

# **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 October 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 October 2017.

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

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

No comment for October 2017.

##### **Operating Expenditure**

No comment for October 2017.

##### **Capital Expenditure**

No comment for October 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 October 2017.

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

No comment for October 2017

## D. In-Year Budget Statements

### Table C1: S71 Monthly Budget Statement Summary

| DC1 West Coast - Table C1 Monthly Budget Statement Summary - M04 October |                    |                     |                    |                    |                    |                    |                     |                      |                       |
|--|--------------------|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------|----------------------|-----------------------|
| Description  | 2016/17            | Budget Year 2017/18 |                    |                    |                    |                    |                     |                      |                       |
|  | Audited<br>Outcome | Original<br>Budget  | Adjusted<br>Budget | Monthly<br>actual  | YearTD<br>actual   | YearTD<br>budget   | YTD<br>variance     | YTD<br>variance<br>% | Full Year<br>Forecast |
| <b>R thousands</b>   |                    |                     |                    |                    |                    |                    |                     |                      |                       |
| <b>Financial Performance</b>   |                    |                     |                    |                    |                    |                    |                     |                      |                       |
| Property rates   | -                  | -                   | -                  | -                  | -                  | -                  | -                   | -                    | -                     |
| Service charges  | 113 728            | 123 020             | -                  | 8 201              | 30 258             | 32 143             | (1 885)             | -6%                  | 123 020               |
| Investment revenue   | 20 727             | 13 885              | -                  | 286                | 1 117              | 1 772              | (655)               | -37%                 | 13 885                |
| Transfers and subsidies  | 88 735             | 90 115              | -                  | 695                | 36 857             | 38 107             | (1 250)             | -3%                  | 90 115                |
| Other own revenue  | 141 603            | 127 544             | -                  | 15 248             | 46 958             | 45 352             | 1 606               | 4%                   | 127 544               |
| <b>Total Revenue (excluding capital transfers and contributions)</b>     | <b>364 792</b>     | <b>354 564</b>      | <b>-</b>           | <b>24 429</b>      | <b>115 189</b>     | <b>117 374</b>     | <b>(2 185)</b>      | <b>-2%</b>           | <b>354 564</b>        |
| Employee costs   | 158 091            | 168 071             | -                  | 12 339             | 47 098             | 50 321             | (3 223)             | -6%                  | 168 071               |
| Remuneration of Councillors  | 6 087              | 6 003               | -                  | 484                | 1 941              | 2 001              | (60)                | -3%                  | 6 003                 |
| Depreciation & asset impairment  | 10 427             | 13 919              | -                  | -                  | -                  | 4 640              | (4 640)             | -100%                | 13 919                |
| Finance charges  | 7 276              | 8 455               | -                  | 131                | 785                | 4 096              | (3 311)             | -81%                 | 8 455                 |
| Materials and bulk purchases   | 79 005             | 73 392              | -                  | 4 514              | 16 712             | 23 138             | (6 427)             | -28%                 | 73 392                |
| Transfers and subsidies  | 160                | 350                 | -                  | 93                 | 1 058              | 117                | 941                 | 807%                 | 350                   |
| Other expenditure  | 61 049             | 83 799              | -                  | 4 206              | 16 823             | 25 841             | (9 018)             | -35%                 | 83 799                |
| <b>Total Expenditure</b>   | <b>322 095</b>     | <b>353 989</b>      | <b>-</b>           | <b>21 767</b>      | <b>84 416</b>      | <b>110 153</b>     | <b>(25 737)</b>     | <b>-23%</b>          | <b>353 989</b>        |
| <b>Surplus/(Deficit)</b>   | <b>42 697</b>      | <b>575</b>          | <b>-</b>           | <b>2 662</b>       | <b>30 773</b>      | <b>7 221</b>       | <b>23 552</b>       | <b>326%</b>          | <b>575</b>            |
| Transfers and subsidies - capital (monetary allocated)                   | -                  | 1 450               | -                  | -                  | -                  | -                  | -                   | -                    | 1 450                 |
| Contributions & Contributed assets                                       | -                  | -                   | -                  | -                  | -                  | -                  | -                   | -                    | -                     |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>     | <b>42 697</b>      | <b>2 025</b>        | <b>-</b>           | <b>2 662</b>       | <b>30 773</b>      | <b>7 221</b>       | <b>23 552</b>       | <b>326%</b>          | <b>2 025</b>          |
| Share of surplus/ (deficit) of associate                                 | -                  | -                   | -                  | -                  | -                  | -                  | -                   | -                    | -                     |
| <b>Surplus/ (Deficit) for the year</b>                                   | <b>42 697</b>      | <b>2 025</b>        | <b>-</b>           | <b>2 662</b>       | <b>30 773</b>      | <b>7 221</b>       | <b>23 552</b>       | <b>326%</b>          | <b>2 025</b>          |
| <b>Capital expenditure &amp; funds sources</b>                           |                    |                     |                    |                    |                    |                    |                     |                      |                       |
| <b>Capital expenditure</b>   | <b>-</b>           | <b>8 965</b>        | <b>-</b>           | <b>346</b>         | <b>639</b>         | <b>4 891</b>       | <b>(4 252)</b>      | <b>-87%</b>          | <b>8 965</b>          |
| Capital transfers recognised   | -                  | 1 450               | -                  | -                  | -                  | -                  | -                   | -                    | 1 450                 |
| Public contributions & donations   | -                  | -                   | -                  | -                  | -                  | -                  | -                   | -                    | -                     |
| Borrowing  | -                  | -                   | -                  | -                  | -                  | -                  | -                   | -                    | -                     |
| Internally generated funds   | -                  | 7 515               | -                  | 346                | 639                | 4 891              | (4 252)             | -87%                 | 7 515                 |
| <b>Total sources of capital funds</b>                                    | <b>-</b>           | <b>8 965</b>        | <b>-</b>           | <b>346</b>         | <b>639</b>         | <b>4 891</b>       | <b>(4 252)</b>      | <b>-87%</b>          | <b>8 965</b>          |
| <b>Financial position</b>  |                    |                     |                    |                    |                    |                    |                     |                      |                       |
| Total current assets   | 275 042            | 239 905             | -                  | -                  | 301 371            | -                  | -                   | -                    | 239 905               |
| Total non current assets   | 340 813            | 334 122             | -                  | -                  | 348 242            | -                  | -                   | -                    | 334 122               |
| Total current liabilities  | 48 941             | 84 931              | -                  | -                  | 61 493             | -                  | -                   | -                    | 84 931                |
| Total non current liabilities  | 110 000            | 115 343             | -                  | -                  | 107 177            | -                  | -                   | -                    | 115 343               |
| <b>Community wealth/Equity</b>   | <b>456 913</b>     | <b>373 754</b>      | <b>-</b>           | <b>-</b>           | <b>480 943</b>     | <b>-</b>           | <b>-</b>            | <b>-</b>             | <b>373 754</b>        |
| <b>Cash flows</b>  |                    |                     |                    |                    |                    |                    |                     |                      |                       |
| Net cash from (used) operating   | 33 671             | 22 870              | -                  | -                  | (177 055)          | 11 861             | 188 916             | 1593%                | 22 870                |
| Net cash from (used) investing   | (10 660)           | (8 965)             | -                  | -                  | (293)              | (4 891)            | (4 598)             | 94%                  | (8 965)               |
| Net cash from (used) financing   | (15 492)           | (9 299)             | -                  | -                  | (1 915)            | (2 232)            | (316)               | 14%                  | (9 299)               |
| <b>Cash/cash equivalents at the month/year end</b>                       | <b>234 434</b>     | <b>231 521</b>      | <b>-</b>           | <b>-</b>           | <b>55 170</b>      | <b>231 653</b>     | <b>176 483</b>      | <b>76%</b>           | <b>239 040</b>        |
| <b>Debtors &amp; creditors analysis</b>                                  | <b>0-30 Days</b>   | <b>31-60 Days</b>   | <b>61-90 Days</b>  | <b>91-120 Days</b> | <b>121-150 Dys</b> | <b>151-180 Dys</b> | <b>181 Dys-1 Yr</b> | <b>Over 1Yr</b>      | <b>Total</b>          |
| <b>Debtors Age Analysis</b>  |                    |                     |                    |                    |                    |                    |                     |                      |                       |
| Total By Income Source   | 9 422              | 288                 | 81                 | 134                | 416                | -                  | -                   | -                    | 10 342                |
| <b>Creditors Age Analysis</b>  |                    |                     |                    |                    |                    |                    |                     |                      |                       |
| Total Creditors  | 34 049             | -                   | -                  | -                  | -                  | -                  | -                   | -                    | 34 049                |

