

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 March 2018

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Part 1 – In-Year Report

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

This report is tabled to the portfolio committee finance.

B. Resolutions (Required If tabled In Municipal Council)

This report is tabled to the portfolio committee finance.

C. Executive Summary

C.1) Introduction

This report consists of figures for March 2018.

C.2) Consolidated performance

Revenue by Source

The YTD difference between the SC6 (Grant receipts) and the C4 (Financial Performance) transfers and subsidies are reported in C6 (Financial Position) as the unspent portion and are part of trade and other payables.

Operating Expenditure

No comment for March 2018.

Capital Expenditure

No comment for March 2018.

Cash Flow

The municipality’s cash flow is positive.

Reports, tables, charts

Charts on revenue and expenditure by type and function. (Refer to pages 23 and 24)

Material variances

No comment for March 2018.

Remedial or corrective steps

No comment for March 2018.

D. In-Year Budget Statements

Table C1: S71 Monthly Budget Statement Summary

DC1 West Coast - Table C1 Monthly Budget Statement Summary - M09 March									
Description	2016/17	Budget Year 2017/18							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	113 728	123 020	115 689	7 242	68 824	91 870	(22 046)	-24%	115 689
Investment revenue	20 727	13 885	13 885	188	5 764	6 543	(779)	-12%	13 885
Transfers and subsidies	88 735	80 115	93 559	21 586	89 827	89 505	122	0%	93 559
Other own revenue	141 803	127 544	142 313	18 730	134 548	100 864	33 683	33%	142 313
Total Revenue (excluding capital transfers and contributions)	384 792	354 564	365 446	47 746	298 763	288 772	10 991	4%	365 446
Employee costs	158 091	168 071	168 616	12 061	121 890	121 316	574	0%	168 616
Remuneration of Councillors	6 087	6 003	6 003	498	4 355	4 502	(147)	-3%	6 003
Depreciation & asset impairment	10 427	13 919	13 919	1 135	9 485	10 439	(954)	-9%	13 919
Finance charges	7 276	8 455	8 455	1	3 918	9 215	(5 297)	-57%	8 455
Materials and bulk purchases	79 005	73 392	73 759	6 925	53 857	64 917	(1 060)	-2%	73 759
Transfers and subsidies	160	350	2 350	1 528	11 830	262	11 568	4407%	2 350
Other expenditure	61 049	83 799	91 400	8 420	48 779	58 045	(9 266)	-16%	91 400
Total Expenditure	322 095	353 989	364 501	30 364	254 113	258 896	(4 583)	-2%	364 501
Surplus/(Deficit)	42 697	575	945	17 182	45 650	30 076	15 574	52%	945
Transfers and subsidies - capital (monetary alloc	-	1 450	1 450	-	-	725	(725)	-100%	1 450
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	42 697	2 025	2 395	17 182	45 650	30 801	14 849	48%	2 395
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	42 697	2 025	2 395	17 182	45 650	30 801	14 849	48%	2 395
Capital expenditure & funds sources									
Capital expenditure	-	8 965	9 835	869	4 154	7 413	(3 258)	-44%	9 835
Capital transfers recognised	-	1 450	1 450	-	-	725	(725)	-100%	1 450
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	7 515	8 385	869	4 154	6 688	(2 533)	-38%	8 385
Total sources of capital funds	-	8 965	9 835	869	4 154	7 413	(3 258)	-44%	9 835
Financial position									
Total current assets	275 042	239 905	239 405		315 183				239 405
Total non current assets	340 813	334 122	334 992		336 774				334 992
Total current liabilities	48 941	84 931	84 931		45 913				84 931
Total non current liabilities	110 000	115 343	115 343		106 001				115 343
Community wealth/Equity	456 913	373 754	374 124		500 043				374 124
Cash flows									
Net cash from (used) operating	33 671	22 870	23 240	15 949	(179 366)	45 275	224 841	496%	23 240
Net cash from (used) investing	(10 660)	(9 965)	(9 835)	(869)	(4 154)	(7 413)	(3 258)	44%	(9 835)
Net cash from (used) financing	(15 492)	(9 299)	(9 299)	-	(10 311)	(9 299)	1 012	-11%	(9 299)
Cash/cash equivalents at the month/year end	234 434	231 521	231 021	-	40 603	255 476	214 875	84%	236 540
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dye	181 Dye-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	9 001	580	52	223	47	28	429	-	10 360
Creditors Age Analysis									
Total Creditors	509	0	-	-	-	-	-	-	509

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

DC1 West Coast - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M09 March										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
<i>Governance and administration</i>		96 208	88 689	89 474	22 577	87 980	80 458	7 522	9%	89 474
Executive and council		1 148	240	273	(79)	2	180	(179)	-99%	273
Finance and administration		95 061	88 428	89 201	22 656	87 978	80 278	7 700	10%	89 201
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		25 546	28 637	23 611	297	20 293	23 881	(3 588)	-15%	23 611
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		3 656	4 503	4 503	400	2 847	4 190	(1 344)	-32%	4 503
Public safety		12 785	13 380	9 081	31	8 213	11 536	(3 323)	-29%	9 081
Housing		-	-	-	-	-	-	-	-	-
Health		9 126	8 754	10 027	(134)	9 233	8 154	1 079	13%	10 027
<i>Economic and environmental services</i>		125 915	118 543	138 106	17 305	122 290	93 933	28 358	30%	138 106
Planning and development		57	2 553	3 981	1 392	2 351	2 553	(202)	-8%	3 981
Road transport		125 658	115 990	134 145	15 913	119 939	91 380	28 560	31%	134 145
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		117 123	122 165	115 704	7 567	69 199	91 226	(22 026)	-24%	115 704
Energy sources		-	-	-	-	-	-	-	-	-
Water management		117 123	122 165	115 704	7 567	69 199	91 226	(22 026)	-24%	115 704
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	364 792	358 014	388 886	47 746	299 783	289 497	10 286	4%	368 896
Expenditure - Functional										
<i>Governance and administration</i>		45 718	21 906	22 711	(11 648)	15 733	9 493	6 240	66%	22 711
Executive and council		16 197	15 221	15 254	2 440	9 584	11 432	(1 848)	-16%	15 254
Finance and administration		29 521	6 684	7 457	(14 260)	6 129	(1 981)	8 089	-413%	7 457
Internal audit		-	-	-	173	20	21	(1)	-6%	-
<i>Community and public safety</i>		64 318	85 849	83 323	13 378	60 093	67 323	(7 230)	-11%	83 323
Community and social services		1 778	2 863	2 863	406	1 578	2 520	(942)	-37%	2 863
Sport and recreation		4 799	6 802	6 802	1 064	4 719	5 121	(402)	-8%	6 802
Public safety		36 064	46 227	42 427	7 324	31 993	37 034	(5 041)	-14%	42 427
Housing		-	-	-	-	-	-	-	-	-
Health		21 676	29 957	31 231	4 583	21 803	22 648	(845)	-4%	31 231
<i>Economic and environmental services</i>		124 145	130 594	150 116	22 070	118 949	96 930	20 018	21%	150 116
Planning and development		9 593	12 078	13 467	1 894	7 931	11 055	(3 124)	-28%	13 467
Road transport		114 553	118 476	136 631	20 176	109 018	85 876	23 142	27%	136 631
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		87 914	111 536	104 205	6 111	58 521	81 818	(23 296)	-28%	104 205
Energy sources		-	-	-	-	-	-	-	-	-
Water management		87 914	111 536	104 205	6 111	58 521	81 818	(23 296)	-28%	104 205
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	4 145	4 145	654	2 817	3 132	(315)	-10%	4 145
Total Expenditure - Functional	3	322 095	353 989	364 501	30 564	254 113	258 696	(4 583)	-2%	364 501
Surplus/ (Deficit) for the year		42 697	2 025	2 385	17 182	45 650	30 801	14 849	48%	2 395

