

West Coast District Municipality



In-Year Report of the Municipality

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

17 April 2009.

Monthly Budget Statement

For September 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 September 2017.

C.2) Consolidated performance

Revenue by Source

No comment for September 2017.

Operating Expenditure

No comment for September 2017.

Capital Expenditure

No comment for September 2017.

Cash Flow

The municipality’s cash flow is positive.

Reports, tables, charts and explanations

No charts are included in this report.

Material variances

No comment for September 2017.

Remedial or corrective steps

No comment for September 2017

D. In-Year Budget Statements

Table C1: S71 Monthly Budget Statement Summary

DC1 West Coast - Table C1 Monthly Budget Statement Summary - M03 September									
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	-	8 115	22 057	34 446	(12 389)	-36%	123 020
Investment revenue	20 727	13 885	-	462	832	3 888	(3 056)	-79%	13 885
Transfers and subsidies	88 735	90 115	-	275	36 162	25 232	10 929	43%	90 115
Other own revenue	141 603	127 544	-	12 144	31 710	35 712	(4 002)	-11%	127 544
Total Revenue (excluding capital transfers and contributions)	364 792	354 564	-	20 996	90 760	99 278	(8 518)	-9%	354 564
Employee costs	158 091	168 071	-	12 083	34 758	40 337	(5 579)	-14%	168 071
Remuneration of Councillors	6 087	6 003	-	442	1 456	1 441	16	1%	6 003
Depreciation & asset impairment	10 427	13 919	-	-	-	3 341	(3 341)	-100%	13 919
Finance charges	7 276	8 455	-	184	655	2 029	(1 375)	-68%	8 455
Materials and bulk purchases	79 005	73 392	-	3 867	12 197	17 614	(5 417)	-31%	73 392
Transfers and subsidies	160	350	-	405	965	84	881	1049%	350
Other expenditure	61 049	83 799	-	4 135	12 618	20 112	(7 494)	-37%	83 799
Total Expenditure	322 095	353 989	-	21 117	62 649	84 957	(22 308)	-26%	353 989
Surplus/(Deficit)	42 697	575	-	(122)	28 111	14 320	13 791	96%	575
Transfers and subsidies - capital (monetary allocation)	-	1 450	-	-	-	406	(406)	-100%	1 450
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	42 697	2 025	-	(122)	28 111	14 726	13 385	91%	2 025
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	42 697	2 025	-	(122)	28 111	14 726	13 385	91%	2 025
Capital expenditure & funds sources									
Capital expenditure	-	8 965	-	118	293	3 048	(2 755)	-90%	8 965
Capital transfers recognised	-	1 450	-	-	-	493	(493)	-100%	1 450
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	7 515	-	118	293	2 555	(2 262)	-89%	7 515
Total sources of capital funds	-	8 965	-	118	293	3 048	(2 755)	-90%	8 965
Financial position									
Total current assets	275 042	239 905	-	-	299 798	-	-	-	239 905
Total non current assets	340 813	334 122	-	-	348 242	-	-	-	334 122
Total current liabilities	48 941	84 931	-	-	56 620	-	-	-	84 931
Total non current liabilities	110 000	115 343	-	-	107 409	-	-	-	115 343
Community wealth/Equity	456 913	373 754	-	-	484 011	-	-	-	373 754
Cash flows									
Net cash from (used) operating	33 671	22 870	-	(1 840)	(177 055)	19 729	196 784	997%	22 870
Net cash from (used) investing	(10 660)	(8 965)	-	(118)	(293)	(3 048)	(2 755)	90%	(8 965)
Net cash from (used) financing	(15 492)	(9 299)	-	-	(1 915)	(2 232)	(316)	14%	(9 299)
Cash/cash equivalents at the month/year end	234 434	231 521	-	-	55 170	241 365	186 194	77%	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	9 305	853	205	181	265	-	-	-	10 809
Creditors Age Analysis									
Total Creditors	25 912	-	-	-	-	-	-	-	25 912