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

| DC1 West Coast - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M04 October |     |                 |                     |                 |                |                |                |                 |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| 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 |
| <b>R thousands</b>   | 1   |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Revenue - Functional</b>  |     |                 |                     |                 |                |                |                |                 |                |                    |
| <i><b>Governance and administration</b></i>  |     | <b>96 208</b>   | <b>88 669</b>       | -               | <b>617</b>     | <b>31 711</b>  | <b>33 400</b>  | (1 689)         | -5%            | <b>88 669</b>      |
| Executive and council  |     | 1 148           | 240                 | -               | -              | -              | 80             | (80)            | -100%          | 240                |
| Finance and administration   |     | 95 061          | 88 428              | -               | 617            | 31 711         | 33 320         | (1 609)         | -5%            | 88 428             |
| Internal audit   |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <i><b>Community and public safety</b></i>  |     | <b>25 546</b>   | <b>26 637</b>       | -               | <b>494</b>     | <b>7 976</b>   | <b>9 873</b>   | (1 898)         | -19%           | <b>26 637</b>      |
| Community and social services  |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Sport and recreation   |     | 3 656           | 4 503               | -               | 338            | 1 286          | 2 102          | (816)           | -39%           | 4 503              |
| Public safety  |     | 12 765          | 13 380              | -               | 39             | 3 165          | 4 599          | (1 434)         | -31%           | 13 380             |
| Housing  |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Health   |     | 9 126           | 8 754               | -               | 116            | 3 525          | 3 173          | 352             | 11%            | 8 754              |
| <i><b>Economic and environmental services</b></i>  |     | <b>125 915</b>  | <b>118 543</b>      | -               | <b>15 090</b>  | <b>45 444</b>  | <b>42 279</b>  | 3 165           | 7%             | <b>118 543</b>     |
| Planning and development   |     | 57              | 2 553               | -               | 464            | 464            | 1 369          | (905)           | -66%           | 2 553              |
| Road transport   |     | 125 858         | 115 990             | -               | 14 626         | 44 980         | 40 910         | 4 071           | 10%            | 115 990            |
| Environmental protection   |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <i><b>Trading services</b></i>   |     | <b>117 123</b>  | <b>122 165</b>      | -               | <b>8 228</b>   | <b>30 058</b>  | <b>31 822</b>  | (1 763)         | -6%            | <b>122 165</b>     |
| Energy sources   |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Water management   |     | 117 123         | 122 165             | -               | 8 228          | 30 058         | 31 822         | (1 763)         | -6%            | 122 165            |
| Waste water management   |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Waste management   |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <i><b>Other</b></i>  | 4   | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Revenue - Functional</b>  | 2   | <b>364 792</b>  | <b>356 014</b>      | -               | <b>24 429</b>  | <b>115 189</b> | <b>117 374</b> | <b>(2 185)</b>  | <b>-2%</b>     | <b>356 014</b>     |
| <b>Expenditure - Functional</b>  |     |                 |                     |                 |                |                |                |                 |                |                    |
| <i><b>Governance and administration</b></i>  |     | <b>45 718</b>   | <b>21 906</b>       | -               | <b>409</b>     | <b>905</b>     | <b>3 640</b>   | (2 735)         | -75%           | <b>21 906</b>      |
| Executive and council  |     | 16 197          | 15 221              | -               | 1 017          | 4 531          | 5 046          | (515)           | -10%           | 15 221             |
| Finance and administration   |     | 29 521          | 6 684               | -               | (599)          | (3 618)        | (1 377)        | (2 241)         | 163%           | 6 684              |
| Internal audit   |     | -               | -                   | -               | (9)            | (9)            | (29)           | 20              | -70%           | -                  |
| <i><b>Community and public safety</b></i>  |     | <b>64 318</b>   | <b>85 849</b>       | -               | <b>6 000</b>   | <b>23 022</b>  | <b>28 842</b>  | (5 820)         | -20%           | <b>85 849</b>      |
| Community and social services  |     | 1 778           | 2 863               | -               | 134            | 515            | 1 095          | (581)           | -53%           | 2 863              |
| Sport and recreation   |     | 4 799           | 6 802               | -               | 464            | 1 897          | 2 213          | (316)           | -14%           | 6 802              |
| Public safety  |     | 36 064          | 46 227              | -               | 3 238          | 11 888         | 15 879         | (3 991)         | -25%           | 46 227             |
| Housing  |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Health   |     | 21 676          | 29 957              | -               | 2 163          | 8 723          | 9 655          | (932)           | -10%           | 29 957             |
| <i><b>Economic and environmental services</b></i>  |     | <b>124 145</b>  | <b>130 554</b>      | -               | <b>10 318</b>  | <b>36 723</b>  | <b>41 870</b>  | (5 147)         | -12%           | <b>130 554</b>     |
| Planning and development   |     | 9 593           | 12 078              | -               | 810            | 3 440          | 4 752          | (1 312)         | -28%           | 12 078             |
| Road transport   |     | 114 553         | 118 476             | -               | 9 508          | 33 283         | 37 119         | (3 835)         | -10%           | 118 476            |
| Environmental protection   |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <i><b>Trading services</b></i>   |     | <b>87 914</b>   | <b>111 536</b>      | -               | <b>4 726</b>   | <b>22 534</b>  | <b>34 463</b>  | (11 929)        | -35%           | <b>111 536</b>     |
| Energy sources   |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Water management   |     | 87 914          | 111 536             | -               | 4 726          | 22 534         | 34 463         | (11 929)        | -35%           | 111 536            |
| Waste water management   |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Waste management   |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <i><b>Other</b></i>  |     | -               | <b>4 145</b>        | -               | <b>314</b>     | <b>1 232</b>   | <b>1 338</b>   | <b>(105)</b>    | <b>-8%</b>     | <b>4 145</b>       |
| <b>Total Expenditure - Functional</b>  | 3   | <b>322 095</b>  | <b>353 989</b>      | -               | <b>21 767</b>  | <b>84 416</b>  | <b>110 153</b> | <b>(25 737)</b> | <b>-23%</b>    | <b>353 989</b>     |
| <b>Surplus/ (Deficit) for the year</b>   |     | <b>42 697</b>   | <b>2 025</b>        | -               | <b>2 662</b>   | <b>30 773</b>  | <b>7 221</b>   | <b>23 552</b>   | <b>326%</b>    | <b>2 025</b>       |

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

| DC1 West Coast - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M04 October |     |                 |                     |                 |                |                |                |                 |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| 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 |
| <b>R thousands</b>   |     |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Revenue by Vote</b>   | 1   |                 |                     |                 |                |                |                |                 |                |                    |
| Vote 1 - EXECUTIVE AND COUNCIL   |     | 1 388           | 240                 | -               | -              | -              | 80             | (80)            | -100.0%        | 240                |
| Vote 2 - FINANCE   |     | 95 769          | 89 835              | -               | 701            | 31 886         | 34 362         | (2 476)         | -7.2%          | 89 835             |
| Vote 3 - ADMINISTRATION  |     | 22 326          | 22 158              | -               | 156            | 6 597          | 7 780          | (1 183)         | -15.2%         | 22 158             |
| Vote 4 - TECHNICAL   |     | 119 451         | 127 790             | -               | 8 946          | 32 037         | 34 243         | (2 206)         | -6.4%          | 127 790            |
| Vote 5 - AGENCIES  |     | 125 858         | 115 990             | -               | 14 626         | 44 670         | 40 910         | 3 761           | 9.2%           | 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]  |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Revenue by Vote</b>   | 2   | <b>364 792</b>  | <b>356 014</b>      | <b>-</b>        | <b>24 429</b>  | <b>115 189</b> | <b>117 374</b> | <b>(2 185)</b>  | <b>-1.9%</b>   | <b>356 014</b>     |
| <b>Expenditure by Vote</b>   | 1   |                 |                     |                 |                |                |                |                 |                |                    |
| Vote 1 - EXECUTIVE AND COUNCIL   |     | 25 900          | 34 436              | -               | 2 273          | 9 224          | 11 236         | (2 012)         | -17.9%         | 34 436             |
| Vote 2 - FINANCE   |     | 21 910          | 2 129               | -               | (763)          | (3 469)        | (1 678)        | (1 791)         | 106.7%         | 2 129              |
| Vote 3 - ADMINISTRATION  |     | 66 067          | 79 071              | -               | 5 466          | 20 566         | 25 461         | (4 895)         | -19.2%         | 79 071             |
| Vote 4 - TECHNICAL   |     | 93 665          | 122 430             | -               | 5 748          | 25 276         | 38 015         | (12 739)        | -33.5%         | 122 430            |
| Vote 5 - AGENCIES  |     | 114 553         | 115 923             | -               | 9 044          | 32 819         | 37 119         | (4 299)         | -11.6%         | 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]  |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Expenditure by Vote</b>   | 2   | <b>322 095</b>  | <b>353 989</b>      | <b>-</b>        | <b>21 767</b>  | <b>84 416</b>  | <b>110 153</b> | <b>(25 737)</b> | <b>-23.4%</b>  | <b>353 989</b>     |
| <b>Surplus/ (Deficit) for the year</b>   | 2   | <b>42 697</b>   | <b>2 025</b>        | <b>-</b>        | <b>2 662</b>   | <b>30 773</b>  | <b>7 221</b>   | <b>23 552</b>   | <b>326.1%</b>  | <b>2 025</b>       |

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

| DC1 West Coast - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M04 October  |     |                 |                     |                 |                |                |                |                 |                |                    |
|---|-----|-----------------|---------------------|-----------------|----------------|----------------|----------------|-----------------|----------------|--------------------|
| 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 |
| <b>R thousands</b>  |     |                 |                     |                 |                |                |                |                 |                |                    |
| <b>Revenue By Source</b>  |     |                 |                     |                 |                |                |                |                 |                |                    |
| Property rates  |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Service charges - electricity revenue   |     | -               | 728                 | -               | -              | -              | 279            | (279)           | -100%          | 728                |
| Service charges - water revenue   |     | 113 728         | 122 149             | -               | 8 201          | 30 258         | 31 816         | (1 558)         | -5%            | 122 149            |
| Service charges - sanitation revenue  |     | -               | 83                  | -               | -              | -              | 28             | (28)            | -100%          | 83                 |
| Service charges - refuse revenue  |     | -               | 60                  | -               | -              | -              | 20             | (20)            | -100%          | 60                 |
| Service charges - other   |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Rental of facilities and equipment  |     | 3 504           | 2 450               | -               | 221            | 888            | 808            | 80              | 10%            | 2 450              |
| Interest earned - external investments  |     | 20 727          | 13 885              | -               | 286            | 1 117          | 1 772          | (655)           | -37%           | 13 885             |
| Interest earned - outstanding debtors   |     | -               | 57                  | -               | 8              | 38             | 19             | 19              | 98%            | 57                 |
| Dividends received  |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Fines, penalties and forfeits   |     | -               | 6                   | -               | 23             | 40             | 2              | 37              | 1733%          | 6                  |
| Licences and permits  |     | -               | 211                 | -               | 38             | 67             | 70             | (3)             | -5%            | 211                |
| Agency services   |     | 124 169         | 115 923             | -               | 14 595         | 44 634         | 40 887         | 3 747           | 9%             | 115 923            |
| Transfers and subsidies   |     | 88 735          | 90 115              | -               | 695            | 36 857         | 38 107         | (1 250)         | -3%            | 90 115             |
| Other revenue   |     | 13 930          | 8 895               | -               | 363            | 1 292          | 3 566          | (2 274)         | -64%           | 8 895              |
| Gains on disposal of PPE  |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Total Revenue (excluding capital transfers and contributions)</b>  |     | <b>364 792</b>  | <b>354 564</b>      | <b>-</b>        | <b>24 429</b>  | <b>115 189</b> | <b>117 374</b> | <b>(2 185)</b>  | <b>-2%</b>     | <b>354 564</b>     |
| <b>Expenditure By Type</b>  |     |                 |                     |                 |                |                |                |                 |                |                    |
| Employee related costs  |     | 158 091         | 168 071             | -               | 12 339         | 47 098         | 50 321         | (3 223)         | -6%            | 168 071            |
| Remuneration of councillors   |     | 6 087           | 6 003               | -               | 484            | 1 941          | 2 001          | (60)            | -3%            | 6 003              |
| Debt impairment   |     | -               | 1 547               | -               | -              | -              | -              | -               | -              | 1 547              |
| Depreciation & asset impairment   |     | 10 427          | 13 919              | -               | -              | -              | 4 640          | (4 640)         | -100%          | 13 919             |
| Finance charges   |     | 7 276           | 8 455               | -               | 131            | 785            | 4 096          | (3 311)         | -81%           | 8 455              |
| Bulk purchases  |     | 11 525          | 11 148              | -               | -              | 3 136          | 2 391          | 746             | 31%            | 11 148             |
| Other materials   |     | 67 480          | 62 244              | -               | 4 514          | 13 575         | 20 748         | (7 173)         | -35%           | 62 244             |
| Contracted services   |     | 17 585          | 20 118              | -               | 1 338          | 3 478          | 6 706          | (3 227)         | -48%           | 20 118             |
| Transfers and subsidies   |     | 160             | 350                 | -               | 93             | 1 058          | 117            | 941             | 807%           | 350                |
| Other expenditure   |     | 43 464          | 56 755              | -               | 2 867          | 13 345         | 17 342         | (3 997)         | -23%           | 56 755             |
| Loss on disposal of PPE   |     | -               | 5 380               | -               | -              | -              | 1 793          | (1 793)         | -100%          | 5 380              |
| <b>Total Expenditure</b>  |     | <b>322 095</b>  | <b>353 989</b>      | <b>-</b>        | <b>21 767</b>  | <b>84 416</b>  | <b>110 153</b> | <b>(25 737)</b> | <b>-23%</b>    | <b>353 989</b>     |
| <b>Surplus/(Deficit)</b>  |     |                 |                     |                 |                |                |                |                 |                |                    |
| Transfers and subsidies - capital (monetary allocations)  |     | 42 697          | 575                 | -               | 2 662          | 30 773         | 7 221          | 23 552          | 0              | 575                |
| (National / Provincial and District)  |     | -               | 1 450               | -               | -              | -              | -              | -               | -              | 1 450              |
| (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| Transfers and subsidies - capital (in-kind - all)   |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>  |     | <b>42 697</b>   | <b>2 025</b>        | <b>-</b>        | <b>2 662</b>   | <b>30 773</b>  | <b>7 221</b>   |                 |                | <b>2 025</b>       |
| Taxation  |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Surplus/(Deficit) after taxation</b>   |     | <b>42 697</b>   | <b>2 025</b>        | <b>-</b>        | <b>2 662</b>   | <b>30 773</b>  | <b>7 221</b>   |                 |                | <b>2 025</b>       |
| Attributable to minorities  |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Surplus/(Deficit) attributable to municipality</b>   |     | <b>42 697</b>   | <b>2 025</b>        | <b>-</b>        | <b>2 662</b>   | <b>30 773</b>  | <b>7 221</b>   |                 |                | <b>2 025</b>       |
| Share of surplus/ (deficit) of associate  |     | -               | -                   | -               | -              | -              | -              | -               | -              | -                  |
| <b>Surplus/ (Deficit) for the year</b>  |     | <b>42 697</b>   | <b>2 025</b>        | <b>-</b>        | <b>2 662</b>   | <b>30 773</b>  | <b>7 221</b>   |                 |                | <b>2 025</b>       |