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) - M09 March										
Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	1 388	240	1 957	17	889	180	709	383.4%	1 957
Vote 2 - FINANCE		95 769	89 835	90 257	22 806	88 217	82 146	6 071	7.4%	90 257
Vote 3 - ADMINISTRATION		22 326	22 158	18 198	280	17 525	19 709	(2 184)	-11.1%	18 198
Vote 4 - TECHNICAL		119 451	127 790	122 339	7 570	73 193	96 082	(22 889)	-23.8%	122 339
Vote 5 - AGENCIES		125 858	115 990	134 145	17 073	119 939	91 380	28 560	31.3%	134 145
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	364 792	356 014	366 896	47 746	299 763	289 497	10 266	3.5%	366 896
Expenditure by Vote										
Vote 1 - EXECUTIVE AND COUNCIL	1	25 900	34 436	36 152	2 306	22 171	25 976	(3 805)	-14.6%	36 152
Vote 2 - FINANCE		21 910	2 129	2 551	(21)	4 053	(2 931)	6 984	-238.3%	2 551
Vote 3 - ADMINISTRATION		66 067	79 071	75 577	6 030	54 935	59 739	(4 804)	-8.0%	75 577
Vote 4 - TECHNICAL		93 665	122 430	116 143	6 356	65 665	90 037	(24 372)	-27.1%	116 143
Vote 5 - AGENCIES		114 553	115 923	134 078	15 893	107 269	85 876	21 413	24.9%	134 078
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	322 095	353 989	364 501	30 564	254 113	259 696	(4 583)	-1.8%	364 501
Surplus/ (Deficit) for the year	2	42 697	2 025	2 395	17 182	45 650	30 801	14 849	48.2%	2 395

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

DC1 West Coast - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M09 March										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Source										
Property rates		-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	728	728	47	581	549	12	2%	728
Service charges - water revenue		113 728	122 149	114 818	7 183	69 157	91 214	(22 057)	-24%	114 818
Service charges - sanitation revenue		-	83	83	7	82	62	(0)	0%	83
Service charges - refuse revenue		-	60	60	5	45	45	(1)	-1%	60
Service charges - other		-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		3 504	2 450	2 450	237	1 974	1 834	140	8%	2 450
Interest earned - external investments		20 727	13 885	13 885	188	5 764	6 543	(779)	-12%	13 885
Interest earned - outstanding debtors		-	57	57	9	73	43	30	71%	57
Dividends received		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	6	6	0	59	5	55	1122%	6
Licences and permits		-	211	211	98	294	158	136	86%	211
Agency services		124 169	115 923	134 078	17 965	128 574	91 329	37 245	41%	134 078
Transfers and subsidies		88 735	90 115	93 559	21 586	89 627	89 505	122	0%	93 559
Other revenue		13 930	8 895	5 509	412	3 573	7 484	(3 912)	-52%	5 509
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		384 792	354 564	365 446	47 746	299 783	288 772	10 991	4%	365 446
Expenditure By Type										
Employee related costs		159 091	168 071	168 616	12 061	121 890	121 316	574	0%	168 616
Remuneration of councillors		6 087	6 003	6 003	496	4 355	4 502	(147)	-3%	6 003
Debt impairment		-	1 547	1 547	-	-	-	-	-	1 547
Depreciation & asset impairment		10 427	13 919	13 919	1 135	9 485	10 439	(954)	-9%	13 919
Finance charges		7 276	8 455	8 455	1	3 918	9 215	(5 297)	-57%	8 455
Bulk purchases		11 526	11 148	11 148	-	6 673	8 234	(1 561)	-19%	11 148
Other materials		67 480	62 244	62 611	6 925	47 184	46 683	501	1%	62 611
Contracted services		17 585	20 118	27 882	4 160	15 455	15 088	367	2%	27 882
Transfers and subsidies		160	350	2 350	1 526	11 830	262	11 568	4407%	2 350
Other expenditure		43 464	59 755	59 592	4 259	33 324	38 922	(5 598)	-14%	59 592
Loss on disposal of PPE		-	5 380	2 380	-	-	4 035	(4 035)	-100%	2 380
Total Expenditure		322 068	353 969	364 501	30 984	254 113	258 696	(4 583)	-2%	364 501
Surplus/(Deficit)		42 697	575	945	17 182	45 690	30 078	15 574	0	945
(National / Provincial and District)		-	1 450	1 450	-	-	725	(725)	(0)	1 450
(National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		42 697	2 025	2 395	17 182	45 690	30 801			2 395
Taxation		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		42 697	2 025	2 395	17 182	45 690	30 801			2 395
Attributable to minorities		-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		42 697	2 025	2 395	17 182	45 690	30 801			2 395
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year		42 697	2 025	2 395	17 182	45 690	30 801			2 395