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

DC1 West Coast - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M03 September										
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	-	806	31 094	24 827	6 267	25%	88 669
Executive and council		1 148	240	-	-	-	67	(67)	-100%	240
Finance and administration		95 061	88 428	-	806	31 094	24 760	6 334	26%	88 428
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		25 546	26 637	-	402	7 482	7 458	23	0%	26 637
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		3 656	4 503	-	292	947	1 261	(313)	-25%	4 503
Public safety		12 765	13 380	-	3	3 125	3 746	(621)	-17%	13 380
Housing		-	-	-	-	-	-	-	-	-
Health		9 126	8 754	-	108	3 409	2 451	958	39%	8 754
<i>Economic and environmental services</i>		125 915	118 543	-	11 704	30 354	33 192	(2 838)	-9%	118 543
Planning and development		57	2 553	-	-	-	715	(715)	-100%	2 553
Road transport		125 858	115 990	-	11 704	30 354	32 477	(2 123)	-7%	115 990
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		117 123	122 165	-	8 083	21 831	34 206	(12 376)	-36%	122 165
Energy sources		-	-	-	-	-	-	-	-	-
Water management		117 123	122 165	-	8 083	21 831	34 206	(12 376)	-36%	122 165
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	364 792	356 014	-	20 996	90 760	99 684	(8 924)	-9%	356 014
Expenditure - Functional										
<i>Governance and administration</i>		45 718	21 906	-	313	495	5 257	(4 762)	-91%	21 906
Executive and council		16 197	15 221	-	1 142	3 514	3 653	(139)	-4%	15 221
Finance and administration		29 521	6 684	-	(829)	(3 019)	1 604	(4 623)	-288%	6 684
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		64 318	85 849	-	5 542	17 023	20 604	(3 581)	-17%	85 849
Community and social services		1 778	2 863	-	131	381	687	(306)	-45%	2 863
Sport and recreation		4 799	6 802	-	445	1 433	1 632	(200)	-12%	6 802
Public safety		36 064	46 227	-	2 909	8 649	11 094	(2 445)	-22%	46 227
Housing		-	-	-	-	-	-	-	-	-
Health		21 676	29 957	-	2 057	6 560	7 190	(630)	-9%	29 957
<i>Economic and environmental services</i>		124 145	130 554	-	9 279	26 405	31 333	(4 928)	-16%	130 554
Planning and development		9 593	12 078	-	1 055	2 630	2 899	(269)	-9%	12 078
Road transport		114 553	118 476	-	8 224	23 775	28 434	(4 659)	-16%	118 476
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		87 914	111 536	-	5 728	17 808	26 769	(8 960)	-33%	111 536
Energy sources		-	-	-	-	-	-	-	-	-
Water management		87 914	111 536	-	5 728	17 808	26 769	(8 960)	-33%	111 536
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	4 145	-	255	918	995	(77)	-8%	4 145
Total Expenditure - Functional	3	322 095	353 989	-	21 117	62 649	84 957	(22 308)	-26%	353 989
Surplus/ (Deficit) for the year		42 697	2 025	-	(122)	28 111	14 726	13 385	91%	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) - M03 September										
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	-	-	-	67	(67)	-100.0%	240
Vote 2 - FINANCE		95 769	89 835	-	700	31 185	25 154	6 031	24.0%	89 835
Vote 3 - ADMINISTRATION		22 326	22 158	-	15	6 440	6 204	236	3.8%	22 158
Vote 4 - TECHNICAL		119 451	127 790	-	8 602	23 091	35 781	(12 690)	-35.5%	127 790
Vote 5 - AGENCIES		125 858	115 990	-	11 679	30 044	32 477	(2 433)	-7.5%	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	-	20 996	90 760	99 684	(8 924)	-9.0%	356 014
Expenditure by Vote	1									
Vote 1 - EXECUTIVE AND COUNCIL		25 900	34 436	-	2 338	6 952	8 265	(1 313)	-15.9%	34 436
Vote 2 - FINANCE		21 910	2 129	-	(784)	(2 706)	511	(3 217)	-629.7%	2 129
Vote 3 - ADMINISTRATION		66 067	79 071	-	4 958	15 100	18 977	(3 877)	-20.4%	79 071
Vote 4 - TECHNICAL		93 665	122 430	-	6 380	19 528	29 383	(9 855)	-33.5%	122 430
Vote 5 - AGENCIES		114 553	115 923	-	8 224	23 775	27 822	(4 046)	-14.5%	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	-	21 117	62 649	84 957	(22 308)	-26.3%	353 989
Surplus/ (Deficit) for the year	2	42 697	2 025	-	(122)	28 111	14 726	13 385	90.9%	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) - M03 September										
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	-	-	-	204	(204)	-100%	728
Service charges - water revenue		113 728	122 149	-	8 115	22 057	34 202	(12 145)	-36%	122 149