**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) - M04 October |     |                 |                     |                 |                |               |               |              |                |                    |
|--|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|
| 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 |
| <b>R thousands</b>   | 1   |                 |                     |                 |                |               |               |              |                |                    |
| <b>Multi-Year expenditure appropriation</b>  | 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]  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital Multi-year expenditure</b>  | 4,7 | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Single Year expenditure appropriation</b>   | 2   |                 |                     |                 |                |               |               |              |                |                    |
| Vote 1 - EXECUTIVE AND COUNCIL   |     | -               | 168                 | -               | 26             | 26            | 168           | (142)        | -85%           | 168                |
| Vote 2 - FINANCE   |     | -               | 225                 | -               | 3              | 12            | 155           | (142)        | -92%           | 225                |
| Vote 3 - ADMINISTRATION  |     | -               | 3 903               | -               | 15             | 159           | 2 714         | (2 556)      | -94%           | 3 903              |
| Vote 4 - TECHNICAL   |     | -               | 4 669               | -               | 302            | 442           | 1 854         | (1 412)      | -76%           | 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]  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Total Capital single-year expenditure</b>   | 4   | -               | 8 965               | -               | 346            | 639           | 4 891         | (4 252)      | -87%           | 8 965              |
| <b>Total Capital Expenditure</b>   |     | -               | 8 965               | -               | 346            | 639           | 4 891         | (4 252)      | -87%           | 8 965              |
| <b>Capital Expenditure - Functional Classification</b>   |     |                 |                     |                 |                |               |               |              |                |                    |
| <b>Governance and administration</b>   |     | -               | 339                 | -               | 41             | 48            | 279           | (231)        | -83%           | 339                |
| Executive and council  |     | -               | 150                 | -               | 26             | 26            | 150           | (124)        | -83%           | 150                |
| Finance and administration   |     | -               | 189                 | -               | 15             | 22            | 129           | (106)        | -83%           | 189                |
| Internal audit   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Community and public safety</b>   |     | -               | 4 173               | -               | 3              | 149           | 2 828         | (2 679)      | -95%           | 4 173              |
| Community and social services  |     | -               | 327                 | -               | -              | -             | 58            | (58)         | -100%          | 327                |
| Sport and recreation   |     | -               | 148                 | -               | 3              | 5             | 103           | (98)         | -95%           | 148                |
| Public safety  |     | -               | 3 047               | -               | -              | 144           | 2 142         | (1 998)      | -93%           | 3 047              |
| Housing  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Health   |     | -               | 651                 | -               | -              | -             | 525           | (525)        | -100%          | 651                |
| <b>Economic and environmental services</b>   |     | -               | 10                  | -               | -              | -             | 10            | (10)         | -100%          | 10                 |
| Planning and development   |     | -               | 10                  | -               | -              | -             | 10            | (10)         | -100%          | 10                 |
| Road transport   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Environmental protection   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Trading services</b>  |     | -               | 4 435               | -               | 302            | 442           | 1 767         | (1 325)      | -75%           | 4 435              |
| Energy sources   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Water management   |     | -               | 4 435               | -               | 302            | 442           | 1 767         | (1 325)      | -75%           | 4 435              |
| Waste water management   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Waste management   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Other</b>   |     | -               | 8                   | -               | -              | -             | 8             | (8)          | -100%          | 8                  |
| <b>Total Capital Expenditure - Functional Classification</b>   | 3   | -               | 8 965               | -               | 346            | 639           | 4 891         | (4 252)      | -87%           | 8 965              |
| <b>Funded by:</b>  |     |                 |                     |                 |                |               |               |              |                |                    |
| National Government  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Provincial Government  |     | -               | 1 450               | -               | -              | -             | -             | -            | -              | 1 450              |
| District Municipality  |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| Other transfers and grants   |     | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Transfers recognised - capital</b>  |     | -               | 1 450               | -               | -              | -             | -             | -            | -              | 1 450              |
| <b>Public contributions &amp; donations</b>  | 5   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Borrowing</b>   | 6   | -               | -                   | -               | -              | -             | -             | -            | -              | -                  |
| <b>Internally generated funds</b>  |     | -               | 7 515               | -               | 346            | 639           | 4 891         | (4 252)      | -87%           | 7 515              |
| <b>Total Capital Funding</b>   |     | -               | 8 965               | -               | 346            | 639           | 4 891         | (4 252)      | -87%           | 8 965              |



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

| DC1 West Coast - Table C6 Monthly Budget Statement - Financial Position - M04 October |     |                 |                     |                 |                |                    |
|---|-----|-----------------|---------------------|-----------------|----------------|--------------------|
| Description   | Ref | 2016/17         | Budget Year 2017/18 |                 |                |                    |
|   |     | Audited Outcome | Original Budget     | Adjusted Budget | YearTD actual  | Full Year Forecast |
| <b>R thousands</b>  | 1   |                 |                     |                 |                |                    |
| <b>ASSETS</b>   |     |                 |                     |                 |                |                    |
| <b>Current assets</b>   |     |                 |                     |                 |                |                    |
| Cash  |     | 234 434         | 231 521             | –               | 263 746        | 231 521            |
| Call investment deposits  |     | –               | –                   | –               | –              | –                  |
| Consumer debtors  |     | 3 951           | 4 204               | –               | 9 112          | 4 204              |
| Other debtors   |     | 30 138          | –                   | –               | 22 756         | –                  |
| Current portion of long-term receivables  |     | 1 196           | 607                 | –               | 1 196          | 607                |
| Inventory   |     | 5 323           | 3 573               | –               | 4 561          | 3 573              |
| <b>Total current assets</b>   |     | <b>275 042</b>  | <b>239 905</b>      | <b>–</b>        | <b>301 371</b> | <b>239 905</b>     |
| <b>Non current assets</b>   |     |                 |                     |                 |                |                    |
| 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  |     | –               | –                   | –               | –              | –                  |
| <b>Total non current assets</b>   |     | <b>340 813</b>  | <b>334 122</b>      | <b>–</b>        | <b>348 242</b> | <b>334 122</b>     |
| <b>TOTAL ASSETS</b>   |     | <b>615 855</b>  | <b>574 027</b>      | <b>–</b>        | <b>649 613</b> | <b>574 027</b>     |
| <b>LIABILITIES</b>  |     |                 |                     |                 |                |                    |
| <b>Current liabilities</b>  |     |                 |                     |                 |                |                    |
| Bank overdraft  |     | –               | –                   | –               | –              | –                  |
| Borrowing   |     | 17 004          | 12 853              | –               | 17 004         | 12 853             |
| Consumer deposits   |     | –               | –                   | –               | –              | –                  |
| Trade and other payables  |     | 23 213          | 64 114              | –               | 34 049         | 64 114             |
| Provisions  |     | 8 725           | 7 963               | –               | 10 441         | 7 963              |
| <b>Total current liabilities</b>  |     | <b>48 941</b>   | <b>84 931</b>       | <b>–</b>        | <b>61 493</b>  | <b>84 931</b>      |
| <b>Non current liabilities</b>  |     |                 |                     |                 |                |                    |
| Borrowing   |     | 40 243          | 40 242              | –               | 38 327         | 40 242             |
| Provisions  |     | 69 758          | 75 101              | –               | 68 850         | 75 101             |
| <b>Total non current liabilities</b>  |     | <b>110 000</b>  | <b>115 343</b>      | <b>–</b>        | <b>107 177</b> | <b>115 343</b>     |
| <b>TOTAL LIABILITIES</b>  |     | <b>158 942</b>  | <b>200 273</b>      | <b>–</b>        | <b>168 670</b> | <b>200 273</b>     |
| <b>NET ASSETS</b>   | 2   | <b>456 913</b>  | <b>373 754</b>      | <b>–</b>        | <b>480 943</b> | <b>373 754</b>     |
| <b>COMMUNITY WEALTH/EQUITY</b>  |     |                 |                     |                 |                |                    |
| Accumulated Surplus/(Deficit)   |     | 456 913         | 373 754             | –               | 480 943        | 373 754            |
| Reserves  |     | –               | –                   | –               | –              | –                  |
| <b>TOTAL COMMUNITY WEALTH/EQUITY</b>  | 2   | <b>456 913</b>  | <b>373 754</b>      | <b>–</b>        | <b>480 943</b> | <b>373 754</b>     |