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) - M09 March										
Vote Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcomes	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE		-	-	-	-	-	-	-	-	-
Vote 3 - ADMINISTRATION		-	-	-	-	-	-	-	-	-
Vote 4 - TECHNICAL		-	-	-	-	-	-	-	-	-
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-	-	-
Single Year expenditure appropriation	2									
Vote 1 - EXECUTIVE AND COUNCIL		-	188	188	-	80	168	(88)	-52%	168
Vote 2 - FINANCE		-	225	225	(47)	40	207	(187)	-81%	225
Vote 3 - ADMINISTRATION		-	3 903	3 903	2	707	3 483	(2 785)	-80%	3 903
Vote 4 - TECHNICAL		-	4 888	5 599	913	3 327	3 545	(218)	-9%	6 539
Vote 5 - AGENCIES		-	-	-	-	-	-	-	-	-
Vote 6 - [NAME OF VOTE 6]		-	-	-	-	-	-	-	-	-
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	8 965	9 835	889	4 154	7 413	(3 258)	-44%	8 835
Total Capital Expenditure		-	8 965	9 835	889	4 154	7 413	(3 258)	-44%	8 835
Capital Expenditure - Functional Classification										
<i>Governance and administration</i>		-	339	339	-	192	316	(124)	-39%	339
Executive and council		-	160	160	-	65	160	(85)	-57%	160
Finance and administration		-	189	189	-	127	180	(39)	-24%	189
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	4 173	4 173	(44)	731	3 724	(2 993)	-80%	4 173
Community and social services		-	327	327	-	191	122	88	59%	327
Sport and recreation		-	148	148	(47)	22	131	(109)	-83%	148
Public safety		-	3 047	3 047	-	395	2 822	(2 427)	-86%	3 047
Housing		-	-	-	-	-	-	-	-	-
Health		-	851	851	2	123	849	(526)	-81%	851
<i>Economic and environmental services</i>		-	10	10	-	8	10	(2)	-24%	10
Planning and development		-	10	10	-	8	10	(2)	-24%	10
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	4 435	5 305	913	3 217	3 355	(138)	-4%	4 435
Energy services		-	-	-	-	-	-	-	-	-
Water management		-	4 435	5 305	913	3 217	3 355	(138)	-4%	4 435
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other		-	8	8	-	8	8	(0)	-5%	8
Total Capital Expenditure - Functional Classification	3	-	8 965	9 835	889	4 154	7 413	(3 258)	-44%	8 835
Funded by:										
National Government		-	-	-	-	-	-	-	-	-
Provincial Government		-	1 450	1 450	-	-	725	(725)	-100%	1 450
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	1 450	1 450	-	-	725	(725)	-100%	1 450
Public contributions & donations	6	-	-	-	-	-	-	-	-	-
Borrowing	8	-	-	-	-	-	-	-	-	-
Internally generated funds		-	7 515	8 385	889	4 154	6 688	(2 533)	-36%	8 385
Total Capital Funding		-	8 965	9 835	889	4 154	7 413	(3 258)	-44%	8 835

Table C6: Monthly Budget Statement - Financial Position

DC1 West Coast - Table C6 Monthly Budget Statement - Financial Position - M09 March						
Description	Ref	2016/17	Budget Year 2017/18			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash		234 434	231 521	231 021	268 050	231 021
Call investment deposits		-	-	-	-	-
Consumer debtors		3 951	4 204	4 204	9 168	4 204
Other debtors		30 138	-	-	32 317	-
Current portion of long-term receivables		1 196	607	607	1 196	607
Inventory		5 323	3 573	3 573	4 452	3 573
Total current assets		275 042	239 905	239 405	315 183	239 405
Non current assets						
Long-term receivables		19 362	11 797	11 797	14 732	11 797
Investments		-	-	-	-	-
Investment property		4 583	4 438	4 438	4 550	4 438
Investments in Associate		-	-	-	-	-
Property, plant and equipment		316 244	317 180	318 050	317 268	318 050
Agricultural		-	-	-	-	-
Biological assets		-	-	-	-	-
Intangible assets		624	707	707	224	707
Other non-current assets		-	-	-	-	-
Total non current assets		340 813	334 122	334 982	336 774	334 982
TOTAL ASSETS		615 855	574 027	574 387	651 957	574 397
LIABILITIES						
Current liabilities						
Bank overdraft		-	-	-	-	-
Borrowing		17 004	12 853	12 853	8 608	12 853
Consumer deposits		-	-	-	-	-
Trade and other payables		23 213	64 114	64 114	28 966	64 114
Provisions		8 725	7 963	7 963	8 339	7 963
Total current liabilities		48 941	84 931	84 931	45 913	84 931
Non current liabilities						
Borrowing		40 243	40 242	40 242	38 327	40 242
Provisions		69 758	75 101	75 101	67 674	75 101
Total non current liabilities		110 000	115 343	115 343	106 001	115 343
TOTAL LIABILITIES		158 942	200 273	200 273	151 914	200 273
NET ASSETS	2	456 913	373 754	374 124	500 043	374 124
COMMUNITY WEALTH/EQUITY						
Accumulated Surplus/(Deficit)		456 913	373 754	374 124	500 043	374 124
Reserves		-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	456 913	373 754	374 124	500 043	374 124

Table C7: Monthly Budget Statement - Cash Flow

DC1 West Coast - Table C7 Monthly Budget Statement - Cash Flow - M09 March										
Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		113 728	123 020	115 689	7 211	69 793	91 870	(22 077)	-24%	115 689
Other revenue		112 774	127 486	142 255	18 318	180 780	101 579	79 180	78%	142 255
Government - operating		88 735	90 115	93 559	21 586	89 617	89 505	112	0%	93 559
Government - capital		-	1 450	1 450	-	-	-	-	-	1 450
Interest		20 727	13 942	13 942	188	3 387	6 543	(3 156)	-48%	13 942
Dividends		-	-	-	-	-	-	-	-	-
Payments										
Suppliers and employees		(295 017)	(320 507)	(332 851)	(31 353)	(509 379)	(234 745)	274 634	-117%	(332 851)
Finance charges		(7 276)	(12 287)	(8 455)	(1)	(4 391)	(9 215)	(4 824)	52%	(8 455)
Transfers and Grants		-	(350)	(2 350)	-	(9 153)	(262)	8 890	-3387%	(2 350)
NET CASH FROM/(USED) OPERATING ACTIVITIES		33 671	22 870	23 240	15 949	(179 386)	45 275	224 641	486%	23 240
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current debtors		-	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-
Payments										
Capital assets		(10 660)	(8 965)	(9 835)	(869)	(4 154)	(7 413)	(3 258)	44%	(9 835)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(10 660)	(8 965)	(9 835)	(869)	(4 154)	(7 413)	(3 258)	44%	(9 835)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loans		-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-
Payments										
Repayment of borrowing		(15 492)	(9 299)	(9 299)	-	(10 311)	(9 299)	1 012	-11%	(9 299)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(15 492)	(9 299)	(9 299)	-	(10 311)	(9 299)	1 012	-11%	(9 299)
NET INCREASE/ (DECREASE) IN CASH HELD		7 519	4 606	4 106	15 079	(193 831)	28 563			4 106
Cash/cash equivalents at beginning:		226 915	226 915	226 915		234 434	226 915			234 434
Cash/cash equivalents at month/year end:		234 434	231 521	231 021		40 603	255 478			238 540