Service charges - sanitation revenue		-	83	-	-	-	23	(23)	-100%	83
Service charges - refuse revenue		-	60	-	-	-	17	(17)	-100%	60
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		3 504	2 450	-	244	667	686	(19)	-3%	2 450
Interest earned - external investments		20 727	13 885	-	462	832	3 888	(3 056)	-79%	13 885
Interest earned - outstanding debtors		-	57	-	14	30	16	13	84%	57
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	6	-	17	17	2	15	842%	6
Licences and permits		-	211	-	-	29	59	(30)	-50%	211
Agency services		124 169	115 923	-	11 568	30 038	32 458	(2 420)	-7%	115 923
Transfers and subsidies		88 735	90 115	-	275	36 162	25 232	10 929	43%	90 115
Other revenue		13 930	8 895	-	302	929	2 491	(1 562)	-63%	8 895
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		364 792	354 564	-	20 996	90 760	99 278	(8 518)	-9%	354 564
Expenditure By Type										
Employee related costs		158 091	168 071	-	12 083	34 758	40 337	(5 579)	-14%	168 071
Remuneration of councillors		6 087	6 003	-	442	1 456	1 441	16	1%	6 003
Debt impairment		-	1 547	-	-	-	371	(371)	-100%	1 547
Depreciation & asset impairment		10 427	13 919	-	-	-	3 341	(3 341)	-100%	13 919
Finance charges		7 276	8 455	-	184	655	2 029	(1 375)	-68%	8 455
Bulk purchases		11 525	11 148	-	706	3 136	2 675	461	17%	11 148
Other materials		67 480	62 244	-	3 161	9 061	14 939	(5 878)	-39%	62 244
Contracted services		17 585	20 118	-	1 303	2 140	4 828	(2 688)	-56%	20 118
Transfers and subsidies		160	350	-	405	965	84	881	1049%	350
Other expenditure		43 464	56 755	-	2 832	10 478	13 621	(3 144)	-23%	56 755
Loss on disposal of PPE		-	5 380	-	-	-	1 291	(1 291)	-100%	5 380
Total Expenditure		322 095	353 989	-	21 117	62 649	84 957	(22 308)	-26%	353 989
Surplus/(Deficit)		42 697	575	-	(122)	28 111	14 320	13 791	0	575
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	1 450	-	-	-	406	(406)	(0)	1 450
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		42 697	2 025	-	(122)	28 111	14 726			2 025
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		42 697	2 025	-	(122)	28 111	14 726			2 025
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		42 697	2 025	-	(122)	28 111	14 726			2 025
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		42 697	2 025	-	(122)	28 111	14 726			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) - M03 September										
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	-	-	-	57	(57)	-100%	168
Vote 2 - FINANCE		-	225	-	4	10	76	(67)	-87%	225
Vote 3 - ADMINISTRATION		-	3 903	-	-	144	1 327	(1 183)	-89%	3 903
Vote 4 - TECHNICAL		-	4 669	-	114	140	1 588	(1 448)	-91%	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	-	118	293	3 048	(2 755)	-90%	8 965
Total Capital Expenditure		-	8 965	-	118	293	3 048	(2 755)	-90%	8 965
Capital Expenditure - Functional Classification										
Governance and administration		-	339	-	2	7	115	(108)	-94%	339
Executive and council		-	150	-	-	-	51	(51)	-100%	150
Finance and administration		-	189	-	2	7	64	(57)	-89%	189
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		-	4 173	-	2	146	1 419	(1 272)	-90%	4 173
Community and social services		-	327	-	-	-	111	(111)	-100%	327
Sport and recreation		-	148	-	2	2	50	(48)	-95%	148
Public safety		-	3 047	-	-	144	1 036	(892)	-86%	3 047
Housing		-	-	-	-	-	-	-	-	-
Health		-	651	-	-	-	221	(221)	-100%	651
Economic and environmental services		-	10	-	-	-	3	(3)	-100%	10
Planning and development		-	10	-	-	-	3	(3)	-100%	10
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	4 435	-	114	140	1 508	(1 368)	-91%	4 435
Energy sources		-	-	-	-	-	-	-	-	-
Water management		-	4 435	-	114	140	1 508	(1 368)	-91%	4 435
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	8	-	-	-	-	-	-	8
Total Capital Expenditure - Functional Classification	3	-	8 965	-	118	293	3 045	(2 752)	-90%	8 965
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	1 450	-	-	-	493	(493)	-100%	1 450
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	1 450	-	-	-	493	(493)	-100%	1 450
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	7 515	-	118	293	2 555	(2 262)	-89%	7 515
Total Capital Funding		-	8 965	-	118	293	3 048	(2 755)	-90%	8 965