**Table C7: Monthly Budget Statement - Cash Flow**

| DC1 West Coast - Table C7 Monthly Budget Statement - Cash Flow - M04 October |     |                 |                     |                 |                 |                  |                |                |                |                    |
|--|-----|-----------------|---------------------|-----------------|-----------------|------------------|----------------|----------------|----------------|--------------------|
| 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 |
| <b>R thousands</b>   | 1   |                 |                     |                 |                 |                  |                |                |                |                    |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>                                   |     |                 |                     |                 |                 |                  |                |                |                |                    |
| <b>Receipts</b>  |     |                 |                     |                 |                 |                  |                |                |                |                    |
| Property rates   |     | -               | -                   | -               | -               | -                | -              | -              |                | -                  |
| Service charges  |     | 113 728         | 123 020             | -               | 8 201           | 30 258           | 32 143         | (1 885)        | -6%            | 123 020            |
| Other revenue  |     | 112 774         | 127 486             | -               | 3 104           | 61 099           | 45 352         | 15 747         | 35%            | 127 486            |
| Government - operating   |     | 88 735          | 90 115              | -               | 695             | 36 847           | 38 107         | (1 260)        | -3%            | 90 115             |
| Government - capital   |     | -               | 1 450               | -               | -               | -                | -              | -              |                | 1 450              |
| Interest   |     | 20 727          | 13 942              | -               | 286             | 1 117            | 1 772          | (655)          | -37%           | 13 942             |
| Dividends  |     | -               | -                   | -               | -               | -                | -              | -              |                | -                  |
| <b>Payments</b>  |     |                 |                     |                 |                 |                  |                |                |                |                    |
| Suppliers and employees  |     | (295 017)       | (320 507)           | -               | (23 235)        | (316 681)        | (101 301)      | 215 380        | -213%          | (320 507)          |
| Finance charges  |     | (7 276)         | (12 287)            | -               | (131)           | (785)            | (4 096)        | (3 311)        | 81%            | (12 287)           |
| Transfers and Grants   |     | -               | (350)               | -               | -               | -                | (117)          | (117)          | 100%           | (350)              |
| <b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>                             |     | <b>33 671</b>   | <b>22 870</b>       | <b>-</b>        | <b>(11 080)</b> | <b>(188 145)</b> | <b>11 861</b>  | <b>200 006</b> | <b>1686%</b>   | <b>22 870</b>      |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                  |     |                 |                     |                 |                 |                  |                |                |                |                    |
| <b>Receipts</b>  |     |                 |                     |                 |                 |                  |                |                |                |                    |
| Proceeds on disposal of PPE  |     | -               | -                   | -               | -               | -                | -              | -              |                | -                  |
| Decrease (Increase) in non-current debtors                                   |     | -               | -                   | -               | -               | -                | -              | -              |                | -                  |
| Decrease (increase) other non-current receivables                            |     | -               | -                   | -               | -               | -                | -              | -              |                | -                  |
| Decrease (increase) in non-current investments                               |     | -               | -                   | -               | -               | -                | -              | -              |                | -                  |
| <b>Payments</b>  |     |                 |                     |                 |                 |                  |                |                |                |                    |
| Capital assets   |     | (10 660)        | (8 965)             | -               | (346)           | (639)            | (4 891)        | (4 252)        | 87%            | (8 965)            |
| <b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>                             |     | <b>(10 660)</b> | <b>(8 965)</b>      | <b>-</b>        | <b>(346)</b>    | <b>(639)</b>     | <b>(4 891)</b> | <b>(4 252)</b> | <b>87%</b>     | <b>(8 965)</b>     |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                  |     |                 |                     |                 |                 |                  |                |                |                |                    |
| <b>Receipts</b>  |     |                 |                     |                 |                 |                  |                |                |                |                    |
| Short term loans   |     | -               | -                   | -               | -               | -                | -              | -              |                | -                  |
| Borrowing long term/refinancing  |     | -               | -                   | -               | -               | -                | -              | -              |                | -                  |
| Increase (decrease) in consumer deposits                                     |     | -               | -                   | -               | -               | -                | -              | -              |                | -                  |
| <b>Payments</b>  |     |                 |                     |                 |                 |                  |                |                |                |                    |
| Repayment of borrowing   |     | (15 492)        | (9 299)             | -               | -               | (1 915)          | (2 232)        | (316)          | 14%            | (9 299)            |
| <b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>                             |     | <b>(15 492)</b> | <b>(9 299)</b>      | <b>-</b>        | <b>-</b>        | <b>(1 915)</b>   | <b>(2 232)</b> | <b>(316)</b>   | <b>14%</b>     | <b>(9 299)</b>     |
| <b>NET INCREASE/ (DECREASE) IN CASH HELD</b>                                 |     | <b>7 519</b>    | <b>4 606</b>        | <b>-</b>        | <b>(11 426)</b> | <b>(190 699)</b> | <b>4 738</b>   |                |                | <b>4 606</b>       |
| 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             | -               |                 | 43 735           | 231 653        |                |                | 239 040            |

## Part2 – Supporting Documentation

### A. Debtors Analysis

| DC1 West Coast - Supporting Table SC3 Monthly Budget Statement - aged debtors - M04 October |             |                     |            |            |             |             |             |              |          |               |                    |  |   |
|---|-------------|---------------------|------------|------------|-------------|-------------|-------------|--------------|----------|---------------|--------------------|--|---|
| 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   |             |                     |            |            |             |             |             |              |          |               |                    |  |   |
| <b>Debtors Age Analysis By Income Source</b>  |             |                     |            |            |             |             |             |              |          |               |                    |  |   |
| Trade and Other Receivables from Exchange Transactions - Water                              | 1200        | 9 145               | 230        | 49         | 117         | 5           | -           | -            | -        | 9 547         | 123                | -  | -   |
| Trade and Other Receivables from Exchange Transactions - Electricity                        | 1300        | 71                  | 22         | 13         | 7           | 8           | -           | -            | -        | 122           | 15                 | -  | -   |
| 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          | -          | -           | -           | -           | -            | -        | 10            | -                  | -  | -   |
| Receivables from Exchange Transactions - Property Rental Debtors                            | 1700        | 86                  | 35         | 19         | 9           | -           | -           | -            | -        | 149           | 9                  | -  | -   |
| Interest on Arrear Debtor Accounts  | 1810        | -                   | -          | -          | -           | -           | -           | -            | -        | -             | -                  | -  | -   |
| Recoverable unauthorised, irregular, fruitless and wasteful expenditure                     | 1820        | -                   | -          | -          | -           | -           | -           | -            | -        | -             | -                  | -  | -   |
| Other   | 1900        | 111                 | 1          | -          | -           | 403         | -           | -            | -        | 514           | 403                | -  | -   |
| <b>Total By Income Source</b>   | <b>2000</b> | <b>9 422</b>        | <b>288</b> | <b>81</b>  | <b>134</b>  | <b>416</b>  | <b>-</b>    | <b>-</b>     | <b>-</b> | <b>10 342</b> | <b>550</b>         | <b>-</b>                                     | <b>-</b>                                    |
| <b>2016/17 - totals only</b>  |             |                     |            |            |             |             |             |              |          |               |                    |  |   |
| <b>Debtors Age Analysis By Customer Group</b>   |             |                     |            |            |             |             |             |              |          |               |                    |  |   |
| Organs of State   | 2200        | 8 012               | 5          | -          | -           | -           | -           | -            | -        | 8 017         | -                  | -  | -   |
| Commercial  | 2300        | 420                 | -          | -          | -           | -           | -           | -            | -        | 420           | -                  | -  | -   |
| Households  | 2400        | 990                 | 283        | 81         | 134         | 416         | -           | -            | -        | 1 905         | 550                | -  | -   |
| Other   | 2500        | -                   | -          | -          | -           | -           | -           | -            | -        | -             | -                  | -  | -   |
| <b>Total By Customer Group</b>  | <b>2600</b> | <b>9 422</b>        | <b>288</b> | <b>81</b>  | <b>134</b>  | <b>416</b>  | <b>-</b>    | <b>-</b>     | <b>-</b> | <b>10 342</b> | <b>550</b>         | <b>-</b>                                     | <b>-</b>                                    |

### B. Creditors Analysis

| DC1 West Coast - Supporting Table SC4 Monthly Budget Statement - aged creditors - M04 October |             |                     |              |              |               |                |                |                   |             |          |               |   |
|---|-------------|---------------------|--------------|--------------|---------------|----------------|----------------|-------------------|-------------|----------|---------------|---|
| 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   |             |                     |              |              |               |                |                |                   |             |          |               |   |
| <b>Creditors Age Analysis By Customer Type</b>  |             |                     |              |              |               |                |                |                   |             |          |               |   |
| Bulk Electricity  | 0100        | -                   | -            | -            | -             | -              | -              | -                 | -           | -        | -             | -   |
| Bulk Water  | 0200        | -                   | -            | -            | -             | -              | -              | -                 | -           | -        | -             | -   |
| PAYE deductions   | 0300        | -                   | -            | -            | -             | -              | -              | -                 | -           | -        | -             | -   |
| VAT (output less input)   | 0400        | -                   | -            | -            | -             | -              | -              | -                 | -           | -        | -             | -   |
| Pensions / Retirement deductions  | 0500        | -                   | -            | -            | -             | -              | -              | -                 | -           | -        | -             | -   |
| Loan repayments   | 0600        | -                   | -            | -            | -             | -              | -              | -                 | -           | -        | -             | -   |
| Trade Creditors   | 0700        | 28 747              | -            | -            | -             | -              | -              | -                 | -           | -        | 28 747        | -   |
| Auditor General   | 0800        | -                   | -            | -            | -             | -              | -              | -                 | -           | -        | -             | -   |
| Other   | 0900        | 5 302               | -            | -            | -             | -              | -              | -                 | -           | -        | 5 302         | -   |
| <b>Total By Customer Type</b>   | <b>1000</b> | <b>34 049</b>       | <b>-</b>     | <b>-</b>     | <b>-</b>      | <b>-</b>       | <b>-</b>       | <b>-</b>          | <b>-</b>    | <b>-</b> | <b>34 049</b> | <b>-</b>                                  |