Part2 – Supporting Documentation

A. Debtors Analysis

DC1 West Coast - Supporting Table SC3 Monthly Budget Statement - aged debtors - M09 March													
Description	NT Code	Budget Year 2017/18									Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.Lo Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-180 Days	181-180 Days	181 Days-1 Yr	Over 1Yr	Total			
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	8 289	35	2	0	0	12	80	-	8 418	92	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	84	10	6	9	6	6	10	-	112	32	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1500	10	0	0	0	-	-	-	-	10	0	-	-
Receivables from Exchange Transactions - Waste Management	1600	7	0	0	0	-	-	-	-	7	0	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	185	28	17	15	8	1	2	-	234	24	-	-
Interest on Arrear Debtor Accounts	1810	5	9	1	1	1	2	24	-	42	28	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	482	480	27	197	34	8	312	-	1 538	551	-	-
Total By Income Source	2000	9 001	590	52	223	47	28	429	-	10 390	727	-	-
2016/17 - i.e take only													
Debtors Age Analysis By Customer Group													
Organisations	2200	6 796	1	-	-	-	-	-	-	6 798	-	-	-
Commercial	2300	133	7	0	-	-	-	-	-	140	-	-	-
Households	2400	1 920	538	26	197	30	28	429	-	3 167	684	-	-
Other	2500	152	34	25	26	17	-	-	-	255	43	-	-
Total By Customer Group	2600	9 001	590	52	223	47	28	429	-	10 390	727	-	-

B. Creditors Analysis

DC1 West Coast - Supporting Table SC4 Monthly Budget Statement - aged creditors - M09 March												
Description	NT Code	Budget Year 2017/18									Total	Prior year totals for chart (same period)
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Days - 1 Year	Over 1 Year			
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	454	-	-	-	-	-	-	-	-	454	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	55	0	-	-	-	-	-	-	-	55	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	509	0	-	-	-	-	-	-	-	509	-

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

DC1 West Coast - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M09 March									
Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Expiry date of investment	Accrued interest for the month	Yield for the month 1 (%)	Market value at beginning of the month	Change in market value	Market value at end of the month
		Yrs/Months							
R thousands									
Municipality									
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
Municipality sub-total					-		-	-	-
Entities									
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
		-	-	-	-	0.0%	-	-	-
Entities sub-total					-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2				-		-	-	-

D. Allocation of Grant Receipts and Expenditure

DC1 West Coast - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M09 March										
Description	Ref	2016/17	Budget Year 2017/18							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
RECEIPTS:										
Operating Transfers and Grants										
National Government:	1,2	88 904	89 875	89 875	21 243	89 875	89 875	-		89 875
Local Government Equitable Share		82 194	84 972	84 972	21 243	84 972	84 972	-		84 972
Finance Management		1 250	1 250	1 250	-	1 250	1 250	-		1 250
Municipal Systems Improvement		-	-	-	-	-	-	-		-
EPWP Incentive		1 036	1 100	1 100	-	1 100	1 100	-		1 100
Rural asset management system		2 424	2 553	2 553	-	2 553	2 553	-		2 553
	3	-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		1 831	240	2 075	243	2 104	2 675	(503)	-18.8%	2 075
Finance Management Support		1 831	240	1 280	60	734	872	(239)	-24.5%	2 071
Finance Management Capacity Building		-	-	1 055	233	1 295	1 363	-		285
Capacity Building Health Services		-	-	284	-	-	284	(284)	-100.0%	284
Greenest Municipality Competition		-	-	75	50	75	75	-		75
	4	-	-	-	-	-	-	-		-
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other grant providers:		-	-	1 010	-	870	1 010	(140)	-13.8%	1 010
Working for water		-	-	1 010	-	870	1 010	(140)	-13.8%	1 010
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Operating Transfers and Grants	5	88 735	90 115	93 559	21 586	92 848	93 398	(642)	-0.7%	93 559
Capital Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	1 450	1 450	-	1 450	1 450	-		1 450
Fire Services Capacity Building Grant		-	1 450	1 450	-	1 450	1 450	-		1 450
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
		-	-	-	-	-	-	-		-
Total Capital Transfers and Grants	5	-	1 450	1 450	-	1 450	1 450	-		1 450
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	88 735	91 565	95 009	21 586	94 298	94 848	(642)	-0.7%	95 009

DC1 West Coast - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M09 March

Description	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		86 680	89 875	89 875	21 474	88 461	89 875	(1 414)	-1.6%	89 875
Local Government Equitable Share		82 194	84 972	84 972	21 243	84 972	84 972	-		84 972
Finance Management		1 250	1 250	1 250	19	637	1 250	(613)	-49.0%	1 250
Municipal Systems Improvement		-	-	-	-	-	-	-		-
EPWP Incentive		1 036	1 100	1 100	77	790	1 100	(310)	-28.2%	1 100
Rural asset management system		2 200	2 553	2 553	135	2 061	2 553	(492)	-19.3%	2 553
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		2 055	240	2 675	33	840	2 675	(1 834)	-68.6%	2 675
Finance Management Support		2 055	240	1 280	60	734	972	(239)	-24.5%	2 071
Finance Management Capacity Building		-	-	1 055	(25)	42	1 363	(1 320)	-86.9%	265
Capacity Building Health Services		-	-	264	-	-	264	(264)	-100.0%	264
Greenest Municipality Competition		-	-	75	(2)	64	75	(11)	-15.2%	75
Other transfers and grants [insert description]		-	-	-	-	-	-	-		-
District Municipality:		-	-	-	-	-	-	-		-
[insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	1 010	80	698	1 010	(312)	-30.9%	1 010
Working for water		-	-	1 010	80	698	1 010	(312)	-30.9%	1 010
Total operating expenditure of Transfers and Grants:		88 735	90 115	93 539	21 586	89 999	93 539	(3 561)	-3.8%	93 539
Capital expenditure of Transfers and Grants										
National Government:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Provincial Government:		-	1 450	1 450	-	-	1 450	(1 450)	-100.0%	1 450
Other capital transfers [insert description]		-	1 450	1 450	-	-	1 450	(1 450)	-100.0%	1 450
District Municipality:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Other grant providers:		-	-	-	-	-	-	-		-
Other capital transfers [insert description]		-	-	-	-	-	-	-		-
Total capital expenditure of Transfers and Grants:		-	1 450	1 450	-	-	1 450	(1 450)	-100.0%	1 450
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		88 735	91 565	95 009	21 586	89 999	95 009	(5 011)	-5.3%	95 009