Table C6: Monthly Budget Statement - Financial Position

DC1 West Coast - Table C6 Monthly Budget Statement - Financial Position - M03 September						
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	–	275 172	231 521
Call investment deposits		–	–	–	–	–
Consumer debtors		3 951	4 204	–	9 520	4 204
Other debtors		30 138	–	–	9 658	–
Current portion of long-term receivables		1 196	607	–	1 196	607
Inventory		5 323	3 573	–	4 252	3 573
Total current assets		275 042	239 905	–	299 798	239 905
Non current assets						
Long-term receivables		19 362	11 797	–	19 362	11 797
Investments		–	–	–	–	–
Investment property		4 583	4 438	–	4 572	4 438
Investments in Associate		–	–	–	–	–
Property, plant and equipment		316 244	317 180	–	323 788	317 180
Agricultural		–	–	–	–	–
Biological assets		–	–	–	–	–
Intangible assets		624	707	–	520	707
Other non-current assets		–	–	–	–	–
Total non current assets		340 813	334 122	–	348 242	334 122
TOTAL ASSETS		615 855	574 027	–	648 040	574 027
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Borrowing		17 004	12 853	–	17 004	12 853
Consumer deposits		–	–	–	–	–
Trade and other payables		23 213	64 114	–	25 912	64 114
Provisions		8 725	7 963	–	13 704	7 963
Total current liabilities		48 941	84 931	–	56 620	84 931
Non current liabilities						
Borrowing		40 243	40 242	–	38 327	40 242
Provisions		69 758	75 101	–	69 082	75 101
Total non current liabilities		110 000	115 343	–	107 409	115 343
TOTAL LIABILITIES		158 942	200 273	–	164 029	200 273
NET ASSETS	2	456 913	373 754	–	484 011	373 754
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		456 913	373 754	–	484 011	373 754
Reserves		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	456 913	373 754	–	484 011	373 754