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

| DC1 West Coast - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M04 October |     |                         |                       |                                 |                                      |                                 |  |                              |   |
|---|-----|-------------------------|-----------------------|---------------------------------|--------------------------------------|---------------------------------|--|------------------------------|---|
| Investments by maturity<br>Name of institution & investment ID                                      | Ref | Period of<br>Investment | Type of<br>Investment | Expiry date<br>of<br>investment | Accrued<br>interest for<br>the month | Yield for the<br>month 1<br>(%) | Market<br>value at<br>beginning<br>of the<br>month | Change in<br>market<br>value | Market<br>value at end<br>of the<br>month |
|   |     | Yrs/Months              |                       |                                 |                                      |                                 |  |                              |   |
| <b>Municipality</b>   |     |                         |                       |                                 |                                      |                                 |  |                              |   |
|   |     | -                       | -                     | -                               | -                                    | 0.0%                            | -  | -                            | -   |
|   |     | -                       | -                     | -                               | -                                    | 0.0%                            | -  | -                            | -   |
|   |     | -                       | -                     | -                               | -                                    | 0.0%                            | -  | -                            | -   |
|   |     | -                       | -                     | -                               | -                                    | 0.0%                            | -  | -                            | -   |
|   |     | -                       | -                     | -                               | -                                    | 0.0%                            | -  | -                            | -   |
|   |     | -                       | -                     | -                               | -                                    | 0.0%                            | -  | -                            | -   |
| <b>Municipality sub-total</b>   |     |                         |                       |                                 | -                                    |                                 | -  | -                            | -   |
| <b>Entities</b>   |     |                         |                       |                                 |                                      |                                 |  |                              |   |
|   |     | -                       | -                     | -                               | -                                    | 0.0%                            | -  | -                            | -   |
|   |     | -                       | -                     | -                               | -                                    | 0.0%                            | -  | -                            | -   |
|   |     | -                       | -                     | -                               | -                                    | 0.0%                            | -  | -                            | -   |
|   |     | -                       | -                     | -                               | -                                    | 0.0%                            | -  | -                            | -   |
|   |     | -                       | -                     | -                               | -                                    | 0.0%                            | -  | -                            | -   |
|   |     | -                       | -                     | -                               | -                                    | 0.0%                            | -  | -                            | -   |
| <b>Entities sub-total</b>   |     |                         |                       |                                 | -                                    |                                 | -  | -                            | -   |
| <b>TOTAL INVESTMENTS AND INTEREST</b>   | 2   |                         |                       |                                 | -                                    |                                 | -  | -                            | -   |



DC1 West Coast - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M04 October

| 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   |     |                 |                     |                 |                |               |               |                 |                |                    |
| <b>EXPENDITURE</b>  |     |                 |                     |                 |                |               |               |                 |                |                    |
| <b>Operating expenditure of Transfers and Grants</b>        |     |                 |                     |                 |                |               |               |                 |                |                    |
| National Government:  |     | 86 680          | 89 875              | -               | 615            | 18 880        | 38 005        | (19 125)        | -50.3%         | 89 875             |
| Local Government Equitable Share                            |     | 82 194          | 84 972              | -               | -              | 17 613        | 35 932        | (18 319)        | -51.0%         | 84 972             |
| Finance Management  |     | 1 250           | 1 250               | -               | 70             | 257           | 529           | (272)           | -51.4%         | 1 250              |
| Municipal Systems Improvement                               |     | -               | -                   | -               | -              | -             | -             | -               | -              | -                  |
| EPWP Incentive  |     | 1 036           | 1 100               | -               | 81             | 236           | 465           | (229)           | -49.3%         | 1 100              |
| Rural asset management system                               |     | 2 200           | 2 553               | -               | 464            | 774           | 1 080         | (306)           | -28.3%         | 2 553              |
| Other transfers and grants [insert description]             |     | -               | -                   | -               | -              | -             | -             | -               | -              | -                  |
| Provincial Government:                                      |     | 2 055           | 240                 | -               | -              | -             | 101           | (101)           | -100.0%        | 240                |
| Finance Management Support                                  |     | 2 055           | 240                 | -               | -              | -             | 101           | (101)           | -100.0%        | 240                |
| Other transfers and grants [insert description]             |     | -               | -                   | -               | -              | -             | -             | -               | -              | -                  |
| District Municipality:                                      |     | -               | -                   | -               | -              | -             | -             | -               | -              | -                  |
| [insert description]  |     | -               | -                   | -               | -              | -             | -             | -               | -              | -                  |
| Other grant providers:                                      |     | -               | -                   | -               | -              | -             | -             | -               | -              | -                  |
| [insert description]  |     | -               | -                   | -               | -              | -             | -             | -               | -              | -                  |
| <b>Total operating expenditure of Transfers and Grants:</b> |     | <b>88 735</b>   | <b>90 115</b>       | <b>-</b>        | <b>615</b>     | <b>18 880</b> | <b>38 107</b> | <b>(19 227)</b> | <b>-50.5%</b>  | <b>90 115</b>      |
| <b>Capital expenditure of Transfers and Grants</b>          |     |                 |                     |                 |                |               |               |                 |                |                    |
| National Government:  |     | -               | -                   | -               | -              | -             | -             | -               | -              | -                  |
| Other capital transfers [insert description]                |     | -               | -                   | -               | -              | -             | -             | -               | -              | -                  |
| Provincial Government:                                      |     | -               | 1 450               | -               | -              | -             | -             | -               | -              | 1 450              |
| Other capital transfers [insert description]                |     | -               | 1 450               | -               | -              | -             | -             | -               | -              | 1 450              |
| District Municipality:                                      |     | -               | -                   | -               | -              | -             | -             | -               | -              | -                  |
| Other grant providers:                                      |     | -               | -                   | -               | -              | -             | -             | -               | -              | -                  |
| <b>Total capital expenditure of Transfers and Grants</b>    |     | <b>-</b>        | <b>1 450</b>        | <b>-</b>        | <b>-</b>       | <b>-</b>      | <b>-</b>      | <b>-</b>        | <b>-</b>       | <b>1 450</b>       |
| <b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>            |     | <b>88 735</b>   | <b>91 565</b>       | <b>-</b>        | <b>615</b>     | <b>18 880</b> | <b>38 107</b> | <b>(19 227)</b> | <b>-50.5%</b>  | <b>91 565</b>      |