E. Councillor and Board Member Allowances and Employee Benefits

DC1 West Coast - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M09 March										
Summary of Employee and Councillor remuneration	Ref	2016/17	Budget Year 2017/18							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		A	B	C						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		4 409	4 671	4 671	372	3 288	3 503	(238)	-7%	4 671
Pension and UIF Contributions		224	228	228	20	183	171	(9)	-5%	228
Medical Aid Contributions		107	107	107	10	90	80	10	12%	107
Motor Vehicle Allowance		1 085	726	726	57	511	544	(34)	-6%	726
Cellphone Allowance		283	271	271	37	328	203	123	60%	271
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		6 087	6 003	6 003	496	4 355	4 502	(147)	-3%	6 003
% Increase	4		-1.4%	-1.4%						-1.4%
Senior Managers of the Municipality										
Basic Salaries and Wages		4 775	5 338	5 338	357	3 318	3 839	(523)	-14%	5 338
Pension and UIF Contributions		349	415	415	14	214	299	(85)	-28%	415
Medical Aid Contributions		137	145	145	7	85	105	(19)	-18%	145
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		160	320	320	-	206	230	(24)	-10%	320
Motor Vehicle Allowance		612	497	497	32	443	357	86	24%	497
Cellphone Allowance		61	61	61	7	58	58	(3)	-5%	61
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		63	0	0	0	51	0	51	17608%	0
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	2	210	1 660	1 660	-	70	1 338	(1 269)	-95%	1 660
Sub Total - Senior Managers of Municipality		6 388	8 654	8 654	417	4 441	6 227	(1 786)	-29%	8 654
% Increase	4		35.9%	35.9%						35.9%
Other Municipal Staff										
Basic Salaries and Wages		84 289	95 134	96 724	7 564	69 343	69 591	(248)	0%	95 134
Pension and UIF Contributions		15 267	17 320	17 163	1 381	12 395	12 349	46	0%	17 320
Medical Aid Contributions		6 557	8 021	7 689	629	5 233	5 676	(443)	-6%	8 021
Overtime		8 774	10 264	9 990	981	6 176	7 188	(1 012)	-14%	10 264
Performance Bonus		6 908	7 775	7 613	-	7 034	5 477	1 557	28%	7 775
Motor Vehicle Allowance		9 061	7 323	7 286	313	4 759	5 242	(483)	-6%	7 323
Cellphone Allowance		605	608	659	56	484	474	(9)	-2%	608
Housing Allowances		1 245	1 442	1 442	112	987	1 037	(40)	-4%	1 442
Other benefits and allowances		9 771	3 851	3 515	608	5 867	2 529	3 338	132%	3 851
Payments in lieu of leave		835	1 565	1 565	-	350	1 126	(778)	-69%	1 565
Long service awards		1 364	1 416	1 416	-	200	1 019	(819)	-80%	1 416
Post-retirement benefit obligations	2	6 847	4 699	4 699	-	4 630	3 381	1 249	37%	4 699
Sub Total - Other Municipal Staff		151 722	159 417	159 981	11 645	117 449	115 069	2 380	2%	159 417
% Increase	4		5.1%	5.4%						5.1%
Total Parent Municipality		164 177	174 074	174 618	12 557	126 245	125 818	427	0%	174 074

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

DC1 West Coast - Supporting Table SC1 Material variance explanations - M09 March				
Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	<u>Revenue By Source</u> The YTD difference between the SC6 (Grant receipts) and the C4 (Financial Performance) transfers and subsidies are reported in C6 (Financial Position) as the unspent portion and are part of trade and other payables.			
2	<u>Expenditure By Type</u> No comment for March			
3	<u>Capital Expenditure</u> No comment for March			
4	<u>Financial Position</u> No comment for March			
5	<u>Cash Flow</u> No comment for March			
6	<u>Measurable performance</u> No comment for March			
7	<u>Municipal Entities</u>			

G. Capital Programme Performance

West Coast DM - Supporting Table B-13a Monthly Budget Statement - capital expenditure on new assets by asset class - M03 March												
Thousands	Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
Capital expenditure on new assets by Asset Class - M03 March												
Infrastructure												
Roads Infrastructure												
Roads												
Road Resurfacing												
Road Pavement												
Capital Spare												
Storm water Infrastructure												
Drainage Collection												
Storm water Conveyance												
Attenuation												
Electrical Infrastructure												
Power Plants												
HV Substations												
HV Switching Station												
HV Substation Components												
MV Substations												
MV Switching Station												
LV Networks												
LV Networks												
Capital Spares												
Water Supply Infrastructure												
Dams and Weirs												
Dams												
Reservoirs												
Pump Stations												
Water Treatment Works												
Bulk Main												
Distribution												
Distribution Mains												
P/V Mains												
Capital Spares												
Sanitation Infrastructure												
Pump Station												
Attenuation												
Waste Water Treatment Works												
Diffuse Sources												
Total Facilities												
Capital Spares												
Solid Waste Infrastructure												
Landfill Sites												
Waste Transfer Stations												
Waste Processing Facilities												
Waste Incineration Plants												
Waste Separation Plants												
Resource Recovery Facilities												
Capital Spares												
Rail Infrastructure												
Rail Lines												
Rail Structures												
Rail Furniture												
Drainage Collection												
Storm Water Conveyance												
Attenuation												
MV Substations												
LV Networks												
Capital Spares												
Capital Infrastructure												
Road Pumps												
Pipes												
Trenches												
Capital Spares												
Information and Communication Infrastructure												
Data Centres												
Data Layout												
Distribution Layout												
Capital Spares												
Community Assets												
Community Facilities												
Halls												
Centres												
Crests												
Club/Centre Centres												
Recreation/Leisure Centres												
Tennis Centres												
Museum												
Theatre												
Theatre												
Libraries												
Computer/Control												
Halls												
Parks												
Public Open Space												
Public Reserve												
Public Amenity Furnishings												
Bridges												
Bridges												
Amenities												
Amenities												
Footpaths/Bike Lanes												
Capital Spares												
Sport and Recreation Facilities												
Indoor Facilities												
Outdoor Facilities												
Capital Spares												
Heritage Assets												
Monuments												
Historic Buildings												
Works of Art												
Cemeteries/Ancient Sites												
Other Heritage												
Investment Activities												
Revenue Generating												
Improved Capacity												
Unimproved Property												
Revenue Generating												
Improved Capacity												
Unimproved Property												
Other Assets												
Operational Buildings												
Miscellaneous Office												
Furniture/Equipment												
Building Plant/Offices												
Workshops												
Stores												
Stores												
Laboratories												
Training Centre												
Manufacturing Plant												
Ponds												
Capital Spares												
Housing												
Staff Housing												
Capital Spares												
Biological or Cultivated Assets												
Biological or Cultivated Assets												
Intangible Assets												
Services												
Licences and Rights												
Water Rights												
Electricity Licences												
Radio Waves Licences												
Computer Software and Applications												
Land Settlement Referrals Applications												
Unspecified												
Computer Equipment												
Computer Equipment												
Furniture and Office Equipment												
Furniture/Equipment												
Machinery and Equipment												
Machinery and Equipment												
Transport Assets												
Transport Assets												
Libraries												
Libraries												
Sea, Marine and Non-Biological Animals												
Sea, Marine and Non-Biological Animals												
Total Capital Expenditure on new assets												