Table C7: Monthly Budget Statement - Cash Flow

DC1 West Coast - Table C7 Monthly Budget Statement - Cash Flow - M03 September										
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	-	8 115	22 057	34 446	(12 389)	-36%	123 020
Other revenue		112 774	127 486	-	12 058	57 995	35 696	22 299	62%	127 486
Government - operating		88 735	90 115	-	275	36 162	25 232	10 929	43%	90 115
Government - capital		-	1 450	-	-	-	406	(406)	-100%	1 450
Interest		20 727	13 942	-	462	832	3 904	(3 072)	-79%	13 942
Dividends		-	-	-	-	-	-	-		-
Payments										
Suppliers and employees		(295 017)	(320 507)	-	(22 566)	(293 446)	(76 922)	216 524	-281%	(320 507)
Finance charges		(7 276)	(12 287)	-	(184)	(655)	(2 949)	(2 294)	78%	(12 287)
Transfers and Grants		-	(350)	-	-	-	(84)	(84)	100%	(350)
NET CASH FROM/(USED) OPERATING ACTIVITIES		33 671	22 870	-	(1 840)	(177 055)	19 729	196 784	997%	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)	-	(118)	(293)	(3 048)	(2 755)	90%	(8 965)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(10 660)	(8 965)	-	(118)	(293)	(3 048)	(2 755)	90%	(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)	-	-	(1 915)	(2 232)	(316)	14%	(9 299)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(15 492)	(9 299)	-	-	(1 915)	(2 232)	(316)	14%	(9 299)
NET INCREASE/ (DECREASE) IN CASH HELD		7 519	4 606	-	(1 958)	(179 264)	14 450			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	-		55 170	241 365			239 040

Part2 – Supporting Documentation

A. Debtors Analysis

DC1 West Coast - Supporting Table SC3 Monthly Budget Statement - aged debtors - M03 September													
Description	NT Code	Budget Year 2017/18									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	9 050	794	165	156	2	-	-	-	10 167	158	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	83	23	12	10	8	-	-	-	136	17	-	-
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	86	34	27	15	-	-	-	-	163	15	-	-
Interest on Arrear Debtor Accounts	1810	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	78	0	-	-	255	-	-	-	333	255	-	-
Total By Income Source	2000	9 305	853	205	181	265	-	-	-	10 809	446	-	-
2016/17 - totals only													
Debtors Age Analysis By Customer Group													
Organs of State	2200	7 908	-	-	-	-	-	-	-	7 908	-	-	-
Commercial	2300	425	-	-	-	-	-	-	-	425	-	-	-
Households	2400	972	853	205	181	265	-	-	-	2 476	446	-	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2800	9 305	853	205	181	265	-	-	-	10 809	446	-	-

B. Creditors Analysis

DC1 West Coast - Supporting Table SC4 Monthly Budget Statement - aged creditors - M03 September												
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	19 915	-	-	-	-	-	-	-	-	19 915	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	5 998	-	-	-	-	-	-	-	-	5 998	-
Total By Customer Type	1000	25 912	-	-	-	-	-	-	-	-	25 912	-

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

DC1 West Coast - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M03 September									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
<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 - M03 September										
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										
RECEIPTS:										
Operating Transfers and Grants										
National Government:		86 904	89 875	-	-	37 784	25 165	10 680	42.4%	89 875
Local Government Equitable Share		82 194	84 972	-	-	34 472	23 792	10 680	44.9%	84 972
Finance Management		1 250	1 250	-	-	1 250	350	-	-	1 250
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
EPWP Incentive		1 036	1 100	-	-	275	308	-	-	1 100
Rural asset management system		2 424	2 553	-	-	1 787	715	-	-	2 553
	3	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		1 831	240	-	-	-	67	(67)	-100.0%	240
Finance Management Support		1 831	240	-	-	-	67	(67)	-100.0%	240
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	88 735	90 115	-	-	37 784	25 232	10 613	42.1%	90 115
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	1 450	-	-	-	406	(406)	-100.0%	1 450
Fire Services Capacity Building Grant		-	1 450	-	-	-	406	(406)	-100.0%	1 450
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	-	1 450	-	-	-	406	(406)	-100.0%	1 450
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	88 735	91 565	-	-	37 784	25 638	10 207	39.8%	91 565

