M01 July							
Description of financial indicator	Basis of calculation	Ref	2016/17	Budget Year 2017/18			
			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		-2,6%	6,3%	0,0%	1,7%	4,1%
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		17,6%	31,4%	15,3%	15,3%	31,4%
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	562,0%	282,5%	607,9%	607,9%	282,5%
Liquidity Ratio	Monetary Assets/Current Liabilities		479,0%	272,6%	516,8%	516,8%	272,6%

1. **Borrowing Management**

- Capital charges to operating expenditure are at 1.7%. The municipality paid 1.7% 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 15.3%
- Gearing are at 0% due to the implementation of GRAP. All reserves are part of Accumulated Surplus.

3. **Liquidity**

- The Current ratio is 6.0. Current assets covers the liabilities (debt) 6.0 times.
- The Liquidity ratio is 5.1. Cash covers the liabilities (debt) 5.1 times.

J. Commitments against Cash and Cash Equivalents

COMMITMENTS AGAINST CASH AND CASH EQUIVALENTS - JULY 2017		
ITEM	PREVIOUS MONTH R'000	CURRENT MONTH R'000
*SHORT-TERM FUNDS	-	220 000 000
PRIMARY BANK ACCOUNT	234 434 001	40 859 903
PETTY CASH	450	450
TOTAL CASH AND CASH EQUIVALENTS	234 434 451	260 860 353
COMMITMENTS	79 990 752	111 901 285
CAPITAL FUNDING REQUIREMENTS : CASH RESOURCES 2017/2018	-	8 964 500
LOAN REPAYMENTS DUE TILL JULY 2018	-	17 003 568
UNSPENT CONDITIONAL GRANTS	2 419 862	2 519 090
EMPLOYEE BENEFITS / PROVISIONS - POST RETIREMENT MEDICAL AID AND LONG SERVICE AWARDS	77 570 890	83 414 127
SURPLUS /(DEFICIT)	154 443 699	148 959 068
*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:

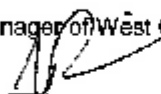
- Monthly budget statement
- Mid-year budget and performance assessment

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

Print name Henry Frederick Prins

Municipal Manager of West Coast District Municipality (DC1)

Signature



Date 14/08/2017