I. Depreciation by Asset Class

DCI West Coast - Supporting Table BC12 Monthly Budget Statement - depreciation by asset class - M03 March										
Description	Unit	Audited Outcome	2017			Budget Year 2017/18				
			Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	VTD variance	VTD variance %	Full Year Percent
Depreciation by Asset Class/Type			6,472	6,472	817	4,488	4,884	374	7.7%	6,472
Infrastructure										
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure										
Power Plants										
TUV Substations										
TUV Switching Stations										
TUV Transmission Conductors										
MV Substations										
MV Switching Stations										
LV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure										
Dams and Weirs										
Intakes										
Pumps/boilers										
Water Treatment Works										
Bulk Storage										
Distribution										
Distribution Points										
HV Networks										
Capital Spares										
Sanitation Infrastructure										
Pumps Station										
Wastewater Treatment Works										
Outfall Works										
Trunk Lines										
Capital Spares										
Solid Waste Infrastructure										
Transfer Stations										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Incineration Plants										
Waste Separation Facilities										
Waste-to-Energy Plants										
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										
Revolvers										
Capital Spares										
Information and Communication Infrastructure										
Data Centres										
Data Lines										
Distribution Layers										
Capital Spares										
Community Assets										
Halls										
Centres										
Cinema										
Civic/Community Centres										
Fire/Alarm Systems										
Leisure Centres										
Canteens										
Theatres										
Libraries										
Community Centres										
Parks										
Public Open Space										
Public Recreation										
Public Amenities										
Museum										
Abattoirs										
Airports										
Footpath/Trail Networks										
Capital Spares										
Sport and Recreation Facilities										
Track Facilities										
Capital Spares										
Heritage Assets										
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment Properties										
New areas Development										
Improved Property										
Unimproved Property										
Non-residential Buildings										
Improved Property										
Unimproved Property										
Other Assets										
Operational Buildings										
Municipal Offices										
Temporary Buildings										
Building Plant Offices										
Workshops										
Yards										
Warehouses										
Laboratories										
Training Centres										
Multi-Purpose Halls										
Depots										
Capital Spares										
Housing										
Hostel Housing										
Capital Spares										
Biological or Cultivated Assets										
Biological or Cultivated Assets										
Intangible Assets										
Services										
Licences and Rights										
Water Rights										
E-Trade Licences										
Soft Ware Licences										
Computer Software and Applications										
Intellectual Property Applications										
Unspecified										
Computer Equipment										
Computer Equipment										
Furniture and Office Equipment										
Furniture and Office Equipment										
Machinery and Equipment										
Machinery and Equipment										
Transport Assets										
Transport Assets										
Library										
Library										
Zoo's, Marine and Non-Biological Animals										
Zoo's, Marine and Non-Biological Animals										
Total Depreciation			13,816	13,816	1,158	9,458	10,458	984	9.1%	13,816

J. Key Ratios

DC1 West Coast - Supporting Table SC2 Monthly Budget Statement - performance indicators - M09 March							
Description of financial indicator	Basis of calculation	Ref	2016/17	Budget Year 2017/18			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Ex penditure	Interest & principal paid/Operating Ex penditure		-2.6%	6.3%	6.1%	1.5%	4.0%
Borrowed funding of 'own' capital ex penditure	Borrowings/Capital ex penditure ex cl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		17.6%	31.4%	31.3%	15.2%	31.3%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	562.0%	282.5%	281.9%	686.5%	281.9%
Liquidity Ratio	Monetary Assets/Current Liabilities		479.0%	272.6%	272.0%	583.8%	272.0%

1. **Borrowing Management**

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

2. **Safety of capital**

- Debt to equity are at 15.2%
- Gearing are at 0% due to the implementation of GRAP. All reserves are part of Accumulated Surplus.

3. **Liquidity**

- The Current ratio is 6.8. Current assets covers the liabilities (debt) 6.8 times.
- The Liquidity ratio is 5.8. Cash covers the liabilities (debt) 5.8 times.

K. Commitments against Cash and Cash Equivalents

COMMITMENTS AGAINST CASH AND CASH EQUIVALENTS - MARCH 2018		
ITEM	PREVIOUS	CURRENT
	MONTH	MONTH
	R'000	R'000
*SHORT-TERM FUNDS	227 147 077	231 029 619
PRIMARY BANK ACCOUNT	25 822 619	37 019 569
PETTY CASH	450	450
TOTAL CASH AND CASH EQUIVALENTS	252 970 146	268 049 638
COMMITMENTS	96 292 174	95 131 679
CAPITAL FUNDING REQUIREMENTS : CASH RESOURCES 2017/2018	6 549 263	5 680 201
LOAN REPAYMENTS DUE TILL JULY 2018	8 607 920	8 607 920
UNSPENT CONDITIONAL GRANTS	4 860 732	4 831 342
EMPLOYEE BENEFITS / PROVISIONS - POST RETIREMENT MEDICAL AID AND LONG SERVICE AWARDS	76 274 259	76 012 216
SURPLUS /(DEFICIT)	156 677 972	172 917 959
*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.		