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

| DC1 West Coast - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M04 October |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
|--|-----|-------------------------------|--------------------|--------------------|-------------------|------------------|------------------|-----------------|----------------------|-----------------------|
| Summary of Employee and Councillor remuneration  | Ref | Budget Year 2017/18           |                    |                    |                   |                  |                  |                 |                      |                       |
|  |     | 2016/17<br>Audited<br>Outcome | Original<br>Budget | Adjusted<br>Budget | Monthly<br>actual | YearTD<br>actual | YearTD<br>budget | YTD<br>variance | YTD<br>variance<br>% | Full Year<br>Forecast |
| R thousands  |     | A                             | B                  | C                  |                   |                  |                  |                 |                      | D                     |
| <b>Councillors (Political Office Bearers plus Other)</b>   |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| Basic Salaries and Wages   |     | 4 409                         | 4 671              | -                  | 445               | 1 566            | 1 557            | 9               | 1%                   | 4 671                 |
| Pension and UIF Contributions  |     | 224                           | 228                | -                  | 22                | 95               | 76               | 18              | 24%                  | 228                   |
| Medical Aid Contributions  |     | 107                           | 107                | -                  | 10                | 40               | 36               | 4               | 11%                  | 107                   |
| Motor Vehicle Allowance  |     | 1 065                         | 726                | -                  | (2)               | 150              | 242              | (92)            | -38%                 | 726                   |
| Cellphone Allowance  |     | 283                           | 271                | -                  | 10                | 91               | 90               | 1               | 1%                   | 271                   |
| Housing Allowances   |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Other benefits and allowances  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| <b>Sub Total - Councillors</b>   |     | <b>6 087</b>                  | <b>6 003</b>       | <b>-</b>           | <b>484</b>        | <b>1 941</b>     | <b>2 001</b>     | <b>(60)</b>     | <b>-3%</b>           | <b>6 003</b>          |
| <b>% increase</b>  | 4   |                               | <b>-1.4%</b>       |                    |                   |                  |                  |                 |                      | <b>-1.4%</b>          |
| <b>Senior Managers of the Municipality</b>   |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| Basic Salaries and Wages   |     | 4 775                         | 5 336              | -                  | 310               | 1 400            | 1 598            | (197)           | -12%                 | 5 336                 |
| Pension and UIF Contributions  |     | 349                           | 415                | -                  | 26                | 104              | 124              | (21)            | -17%                 | 415                   |
| Medical Aid Contributions  |     | 137                           | 145                | -                  | 12                | 47               | 44               | 4               | 8%                   | 145                   |
| Overtime   |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Performance Bonus  |     | 160                           | 320                | -                  | -                 | -                | 96               | (96)            | -100%                | 320                   |
| Motor Vehicle Allowance  |     | 612                           | 497                | -                  | 63                | 233              | 149              | 85              | 57%                  | 497                   |
| Cellphone Allowance  |     | 61                            | 81                 | -                  | 7                 | 27               | 24               | 3               | 11%                  | 81                    |
| Housing Allowances   |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Other benefits and allowances  |     | 63                            | 0                  | -                  | 4                 | 18               | 0                | 17              | 14655%               | 0                     |
| Payments in lieu of leave  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Long service awards  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Post-retirement benefit obligations  |     | 210                           | 1 860              | -                  | -                 | -                | 557              | (557)           | -100%                | 1 860                 |
| <b>Sub Total - Senior Managers of Municipality</b>   |     | <b>6 368</b>                  | <b>8 654</b>       | <b>-</b>           | <b>420</b>        | <b>1 829</b>     | <b>2 591</b>     | <b>(762)</b>    | <b>-29%</b>          | <b>8 654</b>          |
| <b>% increase</b>  | 4   |                               | <b>35.9%</b>       |                    |                   |                  |                  |                 |                      | <b>35.9%</b>          |
| <b>Other Municipal Staff</b>   |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| Basic Salaries and Wages   |     | 84 289                        | 95 134             | -                  | 8 043             | 22 572           | 28 483           | (5 912)         | -21%                 | 95 134                |
| Pension and UIF Contributions  |     | 15 267                        | 17 320             | -                  | 1 812             | 4 171            | 5 185            | (1 014)         | -20%                 | 17 320                |
| Medical Aid Contributions  |     | 6 557                         | 8 021              | -                  | 568               | 1 703            | 2 401            | (699)           | -29%                 | 8 021                 |
| Overtime   |     | 8 774                         | 10 264             | -                  | 737               | 924              | 3 073            | (2 149)         | -70%                 | 10 264                |
| Performance Bonus  |     | 6 908                         | 7 775              | -                  | -                 | -                | 2 328            | (2 328)         | -100%                | 7 775                 |
| Motor Vehicle Allowance  |     | 9 061                         | 7 323              | -                  | 590               | 1 772            | 2 193            | (421)           | -19%                 | 7 323                 |
| Cellphone Allowance  |     | 805                           | 608                | -                  | 58                | 171              | 182              | (11)            | -6%                  | 608                   |
| Housing Allowances   |     | 1 245                         | 1 442              | -                  | 111               | 331              | 432              | (100)           | -23%                 | 1 442                 |
| Other benefits and allowances  |     | 9 771                         | 3 851              | -                  | -                 | 2 117            | 1 153            | 964             | 84%                  | 3 851                 |
| Payments in lieu of leave  |     | 835                           | 1 565              | -                  | -                 | -                | 469              | (469)           | -100%                | 1 565                 |
| Long service awards  |     | 1 364                         | 1 416              | -                  | -                 | -                | 424              | (424)           | -100%                | 1 416                 |
| Post-retirement benefit obligations  |     | 6 847                         | 4 699              | -                  | -                 | -                | 1 407            | (1 407)         | -100%                | 4 699                 |
| <b>Sub Total - Other Municipal Staff</b>   |     | <b>151 722</b>                | <b>159 417</b>     | <b>-</b>           | <b>11 919</b>     | <b>33 760</b>    | <b>47 729</b>    | <b>(13 969)</b> | <b>-29%</b>          | <b>159 417</b>        |
| <b>% increase</b>  | 4   |                               | <b>5.1%</b>        |                    |                   |                  |                  |                 |                      | <b>5.1%</b>           |
| <b>Total Parent Municipality</b>   |     | <b>164 177</b>                | <b>174 074</b>     | <b>-</b>           | <b>12 823</b>     | <b>37 530</b>    | <b>52 322</b>    | <b>(14 792)</b> | <b>-28%</b>          | <b>174 074</b>        |
| <b>Unpaid salary, allowances &amp; benefits in arrears:</b>  |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| -  |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| <b>Board Members of Entities</b>   |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| Basic Salaries and Wages   |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Pension and UIF Contributions  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Medical Aid Contributions  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Overtime   |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Performance Bonus  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Motor Vehicle Allowance  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Cellphone Allowance  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Housing Allowances   |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Other benefits and allowances  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Board Fees   |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Payments in lieu of leave  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Long service awards  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Post-retirement benefit obligations  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| <b>Sub Total - Board Members of Entities</b>   | 2   | <b>-</b>                      | <b>-</b>           | <b>-</b>           | <b>-</b>          | <b>-</b>         | <b>-</b>         | <b>-</b>        | <b>-</b>             | <b>-</b>              |
| <b>% increase</b>  | 4   |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| <b>Senior Managers of Entities</b>   |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| Basic Salaries and Wages   |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Pension and UIF Contributions  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Medical Aid Contributions  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Overtime   |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Performance Bonus  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Motor Vehicle Allowance  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Cellphone Allowance  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Housing Allowances   |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Other benefits and allowances  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Payments in lieu of leave  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Long service awards  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Post-retirement benefit obligations  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| <b>Sub Total - Senior Managers of Entities</b>   | 2   | <b>-</b>                      | <b>-</b>           | <b>-</b>           | <b>-</b>          | <b>-</b>         | <b>-</b>         | <b>-</b>        | <b>-</b>             | <b>-</b>              |
| <b>% increase</b>  | 4   |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| <b>Other Staff of Entities</b>   |     |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| Basic Salaries and Wages   |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Pension and UIF Contributions  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Medical Aid Contributions  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Overtime   |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Performance Bonus  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Motor Vehicle Allowance  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Cellphone Allowance  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Housing Allowances   |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Other benefits and allowances  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Payments in lieu of leave  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Long service awards  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| Post-retirement benefit obligations  |     | -                             | -                  | -                  | -                 | -                | -                | -               | -                    | -                     |
| <b>Sub Total - Other Staff of Entities</b>   | 2   | <b>-</b>                      | <b>-</b>           | <b>-</b>           | <b>-</b>          | <b>-</b>         | <b>-</b>         | <b>-</b>        | <b>-</b>             | <b>-</b>              |
| <b>% increase</b>  | 4   |                               |                    |                    |                   |                  |                  |                 |                      |                       |
| <b>Total Municipal Entities</b>  |     | <b>-</b>                      | <b>-</b>           | <b>-</b>           | <b>-</b>          | <b>-</b>         | <b>-</b>         | <b>-</b>        | <b>-</b>             | <b>-</b>              |
| <b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>   |     | <b>164 177</b>                | <b>174 074</b>     | <b>-</b>           | <b>12 823</b>     | <b>37 530</b>    |                  |                 |                      |                       |

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

| DC1 West Coast - Supporting Table SC1 Material variance explanations - M04 October |                                |          |                                 |                                      |
|--|--------------------------------|----------|---------------------------------|--------------------------------------|
| 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 - M04 October |     |                 |                     |                 |                |               |              |                |                    |               |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|--------------|----------------|--------------------|---------------|
| 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 |
| <b>R thousands</b>  |     |                 |                     |                 |                |               |              |                |                    |               |
| <b>Capital expenditure on new assets by Asset Class/Sub-class</b>   |     |                 |                     |                 |                |               |              |                |                    |               |
| <b>Infrastructure</b>   |     |                 |                     |                 |                |               |              |                |                    |               |
| 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  |     |                 |                     |                 |                |               |              |                |                    |               |
| <b>Community Assets</b>   |     |                 |                     |                 |                |               |              |                |                    |               |
| Community Facilities  |     |                 |                     |                 |                |               |              |                |                    |               |
| Halls   |     |                 |                     |                 |                |               |              |                |                    |               |
| Centres   |     |                 |                     |                 |                |               |              |                |                    |               |
| Crèches   |     |                 |                     |                 |                |               |              |                |                    |               |
| Clinics/Care Centres  |     |                 |                     |                 |                |               |              |                |                    |               |
| Fire/Ambulance Stations   |     |                 |                     |                 |                |               |              |                |                    |               |
| Testing Stations  |     |                 |                     |                 |                |               |              |                |                    |               |
| Museums   |     |                 |                     |                 |                |               |              |                |                    |               |
| Galleries   |     |                 |                     |                 |                |               |              |                |                    |               |
| Theatres  |     |                 |                     |                 |                |               |              |                |                    |               |
| Libraries   |     |                 |                     |                 |                |               |              |                |                    |               |
| Cemeteries/Crematoria   |     |                 |                     |                 |                |               |              |                |                    |               |
| Police  |     |                 |                     |                 |                |               |              |                |                    |               |
| Purts   |     |                 |                     |                 |                |               |              |                |                    |               |
| 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  |     |                 |                     |                 |                |               |              |                |                    |               |
| <b>Heritage assets</b>  |     |                 |                     |                 |                |               |              |                |                    |               |
| Monuments   |     |                 |                     |                 |                |               |              |                |                    |               |
| Historic Buildings  |     |                 |                     |                 |                |               |              |                |                    |               |
| Works of Art  |     |                 |                     |                 |                |               |              |                |                    |               |
| Conservation Areas  |     |                 |                     |                 |                |               |              |                |                    |               |
| Other Heritage  |     |                 |                     |                 |                |               |              |                |                    |               |
| <b>Investment properties</b>  |     |                 |                     |                 |                |               |              |                |                    |               |
| Revenue Generating  |     |                 |                     |                 |                |               |              |                |                    |               |
| Improved Property   |     |                 |                     |                 |                |               |              |                |                    |               |
| Unimproved Property   |     |                 |                     |                 |                |               |              |                |                    |               |
| Non-revenue Generating  |     |                 |                     |                 |                |               |              |                |                    |               |
| Improved Property   |     |                 |                     |                 |                |               |              |                |                    |               |
| Unimproved Property   |     |                 |                     |                 |                |               |              |                |                    |               |
| <b>Other assets</b>   |     |                 | 86                  |                 |                |               | 47           | 47             | 100.0%             | 86            |
| Operational Buildings   |     |                 | 86                  |                 |                |               | 47           | 47             | 100.0%             | 86            |
| Municipal Offices   |     |                 | 86                  |                 |                |               | 47           | 47             | 100.0%             | 86            |
| Pay/Entry Points  |     |                 |                     |                 |                |               |              |                |                    |               |
| Building Plan Offices   |     |                 |                     |                 |                |               |              |                |                    |               |
| Workshops   |     |                 |                     |                 |                |               |              |                |                    |               |
| Yards   |     |                 |                     |                 |                |               |              |                |                    |               |
| Stores  |     |                 |                     |                 |                |               |              |                |                    |               |
| Laboratories  |     |                 |                     |                 |                |               |              |                |                    |               |
| Training Centres  |     |                 |                     |                 |                |               |              |                |                    |               |
| Manufacturing Plant   |     |                 |                     |                 |                |               |              |                |                    |               |
| Depots  |     |                 |                     |                 |                |               |              |                |                    |               |
| Capital Spares  |     |                 |                     |                 |                |               |              |                |                    |               |
| Housing   |     |                 |                     |                 |                |               |              |                |                    |               |
| Staff Housing   |     |                 |                     |                 |                |               |              |                |                    |               |
| Social Housing  |     |                 |                     |                 |                |               |              |                |                    |               |
| Capital Spares  |     |                 |                     |                 |                |               |              |                |                    |               |
| <b>Biological or Cultivated Assets</b>  |     |                 |                     |                 |                |               |              |                |                    |               |
| Biological or Cultivated Assets   |     |                 |                     |                 |                |               |              |                |                    |               |
| <b>Intangible Assets</b>  |     |                 | 500                 |                 |                |               | 273          | 273            | 100.0%             | 500           |
| Servitudes  |     |                 |                     |                 |                |               |              |                |                    |               |
| Licences and Rights   |     |                 | 500                 |                 |                |               | 273          | 273            | 100.0%             | 500           |
| Water Rights  |     |                 |                     |                 |                |               |              |                |                    |               |
| Effluent Licences   |     |                 |                     |                 |                |               |              |                |                    |               |
| Solid Waste Licences  |     |                 |                     |                 |                |               |              |                |                    |               |
| Computer Software and Applications  |     |                 | 500                 |                 |                |               | 273          | 273            | 100.0%             | 500           |
| Load Settlement Software Applications   |     |                 |                     |                 |                |               |              |                |                    |               |
| Unspecified   |     |                 |                     |                 |                |               |              |                |                    |               |
| <b>Computer Equipment</b>   |     |                 | 337                 |                 |                |               | 184          | 184            | 100.0%             | 337           |
| Computer Equipment  |     |                 | 337                 |                 |                |               | 184          | 184            | 100.0%             | 337           |
| <b>Furniture and Office Equipment</b>   |     |                 | 109                 |                 |                |               | 38           | 48             | 20.3%              | 109           |
| Furniture and Office Equipment  |     |                 | 109                 |                 |                |               | 38           | 48             | 20.3%              | 109           |
| <b>Machinery and Equipment</b>  |     |                 | 2 387               |                 |                |               | 105          | 376            | 15.3%              | 2 387         |
| Machinery and Equipment   |     |                 | 2 387               |                 |                |               | 105          | 376            | 15.3%              | 2 387         |
| <b>Transport Assets</b>   |     |                 | 2 200               |                 |                |               | 1 200        | 1 200          | 100.0%             | 2 200         |
| Transport Assets  |     |                 | 2 200               |                 |                |               | 1 200        | 1 200          | 100.0%             | 2 200         |
| <b>Libraries</b>  |     |                 |                     |                 |                |               |              |                |                    |               |
| Libraries   |     |                 |                     |                 |                |               |              |                |                    |               |
| <b>Zoo's, Marine and Non-biological Animals</b>   |     |                 |                     |                 |                |               |              |                |                    |               |
| Zoo's, Marine and Non-biological Animals  |     |                 |                     |                 |                |               |              |                |                    |               |
| <b>Total Capital Expenditure on new assets</b>  | 1   |                 | 5 620               |                 |                |               | 143          | 424            | 86.2%              | 5 620         |