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

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	-	275	18 264	21 570	(3 306)	-15.3%	89 875
Local Government Equitable Share		82 194	84 972	-	-	17 613	20 393	(2 780)	-13.6%	84 972
Finance Management		1 250	1 250	-	47	187	300	(113)	-37.8%	1 250
Municipal Systems Improvement		-	-	-	-	-	-	-	-	-
EPWP Incentive		1 036	1 100	-	93	155	264	(109)	-41.3%	1 100
Rural asset management system		2 200	2 553	-	135	310	613	(303)	-49.4%	2 553
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		2 055	240	-	-	-	58	(58)	-100.0%	240
Finance Management Support		2 055	240	-	-	-	58	(58)	-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	-	275	18 264	21 628	(3 363)	-15.6%	90 115
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-	-	-
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	1 450	-	-	-	348	(348)	-100.0%	1 450
Other capital transfers [insert description]		-	1 450	-	-	-	348	(348)	-100.0%	1 450
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	1 450	-	-	-	348	(348)	-100.0%	1 450
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		88 735	91 565	-	275	18 264	21 976	(3 711)	-16.9%	91 565

E. Councillor and Board Member Allowances and Employee Benefits

DC1 West Coast - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M03 September										
Summary of Employee and Councillor remuneration	Ref	Budget Year 2017/18								
		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		4 409	4 671	-	327	1 121	1 121	(0)	0%	4 671
Pension and UIF Contributions		224	228	-	20	73	55	18	33%	228
Medical Aid Contributions		107	107	-	10	30	26	4	15%	107
Motor Vehicle Allowance		1 065	726	-	76	152	174	(22)	-13%	726
Cellphone Allowance		283	271	-	10	81	65	16	25%	271
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6 087	6 003	-	442	1 456	1 441	16	1%	6 003
% increase	4		-1.4%							-1.4%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 775	5 336	-	443	1 091	1 281	(190)	-15%	5 336
Pension and UIF Contributions		349	415	-	26	78	100	(22)	-22%	415
Medical Aid Contributions		137	145	-	12	35	35	0	1%	145
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		160	320	-	-	-	77	(77)	-100%	320
Motor Vehicle Allowance		612	497	-	65	171	119	52	43%	497
Cellphone Allowance		61	81	-	7	20	19	1	4%	81
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		63	0	-	6	14	0	14	14308%	0
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		210	1 860	-	-	-	446	(446)	-100%	1 860
Sub Total - Senior Managers of Municipality		6 368	8 654	-	558	1 408	2 077	(669)	-32%	8 654
% increase	4		35.9%							35.9%
Other Municipal Staff										
Basic Salaries and Wages		84 289	95 134	-	11 111	22 572	22 832	(261)	-1%	95 134
Pension and UIF Contributions		15 267	17 320	-	4	4 171	4 157	14	0%	17 320
Medical Aid Contributions		6 557	8 021	-	(3)	1 703	1 925	(222)	-12%	8 021
Overtime		8 774	10 264	-	6	924	2 463	(1 539)	-62%	10 264
Performance Bonus		6 908	7 775	-	-	-	1 866	(1 866)	-100%	7 775
Motor Vehicle Allowance		9 061	7 323	-	-	1 772	1 758	14	1%	7 323
Cellphone Allowance		805	608	-	(0)	171	146	25	17%	608
Housing Allowances		1 245	1 442	-	-	331	346	(15)	-4%	1 442
Other benefits and allowances		9 771	3 851	-	408	2 117	924	1 193	129%	3 851
Payments in lieu of leave		835	1 565	-	-	-	376	(376)	-100%	1 565
Long service awards		1 364	1 416	-	-	-	340	(340)	-100%	1 416
Post-retirement benefit obligations		6 847	4 699	-	-	1 128	-	(1 128)	-100%	4 699
Sub Total - Other Municipal Staff		151 722	159 417	-	11 526	33 760	38 260	(4 500)	-12%	159 417
% increase	4		5.1%							5.1%
Total Parent Municipality		164 177	174 074	-	12 526	36 625	41 778	(5 153)	-12%	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	-	12 526	36 625	41 778	(5 153)	-12%	174 074
% increase	4		6.0%							6.0%
TOTAL MANAGERS AND STAFF		158 091	168 071	-	12 083	35 169	40 337	(5 168)	-13%	168 071