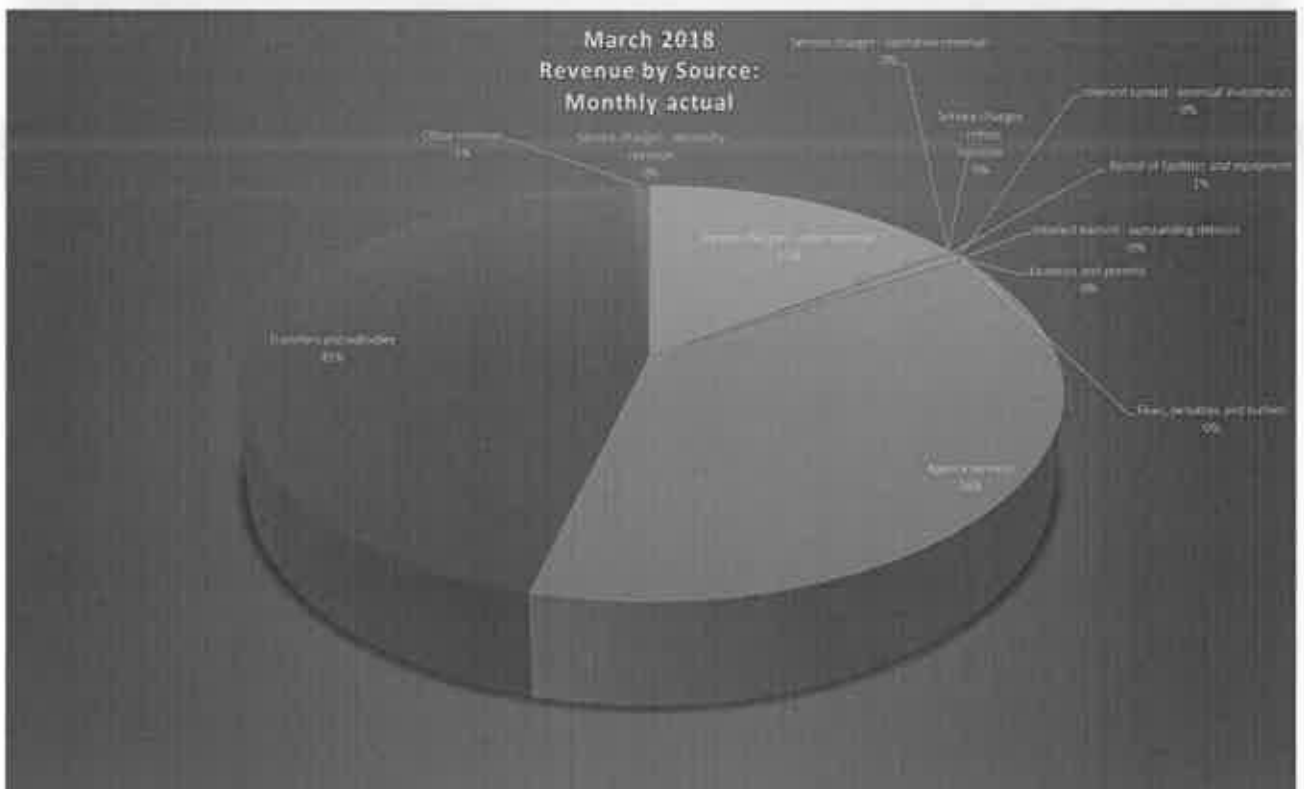
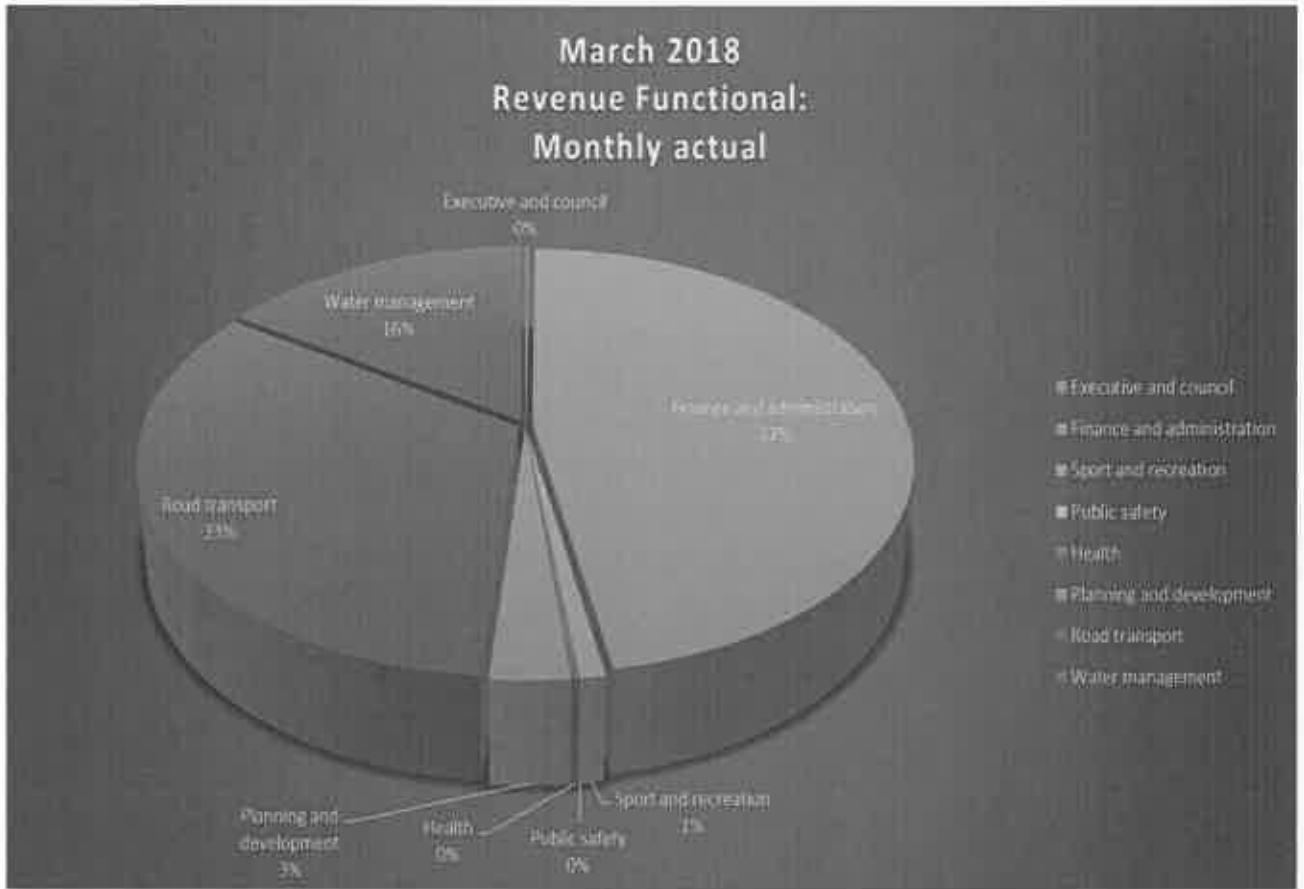
1. Employee benefits / Provisions – Post - retirement medical aid and long service awards.