| DC1 West Coast - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M04 |     |                 |                     |                 |                |               |               |              |                |                    |       |
|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|--------------|----------------|--------------------|-------|
| 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   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| <b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>   | 1   |                 | 3 255               |                 |                | 147           | 159           | 1 776        | 1 617          | 91.0%              | 3 255 |
| <b>Infrastructure</b>   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| 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               |                 |                | 147           | 159           | 1 776        | 1 617          | 91.0%              | 3 255 |
| Dams and Weirs  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Boreholes   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Reservoirs  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Pump Stations   |     |                 | 220                 |                 |                |               |               | 120          | 120            | 100.0%             | 220   |
| Water Treatment Works   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Bulk Mains  |     |                 | 1 350               |                 |                |               |               | 737          | 737            | 100.0%             | 1 350 |
| Distribution  |     |                 | 1 685               |                 |                | 147           | 159           | 919          | 760            | 82.7%              | 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  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| <b>Community Assets</b>   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| 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  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| <b>Heritage assets</b>  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Monuments   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Historic Buildings  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Works of Art  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Conservation Areas  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Other Heritage  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| <b>Investment properties</b>  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Revenue Generating  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Improved Property   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Unimproved Property   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Non-revenue Generating  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Improved Property   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Unimproved Property   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| <b>Other assets</b>   |     |                 | 90                  |                 |                | 56            | 56            | 49           | (7)            | -13.3%             | 90    |
| Operational Buildings   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Municipal Offices   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Pay/Enquiry Points  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Building Plan Offices   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Workshops   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Yards   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Stores  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Laboratories  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Training Centres  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Manufacturing Plant   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Depots  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Capital Spares  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Housing   |     |                 | 90                  |                 |                | 56            | 56            | 49           | (7)            | -13.3%             | 90    |
| Staff Housing   |     |                 | 90                  |                 |                | 56            | 56            | 49           | (7)            | -13.3%             | 90    |
| Social Housing  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Capital Spares  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| <b>Biological or Cultivated Assets</b>  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Biological or Cultivated Assets   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| <b>Intangible Assets</b>  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Services  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Licences and Rights   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Water Rights  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Effluent Licences   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Solid Waste Licences  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Computer Software and Applications  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Local Settlement Software Applications  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Unspecified   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| <b>Computer Equipment</b>   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Computer Equipment  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| <b>Furniture and Office Equipment</b>   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Furniture and Office Equipment  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| <b>Machinery and Equipment</b>  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Machinery and Equipment   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| <b>Transport Assets</b>   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Transport Assets  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| <b>Libraries</b>  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Libraries   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| <b>Zoo's Marine and Non-biological Animals</b>  |     |                 |                     |                 |                |               |               |              |                |                    |       |
| Zoo's Marine and Non-biological Animals   |     |                 |                     |                 |                |               |               |              |                |                    |       |
| <b>Total Capital Expenditure on renewal of existing ass</b>   | 1   |                 | 3 345               |                 |                | 202           | 215           | 1 825        | 1 610          | 88.2%              | 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 - M04 October |   |     |                 |                     |                 |                |               |               |          |            |                    |
|--|---|-----|-----------------|---------------------|-----------------|----------------|---------------|---------------|----------|------------|--------------------|
| R thousands  | Description   | Ref | 2016/17         | Budget Year 2017/18 |                 |                | YTD           |               | YTD      |            | Full Year Forecast |
|  |   |     | Audited Outcome | Original Budget     | Adjusted Budget | Monthly actual | YearTD actual | YearTD budget | variance | variance % |                    |
|  | <b>Repairs and maintenance expenditure by Asset Class/Sub-class</b> |     |                 |                     |                 |                |               |               |          |            |                    |
|  | <b>Infrastructure</b>   |     |                 | 3 140               |                 |                |               | 977           | 977      | 100.0%     | 3 140              |
|  | Roads Infrastructure  |     |                 | 200                 |                 |                |               | 62            | 62       | 100.0%     | 200                |
|  | 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   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | LV Networks   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Capital Spares  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Water Supply Infrastructure   |     |                 | 2 940               |                 |                |               | 915           | 915      | 100.0%     | 2 940              |
|  | Dams and Weirs  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Boreholes   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Reservoirs  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Pump Stations   |     |                 | 730                 |                 |                |               | 227           | 227      | 100.0%     | 730                |
|  | Water Treatment Works   |     |                 | 1 640               |                 |                |               | 510           | 510      | 100.0%     | 1 640              |
|  | Bulk Mains  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Distribution  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Distribution Points   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | PIV Stations  |     |                 | 570                 |                 |                |               | 177           | 177      | 100.0%     | 570                |
|  | 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  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | <b>Community Assets</b>   |     |                 | 267                 |                 |                |               | 83            | 83       | 100.0%     | 267                |
|  | Community Facilities  |     |                 | 267                 |                 |                |               | 83            | 83       | 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                 |                 |                |               | 83            | 83       | 100.0%     | 267                |
|  | Nature Reserves   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Public Abution Facilities   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Markets   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Stalls  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Abattoirs   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Airports  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Taxi Ranks/Bus Terminals  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Capital Spares  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Sport and Recreation Facilities                                     |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Indoor Facilities   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Outdoor Facilities  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Capital Spares  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | <b>Heritage assets</b>  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Monuments   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Historic Buildings  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Works of Art  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Conservation Areas  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Other Heritage  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | <b>Investment properties</b>  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Revenue Generating  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Improved Property   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Unimproved Property   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Non-revenue Generating  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Improved Property   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Unimproved Property   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | <b>Other assets</b>   |     |                 | 2 782               |                 |                |               | 866           | 866      | 100.0%     | 2 782              |
|  | Operational Buildings   |     |                 | 2 782               |                 |                |               | 866           | 866      | 100.0%     | 2 782              |
|  | Municipal Offices   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Pay/Enquiry Points  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Building Plan Offices   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Workshops   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Yards   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Stores  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Laboratories  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Training Centres  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Manufacturing Plant   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Depots  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Capital Spares  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Housing   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Staff Housing   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Social Housing  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Capital Spares  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | <b>Biological or Cultivated Assets</b>                              |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Biological or Cultivated Assets                                     |     |                 |                     |                 |                |               |               |          |            |                    |
|  | <b>Intangible Assets</b>  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Servitudes  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Licences and Rights   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Water Rights  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Effluent Licenses   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Solid Waste Licenses  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Computer Software and Applications                                  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Load Settlement Software Applications                               |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Unspecified   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | <b>Computer Equipment</b>   |     |                 | 4                   |                 |                |               | 1             | 1        | 100.0%     | 4                  |
|  | Computer Equipment  |     |                 | 4                   |                 |                |               | 1             | 1        | 100.0%     | 4                  |
|  | <b>Furniture and Office Equipment</b>                               |     |                 | 52                  |                 |                |               | 16            | 16       | 100.0%     | 52                 |
|  | Furniture and Office Equipment                                      |     |                 | 52                  |                 |                |               | 16            | 16       | 100.0%     | 52                 |
|  | <b>Machinery and Equipment</b>                                      |     |                 | 1 222               |                 |                |               | 380           | 380      | 100.0%     | 1 222              |
|  | Machinery and Equipment   |     |                 | 1 222               |                 |                |               | 380           | 380      | 100.0%     | 1 222              |
|  | <b>Transport Assets</b>   |     |                 | 3 132               |                 |                |               | 975           | 975      | 100.0%     | 3 132              |
|  | Transport Assets  |     |                 | 3 132               |                 |                |               | 975           | 975      | 100.0%     | 3 132              |
|  | <b>Libraries</b>  |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Libraries   |     |                 |                     |                 |                |               |               |          |            |                    |
|  | <b>Zoo's, Marine and Non-biological Animals</b>                     |     |                 |                     |                 |                |               |               |          |            |                    |
|  | Zoo's, Marine and Non-biological Animals                            |     |                 |                     |                 |                |               |               |          |            |                    |
|  | <b>Total Repairs and Maintenance Expenditure</b>                    |     |                 | 10 598              |                 |                |               | 3 298         | 3 298    | 100.0%     | 10 598             |