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

DC1 West Coast - Supporting Table SC1 Material variance explanations - M03 September				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u>			
	No comment for September			
2	<u>Expenditure By Type</u>			
	No comment for September			
3	<u>Capital Expenditure</u>			
	No comment for September			
4	<u>Financial Position</u>			
	No comment for September			
5	<u>Cash Flow</u>			
	No comment for September			
6	<u>Measureable performance</u>			
	No comment for September			
7	<u>Municipal Entities</u>			

G. Capital Programme Performance

DC1 West Coast - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 September											
Description	Ref	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	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											
Pretreatment											
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					29	29	100.0%	86
Municipal Offices			86					29	29	100.0%	86
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			500					170	170	100.0%	500
Service Licences and Rights											
Water Rights			500					170	170	100.0%	500
Effluent Licences											
Solid Waste Licences											
Computer Software and Applications			500					170	170	100.0%	500
Load Settlement Software Applications											
Unspecified											
Computer Equipment			337					115	115	100.0%	337
Computer Equipment			337					115	115	100.0%	337
Furniture and Office Equipment			109			4	10	37	27	74.0%	109
Furniture and Office Equipment			109			4	10	37	27	74.0%	109
Machinery and Equipment			2 387			114	271	812	540	66.6%	2 387
Machinery and Equipment			2 387			114	271	812	540	66.6%	2 387
Transport Assets			2 200					748	748	100.0%	2 200
Transport Assets			2 200					748	748	100.0%	2 200
Libraries											
Libraries											
Zoo's, Marine and Non-biological Animals											
Zoo's, Marine and Non-biological Animals											
Total Capital Expenditure on new assets	1		5 620			118	281	1 911	1 630	85.3%	5 620

DC1 West Coast - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M03											
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	
R thousands											
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure			3 255				12	1 107	1 094	98.9%	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				12	1 107	1 094	98.9%	3 255
Dams and Weirs											
Boreholes											
Reservoirs											
Pump Stations			220					75	75	100.0%	220
Water Treatment Works											
Bulk Mains			1 350				12	459	459	100.0%	1 350
Distribution			1 685					573	561	97.9%	1 685
Distribution Points											
PGV 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					31	31	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					31	31	100.0%	90
Staff Housing			90					31	31	100.0%	90
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											
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				12	1 137	1 125	98.9%	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 - M03 September											
R thousands	Description	Ref	2016/17	Budget Year 2017/18			Budget Year 2017/18		YTD variance %	Full Year Forecast	
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget			YTD variance
Repairs and maintenance expenditure by Asset Class/Sub-class											
	Infrastructure			3 140				754	754	100.0%	3 140
	Roads Infrastructure							48	48	100.0%	200
	Roads			200				48	48	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 Stations										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure			2 940				706	706	100.0%	2 940
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations			730				175	175	100.0%	730
	Water Treatment Works			1 640				394	394	100.0%	1 640
	Bulk Mains										
	Distribution										
	Distribution Points										
	PIV Stations			570				137	137	100.0%	570
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Reticulation										
	Waste Water Treatment Works										
	Cutoff 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				64	64	100.0%	267
	Community Facilities			267				64	64	100.0%	267
	Halls										
	Centres										
	Crèches										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Parks										
	Public Open Space			267				64	64	100.0%	267
	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			2 782				668	668	100.0%	2 782
	Operational Buildings			2 782				668	668	100.0%	2 782
	Municipal Offices			2 782				668	668	100.0%	2 782
	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										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Land Settlement Software Applications										
	Unspecified										
	Computer Equipment			4				1	1	100.0%	4
	Computer Equipment			4				1	1	100.0%	4
	Furniture and Office Equipment			52				12	12	100.0%	52
	Furniture and Office Equipment			52				12	12	100.0%	52
	Machinery and Equipment			1 222				293	293	100.0%	1 222
	Machinery and Equipment			1 222				293	293	100.0%	1 222
	Transport Assets			3 132				752	752	100.0%	3 132
	Transport Assets			3 132				752	752	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		1	10 598				2 544	2 544	100.0%	10 598