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

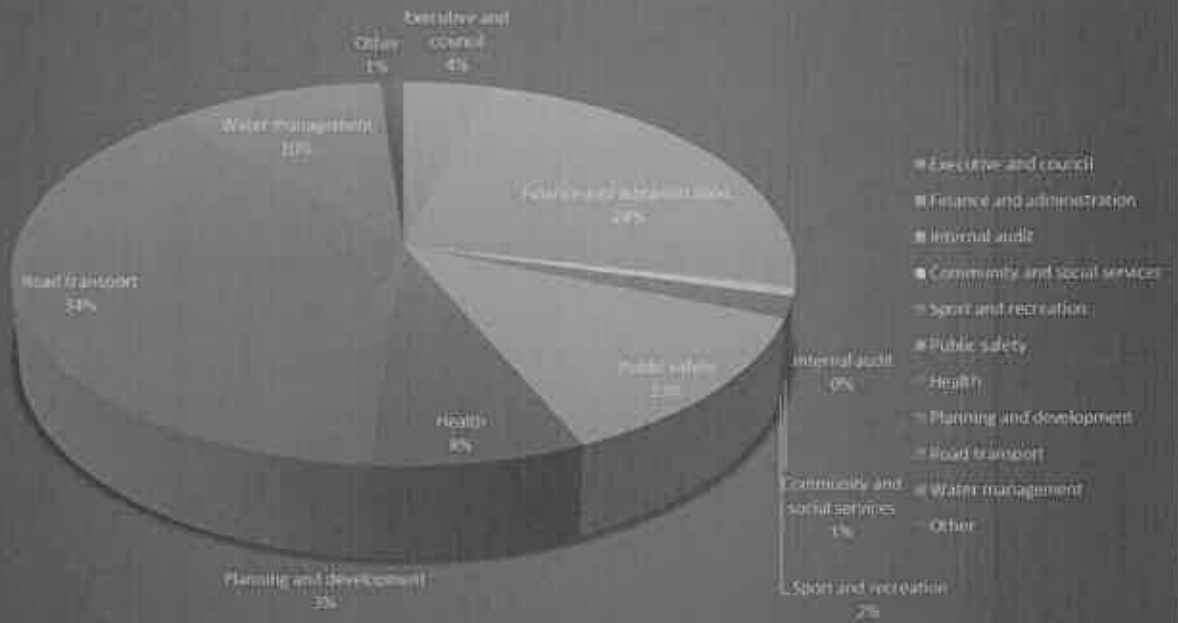
2. Cash Flow or Financial problems or risks facing the municipality

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

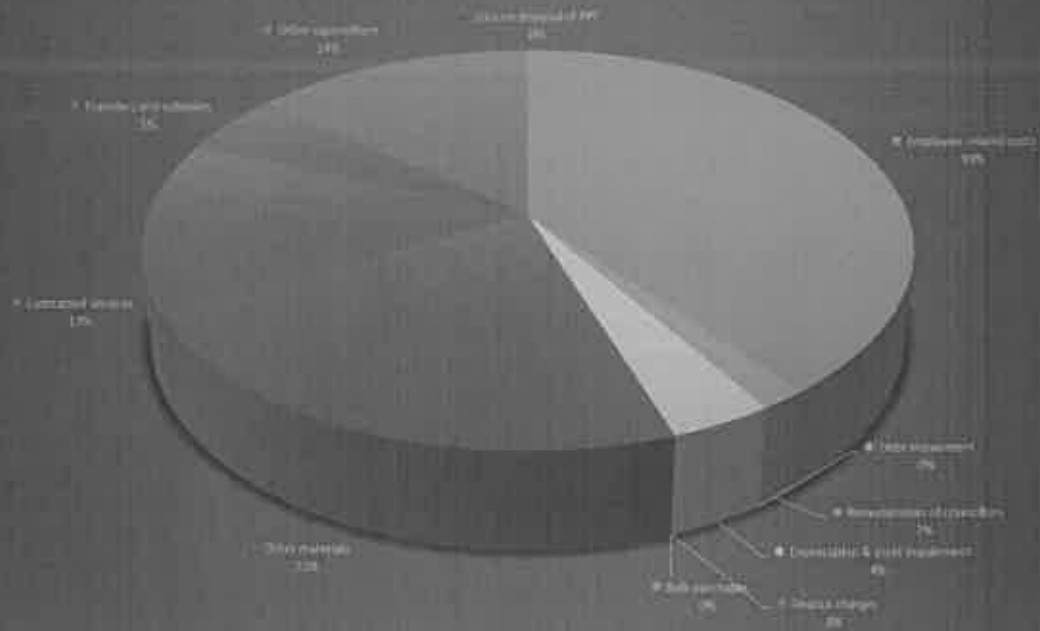
L. Revenue and expenditure – charts by function and type



March 2018 Expenditure Functional: Monthly actual



March 2018 Expenditure by Type: Monthly actual



M. Quality Certification

I, J Koekemoer, Acting Chief Financial Officer of WEST COAST DISTRICT MUNICIPALITY (DC1) hereby certify that, and request the approval of:

- ✓ The monthly budget statement for March 2018 prepared in accordance with the Municipal Finance Management Act and regulations made under that Act

Print name: J Koekemoer

Signature: _____ 

Date: 12/04/2018

Approval by the Municipal Manager

I, D Joubert, Municipal Manager of WEST COAST DISTRICT MUNICIPALITY (DC1) hereby approves the monthly budget statement for March 2018.

Print name: D Joubert

Signature: _____ 

Date: 12/04/2018