# I. Depreciation by Asset Class

| DC1 West Coast - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M04 October |   |     |                 |                 |                     |                |               |              |                |                    |
|--|---|-----|-----------------|-----------------|---------------------|----------------|---------------|--------------|----------------|--------------------|
| 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 |              |                |                    |
|  | <b>Depreciation by Asset Class/Sub-class</b>    |     |                 |                 |                     |                |               |              |                |                    |
|  | <b>Infrastructure</b>                           |     |                 | 6 472           |                     |                | 2 157         | 2 157        | 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              |                     |                | 17            | 17           | 100.0%         | 51                 |
|  | Power Plants                                    |     |                 |                 |                     |                |               |              |                |                    |
|  | HV Substations                                  |     |                 |                 |                     |                |               |              |                |                    |
|  | HV Switching Station                            |     |                 |                 |                     |                |               |              |                |                    |
|  | HV Transmission Conductors                      |     |                 | 51              |                     |                | 17            | 17           | 100.0%         | 51                 |
|  | MV Substations                                  |     |                 |                 |                     |                |               |              |                |                    |
|  | MV Switching Stations                           |     |                 |                 |                     |                |               |              |                |                    |
|  | MV Networks                                     |     |                 |                 |                     |                |               |              |                |                    |
|  | LV Networks                                     |     |                 |                 |                     |                |               |              |                |                    |
|  | Capital Spares                                  |     |                 |                 |                     |                |               |              |                |                    |
|  | Water Supply Infrastructure                     |     |                 | 6 421           |                     |                | 2 140         | 2 140        | 100.0%         | 6 421              |
|  | Dams and Weirs                                  |     |                 |                 |                     |                |               |              |                |                    |
|  | Boreholes                                       |     |                 |                 |                     |                |               |              |                |                    |
|  | Reservoirs                                      |     |                 |                 |                     |                |               |              |                |                    |
|  | Pump Stations                                   |     |                 |                 |                     |                |               |              |                |                    |
|  | Water Treatment Works                           |     |                 |                 |                     |                |               |              |                |                    |
|  | Bulk Mains                                      |     |                 |                 |                     |                |               |              |                |                    |
|  | Distribution                                    |     |                 | 6 421           |                     |                | 2 140         | 2 140        | 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                                  |     |                 |                 |                     |                |               |              |                |                    |
|  | <b>Community Assets</b>                         |     |                 |                 |                     |                |               |              |                |                    |
|  | 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                                  |     |                 |                 |                     |                |               |              |                |                    |
|  | <b>Heritage assets</b>                          |     |                 |                 |                     |                |               |              |                |                    |
|  | Monuments                                       |     |                 |                 |                     |                |               |              |                |                    |
|  | Historic Buildings                              |     |                 |                 |                     |                |               |              |                |                    |
|  | Works of Art                                    |     |                 |                 |                     |                |               |              |                |                    |
|  | Conservation Areas                              |     |                 |                 |                     |                |               |              |                |                    |
|  | Other Heritage                                  |     |                 |                 |                     |                |               |              |                |                    |
|  | <b>Investment properties</b>                    |     |                 | 33              |                     |                | 11            | 11           | 100.0%         | 33                 |
|  | Revenue Generating                              |     |                 |                 |                     |                |               |              |                |                    |
|  | Improved Property                               |     |                 | 33              |                     |                | 11            | 11           | 100.0%         | 33                 |
|  | Unimproved Property                             |     |                 |                 |                     |                |               |              |                |                    |
|  | Non-revenue Generating                          |     |                 |                 |                     |                |               |              |                |                    |
|  | Improved Property                               |     |                 |                 |                     |                |               |              |                |                    |
|  | Unimproved Property                             |     |                 |                 |                     |                |               |              |                |                    |
|  | <b>Other assets</b>                             |     |                 | 2 732           |                     |                | 911           | 911          | 100.0%         | 2 732              |
|  | Operational Buildings                           |     |                 | 2 732           |                     |                | 911           | 911          | 100.0%         | 2 732              |
|  | Municipal Offices                               |     |                 | 2 732           |                     |                | 911           | 911          | 100.0%         | 2 732              |
|  | Pay/Enquiry Points                              |     |                 |                 |                     |                |               |              |                |                    |
|  | Building Plan Offices                           |     |                 |                 |                     |                |               |              |                |                    |
|  | Workshops                                       |     |                 |                 |                     |                |               |              |                |                    |
|  | Yards   |     |                 |                 |                     |                |               |              |                |                    |
|  | Stores  |     |                 |                 |                     |                |               |              |                |                    |
|  | Laboratories                                    |     |                 |                 |                     |                |               |              |                |                    |
|  | Training Centres                                |     |                 |                 |                     |                |               |              |                |                    |
|  | Manufacturing Plant                             |     |                 |                 |                     |                |               |              |                |                    |
|  | Depsots   |     |                 |                 |                     |                |               |              |                |                    |
|  | Capital Spares                                  |     |                 |                 |                     |                |               |              |                |                    |
|  | Housing   |     |                 |                 |                     |                |               |              |                |                    |
|  | Staff Housing                                   |     |                 |                 |                     |                |               |              |                |                    |
|  | Social Housing                                  |     |                 |                 |                     |                |               |              |                |                    |
|  | Capital Spares                                  |     |                 |                 |                     |                |               |              |                |                    |
|  | <b>Biological or Cultivated Assets</b>          |     |                 |                 |                     |                |               |              |                |                    |
|  | Biological or Cultivated Assets                 |     |                 |                 |                     |                |               |              |                |                    |
|  | <b>Intangible Assets</b>                        |     |                 | 487             |                     |                | 162           | 162          | 100.0%         | 487                |
|  | Servitudes                                      |     |                 |                 |                     |                |               |              |                |                    |
|  | Licenses and Rights                             |     |                 | 487             |                     |                | 162           | 162          | 100.0%         | 487                |
|  | Water Rights                                    |     |                 |                 |                     |                |               |              |                |                    |
|  | Effluent Licenses                               |     |                 |                 |                     |                |               |              |                |                    |
|  | Solid Waste Licenses                            |     |                 |                 |                     |                |               |              |                |                    |
|  | Computer Software and Applications              |     |                 | 487             |                     |                | 162           | 162          | 100.0%         | 487                |
|  | Load Settlement Software Applications           |     |                 |                 |                     |                |               |              |                |                    |
|  | Unspecified                                     |     |                 |                 |                     |                |               |              |                |                    |
|  | <b>Computer Equipment</b>                       |     |                 | 572             |                     |                | 191           | 191          | 100.0%         | 572                |
|  | Computer Equipment                              |     |                 | 572             |                     |                | 191           | 191          | 100.0%         | 572                |
|  | <b>Furniture and Office Equipment</b>           |     |                 | 327             |                     |                | 109           | 109          | 100.0%         | 327                |
|  | Furniture and Office Equipment                  |     |                 | 327             |                     |                | 109           | 109          | 100.0%         | 327                |
|  | <b>Machinery and Equipment</b>                  |     |                 | 1 302           |                     |                | 434           | 434          | 100.0%         | 1 302              |
|  | Machinery and Equipment                         |     |                 | 1 302           |                     |                | 434           | 434          | 100.0%         | 1 302              |
|  | <b>Transport Assets</b>                         |     |                 | 1 995           |                     |                | 665           | 665          | 100.0%         | 1 995              |
|  | Transport Assets                                |     |                 | 1 995           |                     |                | 665           | 665          | 100.0%         | 1 995              |
|  | <b>Libraries</b>                                |     |                 |                 |                     |                |               |              |                |                    |
|  | Libraries                                       |     |                 |                 |                     |                |               |              |                |                    |
|  | <b>Zoo's, Marine and Non-biological Animals</b> |     |                 |                 |                     |                |               |              |                |                    |
|  | Zoo's, Marine and Non-biological Animals        |     |                 |                 |                     |                |               |              |                |                    |
|  | <b>Total Depreciation</b>                       |     |                 | 13 919          |                     |                | 4 640         | 4 640        | 100.0%         | 13 919             |

## Key Ratios

| DC1 West Coast - Supporting Table SC2 Monthly Budget Statement - performance indicators - M04 October |  |     |                 |                     |                 |               |                    |
|---|--|-----|-----------------|---------------------|-----------------|---------------|--------------------|
| 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 |
| <b><u>Borrowing Management</u></b>  |  |     |                 |                     |                 |               |                    |
| Capital Charges to Operating Expenditure  | Interest & principal paid/Operating Expenditure                      |     | -2.6%           | 6.3%                | 0.0%            | 0.9%          | 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%               |
| <b><u>Safety of Capital</u></b>   |  |     |                 |                     |                 |               |                    |
| Debt to Equity  | Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves |     | 17.6%           | 31.4%               | 0.0%            | 18.6%         | 31.4%              |
| Gearing   | Long Term Borrowing/ Funds & Reserves                                |     | 0.0%            | 0.0%                | 0.0%            | 0.0%          | 0.0%               |
| <b><u>Liquidity</u></b>   |  |     |                 |                     |                 |               |                    |
| Current Ratio   | Current assets/current liabilities                                   | 1   | 562.0%          | 282.5%              | 0.0%            | 490.1%        | 282.5%             |
| Liquidity Ratio   | Monetary Assets/Current Liabilities                                  |     | 479.0%          | 272.6%              | 0.0%            | 428.9%        | 272.6%             |

### 1. **Borrowing Management**

- Capital charges to operating expenditure are at 0.9%. The municipality paid 0.9% of its operating budget to interest payable on borrowings.
- The Borrowed funding of own capital expenditure and gearing are at 0%, reason, this municipality did not borrow funds during this financial year.

### 2. **Safety of capital**

- Debt to equity are at 18.6%
- Gearing are at 0% due to the implementation of GRAP. All reserves are part of Accumulated Surplus.

### 3. **Liquidity**

- The Current ratio is 4.9. Current assets covers the liabilities (debt) 4.9 times.
- The Liquidity ratio is 4.2. Cash covers the liabilities (debt) 4.2 times.

## J. Commitments against Cash and Cash Equivalents

| COMMITMENTS AGAINST CASH AND CASH EQUIVALENTS - OCTOBER 2017  |                    |                    |
|---|--------------------|--------------------|
|   | PREVIOUS           | CURRENT            |
| ITEM  | MONTH              | MONTH              |
|   | R'000              | R'000              |
| *SHORT-TERM FUNDS   | 220 000 000        | 220 000 000        |
| PRIMARY BANK ACCOUNT  | 55 171 120         | 43 814 389         |
| PETTY CASH  | 450                | 450                |
| <b>TOTAL CASH AND CASH EQUIVALENTS</b>  | <b>275 171 570</b> | <b>263 814 839</b> |
| <b>COMMITMENTS</b>  | <b>112 543 203</b> | <b>108 006 852</b> |
| CAPITAL FUNDING REQUIREMENTS : CASH RESOURCES 2017/2018   | 8 671 385          | 8 325 845          |
| LOAN REPAYMENTS DUE TILL JULY 2018  | 15 088 100         | 15 088 100         |
| UNSPENT CONDITIONAL GRANTS  | 5 997 507          | 5 302 427          |
| EMPLOYEE BENEFITS / PROVISIONS - POST RETIREMENT MEDICAL AID AND LONG SERVICE AWARDS                    | 82 786 211         | 79 290 480         |
| <b>SURPLUS /(DEFICIT)</b>   | <b>162 628 367</b> | <b>155 807 987</b> |
| *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 Oct 2017 has been prepared in accordance with the Municipal Finance Management Act and regulations made under that Act

Print name Henry Frederick Prins

Chief executive officer of West Coast District Municipality (DC1)

Signature \_\_\_\_\_



Date 13/11/2017