I. Depreciation by Asset Class

DC1 West Coast - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M03 September											
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				1 553	1 553	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				12	12	100.0%	51
	Power Plants										
	HV Substations										
	HV Switching Station										
	HV Transmission Conductors			51				12	12	100.0%	51
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure			6 421				1 541	1 541	100.0%	6 421
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution			6 421				1 541	1 541	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										
	Revelments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets										
	Community Facilities										
	Halls										
	Centres										
	Crochets										
	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				8	8	100.0%	33
	Revenue Generating			33				8	8	100.0%	33
	Improved Property			33				8	8	100.0%	33
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other assets			2 732				656	656	100.0%	2 732
	Operational Buildings			2 732				656	656	100.0%	2 732
	Municipal Offices			2 732				656	656	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				117	117	100.0%	487
	Servitudes										
	Licences and Rights			487				117	117	100.0%	487
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications			487				117	117	100.0%	487
	Local Settlement Software Applications										
	Unspecified										
	Computer Equipment			572				137	137	100.0%	572
	Computer Equipment			572				137	137	100.0%	572
	Furniture and Office Equipment			327				78	78	100.0%	327
	Furniture and Office Equipment			327				78	78	100.0%	327
	Machinery and Equipment			1 302				312	312	100.0%	1 302
	Machinery and Equipment			1 302				312	312	100.0%	1 302
	Transport Assets			1 995				479	479	100.0%	1 995
	Transport Assets			1 995				479	479	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				3 341	3 341	100.0%	13 919

Key Ratios

DC1 West Coast - Supporting Table SC2 Monthly Budget Statement - performance indicators - M03 September							
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%	1.0%	4.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. 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%	0.0%	16.8%	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%	0.0%	529.5%	282.5%
Liquidity Ratio	Monetary Assets/Current Liabilities		479.0%	272.6%	0.0%	486.0%	272.6%

1. **Borrowing Management**

- Capital charges to operating expenditure are at 1.0%. The municipality paid 1.0% 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 16.8%
- Gearing are at 0% due to the implementation of GRAP. All reserves are part of Accumulated Surplus.

3. **Liquidity**

- The Current ratio is 5.7. Current assets covers the liabilities (debt) 5.2 times.
- The Liquidity ratio is 5.3. Cash covers the liabilities (debt) 4.8 times.

J. Commitments against Cash and Cash Equivalents

COMMITMENTS AGAINST CASH AND CASH EQUIVALENTS - SEPTEMBER 2017		
	PREVIOUS	CURRENT
ITEM	MONTH	MONTH
	R'000	R'000
*SHORT-TERM FUNDS	220 000 000	220 000 000
PRIMARY BANK ACCOUNT	57 238 680	55 171 120
PETTY CASH	450	450
TOTAL CASH AND CASH EQUIVALENTS	277 239 130	275 171 570
COMMITMENTS	113 212 048	112 543 203
CAPITAL FUNDING REQUIREMENTS : CASH RESOURCES 2017/2018	8 789 164	8 671 385
LOAN REPAYMENTS DUE TILL JULY 2018	15 088 100	15 088 100
UNSPENT CONDITIONAL GRANTS	6 272 143	5 997 507
EMPLOYEE BENEFITS / PROVISIONS - POST RETIREMENT MEDICAL AID AND LONG SERVICE AWARDS	83 062 641	82 786 211
SURPLUS /(DEFICIT)	164 027 082	162 628 367
*Interest are capitalized when the short-term funds invested matures / the term of the investment ends.		
*The municipality includes the short- and long-term portion of employee benefits / provisions.		

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 Sep 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 09/10/2017